ANNUAL GENERAL REPORT OF THE CONTROLLER AND AUDITOR GENERAL

On the financial statements of Local Government Authorities for the financial year ended 30<sup>th</sup> June, 2013



# THE UNITED REPUBLIC OF TANZANIA NATIONAL AUDIT OFFICE



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In reply please quote;

Ref. No.FA.27/249/01/2012/13 Date: 28<sup>th</sup> March, 2014

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

Re: Submission of Annual General Report of the Controller and Auditor General on the Audit of Local Government Authorities (LGAs) for the financial year ended 30<sup>th</sup> June, 2013

Pursuant to Article 143 (4) of the Constitution of the United Republic of Tanzania of 1977 (revised 2005) and Sect. 48 of the Local Government Finances Act No.9 of 1982 (revised 2000), together with Sect. 34 of the Public Audit Act No.11 of 2008, I have the honour and privilege to submit to you my General Audit Report on Local Government Authorities (LGAs) for the financial year ended 30<sup>th</sup> June, 2013 for your information and necessary action. I have provided recommendations which, if implemented, can serve to reduce the incidence of irregularities observed and correct the causes of the conditions reported thereon. I submit,

Ludovick S.L. Utouh
CONTROLLER AND AUDITOR GENERAL

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# Office of the Controller and Auditor General National Audit Office of the United Republic of Tanzania

The statutory duties and responsibilities of the Controller and Auditor General are under Article 143 of the Constitution of the URT of 1977 (revised 2005) and further elaborated in Sects. 45 and 48 of the Local Government Finances Act No. 9 of 1982 (revised 2000) and in Sect.10 (1) of 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 a countability and value for money in the collection and use of public resources.

#### Our Core Values are:-

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.

high standards of ethical behavior and the rule of

law.

**Integrity:** We observe and maintain.

People's focus: We focus on our 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.

© This audit report is intended to be used by Government Officials. However, upon tabling of this report in Parliament, the report becomes a matter of public record and its distribution may not be limited.

#### List of abbreviations

AFROSAI - E African Organisation of Supreme Audit

Institutions for English Speaking Countries

ASDP Agricultural Sector Development Programme

**BoQ** Bill of Quantities

CAG Controller and Auditor General

CC City Council

CDCF Constituency Development Catalyst Fund

CHF Community Health Fund

DADPs District Agricultural Development Programme

DC District Council

GIZ German Cooperation Office

**HBF** Health Basket Fund

HIV/AIDS Human Immunodeficiency Virus/Acquired

Immune Deficiency Syndrome

IFAC International Federation of Accountants
IFMS Integrated Financial Management System
INTOSAI International Organization of Supreme Audit

Institutions

IPSASs International Public Sector Accounting

**Standards** 

ISA International Standards on Auditing

ISSAIs International Standards of Supreme Audit

Institutions

IT Information Technology

LAAC Local Authorities Accounts Committee
LAAM Local Authorities Accounting Manual, 2009

LAPF Local Authority Parastal Fund
LGAs Local Government Authorities

LGCDG Local Government Capital Development Grant

LGDG Local Government Development Grants

LGFA Local Government Finances Act, 1982 (revised

2000)

**LGFM** Local Government Financial Memorandum,

2009

MC Municipal Council

MSD Medical Stores Department

MTEF Medium Term Expenditure Framework

NHIF National Health Insurance Fund

NMSF National Multi Sectoral Strategic Framework

NSSF National Social Security Fund

PEDP Primary Education Development Programme
PEPFAR President's Emergency Plan for AIDS Relief

PFM Participatory Forestry Management
PFMRP Public Financial Management Reform

Programme

PHSDP Primary Health Service Development

Programme (MMAM)

PMG Paymaster General

PMO-RALG Prime Minister's Office - Regional

Administration and Local Government

PMU Procurement Management Unit

PO-PSM President's Office Public Service Management
PPA Public Procurement Act No.21, 2004 (revised

2005)

PPE Property, Plant and Equipment

PPF Parastatal Pensions Fund

PPR Public Procurement (Goods, Works, Non-

Consultant Services and Disposal of Public

Assets by Tender) Regulations, 2005

PPRA Public Procurement Regulatory Authority

**PSPF** Public Sector Pension Fund

RAS Regional Administrative Secretary

Reg. Regulation

**RWSSP** Rural Water Supply and Sanitation Programme

**Sect.** Section

SEDP Secondary Education Development Programme

SIDA Swedish International Development Agency

TACAIDS Tanzania Commission for AIDS
TASAF Tanzania Social Action Fund

TC Town Council

TRA Tanzania Revenue Authority
URT United Republic of Tanzania

WSDP Water Sector Development Programme
WYDF Women and Youth Development Fund



#### **Foreword**

I am pleased to present my Annual General Report for the year ended 30<sup>th</sup> June, 2013 in respect of the audit of Local Government Authorities.

This report presents a compiled version of individual audit reports of the Local Government Authorities audited for the financial year ended on 30<sup>th</sup> June, 2013. The details of summarized matters can be read from the individual audit reports issued to the respective Local Government Authorities; Honorable chairpersons and Accounting Officers of the entities audited.

The report is being submitted to His Excellency, The President of the United Republic of Tanzania Dr. Jakaya Mrisho Kikwete in accordance with Article 143 of the Constitution of the United Republic of Tanzania of 1977, Section 48 of the Local Government Finances Act No.9 of 1982 revised 2000 and Section 34(1) of the Public Audit Act No. 11 of 2008.

The report aims at providing our stakeholders who include, the Government of the United Republic of Tanzania, the Parliament of the URT, the Local Government Authorities, the Local Authorities Accounts Committee of the National Assembly, Judiciary, Development Partners, Civil Society Organizations and the General Public with a summary of findings arising from the audit of the Local Government Authorities.

This report gives overall audit findings on the state of financial performance of the Local Government Authorities and whether they have complied with the laws, regulations and International Public Sector Accounting Standards (IPSAS)-accrual basis of accounting in the preparation and presentation of the financial statements at the year end.

Local Government Authorities have been given opportunity to respond and discuss the findings in the individual audit reports through their management letters issued and discussions held during the end of the audit exercise in the exit meetings held. I wish to acknowledge that the discussions held with LGA's Managements were very constructive. My Office intends to carry out a follow up at an appropriate time regarding necessary actions taken by the Government through the Paymaster General in accordance with Section 40 of the Public Audit Act No. 11 of 2008 in relation to the recommendations issued on this report.

This financial year's audit covered a total of 140 Local Government Authorities in the country. I am happy to report that all the 140 Local Government Authority accounts in the country were audited by my office.

It is worth noting that while my office reports on any non-compliance with various laws, regulations, rules and weaknesses in financial statements and internal control systems across the public sector entities in particular the Local Government Authorities, the ultimate responsibility for the maintenance of an effective and sound internal control system and compliance with the required legal and accounting frameworks lies with the management of each Local Government Authority.

The Local Government Authorities have a wide range of responsibilities for the provision of essential services and good governance for the citizens of their area of jurisdiction. In order to fulfill these responsibilities, they have to collect revenues through taxes, licenses, fees and other sources. In this respect, sound financial management system is crucial to ensure that revenues are properly collected and used for intended purposes and yields the maximum benefits to the public.

I would like to acknowledge the contributions of the Local Authorities Accounts Committee (LAAC), one of the Oversight Committees of Parliament for playing an instrumental role in the follow up of my previous audit findings and recommendations and for making expenditure tracking visits to establish value for money on various implemented projects.

I would also like to express my gratitude to all who created an enabling environment for me to discharge my Constitutional responsibility with the timely completion of the Local Government Authorities general report for the financial year ended 30<sup>th</sup> June, 2013.

I hope that the National Assembly will find the information contained in this report useful in holding our Government more accountable for its stewardship of public funds and its delivery of improved public services to the Tanzanians people. In this regard, I will appreciate to receive feedback from the users of this report on how I can further improve it in the future.

Ludovick S.L. Utouh

CONTROLLER AND AUDITOR GENERAL

Office of the Controller and Auditor General, National Audit Office,

Dar es Salaam, Tanzania.

28<sup>th</sup> March, 2014



### Acknowledgement

The annual general report for the Local Government authorities for the year ended 30<sup>th</sup> June, 2013 has been successfully completed. This success has been possible because of the support and cooperation I received from a number of stakeholders.

I would like to express my special appreciation to the President of the United Republic of Tanzania, His Excellency, Dr. Jakaya Mrisho Kikwete and his entire Government, the National Assembly and the Local Authority Accounts Committee for supporting my office and taking seriously matters raised in my audit report for the purpose of improving financial accountability in the country.

I also owe a special debt of appreciation to the Prime Minister's Office-Regional Administration and Local Government for the great effort in insisting on accountability of Public Funds through instructing every Regional and District Commissioners, Mayors, Chairpersons and Executive Directors on the implementation of the auditor's recommendations and also ensuring that my audit has been completed in time by insisting on those responsible for facilitating the audit process to abide by my calendar.

I would also like to express my gratitude to those who created an enabling environment for me to discharge my Constitutional responsibilities. I would like to thank every member of my staff for their endeavors to once again, meet the statutory reporting deadline. With a lot of appreciation, I am obliged to thank my family and the families of my staff members for their tolerance during our long absence from them in fulfilling these constitutional obligations.

Further, my sincere thanks are extended to the donor community in particular; the Swedish National Audit Office (SNAO), the Government of Sweden through SIDA, the World Bank through the PFMRP project, AFROSAI - E Secretariat, the German Cooperation Office through GIZ who are carrying a couching work in strengthening the internal control systems in the Local Government Authorities in the country, and all well-wishers who have contributed immensely towards the transformation of my office. Their contributions in developing human resource, information technology systems and physical assets have tremendous impact on our success.

I am equally indebted to all our other stakeholders including the Paymaster General, the Treasury, Prime Minister's Office - Regional Administration and Local Government and all Accounting Officers of the Local Government Authorities for the much needed support and cooperation extended to us.

It would be unfair if I did not appreciate the role of media in disseminating the contents of my reports to the general public.

I also thank my staff for their professionalism and commitment in undertaking the entire audit work which is reflected in this report from 140 Local Government Authorities across the country. Their efforts have once again enabled the audit report to timely be produced and tabled in Parliament.

Lastly but not least, I would like to offer special thanks to the Tanzania general public whom we ultimately serve. I strongly encourage the Tanzanian public to always continue demanding and pushing for greater transparency and accountability on the use of public resources in the country.

While we acknowledge the contributions of all our stakeholders, we also commit ourselves to our reputation pledge of continuing to improve the provision of quality audit services in order to enhance accountability and value for money in the collection and use of public resources.

### **Executive Summary**

This general report provides a summary of the final audit results on the financial statements of all Local Government Authorities in the Country for the financial year ended 30<sup>th</sup> June, 2013. Financial statements audit is an independent examination of the financial accounting and reporting of public sector entities.

This part of the report gives an overview of the audit outcomes followed by highlights of salient issues noted during the course of the audit and ends with a summary of audit recommendations.

#### 1. Outline of Audit Outcomes

The statutory audit on the financial statements of the 140 LGAs existing in the country for the financial year ended 30<sup>th</sup> June, 2013 has been completed. Summary of the main findings of the audit is incorporated in this general report and the details of the same have been issued separately in the management letters issued to management of each LGA, and their respective Chairperson.

### General trend of audit opinions issued to LGAs

This part intends to analyze the trend of audit opinions issued to LGAs for the year 2008/09, 2009/10, 2010/11, 2011/12 and 2012/13. The rationale of this presentation is to determine trends of financial performance and accountability of LGAs for the period of five years, inclusive of the year under review.

Trend of Audit Opinions issued to LGAs for the five consecutive financial years is as shown below:

Opinions	Unquali	ified	Qualif	ied	Adverse	е	Disclaimer		
Years	Total	%	Total	%	Total	%	Total	%	Total
									LGAs
2012/13	112	80	27	19	1	1	0	0	140
2011/12	104	78	29	21	0	0	1	1	134
2010/11	72	54	56	42	5	4	0	0	133
2009/10	66	49	64	48	4	3	0	0	134
2008/09	77	58	55	41	1	1	0	0	133

Despite the increase in the number of LGAs from 134 in year 2011/12 to 140 in year 2012/13, there has been no visible change in the types of opinions issued to LGAs as can be seen from the table above. What is being depicted above is a demonstration of stability in the improvement registered in the accountability process of LGAs in the Country. This achievement has been attained due to the Local Government Reform Programme (LGRP) undertaken in the Government, seriousness in implementing CAG's recommendations and the enforcement of the use of IFMS EPICOR version 9.05 within the LGAs.

# Specific trend of audit opinions issued to LGAs

From the trend of audit opinions issued to LGAs for five years, the following has been noted:

- (i) Seventeen (17) LGAs have maintained the status of unqualified audit opinions for a continuous five years. These LGAs are; Bukoba DC, Muleba DC, Biharamulo DC, Misenyi DC, Kisarawe DC, Mufindi DC, Hai DC, Siha DC, Lindi DC, Simanjiro DC, Masasi DC, Tandahimba DC, Maswa DC, Iramba DC, Muheza DC, Serengeti DC and Nachingwea DC.
  - (ii) Six (6) LGAs had improved from the previous years where they were issued qualified and adverse audit opinions but in the current year they were issued unqualified audit opinion. These LGAs are; Makete

- DC, Monduli DC, Mvomero DC, Korogwe TC, Sikonge DC and Dar es Salaam CC.
- (iii) Arusha CC had maintained the status of receiving modified audit opinion (adverse/qualified) for five years.
- (iv) Four (4) LGAs dropped from the previous years where they were issued unqualified audit opinions to the current year where they received qualified opinions. These LGAs are; Bukoba MC, Shinyanga DC, Shinyanga MC and Bariadi DC.

Improvement in Local Government Authorities' (LGAs) performance is mainly attributed by the following main reasons:

- The Prime Minister, Honorable Mizengo Pinda (MP) has been intervening by instructing top ranking Regional Administration Officers to take the leading role in actions taken ensuring that, are on the recommendations contained in the auditor's management letters issued to the respective LGAs' Management.
- Involvement of Regional Commissioners by making close follow up to the LGAs' Management on the progress in the implementation of the CAG's recommendations. This includes chairing of the Full Councils' meeting to discuss the CAG's reports.
- There is improvement on disclosures made in a number of submitted financial statements as per the requirements of IPSASs accruals basis of accounting.
- The Local Authorities Accounts Committee (LAAC) which is one of the Parliamentary Oversight Committees entrusted to oversee the accounts of LGAs has done a commendable job by enforcing accountability to all

Accounting Officers of LGAs who had not demonstrated good performance in this aspect.

 There has been a slight improvement in the compliance with the existing internal control systems, laws and regulations within some LGAs.

# 2. Highlights of the salient issues in the current year's audit of LGAs:

Major irregularities and weaknesses noted during the course of my audit include the following:

# Outstanding recommendations

### (i) General Report

Responses in respect of implementation of the previous year's CAG's General Report recommendations from the audit of the financial year ended 30<sup>th</sup> June, 2012 were received from the Paymaster General through letter with ref. No. EB/AG/AUDIT/12/VOL.I/53 of 25<sup>th</sup> June, 2013. Review of the responses received noted that, out of 33 recommendations issued in the previous year, only two (6%) had been implemented, seventeen (52%) are in progress of being implemented and fourteen (42%) have not been implemented at all.

(ii) The Local Authorities Accounts Committee (LAAC) report In coming up with the structured response concerning the audit report on the financial statements for the year ended 30<sup>th</sup> June, 2012, the PMG had not taken into account the LAAC recommendations as is required by Sect. 40 of Public Audit Act No.11 of 2008.

However, up to the time of writing this report (March, 2014) no responses have been received from the Paymaster General on the ten (10) recommendations issued by LAAC. I

am of the view that, still more serious steps and measures need to be taken by the Government to ensure all recommendations are appropriately implemented for better performance and accountability of LGAs in the country.

### (iii) Individual LGA Reports

Out of 134 LGAs, 131 LGAs had 6,340 outstanding matters of previous years' audit amounting to Shs.341,081,810,170. There are also some qualitative matters which remained outstanding. Implementation of the quantitative matters is that, 2857 (45%) matters were implemented, 1460 (23%) are under implementation and 2023 (32%) have not been implemented.

#### (iv) Special Audits

During the previous years' audit, various recommendations were made to fourteen (14) LGAs on major findings raised from the special audits conducted on them. However, out of the fourteen (14) LGAs, responses from seven (7) LGAs have been received and further investigations are in progress by other responsible organs in according with the requirements of Sect. 27 of the Public Audit Act, 2008 and the remaining seven (7) LGAs have not responded to date.

### Current year's audit findings

# (i) Improper Preparation and Presentation of Financial Statements

The submitted financial statements from one hundred and two (102) LGAs had various irregularities such as understatements and overstatements of figures. The magnitude of the total errors and omissions in the submitted financial statements were understatement by Shs.149,589,875,934 which is equivalent to 6% of the total

expenditure and overstatement by Shs.159,706,365,768 which is equivalent to 7% of the total expenditure.

Due to such errors, omissions and irregularities which led to understatement and overstatement of figures in the financial statements, the affected LGAs withdrew their financial statements and re-submitted revised/adjusted financial statements for audit.

# (ii) Evaluation of Internal Control System and Governance Issues

Inefficiencies in accounting system-Epicor version
 9.05

In the year under review, LGAs had their accounting operations centralized through IFMS using Epicor system version 9.05 under the monitoring and supervision of the PMO-RALG. In this respect, LGAs were installed with only computers for data entries and other transactional approvals. Many of the general controls were managed centrally including backup controls, logical access controls, change management controls, technical support and security settings at the server. The LGAs remained to be only the users of the system.

However, review of the system in 78 LGAs showed inadequate performance which suggests the need for improving the system's performance with a view to provide reliable financial information to users. Below were some of the noted inefficiencies:-

Unstable Internet strength which is the determinant of transaction bundles to be made in a day leading to delay in service delivery and implementation of planned activities. ❖ The LGAs were unable to utilize all modules of the system which lead to reverting to manual documentation for some controls including accrued receivables, payables, inventory and noncurrent assets. In this respect, financial statements could not be generated from the system.

# Operating accounting system other than centralized Epicor system

It was noted that Kahama District Council was not using Epicor system instead they had a stand-alone application called "quick use". This is contrary to the directive with reference GB.174/389/01/34 issued by PMO-RALG on 30.04.2012 for closing LGAs' old accounts and operating six (6) new accounts, through the centralized Epicor system and Circular No.1 of 1999/2000 from the PMO-RALG which also required all Government transactions to be processed using the Integrated Financial Management System (IFMS).

Inefficient performance of Audit Committees in LGAs
 Audit Committee refers to a governance body within the
 LGA that is charged with oversight of the LGA's audit
 and control functions whose role typically focuses on
 aspects of financial reporting and on the entity's
 processes to manage business and financial risk, and for
 compliance with significant applicable legal, ethical,
 and regulatory requirements.

In assessing performance of Audit Committees, it was noted that, 90 LGAs were found to have ineffective Audit Committees due to the following weaknesses:

- There were no evidences that, Audit Committees provided independent oversight of the internal audit work plans and results, assessing audit resources needs, and mediating the auditors' relationship with the Local Government Authorities.
- The Audit Committee did not oversee the proper functioning of internal audit in terms of resources within the entity; and adequacy of audit programs.
- There was no documentation on whether Audit Committees ensured that, audit results were aired out and any recommended improvements or corrective actions were being implemented.
- In three LGAs namely Mvomero DC, Masasi DC and Urambo DC, the Audit Committees met only once for the whole financial year as such, they could not discharge their functions which they are mandated to do.

### Risk management assessment

55 sampled LGAs have no formally documented Risk Management Framework as well as recent risk assessment conducted to identify existing and emerging risks which would adversely affect service delivery.

#### Fraud prevention and control

LGAs' management have not documented and approved fraud prevention plans, and there were no processes put in place by the LGAs' Management for identifying and responding to the risk of fraud.

# Sustainability of service delivery

78 LGAs had 636 pending legal cases with an estimated total value of significant amount of Shs.74,410,741,026

which will adversely affect the LGAs' budget and service delivery in case judgements will not be in favour of the LGAs in question.

# (iii) Weaknesses in revenue management from own revenue sources

Proper management of revenue collection from internal revenue sources of LGAs is still a challenge. A summary of weaknesses noted in this area for the year under audit include the following:

- Revenue earning receipt books totaling 1,234 from 51 LGAs were missing and therefore not availed for audit verification.
- During the financial year under audit, 58 LGAs were noted to have a sum of Shs.6,710,548,469 being revenue collected by collecting agents but apparently not remitted to the respective LGAs.
- It was noted that own sources revenue collections from 31 LGAs amounting to Shs.585,502,820 was collected by various revenue collectors but were neither evidenced to be banked nor remitted to LGAs.
- Weaknesses in internal control and monitoring of revenue collection resulting in non-collection of own sources revenue amounting to Shs.7,710,147,415 was noted in 54 LGAs from various tax payers.

#### Absence of by-laws for revenue sources

During the year, I noted that 18 LGAs did not enact revenue by-laws on all potential sources of revenues so as to maximize collection of revenues on such sources. For instance, 16 LGAs did not have revenue by-laws on communication towers, service levy and advertising fees for billboards.

# Feasibility studies on revenue collections not performed

I noted that the LGAs do not conduct feasibility study on all potential own revenue sources prior outsourcing to collecting agents. For instance, Bukoba Municipal Council, outsourced revenue collection of the bus stand and car parking to an agent for a period of eight months at a contract price of Shs.9,600,000 and Shs.2,750,000 respectively.

However, audit scrutiny of the receipt books returned at the Council revealed that the agent collected a total of Shs.224,425,000 from all the books issued to him for the whole duration of the contract but remitted only Shs.98,800,000 (44%) as per the agreed contract price resulting into a difference of Shs.125,625,000 which remained in the hands of the agent implying that no feasibility study was undertaken by the Council which would have given the Council the basis of negotiating with the outsourced revenue collectors of how much of the collected revenue was to be surrendered to the Council.

# (iv) Inadequate cash management

Management and control of cash are critical to ensuring all cash due to LGAs are properly collected, banked and recorded. The following matters were noted in 2012/2013 audit:

 Bank reconciliation control weaknesses were identified in 37 LGAs. These included Shs.5,864,183,413 being total receipts in LGAs cash books but not reflected in the LGAs' bank statements. A sum of Shs.16,842,008,917 from various LGAs were cheques drawn in favour of various payees in the LGAs but were not presented to banks until the closure of the financial year 30<sup>th</sup> June, 2013. Stale cheques amounting to Shs.107,345,185 were not cancelled (voided) in the respective cash books to ensure accurate cash balance is reported at the year end.

- 12 LGAs did not transfer funds amounting to Shs.498,497,315 from old accounts to the new LGA's accounts for accountability implying that, they continued operating with old multiple accounts contrary to the directive issued by PMO-RALG.
- Regular cash surveys were not carried out in 33 sampled LGAs.
- Imprests amounting to shs.327,685,362 in 25 LGAs were still outstanding as at the year end.
- Maximum limit for cash holdings have not been established and approved in 23 LGAs.

# (v) Weaknesses noted in expenditure management

It is important to exercise controls over expenditure systems in order to ensure that, all expenses incurred are correctly paid, recorded and reflect reality. Specific matters identified in the 2012/2013 audit include:-

- 67 LGAs made payments which were not properly supported (improperly vouched expenditure) with a total amount of Shs.3,514,703,776.
- 19 out of 140 audited LGAs effected payments amounting to Shs.8,063,469,984 whereby their respective payment vouchers were not made available for audit purposes, hence limiting the scope of audit.
- A sum of Shs.292,058,967 from nine (9) LGAs which was either deducted at source by the Treasury as statutory deductions or paid to various institutions/Agencies for

- various services rendered to the LGAs was not supported by acknowledgement receipts.
- Expenditure of Shs.2,061,468,497 was noted to have been charged to wrong expenditure codes in 45 LGAs without prior approval for reallocation by the Finance Committee.
- 18 LGAs made transfers amounting to Shs.2,058,258,530 from one account to another within these LGAs in form of loans which were not reimbursed to the lender accounts up to the year-end.
- A review of payments made during the year noted that, Shs.1,119,360,501 in respect of nine (9) LGAs was paid without being approved by either Accounting Officers or Heads of Departments. On the other hand Shs.1,205,767,982 in respect of 14 LGAs was passed for payments prior to being pre-audited.

# (vi) Weaknesses in Human Resource management and payroll controls

There exist challenges in human resource management and controls in most LGAs which requires management's attention. As reported in the previous years, even in this year various weaknesses were noted including the following:

# Under staffing in LGAs

During the year under audit, 73 LGAs were selected as representative sample where it was noted that establishment shows the requirement of staff was 183,095 but the actual number available was 143,111 resulting into a gap of 39,984 staff equivalent to 22% of the required number.

 16 LGAs did not conduct performance evaluation to its employees contrary to Standing Orders for the Public Service D (62-63) of 2009. However, such performance evaluations were done to employees only when they were due for promotions. Absence or inadequate performance evaluation results into ineffective mechanism for monitoring implementation.

- Non-Maintenance and update of employees register
   Unclaimed salary registers pertaining to 11 LGAs were
   not adequately maintained as in most cases details of
   check numbers and reasons for not paying salaries were
   not given.
- Unclaimed salaries amounting to Shs.708,377,338
   relating to deceased, retired and absconded staff in
   respect of 16 LGAs were not remitted to the Treasury.
   Despite audit queries being issued every year on this
   issue, the problem appears to be persistent. This is so
   inspite of the Government introducing and using the
   Lawson software.
- A total amount of Shs.832,448,998 in 38 LGAs was noted in respect of salaries paid to absconded, deceased, retired and dismissed employees. This is an increase when compared to Shs.693,132,772 for 43 LGAs reported in the previous year. In addition, an amount of Shs.482,405,746 was paid as salary deductions to different institutions like Pension Funds, Financial Institutions, NHIF and TRA in respect of the same employees.
- Staff Circular No.CCE.45/271/01/87 dated 19/03/2010 requires that, deductions from employees' salaries should not exceed 2/3 of the basic salary. Despite reporting this matter in prior years, still there is persistence of this problem of LGAs employees' salaries being deducted to a point of exceeding 2/3 of their

basic salaries. In some cases employees had zero net pay. A test check made in 33 LGAs selected revealed that, 3,650 employees were receiving less than 1/3 of their basic salaries. This is an improvement in controls over excessive borrowing when compared to the amount and number of LGAs involved with what was reported last year.

- A comparison made between actual salaries paid and actual exchequer issues received for Personal Emolument for the financial year 2012/2013 for 12 sampled LGAs revealed that, there was an over release of Shs.184,174,087.
- Despite the same issue being reported in prior years regarding unrealistic birth dates, again during the year under review, 15 LGAs were tested and it was revealed that, birth dates of 2,345 employees in the master payroll were unrealistic because they were recorded as 1/1/1700, 1/1/1900 and 1/1/2012.
- During the year under review, it was noted that Mbozi District Council and Geita Town Council had 66 and 72 temporary employees on contract basis contrary to Standing Orders D.30 (2) and A.1 (27) of 2009.
- A sample of 31 LGAs reviewed disclosed that, 166 staff were working in an acting capacity as either heads of departments, units or even accounting officers for more than six months contrary to Standing Order D24 (3) of 2009.
- Check number is an employment unique identification number which differentiates one employee from another. An employee therefore, is not expected to have more than one check number at a time.
  - However, examination made on the payroll system noted that six (6) LGAs had 25 employees bearing two

different cheque numbers each. This is a double payment of salaries to these employees leading to misappropriation of Government funds.

# (vii) Weaknesses pertaining to operation of funds

Non-transfer of 20% of General Purpose Grant distribution to Villages

It was noted during audit that 50 LGAs did not transfer a total amount of Shs.2,445,264,248 to villages to cover for revenue gaps of abolished taxes. This implies that development activities planned to be implemented at the villages levels were not completed hence a delay in delivering the intended benefits to the community.

# Capitation funds received but not transferred to respective Schools

A review of capitation funds received during the year in 17 LGAs revealed that capitation funds amounting to Shs.1,356,500,282 was received by the LGAs but not transferred the respective schools to for implementation of development and operational activities, hence resulted into a delay in delivering the expected services for schools development. It was also noted that, in four LGAs capitation funds amounting to Shs.498,509,950 were used to incur expenditure which were not of capitation nature, for instance payment of allowances.

# Shortage of teachers and infrastructure in Primary and Secondary Schools

Review of performance of education at primary and secondary schools noted that LGAs did not have sufficient school infrastructures in both Primary and Secondary schools. Also audit noted that both primary and secondary schools have a shortage of teachers which greatly affects quality of education. This problem has lead to the country's failure to meet the national target ratio of 1:45 (45 students per teacher). The trend shows that most of the teachers do not report to their working stations especially at villages due to the poor infrastructure in existence at the villages.

## Constituency Development Catalyst Fund (CDCF)

Selected reviews were made on the management of the Constituency Development Catalyst Fund activities in 66 LGAs and it was found out that these LGAs had unspent balances of Shs.2,591,012,939. In addition, 12 LGAs did not prepare and submit reports of CDCF to the Minister responsible for Local Government Authorities, contrary to Sect. 7 (3) of the Constituencies Development Catalyst Fund Act, 2009.

# Community Health Fund (CHF)

More than Shs.2,070,366,726 earmarked for Community Health Fund activities was not utilized in 46 sampled LGAs, hence, the objectives of establishing the Fund were not fully attained. A significant unspent balance denies the beneficiaries from receiving the intended health services. On the other hand, CHF funds amounting to Shs.149,411,700 in 7 LGAs were used to implement activities which were not allied with CHF operations such as payment of salaries, allowances contrary to Circular No. 2 of 1997 issued by the Ministry of Health and Social Welfare. The amount was not yet refunded to CHF.

# Women and Youth Revolving Fund

Audit test carried out in 68 LGAs revealed an amount of Shs.10,905,858,533 was not disbursed to women and youth groups, which has hindered economic development of women and youth, therefore limits the improvement of standard of living of the community at large.

# • Primary Education Development Programme (PEDP) During the year under review, there was unspent balance of Shs.1,138,230,899 in respect of 13 LGAs for Primary Education Development Programme.

• Secondary Education Development Programme (SEDP)
A total amount of Shs.21,869,260,499 was disbursed to
LGAs in respect of SEDP activities aiming at improving
quality, expanding school access and increasing school
retention at the secondary school level. However, as at
the year-end only Shs.11,207,808,727 (51%) was spent
leaving a balance of Sh.10,661,451,772 (49%) from 60
LGAs.

#### (viii) Ineffective projects management

Three (3) development and donor funded projects which are NMSF, PHSDP and LGCDG have unspent fund balances of Shs.2,333,558,283 for NMSF (58 LGAs), Shs.10,975,907,846 for PHSDP (81 LGAs) and Shs.38,615,006,253 for LGCDG (99 LGAs). The underperformance of these projects implies that a significant number of planned activities of the same magnitudes were partially or not implemented at all. This may also bring about budget revision in future to accommodate possible price fluctuations due to the effect of inflation.

### Participatory Forests Management (PFM)

Eight LGAs had unutilized funds amounting to Shs.119,054,705 for implementation of Participatory Forests Management activities.

# (ix) Weaknesses in budget performance

When reviewing the auditees adherence to the approved budget, I have noted various weaknesses including the following:

- There was under-release of development grants. The Parliament approved some of the budgeted items of Shs.673,590,626,951 in respect of 114 LGAs. However, only Shs.420,283,949,168 was received (68%), ending up with under release Shs.253,306,677,783 which is equivalent to 38%.
- Also, there was under release of recurrent grants by Shs.275,403,246,117 (equivalent to 13%) in respect of 99 LGAs. Approved budget was Shs.2,102,969,648,522 while the actual funds received was only Shs.1,827,566,402,405 (87%).
- Up to the year-end, there was unspent development grants of Shs.243,677,063,440 equivalent to 36% of the available funds. This amount involved 138 LGAs.
- During the year, Shs.146,328,309,031 equivalent to 5% of the available recurrent grant was not utilized. This amount involved 139 LGAs.

# (x) Low compliance with procurement Laws and Regulations In reviewing the level of compliance with the Public Procurement Legislations, various weaknesses were noted including the following:

 Vital information/documents were noted missing in the respective contract files including contract agreements, Bills of Quantities (BOQ), Engineers' estimates, interim certificates and procurements made outside the Procurement Plan. The amount involved totaled to Shs.5,923,884,834 for 18 LGAs tested.

- Procurement of Shs.254,040,434 in 13 LGAs were made from various suppliers of goods and services without competitive bidding contrary to the requirements of Reg. 63 of PPR, 2005.
- Procurement of Goods and Services of Shs.344,129,357 were made without Tender Board approval in 16 LGAs.
- A test check on the management of stores observed that 18 LGAs did not record procured goods in ledgers stores worth Shs.665,721,997. This contravened Order 54 (3) of the LGFM of 2009.
- Goods worth Shs.150,649,237 were ordered and paid for by 9 LGAs but not delivered contrary to Reg. 122 (1) of PPR (Goods, Works, non-consultant Services and disposal of Public assets by Tender) Regulations, 2005.

# (xi) Results of special audits

A number of issues were revealed in six (6) special audits conducted in the current year audit. The referred LGAs are Meru DC, Mpanda DC, Ileje DC, Geita DC, Bukoba MC and Mufindi MC. Salient issues raised from the special audits are as shown here under:

#### Internal control and governance issues

The following weaknesses were noted in this area which includes:

- Lack of accountability and utilization of stores.
- Approval not sought before effecting payments.
- Missing expenditure and accountable documents such as revenue collecting receipt books, payment vouchers,

- acknowledgment receipts and other expenditure supporting documents.
- Payments made to meet unrelated activities.
- Goods ordered and paid for but not delivered.
- Non collecting and remitting of revenue to LGAs by extractive companies, agents and other revenue collectors.
- Settlement of debts which were not recognized as creditors in the previous years.
- Inter account transfers not refunded.
- Procurement of goods and services made through cash instead of cheque.
- The contractor submitted a forged performance bond from Bank without being detected by the LGA.

# Procurement management

The following weaknesses were noted in this area which includes:

- Procurements and Contract variations not approved by Tender Boards.
- There was no competitive tendering on revenue collection and procurement of goods and services.
- Non compliance with Annual Procurement Plans.
- Irregular awarding of a tender for revenue collection whereby the lowest bidder was chosen instead of the highest bidder.
- Procurement made from non-approved suppliers.
- LGAs purchased medical supplies from various suppliers without being routed to MSD for confirmation of unavailability of stock.

# Contract and projects management

- Payments to contractors for works not performed.
- Project funds not transferred to the respective projects accounts.
- Payment of advances to contractors beyond approved limits.
- Overpayment on contracts for consultancy services arising from foreign exchange fluctuations.
- Loss of public funds resulted from inadequate controls on funds transferred to lower levels for implementation of projects.
- LGAs entered into contracts having no binding provisions that would specifically indicate the rights and obligations of each party.

#### **Human Resource management**

• Employment permits to fill vacant posts not sought by LGAs. On the other hand temporary employees were employed without approval from PO-PSM.

# 3. Summary of recommendations

Apart from the detailed recommendations issued to the management of every LGA through the issued management letters, for this year of audit, I have the following recommendations:

(a) I reteirate my previous year's recommendation to PMO-RALG to plan on employee retention strategy with the purpose of minimizing employee turnover and consider providing special incentives for the purpose of motivating employees to work in marginalized LGAs. Most employment gaps are evidenced in LGAs situated in remote areas as compared to the urban areas.

- (b) LGAs are advised to re-evaluate their processes for budget preparation so as to enable them to come up with more realistic budgets which are attainable and ensure that any loopholes that lead to loss of revenue are identified and corrective measures are taken. In addition, LGAs should undertake periodical reviews of actual versus budgeted spending on recurrent and development expenditures to facilitate preparation of realistic budgets.
- (c) The Central Government through PMO-RALG should ensure that recurrent and development funds are transferred to LGAs on time and the LGAs should increase monitoring and supervision on implementation of planned activities to reduce the level of unspent balances at the year end. It is worth emphasizing that un-utilised funds which are carried forward to the succeeding year must be re-budgeted or incorporated in the budget for that year and spent on the rolled over activities.
- (d) LGAs are further reminded to seek retrospective approvals from relevant authority for any re-allocation of funds as per Order 22(1) of the Local Government Financial Memorandum of 2009 to avoid unauthorised expenditures which affects LGA's service delivery to the respective communities.
- (e) LGAs in collaboration with the PMO-RALG are strongly advised to conduct periodic feasibility studies on available revenue sources and new opportunities in order to identify potential sources of revenue for proper planning and to ensure that own source revenues from all sources of revenue are effectively collected. Also, LGAs should introduce sustainable strategies to widen revenue bases.

- (f) LGAs should enact by-laws on all potential sources of own source revenues under their jurisdiction to ensure that there is legal backing for the collection and follow up on compliance and defaulters.
- (g) LGAs should strengthen internal controls over the outsourced own sources revenue collections including strengthening contracts management processes on the outsourced revenue and to ensure that the planned LGA's objectives are met. In addition, LGAs should have close monitoring and supervision of outsourced revenue collected which includes review of the performance and operations of agents through routine inspections and review of operational and financial reports.
- (h) LGAs are recommended to strengthen internal controls over human resources management through frequent updating of employees' information in the Human Capital Management Information System (HCMIS) for ensuring accurate recording of payroll information.
- (i) The PMO-RALG is urged to review all challenges facing Epicor version 9.05 and plan for sustainable solutions since there are good controls designed in the Epicor system to mitigate the weaknesses noted during audit including preparation of financial statements and segregation of duties in utilization of public funds. In addition, LGAs should ensure proper documentation of transaction procedures and comply with rules and regulations including approval levels and custody of accountable documents.
- (j) LGAs in collaboration with the Central Government through the Paymaster General should investigate and perform reconciliation with the respective banks to ensure that the funds which are still held in the old accounts are transferred to the new accounts as

- directed by PMO-RALG. Also the Paymaster General should instruct and approve the closure of all old bank accounts which are still active and used by LGAs.
- (k) PMO-RALG in collaboration with the Accountant General's Office should enhance the capacity of LGAs in the preparation of IPSASs compliant financial statements through both structured and tailor made IPSAS trainings. Apart from the aforesaid, the PMO-RALG and the Accountant General should also institute effective follow up mechanism to the LGAs to ensure and be satisfied that all LGAs successfully migrates and prepare IPSASs compliant financial statements.
- (l) LGAs should introduce quality control and assurance process for the preparation of financial statements to ensure their accuracy before their submission for audit purposes.
- (m) PMO-RALG should conduct periodical updates training so as to build capacity of staff involved in the preparation of the Financial Statements from Epicor 9.05 hence the Epicor version is new to many of the LGAs staff and it has a lot of functionalities embedded within.
- (n) LGAs in collaboration with PPRA and PMO-RALG should strengthen the Procurement Management Units as well as procurement processes in order to obtain value for money in the LGAs procurement processes. The LGAs should establish and strengthen Procurement Management Units by making sure that they are adequately staffed, have appropriate procurement qualifications to enhance compliance with Public Procurement Regulations.LGAs in collaboration with PPRA should organize regular training to PMU staff, of LGAs' members Tender Boards: Heads Departments, Accounting Officers and Councilors in

- order to enhance their knowledge about the procurement laws and their responsibilities as far as public procurement is concerned.
- (o) The Central Government through PMO-RALG, Ministry of Education and Vocation Training in collaboration with LGAs should introduce strategies that will improve school infrastructures including having sufficient number of teachers to enhance and strengthen quality and performance of education. Also, the Government should allocate more funds in constructing infrastructure like health, transport, school laboratories and libraries and accommodation facilities in schools at villages level.

#### CHAPTER ONE

#### 1.0 BACKGROUND AND GENERAL INFORMATION

# 1.1 Audit mandate, responsibility of CAG and audit objectives

#### 1.1.1 Audit mandate

This report is issued in accordance with provisions of Article 143 of the Constitution of the URT, and Sect. 45(1) of the LGFA No. 9 of 1982 (revised 2000) together with Sect. 10(1) of the Public Audit Act No.11 of 2008, which requires the CAG to be the statutory auditor of all Government revenue and expenditure, including the revenue and expenditure of LGAs.

Pursuant to Article 143(2) (c) of the Constitution of the URT, I am required to perform audit, at least once in every year, and submit an audit report on the financial statements of the Government of the URT; financial statements prepared by all officers of the government of the URT; financial statements of all Courts of the United Republic and financial statements prepared by the Clerk of the National Assembly.

Furthermore, Sect. 45(5) of the LGFA No.9 of 1982 (revised 2000) gives the CAG the authority to check any cash, investments or other assets in the possession of the above pillars of the state or over which the three state pillars have control and to have access at all times to all its accounts and all books, vouchers and papers relating to them.

Moreover, Sect. 48(1), (2) and (4) of the LGFA No. 9 of 1982 requires the CAG to prepare and sign a report on the LGAs accounts and the annual balance sheet and statement or abstract, and one copy of each of the report together with the annual balance sheet and statement or abstract or a copy of it shall be sent to the Minister, Regional Commissioner and the Director who is required to table the same before the Full Council.

The same section further requires the CAG to draw attention to every item of expenditure charged in the accounts which is not authorized by law or which has not been sanctioned by the LGA. The CAG shall also draw attention to any deficiency or loss incurred by negligence or misconduct of any person and to any sum which was supposed to have been brought to account by that person, but has not been done. Another issue is to certify the amount of that unlawful expenditure, deficiency or loss and the sum that has not been brought to account.

The submitted financial statements of the LGAs were prepared in compliance with IPSASs-accrual basis of accounting and Part (iv) of the LGFA No. 9 of 1982 (revised 2000), and in accordance with the provisions of Order 31 (4) of LGFM, 2009 as the applicable reporting framework for LGAs. A complete set of financial statements prepared according to IPSASs-accrual basis of accounting, which is supposed to be submitted by all LGAs for audit, includes the following:

- a) A statement of financial position.
- b) A statement of financial performance.
- c) A statement of changes in net assets/equity.

- d) Cash flows statement.
- e) Statement of comparison of budget Vs actual amount by nature.
- f) A statement of comparison of budget Vs actual amount by function.
- g) Notes to the financial statements.

For transparency and accountability reasons, Sect. 49 of the LGFA No. 9 of 1982 (revised 2000) and as amplified by Order 31 (9) of the LGFM, 2009 requires that, every LGA shall, at its own offices and in such other manner as may be directed by the Regional Commissioner, publish within its area of jurisdiction the following:

- (i) The audited consolidated statement of financial position (balance sheet) and statement of financial performance (income and expenditure)- abstract of accounts;
- (ii) Any report on the accounts made and signed by the auditor, within six months after closure of the financial year to which the accounts relate or within six months of receipt of the report of the auditor, as the case may be.

I consider adoption of the above financial reporting frameworks and the publication of statements of accounts and audit reports by LGAs as an opportunity for LGAs to encourage greater communication and awareness of its subjets as well as increasing accountability in the use of public resources.

# 1.1.2 Responsibility of the Controller and Auditor General

My responsibility as an auditor is to express an opinion on the financial statements based on my audit. I conducted my audit in accordance with, International Standards of Supreme Audit Institutions (ISSAIs) and such other procedures I considered necessary in the circumstances. These standards require that, I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making the risk assessments, I considered internal control relevant to the LGAs' preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the LGAs' internal control. The audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 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 expenditure of public monies have been properly authorized.

Further, Sect. 44(2) of the Public Procurement Act No.21 of 2004 and Reg. 31 of the Public Procurement (Goods, Works, Non-consultant services and Disposal of Public Assets by Tender) Regulations of 2005 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.

### 1.1.3 Audit objectives

The main objective of conducting the audit is to enable the CAG to express an independent audit opinion on the financial statements of the LGAs for the financial year ended 30<sup>th</sup> June, 2013 and establish whether they were prepared in all material respects, in accordance with the applicable reporting framework and, in particular to:

- Determine whether all funds as approved by Parliament were received and used exclusively and judiciously for eligible expenses as per approved budget and regulations controlling government expenditure.
- Determine whether all revenue collected by LGA's was properly accounted for.
- Ascertain whether all necessary documents, books, registers, accounts, financial data and information have properly been kept in respect of all transaction and balances.
- Ensure that all relevant financial statement items have properly been presented and disclosed.
- Evaluate and test the relevant controls within the LGAs by ascertaining the adequacy and effectiveness of the internal control system including the related IT control environment.
- Determine the risk of audit error (audit risk).

- Determine whether the desired results or benefits are being achieved and whether the objective established by Parliament or other authorizing bodies are being met.
- Assess and evaluate the Council's compliance with the Public Procurement Act No. 21 of 2004 and its Regulations of 2005.
- Ensure whether good governance has been enforced in the day to day operations of the LGAs and in carrying out their overall strategy and how management has addressed the social and environmental issues arising thereon.

# 1.2 Applicable Auditing Standards and reporting procedures

### 1.2.1 Applicable Auditing Standards

NAOT is a member of the International Organization of Supreme Audit Institutions (INTOSAI), Africa Organization of Supreme Audit Institutions (AFROSAI) and Organization of Supreme Audit Institutions-English Speaking Countries (AFROSAI-E) which promotes and develops exchange of ideas and experience among the SAIs of the world in the field of public sector auditing.

Being a member of these international organizations, the NAOT is obliged to comply with the requirements of the INTOSAI standards which are the International Standards of Supreme Audit Institutions (ISSAIs) and International Standards on Auditing (ISA) issued by the IFAC when carrying out audits of the financial statements of LGAs.

#### 1.2.2 Reporting procedures

Various steps which involve communication with the management of the audited entity have been taken before

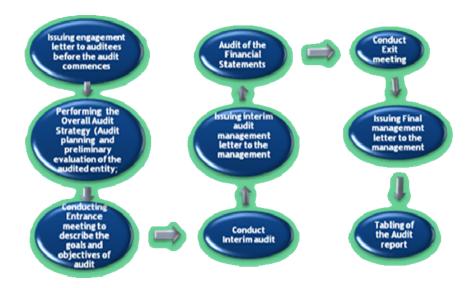
issuing this general audit report. Therefore, it is worth pointing out that these steps to users of this report are important in order to have a clear understanding of the general report and the general reporting procedures being undertaken. These steps include the following:

- Issuing engagement letter to LGAs before the audit commences which explains the nature and scope of the audit expected to be conducted and defines roles and responsibilities of the auditor and management of LGAs.
- (ii) Preparing the Overall Audit Strategy that explains the audit approach adopted based on the preliminary evaluation of the audited entity.
- (iii) Conducting entrance meeting with management of the audited entity to explain to the client about the goals and objectives for performing the audit.
- (iv) Conducting interim audit aiming at minimizing the work and time involved in concluding the audit thus allowing for early completion of the audit reports.
- (v) Issuing interim audit findings in terms of management letters to management which requires management of the audited entity to comment in writing on the audit findings.
- (vi) Conducting audit of the financial statements to ensure whether the financial statements are prepared in accordance with the applicable financial reporting framework.
- (vii) Conducting exit meeting to inform the auditee of the results of the audit conducted and to provide an opportunity for management to comment on the audit findings before issuing the final management letters.
- (viii) Issuing final management letters to inform the audited entities of all significant issues found during the audit

- and to provide management with an opportunity to respond. This also forms the basis for the preparation of the audit report and annual general report for LGAs.
- (ix) Preparing the Annual General Report for LGAs and tabling it to the Parliament through the President of the United Republic of Tanzania as required by the provisions of Article 143(4) of the Constitution of the United Republic of Tanzania.
- (x) Making follow-up on the matters issued in the audit report as stipulated in Sect.40 of the Public Audit Act, 2008 to identify and report on whether the respective LGAs have come up with the action plan or have implemented recommendations pointed out in the audit report as well as to include the implementation status in the next audit report as required by Sect.40 (4) of the Public Audit Act, 2008.

In summary, the diagram below depicts the audit steps followed in the course of the audit of LGAs.

Figure 1: LGA Audit Process Flow



# 1.3 Number of auditees and NAOT's set up

#### 1.3.1 Number of auditees

During the financial year of 2012/2013, there were 140 LGAs in the mainland Tanzania of which, each was issued with the respective individual audit reports. These LGAs have different status from the District Councils to Town, Municipal and City Councils as shown on the table below:

Table 1: Number of auditees

S/N	LGAs	Total	Percentage (%)
1.	City Councils	5	4
2.	Municipal Councils	18	13
3.	Town Councils	10	7
4.	District Councils	107	76
	Total	140	100

# 1.3.2 NAOT's administrative set up for LGAs

A total number of 140 LGAs were serviced by 28 Regional Audit Offices across the country. These regional offices are headed by Resident Auditors who reports to the Assistant Auditor General of the respective zones. For the purpose of auditing LGAs in the country, these regional offices are grouped into six administrative zones i.e Lake, Northern, Central, Coast, Sourthern and Dar es Salaam which are headed by Assistant Auditor General who reports to the Deputy Auditor General (Local Government). According to the organization structure of the NAOT, the Deputy Auditor General (Local Government) reports directly to the CAG as shown in the extract organogram here under:

Controller and Auditor General of the United Republic of Tanzania Deputy Deputy Deputy Deputy Deputy Auditor Auditor Auditor Auditor Auditor General for General for General for General for General for Performance Local Central National Public Government Government Accounts Authorities Specialized Authorities Audits Assistant Assistant Assistant Assistant Assistant Auditor Auditor Auditor Auditor General-Auditor General-General-General-General-Southern Coastal Lake Central Northern Highlands Zone 7one Zone Zone Morogoro Mbeya Mwanza Mtwara Ruvuma Kagera Dodoma Arusha Lindi Iringa Mara Singida Kilimanjaro Coast Rukwa Shinyanga Tabora Tanga Dsm Njombe Geita Kigoma Manyara Katavi Simiyu

Figure 2: NAOT'S EXTRACT ORGANOGRAM FOR LGAs

# 1.4 Statutory responsibilities of LGAs in connection with the preparation and submission of financial statements

The management of each LGA is responsible for the preparation and fair presentation of the financial statements and for establishing appropriate internal controls as management determines necessary, to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Sect. 40 (1) of the LGFA No. 9 of 1982 (revised 2000) points out that, every LGA shall cause to be provided, kept and maintained books of accounts and records with respect to:

- a) The receipt and expenditure of money and other financial transactions of the authority.
- b) The assets and liabilities; and income and expenditure of the authority.

The above Section has also been amplified by Order 11 through 14 of the LGFM, 2009 which requires LGAs to establish and support a sound system of internal control within the LGA. In addition, Order 31 places responsibility on the LGAs' management to prepare financial statements in accordance with the laws, regulations, directives issued by the Minister responsible for Local Governments, the LGFM and the IPSASs accrual basis of accounting.

Apart from the responsibilities on the preparation of the financial statements, Sect.49 of the LGFA No. 9 of 1982 (revised 2000) and Order 31 (9) of the LGFM, 2009 requires every LGA to publish the audited financial statements within their areas of jurisdiction.

Furthermore, Order 31(1) of LGFM, 2009 and Sect 45(4) of the Local Government Finances Act 1982 require the Accounting Officer to prepare the final accounts and submit them to the Controller and Auditor General for audit purposes on or before 30<sup>th</sup> September of each financial year.

During the financial year ended 30<sup>th</sup> June, 2013, 140 LGAs submitted their financial statements in compliance with the statutory due date.

However, in the course of audit of the submitted financial statements, it transpired that some of the submitted financial statements contained significant and fundamental errors and omissions which implied that they were intentionally submitted to meet the statutory submission deadline. The submitted financial statements from one hundred and two (102) LGAs had various irregularities such as understatements and overstatements of figures. The magnitude of the total errors and omissions in the submitted financial statements were understatement by Shs.149,589,875,934 which is equivalent to 6% of the total expenditure and overstatement by Shs.159,706,365,768 which is equivalent to 7% of the total expenditure as summarised in the table below. A detailed list of LGAs with misstatements of figures is as shown in **Annexure (i)**.

Table 2: Misstatements in the Financial Statements

Details	Understatement (Shs.)	Overstatement (Shs.)			
Total Expenditure	2,347,629,365,375	2,347,629,365,375			
Total errors	149,589,875,934	159,706,365,768			
Percentage (%)	6%	7%			

Due to such errors, omissions and irregularities which led to understatement and overstatement of figures in the financial statements, the affected LGAs withdrew their financial statements and re-submitted revised/adjusted financial statements. Below is a table showing the trend analysis of revised financial statements for five years:

Table 3: LGAs which revised their financial statements

Financial No. of		No. of LGAs	Percentage (%)		
Year	LGAs	revised/adjusted			
	Audited	financial statements			
2012/13	140	102	73		
2011/12	134	67	50		
2010/11	133	60	45		
2009/10	134	44	33		
2008/09	133	24	18		

The above scenario is a demonstration that the audit process is getting more rigorous and that the understanding of financial statements prepared based on IPSASs accrual basis of accounting by the Auditors has increased hence their ability to criticise the LGA financial statements leading to the many adjustments and revisions done on these statements.

It is recommended that in future years, LGAs should introduce quality control and assurance process for the preparation of financial statements to ensure their accuracy before their submission for audit purposes. In addition, PMO-RALG is advised to conduct periodical trainings so as to build capacity of staff involved in the preparation of financial statements in order for the accounting /auditing staff to keep abreast with contemporary developments in the accounting profession.

#### **CHAPTER TWO**

#### 2.0 AUDIT OPINION

To comply with statutory requirements, I am obliged to give assurance to stakeholders of the Local Government Authorities whether financial statements so prepared present fairly, in all material respects, the financial position of the respective LGAs as at 30<sup>th</sup> June, 2013 and its financial performance and cash flows for the year then ended. This certification provides stakeholders with the audit assurance as to the genuineness of the financial position and operations of the respective LGAs including compliance with prescribed standards and legislations.

# 2.1 Definition of Audit Opinion

An audit opinion expresses a view as to whether the financial statements have been prepared, in all material respects, in accordance with the applicable financial reporting framework. The opinion also has to state whether there is adequate disclosure of information relevant to the proper understanding of the financial statements or not.

#### 2.1.1 Types of Audit Opinion

According to the International Standards of Supreme Audit Institutions (ISSAIs) the following are types of audit opinions which are issued as a measure of the assessment on an entity's the financial statements.

#### 2.1.1.1 Unqualified Opinion

An unqualified audit opinion is issued when I conclude that, the financial statements of the respective LGAs has been prepared, in all material respects and in accordance with the applicable financial reporting framework.

However, issuance of an unqualified opinion does not mean that the LGA has no problem at all in its systems of internal control. It only means that nothing material has come to my attention to warrant a qualified opinion. Accordingly, LGAs issued with an unqualified opinion have also been issued with management letters which gives details of issues that are equally potential to risks of material misstatements of financial statements and if not addressed, then they could lead to a qualified opinion in the future.

# 2.1.1.2 Qualified Opinion

A qualified audit opinion is issued when I conclude that, there are material misstatements in the financial statement due to the disagreements with management or limitation of scope which is neither material nor pervasive and except for the effect of the matter(s) giving rise to the modification of audit opinion, financial statements of the respective LGAs are prepared, in all material respects, in accordance with the applicable financial reporting framework, thus they do not require an adverse opinion.

On the other hand, this type of qualification occurs when I disagree with management on one or more areas of the financial statements but the misstatements do not affect the rest of the financial statements from being fairly presented when taken as a whole.

#### 2.1.1.3 Adverse Opinion

An adverse audit opinion shall be expressed when, having obtained sufficient appropriate audit evidence, I concludes that misstatements, individually or in the aggregate, are both material and pervasive to the financial statements prepared by LGAs.

#### 2.1.1.4 Disclaimer Opinion

I shall disclaim an opinion when, in extremely rare circumstances involving multiple uncertainties, I conclude that, notwithstanding having obtained sufficient

appropriate audit evidence regarding each of the individual uncertainties, it is not possible to form an opinion on the financial statements due to the potential interaction of the uncertainties and their possible cumulative effect on the financial statements.

# 2.1.2 Basis or circumstances that may lead to express a qualified or modified audit opinion

The following are the basis or circumstances that may lead the Controller and Auditor General to express a qualified or modified audit opinion:

- a) Limitation of scope of audit due to restriction of access to evidence.
- b) Matters related to non-compliance are not;
  - Appropriately disclosed in the financial statements as required by the applicable financial reporting framework
  - Properly accounted for in the financial statements as regards to the financial consequences of that noncompliance; and
  - Material or pervasive and therefore requires a modified opinion on the financial statements.

# 2.1.3 Salient issues not affecting audit opinion

In practice some of the significant issues which are important to key stakeholders are not allowed by the standards to be disclosed in the opinion part of the report However, due to their significance they have been allowed to be presented as emphasis of matters or other matters just below the opinion paragraph as explained below:

# 2.1.3.1 Emphasis of Matters and Other Matters

Emphasis of matters and other matters are ment to send additional communication through audit reports when I consider it necessary to:

- a) Draw users' attention to a matter or matters presented or disclosed in the financial statements that are of such importance that they are fundamental to users' understanding of the financial statements; or
- b) Draw users' attention to any matter or matters other than those presented or disclosed in the financial statements that are relevant to users' understanding of the audit, the auditor's responsibilities or the auditor's report.

### 2.1.3.2 Emphasis of matters

In certain circumstances, I have included an emphasis of matter paragraph to highlight matters that though appropriately presented or disclosed in the financial statements, in my judgment, are of such importance that they are fundamental to users' understanding of the financial statements. The addition of such emphasis of matters paragraph does not affect the audit opinion.

An emphasis of matter paragraph is only added in the following instances:

- To highlight a significant uncertainty, the resolution of which is dependent upon future events not under the direct control of the entity, and that may affect the financial statements, e.g. an uncertainty relating to the future outcome of an exceptional litigation or regulatory action.
- To highlight a material inconsistency in other information included in the annual report, where an amendment is necessary and the entity refuses to make the amendment.
- To highlight a matter affecting the financial statements that is presented or disclosed in the

financial statements and that is of critical importance to users' understanding of the financial statements, e.g. a major catastrophe that has, or continues to have, a significant effect on the entity's financial position.

#### 2.1.3.3 Other Matters

Other matters paragraph refers to matters other than those presented or disclosed in the financial statements that, in the auditor's judgment, are relevant to users' understanding of the audit, the auditor's responsibilities or the auditor's report.

When I consider it appropriate to communicate matters other than those presented or disclosed in the financial statements, I use another matters paragraph for such matters with the heading, Other Matters, placed after the auditor's opinion and any emphasis of matter paragraph. These Other Matters are in a separate Section of the audit report to clearly distinguish them from the auditor's responsibilities for, and opinion on, the financial statements and from matters highlighted in an emphasis of matter paragraph. Examples of other matters would be non-compliance with legislation and weaknesses in internal controls.

#### 2.2 Analysis of trends of audit opinions for LGAs

# 2.2.1 General trend of audit opinions issued to LGAs

This part intends to analyze the trend of audit opinions issued to 140 LGAs for the years 2008/09 to 2012/13. The rationale for this presentation is to determine trends of financial performance and accountability of LGAs for five years period. List of respective LGAs with their audit opinion for five years is shown in **Annexure** (ii).

Trend of audit opinions issued to LGAs for the financial years 2008/09, 2009/10, 2010/11, 2011/12 and 2012/13 is as shown in the table below;

Table 4: LGAs Trend of Audit Opinions for five consecutive years

Opinions	Unqual	ified	Qualif	ied	Adverse	е	Disclai	mer	
Years	Total	%	Total	%	Total	%	Total	%	Total LGAs
2012/13	112	80	27	19	1	1	0	0	140
2011/12	104	78	29	21	0	0	1	1	134
2010/11	72	54	56	42	5	4	0	0	133
2009/10	66	49	64	48	4	3	0	0	134
2008/09	77	58	55	41	1	1	0	0	133

Over all there has been an improvement of the quality of audit opinions issued if you take into consideration the increased number of LGAs audited from 134 to 140 in the financial year 2012/2013.

# 2.2.2 Specific trend of audit opinions issued to LGAs

From the trend of audit opinions issued to LGAs for five years, the following has been noted:

- (i) Seventeen (17) LGAs have maintained the status of unqualified audit opinions for a continuous five years. These LGAs are; Bukoba DC, Muleba DC, Biharamulo DC, Misenyi DC, Kisarawe DC, Mufindi DC, Hai DC, Siha DC, Lindi DC, Simanjiro DC, Masasi DC, Tandahimba DC, Maswa DC, Iramba DC, Muheza DC, Serengeti DC and Nachingwea DC.
  - (ii) Six (6) LGAs had improved from the previous years where they were issued qualified and adverse audit opinions but in the current year they were issued unqualified audit opinion. These LGAs are; Makete

- DC, Monduli DC, Mvomero DC, Korogwe TC, Sikonge DC and Dar es Salaam CC.
- (iii) Arusha CC had maintained the status of receiving modified audit opinion (adverse/qualified) for five years.
- (iv) Four (4) LGAs dropped from the previous years where they were issued unqualified audit opinions to the current year where they received qualified opinions. These LGAs are; Bukoba MC, Shinyanga DC, Shinyanga MC and Bariadi DC.

# 2.2.3 List of LGAs issued with Qualified and Adverse Audit opinion and reasons

During the year under review, one (1) LGA was issued with adverse audit opinion and twenty seven (27) LGAs were issued with qualified audit opinions; no LGA was issued with disclaimer of opinion. The details of the matters that formed the basis for qualified audit opinions for the respective LGAs is shown in **Annexure** (iii).

From the annexure, samples of matters that form the basis for qualified opinion are as follows:

#### Revenue:

- Revenue earning receipt books not produced for audit hence authenticity on revenue collected could not be ascertained.
- Non remittance of own source revenue from collecting Agents which results to unsatisfactory service delivery to community.

# **Expenditure:**

- Payment vouchers and their respective supporting documents were missing hence limiting the scope of audit.
- Expenditure not adequately supported.
- Payment of salaries, and related statutory deduction in favour of absconded, retired and deceased staff.

#### Noncurrent assets:

- Unsupported figure of revalued property, plant and equipment
- Unreconciled differences between balances in Trial Balance and respective financial statements.
- Understatement of property, plant and equipment balances.

#### Current assets:

- Understatement of receivables.
- Non reconciliation between cash balances and unapplied capital in the statement of capital expenditure.
- Unconfirmed Debtors.

#### Liabilities:

- Understatement of payables.
- Unconfirmed payables.

The LGA's management is strongly argued to strengthen internal control over financial reporting by complying with IPSASs accrual basis of accounting and established LGAs rules and regulation to ensure financial statements are fairly presented.

#### **CHAPTER THREE**

# 3.0 Follow-up of the implementation of the previous years' audit recommendations

This chapter provides information relating to outstanding matters from previous year's CAG's recommendations and follow up on the General directives issued by the Local Authorities Accounts Committee (LAAC) to the managements of the respective LGAs.

# 3.1 Outstanding matters from the previous years' CAG's recommendations

### 3.1.1 Outstanding matters from General Report

Sect. 40(2) of the Public Audit Act No. 11 of 2008 requires Paymaster General (PMG) to receive responses from Accounting Officers and thereafter submit to the Minister responsible for matters relating to finance who shall lay it before the National Assembly in which the Paymaster General is obliged to submit a copy of consolidated responses and action plan to the Controller and Auditor General.

Further, Sect. 40(4) requires the CAG to include an implementation status of the action plan in the next annual audit report. Responses regarding the implementation status of the previous year's CAG's recommendations on the General Report findings raised from the audit of the financial year ended 30th June, 2012 were received from the Paymaster General through letter with Ref. No. EB/AG/AUDIT/12/VOL.I/53 of 25<sup>th</sup> June, 2013.

However, after receiving the response from the Paymaster General as per the requirement cited above, I have made

my comments thereon which are appended as **Annexure** (iv).

The table below summarizes the implementation status of the previous year CAG's recommendations contained in the General Report:

Table 5: Summary of implementation of CAG's previous years' recommendations

Year	Number of	Impleme-	%	Under	%	Not	%
	recomme-	nted		impleme		impleme-	
	ndation			-ntation		nted	
	Haacion			-iitatioii		nced	

### 3.1.2 Outstanding matters from individual audit reports

During the previous years' audit, various recommendations were made on key issues raised on individual reports. However, out of 134 LGAs, 131 LGAs had outstanding matters amounting to Shs.341,081,810,170 as shown in Annexure (v).

Further, outstanding matters arising from the audit of financial years 2006/07, 2007/08, 2008/09, 2009/10, 2010/11 and 2011/12 are summarized on the table below:

Table 6: Summary of outstanding matters from individual reports for five consecutive years

•	,	
F/Year	Total No. of LGAs	Total amount of
		Outstanding
		matters (Shs)
2011/2012	131	341,081,810,170
2010/2011	131	78,489,936,013
2009/2010	130	105,263,165,967
2008/2009	129	122,128,377,615

2007/2008	126	53,463,558,647
2006/2007	112	32,903,395,306

The consequences of not acting on my observations and recommendations are the recurrence of the anomalies observed by my office in the subsequent years. This also reflects lack of seriousness and commitment on the part of the Accounting Officers and managements of the audited LGAs.

### 3.1.3 Outstanding matters from special audit reports

Sect.36 of the Public Audit Act No.11 of 2008 specify that where at any time it appears to the Controller and Auditor General desirable that any matter relating to public monies or public property should be drawn to the attention of the National Assembly without undue delay; he shall prepare a special report relating to such matter and submit the report to Parliament through the President.

During previous years' audit, various recommendations were made to fourteen (14) LGAs on major findings raised from the special audit reports. However, out of the fourteen (14) LGAs, responses from seven (7) LGAs have been received and further investigations are in progress by other responsible organs and the other seven (7) LGAs did not respond. The current implementation status of the CAG's recommendation on the special audit reports is shown in **Annexure** (vi).

The table below summarizes the outstanding matters raised from the special audits that were reported during the financial years 2008/09, 2009/10, 2010/11 and 2011/12.

Table 7: Summary of outstanding matters from the special audits for four consecutive years

F/ Year	Total No. of LGAs	Total No. of Qualitative outstanding	Total amount of quantitative Outstanding
		matters	matters (Shs)
2011/2012	14	302	66,471,126,999
2010/2011	13	69	31,408,213,793
2009/2010	7	40	43,012,029,632
2008/2009	8	8	2,532,943,672

# 3.2 Follow-up on the directives issued by the Local Authorities Accounts Committee (LAAC)

This part provides an overview of the implementation status of LAAC directives as per the requirement of Sect. 40(3) of the Public Audit Act 2008, which requires PMG and Accounting Officers to take into account the observations and recommendations of the Parliamentary Oversight Committees when preparing responses and action plan on the reports of the CAG.

On 06<sup>th</sup> December, 2013, LAAC Chairman presented the Committee's Report to the National Assembly on the key findings and their respective recommendations on the accounts of the Local Government Authorities for the year ended 30<sup>th</sup> June, 2012.

However, up to the time of writing this report no responses have been received from the Paymaster General on 10 recommendations issued by LAAC as summarized here under:

# 3.2.1 Weakness on supervision and implementation of public procurement regulations

LAAC recommended that, public procurement regulations should be followed and used accordingly to enhance value for money on procurement of goods and services. Also, audit committees should be strengthened and required to submit their quarterly and annual reports on time.

### 3.2.2 Weakness on project management

The Committee recommended that, experts (who are responsible for the management of various projects) are required to visit regularly in the areas where projects are implemented and avoid the current tendency of supervising projects from the offices.

### 3.2.3 Projects should be identified by the communities

The Government was advised to involve communities in projects identification so that communities might see them as their own hence promote ownership with a view of protecting and developing them.

# 3.2.4 Non recognition of community contribution to the development projects

The Government was advised to take into consideration community contributions both in kind as well as in cash. Cash contributions will have to be reflected in the LGAs' accounts whereas contributions in kind will be disclosed in the financial statements by way of a note. That way will motivate the communities by seeing their efforts being recognized.

### 3.2.5 Delay in submission of projects implementation reports

Accounting Officers were urged to comply with instructions which will facilitate auditors to measure performance and implementation status of the projects under their jurisdiction in a given financial year by comparing with the submitted financial statements. This will help auditors in evaluating and reporting value for money on the projects implemented by the respective LGAs.

## 3.2.6 Competency of Councilors on monitoring various activities within the LGA

In this regard the Government was advised to:

- Increase councilors' capacity building in order to be proficient on monitoring various issues within the LGA.
- Enhance Councilor's allowances and their working environment for better management of public funds within their LGAs.
- Establish strategic plan on building patriotism to the councilors who are the main supervisors of public funds.

#### 3.2.7 Weaknesses in revenue collection

The committee has identified many shortcomings in revenue collection through agents and it recommends that:

- The contracts between agents and LGAs should be legally prepared by involving legal officers in order to safeguard the LGA interests.
- Proper and consistent planning should be done before arriving to a decision of outsourcing own source revenue and ensure that appropriate procurement procedures are followed to obtain the most competitive bidder.

- Mayors, Chairpersons, Councilors and LGA staff should not get themselves involved in any contract agreement of providing various service or supply of goods within the respective LGA.
- Feasibility studies should be performed regularly for exploration of markets data from each source of revenue to be used as a base for making outsourcing decisions.
- The LGAs should start to use electronic fiscal device (EFD) issued by Tanzania Revenue Authority (TRA) for printing receipts in acknowledgement of revenue received to reduce the problem of missing earning receipt books.
- The LGA through Planning Officers should undertake a comprehensive programmes on identifying, initiating and establishing new sources of revenue including property tax, advertisement tax, royalties tax and service levy.

# 3.2.8 Need for confidentiality in the provision of information to the public

It was recommended by the Committee that, LGAs should publish the accounts and audit reports in the local newspaper within its area in Swahili language and it should be accompanied by emphasis of matters as per requirement of Section 49 of the Local Government Finance Act, 1982 and Order 31(9) of the Local Government Financial Memorandum, 2009.

### 3.2.9 Weaknesses in internal control system

Despite the efforts made by PMO-RALG to improve internal control system, the Committee identified major

weaknesses in internal controls system and the following were recommended:

- Internal Audit Unit should be strengthened and work independently.
- Audit committee should exercise their duties effectively.
- Internal Control Systems to identify indicators of fraud and theft should be improved including strengthening the Integrated Financial Management System (IFMS) Epicor 9.05, Lawson and Revenue management system.

### 3.2.10 Council's liabilities

Due to increase in the LGAs' debts to Shs.62,192,971,408 compared to debtors of Shs.48,443,176,126 in the financial year 2011/2012, it was recommended that, the government should evaluate all claims and pay them promptly while making more effort to collect outstanding debts as a measure to rescue LGAs from unnecessary litigation. Records show that, out of 134 LGAs inspected, 18 LGAs were found to have a huge number of pending court cases worth Shs.8,698,124,431.

### **CHAPTER FOUR**

#### 4.0 FINANCIAL ANALYSIS

### 4.1 Audit of budget

Budgeting is a quantitative expression of a plan of action prepared in advance of the period to which it relates. It expresses what is to be undertaken and allocates financial and other resources that are needed to achieve the targeted objectives. Budget is used for financial planning, monitoring and control and it provides decision makers with the best possible financial information.

Sect. 43(1) of the Local Government Finances Act, 1982 (revised 2000) states that, every Local Government Authority shall, not less than two months before the beginning of every financial year, at a meeting specially convened for the purpose, pass a detailed budget of the estimates of the amounts respectively (a) expected to be received and (b) expected to be disbursed, by the Authority during the financial year, and whenever circumstances so require, an authority may pass a supplementary budget in any financial year.

During the year under review, the following key issues were observed while performing audit of LGA's budget:

# 4.2 LGAs' Own Sources revenue collection trend against approved budgets

LGAs' own revenue sources is the amount of money which is budgeted and collected by the LGAs themselves from their different identified sources including money received from local taxes, fees, fines, penalties and licenses and other revenue in the year under review. Own revenue

sources amounts are used by the LGAs together with grants received from Central Government and donors in implementing the LGA's day to day activities. In the year under review, 140 LGAs budgeted to collect revenue amounting to Shs.310,707,485,716 from their own sources. However, the actual collection was Shs.268,636,147,917 indicating that, there was under collection of own source revenue by Shs.42,071,337,799 equivalent to 13.5% of the budgeted revenue to be collected. For details refer Annexure (vii).

The table below shows the five years trend of approved budgets and actual collections for LGAs' own revenue sources.

Table 8: Trend showing approved budget against actual collection

Financial	Approved	revenue from LGAs	Variance (Shs)	%
year	Budget (Shs)	own sources Collection (Shs)		
		Collection (3113)		
2012/13	310,707,485,716	268,636,147,917	(42,071,337,799)	(13.5)
2011/12	297,383,435,946	236,716,345,736	(60,667,090,210)	(20.4)
2010/11	183,470,314,765	184,344,284,252	873,969,486	0.5
2009/10	136,673,109,767	137,416,106,722	742,996,955	0.5
2008/09	111,327,810,815	110,852,341,512	(475,469,303)	(0.4)

In the financial year 2009/10 and 2010/11 own revenue source collection exceeded the budget by a small margin of 0.5%. However in the financial year 2008/09, 2011/12 and 2012/13, actual collections were less than the approved budgets at a variance of 0.4%, 20.4% and 13.5% respectively. Further analysis shows that there has been an increase in both the budget and actual collection since 2008/09 to

2012/13. Own revenue source budget increased by 4.5% and actual collection increased by 13.5%.

The LGAs are advised to prepare realistic budgets by conducting a feasibility study to explore new potential sources of revenue within and put in place strong strategies to boost own source revenue collection that will eventually enable LGAs to sustain at least their recurrent operations more effectively, as well as reducing the level of dependency on Central Government grants.

### 4.3 Amount released in excess of the approved budget

### 4.3.1 Over released recurrent grants

The current financial year's total approved budget for 40 LGAs recurrent account was Shs.819,461,698,489 whereas total exchequer issues received by LGAs amounted to Shs.897,430,294,282 resulting to over release of exchequer issues by Shs 77,968,595,793. Details of the over released amount for individual LGAs are shown in **Annexure** (viii).

In the absence of authorized supplementary budget, the amount over-released might be mis-allocated or end up being misappropriated.

I recommend that retrospective approval be sought from proper authority before spending such monies.

### 4.3.2 Over released development grants

The current financial year total approved budget for 22 LGAs Capital Development Grant account was Shs.72,797,438,713 and the LGAs received exchequer issues amounted to Shs.86,265,649,139 resulting to over release of Shs.13,468,210,426 Details of over released amount for individual LGAs are shown in **Annexure (ix).** 

The Treasury did not release funds as approved by the Parliament, this practice may lead to mismanagement of over released funds as the same does not have budgetary provisions.

Retrospective approval should be sought from proper authority and supplementary budget need to be prepared to accommodate over released funds to ensure that are solely utilized for intended activities.

### 4.4 Amount released below the approved budget

### 4.4.1 Under-released recurrent grants

The total approved budget for recurrent account in respect of 99 LGAs was Shs.2,102,969,648,522 but the amount released to the respective LGAs was Shs.1,827,566,402,405 thus resulting to the under-release of Shs.275,403,246,117.

This was caused by failure of entities that collects government revenue to achieve their targeted budgets as a result there was insufficient flow of cash into the Consolidated Fund.

The under release has an adverse impact on the financial capacity of LGAs to meet their day to day operating costs. Individual LGAs and their corresponding unreleased amounts are listed in **Annexure** (x).

The table below shows the trend of unreleased recurrent grant for five consecutive years

Table 9: Trend of unreleased recurrent grants

Financial	Final Budget	Actual Amount	Unreleased	%	No. of
year	Recurrent	of Recurrent	Recurrent	Unrele	LGA
	Grants (Shs)	Grants	Grants(Shs)	-ased	
		Received (Shs)			
2012/13	2,102,969,648,522	1,827,566,402,405	275,403,246,117	13	99
2011/12	1,618,877,128,175	,447,482,142,661	171,394,985,514	11	87
2010/11	1,242,318,963,483	1,111,762,925,260	130,556,038,222	11	78
2009/10	1,248,760,338,699	1,104,588,746,584	144,171,592,119	12	87
2008/09	848,244,823,445	757,195,467,343	91,049,356,102	11	73

Basing on the data presented above, it can be seen that there is an increase in both the budgeted amount from Shs. 848, 244, 823, 445 in the year 2008/09 Shs.2,102,969,648,522 in the year 2012/13 and the actual received recurrent grants by LGAs from Shs.757,195,467,343 to Shs.1,827,566,402,405 in the current year respectively. However, although the amount unreleased recurrent grants increased Shs.91,162,719,876 in 2008/09 to Shs.275,403,246,117 in 2012/13 there is a slight increase in under-released recurrent grants by a variance of 2%.

I urge the LGAs through PMO-RALG to communicate the impact of the under release of funds in achieving targeted objectives. Further I advise the respective LGAs to adjust their expenditure to be in line with the funds available.

### 4.4.2 Unreleased Capital Development Grants

Current financial year total approved budget for Capital Development Grant account for 114 LGAs was Shs.673,590,626,951 However exchequer issues received by the LGAs was Shs.420,283,949,168 resulting to under

release of Shs.253,306,677,783 which constitutes 38% of the approved budget.

This was caused by the last minute withdraw of a donor who was a major partner in financing development projects.

This implies that some development activities were not implemented at all while others were partially implemented due to under release of funds. Individual LGAs and respective unreleased amounts are shown in Annexure (xi).

The table below shows the five years trend of under released capital development grants for LGAs.

Table 10: Trend of unreleased Development Grants for five consecutive years

Financial year.	Final Budget Development Grants (Shs)	Actual Amount of Development Grants Received (Shs)	Unreleased Development Grants (Shs)	% Unrelea	No. of LGA
2012/13	673,590,626,951	420,283,949,168	253,306,677,783	38	114
2011/12	595,064,422,505	345,568,067,477	249,496,355,027	42	113
2010/11	529,494,590,274	308,572,669,609	220,921,920,666	42	105
2009/10	395,038,612,520	246,475,254,935	148,563,337,585	38	86
2008/09	386,165,146,158	245,623,406,798	140,541,739,360	36	105

From the data presented above, it is noted that there is a drastic increase of approved development budget coupled with an increase in unreleased fund at a variance of 2% in the year 2009/10, 4% in the year 2010/11, none in 2011/12 and a decrease at a variance of 4% in the year 2012/2013.

Therefore, the LGAs' management in collaboration with PMO-RALG should make follow-up to the Ministry of Finance to ensure funds are released for implementing budgeted activities. When fund are not released, LGAs should revise their budget to reflect the reality and priortise activities to be undertaken, while continuing to incorporate those unfunded activities in the next year's budget.

### 4.5 Amount spent out of the approved budget

During the year under review, 34 LGAs spent an amount of Shs. 741, 163, 865 to cover payments of liabilities which were not provided for in their respective statement of financial position. This is contrary to a provision in the Order 22(1) of the Local Government Financial Memorandum, 2009. As a result of failure to make a provision for these liabilities part of the current year's budget was used to settle the previous year's activities which has apparently affected implementation of the budgeted activities of the current year of the same magnitude in the year 2012/13. In addition the respective statements of financial performance for the year under review in respect of these LGAs were misstated.

LGAs are reminded to seek retrospective approval from relevant authority in order to properly adjust their accounts.

Below is the list of LGAs which had no budget for paying previous year's outstanding liabilities:

Table 11: List of LGAs spent out of approved budget

S/N	Name of LGA	Amount(Shs)
1	Mkuranga DC	28,435,500
2	Mafia DC	3,844,500
3	Rufiji DC	16,537,084
4	Nzega DC	2,800,000
5	Kigoma/Ujiji MC	2,917,000
6	Arusha DC	18,045,187
7	Ngorongoro DC	10,834,950
8	Meru DC	19,775,000
9	Longido DC	78,843,772
10	Moshi MC	4,957,000
11	Hai DC	36,410,000
12	Mwanga DC	7,093,250
13	Tanga CC	17,993,000
14	Korogwe DC	20,697,605
15	Muheza DC	13,414,673
16	Pangani DC	10,783,973
17	Rorya DC	10,317,490
18	Bukoba MC	9,411,200
19	Biharamulo DC	2,805,000
20	Muleba DC	8,473,800
21	Magu DC	17,170,560
22	Sengerema DC	17,929,000
23	Geita DC	150,000,000
24	Bukombe DC	30,615,000
25	Bariadi DC	6,231,633
26	Sumbawanga MC	18,248,120
27	Sumbawanga DC	24,877,400
28	Nkasi DC	7,042,140
29	Njombe DC	2,760,613
30	Mbeya CC	37,409,926

31	lleje DC	1,801,458
32	Mpanda DC	10,874,524
33	Mbinga DC	41,296,694
34	Chamwino DC	50,516,813
	Total	741,163,865

# 4.6 LGA's Own Source revenue collection trend against recurrent expenditure

Recurrent expenditure refers mainly to operating expenditure including wages and salaries, purchases of goods and services which are financed by recurrent grants and own sources revenue.

During the year under review, LGAs' collected own revenue source amounting to Shs.268,948,851,548 and incurred expenditure of Shs.2,746,333,799,161 on recurrent operations which amounts to 10%. However, a comparison between actual own source revenue collected and expenditure incurred by LGAs on recurrent operations revealed that, LGAs are capable of funding their recurrent operations without depending on the Central Government and Donors by only 10%. Details for individual LGA are shown in **Annexure** (xii).

A five years trend for Own Revenue Sources collected against Recurrent Expenditure is as analysed in the table below:

Table 12: Trend of Own Revenue Sources against recurrent expenditure

Financial	Own Sources	Recurrent	%
Year	Revenue	expenditure	
	Collection (Shs.)	(Shs.)	
2012/13	268,948,851,548	2,746,333,799,161	10
2011/12	236,716,345,736	2,277,035,217,362	11
2010/11	184,344,284,252	2,153,971,770,095	9
2009/10	137,416,106,722	1,823,788,009,947	8
2008/09	110,852,341,512	1,437,216,933,939	8

LGAs are advised to institute mechanism that will maximize own revenue source collection by ensuring that more revenue sources are identified, controls over revenue collection are strengthened to prevent leakages and tactics for collection are re-evaluated to address the weaknesses.

## 4.7 Unspent recurrent grants

The amount of recurrent grants spent by 140 LGAs during the financial year 2012/13 was Shs.2,721,098,075,973 total recurrent grants available against οf Shs.2,867,426,385,004 resulting to a balance of Shs.146,328,309,031 equivalent to 5% of the total available recurrent grants. Details of this analysis and the respective LGAs are in Annexure (xiii).

The table below shows the trend of unutilized recurrent grants for five years.

Table 13: Trend of unutilized recurrent grants for five consecutive years

Year	Total recurrent grants available (Shs)	Recurrent expenditure (Shs)	Unutilized recurrent grant (Shs.)	% of Unutilized recurrent grant
2012/13	2,867,426,385,004	2,721,098,075,973	146,328,309,031	5.0
2011/12	2,311,080,861,836	2,186,486,605,144	124,594,256,692	5.4
2010/11	2,105,926,241,086	1,978,117,478,839	127,808,735,247	6.0
2009/10	1,521,937,206,309	1,373,576,272,098	148,360,934,211	9.7
2008/09	1,023,504,263,229	976,332,807,352	47,171,455,877	4.6

The table above shows that, the unspent balance for recurrent grant for the year 2008/09 to 2009/10 increased drastically from 4.6% to 9.7% of the total recurrent grant received. However, it decreased significantly in the year 2010/11 to 6%, 5.4% in the year 2011/12 and 5% in the current year.

Having large balances of unutilized grants at the year end was mainly attributed by late release of funds by the Treasury and bureaucracy in LGAs in spending the received grants. This implies that realization of the objectives for which the recurrent grants were intended might not be achieved by the respective LGAs. For these LGAs to successfully implement the rolled over activities in the following year, it may require them to re-budget those activities with a view to accommodate possible price changes that might have occurred due inflation.

I therefore, recommended that recurrent grants need to be released by Treasury on time if at all activities that were planned are to be implemented. In addition, LGAs are advised to institute effective procedures that will increase absorption capacity on received recurrent grants which will ultimately result into increased service delivery.

### 4.8 Unspent development grants

Development funds and grants are meant for construction of new infrastructures or for rehabilitation of existing infrastructures in accordance with the defined priorities for empowering communities, improving service delivery and reducing poverty. These funds are mostly spent on projects within the key poverty reduction areas (Health, Education, Water and Sanitation, Roads and Agriculture).

During the financial year 2012/13, analysis of development funds and grants showed that 138 LGAs had a total sum of Shs.686,302,878,625 to finance LGAs' Development Projects.

However, up to 30<sup>th</sup> June, 2013 only Shs.442,625,815,185 equivalent to 65% had been spent, leaving unspent balance of Shs.243,677,063,440 equivalent to 36% of the funds available during the year. A detailed list of LGAs and the corresponding unspent amount is as indicated in **Annexure** (xiv).

A trend of unutilized development grants for five consecutive financial years 2008/09 to 2012/13 is as shown in Table 13 below:

Table 14: Trend of unspent development grants

Financial	Development	Development	Unspent	%	No of LGAs
Year	grant received	grant spent	amount		involved
	(Shs.)	(Shs.)	(Shs.)		
2012/13	686,302,878,625	442,625,815,185	243,677,063,440	36	138
2011/12	535,017,077,030	346,716,653,619	188,300,423,411	35	132
2010/11	542,339,143,645	367,778,247,642	174,560,896,003	32	130
2009/10	507,866,599,666	332,092,443,562	175,774,156,104	35	133
2008/09	328,203,178,845	239,482,549,650	88,720,629,195	27	118

Unutilized development grants imply that, some of the approved development activities in the respective LGAs were either partially or not implemented at all, and therefore the earmarked benefits to the intended community have not been achieved. For the rolled over

activities to be implemented in the following year it will require them to be re-budgeted with a view to accommodate price changes that might have occurred due to inflation. This might render the unspent funds insufficient to complete all the rolled over activities.

## 4.9 Unspent balances of Government grants from previous years not re-budgeted

Sect. 43 (1) (b) of the LGFA No. 9 of 1982 requires every Local Government Authority to pass a detailed budget of the estimates of the amounts expected to be collected and disbursed by the Authority during the financial year, and whenever circumstances so require, an authority may pass a supplementary budget in any financial year. Contrary to the requirement above no formal authority was obtained to incorporate the unspent balance of Government grants from 128 LGAs from the previous years amounting to Shs.363,610,355,254 to be of the current year's approved budget. The figure of Government grants brought forward from the previous years comprises of development and of Shs. 185, 443, 546, 310 revenue grants and Shs. 178, 166, 808, 944 respectively. Refer to Annexure (xv)a and (xv)-b.

The above circumstances have resulted to over expenditure and misstatement of the financial statements due to incorrect balances.

The LGA management should obtain and submit retrospective authority for utilization of the unspent balances.

### 4.10 Under collection of Own Sources revenue

During the year under review, a sample was chosen from two main own revenue sources which included property tax mainly collected by City Councils and Municipal Councils, and produce cess mostly collected by District Councils and the following were noted:

### 4.10.1 Under collection of revenue from Property Tax

During the financial year 2012/13, a total of 15 LGAs budgeted to collect Shs.16,990,245,305 from property tax. However, LGAs collected only Shs.10,283,099,573 which amounts to be 5% reflecting under collections of Shs.6,707,145,732 equivalent to 39.5% of the total budgeted amount.

List of LGAs and respective revenue collected from property tax is as shown below:

Table 15 List of LGAs showing under collection of Property Tax

S/N	Name of the	Approved Budget	Actual Revenue	Under/Over	Percentage
	LGA	(Shs.)	Collected (Shs.)	Collection	of under
				(Shs.)	collection
					(%)
1	Ilala MC	4,050,000,000	1,853,962,959	-2,196,037,041	-54.2
2	Temeke MC	1,250,000,000	752,389,055	-497,610,945	-39.8
3	Kinondoni MC	2,200,000,000	1,804,476,749	-395,523,251	-18.0
4	Dar es salaam C	3,109,971,000	2,131,303,000	-978,668,000	-31.5
5	Morogoro MC	520,000,000	294,926,715	-225,073,285	-0.4
6	Kibaha TC	144,185,000	107,613,900	-36,571,100	-25.4
7	Kigoma/Ujiji MC	152,000,000	42,137,899	-109,862,101	-72.3
8	Arusha CC	3,614,000,000	2,377,095,000	-1,236,905,000	-34.2
9	Babati TC	11,250,000	6,132,000	-5,118,000	-45.5
10	Tanga CC	517,480,000	269,955,785	-247,524,215	-47.8
11	Korogwe TC	35,700,000	7,289,590	-28,410,410	-79.6
12	Bukoba MC	241,367,912	201,994,939	-39,372,973	-16.3
13	Geita TC	2,776,000	910,000	-1,866,000	-67.2
14	Mwanza CC	962,749,393	367,637,658	-595,111,735	-61.8
15	Tabora MC	178,766,000	65,274,324	-113,491,676	-63.5
	Total	16,990,245,305	10,283,099,573	6,707,145,732	-39.5

This implies that the sampled LGAs did not collect 39.5% of the approved budget from property tax.

The LGAs are advised to prepare realistic budgets and establish strong strategies for collecting property tax with a view of boosting their own revenue collection.

### 4.10.2 Under collection of revenue from Produce Cess

One major source of revenue for District Councils is the produce cess which is charged on different crops available in the respective LGAs locality. This may include maize, cotton, coconut, palm oil etc.

During the year under review, 93 LGAs budgeted to collect Shs.62,291,702,831 from produce cess. However, up to the year end, these LGAs had managed to collect Shs.53,808,817,738 whichis 86.3% reflecting under collections of Shs.8,482,885,093 equivalent to 13.7% of the total budgeted amount.

List of LGAs and respective revenues collected from produce cess is as shown in **Annexure** (xvi).

### **CHAPTER FIVE**

## 5.0 KEY ISSUES FROM AUDIT OF THE FINANCIAL STATEMENTS AND EVALUATION OF INTERNAL CONTROL

#### Introduction

Order 11 of the Local Government Financial Memorandum (LGFM) of 2009 requires management to establish and support a sound system of internal control within the LGAs. In addition, Order 25(1) places responsibility on the LGA management to maintain the financial accounting, costing, stores records and systems of the LGAs, in accordance with written laws, regulations and guidelines given by the Minister and the International Accounting Standards Board (IASB) as they relate to the public sector accounting.

## 5.1 Evaluation of Internal control system and governance issues

Internal control system refers to all means by which Government resources are directed, monitored, and measured. 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 management of the entity.

This part of the report focuses mainly on the findings relating to various elements of LGAs' internal controls including; accounting systems, control (or operating) environment, risk assessment process, control activities, Information and Communication Technology, monitoring of controls and fraud prevention and controls.

From the foregoing it is understood that, the duty of instituting a strong internal control system ultimately rests with the LGAs managements. However, because of some weaknesses in internal control systems in LGAs, audit findings in this report highlight my concerns in these systems.

## 5.1.1 Inefficiencies in the accounting system-Epicor version 9.05

In the year under review, accounting operations of LGAs were centralized through IFMS, using Epicor system version 9.05 which is being monitored by the PMO-RALG. In this respect, computers for data entries and other transactional approvals were installed at the LGAs. Many general controls are therefore managed centrally including backup controls, logical access controls, change management controls, technical support and security settings in the server. Therefore, LGAs remained to be only users of the system. However, review of the system in 78 LGAs showed that its performance was not adequate as it could not provide reliable financial information to the users. Below are some of the noted deficiencies:-

- Unstable Internet Strength which is the determinant of transaction bundles to be made in a day. This has led to delays in service delivery and implementation of planned activities.
- The LGAs were unable to utilize all modules of the system which led into switching to manual documentation for some controls including accrued receivables, payables, inventory and noncurrent assets. In this respect, financial statements could not be generated from the system.

 Five LGAs were had not been installed with Epicor Version 9.05 as a result LGAs were operating under manual accounting system. These LGAs are Makambako TC, Busokelo DC, Ilemela MC, Geita TC and Bariadi TC.

Manual accounting system is associated with risks including records being more prone to errors and omissions, and can be easily manipulated if proper and adequate controls are not in place which might reduce the level of integrity of the reports. The use of manual system also distorts the accuracy, speed and brings about ambiguity in reporting at all levels. List of LGAs noted to have these deficiencies are shown in **Annexure** (xvii).

Basing on the above observations, it is insisted that both the LGAs and PMO-RALG have to pay attention on the need for having an effective utilization of the Epicor system by resolving shortfalls facing the Epicor systems through strengthening of the network infrastructure, enhancing human capacities and work out on timely configuration of non-functional modules.

# 5.1.2 Operating accounting system other than centralized Epicor system

A directive with reference GB.174/389/01/34 for closing LGAs' old accounts and operating six (6) new accounts which was issued by PMO-RALG on 30.04.2012, require LGAs to operate their accounts through a Centralized Epicor System. Furthermore, Circular No.1 of 1999/2000 from the PMO-RALG required all Government transactions to be processed using the Integrated Financial Management System (IFMS).

However, it was noted that Kahama District Council was not using Epicor System; instead, they had a stand alone application called "quick use".

Having LGAs operate a with a stand alone accounting application implies existence of difficulties in generating financial statements which are IPSAS Accrual compliant since it is expected that such financial statements can only be generated from the IFMS. Also, it is difficult to control expenditure against budget as it is done only in the Epicor system.

In view of the above, I recommend to all LGAs to install Epicor 9.05 which is managed centrally at the PMO-RALG in Dodoma so as to process transactions and generate financial and other related reports timely.

### 5.1.3 Inadequate performance of Internal Audit Units in LGAs

Internal auditing is a catalyst for improving organization's governance, risk management and management controls bν providing and insight recommendations based on analyses and assessments of data and business processes. With commitment to integrity and accountability, internal auditing provides value to governing bodies and senior management as an objective source of independent advice. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach evaluate and to improve the effectiveness of risk management, control and governance processes.

Sect. 45 (1) of The Local Government Finances Act, 1982 (revised 2000) and Order 13 of the Local Government

Financial Memorandum, 2009 require Accounting Officers of each LGA to establish and maintain an effective Internal Audit Unit as part of the organization's framework internal controls.

Contrary to the above requirement, and despite my previous years' recommendations, assessment on performance of the Internal Audit Units in 102 LGAs as shown in **Annexure** (xvii) has noted the following weaknesses:-

- The Units had no adequate resources including financial and other resources working tools like motor vehicles, computers, photocopiers, scanners etc.
- The Units continued to be understaffed, with 13 LGAs having one to two Staff. Taking into account the diversity of the LGAs' activities, one or two auditors are not adequate to sufficiently cover risk areas in their audit. See Table below.
- Internal auditors do not maintain working paper files as these are the documents which record all audit evidence obtained during the cause of auditing. Audit working papers are used to support the audit work done in order to provide assurance that the audit was performed in accordance with the relevant auditing standards.

Table 16: LGAs with one to two Internal Auditors

S/no.	LGA	Number of Staff
1	Bahi DC	1
2	Ludewa DC	2
3	Biharamulo DC	1
4	Babati TC	2
5	Serengeti DC	2
6	Ileje DC	1
7	Newala DC	1
8	Geita DC	2
9	Geita TC	2
10	Namtumbo DC	2
11	Iramba DC	2
12	Singida DC	1
13	Handeni DC	2

In this respect, the Internal Audit coverage and scope during the year was limited due to the above mentioned constraints. As such, financial and operational controls were not effectively evaluated.

I reiterate my recommendation for LGAs' management in collaboration with the PMO-RALG and the Internal Auditor General's Department under the Ministry of Finance to strengthen the internal audit function through the provision of sufficient financial and human resources. In addition, internal auditors should be updated with adequate knowledge and skills for them to be able to enhance performance.

### 5.1.4 Inefficient performance of Audit Committees in LGAs

Audit committee refers to a governance body that is charged with oversight of the LGA's audit and control functions whose role typically focuses on aspects of financial reporting and on the entity's processes to manage business and financial risk, and for compliance with significant applicable legal, ethical, and regulatory requirements. It assists the Management with the oversight of the integrity of the entity's financial statements, the entity's compliance with legal and regulatory requirements, the independent auditors' qualifications and independence as well as the performance of the entity's internal audit function.

In assessing performance of Audit Committees, it was noted that, 90 LGAs as per **Annexure** (xvii) were found to have ineffective Audit Committees due to the following weaknesses:

- There were no evidences that, Audit Committees provided independent oversight of the internal audit work plans and results, assessing audit resources needs, and mediating the auditors' relationship with the Local Government Authorities.
- The Audit Committee did not oversee the proper functioning of internal audit in terms of resources within the entity; and adequacy of audit programs.
- There was no documentation on whether Audit Committees ensured that, audit results are aired out and any recommended improvements or corrective actions are implemented.
- In three (3) LGAs namely Mvomero DC, Masasi DC and Urambo DC, the Audit Committees met only once for the whole financial year as such, they could not

discharge their functions which they are mandated to do.

The inefficiency in the performance of the Audit Committees leads to inefficiencies in the overall control environment and good governance within the LGAs. I recommend to LGAs to facilitate effective functioning of the Audit Committees through providing them with proper composition, appropriate terms of reference, resources and capacity enhancement. On the other side, the committee is required to do a self evaluation annually to identify improvement opportunities which involves comparing the committee's performance against its charter, any formal guidelines and rules, and best practices.

### 5.1.5 Risk management assessment

Risk assessment is the identification and analysis of relevant risks to achievement of objectives and therefore forming a basis for determining how they should be managed. In this regard, risk management is an inherent part of LGAs controls framework to manage business risks, as it involves understanding the organizational objectives, identifying, analyzing and assessing risks associated with achieving such objectives and consistently developing and implementing programmes/procedures to address the identified risks.

LGAs are required to periodically assess and update their risk management framework to ensure that it is an effective element of LGAs' processes and procedures to deliver services to its community.

Despite my previous year's recommendation, in 55
 LGAs sampled, See Annexure (xvii), I noted that,

there were no formally documented Risk Management Framework as well as recent risk assessment conducted to identify existing and emerging risks which would adversely affect service delivery.

 No documentation of risk assessment processes including maintaining risk register which serves as a central depository for the LGA's risk information and allows for the information that results from the risk management process to be suitably sorted, standardized and merged for relevance to the management.

Lack of documented risk management framework and plan would imply that LGAs are not in a position to respond in a timely manner to risks which may have an adverse effect on their current and future operations.

I recommend to the LGAs management and PMO-RALG to design, document and institute adequate mechanism for risks identification, assessment, grading and analysis of impact of the risks, as well as control activities for monitoring and mitigating such risks for better provision of the required services.

### 5.1.6 Information Technology control environment

Information Technology Controls (IT controls) are systems designed to ensure that organizational objectives are met. Primarily IT controls relate to the confidentiality, integrity, and availability of data as well as overall management of the IT function of the LGAs.

During the assessment of IT control environment, the following shortcomings were observed in 103 LGAs as shown in **Annexure** (xvii).

- The LGAs have no IT policy which may lead to inadequate management and handling of IT equipment including computer software and hardware as IT policy provides guidance on secured use of IT equipment, networks and IT operations.
- IT disaster recovery plan was not in place and so disaster recovery tests were not done. In the absence of disaster recovery plan it will be difficult to restore the system in a timely manner and there will be no tested sources of data for restoration and no specific persons responsible for the restoration. This poses a risk to business continuity of the LGAs.

I reiterate my prior years' recommendation that, (a) PMO-RALG is required to assist LGAs to introduce written and documented IT Policy and Procedures so that every operational staff is aware of its roles and responsibilities in safeguarding the IT equipment and software and (b) LGAs are required to have disaster recovery plans in place which include developing, documenting, testing and implementing disaster recovery plan that considers all IFMS and any other critical business systems within the LGAs.

### 5.1.7 Fraud prevention and control

ISA 240, define fraud as an intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception to obtain an unjust or illegal advantage. The primary responsibility for the prevention and detection of

fraud rests with those charged with governance as well as employees of the LGAs and management.

Fraud assessment at the selected sample of 60 LGAs as shown in **Annexure** (xvii) disclosed that:

- LGA's management have not documented and approved fraud prevention plans.
- There were no processes put in place by the LGA's Management for identifying and responding to the risk of fraud.
- LGAs management had no written identification evidence and specific controls to mitigate risks resulting from fraud and risk assessments were made in a regular basis.
- There were red flags such as missing payment vouchers, instances of revenue not banked, payment without supporting documents, missing revenue receipt books, and payment of salaries to ghost workers which are viewed as symptoms of fraud were noted. The nature of the indicators of fraud noted above impairs the internal control systems hence there is a high risk of concealing management fraud and/or employees' fraud at various managerial and/or operational levels.

Since the responsibility for prevention and detection of fraud rests with the LGA's management; the noted loopholes have to be plugged by devising mitigating factors besides formulation of fraud policy and plan. In addition, attention is drawn to the LGA's management in collaboration with PMO-RALG to design and document Fraud prevention plans so as to perform risk assessment on a regular basis.

Fraud control risk management has to be integrated into the LGAs' practices to ensure involvement of everyone in the organization. The fraud control plan should state among other things the collective responsibility for identifying risks and should be based on prevention, detection, deterrence and awareness training.

### 5.1.8 Sustainability of service delivery

Sustainability of service delivery refers to the offering of service that satisfies peoples' needs and significantly improves the social and environmental performance along the whole life cycle. LGAs are basically established with the aim of rendering services to people in their localities as stipulated in Sect 113 and Sect 60 of the Local Government (District authorities) Act, 1982 and Local Government (Urban authorities) Act, 1982 respectively.

Review of issues affecting service delivery in the LGAs noted the following:-

- LGAs had 636 pending legal cases with significant amount of Shs.74,410,741,026 which will adversely affect the LGA's budget and service delivery in case judgements will not be in favour of the LGAs. (Details in Annexure (xviii).
- Inadequate flow and non release of government grants when compared to approved budget resulting in inadequate financing of the planned activities and thus affecting service delivery. In addition, the LGAs had not been able to collect adequate own source revenue for financing even their recurrent expenditure. Refer para 4.6
- Existence of long outstanding liabilities distorts the budget and image of the LGAs to suppliers and

employees whose debts are not paid timely. This has a significant impact to the LGAs since suppliers of goods and services as well as employees may not be willing to render service to the LGAs when they are not assured of being paid for services rendered. Refer para.5.7.7.

It is important for LGAs to comply with laws, rules and regulations in their operations in order to reduce the likelihood of legal cases otherwise they need to strengthen legal units in order to mitigate the risk of losing legal cases. In addition, the LGAs in collaboration with PMO - RALG and Treasury are advised to enhance efficient budget funding for accomplishing planned activities.

### 5.1.9 Vote book not maintained by heads of departments

Order 9(2)(e) of the Local Government Financial Memorandum, 2009 requires head of departments to maintain accurate records of actual payments committed expenditure, cash and sundry debtors through vote books. Vote books are expenditure control mechanism which provides expenditure reported against funds receipt and commitments to avoid overspending.

Vote book is important for controlling expenditure especially where funds of different categories are deposited in the same account as in the case of LGA where six accounts were introduced during the year under review. Heads of departments as implementers of activities were supposed to have strong mechanism for controlling funds under their budget.

A sample test of 13 LGAs revealed that, heads of departments were not maintaining vote books contrary to the above cited Order. Refer to table 17 below:

Table 17: List of LGAs which did not maintain Vote Book

S/N	Name of LGA
1	Chamwino DC
2	Geita TC
3	Hai DC
4	lleje DC
5	Kilosa DC
6	Longido DC
7	Ludewa DC
8	Mbarali DC
9	Meatu DC
10	Misungwi DC
11	Mpanda TC
12	Rungwe DC
13	Shinyanga MC

I recommend to LGAs to adhere to the instructions given by PMO-RALG on management of the six accounts by ensuring controls over expenditure are enhanced and this includes effective use of vote books.

#### 5.1.10 Outstanding Imprests Shs. 283,837,962

Imprest can be defined as a sum of money advanced to a person for a particular purpose. Order 40 (2) to (3) of the Local Government Financial Memorandum, 2009 requires a special imprest to be retired within two weeks after finalization of the activity; otherwise necessitates the outstanding amount to be deducted from the officer's salary at an enhanced rate, but may also attract a

surcharge as prescribed in the Local Government Finance Act (surcharge and Penalties). In addition, Order 40 (4) to (5) requires additional imprest not to be issued prior to the clearance of the previous imprest and imprest outstanding beyond one month.

Contrary to the legislations referred to above, imprests amounting to Shs.283,837,962 for 23 LGA's were still outstanding as at the year end and required actions were not taken as required by the Orders. Furthermore, it was noted that imprests were charged as direct expenditure and documented outside the Epicor system which lead into manual documentation of imprest records. Table 18 below refers.

Table 18: List of LGAs with outstanding imprests

S/N	Name of LGA	Outstanding Imprests
		(Shs)
1	Arusha CC	964,300
2	Arusha DC	14,289,670
3	Geita TC	4,401,300
4	Ileje DC	3,375,000
5	Iramba DC	1,064,000
6	Kahama DC	44,799,120
7	Karatu DC	2,115,500
8	Kibondo DC	41,175,862
9	Kigoma DC	12,880,000
10	Kigoma/Ujiji MC	4,450,000
11	Longido DC	7,191,800
12	Missenyi DC	9,915,700
13	Misungwi DC	35,066,500
14	Monduli DC	875,000
15	Mpanda TC	7,083,470

16	Mwanza CC	52,963,000
17	Njombe DC	2,850,000
18	Njombe TC	5,310,000
19	Rufiji/Utete DC	6,654,000
20	Rungwe DC	4,100,000
21	Songea DC	14,508,740
22	Sumbawanga MC	3,014,000
23	Ulanga DC	4,791,000
	Total	283,837,962

It is recommended that controls designed and set for issuing, recording, retirement and monitoring of imprest should be adhered to, for efficient management of the issued imprests in order to minimize amount of the imprest staying unretired for long periods.

#### 5.2 Revenue management

Revenue management is the process whereby the LGAs plan, budget, organize, supervise and control their revenue collections to maximize revenue growth. The primary aim of Revenue management is to enhance revenue collection in order to provide the right service to the right community at the right time for the right amount. During the year under review, some of the weaknesses were noted to LGAs regarding revenue management as explained here under;

## 5.2.1 One thousand two hundred and thirty four (1,234) missing revenues earnings receipt books

Order 34(6) and 34(7) of the Local Government Financial Memorandum of 2009 stipulates that, all officers issued with receipt books must render a return of used and unused receipts at the end of every month in the prescribed form, and all losses of accountable documents shall immediately

be reported to the Accounting Officer who shall report to the police. Contrary to the above Orders, a total of 1,234 revenue receipt books from 51 LGAs were missing and therefore could not be availed for audit as detailed in Annexure (xix).

Since the revenue receipt books were meant for collection of the LGAs revenues, the legitimacy of their utilization could not be confirmed as a result I could not ascertain the total amount of revenue that was collected during the year under review through these receipt books. This implies that, there is great risk of theft of LGAs revenues and in the end it may distort the planned revenue collection targets of LGAs.

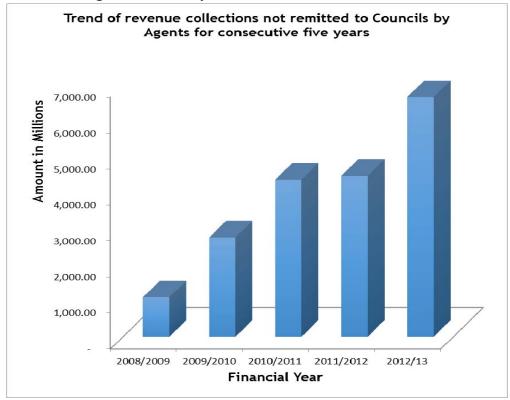
I therefore recommend to LGAs to institute adequate Internal Control Systems over the management of revenue receipt books including performing regular checks on receipt books issued to LGAs' revenue collectors so as to eliminate possibilities of loss of LGAs' revenue.

## 5.2.2 Revenue collection not remitted by collecting agents Shs.6,710,548,469

During the year, various LGAs entered into contracts with revenue collecting agents to collect revenue so as to increase the amount of own source revenue collections. Contrary to Order 37(2) of the LGFM, 2009 which require all revenue collected to be remitted to the LGAs cashiers for safe custody, 58 LGAs were noted to have a sum of Shs.6,710,548,469 being revenue collected from various centers by collecting agents but apparently not been remitted to the respective LGAs. List of LGAs and amounts involved is as shown in **Annexure** (xx).

A trend of revenue collections not remitted to the LGAs by agents for five consecutive years can be presented in a bar graph as follows:-

Figure 3: Trend of revenue collections not remitted to LGAs by agents for five years consecutive.



From the graph above, it can be noted that, the amount of revenue collections not remitted to the LGAs by agents is increasing from year to year. This implies weak internal controls over revenue collection and inadequate follow up and monitoring mechanism of revenue contracts.

I recommend to LGA's management to strengthen internal controls over collection of revenue including strengthening

of mechanisms for entering into contracts with revenue collecting agents and making follow up on revenue remittances from those agents.

## 5.2.3 Own sources revenue not collected by LGAs Shs.7,710,147,415

Widening revenue bases is one of the strategies for increasing LGA's own source revenue collections. LGAs are required to collect revenue from various sources to increase their own source revenue base with a view of enhancing scale of operations and reducing dependency on Central Government funding. During the year under review, 54 LGAs did not collect own source revenue amounting to Shs.7,710,147,415 from various sources of revenues. Details of the uncollected amount for each LGA are shown in Annexure (xxi).

This implies that the LGAs did not exploit all potential sources of revenue and have not established effective mechanism and strategies for monitoring and follow up to ensure that own source revenues are efficiently collected from sources of revenues so as to reduce dependency on Central Government financing for the recurrent and development expenditure.

It is recommended that the LGAs exert more efforts and set sustainable strategies for ensuring that own source revenues from all potential sources of revenue are effectively collected.

#### 5.2.4 Lack of by-laws for Own Revenue Sources

In order to increase own source revenue collections, LGAs are required to explore specific sources of revenue in their

geographic areas and enact by-laws for their collections. Establishment of revenue by-laws gives the LGAs mandate to collect revenues on various sources within their jurisdiction. During the year, I noted that 18 LGAs did not establish revenue by-laws on all potential sources of revenues so as to collect revenues on such sources. For instance 18 LGAs did not have revenue by-laws on communication towers, hotel and guest house levy and advertising fees for billboards.

Inadequate efforts for enforcement of the LGA's revenue by-laws as a tool for optimization of LGA's own source revenue collections implies that the LGAs have not utilized fully all potential sources of revenue within their jurisdiction hence not attaining the basic objective for enhancing LGA's operations and financing implementation of planned activities budgeted under own source revenue.

It is recommended that the LGAs conduct research and enact by-laws on all potential sources of own source revenues under their jurisdiction to ensure that there is legal backing for collection and follow up on compliance and defaulters. Also, the LGAs should introduce sustainable strategies to widen tax base and eventually increase revenue collections.

Table 19: List of LGAs which do not have revenue by-laws

S/No	LGA	Revenue Source
1	Bagamoyo DC	Service levy
		Tourist hotel bedding fees and
2	Bunda DC	camping sites fees
3	Karatu DC	Communication tower fees
4	Kilindi DC	Service Levy and loyalty
5	Kilosa DC	Billboards and Communication

		tower fees
6	Kongwa DC	Communication tower fees
7	Longido DC	Communication tower fees
8	Ludewa DC	Service levy
9	Mafia DC	Communication tower fees
10	Makete DC	Service levy
11	Morogoro DC	Communication towers
12	Mpanda DC	Communication tower
13	Musoma DC	Service levy
14	Nkasi DC	Communication tower fees
15	Rufiji DC	Communication tower fees
16	Rungwe DC	Communication tower
17	Ulanga DC	Hotel and guest levy
18	Mpanda TC	Stall rent

#### 5.2.5 Feasibility study on revenue collections not performed

Feasibility study on revenue management involves evaluation and analysis of the potential revenue opportunities available within the LGA's jurisdictions based on extensive investigation and research to support the process of decision making. The purpose of the assessment is to determine and identify the positive economic benefits that LGAs may obtain from own source revenue opportunities.

During the year under review, I noted that the LGAs did not conduct research on various revenue potentials and opportunities in their respective areas of jurisdiction as result the LGAs failed to collect the planned level of own source revenue. For instance at Bukoba Municipal Council, the LGA outsourced revenue collections of bus stand and parking to an agent for a period of eight months at a contract price of Shs.9,600,000 and 2,750,000 respectively.

However, audit scrutiny of the used receipt books returned to the LGA revealed that the agent collected a total of Shs.224,425,000 from all the books issued to him for the whole duration of the contract but remitted only Shs.98,800,000 (44%) as per the agreed contract price resulting into a difference of Shs.125,625,000 which remained in the hands of the agent implying that no feasibility study was undertaken by the LGA prior to the conclusion of outsourcing.

This implies that LGAs do not have a culture of reviewing regularly their potential revenue opportunities and strategies to exploit more sources of revenue. Also, LGAs lack prioritization for searching available opportunities on sources of revenues hence they failed to plan and estimate accurately the amount of own source revenue to be collected from different sources.

I recommend to LGAs to conduct periodic feasibility study on available revenue sources and opportunities in order to identify potential sources of revenue for proper planning so as to increase revenue collections and enhance achivement of the LGA's objectives.

## 5.2.6 Monitoring of own sources revenues outsourced to collecting agents

The Local Government Authorities revenue reforms have resulted into LGAs outsourcing the collection of most of their local revenue sources. Revenue contracts outsourced to agents should be closely monitored to ensure that LGAs benefit from whatever has been agreed as per contract terms. However, LGAs are encountering difficulties in managing outsourced revenue collections. The following

weaknesses were noted on outsourced revenue contracts to agents:

- The LGAs neither make research or feasibility study about potentiality of the sources of revenue nor conduct a baseline survey for the purpose of setting a threshold of the amount to be collected prior to outsourcing to a collecting agent.
- Poor drafting of outsourced revenue contracts by LGAs, the contracts lack important clauses like amount of interest or penalties to be charged for late remittance of revenue collections and submission of operational and financial reports by agents to the LGA. Other revenue collecting agents collect own source revenue on behalf of the LGA without having binding contracts with the LGAs.
- Outsourced revenue agents do not remit the agreed amounts of revenue as per contract, and sometime fail to pay the agreed amount on time; however the LGAs do not charge penalties or interest to agents for the late remittance of revenue collections as per contract agreements.
- The LGAs do not evaluate performance of collecting agents to determine whether they had efficiently executed their responsibilities but rather rely on the submitted receipt books by the agent.
- The LGAs have not instituted routine or planned inspections on outsourced revenues so that they can be able to trace and identify weaknesses and problems faced by agents that have to be addressed and corrected. Also, no periodic reconciliation is performed between receipts books used by revenue collecting agents against remitted revenue amount.

This implies that the LGAs have not instituted sufficient monitoring controls and strategies to ensure that revenue collections outsourced to agents are effectively collected to increase LGA's collections. Without performing effective research on outsourced sources of revenue, LGAs management could not be able to form a basis for determining the accurate amount required to be remitted by agents as a result; LGAs may lose revenue on potential sources of revenue and creating extra ordinary benefits to the Agents. Monitoring will enable LGAs to trace and identify weaknesses and problems associated with revenue collections outsourced to agents for corrective actions.

I recommended to the LGA management to conduct feasibility study on sources of revenue before outsourcing them to agents. Also, LGAs are argued to strengthen the contracts management process on the outsourced revenue to ensure that the planned objectives for revenue collections are met. In addition, LGAs should have close monitoring and supervision of revenue collected which includes review of the performance and operations of agents through routine inspections and review of operational and financial report.

# 5.2.7 Revenue collected but not evidenced to have either being banked or remitted to the LGAs' cashiers Shs.585,502,820

Order 50(5) of LGFM (2009) requires all monies that have been received in the Local Government to be paid into the Local Government Authority's bank accounts daily or the next working day. Also Order 37 (2) of the LGFM 2009 requires all monies that have been collected by designated officers in LGAs to be remitted to the cashier for safe

custody before closure of work each day, or if not, the next working day. During the year, it was noted that own source revenue collections amounting to Shs.585,502,820 were collected by various revenue collectors but was neither evidenced to be banked nor remitted to the LGA contrary to these requirements as detailed in **Annexure** (xxii).

Non remittance and banking of revenue collections increase the risk of theft and revenues being misappropriated without management awareness. Also, without banking and remitting revenue collections, legitimacy and accuracy of the own source revenue collections cannot be ascertained.

I recommend to LGAs to ensure that, revenue collections are remitted to them and banked immediately after being collected.

#### 5.3 Cash management

Cash management refers to the process of collecting, handling and disbursing public funds with the primary objective of maintaining adequate monies to meet the daily cash flow requirements of the LGAs. Cash management is important as cash may be the most risk asset if great care is not taken. Developing strong internal controls over cash will promote accuracy, prevent theft, and ensure LGAs have enough cash to pay their debts. This includes developing strong internal controls over cash and disbursements, establishing receipts improved procedures for collecting targeted and outstanding revenue, and establishing clear lines of communication between the treasurer and heads of department to ensure that the cash available is not misused.

Audit of cash management in the LGAs, noted various issues as summarized below:

#### 5.3.1 Outstanding Items in bank reconciliation statement

Order 29 (2) of the Local Government Financial Memorandum of 2009 requires the LGA's Treasurer to ensure that, all necessary reconciliations, including controls of individual accounts and between cash book and bank statements, are carried out at not more than monthly intervals; and reconciling items adjusted accordingly. Contrary to this Order, 43 LGAs had outstanding items in the bank reconciliation statements which were not cleared.

In addition, no evidence was availed to audit as to whether bank reconciliation statements were reviewed by the senior officials of the LGAs. A summary of outstanding matters in the bank reconciliation statements for the year ended 30<sup>th</sup> June, 2013 is shown in **Annexure** (xxiii).

- Total receipts amounting to Shs.5,864,183,413 from different LGAs were recorded in the LGAs' cash books but not reflected in the bank statements.
- A total amount of Shs.16,842,008,917 in respect of cheques drawn in favour of various payees in some of the LGAs were not presented to the banks for encashment as at the time of audit.
- Stale cheques amounting to Shs.107,345,185 were not cancelled (voided) in the respective cash books to ensure accurate cash balance is reported at the year end.

The table below shows comparison of outstanding items in bank reconciliation statements for five (5) financial years from 2007/08 to 2012/13.

Table 20: Trend of outstanding items in bank reconciliation statements

Financial	Receipt in cash books	Un presented
Year	not in bank statements	cheques (Shs.)
	(Shs.)	
2012/13	5,864,183,413	16,842,008,917
2011/12	3,872,146,712	18,368,780,081
2010/11	5,088,963,792	10,897,078,986
2009/10	10,418,079,556	28,792,732,991
2008/09	3,511,801,077	10,895,917,505

From the table above, it shows that; receipts recorded in Cash Books, but not reflected in the bank statements increased by Shs.1,992,036,701 from the financial year 2011/12 to the financial year 2012/13 equivalent to 34%.

Cheques drawn in favour of various payees but not presented to the bank increased significantly by Shs.7,471,701,095 from the financial year 2010/11 to the financial year 2011/12, then decreased by Shs.1,526,771,164 equivalent to 9% in 2012/2013.

Errors and misappropriation of public funds resulting from outstanding issues in the bank reconciliation may remain undetected by the LGA management for a long time and may result into unnecessary losses to the LGAs and in some cases may be a source of fraud.

I recommend to LGAs' management to ensure that, bank reconciliation statements are prepared monthly and

approved by the LGAs Senior Officials. Also, all necessary adjustments including cancellation of stale cheques should be adjusted in the LGAs' cash books to reflect the accurate balance at the year end.

#### 5.3.2 Surprise cash survey and surprise check

## (i) Funds not transferred from old to new bank accounts Shs.498,497,315

PMO-RALG's directive bearing reference GB.174/389/01/34 dated 30/04/2012, directed all LGAs to close their old multiple bank accounts by 1<sup>st</sup> July, 2012 and open six (6) new bank accounts. The directive required LGAs to reconcile all outstanding issues in bank reconciliation statements and thereafter transfer the balance to the new accounts except for unpresented cheques by 30<sup>th</sup> June, 2012. After such transfer of funds to the new accounts the LGA managements were required to report to PMO-RALG so that the information is submitted to the Accountant General at Treasury DSM for verification. It was restricted not to make any new payments from the old accounts in the financial year 2012/2013.

However reviewing of banking transactions of the LGAs noted that 12 LGAs did not transfer funds amounting to Shs.498,497,315 from old accounts to the new LGA's accounts for accountability purposes implying that the LGAs continued to operate with the old accounts contrary to the PMO-RALG directive. Details of funds that were not transferred are shown in table below:

Table 21: Funds not transferred from old to new bank accounts

S/No	LGA	Amount (Shs.)
1	Kasulu DC	171,621,807.00
2	Hanang DC	85,933,986.00
3	Bukoba MC	75,684,729.00
4	Chamwino DC	54,066,233.00
5	Kasulu DC	31,725,700.00
6	Sengerema DC	29,070,667.00
7	Iramba DC	14,810,205.00
8	Sumbawanga DC	11,336,560.00
9	Mbinga DC	10,652,547.00
10	Kibondo DC	9,675,301.00
11	Mpanda DC	2,897,732.55
12	Tanga City	1,021,847.52
Total		498,497,315

Delay in closing bank accounts which are no longer in use may attract fraudulent misuse of funds still held in the accounts which will cause unnecessary increase in banking operational costs. Also, there is a possibility of misappropriation of Government funds and inaccurate reporting of bank balances in the financial statements.

I recommend to LGAs to investigate and perform reconciliation with the respective banks to ensure that funds still held in the old accounts are immediately transferred to the new bank accounts as directed by the PMO-RALG.

#### (ii) Surprise cash survey not performed by LGAs

Order 46 (1) of the LGFM of 2009 require the Accounting Officers or their authorized representatives, at irregular

intervals, to arrange for surprise checks of cash on hand. However, the audit I conducted in selected LGAs revealed that 31 LGAs had neither arranged nor conducted any surprise checks of cash on hand by the Director or his authorized representative. List of LGAs that did not perform surprise cash surveys is shown in **Annexure** (xxiv).

This implies that the LGAs did not institute structured and systematic cash management controls. Without periodic surprise cash survey, cash may be misused or lost without management awareness.

It is recommended to the LGA management to establish effective cash management controls including performing surprise cash survey periodically in order to enhance accountability over cash management.

#### (iii) Maximum limits for cash holding not set

Order 99 (1) of the LGFM, 2009 states that, "maximum limits for cash handlings on premises shall be agreed upon by the Local Government Authority and shall not be exceeded without express permission". However, cash surveys conducted on selected LGAs revealed that, 24 LGAs had no maximum limit for cash holding agreed by the respective Finance Committee as per the above order as shown in **Annexure** (xxiv).

Maintaining cash at the LGA's premises without having specified maximum limit increases the risk of cash misappropriation through theft and unintended uses hence, the LGA may hold large amounts of cash without any reasonable cause.

It is therefore recommended to LGAs management to establish and put into use cash ceiling policy and set the maximum of cash handling on their premises for control purpose.

#### 5.4 Human Resources management

Human resources management (HRM) is one of the functions within Local Government Authorities that focuses on recruitment, management, and providing directions for the people who work in the LGA. It deals with employees' issues like compensation, performance appraisal, employee motivation and development for achieving pre-determined objectives.

During the year under audit, assessment was done on the effectiveness of the Human Resource Management and payroll for the year ended 30<sup>th</sup> June, 2013 in LGAs. The weaknesses noted were as follows:-

## 5.4.1 Absence/inadequate Open Performance Review and Appraisal System

Test made in 16 LGAs revealed that, the LGAs did not conduct performance evaluation adequately to its employees contrary to Standing Orders for the Public Service D (62-63) of 2009. As such, performance evaluations were only done to employees when respective employees were due for promotions.

Absence or inadequate performance evaluation results into ineffective mechanism for monitoring implementation. Furthermore, employees are not trained enough on how to document and fill in the OPRAS forms. Therefore it becomes difficult to determine employee's performance as the forms are also only filled for promotion purposes.

Table 22: List of LGAs with inadequate staff appraisal

S/N	Name of LGA
1	Chamwino DC
2	Geita DC
3	Hanang' DC
4	Igunga DC
5	Ileje DC
6	Ilemela MC
7	Kondoa DC
8	Korogwe TC
9	Mbeya DC
10	Mbinga DC
11	Mbozi DC
12	Mtwara MC
13	Nzega DC
14	Siha DC
15	Sikonge DC
16	Sumbawanga MC

I recommend to LGAs management to ensure that employees are trained on effective implementation of performance appraisal. In addition, monitoring and evaluation mechanism should be in place so that it becomes possible to identify, evaluate and document potentials and shortcomings in the performance of employees to enable measures to be taken for improvement.

#### 5.4.2 Non maintenance and update of employees register

Order 79 (1) of the Local Government Financial Memorandum (LGFM), 2009 requires the Head of Human Resource Department to keep an up-to-date register in respect of all employees and their details. In addition, Order 79 (5) of

LGFM, 2009 requires all necessary details of unclaimed salaries to be entered in an unclaimed salaries register. Such details include:-

- (a) Appointments, resignation, dismissals, suspensions, secondment and transfers;
- (b) Changes in remuneration, other than normal increments and pay awards and agreements of general application;
- (c) Absence from duty for sickness or other reasons apart from approved leave.
- (d) Information necessary to maintain records of service for income tax, provident contributions.

A review of 11 LGAs employees' registers noted various incompliance with LGFM, 2009 as follows:

- Unclaimed salary registers were not adequately maintained as in most cases details check numbers and reasons for not paying salaries were not given.
- Salaries section was not updated with employees' information leading to payment of salaries to employees who were no longer in service due retirement, termination, abscondment and death.

I recommend to LGAs managements to update employees' records regularly in order to avoid possibility of paying ghost workers.

Table 23: List of LGAs without updated employees register

S/N	Name of LGA	Non maintenance of updated Employees Register
1	Bariadi DC	ſ
2	Dodoma MC	I
3	Ileje DC	ſ
4	Iramba DC	ſ

5	Karatu DC	ſ
6	Kigoma/Ujiji MC	ſ
7	Mbeya CC	ſ
8	Mbozi DC	ſ
9	Mkinga DC	ſ
10	Shinyanga MC	No register at all
11	Tabora DC	ſ

In addition, Human Resource Departments are required to introduce employees' registers for effective management of staff matters including their emoluments. Furthermore, there should be proper maintenance of updated unclaimed salaries registers.

#### 5.4.3 Unclaimed to salaries not remitted Treasury Shs.708,377,338 and late remittances Shs.971,162,783 Order 79 (5) of the LGFM of 2009 requires that, all unclaimed salaries are re-banked after a maximum of ten (10) working days. Furthermore, instruction from the Ministry of Finance issued vide letter Ref. No. 31<sup>st</sup> EB/AG/5/03/01/Vol.VI/136 dated August. 2007 requires unclaimed salaries to be paid back to the Treasury through the Regional Administrative Secretariat.

Contrary to the above requirements, unclaimed salaries amounting to Shs.708,377,338 in respect of 16 LGAs were not remitted to Treasury. This could have been caused by lack of proper accountability over unclaimed salaries which could lead to losses of government funds.

Moreover, 18 LGAs remitted Shs.971,162,783 to the Ministry of Finance being unclaimed salaries in respect of deceased, retired and dismissed employees after expiry of more than

two weeks after salary payment which is contrary to Order 79(6) of LGFM, 2009. The 34 LGAs involved are shown in **Annexure** (xxv).

I recommend to the respective LGA managements to comply with the requirements of the Treasury Circular of 31<sup>st</sup> August 2007 by making prompt remittances of unclaimed salaries to the Ministry of Finance and obtain acknowledgement receipts of the remittances so made.

# 5.4.4 Payment of salaries to absconded, retired, deceased employees Shs.832,448,998 and Shs.482,405,746 as statutory deductions paid to other institutions

During the year under review, a total amount of Shs.832,448,998 in 38 LGAs was paid as salaries to absconded, deceased, retired and dismissed employees. This is an increase when compared to Shs.693,132,772 for 43 LGAs reported in the financial year 2011/2012. Refer Annexure (xxvi).

In addition, a sum of Shs.482,405,746 was paid as deductions to different institutions like Pension Funds, Financial Institutions, NHIF and TRA in respect of the same employees. Payment to employees who are no longer in service directly or indirectly amounts to loss of public money which calls for managements' interventions to arrest the situation.

The figure below shows the trend of salaries paid to employees who are no longer in service for four consecutive years.

Figure 4: Comparison of salaries paid to absconded, retired and deceased employees over a four year period 2009/2010 to 2012/2013



From the figure above it can be deduced that, payment of salaries to ghost employees is a reflection of weak internal controls and human resource management which may lead to a substantial loss of government funds by paying non-existing employees. It is also caused by lack of periodic checks which have to be undertaken by Human Resource Officers in collaboration with heads of departments and Internal Auditors, to validate all payroll entries, and to ensure that all staff information are updated.

I strongly advise the LGAs managements to strengthen controls by updating information in the employees register so that any termination is known early before salaries are paid. Furthermore, I strongly recommend for, LGAs, PMO-RALG, PO-PSM and Treasury to establish a closer working relationship to provide timely reaction on issues relating to employees whose salaries should not continue to be paid

# 5.4.5 Employees' borrowings in excess of the allowable limit Staff Circular No. CCE.45/271/01/87 dated 19/03/2010 requires that, deductions of employees' salaries should not exceed 2/3 of the basic salary.

Despite of reporting it in the prior years, still there is persistence of LGAs' employees salaries being deducted to a point exceeding 2/3 of their basic salaries. In some cases, employees had zero net pay. A test check in 33 selected LGAs revealed that, 3,650 employees were receiving less than 1/3 of their basic salaries. This is an improvement in controls over excessive borrowing when compared to the same number of LGAs reported in last year as shown in Annexure (xxvii).

Uncontrolled borrowing arrangement may adversely affect employees' performance and ultimately affect the LGA's overall performance because of its de-motivation effects. This could also demonstrate laxity of Local Government Authorities management in ensuring employees' welfare is protected.

It is recommended that, LGA managements are advised to institute controls over employees borrowing procedures with the aim of registering any anomaly from non compliance with the guideline which is important in reducing the possibility of having negative effects on employees' performance.

The government through the Ministry of Finance is advised to closely monitor instructions and laws issued to all financial institutions governing employees borrowing threshold.

## 5.4.6 Differences between Personal Emolument (PE) grant received and actual salaries paid Shs. 184, 174, 087

During the year under review, there was an over release of funds for personal emoluments to LGAs by the Treasury of Shs.184,174,087. This is a result of comparison made between actual salaries paid and actual exchequer issues received for Personal Emolument for the financial year 2012/2013 for 12 sampled LGAs. Details of the LGAs are shown in the table 24 below.

Table 24: LGAs paid salaries over and above PE grants received

S/N	Name of LGA	PE Grant	Salaries Paid	Difference
		Received (Shs.)	(Shs.)	(Shs.)
1	Bariadi DC	13,112,081,333	12,950,639,003	161,442,330
2	Bunda DC	10,415,191,563	10,412,732,991	2,458,572
3	Dar es Salaam CC	890,029,952	1,086,090,429	-196,060,477
4	Iramba DC	10,414,880,422	10,385,918,311	28,962,111
5	Kyela DC	7,620,415,290	7,644,153,353	-23,738,062
6	Manyoni DC	574,076,397	570,203,098	3,873,299
7	Mbozi DC	17,887,503,370	17,889,575,177	-2,071,807
8	Moshi DC	45,286,724,498	45,059,844,851	226,879,647
9	Moshi MC	9,840,755,071	9,836,289,273	4,465,798
10	Mvomero DC	10,739,909,635	10,736,746,574	3,163,061
11	Same DC	21,010,310,792	21,040,818,213	-30,507,421
12	Singida MC	6,578,266,131	6,572,959,094	5,307,037
		154,370,144,454	154,185,970,367	184,174,087

I reiterate my prior year recommendation that, LGAs managements should reconcile the Personal Emoluments grant records with Treasury for refund whenever balances are unfavorable.

## 5.4.7 Unrealistic dates of birth for employees recorded in Treasury master payroll

The Government's payroll system is centralized for all public servants under the Human Capital Management Information System (HCMIS) into which important employees' information are fed and being updated regularly

which includes for instance birth dates, salary scales, promotions, etc. This information is important in different aspects including monitoring of salary payments and as such it is important to have accurate and correct information in the system.

However, from 15 LGAs tested it was revealed that, birth dates of 2,345 employees in the master payroll were unrealistic where they appeared as 1/1/1700, 1/1/1900 and 1/1/2012. The same was reported in prior years when 15 LGAs selected it was observed that 1,531 employees had unrealistic birth dates.

Table 25: List of LGAs showing employees with unrealistic dates of birth in Treasury master payroll

S/N	lame of LGA	employees with unrealistic
		dates of birth in Payroll
1	Arusha DC	75
2	Bukombe DC	12
3	Igunga DC	14
4	Ileje DC	2,100
5	Karatu DC	14
6	Kilombero DC	4
7	Kinondoni MC	4
8	Mbeya DC	6
9	Meatu DC	19
10	Mtwara DC	6
11	Mtwara MC	10
12	Ngorongoro DC	19
13	Pangani DC	4
14	Same DC	50
15	Urambo DC	8
	Total	2,345

This implies that, Human Resource Officers have not been updating information in the LAWSON to allow changes in the Master Payroll as a result; the retirement dates of the employees cannot be easily determined and monitored by Treasury since they are manually documented in personal files of the respective employees.

It is recommended to the LGAs managements to ensure that, data of employees between the respective LGA's records and the Treasury Master Payroll are reconciled and correct birth dates are adjusted accordingly.

#### 5.4.8 Deductions not remitted to Institutions Shs. 83,619,613

Employee salaries are reduced with statutory deductions which involve contributions to Social Security Funds, National Health Insurance Fund and Income Tax. Most of these deductions were done at source and information sent to LGAs. However, there are employees whose deductions were supposed to be made by the LGAs and thereafter remitting the deductions to respective institutions.

Review of various salary documents and deductions in seven LGAs revealed that, deductions amounting to Shs.83,619,613 had not been remitted to the respective Institutions such as LAPF, PSPF, NSSF, PPF and TRA as summarized in table 25 below:-

Table 26: Deductions not remitted to respective Institutions

S/N	Name of LGA	Amount of deductions not remitted to Institutions (Shs)
1	Geita DC	2,476,800
2	Igunga DC	4,956,626

3	Kondoa DC	12,548,329
4	Lindi MC	2,596,644
5	Manyoni DC	7,871,152
6	Mpanda TC	5,144,064
7	Mvomero DC	48,025,998
	Total	83,619,613

Remittance of deductions made at the LGA level is mandatory, short of that; LGAs might utilize the retained deductions for other activities and so creating liabilities which are difficult to pay in consecutive years. Nonetheless, it might attract additional costs like fines or penalties due to delayed remittance. For Social Security Funds as LAPF, PSPF, NSSF and PPF non remittance of contributions has a diverse effect to employees' retirement benefits.

It is recommended that, the Local Government Authorities strengthen procedures on monitoring employees' salary deductions by prompt remittance of such deductions after monthly reconciliations have been done Further, I urge the LGAs to ensure that deductions not remitted are paid to appropriate Institutions and outstanding deductions be disclosed as payables in the LGA's financial statements.

## 5.4.9 Missing acknowledgement receipts for remittances of unclaimed salaries and statutory deductions Shs.685,034,393

A sum of Shs.685,034,393 in respect of unclaimed salaries surrendered to Treasury through RAS offices and statutory deductions to respective institutions from 10 LGAs were not supported by acknowledgement receipts for the amounts received, contrary to Order 8 (2) (c) of the Local

Government Financial Memorandum, 2009. LGAs audited in this aspect are as shown below:

Table 27: Missing acknowledgement receipts for unclaimed salaries and statutory deductions

S/N	Name of LGA	Missing Acknowledgement receipt from Institutions (Shs.)	Unclaimed salaries remitted to Regional Administrative Secretary but not acknowledged (Shs.)
1	Bukombe DC	8,147,083	-
2	Bariadi DC	-	41,710,089
3	Dodoma MC	23,645,800	22,459,312
4	Geita DC	150,000,000	102,170,117
5	Ludewa DC	-	27,655,410
6	Ngara DC	136,546,560	-
7	Njombe DC	-	128,497,509
8	Njombe TC	-	44,202,513
	Sub total	318,339,443	366,694,950
Grand total			685,034,393

Absence of the acknowledgement receipts from the bonafide payees implies that, there is a possibility of payments being made to wrong payees.

Management of Local Government Authorities are advised to make follow up with the recipients of such payments immediately after effecting payments to confirm the receipt of the same.

#### 5.4.10 Salary advances not recovered Shs.520,484,151

Order 41 (1) of the Local Government Financial Memorandum, 2009 provides circumstances under which salary advances are made to LGAs employees including first appointment or on transfer, payment of school fees of an officer or children of an officer; payments of urgent

medical treatment or equipment for an officer or his family, purchase of essential articles due to theft, fire or burglary at the officer's residence and finally for meeting the funeral expenses of a family member of an employee. Condition for recovery of salary advance is stated to be a maximum of twelve months.

During the cause of this year's audit, I noted that, 25 LGAs made salary advances amounting to Shs.520,484,151 as compared to Shs.312,089,918 for 10 LGAs which were not recovered in the financial year 2011/2012. This is contrary to the cited Order above. List of LGAs with outstanding salary advances is as shown in the table below:-

Table 28: LGAs with salary advances not recovered

S/N	Name of LGA	Salary Advance/Staff loans
		not Recovered (Shs.)
1	Arusha DC	1,759,210
2	Babati DC	16,822,113
3	Babati TC	9,208,887
4	Bariadi DC	6,750,000
5	Bariadi TC	3,800,000
6	Chunya DC	39,925,364
7	Ilemela MC	2,772,650
8	Kahama DC	71,801,236
9	Karatu DC	840,078
10	Kongwa DC	15,604,775
11	Longido DC	9,333,000
12	Masasi TC	2,754,000
13	Mbarali DC	5,100,000
14	Mbeya CC	31,513,495
15	Mbeya DC	107,210,030
16	Mbinga DC	74,861,400

17	Meatu	1,470,000
18	Misungwi DC	22,100,000
19	Moshi DC	19,226,912
20	Mpanda DC	11,880,000
21	Mtwara MC	40,148,361
22	Siha DC	5,069,320
23	Sikonge DC	9,783,320
24	Songea DC	6,300,000
25	Urambo DC	4,450,000
	Total	520,484,151

Non-recovery of advances on time hinders the implementation of planned activities due to inadequate funds and might end up being irrecoverable.

Managements of the LGAs should comply with Order 41 (1), by ensuring that advances are recovered within the time frame.

## 5.4.11 Employees who are no longer in public service not deleted from the master payroll

Order 79 (1) of the Local Government Financial Memorandum, 2009 requires head of departments to maintain updated registers of all employees and their details which shall notify the Treasurer of all matters pertaining to appointment, resignations, suspensions secondments, transfers and other information necessary to maintain records of services for income tax, and provident fund contributions. At the same time, Sect. 57(1) of the Public Service Act No.8 of 2002 requires that where a public servant is absent from duty without leave or reasonable cause for a period exceeding five (5) days, that public servant may be charged with the disciplinary offence of being absent without leave and punished by dismissal.

To the contrary, audit scrutiny on the computer payroll data and personal files for the year ended 30<sup>th</sup> June, 2013 revealed that 510 employees who were no longer in employment due to various reasons like death, retirement, termination or abscondment from six tested LGAs were still appearing in the Treasury Master Payroll. Below is a summary of the LGAs and the number of employees involved:

Table 29: LGAs with employees not deleted in the master payroll

S/N	Name of LGAI	No. of Employees involved
1	Kahama DC	51
2	Kilombero DC	41
3	Mbozi DC	17
4	Moshi DC	8
5	Nanyumbu DC	368
6	Tandahimba DC	25
		510

Late deletion of the names of retired, deceased or resigned staff increases the government wage bills and results in loss of public money by paying salaries to ghost employees.

I recommend to the LGAs Management to ensure that retirement, death or dismissal information of LGAs' employees are properly and promptly reported for action which may include inactivating or deleting them from the payroll system.

#### 5.4.12 Shortage of Human Resource

Effective performance of any institution is pre-determined by availability of resources, human resource being one of the important resources. During the year under audit, 73 LGAs were selected as representative sample where it was noted that establishment shows the requirement of staff was 183,095 but the actual number available was 143,111 resulting into a gap of 39,984 staff equivalent to 22% of the required number. Such deficiency has an impact on the general performance of the LGAs including inadequate service delivery, overloading and de-motivating the present employees in the LGA. Most affected sectors were Health, Agriculture and Education. Refer **Annexure** (xxviii).

I know that the government has taken much effort to reduce staffing gap in different sectors. However the vacancy rate of 22% is still higher when compared to requirements. As such, I reiterate my prior year's recommendations that:-

- PMO-RALG should plan on employee retention strategy with the purpose of minimizing employee turnover.
- Provision of special incentives for the purpose of motivating employees to work in marginalized LGAs.
   Most employment gaps are evidenced in LGAs situated in remote areas as compared to the urban areas.

## 5.4.13 Recruitment of temporary employees in operational services

During the year under review, it was noted that Mbozi District Council and Geita Town Council had employed 66 and 72 temporary employees respectively on contract basis contrary to Paragraph D.30 sub paragraph 2 of Standing Orders for the Public Service (2009) which requires appointments not to be made on temporary terms to Operational Service posts.

It was further noted that recruitment of the casual laborers had some anomalies as highlighted below:-

- LGAs did not seek authority from its Employment Board contrary to paragraph A.1 (27) of the Standing Order for the Public Service of 2009, third edition.
- All the casual laborers were recruited in the LGAs without advertisement of vacancies contrary to Standing Orders D.9 (1)-(2).

I recommend to LGAs management to ensure that staff recruitment of whatever type is done in conformity with existing orders, rules and regulations.

## 5.4.14 Head of sections in acting status for more than six months

Paragraph D24 (3) of the Standing Orders for the Public Service of 2009 states that where possible, a public servant shall not act in a vacant post for period exceeding six months. The appointing authority shall make sure that the process for appointing a substantive holder of a respective post is completed within that period of six months.

A sample of 31 LGAs reviewed disclosed that, 166 staff were working in an acting capacity as either heads of departments, units or even accounting officers for more than six months contrary to the directives in the referred to above Order. List of the LGAs with acting personnel is shown in the table below.

Table 30: Heads of Departments/Units in acting status for more than six months

S/N	LGA	No. of Staff	S/N	LGA	No. of Staff
		acting			acting
1	Babati DC	4	17	Meatu DC	6
2	Bagamoyo DC	3	18	Mkinga DC	10
3	Bariadi TC	7	19	Moshi DC	2
4	Bunda DC	4	20	Moshi MC	2

5	Chunya DC	11	21	Rombo DC	5
6	Dodoma MC	4	22	Rorya DC	7
7	Hai DC	2	23	Rorya DC	7
8	Ileje DC	5	24	Same DC	6
9	Ilemela MC	7	25	Serengeti DC	2
10	Kahama DC	2	26	Shinyanga DC	5
11	Karagwe DC	7	27	Siha DC	5
12	Kilwa DC	5	28	Sikonge DC	6
13	Lindi MC	1	29	Simanjiro DC	6
14	Magu DC	4	30	Sumbawanga	9
				DC	
15	Manyoni DC	4	31	Tarime DC	12
16	Mbozi DC	6		Total	166

Failure to approve the officers on their acting posts could result into debts creation emanating from acting allowances. In addition, acting for a long time demoralizes the acting officers in performing well in their acting positions and renders them inefficient in service delivery in the long run.

It is therefore recommended that LGAs management in collaboration with PO-PSM to either appoint the acting officers or appoint new officers with qualifications to head the posts.

#### 5.4.15 Employees with more than one check number

Check number is an employment unique identification number which differentiates one employee from another. An employee therefore, is not expected to have more than one check number at a time.

However, examination made on the payroll system noted that six (6) LGAs had 25 employees who had two (2) different cheque numbers each as shown in table 31 below.

Table 31: Employees with more than one check number

S/No.	LGA	Number of Employees
1	Mbozi DC	3
2	Nanyumbu DC	2
3	Rufiji/Utete DC	3
4	Sumbawanga DC	7
5	Temeke MC	5
6	Tunduru DC	5
	Total	25

Employees with more than one different check number are able to access more than one salary a month. Double payment of salaries to the same employees leads to misappropriation of Government funds and affect other public activities that would have been funded by the amount. This is a sign of inadequate employees control and salary reconciliation between actual existing employees and the payroll system.

The LGAs are strongly advised to timely update employee's information and examine payroll well in advance of making salary payments in order to identify existence of employees with more than one check number and take appropriate action to correct the situation.

#### 5.5 Asset management

Asset management is a systematic process of operating, maintaining, monitoring, upgrading, and disposing of assets in a cost-effectively manner with the objective of providing the best possible service and derive economic benefits to the LGAs. Asset management enables LGAs to examine the need for, and performance of assets at different levels of asset's life cycle. Also, effective asset management process

will help LGAs to assess and determine opportunities and risks associated with the LGA's assets against the desired performance of the assets so as to achieve LGA's objectives.

Audit of asset management in the LGAs, noted various issues as summarized below:

## 5.5.1 Codification of assets and maintenance of current assets registers

Audit of LGA's assets management noted that 18 LGAs did not properly maintain and update their noncurrent assets register to ensure all relevant information is recorded in the assets register. For instance, important records like details of additions including date, cost and method of financing, assets identification codes, location of asset, details of disposal including date, price and method of disposal were lacking, contrary to Order 103 (1) and (2) of LGFM, 2009 which require LGAs to maintain a register of fixed assets that they owns or leases and record in it all relevant information.

Furthermore, I noted that LGA's assets in 15 LGAs were not coded contrary to Order 63 (5) of LGFM 2009 which requires all fixed assets to be coded marked and such codes to be recorded in the fixed assets register.

Without coding assets, and maintaining or updating properly noncurrent assets register, LGA's assets may be misappropriated or lost without the LGAs management being aware. Also it will be difficult for the LGAs to determine and obtain the correct number of assets owned hence assets may be misstated in the financial position. Refer Annexure (xxix)

I recommend to management of LGAs to ensure that noncurrent asset registers are properly maintained and updated by recording all relevant information for the proper control of the LGA's assets. Also, LGAs in collaboration with Heads of department are advised to ensure that assets held in their departments are coded and recorded in the fixed assets register for easy identification as LGA's properties.

#### 5.5.2 Grounded and un-serviceable non-current assets

The LGA has a responsibility of managing and controlling all assets under its jurisdiction and ensures that all such assets operate well for the benefit of the LGA as a whole. One of the controls mechanisms is to ensure that, all motor vehicles, heavy plants and motor cycles are operated regularly with the minimal costs of maintenance.

Order 45 (1) of Local Government Financial Memorandum (LGFM), 2009 requires that "all assets no longer required, unserviceable, obsolete stock or scrap materials shall be identified and disposed off, subject to the approval of the Finance Committee and subsequently the Full Council". Further, IPSAS 21 paragraph No.26 states that, "an entity shall assess at each reporting date whether there is any indication that asset may be impaired. If any such indication exists, the entity shall estimate the recoverable service amount of the asset"

Review of the non current asset register together with the supporting schedules submitted along with financial statements of accounts disclosed an existence of noncurrent assets which are not in use and have been grounded for a long time and they are unserviceable.

Management has not taken any action of either assessing impairment to determine to what extent the LGAs cannot obtain future economic benefits from the grounded assets, disposing off the assets or long standing major repair. Details of such assets for each LGA are shown in **Annexure** (xxx).

Continue keeping grounded assets may increase maintenance costs and lead to further deterioration due to wear and tear thereby reducing the amount of revenue that would be received if the assets were sold earlier.

It is recommended that the LGAs management should identify and test for impairment all assets which are no longer in use in order to dispose or repair them where the cost is reasonable so that they can generate economic benefits to the LGAs.

#### 5.5.3 Property, Plant and Equipment (PPE) not revalued

IPSAS 17 paragraph 42 state that; "an entity shall choose either the cost model in paragraph 43 or the revaluation model in paragraph 44 as its accounting policy, and shall apply that policy to an entire class of property, plant, and equipment. Also paragraph 44 states that, "after recognition as an asset, an item of property, plant, and equipment whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of the revaluation, less any subsequent accumulated depreciation, and subsequent accumulated impairment losses.

Review of financial statements noted that 16 LGAs reported Properties, Plants and Equipments which had no value and

others which had nil book value due to the fact that they have been fully depreciated but were still in use by the LGA in their daily operations. However, the LGAs did not plan either to perform revaluation or revisit useful life of these assets so that they can reflect their true economic value. Details are shown in table below:

Table 32: List of LGAs with Property, Plant and Equipment (PPE) not revalued

S/No	Name of LGA	Type of Noncurrent asset
1	Dodoma MC	Buildings, Motor vehicles and Office equipments
2	Kasulu DC	Buildings
3	Mkuranga DC	Motor Vehicles
4	Ngorongoro DC	Buildings and Motor vehicles
5	Iringa MC	Buildings and Office Equipments
6	Bariadi TC	Buildings, Motor vehicles and Office equipments transferred from Bariadi DC
7	Rorya DC	Buildings, Motor vehicles and Office equipments
8	Serengeti Dc	Buildings and Equipment
9	Shinyanga MC	Motor vehicles and Buildings
10	Hanang DC	Motor Cycles
11	Bariadi DC	Motor vehicles
12	Kiteto DC	Motor vehicles
13	Manyoni DC	Buildings, Motor vehicles and Office Equipments
14	Sikonge DC	Buildings
15	Urambo DC	Buildings, Motor vehicles and Office Equipments
16	Ilemela DC	Land and Buildings

This implies that the balance of PPE reported in the Statement of Financial Position is inaccurate and could not reflect the actual position of the LGAs assets to derive economic benefits. Under this situation the value of PPE in the financial statements may be misstated.

Management of LGAs are urged to make a provision for revaluation or revision of the useful life of their assets in the budget process so as to ensure that the reported balance of Property, Plants and Equipment in the financial statements is accurate.

## 5.5.4 Property, Plant and Equipment and other financial assets lacking ownership documents

Order 52 (4) and (5) of LGFM of 2009 states that; investments of other than liquid funds for a short term period i.e. in economic ventures, through the purchase of shares or contributions of capital (including by way of joint ventures) shall be subject to formal resolution of the Local Government Authority and included in the Development or Recurrent Budgets. Such investments shall be evidenced by a security, deed or contractual document which shall be entered in a register and kept under safe custody by the Accounting Officer".

Contrary to the above Orders, my audit has revealed that assets reflected in the financial statements of 20 LGAs relating to Property, Plants and Equipment and other financial assets lacked evidence of ownership which resulted to me failing to obtain assurance on the existence, ownership, accuracy and validity of the Property, Plant and Equipment (PPE) and other financial assets reported in the LGAs financial statements.

It is recommended that, Local Government Authorities should obtain right of ownership and control of the assets under their jurisdiction such as registration cards for motor vehicles and title deeds for buildings as shown in table 33 below:

Table 33: List of LGAs with PPEs lacking ownership documents

		LGA's buildings without	
	Name of LGA	title deeds	Amount (Shs)
1	Nanyumbu DC	Buildings	8,545,334
2	Kiteto DC	Land and Buildings	16,556,300
3	Bukombe DC	Motor cycles	24,242,203
4	Chunya DC	Investments	50,988,180
5	Masasi TC	Buildings and Motor vehicles	569,990,221
	M DC	Land, Buildings and Motor	F ( 44 F24 272
6	Mkuranga DC	vehicles	5,644,531,373
7	Masasi DC	Buildings	Not reported
8	Newala DC	Buildings, Motor vehicles and Motor cycles	Not reported
		Motor vehicles and Motor	
9	Geita TC	cycles	Not reported
10	Pangani DC	Buildings	Not reported
11	Handeni DC	Buildings	Not reported
12	Shinyanga MC	Motor vehicles	329,787,558.26
13	Kilindi DC	Buildings	Not reported
14	Mpanda DC	Investments	14,479,000
15	Masasi DC	Land and Buildings	Not reported
16	Songea DC	Land and Buildings	5,300,639,334
17	Mbarali DC	Buildings and Motorvehicles	6,320,086,924
18	Songea MC	Land and Buildings	3,045,587,251
19	Mbulu DC	Investments	5,000,000
20	Mbinga DC	Financial Assets	12,000,000

## 5.5.5 Property, Plant and Equipment misstated in the financial statements Shs.8,881,529,919

IPSAs 17 requires an entity to apply the general asset recognition principle to all property, plant and equipment costs at the time they are incurred, including initial costs and subsequent expenditures. Also paragraph 14 state that the cost of an item of property, plant, and equipment shall be recognized as an asset if it is probable that future economic benefits or service potential associated with the item will flow to the entity; and the cost or fair value of the item can be measured reliably.

Review of financial statements together with the notes supporting schedules for Property, Plant and Equipment noted that 11 LGAs had PPE amounting to Shs.359,637,943 which were under stated and Shs.8,521,891,976 which were overstated in the financial statements as shown in the table 34 below:

Table 34: List of LGAs with PPEs not reported and misstated in the Financial Statements

S/no	Name of LGA	Amount of PPE understated	Amount of PPE overstated (Shs.)
		(Shs.)	(,
1	Mkuranga DC	33,094,830	0
2	Kishapu DC	112,063,713	0
3	Ukerewe DC	0	3,298,355,446.21
4	Ilemela DC	0	2,384,693,376
5	Mwanza CC	0	2,110,695,766.00
6	Misungwi DC	0	172,247,989
7	Kwimba DC	0	149,444,041.00
8	Sengerama DC	0	10,492,213
9	Kasulu DC	101,942,800	0
		101,942,000	
10	Bukombe DC	0	723,758,770.60

11	Dar	es	112,536,600	0
	salaam (	CC		
12	Korogw	e TC	0	395,963,145
Total	•		359,637,943	8,521,891,976

This implies that the reported PPE's do not reflect a fair value of the LGA's Properties, Plant and Equipment hence misstating the LGA's financial statements.

Management of LGAs is urged to ensure that LGAs Property, Plant and Equipment are properly recognized and accurately reported in the financial statements.

#### 5.6 Expenditure management

# 5.6.1 Inadequately supported expenditures Shs.3,514,703,776 Order 8(2)(c) and 104 of Local Government Financial Memorandum of 2009 requires all payments made by LGAs to be supported by proper supporting documents.

During examination of expenditure records, based on the selected sample of 67 LGAs revealed payments amounting to Shs.3,514,703,776 were effected without being properly supported. As such, expenditure lacking adequate supporting documents, limits the auditor's ability to establish its authenticity and validity. List of LGAs and respective amounts is attached in **Annexure** (xxxi).

This would have been attributed by weak controls over custody of accountable documents and other payment supporting documents.

Below is a trend analysis of inadequately supported payments for five (5) financial years 2008/2009 to 2012/2013.

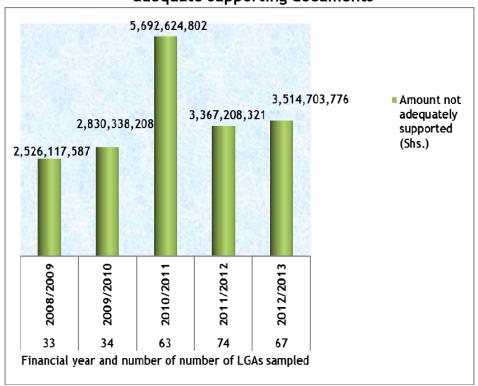


Figure 5: A five years' comparison of payments lacking adequate supporting documents

I recommend to LGAs management to institute payment controls like having an efficiently pre audit function to scrutinize payments before they are made. In addition, custody of supporting documents that substantiate payments be properly designed and controlled by including for instance document movement register which assists in locating the where about of the documents.

#### 5.6.2 Missing payment vouchers Shs. 8,063,469,984

Order 34(1) of the Local Government Financial Memorandum of 2009 requires the District Treasurer to maintain a sound accounting system and the safekeeping of all supporting records.

Controller and Auditor General (CAG)

In addition, Order 104 of LGFM, 2009 requires payment vouchers together with supporting documents to be maintained and given proper security and custody for a period of not less than 5 years.

During the course of this year's audit, I noted that expenditure amounting to Shs.8,063,469,984 incurred in 19 LGAs as per cash books lacked supporting documents. Therefore, the nature and validity of the expenditure incurred by the respective LGAs could not be verified, hence limiting the scope of the audit. The tested LGAs with un-vouched expenditure is shown in table 35 below.

Table 35: List of LGAs with missing payment Vouchers

S/N	Name of LGA	Amount in Missing Payment
		Voucher (Shs.)
1	Arusha DC	4,100,000
2	Bariadi DC	5,381,170,011
3	Chamwino DC	18,734,100
4	Dar es Salaam CC	5,982,940
5	Karatu DC	4,073,688
6	Kasulu DC	58,906,246
7	Kwimba DC	67,500,153
8	Longido DC	70,655,227
9	Mafia DC	8,539,000
10	Masasi DC	12,501,600
11	Masasi TC	7,760,000
12	Maswa DC	29,300,000
13	Mbeya DC	26,562,016
14	Misungwi DC	112,362,500
15	Mwanza CC	2,192,601,169
16	Rorya DC	15,590,232

17	Rungwe DC	6,019,000
18	Sengerema DC	39,369,702
19	Shinyanga DC	1,742,400
	Total	8,063,469,984

Since this problem recurs in the majority of the LGAs, I would like to remind the managements of the LGAs on their primary responsibility of ensuring that, LGAs' accountable documents including Payment Vouchers are properly safeguarded and accounted for.

## 5.6.3 Missing acknowledgement receipts from recipients of funds Shs.292,058,967

A sum of Shs.292,058,967 from nine (9) LGAs which was either deducted at source by the Treasury as statutory deductions or paid to various institutions/Agencies for various services rendered to the LGAs was not supported by acknowledgement receipts. This contravenes Order 8(2)(c) and 104 of the LGFM, 2009. The sample of LGAs is as listed in table 36 below:

Table 36: List of LGAs with missing acknowledgement receipts

S/N	Name of the LGA involved	Amount (Shs.)
1	Bagamoyo DC	8,140,000
2	Bukoba DC	8,518,427
3	Karatu DC	4,591,000
4	Kibaha TC	3,153,200
5	Korogwe TC	4,584,422
6	Longido DC	145,026,786
7	Mufindi DC	31,026,367
8	Mwanza CC	22,278,400
9	Tabora DC	1,905,465
10	Tabora MC	62,834,900
	Total	292,058,967

Missing acknowledgement receipts limits the scope of carrying out verification to establish authenticity of the payment.

Problem is still recurring for the majority of the LGAs in spite of my consistent recommendation in this regard; I would like to remind management of the LGAs on their responsibility in ensuring that, all LGAs' accountable supporting documents are properly safeguarded and should be made available for audit verification when needed.

#### 5.6.4 Expenditure charged to wrong account codes Shs.2,061,468,497

Order 23(1) of LGFM, 2009 requires every charge of expenditure and items of income to be classified strictly in accordance with the details of the approved budget and the voted funds to be applied only to the purpose for which they were intended.

During the year under review, expenditure of Shs.2,061,468,497 was noted to have been charged to wrong expenditure codes in 45 LGAs without prior approval for reallocation by the Finance Committee. This is also contrary to Sect. 43 (5) of the Local Government Finances Act, 1982 (revised 2000). Analysis of expenditure from the sampled LGAs is as shown in **Annexure** (xxxii).

Charging expenditure to wrong accounting codes does not only contravene budgetary controls and Orders but it overstates expenditure items into which they are charged. This extends impact to the misstatement of individual expenses reported in the financial statements.

I still insist on LGAs management to comply with Orders and budgetary controls since the matter has been recurring in various LGAs since prior years and controls have not been strengthened to mitigate this anomaly.

## 5.6.5 Inter account transfer in form of loans not reimbursed to the respective accounts Shs.2,058,258,530

In examination of expenditure records, based on the selected sample, it was noted that, 18 LGAs made transfers amounting to Shs.2,058,258,530 from one account to another of the same LGA in the form of loans which were not reimbursed to the respective accounts up to the year-end. This is contrary to Order 23 of Local Government Financial Memorandum of 2009. LGAs sampled on this concern are as shown in table 37 below:

Table 37: List of LGAs with inter account transfer in form of loans not reimbursed

S/N	Name of LGA	Amount (Shs.)
1	Bahi DC	41,331,700
2	Bariadi DC	6,996,000
3	Bariadi TC	11,439,000
4	Ilemela MC	543,442,629
5	Karagwe DC	8,033,000
6	Kilwa DC	715,771,262
7	Longido DC	68,023,837
8	Ludewa DC	19,000,000
9	Meru DC	52,035,472
10	Missenyi DC	8,435,000
11	Misungwi DC	9,400,000
12	Morogoro DC	135,346,000
13	Mpanda TC	100,000,000

14	Mwanza CC	301,487,630
15	Pangani DC	7,000,000
16	Same DC	6,640,000
17	Sengerema DC	19,127,000
18	Sikonge DC	4,750,000
	Total	2,058,258,530

Trend of inter account transfer for three (3) years is given in table 38 below:

Table 38: Trend of inter account transfer in form of loans not reimbursed for three years

Financial	Amount (Shs.)	No. of LGAs involved
Year		
2012/2013	2,058,258,530	18
2011/2012	2,673,964,170	45
2010/2011	750,621,650	20

In every year funds received are expected to implement activities in the approved budget. Loaning of funds to other accounts first is misallocation of funds and it has to be approved and second it results into non-implementation of the approved activities.

It is recommended that, LGAs ensure before effecting inter account loans, procedures and regulations are complied with. In addition, refund of the loans is made within the year due so that activities for which funds were released are implemented.

## 5.6.6 On call allowances received but not paid Shs.348,094,400

Paragraph L.19 (1) (a) of the Public Service Standing Orders describes On Call Allowance as one of the special allowances payable to medical staff who after a night shift, cannot be granted a day off due to exigencies of service. In addition, on 21<sup>st</sup> February, 2012 the President's Office Public Service Management issued a directive vide letter Ref.No.CAC.17/45/A1/F/73 describing the rates at which On Call Allowance are to be paid in different cadre of Health service.

During the year under audit, review was made on a sample of 14 LGAs where it was revealed that, a sum of Shs.933,495,000 was received for financing On Call Allowances. However, only Shs.585,400,600 (63%) was paid to different health sector staff leaving an unspent balance of Shs.348,094,400 (37%). Refer to table 39 below.

In addition to that, the following were also noted in respect of the amount paid:

- The LGAs delayed to recognize receipts of On Call allowances for a period of up to six months. In this case, payments were not made in due time and as at the year end there were LGAs which had not paid all allowances due for the year under review.
- Out of unspent amount of Shs.39,510,000 in Kiteto DC, Shs.38,610,000 was utilized for activities other than On Call allowances and this is against the purpose of the funds.

When employees entitled to On Call Allowance are not paid on time, it demotivates the working morale of the respective employees which further distorts the quality of service delivered to the public in general. Furthermore, retaining On Call Allowances received for such a long period of time may result in misuse of the same which in turn will render the amount into LGA's staff outstanding liabilities.

Table 39: Amount of On Call allowances not utilized

S/N	Name of LGA	Amount	Amount paid	Unspent/Overspent
		received (Shs.)	(Shs.)	amount (Shs.)
1	Karatu DC	100,800,000	47,583,000	53,217,000
2	Kilindi DC	7,200,000	4,240,000	2,960,000
3	Kiteto DC	57,600,000	18,090,000	39,510,000
4	Longido DC	66,000,000	38,080,000	27,920,000
5	Lushoto DC	85,800,000	52,054,000	33,746,000
6	Mkinga DC	79,200,000	65,670,000	13,530,000
7	Moshi MC	86,400,000	53,470,000	32,930,000
8	Mtwara DC	15,495,000	6,520,000	8,975,000
9	Nanyumbu DC	79,200,000	85,300,000	-6,100,000
10	Newala DC	72,000,000	63,990,000	8,010,000
11	Ngorongoro DC	86,400,000	79,200,000	7,200,000
12	Pangani DC	64,800,000	10,962,000	53,838,000
13	Simanjiro DC	72,600,000	20,286,600	52,313,400
14	Tandahimba DC	60,000,000	39,955,000	20,045,000
		933,495,000	585,400,600	348,094,400

I recommend the LGAs management to (a) adhere to the directives issued by the President's Office Public Service Management, (b) timely acknowledge receipt of on call allowances to enable respective timely payment and (c) ensure amount received are strictly paid for the purpose on which they were released and in case of funds already utilized for other activities, efforts have to be taken to ensure recovery of the funds.

## 5.6.7 Payments not subjected to pre audit Shs.1,205,767,982 and lack of proper authorization Shs.1,122,360,501

Civil Servant Circular No 1 (6 vi) of 2013 with reference No.CAB.157/547/01/B/144 dated on 01.04.2013 requires the LGAs to establish effective internal control systems among of which is the pre-audit function for the purpose of ensuring that all payment vouchers are attached with relevant supporting documents before effecting payment. In addition, Paragraph 2.4.2 of the LAAM of 2009 requires the head of department to double check the clerk's work and approves the payment voucher. The voucher and original documents are then passed to the finance department where a pre-audit check is made on the accuracy and validity of the data on the payment voucher.

However, review of payments made during the year noted that, Shs.1,122,360,501 in respect of nine (9) LGAs was paid without proper approval by either accounting officers or the heads of departments while on the other hand Shs.1,205,767,982 in respect of 14 LGAs were passed for payments prior to pre audit. A summary of LGAs for two scenarios mentioned above is shown in table 40 below.

Table 40: Summary of amounts paid before pre audit and lacking proper approval.

S/N	Name of LGA	Amount not Pre-Audited (Shs.)	Amount lacking proper approval (Shs.)
1	Arusha DC	414,450,388	318,177,288
2	Bariadi DC	132,108,000	-
3	Chunya DC	-	12,619,500
4	Ileje DC	-	2,165,000
5	Kishapu DC	25,990,986	-

	Total	1,205,767,982	1,122,360,501
21	Tunduru DC	-	3,000,000
	MC	70,312,003	
20	Sumbawanga	78,512,085	-
19	Songea MC	-	2,506,000
18	Namtumbo DC	-	34,816,780
17	Mwanza CC	-	28,670,000
16	Mwanga DC	16,782,000	-
15	Mpanda DC	68,505,000	-
14	Mbulu DC	8,060,400	-
13	Mbozi DC	242,726,832	91,984,498
12	Mbeya DC	13,613,600	-
11	Magu DC	68,037,341	-
10	Mafia DC	48,183,441	-
9	Ludewa DC	20,802,800	-
8	Lindi DC	10,114,400	-
7	Kwimba DC	-	628,421,435
6	Kiteto DC	57,880,709	-

Payments made without being pre-audited bear the risk of inadequate supporting documents and improper authorization. In this respect, anomalies in payments may pass unnoted and resulting into misappropriation of public funds.

It is therefore emphasized that, LGAs are required to adhere to instructions and guidelines on strengthening the internal checks inexistence, including subjecting every payment to pre audit and ensure that every payment is properly authorized at all relevant levels as per segregation of duties. This is important for the efficient management

of resources entrusted to LGAs with a view of providing quality services.

#### 5.7 Other Observations

#### 5.7.1 20% of General Purpose Grant not disbursed to Villages Shs.2,445,264,248

In the year 2004, the Government abolished some LGAs own revenue sources (some taxes) and decided to make compensation to LGAs for all abolished taxes. The LGAs were directed to transfer 20% of compensations grant received from the Central Government to lower levels of LGAs for the purpose of covering the revenue gaps caused by the abolished taxes.

However, the audit noted that 50 LGAs did not transfer a total amount of Shs.2,445,264,248 to villages to cover the revenue gaps of the abolished taxes as directed. This implies that development activities planned to be implemented at the villages level was not completed hence delays to deliver the intended benefits to the community. Details of the LGAs with amount not transferred are shown in **Annexure** (xxxiii).

Management of LGAs are recommended to establish controls which will ensure that 20% of the General Purpose Grant received from the Central Government is immediately transferred to villages' level to accomplish the planned development activities.

## 5.7.2 Capitation funds received but not transferred to the respective Schools Shs.1,356,500,282

In each year, LGAs receive capitation funds from the Central Government for the purpose of transferring them to

various Primary and Secondary schools on rationing basis. The LGAs are required to transfer capitation funds to the respective schools based on the available number of students so as to facilitate implementation of development activities budgeted under capitation grants and other operational activities such as purchase of books and teaching materials.

Review of capitation funds received during the year in 17 LGAs revealed that capitation funds amounting to Shs.1,356,500,282 were received by the LGAs but not transferred to the respective schools for implementation of development and operational activities, hence resulted into delay in delivering the expected services for schools development. Also, it was noted that, in 7 LGAs capitation funds amounting to Shs.485,135,750 were used to incur expenditure which are not of capitation nature, for instance payment of allowances. Refer **Annexure** (xxxiv).

Management of the LGAs are recommended to ensure that capitation grants received from Treasury for Primary and Secondary Schools are immediately transferred to the schools and utilized for the intended objectives.

## 5.7.3 Shortage of teachers and school infrastructure in Primary and Secondary Schools

Since the introduction of ward secondary schools, enrolment of students in Primary and Secondary has substantially increased. Such increase has come up with high demand of increased number of teachers and school infrastructure to meet the increased students enrolled like classrooms, teacher's houses, libraries, laboratories, dispensaries, toilets, administration Offices, dormitories,

desks, chairs, tables, and other teaching and learning materials. Sufficient number of teachers in schools, and other school infrastructure has a significant influence on students' achievements and are the determinants of the quality education and excellent performance in public schools.

Review of performance of education at primary and secondary schools noted that 54 LGAs did not have sufficient school infrastructure in both Primary and Secondary schools. Also the audit noted that both primary and secondary schools have a shortage of teachers which greatly affects the quality of education offered in the country. This problem has led to a failure to meet the national target ratio of 1:45 (45 students per teacher). The trend shows that most of the teachers do not report to their working stations especially at villages due to poor infrastructure available at the villages. Refer **Annexure** (xxxv).

Further, I noted that performance of the students at Government Secondary Schools is declining from year to year. The audit noted that students' capacity to pass or perform well on their Ordinary level examinations to Advance level is also declining each year.

This implies that a shortage of school physical facilities and teachers is a big challenge facing the education sector within the LGAs and the country generally. Absence of necessary schools infrastructures may continue to affect performance of education in primary and secondary schools in the country.

It is recommended that, management of LGAs introduce strategies that will improve school infrastructure to enhance and strengthen quality of education. Also they should allocate more funds in constructing school's infrastructures and make close follow ups for better student performances.

#### 5.7.4 Outstanding receivables, prepayments and payables

Major components of debtors in most of the LGAs include; various prepayments, account receivable from revenue collecting agents, staff advances and imprest and Women and Youth loans. It is vital to maintain good reputation and harmony between LGAs and suppliers of goods and services through timely settlement of creditors hence creating confidence to the society they serve.

Review of LGAs financial statements and their supporting schedules disclosed outstanding receivables and payables in 140 LGAs amounting to Shs.72,267,544,838 and Shs.104,282,263,060 respectively which had not yet been collected and cleared as detailed in **Annexure** (xxxvi).

LGAs with the highest outstanding creditors are Ilala Municipal Council Shs.9,209,068,088, Temeke Municipal Council Shs.4,019,008,196, Mwanza City Council Shs.3,601,987,028 and Kinondoni Municipal Council Shs.2,588,802,730.

Trend for outstanding receivables (debtors) and payables for the financial years 2007/2008 to 2012/13 is presented in a bar graph below:

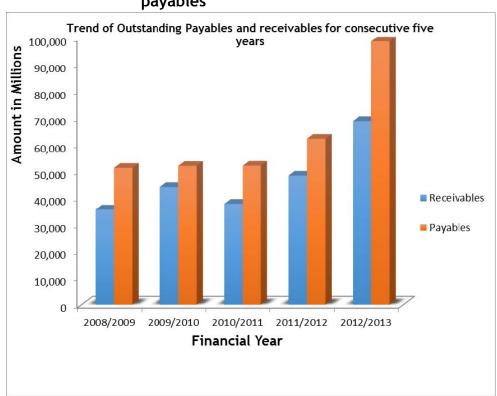


Figure 6: Trend of outstanding receivables (debtors) and payables

The above trend shows that, outstanding receivables decreased from the financial year 2009/10 to the year 2010/11 by Shs.6,263,356,678 and then increased by Shs.10,647,428,766 and Shs.23,824,135,208 in the year 2011/12 and 2012/13 respectively. Outstanding receivables affect the level of the LGAs' working capital and ultimately hamper implementation of the LGAs planned activities in the planned time due to liquidity problems.

Also, there is significant increase of the amounts of outstanding payables by Shs.42,089,291,652 equivalent to 40% from the year 2011/2012 to 2012/13.

The LGAs managements are recommended to pay their creditors promptly when they fall due and institute adequate control, policies and procedures to ensure that, LGAs' managements are accountable for any fruitless commitments they create.

#### **CHAPTER SIX**

#### 6.0 Audit of development projects/programmes

LGAs implement their projects/programmes/activities by using own sources revenue and grants from the Government and donors.

During the year under review, I evaluated the implementation and physical performance of projects financed under LGDG whereby Shs.137,113,787,841.41 was received. The other projects were financed under NMSF, CHF, CDCF, SEDP, PEDP, EGPAF, TSCP and PFM. In addition, LGAs receive grants from various donors for improvement of social facilities through TASAF, HBF, ASDP and WSDP. The outcomes from the audit of projects financed under these funds are included in separate management letters issued to the respective LGAs and consolidated in the CAG's general report of donor funded projects. The following are the details of the projects/ programmes:

## 6.1 Local Government Development Grant (LGDG) Financing

The Local Government Development Grant is financed by the Government of Tanzania and Development Partners: German KFW, Netherlands, and Cooperation Tech Belgium through Bank of Tanzania Holding Account No. 9931206651.

In the financial year 2012/2013, the Programme had total funds available of USD 19,750,976 equivalent to Shs. 32,271,370,132 including the opening balance of USD 139,042.49 equivalent to Shs. 227,183,290 which was contributed by the Development Partners. In addition, there was a contribution from the Government of Tanzania

amounting to Shs. 107,069,897,000 which made a total of Shs. 139,341,267,131.66 for implementation of the approved LGDG activities. During the year, USD 19,743,796.80 equivalent to Shs. 32,259,640,338 was transferred to the Local Government Authorities. The analysis of funds available during the year from Development Partners is as shown in table 41 here in below:

Table 41: List of contributions from Development Partners to LGDG

S/N	Development Partner	Amount	Amount
		(USD)	(Shs)
Opening Balance as at 1st		139,042.49	227,183,290
	July, 2012		
1		6,621,779.00	10,819,408,804.69
2	Netherlands	3,926,550.80	6,415,641,219.32
3	Cooperation Tech.	9,063,603.47	
	Belgium		14,809,136,817.40
Total		19,750,975.76	32,271,370,131.41

In addition, the Primary Health Services Development Programme (PHSDP) as a window sector under LGDG System received a total contribution of Shs.10,182,000,000 from the Government of Tanzania and Shs.15,047,000,000 was contributed by the development partners in the PHSDP.

## 6.1.1 Under release of LGDG funds Shs. 100,664,000,000 A review of funds for LGDG disclosed under release of funds from various sources as shown in table 42 below:

Table 42: Release of LGDG funds to LGAs

S/N	Source	Amount	Total	Under release	% of
	of	allocated	released	(Shs)	Under
	Funds	(Shs.)	(Shs)	(000)	release
		(000)	(000)		
1	CDG	200,202,000	138,289,000	61,913,000	30.93
2	CBG	5,544,000	0	5,544,000	100
3	RWSSP	40,900,000	38,997,000	1,903,000	4.65
4	ASDP	39,278,000	19,745,000	19,533,000	49.73
5	PHSDP	37,000,000	25,229,000	11,771,000	31.81
	Total	322,924,000	222,260,000	100,664,000	31.17

Under release of Shs.100,664,000,000 implies that, the planned activities under LGDG were not fully implemented; hence the beneficiaries could not enjoy the intended benefits.

# During the year under review, PMO-RALG through the Ministry of Finance released the total sum of Shs.138,289,000,000 to Local Government Authorities to facilitate implementation of development activities. However, test checks on funds utilization in ninety nine (99) selected LGAs noted the unspent balance of Shs.38,615,006,253 from LGCDG accounts as at 30<sup>th</sup> June, 2013 as shown in Annexure (xxxvii).

This implies that, the planned activities were not fully implemented and therefore, the intended objectives of the programme could not be achieved. The table 43 below shows the trend of unspent balance for two consecutive years.

Table 43: Trend of unspent balance for LDCDG

Year	Unspent balance (Shs)	No. of LGAs involved	Average unspent balance per LGA (Shs)
2011/2012	14,295,289,503	74	193,179,588
2012/2013	38,615,006,253	99	390,050,568

The table shows an increase of average unspent balance by Shs. 196,870,980 equivalents to 102% from year 2011/2012 to 2012/2013.

The existence of significant balances of Shs. 38,615,006,253 implies that the planned activities were not fully implemented and therefore the targeted community could not benefit from the projects which were not implemented.

The LGAs' managements are required to exert more effort to utilize funds once received from Treasury to enhance services delivery within the LGAs.

## 6.1.3 Co-financing of 5% not contributed by the LGA Shs.756,375,388

Local Government Capital Development Grant (LGCDG) system under Para 3.3 (page 17) of implementation and operations guide release 1 of July 2005 requires LGAs to provide co-financing corresponding to minimum 5% of the CDG amount received.

During the audit we noted that implementation and operations guide release 1 of July 2005 of LGCDG was not used by the LGAs. The requirement was introduced on the following grounds;

- To promote LGA ownership and commitment to the investments;
- To establish clear linkage between costs and benefits of LGA services;
- To ensure long term sustainability of investments;
- To strengthen incentives for raising revenue collection;
- To direct the attention of LGA's towards development investments.

However, the following LGAs did not meet the co-financing conditions during the year under review as shown in the table below:

Table 44: List of LGAs not contributing 5% of co-funding to CDG

S/N	of LGA	Unpaid amount (Shs)
1	Kibondo DC	87,589,225
2	Iramba DC	99,333,375
3	Kigoma DC	57,397,083
4	Korogwe DC	48,623,785
5	Pangani DC	9,011,570
6	Bukoba MC	112,233,025
7	Mwanza CC	342,187,325
	Total	756,375,388

None contribution of co-funding of 5% to LGCDG funds hinders the implementation of projects to Lower Level Government (LLG).

The LGAs' managements are required to contribute the required 5% as co-funding to enable smooth implementation of development projects.

## 6.1.4 Missing supporting documents amounting to Shs.700,562,352

Audit examination of payment vouchers relating to projects in eleven (11) LGAs revealed that, expenditure amounting to Shs.700,562,352 missed supporting documents contrary to Order 8 (2)(c) of the LGFM (2009). In the absence of vital supporting documents, authenticity of the payments could not be ascertained. Details are shown in table 45 below:

Table 45: Missing supporting documents

S/N	Name of LGA	Source of Funds	Amount not supported (Shs)
1	Meru DC	CHF	9,000,000
2	Njombe DC	PFM	2,850,000
		NMSF	37,600,000
3	Rufiji DC	NMSF	1,037,000
4	Tanga CC	TSCP	7,900,000
5	Bukombe DC	CDG	256,094,860
		PEDP	76,585,157
6	Geita DC	CDG	14,890,000
7	Musoma MC	PEDP	9,585,314
8	Musoma DC	NMSF	78,308,000

9	Kwimba DC	PEDP	11,363,634
	Kwiinba be	SEDP	178,286,387
10	Magu DC	CDG	5,070,000
11	Ukerewe DC	NMSF	11,992,000
	Total	700,562,352	

In addition Reg. 68 (4) of PPR, 2005 requires obtaining quotations at least from three suppliers. To the contrary in three (3) LGAs goods worth Shs.42,521,680 were procured without inviting quotations as shown in table 46 below:

Table 46: Procurement without inviting quotations

S/N	Name of LGA	Source of Funds	Value of Goods Purchased (Shs)
1	Lushoto DC	PHSDP	3,522,680
2	Tarime DC	CDCF	20,000,000
3	Njombe TC	CDG	18,999,000
	Total	42,521,680	

Management of LGAs are required to improve the system of record keeping by ensuring that payment documents are examined thoroughly before a transaction is completed and then kept in safe custody. Also in every process of procuring goods or services quotations should be obtained from at least three suppliers in order to obtain the most economical prices.

#### 6.1.5 Primary Health Services Development Programme (PHSDP)

The objective of the programme is to accelerate the provision of primary health care services and the main areas of focus will be on strengthening the health systems, rehabilitation, human resource development, the referral system, increase health sector financing and improve the provision of medicines, equipments and supplies. During the year under review, a sum of Shs. 25,229,000,000 was released to LGAs and the following shortcoming were noted:

## 6.1.5.1 Unspent balances of PHSDP amounting to Shs.10,975,907,846

Review of financial performance and utilization of PHSDP funds received by LGAs for improving accessibility and quality of the health service noted unspent balances of Shs.10,975,907,846 in respect of eighty one (81) LGAs as at 30<sup>th</sup> June, 2013 as shown in **Annexure (xxxviii)**.

The table below shows the trend of unspent balances for the three consecutive years.

Table 47: Trend of unspent balance for PHSDP

Year	Unspent Amount (Shs)	No. of LGAs involved	Average unspent balance per LGA (Shs)
2012/2013	10,975,907,846	81	135,505,035
2011/2012	2,586,057,984	32	80,814,312
2010/2011	5,848,929,864	48	121,852,706

The table shows the decrease of average unspent balance by Shs.41,038,394 equivalents to 34% from financial year 2010/2011 to 2011/2012 and increased by Shs.54,690,723 equivalent to 68%, which implies that no improvement in utilization of PHSDP funds for financial year 2012/2013.

The existence of significant balances of Shs. 10,975,907,846 implies that the planned activities were not fully implemented and therefore the targeted communities could not benefit from the projects which were not implemented.

The LGAs' managements are required to exert more effort to utilize funds once received from Treasury to enhance the provision of health services within the LGAs.

#### 6.2 Constituency Development Catalyst Fund (CDCF)

CDCF was established by CDCF Act No. 16 of 2009 for the purpose of development projects in every electoral constituency.

Examination of CDCF utilization and accountability revealed the following shortcomings:

## 6.2.1 Unspent balances of CDCF amounting to Shs.2,591,012,939

Review of Bank balances for CDCF accounts as at 30<sup>th</sup> June, 2013 in sixty six (66) LGAs noted that, there are unspent balances of CDCF amounting to Shs.2,591,012,939. This was caused by inadequate supervision and management of the Funds by the CDCF committees. Failure to utilize funds, denies the communities the benefits to have been accrued from the CDCF projects and hence the objectives of this

Fund could not be attained. The details of unspent balances are shown in **Annexure** (xxxix).

The trend of unspent balance for three consecutive years is shown in table 48 below:

Table 48: Trend of unspent balance for CDCF

Year	Amount unspent (Shs.)	LGAs involved	Average unspent balance per LGA (Shs.)
2012/2013	2,591,012,939	66	39,257,772
2011/2012	2,561,822,820	69	37,127,867
2010/2011	2,683,368,422	51	52,615,067

The table shows the decrease of average unspent balance by Shs.15,487,200 equivalent to 29% from financial year 2010/2011 to 2011/2012 and increased by Shs.2,129,905 equivalents to 6% from financial year 2011/2012 to 2012/2013, which means there is no improvement in utilization of CDCF funds.

Existence of significant closing balances of Shs.2,591,012,939 implies that the planned CDCF activities were not fully implemented and therefore the targeted communities could not benefit from the projects.

The LGAs' managements are required to exert more effort to utilize all funds within the financial year to enhance services delivery within the LGAs.

#### 6.2.2 Non preparation of CDCF reports for submission to PMO-RALG

Some of the LGAs did not prepare and submit reports of CDCF to the Minister responsible for Local Government Authorities, contrary to Sect. 7 (3) of the Constituencies Development Catalyst Fund Act, 2009.

It is recommended that, the PMO - RALG has to ensure no disbursements for succeeding year is made until the reports of Constituency Development Catalyst Fund are prepared and submitted as required by the Act. In the financial year under review, a sample of twelve (12) LGAs did not prepare the reports to be submitted to the PMO-RALG as shown in table 49 below;

Table 49: List of LGAs which did not prepare CDCF Reports for submitting to PMO-RALG

S/N	Name of LGA
1	Kahama DC
2	Ileje DC
3	Ludewa DC
4	Pangani DC
5	Handeni DC
6	Sikonge DC
7	Karagwe DC
8	Tabora DC
9	Kibondo DC
10	Mbozi DC
11	Iringa DC
12	Ilemela MC

# 6.2.3 CDCF projects not initiated by community members Shs.195,599,000

Section 12 of the Catalyst Development Constituency Fund Act, 2009 states that "the list of constituency based projects for which funds from the CDCF may be disbursed to be initiated by the members of the community who are resident in a constituency". In addition, Section 10(4) requires each ward to come up with a list of priority projects to be submitted to the Constituency Development Catalyst Committee for approval or disapproval of projects.

However, contrary to this legal requirement, six (6) LGAs implemented projects worth Shs.195,599,000 in which there was no evidence to confirm that they were initiated by the resident community members as shown in table 50 below;

Table 50: List of LGAs with the CDCF projects not initiated by community members

S/N	Name of the LGA	Value of projects not
		initiated by community
		(Shs.)
1	Iramba DC	62,250,000
2	Chato DC	21,600,000
3	Handeni DC	32,715,000
4	Sengerema DC	12,834,000
5	Lushoto DC	9,200,000
6	Tabora DC	57,000,000
	Total	195,599,000

The CDCF committee should only approve and disburse funds to projects initiated by the community members.

In addition, Sect. 19 (2) of CDCF Act, 2009 which states that "all projects shall be development projects and may include costs related to studies, planning and design or other technical input for the project but shall not include recurrent costs of a facility. To the contrary, the three (3) LGAs spent Shs.19,994,660 to meet per diem, sitting allowances and ground fare as shown in the table below:

Table 51: List of LGAs which spent CDCF to meet recurrent expenses

S/N	Name of LGA	Payment details	Amount (Shs)
	1071		(5115)
1	Ludewa	Procurement of fuel issued to	3,421,660
	DC	private cars	
2	Urambo DC	Perdiem for supervising projects and sitting allowances	12,845,000
3		Sitting allowances, ground fare,	
	Kondoa	food and refreshments during	
	DC	CDCF Committee meeting.	3,728,000
	1	19,994,660	

The CDCF committee is required to comply with the requirements of the law for all funds disbursement.

## 6.3 National Multi-Sectoral Strategic Framework (NMSF)/TACAIDS

On 1<sup>st</sup> December, 2000 the President of the United Republic of Tanzania announced the formation of TACAIDS, further the Parliament enacted the Tanzania Commission for AIDS Act No. 22 of 2001 with creating the legal mandate of providing strategic leadership and to coordinate and

strengthen efforts of all stake holders involved in the fight against HIV/AIDS. During the year under review, the following shortcomings were noted:

# 6.3.1 Unspent balances of NMSF amounting to Shs.2,333,558,283

During the year under review, TACAIDS through the Ministry of Finance released funds to LGAs under the National Multi Sectoral Strategic Framework (NMSF) 2008-2012 whose major financiers include the Government of the United States of America through USAID, PEPFAR, other Multi and Bilateral Donors and the Government of the United Republic of Tanzania through MTEF. However, test checks on the utilization of funds in fifty eight (58) selected LGAs noted unspent balance of Shs.2,333,558,283 as at 30<sup>th</sup> June, 2013. A significant unspent balance limits the implementation of health services within the LGAs. The details of unspent balances are shown in **Annexure** (xl).

Table 52 below shows the trend of unspent balance for the three consecutive years

Table 52: Trend of unspent balance for National Multi Sectoral Framework

Year	Unspent balance (Shs.)	No. of LGA involved	Average unspent balance per LGA (Shs.)
2012/13	2,333,558,283	58	40,233,764
2011/12	1,545,629,527	59	26,197,111
2010/11	1,104,364,692	41	26,935,724

The table shows a decrease of average unspent balance by Shs.738,614 equivalents to 3% from financial year 2010/2011 to 2011/2012 and increased by Shs.14,036,653 equivalents to 54% from financial year 2011/2012 to 2012/2013, which means there is no improvement in utilization of NMSF funds.

LGAs Managements are required to exert more effort to utilize all funds within the financial year to enhance the provision of health services within the LGAs.

### 6.4 Community Health Fund

Community Health Fund (CHF) was established in 1997 being one among financial resources identified by the Government to encourage communities on cost sharing in the health sector in Tanzania.

Collections and utilization of the funds is clearly stated in Circular No. 2 of 1997 issued by the Ministry of Health and Social Welfare which directed that the funds will be utilized for various approved activities which included cost of medicine, drugs, hospital equipments, minor building repairs, fuel and night out allowance. The circular also requires procurement of medicines and medical equipments be made from the approved suppliers. In our audit review, we noted the following:

# 6.4.1 Unspent Balances for Community Health Fund Shs.2,070,366,726

A review of bank statements and cash book of forty six (46) LGAs for the year under review revealed that, there were unutilized funds amounting to Shs.2,070,366,726 for implementation of Community Health Fund activities.

A significant unspent balance of Shs.2,070,366,726 denies the beneficiaries from receiving the intended health services. Details of unspent balances are shown in Annexure (xli).

Table 53: Trend of unspent balance for CHF

Year	Unspent amount (Shs)	No. of LGAs involved	Average unspent balance per LGA (Shs.)
2012/2013	2,070,366,726	46	45,007,972
2011/2012	1,709,747,559	38	44,993,357
2010/2011	2,963,900,725	33	89,815,173

The table shows a decrease of average unspent balance by Shs.44,821,817 equivalents to 50% from financial year 2010/2011 to 2011/2012 and increased by Shs.14,615 equivalents to 0.03% from financial year 2011/2012 to 2012/2013, which means there is no improvement of utilization of CHF funds.

LGAs' Managements of are required to exert more effort to utilize all funds within the financial year to enhance the provision health services within the LGAs.

# 6.4.2 Expenditure incurred contrary to CHF Operations Guidelines amounting to Shs.149,411,700

Community Health Fund (CHF) Operations Guidelines of June, 1999 elaborate that "CHF funds will be used for Health related purposes". The health related goods and services eligible for purchase under this programme includes drugs, hospital equipments, rehabilitation of health facilities, furniture and equipments, materials and supplies for facility use, uniforms for nurses, top-up shift

allowances for clinical staff and nurses, travel and per diem expenses incurred by staff on duty if specified in the Ward health plan.

However, during the audit it was observed that, CHF funds amounting to Shs.149,411,700 in seven (7) LGAs were used to implement activities which were not allied with CHF operations guidelines requirements. The amount was spent to pay salaries, allowances, purchase of desks for primary schools and other administration expenses, but the funds were not yet refunded to CHF. The details are shown in table 54 below:

Table 54: Expenditure incurred contrary to CHF Operations Guidelines

S/N	Name of the	Payment Details	Amount (Shs)
	LGA		
1		Paid to DED to	
		meet	
		administration	
	Meru DC	expenses	9,000,000
2		Purchase of desks	
		for primary	
	Mbozi DC	schools	6,000,000
3		Payment of	
		allowances to	
	Mwanga DC	security guards	17,430,000
4		Payments made in	
		respect of Basket	
		fund and AIDS	
	Pangani DC	relief activities	21,416,300
5		For purchase of	
	Bariadi DC	mortuary	44,000,000

		refrigerator	
6	Payments made in		
		respect of Basket	
	Lushoto DC	Fund Activities	33,980,000
7		Paid to	
		unidentified	
	Mwanza CC	payees	17,585,400
	Tot	149,411,700	

The LGAs are required to spend CHF contributions for the intended and approved activities as stated in the Circular No. 2 of 1997 issued by the Ministry of Health and Social Welfare.

# 6.4.3 Outstanding claims not paid by National Health Insurance Fund Shs.198,356,656

Audit examination of CHF documents and operations of CHF revealed that a sum of Shs.198,356,656 to have been applied by NHIF for payments, but the fund was not yet remitted to nine (9) LGAs as compensation for the health services provided to members of both Community Health Fund (CHF) and National Health Insurance Fund (NHIF). Failure to remit funds by the NHIF limits the government effort to improve and sustain the provision of Health service within the LGAs. The details are shown in table 55 below:

Table 55: List of LGAs with outstanding claims from NHIF

S/N	Name of LGA	Outstanding amount (Shs)
1	Serengeti DC	14,230,454
2	Bunda DC	14,940,000
3	Singida DC	10,171,000

4	Manyoni DC	6,750,655
5	Kilosa DC	61,180,300
6	Korogwe DC	19,630,000
7	Mbarali DC	45,875,000
8	Mpanda DC	23,560,405
9 Shinyanga MC		2,018,842
Total		198,356,656

Furthermore, for the year under review, it was noted that in three (3) LGAs a sum of Shs.41,297,424 was collected for CHF activities, but the LGAs were not applied to NHIF for refund, resulting a loss of Shs.41,297,424 to CHF as shown below:

Table 56: List of LGAs which did not apply for refund from NHIF

S/N	Name of the LGA	Amount not applied from NHIF (Shs.)
1	Manyoni DC	10,375,000
2	Kisarawe DC	10,231,305
3	Morogoro DC	20,691,119
	Total	41,297,424

The LGAs are required to make follow-up on outstanding claims from NHIF and matching funds should be applied from NHIF to enhance health services within the LGAs.

### 6.5 Women and Youth Development Fund

In 1993 the government of Tanzania established the Women's Development Fund (WDF) by resolution of the National Assembly in accordance with the Exchequer and Audit Ordinance of 1961. The aim of this fund is to provide

concessional loans to low income women to enable economic development and thus raise the standard of their families. However the following shortcomings were noted:

# 6.5.1 Amount not disbursed to Women and Youth Development groups Shs.10,905,858,533

During the review of the operational performance of the Revolving Fund, it was observed that, in sixty eight (68) LGAs funds that amounting to Shs.10,905,858,533 were not disbursed to women and youth groups, that hinder economic development of women and youth therefore limits the improvement of standard of living of the community at large. The details are shown in **Annexure** (xlii).

The following table shows the trend for undisbursed funds for three consecutive years.

Table 57: Trend of undisbursed fund to WYDF

Year	Unspent amount (Shs)	No. of LGAs involved	Average undisbursed balance per LGA (Shs)
2012/2013	10,905,858,53	68	
	3		160,380,273
2011/2012	511,761,787	31	16,508,445
2010/2011	1,587,780,350	23	69,033,928

The amount of average undisbursed balance for the year 2012/2013 increased by Shs.143,871,827.80 equivalent to 872% which implies that, no improvement in disbursing funds to women and youth Development Funds account. Non disbursement of funds to women and youth groups

denies the intended objectives of establishing the revolving fund.

The LGAs' managements are required to set a strategy for disbursing the outstanding amount to women and youth groups to improve their standards of living through the revolving fund.

# 6.5.2 Loan issued to women and youth not recovered on time Shs.1,389,192,866

Audit examination of loan agreements and recovery particulars revealed that in fifty eight (58) LGAs, loans amounting to Shs.1,389,192,866 were not yet recovered though the contracts due dates had already elapsed. Details are as shown in **Annexure** (xliii).

Inadequate supervision exerted by the LGA's management on collection of outstanding loans limits the LGAs' ability to grant more loans to other Women and Youth groups. The LGAs' managements are required to put more effort in making supervision and collect the outstanding loans in order to strengthen the revolving fund.

#### 6.6 Primary Education Development Programme

The government of Tanzania initiated PEDP in 2001 to provide free and quality primary education with emphasis at improving level of education in the following areas: enrolment expansion, quality improvement, capacity building and institutional arrangement. PEDP is one of the first outcomes of a successful education development programme in Tanzania. During the year under review, the following shortcomings were noted:

# 6.6.1 Unspent Development Grants under PEDP amounting to Shs.1,138,230,899

A test check on the financial performance and utilization of PEDP funds received by LGAs for improving quality, expanding school access and increasing school retention at primary level. During the year under review there were unspent balances amounting to Shs.1,138,230,899 in respect of thirteen (13) LGAs as shown in table 58 below:

Table 58: List of LGAs with unspent balance of PEDP

S/N	Name of the LGA	Amount available (Shs)	Amount spent (Shs)	Unspent Amount (Shs.)	% of Unspent
1	Monduli	(3113)		(3115.)	
'	DC	11,363,636	<u>-</u>	11,363,636	100
2	Kibaha DC	52,200,646	31,147,366	21,053,280	40
3	Kibaha TC	, , , , , , ,		, , , , , , , , , ,	
		104,683,553	101,493,636	3,189,917	3
4	Mkuranga DC	411,505,805	379,395,087	32,110,718	8
5	Karagwe	,			
	DC	284,882,973	78,182,000	206,700,973	73
6	Kilwa DC	722,423,844	438,789,478	283,634,366	39
7	Nachingwea				_
	DC	268,000,219	249,269,699	18,730,520	7
8	Rungwe DC	607,093,722	597,331,000	9,762,722	2
9	Morogoro DC	11,363,636	8,086,136	3,277,500	29
10	Misungwi DC	199,618,723	-	199,618,723	100
11	Korogwe DC	1,104,808,070	808,700,777	296,107,293	27
12	Kilindi DC	287,906,901	270,953,500	16,953,401	6
13	Biharamul o DC	381,423,758	345,695,906	35,727,852	9
	Total	4,447,275,484	3,309,044,586	1,138,230,899	26

A comparison of the unspent amount for financial year 2011/2012 and year 2012/2013 shows that, no improvement as indicated in the table below:-

Table 59: Trend of unspent balance of PEDP

Year	Amount unspent (Shs)	No. of LGAs involved	Average unspent balance per LGA (Shs.)
2011/2012	305,361,658	5	61,072,332
2012/2013	1,138,230,899	13	87,556,223

The table shows the increase of average unspent balance by Shs. 26,483,891 equivalents to 43% from financial year 2011/2012 to 2012/2013, which implies no improvement in utilizing PEDP funds.

The LGAs' managements are advised to put more effort to utilize the allocated funds within stipulated time so as to achieve the intended objectives.

### 6.7 Participatory Forests management

Participatory Forest Management (PFM) was introduced into law with the passing of the Forest Act of 2002, which provides a clear legal basis for communities, groups or individuals across mainland Tanzania to own, manage or comanage forests under a wide range of conditions. During the year under review the following shortcomings were noted:

## 6.7.1 Unutilized Participatory Forests management (PFM) funds Shs.119,054,705

During the year under review, audit examination of bank statements and cash book of eight (8) LGAs revealed that, there were unutilized funds amounting to Shs.119,054,705 for implementation of Participatory Forests Management activities as detailed in table 60 below:

Table 60: List of LGAs with unutilized PFM funds

S/N	LGA	Amount available (Shs)	Amount spent (Shs)	Unspent Amount (Shs)	% of Unspent
1	Bagamoyo DC	48,751,290.00	26,494,181.00	22,257,109.00	46
2	Iringa DC	63,533,600.48	51,307,350.00	12,226,250.48	19
3	Kilolo DC	46,040,000.00	35,330,950.00	10,709,050.00	23
4	Chunya DC	114,906,000.00	95,957,710.00	18,948,290.00	16
5	Mbeya DC	47,182,000.00	45,630,500.00	1,551,500.00	3
6	Mbozi DC	57,702,000.00	54,364,672.00	3,337,328.00	6
7	Kilosa DC	68,127,817.73	52,908,237.73	15,219,580.00	22
8	Morogoro DC	60,921,523.00	26,115,925.00	34,805,598.00	57
	Total	507,164,231	388,109,526	119,054,705	23

The following table shows the trend of unutilized funds for three consecutive years:

Table 61: Trend of unutilized PFM funds

Year	Unutilized	No. of LGAs	Average unspent
	fund	involved	balance per LGA
2012/2013	119,054,705	8	
			14,881,838
2011/2012	32,366,811	9	
			3,596,312
2010/2011	178,826,876	11	
			16,256,989

The table shows a decrease of average unspent balance by Shs.12,660,676 equivalents to 78% from financial year 2010/2011 to 2011/2012 and increased by Shs.11,285,525 equivalent to 314% from financial year 2011/2012 to 2012/2013, which implies that no improvement in utilizing PFM funds.

LGAs' Managements are required to exert more effort to utilize all funds within the financial year to enhance forest management within the LGAs.

### 6.8 Secondary Education Development Programme

The Secondary Education Development Programme (SEDP II) is a continuation of SEDP I, which was implemented between 2004 and 2009, building on the national goals of secondary education provision. The overall objectives of SEDP I was to improve access with equity, quality, management and delivery of secondary education in Tanzania. During the year under review, the following shortcomings were noted:

# 6.8.1 Unutilized funds for SEDP amounting to Shs.10,661,451,772

The Ministry of Finance disbursed funds to LGAs in respect of SEDP activities aiming at improving quality, expanding school access and increasing school retention at secondary level. However, audit examination of receipts and payments documents for the year under review revealed that, sixty (60) LGAs had a total available funds amounting to Shs.21,869,260,499 of which Shs.11,207,808,727 was spent during the year for implementation of SEDP activities, leaving unspent balance of Shs.10,661,451,772 equivalent to 49% as shown in the **Annexure** (xliv).

Table 62 below shows the trend of unutilized funds for three consecutive years as follows;

Table 62: Trend of unutilized SEDP funds

Year	Unspent amount (Shs)	No. of LGAs involved	Average unspent balance per LGA (Shs.)
2012/2013	10,661,451,772	60	
			177,690,863
2011/2012	1,075,614,880	12	
			89,634,573
2010/2011	724,673,833	11	
			65,879,439

The table shows the increase of average unspent balance by Shs.23,755,134 equivalents to 36% from financial year 2010/2011 to 2011/2012 and increased by Shs.88,056,290 equivalents to 98% from financial year 2011/2012 to 2012/2013, which implies that no improvement in utilization of SEDP funds.

The LGAs are required to exert more effort to utilize all funds within the financial year in order to achieve the intended objectives.

#### 6.9 Elizabeth Glaser Paediatric AIDS Foundation (EGPAF)

The Elizabeth Glaser Pediatric AIDS Foundation is a nonprofit organization dedicated to preventing pediatric HIV infection and eliminating pediatric AIDS through research, advocacy, and prevention and treatment. During the year under review the following shortcomings were noted:

#### 6.9.1 Unspent balances of EGPAF Shs.193,383,312

A review of bank statements, cash book and other documents of twelve (12) LGAs for the year under review revealed that, there was an unutilized funds amounting to Shs.193,383,312 for preventing pediatric HIV infection and eliminating pediatric AIDS as shown in the table below:

Table 63: Unspent balances of EGPAF

S/N	Name of	Fund available	Amount	Unspent	% of
	LGA	(Shs)	spent (Shs)	amount	unspent
				(Shs)	
1	Karatu DC	128,672,490	126,642,060	2,030,430	2
2	Monduli DC	115,365,352	91,834,653	23,530,699	20
3	Ngorongoro	109,024,893	108,563,522	461,371	0.4
	DC				
4	Longido DC	128,174,290	106,142,830	22,031,460	17
5	Arusha DC	45,976,796	33,875,783	12,101,013	26
6	Siha DC	60,577,627	51,441,892	9,135,735	15
7	Rombo DC	134,782,350	132,119,700	2,662,650	2
8	Same DC	118,274,869	117,212,600	1,062,269	1
9	Kahama DC	236,132,667	192,086,690	44,045,977	19
10	Bariadi DC	230,103,846	190,503,820	39,600,026	17
11	Maswa DC	189,994,422	156,619,807	33,374,615	18
12	Tabora MC	113,960,174	110,613,106	3,347,068	3
	Total	1,611,039,775	1,417,656,464	193,383,312	12

A significant unspent balance of Shs.193,383,312 denies the beneficiaries from receiving the intended health services.

The LGAs are required to exert more effort to utilize all funds within the financial year to enhance the provision health services within the LGAs.

#### 6.10 Tanzania Strategic Cities Programme (TSCP)

The objective of the Strategic Cities Project for Tanzania is to improve the quality of and access to basic urban services in participating Local Government Authority's (LGAs). During the year under review the following shortcoming was noted:

#### 6.10.1 Unspent balances of TSCP Shs.4,765,494,942

Audit examination of bank statements, cash book and other related documents of four (4) LGAs for the year under review revealed that, there was an unspent balances amounting to Shs.4,765,494,942 for implementation of TSCP projects as shown in table 64 below:

Table 64: Unspent balances of TSCP

S/	Name of	Fund available	Amount spent	Unspent amount	% of
N	LGA	(Shs)	(Shs)	(Shs)	unspent
1	Arusha CC	3,676,195,865.05	3,043,792,524.92	632,403,340.13	17
2	Dodoma MC	5,490,402,102.77	4,527,680,208.81	962,721,893.96	18
3	Mbeya CC	3,378,842,028.42	2,368,971,181.10	1,009,870,847.32	30
4	Tanga CC	15,222,189,780.00	13,061,690,919.00	2,160,498,861.00	14
	Total	27,767,629,776	23,002,134,834	4,765,494,942	17

A significant unspent balance of Shs.4,765,494,942 at the end of the year limits the implementation of the projects; hence the intended objective could not be achieved.

The LGAs are required to exert more effort to utilize all funds within the financial year to enhance smooth implementation of the projects.

#### 6.11 Under release of funds

During the year under review, eight (8) LGAs were budgeted to receive Shs.37,788,892,722 for implementation various development projects. However, up to 30<sup>th</sup> June, 2013 the total of Shs.17,127,313,909 was received, leads to under release of Shs.20,661,578,813 equivalent to 55% of the funds budgeted as shown in table 65 below:

Table 65: Under release of CDG funds

S/N	Name of	Sourc	Approved	Amount	Amount under	% of
	LGA	e of	Budget (Shs)	actual	released (Shs)	under
		Fund		received (Shs)		release
1	Serengeti	SEDP	410,944,029	359,571,823	51,372,206	13
	DC	PFM	150,000,000	0	150,000,000	100
2	Kyela DC	PEDP	532,260,000	391,927,000	140,333,000	26
3	Ludewa	PEDP	285,782,000	266,582,660	19,199,340	7
	DC	SEDP	150,367,000	124,416,279	25,950,721	17
4	Morogoro	Global	86,683,670	10,593,200	76,090,470	88
	DC	Fund				
5	Rungwe	SEDP	293,416,767	269,496,767	23,920,000	8
	DC	PEDP	675,978,471	627,200,789	48,777,682	7
6	Kigoma/	TSCP	15,337,385,560	5,886,041,325	9,451,344,235	62
7	Ujiji MC	PEDP	469,000,000	8,501,276	460,498,724	98
		SEDP	762,427,000	306,874,636	455,552,364	60
8	Mbeya	TSCP	17,966,748,225	8,399,971,154	9,566,777,071	53
	CC	PEDP	667,900,000	476,137,000	191,763,000	29
	TOTAL		37,788,892,722	17,127,313,909	20,661,578,813	55

The planned projects worth Shs.20,661,578,813 were not performed; hence the intended objective could not be achieved.

The LGAs are required to make follow up to ensure that funds are released as budgeted. Also, LGAs are advised to prioritize the projects and implement them accordingly.

### 6.12 Unimplemented projects

During the year under review, LGAs transferred funds to villages, wards and schools for implementation of various projects. However, during the audit it was revealed that, from a sample of twenty nine (29) LGAs, the projects worth Shs.3,794,503,074 had not started though the funds were already received. Delay in implementation leads to cost overrun and the expected benefits accruing from these projects might not be enjoyed timely by the targeted beneficiaries. The details of projects not unimplemented are shown in **Annexure** (xlv).

The LGAs are required to take appropriate action to ensure that all projects are implemented to achieve the intended objective. Also, the LGAs are advised to strengthen supervision of the projects that are being implemented at lower level.

### 6.13 Completed projects not in use

The Ministry of Finance released funds to LGAs for implementation of various projects. The objective is to improve service delivery at the LGA level. However, in twenty four (24) LGAs, projects worth Shs.2,887,405,130 were completed but they were not in use as planned; hence the expected benefits accruing from these projects might not be enjoyed timely. The details are shown in Annexure (xlvi):

The LGAs are required to take appropriate action to ensure that all completed projects are put into use to achieve the intended objective and value for money.

### 6.14 Uncompleted projects

During the year under review the LGAs received funds from Treasury for implementation of various projects, however, site visits made from a sample of twenty two (22) LGAs note that, the projects worth Shs.3,031,139,556 were not completed though their contracts completion dates were elapsed. Delay in completion of projects leads to cost overrun and the expected benefits of the projects would not be enjoyed timely by the targeted beneficiariesThe details of uncompleted projects are shown in **Annexure** (xlvii).

In addition, from the sample of five (5) LGAs the projects worth Shs.193,420,343 were completed but they were performed below required standards and no actions taken by the LGAs against the contractors. The details of these projects are shown in the table below:

Table 66: Substandard works

S/N	Name of	Name of the Project	Source	Value of
	the LGA		of Fund	projects (Shs)
		Construction of classrooms	CDG	
		at Mareu Primary School		
		worth Shs.10,000,000 and		
		construction of Mikungani		
	Meru DC	Dispensary worth		30,000,000
1		Shs.20,000,000		
		Construction of	CDG	
	Ngorongor	Tuberculosis Ward at		
	o DC	WASSO Hospital Phase I		
2		worth		19,908,343

	Monduli		CDG	
	DC	Construction of Dining Hall		110,000,000
3		and Laboratory at Kipok		
		Drilling of Bore hole at	CDCF	
	Handeni	Kabuku nje Ward and		
	DC	Kabuku ndani @		16,000,000
4		Shs.8,000,000		
		Construction of Mwanhuzi	CDG	
	Meatu DC	ward office		17,512,000
5				
	TOTAL			193,420,343

The LGAs are required to take appropriate action to ensure that all projects are completed to achieve the intended objectives. Also, the LGAs are advised to strengthen supervision of the projects are being implemented at lower level and all contractors performed below the required standards should be reported to Company Registration Board.

#### **CHAPTER SEVEN**

### 7.0 Procurement and Contracts management

Procurement is a process involving buying, purchasing, renting, leasing or acquiring any goods, services, works or consultancy by a procuring entity, selection and invitation of tenders and preparation and award of Contracts as defined by Section 3(1) of the Public Procurement Act No. 21 of 2004. Given the fact that huge amount of Government resources is used for procurement of goods, services, works and consultancy, it is therefore important that financial discipline and transparency throughout procurement process are observed by LGAs in order to achieve optimal level of value for money.

### 7.1 Compliance with Procurement Legislation

In accordance with Section 44(2) of the Public Procurement Act No.21 of 2004 and Regulation 31 of the Public Procurement (Goods, Works, Non-consultant services and Disposal of Public Assets by Tender) Regulations, 2005, I am required to state in my annual audit report whether or not the audited entity has complied with the provisions of the law and its Regulations. Following this responsibility, I generally state that the status of compliance with the Public Procurement Legislations learnt from the LGA's transactions examined as part of my audits is still not satisfactory.

### 7.2 Effectiveness of Procurement Management Units

All procuring entities (PEs) are required to establish a Procurement Management Unit staffed with an appropriate level staff that shall consist of procurement specialists together with the necessary supporting and administrative staffs and other technical specialists. This is in accordance with Section 34 of Public Procurement Act No.21 of 2004 and the Local Government Authorities Tender Board Regulation 22 of 2007.

A comparison of effectiveness of PMU between the year under review and the preceding year in various LGAs indicates no improvement in their performance.

This situation was evidenced during the year under review whereby, 63 LGAs were noted with ineffective Procurement Management compared to 63 LGAs reported in the previous year's audit report. The noted weaknesses includes: procurement of goods through issue of imprest contrary to Order 69 (1) of Local Governments Financial Memorandum of 2009; Purchases not included in the procurement plan contrary to section 45 (b) of Public Procurement Act of 2004 and Regulation 46(9) of PPR of 2005; Procurement of goods and services before preparation and authorization of Local Purchases Order contrary to Order 69(1) of the LGFM of 2009, LGAs awarded various tenders before being published contrary to Regulation 80 (5) and 97 (12) of PPR of 2005 GN No. 97, LGAs awarded contracts without basing on recommendations and advices pointed out by reports of evaluation committee, other LGAs contract variations were paid without being reviewed and approved by the LGA Tender Board contrary to Regulation 117(2) of PPR of 2005 and copies of contracts were not sent to the CAG contrary to Regulation 116 of PPR of 2005 (goods, works, nonconsultant services). Refer Annexure (xlviii).

Failure of LGAs to establish effective PMUs amounts to non-compliance with PPA of 2004 and it's underlying

Regulations of 2005 together with LGFM, 2009. In some cases, the existing PMUs are inadequately staffed or its members are lacking appropriate procurement qualifications and training.

#### 7.3 Appraisal of contracts management and procurement of goods, works and services in Local Government **Authorities**

This paragraph highlights on general aspects of compliance with the Public Procurement Act No.21 of 2004 and its related Regulations of 2005 and the Local Government Financial Memorandum of 2009. However, my review of the general aspects of compliance with the above cited legislations during the financial year 2012/2013 noted issues that were found material to be included in this report and also reported in the management letters of the respective LGAs as narrated below:

### 7.3.1 Procurement of goods and services without Tender Board approval Shs. 344, 129, 357

A test check conducted on the LGAs during the financial year 2012/2013 revealed that sixteen (16) LGAs made procurements without obtaining approval of the Tender Board which is contrary to Reg. 7 of the Local Government Authorities Tender Boards, Regulations GN No. 177 published on 3/8/2007 and Sect. 34 of Public Procurement Act No.21 of 2004.

A list of LGAs and amounts involved is as shown in table 67 below:

Table 67: Procurement of goods and services without Tender Board approval

S/N	Name of the LGA	Amount (Shs.)
1.	Meru DC	8,307,200
2.	Kisarawe DC	4,320,000
3.	Mpwapwa DC	44,800,000
4.	Kilolo DC	28,538,670
5.	Bukoba DC	6,665,000
6.	Kigoma DC	12,234,417
7.	Mbeya CC	35,450,900
8.	Mbozi DC	14,058,500
9.	Magu DC	77,563,000
10.	Sumbawanga MC	17,411,600
11.	Mpanda TC	10,283,640
12.	Mbinga DC	19,552,000
13.	Songea DC	24,366,850
14.	Namtumbo DC	23, 837,000
15.	Korogwe DC	11,443,580
16.	Tabora DC	29,134,000
	Total	344,129,357

The analysis of procurements without obtaining approval of the Tender Board for the last two years are as follows:

Table 68: Trend of procurement of goods and services without Tender Board approval

Year	Amount not	No. of LGAs
	Approved by	involved
	Tender Board	
	(Shs.)	
2012/13	344,129,357	16
2011/12	541,013,405	24

The table above shows that the amount which was not approved by Tender Boards decreased by Shs.196,884,048 from 2011/2012 to 2012/2013 equivalent to 36% implying that there is a slight decrease in terms of amount and number of LGAs involved in procurements without obtaining Tender Board's approval.

It could also not be ascertained whether value for money on these procurements was obtained despite noncompliance with these Regulations.

# 7.3.2 Procurement of services from unapproved suppliers Shs.755,813,087

Audit of payment transactions for the financial year 2012/2013 in relation to procurement of goods and services for LGAs revealed that, the total amount of Shs.755,813,087 pertaining to 26 LGAs was paid to various suppliers who were not in the list of LGA's approved suppliers contrary to Reg. 67 (3) of the Public Procurement Regulations, 2005. A list of LGAs and amounts involved is as shown in the table below:

Table 69: Procurement of services from unapproved suppliers

S/N	Name of LGA	Amount (Shs.)
1.	Arusha DC	12,748,940
2.	Mafia DC	54,636,100
3.	Mkuranga DC	3,819,412
4.	Ilala MC	118,980,965
5.	Bahi DC	1,581,600
6.	Bukoba DC	17,925,000
7.	Ruangwa DC	12,970,800
8.	Bunda DC	3,315,000

9.	lleje DC	2,767,600
10.	Kyela DC	65,070,650
11.	Mbeya DC	2,262,700
12.	Rungwe DC	43,405,000
13.	Kilosa DC	7,003,000
14.	Morogoro DC	31,040,000
15.	Ulanga DC	63,313,200
16.	Masasi TC	29, 525,000
17.	Misungwi DC	8,571,000
18.	Mwanza CC	97,927,400
19.	Sengerema DC	26,758,800
20.	Ukerewe DC	100,130,800
21.	Ilemela MC	16,678,120
22.	Sumbawanga DC	4,200,000
23.	Korogwe DC	17,435,000
24.	Tanga CC	23,991,000
25.	Tabora DC	5,850,000
26.	Mpanda TC	13,431,000
	Total	755,813,087

Table 70: Trend of procurement from unapproved suppliers

Year	Procurement from unapproved supplier (Shs)	No. of LGAs involved
2012/13	755,813,087	26
2011/12	375,057,680	18

From the table above it indicates that, the trend of procurement from unapproved suppliers for two consecutive years increased by Shs.380,755,407 equivalent to 101% from financial year 2011/12 to 2012/13.

# 7.3.3 Procurements made without competitive bidding Shs.254,040,434

Audit of procurement records for the financial year 2012/2013 disclosed a total of Shs.254,040,434 to have been incurred by LGAs on procurement of goods, services, works and consultancy without adhering to competitive bidding process contrary to Regulation 63 of the PPR of 2005. The situation casts doubt on whether value for money was achieved by the LGAs.

LGAs that procured goods, services, works and consultancy without competitive bidding together with the amount involved is shown in the table below:

Table 71: List of LGAs made procurement without competitive bidding

S/N	Name of the LGA	Amount (Shs.)
1.	Arusha CC	13, 095,000
2.	Monduli DC	20,210,300
3.	Mafia DC	8,482,900
4.	Rufiji/Utete DC	2,510,000
5.	Liwale DC	13,390,000
6.	Mbulu DC	12,700,000
7.	Rorya DC	137,913,030
8.	Rungwe DC	9,360,000
9.	Sengerema DC	10,580,400
10.	Ilemela MC	13,488,224
11.	Nkasi DC	11,453,580
12.	Mpanda TC	1,200,000
13.	Bukoba MC	12,752,000
	Total	254,040,434

A two years comparison of uncompetitive procurement is given in the table below;

Table 72: Trend of procurement made without competitive bidding

Year	Absence of Competitive bids (Shs.)	No. of LGAs involved
2012/13	254,040,434	13
2011/12	443,107,149	25

From the table above, it can be concluded that procurement without competitive bidding decreased by Shs.189,066,715 from Shs.443,107,149 in the year 2011/12 to Shs.254,040,434 in 2012/13 equivalent to 43%.

LGAs' management should ensure that, at least three competitive quotations should be sought from suppliers of goods and services before ordering goods or services so as to comply with the standard procurement procedures and in case of single sourcing, justification has to be provided and approved accordingly.

### 7.3.4 Stores not recorded in ledgers Shs.665,721,997

A test check made on the management of stores revealed that 18 LGAs did not adhere to Order 54 (3) of the Local Government Financial Memorandum of 2009 which requires receipts, issues and physical balances of each item of stores to be recorded on a separate page of the store ledger showing details of purchase like; date of purchase, the goods delivery note, number and the rate per item. In addition to that, it requires to record the date of issue, quantity issued, stores issue voucher number, and the physical balance. A list of LGAs showing stores not recorded

in their ledgers with the respective values is shown in table 73 below:

Table 73: List of LGAs with stores not recorded in ledgers

S/N	Name of the LGA	Amount (Shs.)
1.	Karatu DC	14,394,500
2.	Longido DC	18,609,680
3.	Arusha DC	28,074,744
4.	Mafia DC	18,590,900
5.	Njombe TC	18,494,000
6.	Mwanga DC	9,536,000
7.	Ruangwa DC	3,782,550
8.	Mbulu DC	12,300,000
9.	Ileje DC	1,940,880
10.	Mbozi DC	41,097,610
11.	Mwanza CC	7,619,000
12.	Ukerewe DC	23,718,500
13.	Ilemela MC	10,737,040
14.	Bukombe DC	386,788,305
15.	Songea MC	3,750,000
16.	Songea DC	3,674,500
17.	Shinyanga DC	55,938,138
18.	Singida DC	6,675,650
	Total	665,721,997

The trend of stores not recorded in stores ledger for two years can be shown in table 74 below:

Table 74: Trend of stores not recorded in ledgers

Year	Stores not recorded in Ledgers (Shs.)	No. of LGAs involved
2012/13	665,721,997	18
2011/12	271,711,263	17

The amount of procurements noted to have not been recorded in stores ledgers for the year 2012/13 increased by Shs.394,010,734 from Shs.271,711,263 in 2011/12 to Shs.665,721,997 in 2012/13 equivalent to 145%. This situation implies deterioration in managing of receipt and recording of stores.

This situation limits the auditor in ascertaining whether the items purchased were received and properly accounted for.

### 7.3.5 Goods paid for but not delivered Shs.150,649,237

It was noted during audit that goods valued at Shs.150,649,237 ordered and paid for pertaining to nine (9) LGAs were not delivered contrary to Reg. No. 122 (1) of PPR (Goods, Works, non-consultant Services and disposal of Public Assets by Tender) of 2005 which requires a procuring entity to obtain reports upon receipt of goods that have been delivered against contracts in order to effect payment to the supplier. A list of LGAs for which the ordered goods were not confirmed to have been delivered is shown in table 75 below:

Table 75: List of goods paid for but not delivered

S/N	Name of LGA	Amount (Shs.)
1.	Kibondo DC	15,906,000
2.	Kiteto DC	15,788,000
3.	Ukerewe DC	11,681,000
4.	Bukombe DC	62,700,000
5.	Sumbawanga DC	5,400,000
6.	Manyoni DC	28,796,437
7.	Urambo DC	4,800,000
8.	Tarime DC	3,500,000
9.	Bukoba MC	2,077,800
	Total	150,649,237

A comparison of goods ordered and paid for but not delivered for two years is as summarized in table 76 below:

Table 76: Trend of goods paid for but not delivered

Year	Goods paid for but not delivered (Shs.)	No. of LGAs involved
2012/13	150,649,237	9
2011/12	125,681,000	6

The table above indicates that goods paid for but not delivered have increased by Shs.24,968,237 from Shs.125,681,000 in 2011/12 to Shs.150,649,237 in 2012/13 equivalent to 20%. However, during the financial year 2012/13, there was no improvement in making follow up on undelivered goods.

# 7.3.6 Inadequate documentation of contracts and projects records Shs.5,923,884,834

A review of contracts management for the years under review disclosed a number of inadequately documented contracts whereby important information/documents were not availed in the respective contract files such as contract agreements, Bills of Quantities (BOQ), Engineers' estimates, interim certificates, site minutes, copy of Payment voucher(s), variations (where applicable) and procurement made outside the approved procurement plan and inadequate maintenance of contract register.

The level of compliance to procurement legislations is deteriorating. There is an increase in monetary terms whereby, during the year under review, a sum of Shs.5,923,884,834 as detailed in **Annexure** (xlix) was noted to have been incurred in expenditure of this nature as

compared to Shs.660,529,264 reported in my previous year's audit report. The comparison is as shown in table 77 below:

Table 77: Trend of inadequate documentation of contracts and projects records

Year	No. of LGAs	Amount (Shs.)
2012/13	18	5,923,884,834
2011/12	16	660,529,264
2010/11	24	4,452,071,069

The LGAs' managements are once again called upon to strengthen the Procurement Management Units as well as procurement processes in order to obtain value for money in the use of the public funds allocated to this area.

#### **CHAPTER EIGHT**

#### 8.0 SPECIAL AUDITS

### 8.1 Salient issues raised from Special Audits

Sect. 29 of Public Audit Act, 2008 and Reg.79(1) of the Public Audit Regulations of 2009 provides that, The Controller and Auditor General may, on request by any person, Institution, Public Authorities, Ministries, Departments, Agencies, Local Government Authorities and such other bodies undertake any special audit. The law also allows the CAG on his will to conduct any special audit which he considers appropriate. During the year under review, Six (6) special audits were conducted. Salient features raised from the special audits are shown below:

#### 8.1.1 Meru District Council

The following is the summary of the weaknesses identified during the special audit of Meru District Council for financial year 2010/2011 to 2011/2012:

- During the year 2010/2011 2011/2012, the LGA did not apply for employment permit of 124 posts from PO-PSM.
- Thirty four (34) temporary employees were employed without the approval of PO-PSM.
- Twenty one (21) employees were promoted without being included in the LGA's establishment issued by PO-PSM.
- Missing supporting documents amounting to Shs. 35,893,300, contrary to Order 8 (2) C of LGFM, 2009.
- Payment of Shs.1,170,000 was made to various staff

- using incorrect rate of extra duty allowance, contrary to Circular No. AC 17/45/03/1 of  $27^{th}$  September, 2002 issued by PO-PSM.
- Allowances amounting to Shs. 160,731,000 was paid to staff without filling allowance claim forms, contrary to Order 78(2) of LGFM, 2009.
- Allowances amounting to Shs. 4,100,000 were paid to various staff for the activities which were not undertaken.
- Acting allowance of Shs. 83,602,830 was claimed by the staff without obtaining approval letters from PO-PSM.
- The LGA entered into the contract with M/S Damijo Construction Co Ltd vide a contract No. MER/LGCDG/TBS/2008/2009 for construction of Bust stand at Tengeru. Examination of documents revealed the following shortcomings:
  - 1. Tender awarding procedures were not adhered for construction of additional works at Tengeru bus stand as there was no competitive tendering for the works.
  - 2. Payments of Shs. 12,166,823 were made above the budget.
  - 3. Doubtful acknowledgement receipts of Shs.43,280,571 from the contractor (M/S Damijo Constraction co. Ltd), as the receipts do not have TIN, VRN, office address, telephone number and mark of the company.
- The LGA entered into a contract with Geometry and Y & P Associates Consultant as a consultant in the construction of Council building headquarter. Examination of payments and contract documents revealed the following shortcomings:
  - 1. Members of the evaluation committee were

- recommended and approved by PMU, contrary to Sect. 37(2) of PPA, 2004.
- 2. Members of evaluation committee did not sign code of ethics, contrary to 37(6) of PPA, 2004.
- 3. Variation of Shs. 7,857,600 was paid to contractor without being approved by the Tender Board, contrary to Sect. 69(2) of PPA, 2004.
- 4. Reduction of contract value of Shs. 12,798,666 as a result of works omitted from the contract was not yet deducted from contractor's payments.
- 5. The LGA entered into another contract under "Time Based Contract" system instead of "Lump Sum Based" with Geometry and Y & P Associates Consultant at contract sum of Shs. 60,030,000, contrary to PPRA guidelines of 2007 which requires the use of "Lump Sum Based" system if scope of work, unit rate, contract period and contract sum are known.
- 5916 liters of diesel worth Shs. 12,037,606 was issued to various motor vehicles and motor cycles, but the fuel was not recorded in their respective log books. Hence its utilization could not be confirmed.
- Photocopy papers worth Shs.17,050,000 were issued in bulk to different head of departments, but were neither recorded in the stores ledger nor in the issue vouchers. Hence its utilization could not be confirmed.
- During the special audit, it was revealed that payables amounting to Shs.143,898,525 were still outstanding.

#### 8.1.2 Bukoba Municipal Council

The following is the summary of the weaknesses identified during the special audit of Bukoba Municipal Council for financial year 2010/2011 -2012/2013:

- There was no competitive tendering on revenue collection from Municipal's garages as only one bidder applied for the tender. Furthermore the bidder (ACE Chemicals Ltd) was not registred with Business Regulation and Lincensing Authority (BRELA).
- A sum of Shs. 297,000,000 was invested by ACE Chemicals Ltd at Municipal's garage without the approval of the Full Council and Finance Committee.
- The Municipal Council borrowed Shs. 470,000,000 from TIB and UTT without the approval of the Minister responsible for local Government, contrary to Order 51(2)b of LGFM, 2009.
- The LGA entered into a contract with Kajuna Investments Co. Ltd vide contract No. LGA/034/2011/2012/W/TP/01 for construction of 17.61km road around the plots Project and the following shortcomings were noted:
  - 1. The contractor was paid Shs. 8,826,158 for the works which were not undertaken.
  - 2. The contractor was given additional works of Shs. 227,989,000 without being approved by the Tender Board.
- The LGA entered into the contract with OGM Consultants vide a contract No. LGA/034/2011/2012/C/05 forfeasibility study, design and supervision of the construction of Market and the following anomalies were noted:
  - 1. The contractor was not approved by the Tender Board.
  - 2. A sum of Shs. 35,210,520 was paid to contractors (OGM Consultants and APEX Consultants) as value added tax (VAT), while

the two consultants were not registrered with VAT.

- The LGA entered into the contract with M/s Deka Enterprises vide a contract No. LGA/034/2010/2011/W/31/4 for construction of Kyakairabwa Bus stand. Examination of payment documents revealed the following:
  - 1. The tender was not advertised, contrary to Reg. 80(5) of Public Procurement Regulations, 2005.
  - 2. A sum of Shs. 31,024,305 was paid to contractor for the works which were not undertaken.
  - 3. All payments were paid to contractor without deducting retention money.
- Payment of Shs. 10,965,108 to Archplan International Limited for feasibility study was made out of Procurement Plan of 2010/2011.
- During the year 2012/2013 to 2013/2014, own source revenue amounting to Shs. 256,218,200 was not collected from market levy.
- Biasness in the revenue collection tender award as the lower bidder was choosen instead of the high bidder, which result a loss of Shs. 53,400,000 to the LGA.
- Expenditure documents of Shs. 3,753,300, being refundof printing expenses incurred by UTT were not submitted for audit verification. Hence the expenditure made could not be confirmed.

# 8.1.3 Mufindi District Council

The following is the summary of the weaknesses identified during the special audit of Mufindi District Council for financial year 2007/2008 -2011/2012:

• A sum of Shs. 109, 279,644.60 was stolen from the Council's account by the Council staff in collaboration

with NMB Bank staff. When it became apparent to the theft and taken action against the staff involved, the stolen money had been reinstated.

#### **Education Contributions Funds**

- One hundred twenty seven (127) open receipts books for collecting Education contributions were not produced for audit verification when asked for.
- A sum of Shs. 24,356,087 was collected by the District commissioner from different sources, but the funds were direct spent before being remitted to the LGA's Education fund account for construction of Dormitory at Ilogombe Secondary school and Purchase of 240 desks for Sadan and Ilogombe Secondary school. Furthermore the funds were not reported in the LGA's revenue and expenditure report.
- Contributions amounting to Shs. 4, 769,000 were collected by the District Administrative Secretary (DAS) and different Ward executive Officers were not remitted to the LGA.
- Four original receipts were removed from their respective revenue receipt books.i.e receipt No. 031253, 031275, 017065 and 011481. Hence the amount collected could not be ascertained.
- The LGA Procured building materials worth Shs. 35,804,900 from different suppliers without inviting competitive Quotations, contrary to Reg. 68 (4) of PPR 2005 which requires the use of at least three quotations from different suppliers in order to obtain the most economical price.
- The LGA paid cash of Shs. 7,416,400 to various staffs for procurement of building materials, contrary to

- Order 68 of LGFM, 2009 which requires all payments of money due from the LGA to be made by cheque.
- A scrutiny of stores ledgers and issue vouchers revealed that items worth Shs. 27,236,660 were not taken into ledger charge contrary to Order 59 (1) of LGFM, 2009.
- Examination of stores ledger shows that, items worth Shs. 2,356,200 were recorded and issued to different users, but the items shown in the respective issue vouchers do not match with the items issued from the stores ledger. Hence its utilization could not be confirmed.
- Building materials worth Shs. 12,125,300were recorded in the stores ledger, but the issuing of stores was neither recorded in the stores ledger nor available in the store during the audit.
- 4,403 liters of Diesel worth Shs. 7,159,360 were procured and recorded in the stores ledger but the utilization of fuel was not confirmed as the log books of the motor vehicles issued with fuel were not produced for audit verification.
- Examination of fuel stores ledger revealed that, 400 liters of Diesel were issued at once to motor vehicle SM 1031, while the fuel tank capacity of the vehicle is 200 liters. Hence utilization of 400 liters could not be confirmed.
- During the year 2007/2008-2011/2012, the LGA entered into contracts with various contractors for construction of schools and dispensaries. Examination of contract awarding procedures revealed the following shortcoming:
  - 1. All tenders were not advertised, contrary to Public procurement regulations No. 80(5) of

2005.

- 2. Awarding of tenders was not approved by Tender board, contrary to Public procurement regulation No. 80(3) of 2005
- 3. One contractor (Fredrick Msimbwa) was awarded 50% of the all tenders for construction of schools and Dispensaries.
- 4. Some of works were executed without binding agreements between the LGA and contractors i.e construction of teachers' house at Mgalo Secondary school.
- A sum of Shs. 1,200,000 was paid to S.J.M Construction for fixing window shutters at Idunda Secondary school. The shutters were destroyed by ants, hence no value for money achieved.
- The LGA paid Shs.1,248,000 to contractor (Mponela Construction) for varnishing wooden ceiling board in two class rooms at Mkalala Secondary school. Special audit revealed that the works were not performed.
- The LGA procured building materials worth Shs. 3,181,900 for construction of class rooms at Luganga Secondary school. But the materials were not confirmed to be delivered to School.

# Community Health Fund

- The LGA purchased drugs and equipments worth Shs. 14,604,700 from various suppliers. It was revealed that the items were purchased without prior being routed to MSD for confirmation on whether the required drugs and equipments were out of stock during the procurement process.
- The LGA procured drugs worth Shs. 20,272,200 and they were stored in the Council's store, but drugs

- utilization could not be confirmed as the stores ledger and issue vouchers were not produced for audit when called for.
- The LGA spent a sum of Shs. 64,279,941 from CHF to cover bills for water, electricity and maintenance of beds in Mafinga District Hospital, payment of salaries, sitting allowances and transfer benefits to employees, contrary to CHF guidelines.
- The LGA procured a table and shelf worth Shs. 1,010,000 for Igombavazi and Ihunga respectively without inviting competitive Quotations, contrary to Reg. 68 (4) of PPR 2005 which requires the use of at least three quotations from different suppliers in order to obtain the most economical price.
- 12,000 liters of Diesel worth Shs. 24,927,000 were procured and recorded in the stores ledger but utilization could not be confirmed as the log books of the motor vehicles issued with fuel were not produced for audit verification.

#### **Health Basket Fund**

• The drugs worth Shs. 8, 359,000 were forged to be delivered to various Dispensaries. But it was revealed that the quantities of drugs in the previous used issue vouchers were altered to include the drugs worth Shs. 8, 359,000 which were not delivered to five dispensaries; Sawala, Ugenzi, Isipii, Igomaa and Ibwana.

#### 8.1.4 Mpanda District Council

The following is the summary of the weaknesses identified during the special audit of Mpanda District Council for the financial year 2009/2010-2010/2011:

#### Health Basket Fund

- During the year 2009/2010, the LGA paid Shs. 6,808,300 for facilitating CCHP workshop and the following anomalies were noted:
  - 1. Quotations were obtained from two suppliers instead of three suppliers and the quotations were not signed by the suppliers.
  - 2. The payments were made to third party (Abraham. F. Kombe) instead of paying the company involved (New Katavi Hotel)
  - 3. Delivered notes were not signed by officer receiving the goods.
  - 4. Attendance sheets were not produced for audit verification.
- Procurement made from non approved suppliers amounting to Shs. 21,091,269.16
- The drugs paid for but they were not delivered from MSD amounting to Shs. 1,809,000.
- During the year 2009/2010, the LGA paid previous debts of Shs. 24,483,000 out of budget without being listed as creditors in the previous year's financial statements, contrary to Order 22(1) of LGFM, 2009.
- Utilization of 635 liters of diesel worth Shs. 1,331,750 was not recorded in the motor vehicle logbooks. hence its utilization could not be confirmed.

# Rural Water Sector and Sanitation Programme

- Funds of shs. 20,000,000 were received on 31<sup>st</sup> March, 2010 in the development account for implementation of RWSSP projects, but the funds were not yet transferred in the RWSSP account.
- The LGA budgeted Shs. 30,000,000 for drilling of two

boreholes at Kibaoni village. But Shs. 37,088,000 was paid to contractor (Drilling and Dams Construction Agency). Hence Shs. 7,088,000 was paid above the budget.

- The LGA paid an advance payment of Shs. 61,433,000 to contractor (Drilling and Dam Construction Agency) while clause No. 5 of the contract requires the advance payment not to exceed Shs. 18,429,900 or 15% of the contract sum(Shs.122,866,000)
- The LGA incurred exchange loss of Shs. 23,096,556 after entering into contract value of \$ 173,735 for water consulting services. Initially the contract was valued at Shs. 225,855,500, but the sum of Shs. 248,952,056 was paid to contractor (O & A).
- During the year 2010/2011, the LGA paid Shs.1,050,000 for administration expenses which do not relate to RWSSP activities and the amount has not yet been refunded back.
- Procurement made from non approved suppliers amounting to Shs.2,000,185.
- Liquidated damages amounting to Shs. 27,323,700 was not yet deducted from the contractor (PNR Services Ltd) for delaying completion of the works for more than one year.

#### **DADPS**

- Procurement made from non approved suppliers amounting to Shs.6,341,777.
- During the year 2009/2010 a loan of Shs. 6,500,000 was granted to NAEP II for meeting allowance expenses. But the Loan has not yet been refunded to DADPS account.
- Payments made amounting to Shs. 27,344,000 without

- being authorized by Accounting Officer
- The LGA received Shs. 2,452,266,909 for implementation of DADPS activities for the year 2009/2010. Examination of Bank statements revealed that Shs. 124,918,000 was not yet transferred to their respective projects. Hence the intended objective was not achieved.
- During the year 2010/2011, the LGA made payments of Shs. 6,188,000 to creditors of the year 2009/2010 without being listed as creditors in the financial statements of 2009/2010, contrary to Order 22(1) of LGFM, 2009.
- A sum of Shs. 21,500,000 for construction of warehouse at Ikulwe Ward was stolen from the village account by the Project Secretary (Mr. Peter Deus) who was a signatory of the Village Account. He forged the signature of another member of the project committee and managed to draw Shs.21,500,000 from the account. This act amounts to fraud which should be handled over to the CID for investigation and prosecution processes.

#### Roads Fund

- During the year 2009/2010, the LGA made procurements of Shs.82,581,205 out of procurement plan, contrary to Reg. 46(9) of PPR 2005.
- Liquidated damages amounting to Shs.3,412,405 was not yet deducted from the contractor(Lupogo Civil Works & Building Contractors) for delaying of rehabilitation of Igagala- Ngomalusambo road for 108 days.
- Performance guarantee amounting to Shs.8,219,500 had not been deducted from RHM Investment for

- construction of Utende-Mapili and Inyonga-Ilunde roads, contrary to clause No. 54 of special conditions of the contract.
- The LGA entered into contract with Lupogo Civil Works for rehabilitation of Igagala-Ngomalusambo road (2KM) vide a contract No. RK/MDC/RF/2009/2010/05. The following anomalies were noted:
  - 1. No competitive tendering procedures were applied contrary to Reg. No. 63(1) of PPR, 2005.
  - 2. Code of Ethics declaration form was not signed by the members of the Tender Board.
  - 3. The tender was advertised only once contrary to Sect.37(6) of PPA of 2004
- During the year 2010/2011 a sum of Shs. 9,737,678.50 was borrowed, but the funds have not yet been refunded to the Road Fund Account.

# Local Government Capital Development Grants (LGCDG)

 During the year 2009/2010, the LGA transferred Shs. 4,000,000 to Kapanda Village for procurement of Crasher Machine. but it has been confirmed that the money was not received by the Village which would signify a possibility of fraud on these funds

#### 8.1.5 Ileje District Council

The following is the summary of the weaknesses identified during the special audit of Ileje District Council for financial year 2007/2008- 2010/2011:

 There was a fraud attempt of Shs. 86,210,000 through cheque No. 00100, whereby the payee who was written on the payment voucher and cheque was Commandant School of Infantry for construction of Luswisi and Ibaba dispensary

- For the period of 2007/2008 2010/2011, there was an overdraft amounting to Shs. 52,807,442 without binding agreements between the LGA and the Bank contrary to Sect. 12 of Local Government finance Act of 1982 revised 2000.
- Gear box of SM 2598 Toyota Land Cruiser Hardtop worth Shs. 8, 500,000 was stolen and replaced with an old and exhausted gear box.

# **Irrigation Schemes**

- The LGA entered into contract with M/s Katagaito Traders Company Ltd and M/s Summer Communication Ltd for construction of Mbebe/ Sasenga irrigation schemes. The following anomalies were noted:
  - Variations of Shs.13,549,040 and Shs.12,432,549.50 was paid to M/s Summer Communication Co.Ltd and M/s Katagaito Traders Company Limited respectively without being approved by the Tender Board.
  - 2. The contractor (M/s Katagaito Traders Ltd) submitted a forged performance bond from CRDB without being noticed by the Council.
- Inter Account Transfer in form of Loans not reimbursed amounting to Shs. 294,993,326
- Funds borrowed from Deposit Account to meet different activities amounting to Shs. 166,823,750 had not yet been refunded.
- Payments of Shs.44,454,552 were not authorized by the Accounting Officer and District Treasurer.
   Furthermore these payments were not pre audited contrary to Order 10(2) (a) of LGFM, 2009.
- Payments made without being pre audited amounting to Shs.31,502,528

- Members of an Evaluation Committee were recommended by Tender Board contrary to Reg. 25(2) of Local Government Tender Board Regulations 2007.
- The LGA made procurement of goods and services worth Shs. 83,129,550 without being approved by the Tender Board. Furthermore there were no competitive tendering procedures, contrary to Sect. 58(2) of PPA of 2004.

#### **DADPS**

- The LGA entered into a contract with M/s Sayuni Pet Contractors vide contract No. HWI-002/2008/2009 for rehabilitation of veterinary clinic. The following anomalies were noted:
  - 1. The tender was not advertised.
  - 2. The awarding of tender and variation of Shs. 6,873,978 was not approved by the Tender Board.
- Expenditure of Shs. 21,487,440 made above the budget to meet Nane nane exhibition and soil testing research expenses.
- Value added Tax of Shs. 4,863,060 was charged by the suppliers (M/s Farm Equip (T) Ltd) during the procurement of Power tillers.
- Payments amounting to shs.2,901,000 were made in respect of per diem for inspecting Power tillers in Dar es Salaam. But no appointment letters of inspection committee and activity report produced for audit verification.
- During the year 2009/2010 funds amounting to shs. 429,571,015 were received in the Development Account for implementation of ASDP activities, but Shs.77,782,015 had not yet been transferred for

implementation of ASDP activities.

# Health Basket Fund and Primary Health Sector Development Programme

- The LGA purchased drugs and equipments worth Shs. 40,579,350 from various suppliers. It was revealed that the items were purchased without the approval of MSD's confirmation on whether the required drugs and equipments were out of stock during the procurement process.
- Procurement of goods and services made through cash amounting to Shs. 39,521,360.
- During the year 2011/2012, the LGA made payments of Shs. 18,970,696 to creditors of the year 2008/2009, 2009/2010 and 2010/2011 without being listed as creditors in the financial statements, contrary to Order 22(1) of LGFM, 2009.
- Allowances amounting to Shs. 29,849,950 were made for undertaking different activities, but the activity reports were not submitted for audit.
- Procurements of Shs.5,340,700 made without inviting competitive quotations, contrary to Reg. 68 (4) of PPR 2005 which requires the use of at least three quotations from different suppliers in order to obtain the most economical price.
- Procurements of Shs.34,530,700 were made from development account without adherence to procurement procedures as there was no competitive tendering procedures followed and some items were procured without the approval of the Tender Board.

#### **RWSSP**

• Stores worth Shs. 7,008,200 were neither taken into ledger charge nor inspected by the committee.

- The LGA entered into the contract with Drilling and Dam Costruction Agency at a contract sum of Shs. 20,700,000 and the following anomalies were noted:
  - 1. No members of the evaluation committee were appointed.
  - 2. Awarding of tenders was not approved by the Tender board contrary to Reg. 80(3) of PPR 2005.
  - 3. Retention money was not deducted and kept in deposit account.
- Payments of Shs. 21,296,500 made to contractor (Buka Company Ltd) for rehabilitation of water project at Mlale village. But it was revealed that the works worth Shs. 3,240,000 were not undertaken.
- The LGA entered into the contract with E.A Builders Ltd vide contract No. ILE-WS/005-2008/09 at a contract sum of Shs. 36,973,600 for rehabilitation of water project at Ndola village. The following anomalies were noted:
  - 1. No binding contract between the LGA and contractor.
  - 2. Retention money was not charged.
  - 3. Variation of Shs. 7,938,000 was not approved by Tender board.
- Completed staff houses worth Shs. 306,956,200 were not in use. Hence the intended objective was not achieved.

#### 8.1.6 Geita District Council

A special audit was conducted at Geita District Council which covered the financial years 2009/2010, 2010/2011 and 2011/2012. A summary of findings arising from the audit is as follows:

- There was delay in banking revenue collected from LGA's own revenue sources amounting to Shs. 387,553,377 for a period ranging from four to ninety three days contrary to Order 50 (5) of the LGFM, 2009.
- A total amount of Shs. 83,285,020 collected from LGA's own revenue sources by revenue collecting Agents, Village Executive Officers, Ward Executive Officers and Council's staff was not either confirmed to have been banked or physically available in the cash office contrary to Order 37 (2) & (3) of LGFM, 2009.
- Sixty six (66) revenue receipts books were not produced for audit verification, hence limits the scope of audit.
  - Revenue amounting to Shs.50,635,034 collected by the Revenue collecting Agents in respect of the financial year 2011/2012 was not remitted to the LGA contrary to Order 38(1) of the LGFM, 2009 and no action taken by the LGA management in respect of uncollected revenue.
- Eighty one (81) contracts of revenue collection were not submitted for audit verification, hence limiting the scope of audit.
- Tenders for collecting own source revenue on behalf of the LGA were awarded to Revenue collecting agents by the Council Tender Board without following procurement procedures hence resulting to loss of Council's revenue amounting to Shs 57,564,000.
- Guest House Levy amounting to Shs. 33,559,520 in respect of the financial year 2009/2010, 2010/2011 and 2011/2012 was not collected from owners of Guest Houses and no reasons were produced by Council Management upon failure to collect such amounts.
- Unpaid service levy amounting to US\$ 2,119,092 to the

- LGA by Companies proving goods and services to Geita Gold Mine, contrary to Sect. 3(1) of Council by-law of 2004 which requires corporate entities to pay service levy at the rate not exceeding 0.3% of the turnover net of the value added tax and the excise duty.
- Uncollected revenue from sale of plots at Magogoni area amounting to Shs. 1,197,062,220 equivalent to 46% of the total revenue from sales of plots of Shs. 2,594,606,700.
- Local Government rates and taxes aggregating to US\$
   1,400,000 in respect of financial years 1999 to 2005
   was not paid by Ashanti Company, contrary to Para
   4.1, 4.2, & 4.3 of Gold Mine Development Agreement
   between the United Republic of Tanzania and Samax
   Resources Ltd and Ashanti Gold Tanzania Ltd.
- Unpaid Prospecting and Mining fees amounting to Shs. 1,803,650,000 by Geita Gold Mine Company as per invoice No. 293642 dated 4/6/2012 issued by District Forestry Officer, contrary to Sect. 29(1)(x-xi) of Forest Act 2002.
- Revenue amounting to US\$ 200,000 supposed to be paid each year in respect of Local Government rates and taxes by Bulyanhulu Gold Mine. The total amount of US\$ 600,000 was not paid to the Council despite the fact that the company operates its activities within the Geita District for the financial year 2009/2010, 2010/2011 and 2011/2012.
- The LGA made procurement of pavement blocks worth Shs. 192,000,000 to M/S Satellite through direct contracting method contrary to Regulation No. 90(1), (5) of Public Procurement Regulations, 2004, Government Notice No. 97 and Sect. 25 (1) of the Local Government Authorities Tender Board

- (Establishmet and Proceedings), 2007.
- The LGA made payments of Shs. 30,440,850 to M/S Anifa Supplies Co. Ltd being additional works for construction of Geita Bus stand without Tender board approval.
- There was misuse of funds amounting to Shs. 31,605,500 paid to DED Geita purposely for construction of Nyang'homango village bridge, but the funds were used on unrelated activities.
- Funds for Road fund activities amounting to Shs. 800,030,689.37 as shown in Exchequer issue notifications from Treasurer through RAS- Mwanza were not confirmed to have been received by Geita District Council.
- Emergency on construction of Kasamwa-Bulela-Busolwa road (24Km) which cost Shs. 106,042,500 was executed by Kidagaa Construction Co Ltd without seeking retrospective approval from Paymaster General contrary to Regulation 42(1) (c) of Public Procurement Regulations, 2005.
- The LGA made payments of Shs.585,155,937.50 which were not budgeted for in the financial year 2011/2012 for spot improvement, routine and period maintenance activities done on various roads, contrary to Order 18(1) of LGFM, 2009.
- Payments amounting to Shs.96,988,500 were made to Kaserkandis Construction and Transport Co. Ltd for road works which were not implemented along Bomba Mbili Block D & E roads.
- Liquidated damages of Shs.46,408,949 was not levied from contractors for delay in completion of contract works contrary to Para. 21-22 of special condition of the contract entered and Reg. 119 of Public

- Procurement Regulations, 2005.
- Unimplemented Primary Health Services Development Programme (PHSDP) projects worth Shs.360,502,019 for the financial year 2009/2010 and 2010/2011 though funds were released from Treasury.
- The LGA procured drugs and equipments worth Shs.347,117,115 from various suppliers without having the Medical Stores Department approval contrary to Regulation 54 (1) of GN. 97 of 2005. Also audit noted that, if the drugs and equipments would have been procured from MSD, the LGA would have saved Shs.159,998,070.
- The LGA did not implement ten (10) budgeted activities amounting to Shs. 97,855,725 in respect of Health Basket Fund in the financial year 2010/2011 though funds were released from Treasury. The amount was also not in the bank account and the expenditure of the same amount could not be confirmed which indicates a possibility of misappropriation of public funds.
- Procurement of goods and services worth Shs. 505,532,032 were made without Tender Board Approval and were over and above the amount allowed to be authorized by the Accounting Officer.
- The LGA made payments amounting to Shs.167,512,354 without proper supporting documents contrary to Order 8 (2)(c) of LGFM, 2009.
- Payment vouchers amounting to Shs.722,055,062.95 were missing, hence nature, purpose and validity of expenditure incurred could not be ascertained during the special audit.
- There were Council's projects worth Shs.290,595,550 implemented by contractors without following proper

- procurement procedures as the minutes of the Tender Board, tender advertisements, evaluation report, and contracts were not submitted for audit verification.
- For the year 2009/2010 the LGA paid a sum of Shs.26,342,800 from the Health Basket Fund for procurement of drugs and hospital equipments from various suppliers. However, the drugs and hospital equipments were not delivered to the LGA which is an indication of fraudulent transaction.
- Procurement of works through imprest amounting to Shs.155,407,975 whereby cash payments were made to contractors, contrary to Order 39 (2) of LGFM, 2009. Furthermore, the procurements were made without the approval of the Tender Board.
- Imprest paid to Council's staff from Health Basket Fund amounting to Shs.7,660,000 was not retired, contrary to Order 40 (3) of LGFM, 2009.
- During the year 2011/2012, the Council transferred US\$ 11,000 from foreign currency account No. 02J1053615100 CRDB Geita Branch to General Fund account. But review of bank statements revealed that, the amount transferred was not reflected in the General Fund account, hence the transfer of US\$ 11,000 could not be confirmed which inidicates another possibility of fraudulent transaction.

However, there are other special audits of three (3) Auditees which are ongoing namely; Mwanza City Council, Kinondoni, and Ilala Municipal Councils.

It is my expectation that the outcome of the ongoing special audits will be summarized in the coming year's general report with other special audits which will be carried out in the financial year 2013/2014 as a way of enhancing public accountability in Local Government Authorities.

The office will continue to receive requests for Special Audits from all angles but taking into consideration the existing legislation that the CAG is not obliged and shall not be bound to accept all requests but will consider each request based on its merit.

# 8.2 Lesson learnt from the special audits

# **Internal Control System**

The responsibility of instituting and overseeing the system of internal control as per ISA 240 and Order 11 through 14 of the LGFM, 2009 lies with the Management of the respective LGA.

It is notable that there are major weaknesses in the LGAs management on the deployment and management of a consistent Internal Control System. This situation has led Management to be involved in one way or another to override the system of internal control; some of the indicators are as follows:

- LGA funds were stolen by dishonest employees at Mufindi and Mpanda District Councils.
- Loss of cheque and theft attempt of Shs.86,210,000 vide a cheque No. 00100 in Ileje District Council.
- There is a serious laxity of LGAs' managements in securing and safeguarding accountable documents. This has an impact of limiting the scope of audit.
- LGA Treasurers have the responsibility of ensuring and overseeing all matters pertaining to finances and their respective controls as well as managing the finance department. The situation has been different in the

audited LGAs, for example in Mufindi District Council there were Education contributions collected but they were not remitted to the Council for banking, original receipts were removed from their respective revenue receipt books and some of contributions were directly spent without being banked. In Geita District Council revenue collected by revenue collecting Agents and Council's staff was neither banked nor available in the cash office.

- In Geita District Council own revenue sources were not collected, hence resulting to loss of Council's revenue.
- In general, Internal Audit Unit failed to serve as an essential tool in ensuring that the system of internal control within the LGAs was strengthened and made effective.

# Inefficiencies in Supervising Development Projects by the LGA Managements

Development grants in LGAs can only yield expected benefits if properly monitored, supervised and managed. Many development projects have been implemented at the lower administrative levels in the Villages and Wards. Supervision and monitoring is vital because there are inadequate or no human resources with technical skills to manage and supervise development projects like constructions at that level. As such, the LGAs are obliged to provide close supervision on development projects for attaining efficient, effective and economy of the projects.

Special audit conducted in Bukoba Municipal Council, Ileje, Mpanda, Mufindi, Meru and Geita District Councils revealed that the LGAs' managements have not been efficient in discharging their supervisory obligations on development

projects implemented at the lower levels of administration. Proper inspection of development projects was not conducted resulting to poor quality and late completion of respective projects. The same weaknesses have been observed for projects implemented at higher administrative levels within the hierarchy of the LGAs.

#### Weakness in Procurement Management unit

Special audit revealed that procurement procedures were not adhered to as the tenders and variations were not approved by the Tender Board as for the case of Bukoba Municipal Council, Mufindi, Ileje and Geita District Council. In the case of Mufindi, Ileje and Geita District Council; procurement of goods and works were made through imprest, where no competitive tendering procedures were instituted.

#### Weakness in Assets Management

In most LGAs there is inadequate management of fuel utilization whereby fuel issued to users was not recorded in the stores ledger and logbooks. In Ileje District Council a gear box of SM 2598 Toyota Land Cruiser Hardtop was stolen and replaced with a used and exhausted gear box.

#### Weakness in Pre audit Unit

Special audit noted some weaknesses in the pre audit unit whereby payments were made without being approved by the Accounting Officer and District Treasurer in the case of lleje District Council and some payments were made for the activities which were not performed.

#### **CHAPTER NINE**

#### 9.0 CONCLUSION AND RECOMMENDATIONS

The General Report on LGAs is a summary of what has been reported in the individual audit reports issued separately to LGAs. These individual reports also contain recommendations on every issue noted which requires improvements. The Accounting Officers of LGAs are required to prepare action plans of the intended CAG's interventions on the audit findings recommendations and submit them to the Paymaster General as per requirement of Sect. 40 of the Public Audit Act No.11 of 2008 and Regulations 86 and 94 of the Public Audit Regulations of 2009. After presenting the salient issues from the audit findings for the year 2012/2013 for the Local Government Authorities in preceding chapters, I am now in a position of coming up with the following general conclusions and recommendations, which if implemented will enhance sound financial management on the operations of LGA in the country.

#### 9.1 General conclusion

# 9.1.1 Shortcomings in LGAs budget processes

The budget process of LGAs need necessary improvements in order to enhance their own source revenue collections, independence from depending on Central Government grants, avoid un-authorised expenditure and substantial amount of un-utilised funds. In particular I noted the following shortcomings during the audit of LGAs budgets:

- Failure of LGAs to fully and effectively collect revenue from their existing revenue sources which is resulted into under collection by 14%.
- Unauthorized expenditures due to reallocation of

funds without proper approval which affects service delivery in accordance with the performance objectives set for the year and non implementation of the planned activities.

 Huge balances of unspent funds at the year end due to either late release of funds or lack of capacity and delay in the procurement processes. This is an indication of poor financial management in LGAs which implies that LGAs have not set proper mechanism and strategies to ensure that all planned activities are implemented and completed within a planned timeframe which often has resulted to delays in the delivery of the intended benefits to the community.

# 9.1.2 Revenue management

# Weakness in own source revenue collection controls

It has been noted that the trend of own revenue sources collections by LGAs is decreasing from one year to another. This is due to insufficient controls and strategies established by LGAs to ensure that the level of revenue collections increases with time to time. The LGAs have not established clear and sustainable strategies that might widen the revenue collection bases and reduce the level of funding dependency from the Central Government grants.

During the year under review, I noted various weaknesses in the LGAs own revenue source collection system including absence of by-laws on various revenue sources, non remittance of revenue collections by various agents and other revenue collectors, inadequate monitoring of own revenue sources contracts outsourced to collecting agents and non performance of feasibility studies on revenue collections. These weaknesses mark an indication that the internal controls on revenue collection system in LGAs are weak and need to be improved so that the Council's interests and objectives can be met.

The LGAs have not updated their revenue by-laws to reflect the current environment and others have not established new by-laws for other sources of revenue. The rates of revenue to be collected are very low and have not been revised to be consistent with the market conditions. Also, most of the LGAs have not performed feasibility studies to come up with strategies on how the own revenue source bases can be increased and establishing new sources of revenue. Most sources of revenue like communication towers and advertising fees were left uncollected. Furthermore, feasibility studies are not performed even for available sources of revenue before outsourcing to agents resulting in lack of basis for negotiations, difficulties in monitoring of outsourced revenue collections, poor drafting of outsourced revenue contracts, and non remittance of revenue collected by agents. For instance, I noted that revenue collection from various collecting agents and other revenue collectors amounting to Shs.14,926,757,005.12 (an increase of 17% compared to the previous year) was not remitted to the LGAs. This implies that the LGAs will continue depending on Central Government grants to sustain their operations due to insufficient controls and strategies which would enable them to increase their own revenue source collections.

#### 9.1.3 Weaknesses in Human resource management

During the course of this year's audit, I noted that LGAs had not maintained employees' updated records resulting to payments of salaries to terminated employees, employee having more than one check number, unmonitored employees' borrowing and lack of up to date employees'

information in the Master Payroll.

# 9.1.4 Weaknesses in Expenditure management

Non compliance with rules, regulations and guidelines has made it possible for payments to be effected before proper authorization and approval which is also associated with inadequate segregation of duties. Controls over payments and custody of accountable documents were not effective which led into inadequate supported payments and charging expending to wrong accounting codes (unbudgeted expenditure). In addition, LGAs have not been efficient in keeping accountable documents which led to existence of missing payments and imprest retirement particulars.

# 9.1.5 Migration from Old to New six LGAs' bank accounts

PMO-RALG's directive bearing reference GB.174/389/01/34 30/04/2012, directed all Local Government Authorities to close their old multiple bank accounts by 1st July, 2012 and open new six bank accounts. The directive required District Councils to reconcile all outstanding issues in bank reconciliation statements and thereafter transfer the balance to the new accounts except for unpresented cheques by 30th June, 2012. After such transfer of funds to the new accounts the Council Management was supposed to report to PMO-RALG so that the information is submitted to the Accountant General at Treasury Dar es Salaam for verification. It was restricted not to make any new payment from the old accounts in the financial year 2012/2013.

During migration process from the old to new bank accounts, various weaknesses were noted including the following:

• LGAs continued to operate with old accounts contrary

to the PMO-RALG directive, including continued receiving funds and making payments through these old accounts.

- LGAs did not transfer all the funds to the new bank accounts, and in other circumstances the funds were transferred from old accounts to unknown bank accounts which became difficult to trace the transferee bank accounts.
- LGAs did not perform bank reconciliation before transfer of funds from the old to new bank accounts which raised difficulties in establishing the total actual amounts of funds required to be transferred to the new accounts hence the receipts and outstanding cheques were not reconciled.
- Some of the LGAs have not closed the old bank accounts as a result delay in closing bank accounts may attract fraudulent practices or misuse of accounts if LGAs still receive funds through these accounts.

# 9.1.6 Inadequate preparation and presentation of financial statements

The Government through the Permanent Secretary PMO-RALG issued a directive vide a letter with Ref. No. CA: 26/307/01A/79 dated 28th September, 2009 instructing all Local Government Authorities in the country to prepare their financial statements in compliance with the International Public Sector Accounting Standards (IPSAs) - accrual basis of accounting beginning from the financial year 2008/2009. Though the LGAs submit financial statements on statutory due date, the following weaknesses have been noted

• The submitted financial statements had various irregularities such as errors, omissions,

understatements and overstatements of figures, nondisclosures, and inappropriate disclosures. Due to the number of errors and omissions, the LGAs re-submitted their revised/adjusted financial statements which limit timely completion of audits. The number of changes and adjustments made indicates the lower level of competency of the LGA's Accountants in the preparation of IPSASs compliant financial statements.

- Financial statements are not directly generated from the Integrated Financial Management System (IFMS) as it is supposed to be. Furthermore procedures for preparation of the financial statements were cumbersome and involved a great number of manual operations.
- Indeed, some of the LGAs which had not disclosed in the financial statements the value of PPE owned, or the value of PPE controlled have been misstated as most of the LGAs are yet to revalue their PPE. There are also incompleteness in the presentation and disclosure of inventories, provision, contingent liabilities and assets, related party disclosure and impairment as required by IPSAs 12, 14, 19, 20 and 21.

#### 9.1.7 Non compliance with procurement legislation

Huge amount of Government resources is used for procurement of goods, services, works and consultancy. It is therefore important that financial discipline and transparency throughout procurement process are observed by LGAs in order to achieve optimal level of value for money.

In my audit I noted that the status of compliance with the Public Procurement Legislation observed from the Council's transactions I examined as part of my audits is still not

satisfactory. Most of the LGAs procurement units are not adequately staffed, contracts are entered by LGAs without adequate competitive bidding and evaluation process, goods and services are procured without approval of the Tender Board and goods are received without being inspected. In general LGAs do not have adequate administration and monitoring mechanisms to ensure that procurement and contracting process for goods and services attain value for money in meeting planned LGAs' objectives.

# 9.1.8 Shortage of teachers and school infrastructures in Primary and Secondary Schools

Since the introduction of ward secondary schools, enrolment of students in Primary and Secondary has substiantially increased. Such increase has come up with high demand of increased number of teachers and school infrastructure to meet the increased students enrolled like classrooms, teacher's houses, libraries, laboratories, dispensaries, toilets, administration Offices, dormitories, desks, chairs, tables, and other teaching and learning materials. Sufficient number of teachers in schools, and other school infrastructures has a significant influence on students' achievements and are the ones that determine quality of education and excellent performance in public schools.

I noted that LGAs have shortage of teachers and school infrastructures in both Primary and Secondary Schools which greatly affects the quality of education in the country. These problems resulted to this country's failure to meet the national target ratio of 1:45 (45 students per teacher). The trend show that most of the teachers do not

report to their assigned working stations especially in the villages due to existing poor infrastructure like health, transport and accommodation facilities available in the villages. Absence of necessary school infrastructure may continue to affect performance of education and capacity of the students to perform better in their examination.

# **9.1.9 Weakness in implementation of development projects**Audit of development projects implemented by LGAs noted the following:

- There were under release of funds especially in LGDG projects where a total of Shs.100,664,000,000 was not released for implementation of LGDG projects in the year under review; funds for development activities were not fully utilized which implies that planned activities under LGDG were not fully implemented.
- Co-financing of 5% was not contributed by LGAs for implementation of LGCDG projects.
- CDCF projects were implemented without being initiated by community members.
- There was delay in completion of the projects within the stipulated period thus accumulating uncompleted works in the preceding financial year.
- Completed projects were not put in use, there were projects implemented below standards, funds budgeted for implementing projects were spent to other activities especially in CHF where funds were used to implement activities which were not allied with CHF operations guidelines requirements.
- Funds for development of Women and Youth were not contributed by the LGAs and there was inadequate supervision of loans granted to Women and Youth as a result loans granted were not fully recovered.

# 9.1.10 Summary of weaknesses emerged from Special Audits

# Revenue Management

During the special audits, it was revealed that LGA's revenue was stolen by dishonest employees in collaboration with bank staff, potential own revenue sources were not collected by the LGAs, there were missing revenue receipt books and some revenue collected by Council's staff was neither banked nor physically available in the cash office.

# Procurement Management

Special audit revealed that procurement procedures were not adhered to as tenders and variations were not approved by Tender Board, procurement were made using cash payments; tenders awarding procedures were not followed; fuel purchased were not recorded in the stores ledger and log books hence it's utilization could not be confirmed, members of evaluation teams were recommended and approved by PMU instead of Accounting Officer and procurement of drugs and hospital equipments were made without being routed through MSD for them to certify that those supplies were out of stock.

# • Expenditure Management

Special audit revealed that some payments were made without being authorized by Accounting Officers and Council's Treasurers; payments were made for implementation of activities which were not undertaken.

# Inefficient supervision of development projects

Development grants in LGAs can only yield expected benefits if properly monitored, supervised and managed. Many development projects have been implemented at the lower administrative level of Government including Villages and Wards. The special audits have revealed that, there are inadequate or no human resources with technical skills to manage and supervise development projects implemented at the lower level.

#### 9.2 Recommendations

- (a) LGAs are advised to re-evaluate their processes for budget preparation so as to enable them to come up with realistic budgets which are attainable and ensure that any loopholes that lead to loss of revenue are identified and corrective measures are taken. In addition, LGAs should undertake periodical reviews of actual versus budgeted spending on recurrent and development expenditures to facilitate preparatation of realistic budgets.
- (b) The Central Government through PMO-RALG should ensure that recurrent and development funds are transferred to LGAs on time and the LGAs should increase monitoring and supervision on implementation of planned activities to reduce the level of unspent balance at the year end. It is worth emphasizing that un-utilised funds which are carried forward to the following year must be re-budgeted or incorporated in the budget for that year and spent on the rolled over activities.
- (c) LGAs are further reminded to seek retrospective approvals from relevant authorities for any reallocation of funds as per Order 22(1) of the Local Government Financial Memorandum of 2009 to avoid un authorised expenditures which affects LGA's service delivery to the respective communities they serve.
- (d) LGAs in collaboration with the PMO-RALG are strongly advised to conduct periodic feasibility studies on available revenue sources and new revenue sources opportunities in order to identify potential sources of

- revenue for proper planning and to ensure that own source revenues from all sources of revenue are effectively collected. Also, LGAs should introduce sustainable strategies to widen their own revenue sources bases.
- (e) LGAs should enact by-laws on all potential own revenue sources under their jurisdiction to ensure that there is legal backing for the collection and follow up on compliance and defaulters.
- (f) LGAs should strengthen internal controls over the outsourced revenue including strengthening contracts management process on the outsourced revenue and to ensure that the planned LGAs' objectives are met. In addition, LGAs should have close monitoring and supervision of outsourced revenue collected which includes review of the performance and operations of agents through routine inspections and review of operational and financial reports.
- (g) LGAs are recommended to strengthen internal controls over human resources management through frequent updating of employees' information in the Human Capital Management Information System (HCMIS) for ensuring accurate recording of payroll information.
- (h) The PMO-RALG is urged to review all challenges facing Epicor version 9.05 and plan for sustainable solutions since there are good controls designed in the Epicor system to mitigate the weaknesses noted during audit including preparation of financial statements and segregation of duties in utilization of public funds. In addition, LGAs should ensure proper documentation of transaction procedures and comply with rules and regulations including approval levels and custody of accountable documents.

- (i) LGAs in collaboration with the Central Government through the Paymaster General should investigate and perform reconciliation with the respective banks to ensure that the funds which are still held in the old accounts are transferred to the new accounts as directed by PMO-RALG. Also the Paymaster General should instruct and approve the closure of all old bank accounts which are still active and being used by LGAs.
- (j) PMO-RALG in collaboration with the Accountant General's Office should enhance the capacity of LGAs in the preparation of IPSASs compliant financial statements through both structured and tailor made IPSAS trainings. Apart from the aforesaid, the PMO-RALG and the Accountant General should also institute effective follow up mechanism to the LGAs to ensure and be satisfied that all LGAs successfully migrates and prepares IPSASs compliant financial statements.
- (k) LGAs should introduce quality control and assurance process in the preparation of financial statements to ensure their accuracy before their submission for audit purposes.
- (l) PMO-RALG should conduct periodical updates trainings so as to build capacity of staff involved in the preparation of the Financial statements from Epicor 9.05 since the Epicor version is still new to many of the LGAs staff and it has a lot of functionalities embedded within
- (m) LGAs in collaboration with PPRA and PMO-RALG should strengthen the Procurement Management Units as well as procurement processes in order to obtain value for money in the use of public funds. The LGAs should establish and strengthen Procurement Management Units by making sure that they are adequately staffed, have appropriate procurement qualifications to

- enhance compliance with Public Procurement Regulations
- (n) LGAs in collaboration with PPRA should organize regular training to PMU staff, members of Council Tender Boards; Heads of departments, Accounting Officers and Councilors in order to enhance their knowledge and comprehension of the procurement law, regulations and its responsibilities as far as public procurement is concerned.
- (o) The Central Government through PMO-RALG, Ministry of Education and Vocation Training in collaboration with LGAs should introduce strategies that will improve existing school infrastructure including having sufficient number of teachers to enhance and strengthen the quality and performance of education in the country. Also, the Government should allocate more funds in constructing infrastructure like health, transport and accommodation facilities at the villages' level.
- (p) The LGAs are required to establish scale of preference in which the most important projects will be implemented first in order to overcome the shortage of funds.
- (q) Through Council Engineers, Planning Officers, Internal Auditors and Inspection Committees, the LGAs are required to strengthen routine monitoring and evaluation system to ensure that projects are efficiently implemented and all contractors who performed bellow standards should be reported to the Contractor Registration Board.
- (r) The amount transferred to LGAs should be utilized for intended activities in order to enable smooth implementation of development projects at the lower

level.

- (s) LGAs are advised to strengthen internal control to avoid the possibility of fraudulent activities perpetrated by dishonest employees
- (t) All own revenue sources should be collected and banked as stipulated in the respective Council's bylaws.
- (u) Outstanding remittance from revenue collecting agents should be remitted to the LGAs.
- (v) All missing receipt books should be traced for Council use or revenue collected through those books together with their accountability should be established.
- (w) The LGAs' managements are required to comply with the procurement laws and regulations and disciplinary actions should be taken on the staff who fails to abide by the procurement legislation.
- (x) The LGA's management is required to strengthen internal control and all payment vouchers should be pre audited before effecting payments.
- (y) Funds paid for activities not performed should be refunded to their respective Accounts. otherwise it will amount to mis-appropriation of public funds

# 9.3 Recommendations to the Government under Sect 12 of PAA 2008

Pursuant to Sect.12 of the Public Audit Act (PAA), 2008. I am obliged to make recommendations that among other things will help to prevent or minimize instances of unproductive expenditure of public resources.

- I exercising this mandate, I wish to advise the government on two areas namely;
- (a) Lack of the street lights in our urban settlements and
- (b) Ineffective Agricultural Voucher system whereby the

government has spent substantial amount of money but the envisaged benefits that the people of Tanzania are enjoying is not worth the amount of money the government has invested in the two areas above.

#### 9.3.1 Street lighting in Local Government Authorities

The objectives of Local Government Authorities in the Country consists of among other things the promotion of social welfare and economic well- being of all persons within its areas of jurisdiction. Subject to the existing national policy and plans for Rural and Urban Development, to further the social and economic development of its area of jurisdiction including access to street lights in the urban areas.

Improved street lighting is widely thought to be an effective means of preventing crime, probably second in importance to the increased Police presence. Residents in crime-ridden urban and rural areas often demand that lighting of their area of residence including streets be improved if there is one and being installed if there is none.

Improved lighting could reduce crime in the urban Local Government Authority areas in the following ways:

- 1. Improved lighting deters potential offenders by increasing the risk that they might be seen when planning to commit crimes,
- 2. Police in the vicinity becomes more visible, leading to crime perpetrators being discouraged from comiting crime.
- 3. Improved lighting will help in arresting and imprisonment of repeat offenders,
- 4. Improved lighting adds beauty to the Towns and

- encourages more people to walk, drive and work during night hours e.g. Cleanness activities, loading/ off loading of merchandise etc.
- 5. Accidents can be prevented and minimized if street lights are well fixed and functioning.

Major advantages of street lighting includes prevention of accidents and increase in the safety of the inhabitants of the localities together with their properties. Studies have shown that darkness results in a large number of crashes and fatalities, especially those involving pedestrians; pedestrian fatalities are 3 to 7 times more likely to occur in the dark than in daylight. Street lighting has been found to reduce pedestrian crashes by approximately 50%. Crime like rapes, pick pocketing, breaking into peoples' homes and houses is encouraged more in darkness as compared to day light.

Furthermore, lighted road intersections and highway interchanges tend to have fewer crashes than unlighted intersections and interchanges.

Street lighting can be implemented through the use of the following alternatives:

- a) Street lights that are made of led, they are called led street lights, they provide brighter lights,
- b) Street lights that are set to turn on when night comes or on dark weather,
- c) There are also street lights that are solar-powered.

I have assessed and examined the status and condition of street lights in our Cities, Municipals, Towns, and Head Quarters of our District Councils in the Country and I found out that the majority of them have no streetlights at all whereas few Towns and Cities which have street lights, they have not been functioning since they were installed due to the following reasons:

- (i) LGAs have financial constraints to pay the high power charges being charged by the Tanzania Electrical Supply Company (TANESCO)
- (ii) Malfunctioning of the street power lines which are left unattended by TANESCO for a long time,
- (iii) Non replacement of the blown up bulbs on the street power poles.
- (iv) Reckless drivers knocking down street light power poles.

I recommend to the Government through PMO-RALG to provide an enabling environment to all LGAs in the country to install street lights. EWURA and TANESCO should be advised to see the justification of drastically lowering the charges for street lighting power. This service should be seen as a critical security service for which every body is beneficiary including TANESCO itself. LGAs could substantially lower street light costs by purchasing efficient light bulbs and using cheap sources of power. I further recommend to the LGAs to install solar powered street lights (energy-efficient) as a measure to curb the problem of darkness in the LGA streets.

# 9.3.2 National Agriculture Inputs Voucher System Scheme Background

The Government of Tanzania introduced fertilizer use way back in 1970 when it was implementing the National Maize Programme under the Food and Agriculture Organization of the United Nations (FAO). The programme was later

developed and rolled out widely as an input programme under the National Agriculture Input Voucher System.

The use of agriculture inputs particularly pesticides and fertilizers registered the lowest levels of availability in early 2000. This situation necessitated the government to take measures to correct the situation. As a result of this, fertilizers subsidy was re-introduced in Tanzania in 2003/2004 season and implemented in Southern Highland regions of Mbeya, Rukwa and Ruvuma to increase productivity of maize and later on spread in all regions. In the year 2004/2005 the subsidy program achieved national coverage and in 2006/2007 improved seeds for maize and sorghum were included in the programme which went further to subsidize fertilizer for maize and tobacco crops. The system was extended to subsidize improved seeds for maize; sunflower and sorghum; pesticides for cashew nut and cotton and seedling for coffee and tea. Initially the subsidy programme was targeted to subsidize partially the fertilizer and full transport costs up to the designated regional distribution centres.

#### Implementation and challenges at village level

The government through the Ministry of Agriculture and Food Security appointed manufacturer of the vouchers and after that distributed them in the regions after which they were distributed the districts, wards and villages. At this point, a committee was formed called District Voucher under chairman Committee the of the Commissioner. The committee appointed agents who would sell these agriculture inputs to farmers in the villages. At the village this exercise was managed under the Village Voucher Committee. The directive showed that the inputs should be sold by agents to beneficiaries who already must

have been appointed by village management through village meetings. The beneficiaries to use these vouchers are required to take them to the agent who would give him/her agriculture inputs as per the specification on the voucher and the peasant is supposed to sign for what he/she has been given. This system of agriculture inputs vouchers has got some challenges to farmers which includes;

- The system apparenetly lacking ownership of the peasant
- Agro dealers (agents) distribute fake seeds to farmers.
- Some unfaithful village leaders collude with agents to misuse vouchers for their benefits.
- Some unfaithful agents collude with the peasants by buying the vouchers at a discounting rate.
- Some unfaithful peasants do not take agriculture inputs instead they request money.

#### Challenges at district, regional and ministry level

Any procedure however good it may seem to be is likely to encounter with challenges during implementation. The voucher system faced some challenges which include the followings;

- Lack of understanding and hence the beneficiaries do not appreciate the system.
- Lack of close supervision and monitoring in the distribution of inputs.
- Fertilizer companies failing to deliver fertilizer to the required destinations at the right time.
- Wrong selection of agents who were distributing fertilizer vouchers to farmers.
- Subsidy and market price of agriculture input differ

- significantly.
- Inadequate budget to subsidize the agriculture inputs.
- Little awareness by some of the farmers on the benefits of these agriculture inputs.

#### Recommendations

In view of the challenges that the agriculture inputs voucher system went through, I make the following recommendations to the government through the Ministry of Agriculture and Food Security which if implemented may alleviate the difficulties that this scheme has encountered since its establishment;

- The Ministry of Agriculture and Food Security should stop to engage in ordering the agriculture input vouchers and leave this matter to be done by the private sector. It means the Ministry should appoint agents who will supply inputs vouchers direct to the Local Government Authrities in consultation with the respective Regional Secretariats.
- The Ministry should control quality, type of agriculture input vouchers, timing for production according to rain seasons and prices associated with production.
- The government should ensure that Agriculture Extension Officers in villages/wards are at the duty stations and are properly equipped to ensure that this system is beneficial to the peasants.
- The Local Government Authorities should be given funds to enable them order input vouchers from agents appointed by the government according to their needs.
- The Local Government Authorities should make review at the end of each rainy season to look for challenges emanating from the implementation of the system and look for ways forward.

- At the village level the system should be coordinated and managed uder a village supervision committee which should have clear terms of reference of its respoibilities.
- The ward/ village agriculture extension office should act as the secretary to committee.
- This committee should be the one responsible for selection of the type of agriculture input vouchers to buy for any particular.

#### **General Recommendations and Conclusion**

In view of the above noted benefits for street lights and challenges on agriculture inputs voucher system, I generally recommend as follows;

#### (i) Street light in Local Government Authorities

The government through PMO-RALG should convene a meeting to be attended by TANESCO, Urban Local Authorities, Banks and Other Stake Holders to chart out ways of getting this project started. It is my view also that the government should consider engaging a consultant to assist on;

- Recommending the type of electricity system to use.
- How the Local Government Authorities would get money to pay for electricity to make the system sustainable.
- Recommend the appropriate power charges for the street lighting service
- The possibility of using the Public Private Partnership approach to see the project take off. The telephone companies can made to agree with the government to

install these lights and get paid slowly through taxes that may imposed by Local Authorities.

#### (ii) Agriculture input vouchers system

- The government through the Ministry of Agriculture and Food Security is advised to convene a meeting with PMO- RALG, Local Authorities, Stake Holders, Farmers Associations, Banks and Cooperative Unions to discuss the matter. However, also on this matter for improvement of agriculture products in our country, the government is advised to engage a consultant who will study the system identify its weaknesses and recommend on:
- Type of vouchers to be produced depending on various areas and on the types of weather.
- The management of the system
- Type of agriculture inputs to be under taken by the system.
- The government is encouraged to speed up the establishment of the proposed Agricultural Development Bank with the aim of enhancing growth in the agriculture sector by offering loans, credit finance, technical assistance and equity investments to peasants and farmers since the majority of these people do not have access to the normal financial services offered by banks and other financial institutions.
- The government is advised to make consultation with Tanzania Farmers Association - (TFA) to extend its services to other parts of the country as currently it has branches at Arusha, Karatu, Babati, Moshi, Morogoro, Tanga, Iringa, Njombe, Mbeya, Dar-es-salaam and sub branch at Mafinga and Mbozi. The objectives of TFA

includes procurement, supply and distribution of agricultural inputs including farm machinery, livestock supplies and the related back up services - purchase, storage and marketing of agricultural produce. In this case there is a need for the association to extend its services to other parts of the country like Mwanza, Bukoba, Kigoma, Mpanda, Tarime and Kahama.

## **ANNEXURES** Annexure (i) Misstatements in the submitted financial statements for the

S/N	Name of LGA	Total Expenditure	Total err	or	Total error	
		(Shs.)	Understate ment (Shs.)	% of unde rstat eme nt	Overstatement (Shs.)	% of overstat ement
1	Arusha CC	52,768,511,000	232,486,583	0.4	293,221,495	0.6
2	Karatu DC	21,526,096,549	1,356,824,507	6.3	0	0.0
3	Monduli DC	15,190,708,000	6,452,820,771	42.5	5,510,504,000	36.3
4	Ngorongoro DC	16,670,930,810	648,926,764	3.9	590,649,339	3.5
5	Meru DC	26,880,092,500	38,618,879	0.1	61,089,368	0.2
6	Longido DC	12,948,931,000	1,659,670,000	12.8	383,654,000	3.0
7	Arusha DC	32,758,986,340	3,567,277,632	10.9	767,982,899	2.3
8	Bagamoyo DC	28,340,312,730	82,966,610	0.3	1,882,431,064. 0	6.6
9	Kibaha DC	11,324,979,530	4,588,092,384	40.5	7,833,519,048	69.2
10	Kibaha TC	19,504,936,552	1,437,611,932	7.4	1,518,587,414	7.8
11	Kisarawe DC	20,561,032,999	292,634,882	1.4	53,820,799	0.3
12	Mafia DC	7,951,292,000	1,161,040	0.0	15,159,792	0.2
13	Mkuranga DC	19,078,081,462	976,480,699	5.1	0	0.0
14	Rufiji DC	18,696,152,097	0	0.0	9,924,651,382	53.1
15	Temeke MC	65,206,472,245	113,795,221	0.2	64,941,116	0.1
16	Bahi DC	15,275,839,346	1,308,805,953	8.6	183,851,532	1.2
17	Chamwino DC	25,052,067,645	283,035,693	1.1	53,517,698	0.2
18	Dodoma MC	43,937,043,822	3,469,412,624	7.9	2,056,980,898	4.7
19	Mpwapwa DC	24,879,417,304	757,524,441	3.0	538,012,816	2.2
20	Njombe DC	33,252,331,974	758,267,817	2.3	126,796,082.0	0.4
21	Njombe TC	22,106,452,266	0	0.0	157,927,666	0.7
22	Ludewa DC	18,349,752,676	0	0.0	9,299,816	0.1

year 2012/2013

	Makambako	2,195,850,248	162,145,969	7.4	896,459,023	
23	TC					40.8
24	Biharamulo DC	14,651,011,247	49,768,831	0.3	0	0.0
25	Bukoba DC	22,132,612,992	460,519,073	2.1	0	0.0
26	Bukoba MC	17,899,862,688	146,444,497	0.8	0	0.0
27	Karagwe DC	26,311,473,667	132,906,400	0.5	68,645,400	0.3
28	Muleba DC	29,303,148,511	0	0.0	475,596,913	1.6
29	Ngara DC	20,444,736,754	40,396,673	0.2	0	0.0
30	Missenyi DC	16,316,962,596	61,721,005	0.4	0	0.0
31	Kasulu DC	35,791,372,549	1,346,256,150	3.8	0	0.0
32	Kibondo DC	20,435,402,000	7,945,000	0.0	3,033,147,064	14.8
33	Kigoma DC	32,658,089,000	79,533,236	0.2	52,376,011	0.2
34	Kigoma Ujiji MC	16,389,080,000	254,290,080	1.6	0	0.0
35	Hai DC	22,724,582,486	303,328,874	1.3	632,153,781	2.8
36	Moshi MC	24,317,762,483	0	0.0	450,495,918	1.9
37	Siha DC	11,694,347,954	0	0.0	419,728,794	3.6
38	Mwanga DC	18,555,947,183	6,268,401,627	33.8	6,492,173,104	35.0
39	Rombo DC	26,740,749,461	8,300,069,231	31.0	4,014,073,164	15.0
40	Same DC	29,393,861,207	291,507,675	1.0	1,656,153,258	5.6
41	Nachingwea DC	16,691,852,000	961,503,000	5.8	114,618,000	0.7
42	Babati DC	24,156,911,000	3,118,606,000	12.9	4,077,164,000	16.9
43	Hanang' DC	22,907,341,262	2,281,150	0.0	550,375,000	2.4
44	Kiteto DC	17,467,994,809	897,485,464	5.1	0	0.0
45	Mbulu DC	32,224,404,000			13,644,000	0.0
46	Simanjiro DC	13,036,150,197	4,507,008,720	34.6	1,135,173,495	8.7
47	Babati TC	12,950,816,883			111,431,198	0.9
48	Chunya DC	16,583,327,052	157,906,244	1.0	219,616,633	1.3
49	Ileje DC	12,972,222,384	91,804,632	0.7	19,792,250	0.2
50	Kyela DC	21,349,407,972	401,372,257	1.9	521,466,021	2.4
51	Mbeya CC	53,342,628,000	1,859,586,321	3.5	216,927,415	0.4
52	Mbozi DC	45,761,798,662	1,233,086,504	2.7	1,471,055,172	3.2
53	Rungwe DC	35,874,572,555	108,235,989	0.3	1,329,003	0.0
54	Kilombero DC	29,616,362,444	2,532,623,648	8.6	0	0.0

55         Kilosa DC         42,890,749,622         189,668,912         0.4         149,338,033         0.3           56         DC         22,876,035,573         8         49.4         1,342,303,525         5.9           57         Ulanga DC         22,166,424,560         17,411,224         0.1         0         0.0           58         DC         30,326,700,420         4,641,539,690         15.3         0         0.0           59         Masasi TC         3,287,117,357         28,494,175         0.9         90,734,295         2.8           60         Mtwara DC         17,559,437,000         2,510,906,000         14.3         1,720,816,000         9.8           61         Mtwara DC         19,653,492,999         0         0         0.0         7,500,447,618         38.2           73         3 a DC         36,563,444,322         6,156,020,094         16.8         27,312,033,24         74.7           65         Magu DC         36,563,444,322         6,156,020,094         16.8         27,312,033,24         74.7           65         Magu DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         21,826,154,607							
56         DC         22,876,035,573         8         49.4         1,342,303,525         5.9           57         Ulanga DC         22,166,424,560         17,411,224         0.1         0         0.0           58         DC         30,326,700,420         4,641,539,690         15.3         0         0.0           59         Masasi TC         3,287,117,357         28,494,175         0.9         90,734,295         2.8           60         Mtwara DC         17,559,437,000         2,510,906,000         14.3         1,720,816,000         9.8           61         Mtwara MC         23,963,467,000         5,845,082,000         24.4         2,742,163,000         11.4           62         Newala DC         19,653,492,999         0         0.0         7,500,447,618         38.2           43         a DC         27,086,681,722         2,767,791,706         10.2         2,349,931,799         8.7           65         Magu DC         36,563,444,322         6,156,020,094         16.8         74.7           Misungwi         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           69         Ilemela MC         10,007,856,231         743,705,778         7.	55	Kilosa DC	42,890,749,622	189,668,912	0.4	149,338,033	0.3
57         Ulanga DC         22,166,424,560         17,411,224         0.1         0         0.0           58         DC         30,326,700,420         4,641,539,690         15.3         0         0.0           59         Masasi TC         3,287,117,357         28,494,175         0.9         90,734,295         2.8           60         Mtwara DC         17,559,437,000         2,510,906,000         14.3         1,720,816,000         9.8           61         Mtwara MC         23,963,467,000         5,845,082,000         24.4         2,742,163,000         11.4           62         Newala DC         19,653,492,999         0         0.0         7,500,447,618         38.2           63         a DC         20,013,010,463         78,829,203         0.4         2,214,586,559         11.1           64         Kwimba DC         27,086,681,722         2,767,791,706         10.2         2,349,931,799         8.7           65         Magu DC         36,563,444,322         6,156,020,094         16.8         6         74.7           66         Misungwi         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         21,826,154,607         164,	56	_	22,876,035,573	_	49.4	1,342,303,525	5.9
58         DC         30,326,700,420         4,641,539,690         15.3         0         0.0           59         Masasi TC         3,287,117,357         28,494,175         0.9         90,734,295         2.8           60         Mtwara DC         17,559,437,000         2,510,906,000         14.3         1,720,816,000         9.8           61         Mtwara MC         23,963,467,000         5,845,082,000         24.4         2,742,163,000         11.4           62         Newala DC         19,653,492,999         0         0.0         7,500,447,618         38.2           63         a DC         27,086,681,722         2,767,791,706         10.2         2,349,931,799         8.7           65         Magu DC         36,563,444,322         6,156,020,094         16.8         6         74.7           66         Misungwi         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         21,826,154,607         164,218,824         0.8         100,808,829         0.5           69         Ilemela MC         10,007,856,231         743,705,778         7.4         138,183,550         1.4           71         Nkasi DC         16,272,		Ulanga DC		17.411.224		_	
59         Masasi TC         3,287,117,357         28,494,175         0.9         90,734,295         2.8           60         Mtwara DC         17,559,437,000         2,510,906,000         14.3         1,720,816,000         9.8           61         Mtwara MC         23,963,467,000         5,845,082,000         24.4         2,742,163,000         11.4           62         Newala DC         19,653,492,999         0         0.0         7,500,447,618         38.2           63         a DC         27,086,681,722         2,767,791,706         10.2         2,2349,931,799         8.7           65         Magu DC         36,563,444,322         6,156,020,094         16.8         6         74.7           66         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         21,826,154,607         164,218,824         0.8         100,808,829         0.5           69         Ilemela MC         10,007,856,231         743,705,778         7.4         138,183,550         1.4           70         DC         21,785,021,143         146,672,417         0.7         0         0.0           8umbawang a MC         26,040,848,864         2,944,629,983 <td></td> <td></td> <td>==,::::,::::</td> <td>,,==:</td> <td></td> <td></td> <td>0.0</td>			==,::::,::::	,,==:			0.0
60         Mtwara DC         17,559,437,000         2,510,906,000         14.3         1,720,816,000         9.8           61         Mtwara MC         23,963,467,000         5,845,082,000         24.4         2,742,163,000         11.4           62         Newala DC         19,653,492,999         0         0.0         7,500,447,618         38.2           63         a DC         27,086,681,722         2,767,791,706         10.2         2,349,931,799         8.7           65         Magu DC         36,563,444,322         6,156,020,094         16.8         6         74.7           66         Misungwi         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         21,826,154,607         164,218,824         0.8         100,808,829         0.5           69         Ilemela MC         10,007,856,231         743,705,778         7.4         138,183,550         1.4           70         DC         21,785,021,143         146,672,417         0.7         0         0.0           71         Nkasi DC         16,272,520,096 </td <td>58</td> <td>DC</td> <td>30,326,700,420</td> <td>4,641,539,690</td> <td>15.3</td> <td>0</td> <td>0.0</td>	58	DC	30,326,700,420	4,641,539,690	15.3	0	0.0
61         Mtwara MC         23,963,467,000         5,845,082,000         24.4         2,742,163,000         11.4           62         Newala DC         19,653,492,999         0         0.0         7,500,447,618         38.2           63         a DC         20,013,010,463         78,829,203         0.4         2,214,586,559         11.1           64         Kwimba DC         27,086,681,722         2,767,791,706         10.2         2,349,931,799         8.7           65         Magu DC         36,563,444,322         6,156,020,094         16.8         6         74.7           66         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         21,826,154,607         164,218,824         0.8         100,808,829         0.5           69         Ilemela MC         10,007,856,231         743,705,778         7.4         138,183,550         1.4           70         DC         21,785,021,143         146,672,417         0.7         0         0.0           71         Nkasi DC         16,272,520,096         3,600,000 <td>59</td> <td>Masasi TC</td> <td>3,287,117,357</td> <td>28,494,175</td> <td>0.9</td> <td>90,734,295</td> <td>2.8</td>	59	Masasi TC	3,287,117,357	28,494,175	0.9	90,734,295	2.8
62         Newala DC         19,653,492,999         0         0.0         7,500,447,618         38.2           63         a DC         20,013,010,463         78,829,203         0.4         2,214,586,559         11.1           64         Kwimba DC         27,086,681,722         2,767,791,706         10.2         2,349,931,799         8.7           65         Magu DC         36,563,444,322         6,156,020,094         16.8         27,312,033,24         6.74.7           66         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         21,826,154,607         164,218,824         0.8         100,808,829         0.5           69         Ilemela MC         10,007,856,231         743,705,778         7.4         138,183,550         1.4           8ukombe         DC         21,785,021,143         146,672,417         0.7         0         0.0           5umbawang         26,040,848,864         2,944,629,983         11.3         1,742,097,027         6.7           74         Mpanda DC         34,462,483,000         205,349,000         0.6         0         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707<	60	Mtwara DC	17,559,437,000	2,510,906,000	14.3	1,720,816,000	9.8
63         Tandahimb a DC         20,013,010,463         78,829,203         0.4         2,214,586,559         111.1           64         Kwimba DC         27,086,681,722         2,767,791,706         10.2         2,349,931,799         8.7           65         Magu DC         36,563,444,322         6,156,020,094         16.8         27,312,033,24         6         74.7           66         Misungwi DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         21,826,154,607         164,218,824         0.8         100,808,829         0.5           69         Ilemela MC         10,007,856,231         743,705,778         7.4         138,183,550         1.4           Bukombe         DC         21,785,021,143         146,672,417         0.7         0         0.0           71         Nkasi DC         16,272,520,096         3,600,000         0.0         2,200,000         0.0           Sumbawang a MC         19,462,127,955         405,074,379         2.1         1,106,619,208         5.7           74         Mpanda TC         12,41	61	Mtwara MC	23,963,467,000	5,845,082,000	24.4	2,742,163,000	11.4
63         a DC         27,086,681,722         2,767,791,706         10.2         2,349,931,799         8.7           65         Magu DC         36,563,444,322         6,156,020,094         16.8         74.7           66         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         21,826,154,607         164,218,824         0.8         100,808,829         0.5           69         Ilemela MC         10,007,856,231         743,705,778         7.4         138,183,550         1.4           70         DC         21,785,021,143         146,672,417         0.7         0         0.0           5 umbawang         26,040,848,864         2,944,629,983         11.3         1,742,097,027         6.7           72         Sumbawang         19,462,127,955         405,074,379         2.1         1,106,619,208         5.7           74         Mpanda DC         34,462,483,000         205,349,000         0.6         0         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707         50.7	62	Newala DC		0			38.2
65         Magu DC         36,563,444,322         6,156,020,094         16.8         27,312,033,24         74.7           66         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         21,826,154,607         164,218,824         0.8         100,808,829         0.5           69         Ilemela MC         10,007,856,231         743,705,778         7.4         138,183,550         1.4           70         DC         21,785,021,143         146,672,417         0.7         0         0.0           71         Nkasi DC         16,272,520,096         3,600,000         0.0         2,200,000         0.0           Sumbawang a DC         26,040,848,864         2,944,629,983         11.3         1,742,097,027         6.7           73         a MC         19,462,127,955         405,074,379         2.1         1,106,619,208         5.7           74         Mpanda DC         34,462,483,000         205,349,000         0.6         12,207,875,00         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707 <td>63</td> <td></td> <td>20,013,010,463</td> <td>78,829,203</td> <td>0.4</td> <td>2,214,586,559</td> <td>11.1</td>	63		20,013,010,463	78,829,203	0.4	2,214,586,559	11.1
65         Magu DC         36,563,444,322         6,156,020,094         16.8         6         74.7           66         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         3         34.1         338,727,810         1.3         9,180,000         0.0           67         DC         3         34.1         334.1         334.1         34.1         334.1         334.1         34.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1         334.1	64	Kwimba DC	27,086,681,722	2,767,791,706	10.2		8.7
66         Misungwi DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         40,493,159,000         2,305,467,000         5.7         13,794,040,06         3         34.1           68         Ukerewe DC         21,826,154,607         164,218,824         0.8         100,808,829         0.5           69         Ilemela MC         10,007,856,231         743,705,778         7.4         138,183,550         1.4           70         DC         21,785,021,143         146,672,417         0.7         0         0.0           71         Nkasi DC         16,272,520,096         3,600,000         0.0         2,200,000         0.0           72         a DC         26,040,848,864         2,944,629,983         11.3         1,742,097,027         6.7           73         Sumbawang a MC         19,462,127,955         405,074,379         2.1         1,106,619,208         5.7           74         Mpanda DC         34,462,483,000         205,349,000         0.6         0.5         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707         50.7         0         0.0           76         Mbinga DC         39,498	65	Magu DC	26 562 444 222	6 156 020 004	16 Q		74.7
66         DC         25,626,506,347         338,727,810         1.3         9,180,000         0.0           67         DC         40,493,159,000         2,305,467,000         5.7         13,794,040,06         3         34.1           68         Ukerewe DC         21,826,154,607         164,218,824         0.8         100,808,829         0.5           69         Ilemela MC         10,007,856,231         743,705,778         7.4         138,183,550         1.4           70         DC         21,785,021,143         146,672,417         0.7         0         0.0           71         Nkasi DC         16,272,520,096         3,600,000         0.0         2,200,000         0.0           Sumbawang a DC         26,040,848,864         2,944,629,983         11.3         1,742,097,027         6.7           73         a MC         19,462,127,955         405,074,379         2.1         1,106,619,208         5.7           74         Mpanda DC         34,462,483,000         205,349,000         0.6         0         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707         50.7         0         0.0           76         Mbinga DC         39,498,124,230         2,414	0.5		30,303,444,322	0,130,020,094	10.0	0	74.7
67         DC         3         34.1           68         Ukerewe DC         21,826,154,607         164,218,824         0.8         100,808,829         0.5           69         Ilemela MC         10,007,856,231         743,705,778         7.4         138,183,550         1.4           70         DC         21,785,021,143         146,672,417         0.7         0         0.0           71         Nkasi DC         16,272,520,096         3,600,000         0.0         2,200,000         0.0           72         a DC         2,944,629,983         11.3         1,742,097,027         6.7           73         a MC         19,462,127,955         405,074,379         2.1         1,106,619,208         5.7           74         Mpanda DC         34,462,483,000         205,349,000         0.6         0         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707         50.7         0         0.0           76         Mbinga DC         39,498,124,230         2,414,134,975         6.1         8,466,886,354         21.4           77         Songea DC         16,905,837,592         5,582,099,713         33.0         464,363,469         2.7           79 <td>66</td> <td>DC</td> <td>25,626,506,347</td> <td></td> <td>1.3</td> <td></td> <td>0.0</td>	66	DC	25,626,506,347		1.3		0.0
69         Ilemela MC         10,007,856,231         743,705,778         7.4         138,183,550         1.4           70         DC         21,785,021,143         146,672,417         0.7         0         0.0           71         Nkasi DC         16,272,520,096         3,600,000         0.0         2,200,000         0.0           72         Sumbawang a DC         26,040,848,864         2,944,629,983         11.3         1,742,097,027         6.7           73         a MC         19,462,127,955         405,074,379         2.1         1,106,619,208         5.7           74         Mpanda DC         34,462,483,000         205,349,000         0.6         0         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707         50.7         0         0.0           76         Mbinga DC         39,498,124,230         2,414,134,975         6.1         8,466,886,354         21.4           77         Songea MC         22,391,381,761         245,902,207         1.1         3,290,736,740         14.7           78         Songea DC         16,905,837,592         5,582,099,713         33.0         464,363,469         2.7           79         Tunduru DC         22,278,016,817	67		40,493,159,000	2,305,467,000	5.7	13,794,040,06	34.1
70         Bukombe DC         21,785,021,143         146,672,417         0.7         0         0.0           71         Nkasi DC         16,272,520,096         3,600,000         0.0         2,200,000         0.0           72         Sumbawang a DC         26,040,848,864         2,944,629,983         11.3         1,742,097,027         6.7           73         Sumbawang a MC         19,462,127,955         405,074,379         2.1         1,106,619,208         5.7           74         Mpanda DC         34,462,483,000         205,349,000         0.6         0         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707         50.7         0         0.0           76         Mbinga DC         39,498,124,230         2,414,134,975         6.1         8,466,886,354         21.4           77         Songea MC         22,391,381,761         245,902,207         1.1         3,290,736,740         14.7           78         Songea DC         16,905,837,592         5,582,099,713         33.0         464,363,469         2.7           79         Tunduru DC         22,278,016,817         12,159,698         0.1         488,713,607         2.2           80         DC         14,76	68	Ukerewe DC	21,826,154,607	164,218,824	0.8	100,808,829	0.5
70         DC         21,785,021,143         146,672,417         0.7         0         0.0           71         Nkasi DC         16,272,520,096         3,600,000         0.0         2,200,000         0.0           72         a DC         26,040,848,864         2,944,629,983         11.3         1,742,097,027         6.7           73         Sumbawang a MC         19,462,127,955         405,074,379         2.1         1,106,619,208         5.7           74         Mpanda DC         34,462,483,000         205,349,000         0.6         0         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707         50.7         0         0.0           76         Mbinga DC         39,498,124,230         2,414,134,975         6.1         8,466,886,354         21.4           77         Songea MC         22,391,381,761         245,902,207         1.1         3,290,736,740         14.7           78         Songea DC         16,905,837,592         5,582,099,713         33.0         464,363,469         2.7           79         Tunduru DC         22,278,016,817         12,159,698         0.1         488,713,607         2.2           Namtumbo DC         14,764,634,069         37	69	Ilemela MC	10,007,856,231	743,705,778	7.4	138,183,550	1.4
72         Sumbawang a DC         26,040,848,864         2,944,629,983         11.3         1,742,097,027         6.7           73         Sumbawang a MC         19,462,127,955         405,074,379         2.1         1,106,619,208         5.7           74         Mpanda DC         34,462,483,000         205,349,000         0.6         0         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707         50.7         0         0.0           76         Mbinga DC         39,498,124,230         2,414,134,975         6.1         8,466,886,354         21.4           77         Songea MC         22,391,381,761         245,902,207         1.1         3,290,736,740         14.7           78         Songea DC         16,905,837,592         5,582,099,713         33.0         464,363,469         2.7           79         Tunduru DC         22,278,016,817         12,159,698         0.1         488,713,607         2.2           Namtumbo DC         14,764,634,069         0.3         350,887,395         0.3         2.4           81         DC         14,169,205,628         25,772,764         0.2         4,200,522         0.0           82         Bariadi DC         44,246,216,366	70		21,785,021,143	146,672,417	0.7	0	0.0
72         Sumbawang a DC         26,040,848,864         2,944,629,983         11.3         1,742,097,027         6.7           73         Sumbawang a MC         19,462,127,955         405,074,379         2.1         1,106,619,208         5.7           74         Mpanda DC         34,462,483,000         205,349,000         0.6         0         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707         50.7         0         0.0           76         Mbinga DC         39,498,124,230         2,414,134,975         6.1         8,466,886,354         21.4           77         Songea MC         22,391,381,761         245,902,207         1.1         3,290,736,740         14.7           78         Songea DC         16,905,837,592         5,582,099,713         33.0         464,363,469         2.7           79         Tunduru DC         22,278,016,817         12,159,698         0.1         488,713,607         2.2           Namtumbo DC         14,764,634,069         0.3         350,887,395         0.3         2.4           81         DC         14,169,205,628         25,772,764         0.2         4,200,522         0.0           82         Bariadi DC         44,246,216,366	71	Nkasi DC	16,272,520,096	3,600,000	0.0	2,200,000	0.0
73         Sumbawang a MC         19,462,127,955         405,074,379         2.1         1,106,619,208         5.7           74         Mpanda DC         34,462,483,000         205,349,000         0.6         0         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707         50.7         0         0.0           76         Mbinga DC         39,498,124,230         2,414,134,975         6.1         8,466,886,354         21.4           77         Songea MC         22,391,381,761         245,902,207         1.1         3,290,736,740         14.7           78         Songea DC         16,905,837,592         5,582,099,713         33.0         464,363,469         2.7           79         Tunduru DC         22,278,016,817         12,159,698         0.1         488,713,607         2.2           Namtumbo         37,163,000         350,887,395         2.4           81         DC         14,764,634,069         0.3         4,200,522         0.0           82         Bariadi DC         44,246,216,366         44,000,000         0.1         95,528,797         0.2           83         Bariadi TC         1,564,889,906         100,269,283         6.4         35,773,849 <t< td=""><td>72</td><td></td><td></td><td></td><td></td><td></td><td>. 7</td></t<>	72						. 7
73         a MC         19,462,127,955         405,074,379         2.1         1,106,619,208         5.7           74         Mpanda DC         34,462,483,000         205,349,000         0.6         0         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707         50.7         0         0.0           76         Mbinga DC         39,498,124,230         2,414,134,975         6.1         8,466,886,354         21.4           77         Songea MC         22,391,381,761         245,902,207         1.1         3,290,736,740         14.7           78         Songea DC         16,905,837,592         5,582,099,713         33.0         464,363,469         2.7           79         Tunduru DC         22,278,016,817         12,159,698         0.1         488,713,607         2.2           Namtumbo         37,163,000         350,887,395         0.3         2.4           Shinyanga         14,764,634,069         0.3         4,200,522         0.0           82         Bariadi DC         44,246,216,366         44,000,000         0.1         95,528,797         0.2           83         Bariadi TC         1,564,889,906         100,269,283         6.4         35,773,849	/2						6.7
74         Mpanda DC         34,462,483,000         205,349,000         0.6         0         35.4           75         Mpanda TC         12,412,150,022         6,288,433,707         50.7         0         0.0           76         Mbinga DC         39,498,124,230         2,414,134,975         6.1         8,466,886,354         21.4           77         Songea MC         22,391,381,761         245,902,207         1.1         3,290,736,740         14.7           78         Songea DC         16,905,837,592         5,582,099,713         33.0         464,363,469         2.7           79         Tunduru DC         22,278,016,817         12,159,698         0.1         488,713,607         2.2           Namtumbo BDC         14,764,634,069         37,163,000         350,887,395         2.4           Shinyanga B1         14,169,205,628         25,772,764         0.2         4,200,522         0.0           82         Bariadi DC         44,246,216,366         44,000,000         0.1         95,528,797         0.2           83         Bariadi TC         1,564,889,906         100,269,283         6.4         35,773,849         2.3	73		19,462,127,955	405,074,379	2.1	1,106,619,208	5.7
75         Mpanda TC         12,412,150,022         6,288,433,707         50.7         0         0.0           76         Mbinga DC         39,498,124,230         2,414,134,975         6.1         8,466,886,354         21.4           77         Songea MC         22,391,381,761         245,902,207         1.1         3,290,736,740         14.7           78         Songea DC         16,905,837,592         5,582,099,713         33.0         464,363,469         2.7           79         Tunduru DC         22,278,016,817         12,159,698         0.1         488,713,607         2.2           Namtumbo DC         14,764,634,069         37,163,000         350,887,395         2.4           Shinyanga B1         DC         14,169,205,628         25,772,764         0.2         4,200,522         0.0           82         Bariadi DC         44,246,216,366         44,000,000         0.1         95,528,797         0.2           83         Bariadi TC         1,564,889,906         100,269,283         6.4         35,773,849         2.3	7.4	M	24 4/2 402 000	205 240 000	0 (		25.4
76         Mbinga DC         39,498,124,230         2,414,134,975         6.1         8,466,886,354         21.4           77         Songea MC         22,391,381,761         245,902,207         1.1         3,290,736,740         14.7           78         Songea DC         16,905,837,592         5,582,099,713         33.0         464,363,469         2.7           79         Tunduru DC         22,278,016,817         12,159,698         0.1         488,713,607         2.2           80         DC         14,764,634,069         0.3         350,887,395         2.4           81         DC         14,169,205,628         25,772,764         0.2         4,200,522         0.0           82         Bariadi DC         44,246,216,366         44,000,000         0.1         95,528,797         0.2           83         Bariadi TC         1,564,889,906         100,269,283         6.4         35,773,849         2.3							
77         Songea MC         22,391,381,761         245,902,207         1.1         3,290,736,740         14.7           78         Songea DC         16,905,837,592         5,582,099,713         33.0         464,363,469         2.7           79         Tunduru DC         22,278,016,817         12,159,698         0.1         488,713,607         2.2           Namtumbo DC         14,764,634,069         37,163,000         350,887,395         2.4           81         DC         14,169,205,628         25,772,764         0.2         4,200,522         0.0           82         Bariadi DC         44,246,216,366         44,000,000         0.1         95,528,797         0.2           83         Bariadi TC         1,564,889,906         100,269,283         6.4         35,773,849         2.3						,	
78         Songea DC         16,905,837,592         5,582,099,713         33.0         464,363,469         2.7           79         Tunduru DC         22,278,016,817         12,159,698         0.1         488,713,607         2.2           80         DC         14,764,634,069         0.3         350,887,395         2.4           81         DC         14,169,205,628         25,772,764         0.2         4,200,522         0.0           82         Bariadi DC         44,246,216,366         44,000,000         0.1         95,528,797         0.2           83         Bariadi TC         1,564,889,906         100,269,283         6.4         35,773,849         2.3							
79         Tunduru DC         22,278,016,817         12,159,698         0.1         488,713,607         2.2           Namtumbo DC         14,764,634,069         37,163,000         350,887,395         2.4           Shinyanga B1 DC         14,169,205,628         25,772,764         0.2         4,200,522         0.0           82 Bariadi DC         44,246,216,366         44,000,000         0.1         95,528,797         0.2           83 Bariadi TC         1,564,889,906         100,269,283         6.4         35,773,849         2.3	77	Songea MC	22,391,381,761		1.1	3,290,736,740	14.7
Namtumbo DC  14,764,634,069  81 DC  14,169,205,628  25,772,764  Bariadi DC  44,246,216,366  44,000,000  0.1  95,528,797  0.2  83  Bariadi TC  1,564,889,906  100,269,283  6.4  35,773,849  2.3	78	Songea DC	16,905,837,592		33.0		
80         DC         14,764,634,069         0.3         2.4           81         Shinyanga DC         14,169,205,628         25,772,764         0.2         4,200,522         0.0           82         Bariadi DC         44,246,216,366         44,000,000         0.1         95,528,797         0.2           83         Bariadi TC         1,564,889,906         100,269,283         6.4         35,773,849         2.3	79		22,278,016,817		0.1		2.2
81         DC         14,169,205,628         25,772,764         0.2         4,200,522         0.0           82         Bariadi DC         44,246,216,366         44,000,000         0.1         95,528,797         0.2           83         Bariadi TC         1,564,889,906         100,269,283         6.4         35,773,849         2.3	80	DC	14,764,634,069	3/,163,000	0.3	350,887,395	2.4
83 Bariadi TC 1,564,889,906 100,269,283 6.4 35,773,849 2.3	81		14,169,205,628	25,772,764	0.2	4,200,522	0.0
83 Bariadi TC 1,564,889,906 100,269,283 6.4 35,773,849 2.3	82	Bariadi DC	44,246,216,366	44,000,000	0.1	95,528,797	0.2
84 Iramba DC 29,825,088,000 2,104,191,000 7.1 1,069,840,000 3.6	83		1,564,889,906	100,269,283	6.4		2.3
	84	Iramba DC		Ì			3.6

	Total	2,347,629,365, 375	149,589,875, 934	6.4	159,706,365, 768	6.8
102	Urambo DC	22,518,880,350	1,212,244,929	5.4	1,212,244,929	5.4
101	Tabora MC	21,987,684,930	855,782,544	3.9	718,493,813	3.3
100	Tabora DC	14,728,733,927	3,742,691,034	25.4	31,945,204	0.2
99	Sikonge DC	14,607,903,603	29,346,173	0.2	1,418,667,611	9.7
98	Nzega DC	23,364,539,978	3,173,946,416	13.6	129,123,940	0.6
97	Igunga DC	25,782,122,076	4,560,494,000	17.7	2,009,337,000	7.8
96	Mkinga DC	10,731,347,245	348,496,872	3.2	135,256,031	1.3
95	Kilindi DC	10,677,832,289	3,785,439,740	35.5	0	0.0
94	Tanga CC	44,825,102,704	1,707,275,541	3.8	0	0.0
93	Pangani DC	9,160,985,040	744,781,052	8.1	2,057,994,456	22.5
92	Muheza DC	18,739,875,046	2,979,846,150	15.9	292,560,146	1.6
91	Lushoto DC	35,216,529,005	0	0.0	492,187,985	1.4
90	Korogwe TC	9,968,948,656	1,282,348,876	12.9	365,543,922	3.7
89	Korogwe DC	13,469,916,607	684,367,427	5.1	205,602,094	1.5
88	Handeni DC	16,616,953,839	1,449,056,495	8.7	0	0.0
87	Singida MC	14,634,429,286	479,381,197	3.3	919,856,449	6.3
86	Singida DC	26,574,892,000	2,458,100,000	9.2	589,195,000	2.2
85	Manyoni DC	18,450,843,029	653,588,867	3.5	1,667,875,863	9.0

# Trend of Audit Opinions Issued to LGAs for the Financial Years 2008/09, 2009/10, 2010/11, 2011/12 and 2012/13

Region	Name of the LGA	2008/09	2009/10	2010/11	2011/12	2012/13
ARUSHA						
1	Arusha DC	Unqualified	Unqualified	Qualified	Unqualified	Qualified
2	Karatu DC	Unqualified	Unqualified	Qualified	unqualified	Unqualified
3	Meru DC	Qualified	Unqualified	Unqualified	Unqualified	Qualified
4	Longido DC	Qualified	Qualified	Qualified	Unqualified	Qualified
5	Ngorongoro DC	Qualified	Qualified	Qualified	Unqualified	Unqualified
6	Arusha CC	Qualified	Qualified	Adverse	Qualified	Qualified
7	Monduli DC	Qualified	Qualified	Qualified	Qualified	Unqualified
COAST						
8	Bagamoyo DC	Qualified	Unqualified	Qualified	Unqualified	Unqualified
9	Kibaha DC	Qualified	Qualified	Unqualified	Unqualified	Unqualified
10	Kibaha TC	Qualified	Qualified	Unqualified	Unqualified	Unqualified
11	Kisarawe DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
12	Mafia DC	Unqualified	Qualified	Unqualified	Unqualified	Qualified
13	Mkuranga DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
14	Rufiji/Utet e DC	Unqualified	Unqualified	Qualified	Unqualified	Qualified
DSM						
15	Ilala MC	Qualified	Unqualified	Qualified	Unqualified	Unqualified
16	Temeke MC	Unqualified	Qualified	Qualified	Unqualified	Unqualified
17	Dar es Salaam CC	Qualified	Qualified	Qualified	Qualified	Unqualified
18	Kinondoni MC	Qualified	Unqualified	Qualified	Qualified	Unqualified
DODOMA						
19	Chamwino DC	Qualified	Qualified	Unqualified	Unqualified	Qualified
20	Kondoa DC	Qualified	Unqualified	Qualified	Unqualified	Unqualified
21	Bahi DC	Qualified	Unqualified	Qualified	Unqualified	Unqualified
22	Kongwa DC	Qualified	Unqualified	Qualified	Unqualified	<u>Unqualified</u>

23	Mpwapwa DC	Qualified	Unqualified	Qualified	Unqualified	Unqualified
24	Dodoma MC	Unqualified	Qualified	Qualified	Qualified	Unqualified
IRINGA						
	Mufindi DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
25	Iringa DC	Qualified	Unqualified	Qualified	Qualified	Unqualified
26 27	Iringa MC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
28	Kilolo DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified
		oquuou	oquuou	Quantita	- Inquamica	·
NJOMBE	Ludewa DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified
29			•	-		Unqualified
30	Njombe DC	Qualified	Unqualified	Unqualified	Unqualified	Unqualified
31	Njombe TC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
32	Makete DC Makambako	Qualified	Qualified	Qualified	Qualified	Unqualified
33	TC	-	-	-	-	onquatmed
KAGERA						
34	Biharamulo DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
35	Ngara DC	Qualified	Unqualified	Qualified	Unqualified	Unqualified
36	Missenyi DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
37	Bukoba DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
38	Bukoba MC	Unqualified	Unqualified	Unqualified	Unqualified	Qualified
39	Muleba DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
40	Karagwe DC	Qualified	Unqualified	Unqualified	Qualified	Unqualified
KIGOMA						
41	Kasulu DC	Unqualified	Unqualified	Qualified	Unqualified	Qualified
42	Kibondo DC	Qualified	Unqualified	Qualified	Unqualified	Qualified
43	Kigoma DC	Qualified	Unqualified	Unqualified	Unqualified	Qualified
44	Kigoma/Uji ji MC	Qualified	Unqualified	Qualified	Qualified	Qualified
KILIMA- NJARO						
45	Moshi MC	Qualified	Qualified	Unqualified	Unqualified	Unqualified
46	Hai DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
47	Moshi DC	Qualified	Qualified	Qualified	unqualified	Unqualified
48	Mwanga DC	Qualified	Adverse	Unqualified	Unqualified	Unqualified
49	Rombo DC	Qualified	Adverse	Unqualified	Unqualified	Unqualified
50	Same DC	Qualified	Unqualified	Unqualified	Unqualified	Unqualified
51	Siha DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
LINDI						

52	Kilwa DC	Unqualified	Adverse	Unqualified	Unqualified	Unqualified
53	Lindi DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
54	Lindi MC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
55	Liwale DC	Unqualified	Qualified	Qualified	Unqualified	Unqualified
56	Nachingwea DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
57	Ruangwa DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
MANYARA						
58	Babati DC	Unqualified	Qualified	Qualified	Unqualified	Unqualified
59	Hanang' DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
60	Babati TC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
61	Mbulu DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified
62	Simanjiro DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
63	Kiteto DC	Unqualified	Unqualified	Qualified	Qualified	Unqualified
MARA						
64	Serengeti DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
65	Musoma DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
66	Bunda DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
67	Musoma MC	Unqualified	Qualified	Qualified	Unqualified	Unqualified
68	Rorya DC	Qualified	Qualified	Unqualified	Unqualified	Qualified
69	Tarime DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
MBEYA						
70	Mbeya DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
71	Rungwe DC	Qualified	Unqualified	Unqualified	Qualified	Unqualified
72	Chunya DC	Unqualified	Unqualified	Qualified	Qualified	Unqualified
73	Mbeya CC	Qualified	Qualified	Unqualified	Unqualified	Unqualified
74	Mbozi DC	Unqualified	Unqualified	Qualified	Qualified	Qualified
75	Ileje DC	Unqualified	Unqualified	Unqualified	Qualified	Unqualified
76	Kyela DC	Unqualified	Unqualified	Unqualified	Qualified	Unqualified
77	Mbarali DC	Unqualified	Qualified	Unqualified	Disclaimer	Unqualified
78	Busokelo DC	-	-	-	-	Qualified
MORO- GORO						
79	Kilombero DC	Qualified	Unqualified	Unqualified	Unqualified	Unqualified
80	Kilosa DC	Adverse	Qualified	Qualified	Unqualified	Unqualified
81	Ulanga DC	Qualified	Unqualified	Unqualified	Unqualified	Unqualified

	Morogoro	Qualified	Qualified	Adverse	Unqualified	Unqualified
82	DC Morogoro					Unqualified
83	MC	Unqualified	Unqualified	Qualified	Unqualified	•
84	Mvomero DC	Qualified	Qualified	Qualified	Qualified	Unqualified
MTWARA						
85	Masasi TC	-	Qualified	Unqualified	Unqualified	Unqualified
86	Masasi DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
87	Mtwara DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
88	Newala DC	Qualified	Unqualified	Unqualified	Unqualified	Unqualified
89	Tandahimb a DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
90	Nanyumbu DC	Qualified	Unqualified	Unqualified	Unqualified	Unqualified
91	Mtwara MC	Qualified	Unqualified	Unqualified	Unqualified	Unqualified
MWANZA						
92	Kwimba DC	Unqualified	Unqualified	Qualified	Unqualified	Qualified
93	Magu DC	Unqualified	Qualified	Qualified	Qualified	Qualified
94	Misungwi DC	Unqualified	Qualified	Adverse	Qualified	Qualified
95	Mwanza CC	Qualified	Qualified	Qualified	Unqualified	Adverse
96	Ilemela MC	-	-	-	-	Qualified
97	Sengerema DC	Unqualified	Qualified	Qualified	Qualified	Qualified
98	Ukerewe DC	Qualified	Qualified	Unqualified	Unqualified	Qualified
GEITA						
99	Geita TC	-	-	-	-	Unqualified
100	Geita DC	Unqualified	Qualified	Qualified	Qualified	Unqualified
101	Bukombe DC	Unqualified	Unqualified	Qualified	Unqualified	Qualified
102	Chato DC	Qualified	Qualified	Qualified	Unqualified	Unqualified
RUKWA						
103	Sumbawang a DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
104	Nkasi DC	Unqualified	Qualified	Qualified	Qualified	Unqualified
105	Sumbawang a MC	Qualified	Qualified	Unqualified	Unqualified	Unqualified
KATAVI						0 1:0: 1
106	Mpanda TC	Unqualified	Qualified	Qualified	Qualified	Qualified
107	Mpanda DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
RUVUMA						
108	Songea MC	Unqualified	Qualified	Qualified	Unqualified	Unqualified
109	Tunduru DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified
110	Namtumbo	Qualified	Qualified	Qualified	Unqualified	Unqualified

	DC					
111	Mbinga DC	Qualified	Qualified	Unqualified	Unqualified	Unqualified
112	Songea DC	Qualified	Unqualified	Adverse	Qualified	Unqualified
SHINYA- NGA						
113	Shinyanga DC	Unqualified	Unqualified	Unqualified	Unqualified	Qualified
114	Shinyanga MC	Unqualified	Unqualified	Unqualified	Unqualified	Qualified
115	Kishapu DC	Unqualified	Adverse	Qualified	Unqualified	Unqualified
116	Kahama TC	-	-	-	-	Unqualified
117	Kahama DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
SIMIYU						
118	Maswa DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
119	Meatu DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
120	Bariadi DC	Unqualified	Unqualified	Unqualified	Unqualified	Qualified
121	Bariadi TC	-	-	-	-	Unqualified
SINGIDA						
122	Iramba DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
123	Manyoni DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified
124	Singida DC	Unqualified	Qualified	Unqualified	Unqualified	Unqualified
125	Singida MC	Unqualified	Qualified	Qualified	Unqualified	Unqualified
TANGA						
126	Pangani DC	Qualified	Qualified	Qualified	Unqualified	Qualified
127	Tanga CC	Qualified	Qualified	Unqualified	Unqualified	Unqualified
128	Mkinga DC	Qualified	Qualified	Unqualified	Unqualified	Unqualified
129	Lushoto DC	Qualified	Qualified	Unqualified	Unqualified	Unqualified
130	Muheza DC	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified
131	Handeni DC	Qualified	Qualified	Qualified	Unqualified	Unqualified
132	Korogwe DC	Qualified	Qualified	Unqualified	Qualified	Unqualified
133	Korogwe TC	Qualified	Qualified	Qualified	Qualified	Unqualified
134	Kilindi DC	Unqualified	Qualified	Adverse	Unqualified	Unqualified
TABORA					_	
135	Igunga DC	Qualified	Qualified	Unqualified	Unqualified	Unqualified
136	Urambo DC	Unqualified	Unqualified	Qualified	Unqualified	Unqualified
137	Tabora MC	Unqualified	Unqualified	Adverse	Qualified	Unqualified
138	Nzega DC	Unqualified	Qualified	Unqualified	Qualified	Unqualified
139	Sikonge DC	Qualified	Qualified	Qualified	Qualified	Unqualified
140	Tabora DC	Unqualified	Unqualified	Qualified	Qualified	Unqualified
	ı.	<u> </u>	1	1	1	<u> </u>

List of LGAs whose financial statements were issued with Qualified and Adverse Opinion with its Respective Reasons

i) ADVERSE	OPINION	
Region	Name of the LGA	Reasons
MWANZA	Mwanza CC	<ul> <li>Missing payment vouchers with their supporting documents Shs.2,898,265,317.</li> <li>Outstanding amounts receivables of Shs.424,862,151.</li> <li>Loan repayment not reported in the Cashflows statement Shs.119,600,995.</li> <li>Under banking of revenue collected Shs.40,469,011.</li> <li>Understatement of expenses in the statement of financial performance Shs.791,329,288.</li> <li>Forged 'Out of Stock' approval document from MSD by the Council Shs.97,927,400.</li> <li>Understatement of deferred income capital grants Shs.2,770,130,289.</li> <li>Litigation claims against Mwanza City Council Shs.4,687,321,050.</li> <li>Wrong treatment of increase in deferred capital grants in the cash</li> </ul>

		flows statement Shs.636,108,386.  • Payment made to the contractor for contract works not implemented Shs.69,208,165 (WSDP).
ii) QUALIFIE	D OPINION	
Region	Name of the LGA	Reasons
	Arusha CC	<ul> <li>Cash Collected but not banked Shs.36,612,307.69.</li> <li>Improperly vouched expenditure Shs.16,308,215.</li> <li>Four Missing Open Revenue Earning Receipts books.</li> <li>Overpayment of TANESCO Bills by Shs.24,038,843</li> </ul>
ARUSHA	Arusha DC	<ul> <li>Stores items not recorded in ledgers-Shs.28,074,744.</li> <li>Ineligible payments made from deposit account Shs.38,988,104.70</li> <li>Missing payment vouchers Shs.4,100,000</li> </ul>
	Meru DC	<ul> <li>Expenditure not supported Shs.588,637,019.</li> <li>Eighty three (83) revenue earning receipt books not produced for audit.</li> <li>Understatement of Cash and Cash Equivalent Shs.1,169,342,463.</li> </ul>

	Longido DC	<ul> <li>Overstatement of deferred recurrent grants by Shs.111,810,000.</li> <li>Unsupported payments amounting to Shs.70,655,227.</li> <li>Expenditure not properly supported amounted to Shs.276,947,575.</li> <li>Payment not acknowledged Shs.145,026,786.</li> </ul>
COAST	Rufiji DC	<ul> <li>Understatement of deferred capital income Shs.2,116,751,708.</li> <li>Missing supporting documents Shs.83,536,438.</li> <li>Unconfirmed existence of Creditors Shs.10,216,000.</li> <li>Unretired imprest Shs.6,654,000.</li> <li>Revenue received recognized in the Council books Shs.3,857,170.</li> </ul>
	Mafia DC	<ul> <li>Thirteen (13) open revenue receipt books not produced for audit.</li> <li>Payments not adequately supported Shs.72,495,853.</li> </ul>

DODOMA	Chamwino DC	<ul> <li>Payments not adequately supported Shs. 64,989,980</li> <li>One revenue earning receipt book was not made available for our audit</li> <li>Payment of salaries deductions worth Shs.82,679,540 made from terminated employees.</li> </ul>
	Kigoma/Ujiji MC	<ul> <li>Understatement of accounts receivable Shs.104,358,403.</li> <li>Unconfirmed payables Shs.38,369,130.</li> <li>Expenditure not adequately supported Shs.99,490,600.</li> <li>Salaries paid to deceased, terminated and retired employees Shs.16,084,000.</li> <li>Missing fifteen (15) revenue earning receipt books.</li> <li>Understatement of recurrent grant received Shs.126,648,894.</li> </ul>
KIGOMA	Kigoma DC	<ul> <li>Payments made against the purpose of deposited funds Shs.44,000,000</li> <li>Unreturned seven revenue earning receipt Books</li> <li>Missing supporting documents Shs.28,621,500</li> </ul>
	Kasulu DC	<ul> <li>Funds not transferred to new bank accounts         Shs.171,621,807</li> <li>Transferred of funds not confirmed Shs.31,725,700</li> <li>Collections utilized before being banked Shs.16,364,108</li> </ul>

		<ul> <li>Payments not properly supported Shs.67,161,500</li> <li>Missing payment voucher Shs.58,906,246</li> <li>Salaries paid to 125 non-existing employees Shs.311,709,632</li> <li>Understatement of property plant and equipment by Shs.101,942,800</li> <li>Revenue earning receipts books 469 not submitted for audit</li> </ul>
	Kibondo DC	<ul> <li>Unconfirmed balance of other receivable Shs.95,672,000</li> <li>Unreturned 78 revenue earning receipt Books</li> <li>Drugs paid for but not delivered amounting to Shs.15,906,000</li> <li>Revenue earning receipt books 469 not submitted for audit.</li> </ul>
KAGERA	Bukoba MC	<ul> <li>Unconfirmed expenditure of the SEDP Shs.205,123,136</li> <li>Utilization of money Invested in fixed deposit not confirmed Shs.31,586,626</li> <li>Unsupported compensation paid to the Community for the survey of 5000 Plots Shs.83,691,167</li> </ul>

KATAVI	Mpanda TC	<ul> <li>Overstatement of Recurrent Grants Shs.687,008,527.</li> <li>Development funds transferred to Deposit account used to meet recurrent activities Shs.100,000,000.</li> </ul>
MARA	Rorya DC	<ul> <li>Missing payment vouchers worth Shs.54,557,594</li> <li>Inadequately supported expenditure Shs.104,729,671</li> </ul>
	Mbozi DC	<ul> <li>Inadequately supported expenditure Shs.71,677,540</li> <li>Payment of allowances without activity period Shs.33,335,000</li> </ul>
MBEYA	Busokelo DC.	<ul> <li>Understatements of deferred income grant shs.391,145,500</li> <li>Procurement of items not in procurement plan Shs.64,750,188</li> <li>Revenue from service levy not collected Shs.10,575,343.46</li> </ul>
MWANZA	Ilemela MC	<ul> <li>Improperly vouched expenditure Shs.84,444,360</li> <li>One missing open revenue earning receipt books</li> <li>Non Current Liabilities understated by Shs.1,151,701,601</li> <li>Overstated figure of property tax Shs.37,099,809</li> <li>Miscellaneous Deposit account cashbook balance understated by Shs.21,106,761</li> <li>Wages , salaries and Employees benefits</li> </ul>

	overstated by Shs.21,865,500
Kwimba DC	<ul> <li>Missing payment vouchers with their supporting documents Shs.88,186,153</li> <li>Difference of amount reported between Statements of Capital Expenditures and it's Financing and Cash Flow Statement (PPE) Shs.890,471,566.</li> <li>Unproduced 16 Revenue Earning Receipts Books (Open)</li> </ul>
Magu DC	<ul> <li>Understatement of Deferred Capital Grant Shs.907,883,653</li> <li>Understatement of deferred recurrent grants by Shs.305,292,091</li> <li>Understatement of amount used by the Council to acquire assets Shs.4,651,815,740</li> </ul>
Misungwi DC	Missing payment vouchers and inadequately supported payments Shs.173,497,204

	Sengerema DC	<ul> <li>Understatement of receivables and prepayments in statement of financial Position Shs.43,735,000</li> <li>Missing payment vouchers Shs.39,369,702</li> <li>Understatement of work - in-progress in the statement of financial position by Shs.36,622,533</li> <li>Incorrect charge of Depreciation on Works in progress Shs.46,615,560</li> <li>Underbanking of revenue collections Shs.11,009,600</li> <li>Four unproduced revenue earning receipt books (HW5)</li> <li>Funds neither transferred to new account nor reflected in cash and cash equivalent Shs.30,191,732</li> </ul>
	Ukerewe DC	<ul> <li>Payments not supported by relevant documents         Shs.290,650,761.80     </li> <li>Missing Payment Vouchers of Shs.110,877,843</li> <li>Unproduced (4) Earning Receipt books (Open)</li> </ul>
GEITA	Bukombe DC	<ul> <li>Unproduced twenty seven         <ul> <li>(27) Revenue earnings receipt books</li> </ul> </li> <li>Missing payment vouchers with their supporting documents shs 72,748,972.00</li> <li>Payment for goods not delivered Shs.62,700,000</li> </ul>

		<ul> <li>Revenue collections not banked Shs.17,215,900</li> <li>Stale cheques not adjusted Shs.14,335,202</li> </ul>
	Shinyanga MC	<ul> <li>Expenditure not supported by relevant documents         Shs.4,799,500</li> <li>Payments for Compensation made from Deposit account not supported by authorized certificates of valuation-Shs.88,180,493</li> </ul>
SHINYANGA	Shinyanga DC	<ul> <li>Un accounted for fuel Shs.73,094,549</li> <li>Doubtful payments of substance allowances Shs.29,660,000</li> <li>Inadequately supported expenditure Shs.102,451,100</li> <li>Doubtful expenditure Shs.199,965,758</li> <li>Funds not accounted for Shs.251,268,770</li> </ul>
SIMIYU	Bariadi DC	<ul> <li>Four (4) HW5 earning receipt books (open) not produced for audit purpose.</li> <li>Payments not adequately supported Shs.107,441,962</li> <li>Payment vouchers not submitted Shs.6,694,955,132.</li> </ul>

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TANGA	Pangani DC	<ul> <li>Omission of outstanding payables in the statement of financial position Shs.25,426,781</li> <li>Unreconciled difference between trial balance and Note 26 of Property, Plant and Equipment Shs. 92,101,031</li> <li>Unexplained variance of revaluation cost amounting to Shs. 59,355,100</li> <li>Un reconciled difference between balance under note 23 of cash and cash equivalent and unapplied capital in the statement of Capital expenditure and its financing Shs.177,966,771</li> <li>Disclosed capital cash balance missing appropriate justification Shs.106,933,801</li> <li>Expenditure not adequately supported Shs.19,488,890</li> <li>Payments of net salaries to absconded, retired and deceased employees Shs.25, 767,838.79</li> <li>Deductions remitted to various institutions while employees are no longer in Public Service Shs.17,572,565.99</li> </ul>

### Annexure (iv)

## Outstanding matters from General report

Para in	Audit	CAG CAG	Response	Audit comment
General	finding	recommendatio	from PMG	
Report		n n		
8.1 of 2011/12	Weakness in revenue contracts	(i) Proper planning before a decision on outsourcing the revenue collection function to private collectors including proper examination of market conditions for the earmarked activity. Feasibility studies should be conducted thoroughly in order to establish the amounts which are expected to be collected from each source of revenue as a base for outsourcing	A feasibility study is being undertaken on revenue enhancement which will help LGAs to establish the actual capacity of revenue sources for improved own source collection.	We acknowledged to have received the Paymaster General's response, however, the Government should state (for the year 2012/2013) how many LGAs conducted feasibility study before making outsourcing decision on revenue collection and how many failed to conduct feasibility study and clearly elaborate the impact of conducting such study in relation to national economy growth by showing the trend before and after conducting the study.
		(ii) Appropriate procurement process be followed to obtain a competitive successful bidder. This includes well prepared standard tender documents, provision of enough time for bidders to submit their bids, and proper evaluation		No response has been received concerning this matter; therefore the audit recommendation given is still insisted.

process with qualified technical staff.	
(iii) Contracts between LGAs and private revenue collectors are properly prepared and managed to safeguard the interests of the council. Performance of the revenue collection agent is closely monitored including submission of the monthly, quarterly reports by the agents.	No response has been received concerning this matter; therefore the audit recommendation given is still insisted.
(iv) Sanctions are appropriately regulated and enforced.	No response has been received concerning this matter; therefore the audit recommendation given is still insisted.

(v) For the Central Government and the Regional Administrative Secretary (RAS) offices. it is recommended that they provide technical support advice and the required leadership to the LGAs on the issues related to revenue outsourcing.

All Regional
Secretariats
have been
directed to
make follow
up to all
LGAs to
ensure that
there are no
unreturned
revenue
books

Also, PMO-RALG directed all Regional Administrativ e Secretaries through letter with reference no. CDA.26/322/ 01"C" of 30/10/2012 to closely supervise their LGAs on implementati on of CAG recommenda tions regarding management of sources revenue. They were also directed to provide continuous technical advice and support as well as making

frequent monitoring

Reports should be prepared from each Regional Secretariat showing how they managed to reduce the problem of unreturned revenue books with actual statistics of revenue books issued in their respective LGAs, returned and un returned books.

For un returned books, the Government should assess the loss and come up with strategies on how to compensate the loss so as to provide social and economic activities to the public as per approved budget.

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	(vi) PMO RALG is recommended to provide capacity building to LGAs staff and councillors to enable proper management of the outsourced revenues. PMO-RALG is also recommended to demand reports on outsourced revenue collection from LGAs for proper follow up and easy evaluation of the LGAs performance	In 2013/14 training will be conducted to revenue accountants on proper planning and effective collection of own source revenue	The response has been noted and will further be verified in next year's audit to determine coverage of the training programmes provided and assess its impact in enhancing own source revenue collection.
	(vii) The PMO-RALG in collaboration with the Public Procurement Regulatory Authority (PPRA) is recommended to develop standard bidding documents and contract documents on outsourced revenues in LGAs. This will bring consistency in the revenue collection operations of Local Government Authorities.	PMO-RALG in collaboration with PPRA has been conducting training to LGAs' leaders on procurement regulations and contracts management	The Government should come up with actual report showing the tangible results in terms of how many officers were trained, when the trainings were conducted, experties used and the respective topics covered.
	(viii) For the Ministry of Finance it is recommended that it monitors the LGAs' own sources of		No response has been received concerning this matter; therefore the audit recommendation given is still insisted.

		revenue and		
		revenue and evaluates the		
		reports		
		submitted by		
		PMO-RALG and		
9.2 of	Improve		There is a	The Covernment should
8.2 of 2011/12	Improve ment in LGAs own source collections	provide feedback to the LGAs.  The Central Government through the PMO-RALG should undertake a comprehensive review of the existing local revenue system to ensure that it assists the respective LGAs to raise sufficient local revenues.  LGAs should enact by-laws for all sources of own source revenue; this will ensure that there is legal backing for collection and follow up on compliance and defaulters. LGAs must monitor compliance with the contracts entered with outsourced revenue collection agents. Political leaders must be	There is a continuing process of updating LGAs by-laws to enable them enhance revenue collection	The Government should specify with actual data on the number of LGAs operating without by-laws, number of updated by-laws and strategies in place to ensure that all by-laws updated. For the LGAs which are operating without by-laws, the Government should assess the possible un collected revenue and based on it, prepare a consolidated report showing a loss that might have been suffered by the public in relation to the growth of National Income.
		educated and frequently reminded of		
		their supportive		
		revenue collection.		
8.3 of	Late	All Accounting	• Regi	The Government should
2011/12	submissio	Officers should	onal	come up with feedback

comply with the Secretariats report on how many Project instruction been Regional have Secretariats Impleme enable auditors reminded to submitted consolidated ntation to audit project fully take quarterly progress reports Reports performance for charge of to the PMO-RALG, the period under their role of challenges faced during the review against supervision preparation and submission other financial and of that reports, way forward reports, and to monitoring, and how these reports should be used for the conduct site provision of benefit of the public. visits to verify technical physical support and implementation advice of planned projects activities as well implemented as assessing the their in progress made. regions and This make sure complement that they auditor's efforts timely to establish the submit existence project value for money implementati in such projects on reports to by PMO-RALG undertaken the LGAs and Tim report on the ely outcomes submission of assessment. reports has been included as one of assessment criteria in the Local Government Development Grant. Therefore, timely submission of implementati on reports is essence of for LGAs to qualify for further Development Grant Regi onal

			Secretariats	
			Secretariats have been reminded through letter with ref No.CA.26/30 7/01/22 of 12 April 2012 to closely monitor and supervise LGAs performance and provide consolidated quarterly	
			progress report to	
8.4 of 2011/12	RASs supervisi on on LGAs' developm ent projects	(i) The Regional Secretariat Management should maintain a list of all projects implemented at Council level and make physical supervision on random selection without being guided by District leaders.	Regional Administrativ e Secretaries have been reminded to make close follow-up to all projects implemented in their Regions and ensure that LGAs make effective use of fund released by Treasury by implementin g planned activities	Evidence to prove the reminder given to Regional Administrative Secretaries should be produced for audit verification. Appropriate displinary actions should be taken against failure to conduct supervision of LGAs projects. Also, each Regional Secretariat is bound to prepare reports during supervision of that projects showing challenges, physical and financial progress and extent at which those projects will change/improve lives of the surrounding communities and the public at large
		(ii) The Regional Secretariat management should ensure that documents related to the projects such as BOQ, MoU, Contract documents,		No response has been received concerning this matter; therefore the audit recommendation given is still insisted.

minutes of	
Tender board,	
evaluation report	
and the like are	
evaluated during	
the exercise of	
supervision and if	
possible to	
attend some of	
the meetings	
performed on	
the site.	
(iii) Close follow	No response has been
up should be	received concerning this
made to the	matter; therefore the audit
recommendation	recommendation given is
raised during	still insisted.
supervision.	
(iv) The Regional	No response has been
Secretariat	received concerning this
management	matter; therefore the audit
should make sure	recommendation given is
that, supervision	still insisted.
and monitoring	
of projects	
especially in the	
LGAs is made at	
least once in	
each quarter and	
Engineers should be involved to	
participate in the exercise.	
8.5 of Persisting (i) PMO-RALG	No response has been
2011/12 collusions and the	No response has been received concerning this
between Government in	matter; therefore the audit
LGAs' general have to	recommendation given is
staff and come up with	still insisted.
bank appropriate	seite insisted.
staff in measures to curb	
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g public embezzlement of	
funds public funds	
involving banking	
institutions	
which have been	
trusted as part of	
controls in	
safeguarding the	
public funds. In	
addition, the	

PMO-RALG and LGAs should employ a strong system of screening employees.  (ii) Recurrence of screening employees.  (iii) Recurrence of misappropriation of public funds in Local Authorities signifies weak internal controls. Therefore, it is recommended that LGAs in collaboration with PMO-RALG should strengthen the system of internal controls in management of public funds including efficient functioning of the internal audit units.  (iii) Management of the Local Government Authorities should ensure that daily bank balances of every Council's accounts are known for the purpose of identifying any unusual transactions incurred in the respective accounts. Further, accurate monthly reconciliations beautiful to the process of severy accounts. Further, accurate monthly reconciliations beautiful to the system of system of the process of severy accounts. Further, accurate monthly reconciliations beautiful the system of syste		
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		signed by the accounting Officer.		
		(iv) Appropriate disciplinary and legal actions should be taken against all employees who, in one way or another, were involved in such misconduct of misappropriation of Government funds.	Disciplinary and legal actions have and will continue to be taken to implemented LGAs officers	It would be appropriate if vivid examples of the interventions made by the Government are indicated and impact (if any) brought about by those interventions quantified.
		(v) Banking institutions have been trusted particularly in	The Government in collaboration	The response has been noted and will further be verified in next year's audit to
		particularly in safeguarding and maintaining cash on behalf of their stakeholders including Local Government Authorities. However, in these instances the bank has contributed much to the loss of Public Funds. Therefore the Government	with National Microfinance bank are working on a mechanism to deal with such collusion between LGAs and Bank staff	determine effectiveness of measures that the government has put in place to deal with such collusive practices/ arrangements.
		should issue directives to the banking institutions requiring them		
		to ensure that employees who were involved in such deceits are found and appropriate legal actions are being taken.		
8.6 of 2011/12	Weakness es in	The LGAs in collaboration		No response has been received concerning this

	Internal Control systems	with the office of the Internal		matter; therefore the audit
2011/12 r H r	Strengthe ning Human resources managem ent	Auditor General and Prime Minister Office - Regional Admnistration and Local Government should put in place a comprehensive programme to address the issues related to internal control and governance framework that have been identified. The programme should set clear objectives, milestones and time scales for delivery.  (i) The Local Government Authorities in collaboration with the President's Office - Public Service Management and the Prime Minister's Office- Regional Administration and Local Government (PMO-RALG)	The Government will continue to update LGA's staff database (TANGE) to establish staff gaps resulting from retirement, dismissal, death or resignation. The aim is to	Management response has been noted. However, the Government should name the LGAs with updated staff database, LGAs with un updated database, reasons for un updated database and consolidated report showing actual number (and names) of available, retired, dead and resigned staff for the year 2011/2012 and 2012/2013.
		Service Management and the Prime Minister`s Office- Regional Administration	establish staff gaps resulting from retirement, dismissal, death or	and consolidated report showing actual number (and names) of available, retired, dead and resigned staff for the year 2011/2012
		Government (PMO-RALG) should ensure continuous system of monitoring staffing levels and taking timely and appropriate action by filling	resignation. The aim is to ensure that most of the vacancies are filled  Also, The Government continuously	

positions in order to improve services delivery in Public Sector. It has also been observed that frequent changes of Council employees contributed in reducing accountability thus affecting performance.	capacity support to LGAs to enable them to effectively use the Human Capital Information Management System in order to update their staff	
	information and payroll control	
	Further, LGAs have been directed to update their payroll information monthly and seek authority of Head of departments before processing the salary	
(ii) Prime Minister's Office-Regional Administration and Local Government is required to ensure that equitable distribution of staff is made to all Local Government Authorities rather than posting many employees in cities and		No response has been received regarding this matter, however, the Government is still insisted to ensure equitable distribution of staff to LGAs in order to reduce underperformance of planned activities and improve service delivery to the public.

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Municipal councils. This will reduce the underperformanc e of activities in some Local Government Authorities, which will improve service delivery to the community.  (iii) Keeping people acting in senior positions in Local government Authorities for a long time without being confirmed is not good for management and compromises good governance principles. The Council's management should look for a correct solution to reduce the problem of acting and those who are acting should be confirmed.		No response has been received, however, the Government is still advised to take appropriate solutions to reduce the problem of staff who are acting in senior position
(iv) Apart from breach of lawful orders there is also a demotivation for employees to work efficiently because of the great impact of excessive borrowing which results into underperfomanc e. The LGAs' management	LGAs have been instructed to take proper disciplinary and legal actions to officers who contribute to payment of salaries to non existing employees  Also, LGAs	The Government is commended for initiative measures taken to reduce the problem of excessive borrowing by LGAs employees, however, emphasis continues to be provided to the Government through Ministry of Finance to take further steps by issuing circular to the financial institutions (loan provider) to pass through employee deductions (if any) before processing the

should educate its employees about problems of excessive borrowing by the LGAs' employees.  should educate its employees about problems of excessive borrowing by the LGAs' employees.  shown in the table below, which implies a need for the government to intensify its of the year 2011/2012 as shown in the table below, which implies a need for the government to intensify its of the year 2011/2012 as shown in the table below, which implies a need for the government to intensify its of the year 2011/2012 as shown in the table below, which implies a need for the government to intensify its interventions and addressing this problem.  CE.26/46/01 / 1/66 of 28th November, 2012 stating this problem.  CE.26/46/01 / 1/66 of 28th November, 2012 stating this problem.  CE.26/46/01 / 1/66 of 28th November, 2012 stating this problem.  CE.26/46/01 / 1/66 of 28th November, 2012 stating this problem.  CE.26/46/01 / 1/66 of 28th November, 2012 stating this problem.  CE.26/46/01 / 1/30 of their salaries after deductions  CE.26/46/01 / 1/30 of their salaries afte			should educate	have boon	loan A tost	chack	of 15
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8.11 of	Weakness	managing public resources.  The Council's	CDCF committees spend fund in accordance with CDCF Act No. 16 of 2009 and the existing legal framework PMO-RALG in	The Government should be
2011/12	es in budget performa nce	managment should continue making follow up to the Ministry of Finance for ensuring funds are released for implementing budgeted activities and if not, revise their budget to reflect the reality. Further, LGAs are advised to ensure procedures for utilization of grants are adhered to, by increasing absorption capacity on received recurrent grants which will results into increased service delivery.	collaboration with MoF are determined to timely release funds while complying with cash budget system.	more specific by preparing consolidated report for the financial year 2012/2013 with the following particulars:  • Total approved budget for each LGA  • Total released funds for each LGA corresponding to approved budget for each quarter  • Period funds were released with supporting evidence  • Unreleased funds in relation to approved fund for each LGA  • Reasons for delay on released fund and unreleased fund  • Challenges faced during the exercise of releasing funds  • General Outcomes (impacts) of released funds to the public regarding growth of nation economy and development  Strategies in place to ensure funds are released on time as per approved budget.
8.12 of 2011/12	Improve ment of Project Managem ent	(i) LGAs' management should strengthen routine monitoring and evaluation system which will ensure that challenges	LGAs have been advised to start procurement procedures before receipt of fund to avoid delay of completing	Due to the problem of shortage of fund transferred for projects implementation, the Government is advised to prepare scale of preference during the project implementation by first implementing projects with high preference to the

		observed are quickly solved for smooth implementations of planned projects and timely use of the completed projects.	procurement process  Also, Internal auditors have been trained on auditing and evaluation of projects that will enable them to identify challenges and advice the management accordingly	communities and also internal auditors should rely on that during the execution of his/her duties of assessing the performance of that projects.
		(ii) The transferred amount to LGAs should cover considerably larger part of the approved budget in order to speed up the development to the community.		No response has been received regarding the CAG's recommendation
8.13 of 2011/12	Migration of Integrate d Financial Managem ent System (IFMS) from Epicor 7.3.5 to Epicor 9.05 adopted by the Governm ent of Tanzania	(i) It's recommended that, attention on those challenges noted so as to strengthen and improve Financial Statements preparation process as well as timely reporting on the utilization of the funds by LGAs.	IFMs Epicor 9.05 has been installed in all LGAs which facilitate compliance of IPSAS in preparing financial statements	Due to establishment of six new LGAs in the financial year 2012/2013, it's advised that, the Government should come up with strategies on how these new LGAs will start to use the application of EPICOR.  Also, no evidence has been provided showing compliance with IPSAS in preparing financial statement since validity and accuracy of the financial data used as an input in preparation of such statement where subjected to errors and mistake. Example, Asset and Inventory modules are not utilized under EPICOR

(ii) In addition, PMO-RALG should conduct periodical updates trainings so as to build capacity of staff involved in the preparation of the Financial Statements from Epicor 9.05 due to the fact this Epicor version is new to many of	PMO-RALG has established a help desk on Epicor 9.05 and its applications for the purpose of providing instant support to LGAs as well as a means of capacity	system hence reliance on the reported figure of Asset and Inventory in the financial statement is not guaranteed.  I commend the government for this important step of establishing desk resolution on Epicor 9.05, however, I advice the PMO-RALG to document recurring problems from LGAs in order to plan for strategic ways of finding answers and feedback which can include providing zonal trainings by taking few representative accountants from each region who will then disseminate the same skills.
involved in the preparation of the Financial Statements from Epicor 9.05 due to the fact this	for the purpose of providing instant support to LGAs as well	to plan for strategic ways of finding answers and feedback which can include providing zonal trainings by taking few representative accountants from each
has a lot of functionalities embedded within.	on job training	the Council level.  Also, Guidelines and instructions related to changes, updates and improvements of Epicor 9.05 be provided at the beginning of the financial year to enhance smoothly implementation of the approved budget.

Annexure (v) Outstanding Matters from individual reports Shs.341,081,810,170

S/N	Name of the LGA	Imple- mented	%	Under imple- me- nta- tion	%	Not imple- men- ted	%	Amount (Shs.)
1	Arusha DC	17	58	10	35	2	7	1,274,180,590.00
2	Arusha CC	52	39	81	61	0	0	3,368,695,987.83
3	Babati DC	34	85	2	5	4	10	235,778,253.93
4	Babati TC	19	53	7	19	10	28	465,557,555.20
5	Bagamoyo DC	9	60	0	0	6	40	527,559,255.00
6	Bahi DC	38	76	12	24	0	0	6,782,247,790.00
7	Bariadi DC	21	34	13	21	27	45	1,498,531,829.75
8	Biharamul o DC	11	50	9	41	2	9	8,192,593.24
9	Bukoba DC	15	24	23	37	24	39	2,750,014,244.22
10	Bukoba MC	7	12	46	76	7	12	904,574,268.92
11	Bukombe DC	26	42	7	11	29	47	837,232,767.00
12	Bunda DC	2	13	7	47	6	40	2,706,483,532.10
13	Chamwino DC	34	53	30	47	0	0	805,422,240.00
14	Chato DC	5	36	5	36	4	28	1,135,125,962.60
15	Chunya DC	36	60	4	7	20	33	1,204,912,522.00
16	Dar es Salaam CC	6	30	8	40	6	30	2,514,439,095.00
17	Dodoma MC	72	67	15	14	20	19	972,619,340.00
18	Geita DC	8	33	10	42	6	25	10,837,224,310.00
19	Hai DC	6	32	13	68	0	0	668,996,723.38
20	Hanang' DC	53	88	5	8	2	4	229,401,118.91
21	Handeni DC	25	41	17	27	20	32	398,018,432.94
22	Igunga DC	29	71	3	7	9	22	200,540,458.00
23	Ilala MC	5	36	9	64	0	0	5,017,324,084.00
24	lleje DC	32	38	41	48	12	14	766,525,915.87
25	Iramba DC	23	47	9	18	17	35	1,365,329,899.00
26	Iringa DC	17	68	7	28	1	4	100,456,607.00
27	Iringa MC	31	84	0	0	6	16	64,200,369.00

28	Kahama DC	28	44	7	11	29	45	1,220,881,939.88
29	Karagwe DC	42	52	21	26	18	22	2,642,843,295.90
30	Karatu DC	4	9	2	4	40	87	733,030,676.32
31	Kasulu DC	5	10	6	12	39	78	4,657,498,814.00
32	Kibaha TC	1	50	1	50	0	0	257,716,565.00
33	Kibondo DC	29	49	5	9	25	42	1,448,649,899.00
34	Kigoma DC	42	75	14	25	0	0	1,270,187,787.00
35	Kigoma/Uj iji MC	36	68	0	0	17	32	207,205,589.79
36	Kilindi DC	22	41	12	22	20	37	1,432,233,824.56
37	Kilombero DC	95	98	0	0	2	2	121,224,255.00
38	Kilosa DC	8	9	33	38	46	53	5,272,867,672.66
39	Kilwa DC	0	0	0	0	9	10	894,148,137.00
							0	
40	Kinondoni MC	46	87	1	2	6	11	1,417,402,782.00
41	Kisarawe DC	13	38	8	24	13	38	524,813,291.00
42	Kishapu DC	32	20	30	19	95	61	25,448,419,824.30
43	Kiteto DC	14	31	20	45	11	24	3,037,949,446.27
44	Kondoa DC	44	92	3	6	1	2	526,889,856.00
45	Kongwa DC	39	83	0	0	8	17	6,969,995,183.07
46	Korogwe DC	34	45	26	34	16	21	14,132,610,844.98
47	Korogwe TC	17	40	16	37	10	23	623,611,741.40
48	Kwimba DC	22	52	7	17	13	31	4,217,892,574.00
49	Kyela DC	37	36	42	40	25	24	218,669,986.9
50	Lindi DC	0	0	3	24	19	76	897,412,801.29
51	Lindi MC	0	0	0	0	16	10 0	311,779,885.00
52	Liwale DC	2	14	3	22	9	64	439,662,678.00
53	Longido DC	46	73	5	8	12	19	1,061,131,573.04
54	Ludewa	21	67	0	0	10	33	555,664,125.00

	DC							
55	Lushoto DC	23	27	48	57	14	16	1,153,714,677.55
56	Mafia DC	12	80	0	0	3	20	43,320,000.00
57	Magu DC	49	64	9	12	18	24	3,004,837,282.00
58	Makete DC	35	73	10	21	3	6	14,746,148.00
59	Manyoni	25	56	2	4	18	40	271,642,997.80
	DC							
60	Masasi DC	8	38	1	5	12	57	1,308,043,454.38
61	Masasi TC	8	63	0	0	5	37	135,887,748.00
62	Maswa DC	28	35	4	5	47	60	191,787,203.64
63	Mbarali DC	23	58	14	35	3	7	6,343,326,865.12
64	Mbeya CC	72	66	19	16	20	18	21,444,127,837.00
65	Mbeya DC	30	44	1	1	37	55	5,047,236,807.00
66	Mbinga DC	6	14	18	41	20	45	113,113,789.00
67	Mbozi DC	3	7	21	53	16	40	1,713,553,903.00
68	Mbulu DC	3	15	4	20	13	65	375,705,416.04
69	Meatu DC	5	25	11	55	4	20	314,994,135.45
70	Meru DC	5	11	0	0	39	89	1,279,983,279.70
71	Missenyi DC	23	43	28	52	3	5	1,431,854,602.00
72	Misungwi DC	0	0	0	0	111	10 0	5,326,403,267.68
73	Mkinga DC	8	25	24	75	0	0	1,212,362,819.72
74	Mkuranga DC	0	0	0	0	15	10 0	582,034,742.00
75	Monduli DC	40	56	0	0	31	44	1,642,141,188.23
76	Morogoro DC	60	44	54	40	22	16	8,657,222,755.29
77	Morogoro MC	34	61	5	9	17	30	2,973,105,160.50
78	Moshi MC	13	87	2	13	0	0	82,038,400.00
79	Mpanda DC	0	0	7	35	13	65	880,456,891.09
80	Mpanda TC	31	53	12	20	16	27	3,905,844,485.89
81	Mpwapwa DC	31	72	6	14	6	14	171,753,247.00
82	Mtwara DC	9	60	0	0	7	40	568,293,442.59
83	Mtwara MC	1	5	0	0	20	95	1,699,090,312.30
	MC							

84	Mufindi DC	35	85	6	15	0	0	130,435,196.18
85	Muheza DC	18	55	15	45	0	0	750,136,836.00
86	Muleba DC	5	13	20	53	13	34	6,384,992,165.21
87	Musoma	42	72	1	2	15	26	347,233,660.98
07	DC		72				20	
88	Musoma MC	50	90	3	5	3	5	309,669,404.00
89	Mvomero DC	17	40	0	0	25	60	5,857,866,053.54
90	Mwanga DC	5	14	7	20	23	66	1,182,058,851.76
91	Mwanza CC	31	33	27	28	37	39	9,919,182,654
92	Nachingwe a DC	7	41	0	0	10	59	127,824,802.00
93	Namtumb o DC	17	65	0	0	9	35	8,469,700.00
94	Nanyumbu DC	3	33	0	0	8	67	356,229,226.00
95	Newala DC	3	27	2	18	6	55	683,959,976.00
96	Ngara DC	13	46	14	50	1	4	7,041,895,230.19
97	Ngorongor o DC	21	75	0	0	7	25	122,848,601.94
98	Njombe DC	32	82	6	15	1	3	219,993,824.00
99	Njombe TC	37	76	5	10	7	14	195,866,326.95
100	Nkasi DC	17	25	24	35	28	40	2,367,228,037.11
101	Nzega DC	31	39	4	5	44	56	1,309,298,945.00
102	Pangani DC	3	12	20	80	2	8	842,127,083.60
103	Rombo DC	29	66	14	32	1	2	1,454,384,225.00
104	Rorya DC	14	44	3	9	15	47	1,516,468,575.00
105	Ruangwa DC	3	12	0	0	23	88	617,220,243.47
106	Rufiji/Ute te DC	4	13	2	7	24	80	224,230,774.00
107	Rungwe DC	56	48	42	36	19	16	3,590,206,663
108	Same DC	16	67	8	33	0	0	250,655,699.54
109	Sengerem	10	17	10	17	30	66	1,989,560,473.07

	a DC							
110	Serengeti DC	36	92	2	5	1	3	122,869,531.00
111	Shinyanga DC	29	41	2	3	39	56	2,600,649,731.00
112	Shinyanga MC	16	24	49	74	1	2	713,963,899.09
113	Siha DC	10	37	17	63	0	0	0.00
114	Sikonge DC	43	61	7	10	20	29	286,925,682.00
115	Simanjiro DC	33	92	1	3	2	5	37,489,985.00
116	Singida DC	17	34	9	18	24	48	17,835,697,917.51
117	Singida MC	3	9	22	67	8	24	1,343,675,142.00
118	Songea DC	24	45	11	21	18	34	38,249,920
119	Songea MC	23	62	9	24	5	14	27,541,256,335.12
120	Sumbawan ga DC	27	36	10	14	37	50	7,447,908,210.00
121	Sumbawan ga MC	30	39	10	13	37	48	7,493,329,883.15
122	Tabora DC	26	45	23	43	7	12	1,446,312,389.80
123	Tabora MC	11	17	49	74	6	9	1,052,694,711.39
124	Tandahim ba DC	0	0	0	0	18	10 0	3,653,725,270.00
125	Tanga CC	22	42	24	45	7	13	2,333,837,802.57
126	Tarime DC	29	60	13	27	6	13	654,451,296.90
127	Temeke MC	5	22	5	22	13	56	2,673,607,940.48
128	Tunduru DC	5	14	6	16	26	70	0.00
129	Ukerewe DC	6	8	0	0	66	92	11,259,282,183.96
130	Ulanga DC	18	46	0	0	21	54	1,070,734,347.70
131	Urambo DC	28	50	0	0	28	50	3,604,501,112.60
	Total	2857	45	1460	23	2023	32	341,081,810,170.03

# Follow up of the implementations of the CAG's recommendations on Special Audit Reports

S/No.	List Of LGAs	Quali- tative Issues Repo- rted	Quanti- tative Issues Repo- rted	Total Number Of Issues Repo- rted	Total Amount Of Quantitative Issues Reported (Shs.)	Status Of The Manage- ment Response	Total Outstan ding Issues
1.	Arusha MC	41	58	99	11,526,052,890.00	Received	99 (Verifica tion in progress)
2.	Bunda DC	6	1	7	8,130,000.00	Not yet received	7
3.	Dodoma MC	55	38	93	6,282,624,176.00	Received	93 (Verifica tion in progress)
4.	Kilindi DC	2	19	21	174,715,600.00	Received	21 (Verifica tion in progress)
5.	Kilwa DC	25	12	37	732,452,777.00	Not yet received	37
6.	Kiteto DC	7	2	9	613,130,510.00	Not yet received	9
7.	Mbarali DC	19	27	46	28,500,375,165.00	Not yet received	46
8.	Morogoro DC	49	49	98	5,113,066,377.00	Not yet received	98
9.	Muheza DC	21	71	92	4,204,339,405.00	Received	92 (Verifica tion in progress)
10.	Musoma MC	11	1	12	27,000,000.00	Not yet received	12

11.	Mvomero DC	6	11	17	1,676,465,612.00	Received	17 (Verifica
	DC						tion in
							progress)
12.	Ruangwa	17	25	42	1,488,107,832.00	Not yet	42
	DC					received	
13.	Songea DC	33	52	85	2,778,719,945.00	Received	85
							(Verifica
							tion in
							progress)
14.	Temeke MC	10	35	45	3,345,946,710.00	Received	45
							(Verifica
							tion in
							progress)
	Total	302	401	703	66,471,126,999.00		

Annexure (vii)
Approved Budget Vs Actual Collections for own source revenue

S/ N	Name of LGA	Approved Budget (Shs.)	Actual Revenue Collected (Shs.)	Under/Over Collection (Shs.)	% of under/ Over collecti on
1	Ilala MC	20,770,000,000	18,920,645,532	-1,849,354,468	-8.9
2	Temeke MC	22,437,551,883	26,420,529,394	3,982,977,511	17.8
3	Kinondoni MC	20,712,491,590	21,262,670,115	550,178,525	2.7
4	Dar es salaam CC	9,029,060,000	6,985,045,000	-2,044,015,000	-22.6
5	Morogoro MC	3,758,257,700	2,843,461,900	-914,795,800	-24.3
6	Morogoro DC	383,300,157	913,110,600	529,810,443	138.2
7	Mvomero DC	1,513,660,700	766,539,402	-747,121,298	-49.4
8	Kilosa DC	3,630,652,000	1,938,827,921	-1,691,824,079	-46.6
9	Kilombero DC	3,319,321,000	2,408,250,706	-911,070,294	-27.4
10	Ulanga DC	2,807,456,000	2,362,048,946	-445,407,054	-15.9
11	Lindi MC	696,000,000	670,988,917	-25,011,083	-3.6
12	Lindi DC	523,600,000	472,254,000	-51,346,000	-9.8
13	Liwale DC	908,147,000	900,933,000	-7,214,000	-0.8
14	Kilwa DC	1,719,898,000	3,458,880,815	1,738,982,815	101.1
15	Ruangwa DC	1,001,943,000	1,014,521,000	12,578,000	1.3
16	Nachingwea DC	1,875,594,000	1,388,017,000	-487,577,000	-26
17	Mtwara MC	1,604,567,000	2,340,471,000	735,904,000	45.9
18	Mtwara DC	1,649,221,000	846,122,000	-803,099,000	-48.7
19	Newala DC	1,630,602,500	1,344,804,946	-285,797,554	-17.5
20	Tandahimba DC	3,402,245,000	2,210,057,733	-1,192,187,267	-35
21	Nanyumbu DC	1,150,000,000	1,097,111,771	-52,888,229	-4.6
22	Masasi DC	2,462,504,999	1,183,763,071	-1,278,741,928	-51.9
23	Masasi TC	774,500,000	912,226,130	137,726,130	17.8
24	Kibaha TC	2,460,657,837	2,560,091,597	99,433,760	4
25	Kibaha DC	904,204,238	2,353,996,000	1,449,791,762	160.3
26	Kisarawe DC	528,432,921	1,459,532,000	931,099,079	176.2
27	Mkuranga DC	1,108,129,000	1,126,401,396	18,272,396	1.6
28	Bagamoyo DC	2,288,185,630	2,512,106,505	223,920,875	9.8
29	Mafia DC	691,082,000	519,461,000	-171,621,000	-24.8
30	Rufiji DC	1,534,455,000	1,261,735,556	-272,719,444	-17.8
31	Dodoma MC	2,023,896,967	2,120,619,148	96,722,181	4.8
32	Bahi DC	684,420,000	353,719,644	-330,700,356	-48.3
33	Chamwino DC	1,074,749,000	615,829,393	-458,919,607	-42.7
34	Kondoa DC	1,638,834,132	1,116,881,676	-521,952,456	-31.8
35	Kongwa DC	812,586,000	605,101,773	-207,484,227	-25.5

36	Mpwapwa DC	548,945,000	448,654,353	-100,290,647	-18.3
37	Singida MC	1,711,935,896	1,240,862,911	-471,072,985	-27.5
38	Singida DC	1,004,817,000	422,599,981	-582,217,019	-57.9
39	Manyoni DC	1,075,064,000	1,010,481,480	-64,582,520	-6
40	Iramba DC	838,780,000	711,841,519	-126,938,481	-15.1
41	Tabora MC	2,546,038,500	1,661,500,600	-884,537,900	-34.7
42	Tabora DC	2,953,972,722	2,314,058,635	-639,914,087	-21.7
43	Igunga DC	1,578,610,000	735,613,000	-842,997,000	-53.4
44	Nzega DC	1,515,278,000	3,803,077,050	2,287,799,050	151
45	Sikonge DC	2,025,117,000	1,666,012,465	-359,104,535	-17.7
46	Urambo DC	3,905,075,000	3,614,694,834	-290,380,166	-7.4
47	Kigoma/Ujiji MC	1,431,106,620	646,454,068	-784,652,552	-54.8
48	Kigoma DC	1,122,423,000	1,226,387,000	103,964,000	9.3
49	Kasulu DC	745,284,197	684,122,176	-61,162,021	-8.2
50	Kibondo DC	575,404,000	325,027,000	-250,377,000	-43.5
51	Arusha CC	9,918,010,000	6,595,710,000	-3,322,300,000	-33.5
52	Arusha DC	2,744,616,000	1,395,230,674	-1,349,385,326	-49.2
53	Karatu DC	1,706,868,000	921,584,731	-785,283,269	-46
54	Monduli DC	1,184,607,000	791,339,000	-393,268,000	-33.2
55	Ngorongoro DC	1,530,238,900	896,755,239	-633,483,661	-41.4
56	Meru DC	1,295,683,477	828,532,659	-467,150,818	-36.1
57	Longido DC	1,189,212,000	652,066,000	-537,146,000	-45.2
58	Babati TC	1,872,579,649	1,006,573,123	-866,006,526	-46.2
59	Babati DC	1,867,802,000	1,658,161,000	-209,641,000	-11.2
60	Hanang' DC	1,224,791,000	649,249,147	-575,541,853	-47
61	Kiteto DC	891,858,000	761,129,039	-130,728,961	-14.7
62	Mbulu DC	912,045,000	465,565,000	-446,480,000	-49
63	Simanjiro DC	1,070,586,000	1,024,167,589	-46,418,411	-4.3
64	Moshi MC	3,747,870,952	3,751,070,952	3,200,000	0.1
65	Moshi DC	1,198,380,000	1,270,275,263	71,895,263	6
66	Hai DC	1,410,411,800	1,205,440,830	-204,970,970	-14.5
67	Siha DC	1,740,136,000	904,146,847	-835,989,153	-48
68	Mwanga DC	831,820,000	506,450,065	-325,369,935	-39.1
69	Rombo DC	629,930,000	729,387,497	99,457,497	15.8
70	Same DC	1,157,488,291	1,146,672,927	-10,815,364	-0.9
71	Tanga CC	3,721,191,216	6,153,118,000	2,431,926,784	65.4
72	Handeni DC	961,095,564	564,786,011	-396,309,553	-41.2
73	Korogwe DC	904,880,384	395,698,079	-509,182,305	-56.3
74	Korogwe TC	1,093,000,000	531,360,531	-561,639,469	-51.4
75 74	Lushoto DC	1,640,990,000	1,033,263,749	-607,726,251	-37
76	Muheza DC	678,590,000	855,195,061	176,605,061	26
77	Pangani DC	340,715,000	306,185,824	-34,529,176	-10.1
78	Kilindi DC	630,000,000	385,965,496	-244,034,504	-38.7
79	Mkinga DC	666,800,736	249,098,436	-417,702,300 610,272,000	-62.6
80	Musoma MC	1,580,245,000	969,973,000	-610,272,000	-38.6

81	Serengeti DC	1,181,725,000	1,202,326,000	20,601,000	1.7
82	Musoma DC	654,517,000	476,605,241	-177,911,759	-27.2
83	Bunda DC	1,271,427,267	1,548,151,000	276,723,733	21.8
84	Tarime DC	2,389,232,000	2,394,215,450	4,983,450	0.2
85	Rorya DC	1,491,770,000	327,964,125	-1,163,805,875	-78
86	Bukoba DC	1,348,959,000	1,320,225,615	-28,733,385	-2.1
87	Bukoba MC	3,216,240,500	2,876,424,509	-339,815,991	-10.6
88	Biharamulo	1,636,176,000	1,492,752,070	-143,423,930	-8.8
	DC				
89	Karagwe DC	4,025,784,000	3,112,986,535	-912,797,465	-22.7
90	Muleba DC	2,085,049,400	1,479,815,623	-605,233,777	-29
91	Misenyi DC	1,197,742,200	709,113,606	-488,628,594	-40.8
92	Ngara DC	700,410,962	455,261,483	-245,149,479	-35
93	Sengerema	1,595,493,000	1,068,656,000	-526,837,000	-33
	DC				
94	Geita TC	636,000,000	309,645,000	-326,355,000	-51.3
95	Geita DC	2,268,191,000	2,109,033,000	-159,158,000	-7
96	Chato DC	1,070,001,000	620,445,178	-449,555,822	-42
97	Bukombe DC	2,048,250,000	971,913,647	-1,076,336,353	-52.5
98	Shinyanga MC	1,792,697,000	1,378,351,078	-414,345,922	-23.1
99	Shinyanga DC	699,980,000	328,048,504	-371,931,496	-53.1
100	Kishapu DC	1,998,104,000	1,026,738,325	-971,365,675	-48.6
101	Kahama DC	2,308,596,360	1,872,093,448	-436,502,912	-18.9
102	Kahama TC	1,503,874,000	1,102,606,212	-401,267,788	-26.7
103	Bariadi DC	1,526,845,000	1,519,882,544	-6,962,456	-0.5
104	Bariadi TC	578,569,467	275,918,485	-302,650,982	-52.3
105	Maswa DC	1,223,680,000	858,990,635	-364,689,365	-29.8
106	Meatu DC	2,841,823,000	1,410,229,667	-1,431,593,333	-50.4
107	Iringa MC	3,100,225,859	2,625,226,454	-474,999,405	-15.3
108	Iringa DC	2,334,775,000	2,398,782,738	64,007,738	2.7
109	Mufindi DC	3,400,029,748	3,141,748,427	-258,281,321	-7.6
110	Kilolo DC	1,315,450,691	1,243,968,612	-71,482,079	-5.4
111	Njombe TC	1,293,148,000	1,158,852,897	-134,295,103	-10.4
112	Makete DC	715,063,260	369,161,232	-345,902,028	-48.4
113	Ludewa DC	899,479,027	728,963,628	-170,515,399	-19
114	Makambako	636,744,000	691,176,660	54,432,660	8.5
11E	TC	4 220 240 57/	4 424 402 442	04.022.027	7.4
115	Njombe DC	1,329,248,576	1,424,182,412	94,933,836	7.1
116	Mbeya CC	10,166,678,000	8,339,680,000	-1,826,998,000	-18
117	Mbeya DC	1,452,630,323	1,408,029,219	-44,601,104 511 525 101	-3.1
118	Chunya DC	2,221,804,000	2,733,329,191	511,525,191	23
119	Ileje DC	557,730,000	530,738,820	-26,991,180	-4.8 16.6
120	Kyela DC	1,975,744,930	1,648,172,139	-327,572,791	-16.6
121	Mbarali DC	1,329,948,000	1,087,432,961	-242,515,039	-18.2 9
122 123	Mbozi DC Busokelo DC	3,208,323,000	3,497,323,313	289,000,313 -127,171,627	-31.8
		400,000,000	272,828,373		
124	Rungwe DC	1,353,000,000	888,287,436	-464,712,564	-34.3

125	Sumbawanga MC	1,728,474,000	1,182,235,090	-546,238,910	-31.6
126	Sumbawanga DC	2,260,184,183	684,913,742	-1,575,270,441	-69.7
127	Nkasi DC	1,027,078,000	703,723,514	-323,354,486	-31.5
128	Mpanda TC	723,050,000	687,008,527	-36,041,473	-5
129	Mpanda DC	1,831,744,000	2,456,322,000	624,578,000	34.1
130	Songea MC	810,562,000	1,150,550,694	339,988,694	41.9
131	Songea DC	796,931,000	768,636,134	-28,294,866	-3.6
132	Mbinga DC	2,819,420,970	2,305,711,608	-513,709,362	-18.2
133	Tunduru DC	2,027,602,821	1,056,074,102	-971,528,719	-47.9
134	Namtumbo DC	1,361,830,000	903,330,251	-458,499,749	-33.7
135	Mwanza CC	7,497,047,633	6,390,808,019	-1,106,239,614	15
136	Kwimba DC	1,945,102,000	702,951,639	-1,242,150,361	63.9
137	Magu DC	2,609,510,000	1,169,143,648	-1,440,366,352	55
138	Misungwi DC	967,682,000	893,488,672	-74,193,328	7.6
139	Ukerewe DC	1,157,115,000	849,773,584	-307,341,416	26.6
140	Ilemela	2,732,493,381	1,912,903,773	-819,589,608	30
	Total	310,707,485,716	268,636,147,917	42,071,337,799	-13.5

Annexure (viii)
Over released Recurrent Grants during 2012/2013

	Name of LGA	Final Budget of Recurrent Grants (Shs)	Actual Amount Received (Shs)	Over released recurrent Grants(Shs)
1	Kinondoni MC	62,341,602,240	76,828,445,455	14,486,843,215
2	Morogoro MC	24,937,765,000	31,336,676,753	6,398,911,753
3	Kisarawe DC	13,267,989,253	18,293,716,876	5,025,727,623
4	Mvomero DC	23,855,814,675	28,162,046,937	4,306,232,262
5	Mkuranga DC	13,164,952,154	16,941,477,410	3,776,525,256
6	Sengerema DC	30,716,065,000	34,355,580,000	3,639,515,000
7	Nachingwea DC	11,000,004,000	14,401,083,000	3,401,079,000
8	Nzega DC	20,745,312,519	24,093,195,540	3,347,883,021
9	Sumbawanga DC	26,567,883,393	29,689,689,154	3,121,805,761
10	Mbozi DC	37,572,611,233	40,531,517,012	2,958,905,779
11	Mbeya CC	28,911,575,000	31,599,078,000	2,687,503,000
12	Ilala MC	65,858,561,462	68,521,484,684	2,662,923,222
13	Longido DC	9,280,016,000	11,325,710,000	2,045,694,000
14	Urambo DC	18,683,498,350	20,549,820,197	1,866,321,847
15	Tandahimba DC	13,571,755,860	15,283,770,211	1,712,014,351
16	Bukoba DC	17,348,956,000	18,994,101,659	1,645,145,659
17	Igunga DC	21,800,957,000	23,228,730,000	1,427,773,000
18	Masasi DC	23,599,788,637	24,935,798,848	1,336,010,211
19	Nkasi DC	12,222,292,000	13,538,944,231	1,316,652,231

20	Kongwa DC			1,062,666,611
	3	18,423,424,200	19,486,090,811	, , ,
21	Liwale DC	8,962,817,000	9,957,645,000	994,828,000
22	Chamwino DC	19,829,315,641	20,822,639,186	993,323,545
23	Meatu DC	14,330,160,634	15,318,684,654	988,524,020
24	Songea MC	5,372,692,000	6,308,492,589	935,800,589
25	Muheza DC	15,495,102,045	16,262,808,184	767,706,139
26	Magu DC	32,580,776,598	33,293,596,130	712,819,532
27	Pangani DC	7,034,205,490	7,696,823,537	662,618,047
28	Mbinga DC	34,587,569,242	35,226,034,965	638,465,723
29	Mpanda DC	17,290,846,000	17,831,314,000	540,468,000
30	Kibaha TC	14,115,504,456	14,642,650,274	527,145,818
31	Chunya DC	14,469,650,027	14,872,186,400	402,536,373
32	Ngorongoro DC	12,496,567,947	12,867,645,868	371,077,921
33	Shinyanga MC	12,107,654,478	12,377,631,391	269,976,913
34	Mufindi DC	28,627,760,255	28,884,029,155	256,268,900
35	Iringa MC	15,811,325,650	16,056,200,336	244,874,686
36	lleje DC	12,150,000,000	12,340,430,747	190,430,747
37	Kahama TC	12,407,488,877	12,495,179,340	87,690,463
38	Ludewa DC	16,853,531,036	16,930,621,703	77,090,667
39	Tunduru DC	19,687,198,179	19,763,775,291	76,577,112
40	Siha DC	11,380,708,958	11,384,948,754	4,239,796
	Total	819,461,698,489	897,430,294,282	77,968,595,793

### Annexure (ix)

## Overreleased Development Grants Year 2012/2013

	Name of LGA	Final Budget Development Grants (Shs)	Actual Amount of Development Grants Received (Shs)	Over released development Grants(Shs)
1	Bariadi DC	6,433,709,454	9,631,746,116	3,198,036,662
2	Tanga CC	17,353,729,869	20,346,473,001	2,992,743,132
3	Iringa MC	1,871,095,543	3,517,711,100	1,646,615,557
4	Kondoa DC	4,388,691,537	5,370,129,604	981,438,067
5	Babati DC	2,139,181,000	2,782,411,000	643,230,000
6	Kilombero DC	2,877,322,980	3,517,484,626	640,161,646
7	Lindi MC	1,209,824,809	1,827,049,463	617,224,654
8	Mbinga DC	2,677,976,528	3,290,155,785	612,179,257
9	Lindi DC	2,162,540,000	2,659,488,000	496,948,000
10	Njombe TC	3,530,561,095	3,818,945,845	288,384,750
11	Kiteto DC	1,284,207,600	1,501,663,422	217,455,822
12	Morogoro MC	2,779,072,994	2,971,143,118	192,070,124
13	Misungwi DC	3,026,453,866	3,217,383,027	190,929,161
14	Tunduru DC	3,360,261,663	3,501,118,295	140,856,632
15	Kahama DC	6,420,942,000	6,555,778,785	134,836,785
16	Hai DC	1,641,367,854	1,768,667,338	127,299,484
17	Bariadi TC	894,843,000	1,015,110,982	120,267,982
18	Nkasi DC	5,697,242,023	5,803,749,489	106,507,466
19	Geita TC	-	64,974,000	64,974,000
20	Kibaha TC	2,497,855,898	2,536,907,143	39,051,245
21	Dar es	369,559,000	379,559,000	10,000,000
	salaam CC			
22	Masasi TC	181,000,000	188,000,000	7,000,000
	Total	72,797,438,713	86,265,649,139	13,468,210,426

### Annexure (x)

#### **Unreleased Recurrent Grants Year 2012/2013**

	Name of LGA	Final Budget	Actual Amount	Unreleased	
		Recurrent Grants	of Recurrent	Recurrent	
		(Shs)	<b>Grants Received</b>	Grants(Shs)	
		` /	(Shs)	` ,	
	Bukoba MC	11,230,202,124	11,222,866,673	(7,335,451)	0%
	Geita TC	360,000,000	352,181,000	(7,819,000)	-2%
	Songea DC	14,783,499,567	14,770,155,979	(13,343,588)	0%
	Ngara DC	17,340,000,000	17,322,711,382	(17,288,618)	0%
	Namtumbo DC	13,914,756,119	13,892,337,697	(22,418,422)	0%
	Babati TC	11,471,429,927	11,421,885,123	(49,544,804)	0%
	Karagwe	23,230,359,613	23,069,610,308	(160,749,305)	-1%
	DC			, , , ,	
	Bunda DC	24,670,682,719	24,476,179,865	(194,502,854)	-1%
	Mpanda TC	9,887,055,154	9,659,576,420	(227,478,734)	-2%
	Moshi MC	19,011,675,142	18,769,995,636	(241,679,506)	-1%
	Tabora MC	19,018,288,539	18,762,588,270	(255,700,269)	-1%
	Mafia DC	6,746,012,000	6,471,590,000	(274,422,000)	-4%
	Muleba DC	24,602,913,166	24,301,077,640	(301,835,526)	-1%
	Bariadi DC	35,592,964,961	35,290,139,166	(302,825,795)	-1%
	Simanjiro DC	8,550,600,302	8,192,003,294	(358,597,008)	-4%
16	Kilolo DC	19,147,281,503	18,783,457,235	(363,824,268)	-2%
17	Makete DC	14,174,000,500	13,797,393,136	(376,607,364)	-3%
18	Meru DC	26,655,123,770	26,276,051,362	(379,072,408)	-1%
19	Arusha DC	27,212,469,449	26,805,339,873	(407,129,576)	-1%
20	Bariadi TC	1,794,981,955	1,366,941,958	(428,039,997)	-24%
1	Serengeti DC	18,108,656,000	17,557,238,000	(551,418,000)	-3%
22	Mbulu DC	23,294,211,000	22,705,422,000	(588,789,000)	-3%
	Lindi MC	7,480,723,550	6,888,764,385	(591,959,165)	-8%
24	Mkinga DC	11,114,989,564	10,513,259,779	(601,729,785)	-5%
25	Bukombe DC	23,189,112,920	22,567,995,974	(621,116,946)	-3%
	Kyela DC	20,059,077,316	19,408,382,119	(650,695,197)	-3%
27	Kilombero DC	24,700,000,000	23,980,019,777	(719,980,223)	-3%
28	Korogwe TC	9,725,951,000	9,004,709,700	(721,241,300)	-7%
	Singida DC	26,292,270,000	25,558,826,000	(733,444,000)	-3%
	Kasulu DC	33,881,626,979	33,146,160,377	(735,466,602)	-2%
	Maswa DC	21,215,142,436	20,451,248,174	(763,894,262)	-4%
	Sumbawan ga MC	18,533,498,569	17,660,905,556	(872,593,013)	-5%
	Kwimba DC	25,072,039,589	23,971,474,249	(1,100,565,340)	-4%

34	Handeni DC	14,207,870,941	13,102,667,122	(1,105,203,819)	-8%
35	Moro DC	22,246,387,918	21,138,321,133	(1,108,066,785)	-5%
36	Lushoto DC	33,575,162,851	32,304,692,992	(1,270,469,859)	-4%
37	Kigoma/Uji ji MC	16,326,005,000	15,043,471,000	(1,282,534,000)	-8%
38	Biharamulo DC	12,828,234,762	11,544,450,716	(1,283,784,046)	-10%
39	Rufiji DC	18,931,467,614	17,559,586,719	(1,371,880,895)	-7%
40	Kishapu DC	16,672,357,573	15,289,227,490	(1,383,130,083)	-8%
41	Iringa DC	27,970,760,041	26,571,589,432	(1,399,170,609)	-5%
42	Ukerewe DC	19,702,465,062	18,302,423,680	(1,400,041,382)	-7%
43	Kibaha DC	2,353,996,000	904,204,238	(1,449,791,762)	-62%
44	Chato DC	18,131,956,785	16,664,337,595	(1,467,619,190)	-8%
45	Bahi DC	14,990,477,155	13,441,538,420	(1,548,938,735)	-10%
46	Rungwe DC	32,100,000,000	30,498,640,624	(1,601,359,376)	-5%
47	Tanga CC	25,938,316,962	24,261,578,048	(1,676,738,914)	-6%
48	Kiteto DC	17,324,212,000	15,609,357,842	(1,714,854,158)	-10%
49	Tabora DC	15,118,491,816	13,389,021,664	(1,729,470,152)	-11%
50	Sikonge DC	11,455,447,017	9,512,632,338	(1,942,814,679)	-17%
51	Musoma DC	28,443,545,541	26,417,413,950	(2,026,131,591)	-7%
52	Manyoni DC	18,591,100,496	16,563,499,667	(2,027,600,829)	-11%
53	Mbeya DC	29,487,162,997	27,458,098,383	(2,029,064,614)	-7%
54	Kilindi DC	11,497,155,800	9,438,180,160	(2,058,975,640)	-18%
55	Newala DC	18,466,920,709	16,197,005,992	(2,269,914,717)	-12%
56	Ulanga DC	19,468,107,259	17,136,953,734	(2,331,153,525)	-12%
57	Masasi TC	4,302,305,000	1,968,591,155	(2,333,713,845)	-54%
58	Njombe DC	31,231,485,390	28,732,713,162	(2,498,772,228)	-8%
59	Hanang' DC	20,638,690,921	18,109,948,077	(2,528,742,844)	-12%
60	Mbarali DC	18,954,151,333	16,395,409,576	(2,558,741,757)	-13%
61	Same DC	29,159,156,836	26,596,791,349 11,971,567,000	(2,562,365,487)	-9% -19%
	Ruangwa DC	14,697,373,000		(2,725,806,000)	
63	Arusha CC	31,346,683,000	28,619,752,000	(2,726,931,000)	-9%
64	Dar es	5,479,346,000	2,712,508,000	(2,766,838,000)	-50%
<b>/</b> F	salaam CC	20 042 / 45 552	27 044 207 022	(2 774 257 720)	00/
65	Tarime DC	29,842,645,553	27,066,387,833	(2,776,257,720)	- <b>9</b> %
66	Kilosa DC	41,450,834,256	38,653,784,463	(2,797,049,793)	-7%
	Kibondo DC	20,256,112,000 29,055,909,554	17,385,727,000 26,095,146,611	(2,870,385,000) (2,960,762,943)	-14% -10%
68	Bagamoyo DC				
69	Moshi DC	44,147,194,745	40,962,626,489	(3,184,568,256)	-7%
70	Dodoma MC	26,471,909,128	23,221,784,874	(3,250,124,254)	-12%
71	Rombo DC	27,998,105,684	24,692,700,393	(3,305,405,291)	-12%
72	Singida MC	16,798,159,031	13,471,774,096	(3,326,384,935)	-20%
73	Babati DC	24,548,245,000	20,674,744,000	(3,873,501,000)	-16%

74	Mtwara DC	19,122,945,000	15,246,079,000	(3,876,866,000)	-20%
75	Mwanza CC	42,533,860,806	38,537,487,862	(3,996,372,944)	-9%
76	Nanyumbu	14,345,261,387	10,322,713,191	(4,022,548,196)	-28%
	DC				
77	Kigoma DC	31,229,654,000	27,200,593,000	(4,029,061,000)	-13%
78	Njombe TC	18,751,061,726	14,401,509,193	(4,349,552,533)	-23%
79	Misenyi DC	16,508,514,283	12,132,928,017	(4,375,586,266)	-27%
80	Mwanga DC	22,669,257,068	17,915,168,600	(4,754,088,468)	-21%
81	Lindi DC	20,597,716,000	15,837,542,000	(4,760,174,000)	-23%
82	Rorya DC	16,437,620,712	11,418,932,193	(5,018,688,519)	-31%
83	Geita DC	48,302,245,000	43,220,938,000	(5,081,307,000)	-11%
84	Kondoa DC	32,715,517,755	27,629,954,333	(5,085,563,422)	-16%
85	Monduli DC	18,073,909,000	12,764,372,000	(5,309,537,000)	-29%
86	Mpwapwa DC	26,895,181,288	21,568,671,713	(5,326,509,575)	-20%
87	Korogwe DC	17,131,259,900	11,655,599,398	(5,475,660,502)	-32%
88	Kilwa DC	21,389,430,278	15,803,436,271	(5,585,994,007)	-26%
89	Misungwi DC	26,549,686,220	20,856,333,060	(5,693,353,160)	-21%
90	Kahama DC	29,230,457,471	23,503,212,851	(5,727,244,620)	-20%
91	Shinyanga DC	15,741,875,164	9,983,637,095	(5,758,238,069)	-37%
92	Iramba DC	32,052,373,210	25,971,882,000	(6,080,491,210)	-19%
93	Makambak o TC	8,384,232,859	1,965,930,312	(6,418,302,547)	-77%
94	Busokelo DC	8,604,474,938	1,207,055,812	(7,397,419,126)	-86%
95	Hai DC	26,840,494,244	19,303,624,235	(7,536,870,009)	-28%
96	Musoma MC	22,497,263,000	13,918,582,000	(8,578,681,000)	-38%
97	Temeke DC	56,510,249,851	37,376,164,780	(19,134,085,071)	-34%
98	Mtwara MC	35,932,525,000	13,995,377,000	(21,937,148,000)	-61%
99	Ilemela MC	19,655,078,199	9,729,341,365	(9,925,736,834)	-51%
	Total	2,102,969,648,522	1,827,566,402,405	(275,403,246,117)	-13

## Unreleased Capital Development Grants For Year 2012/2013

S/No	Name of	Final Budget	Actual Amount	Unreleased
	LGA	Development	of Development	Development
		Grants (Shs)	Grants Received	Grants(Shs)
			(Shs)	
1	Arusha CC	48,810,310,000	19,358,637,000	29,451,673,000
2	Mtwara MC	29,321,987,000	10,389,050,000	18,932,937,000
3	Korogwe DC	2,389,166,920	2,356,099,089	33,067,831
4	Babati TC	2,005,289,621	1,955,624,786	49,664,835
	Nachingwea	1,031,125,673	948,693,673	82,432,000
5	DC			
6	Chunya DC	1,799,500,000	1,711,140,652	88,359,348
7	Kahama TC	931,116,670	825,801,304	105,315,366
8	Mtwara DC	6,032,712,000	5,916,106,000	116,606,000
9	Igunga DC	3,593,161,004	3,470,232,988	122,928,016
	Mkuranga	3,315,065,925	3,122,596,587	192,469,338
10	DC			
11	Siha DC	3,078,107,598	2,855,319,365	222,788,233
12	Kasulu DC	3,765,085,418	3,535,459,634	229,625,784
13	Mafia DC	1,228,526,000	978,358,000	250,168,000
14	Mkinga DC	3,208,920,901	2,884,113,783	324,807,118
15	Kigoma DC	5,397,709,000	5,072,237,000	325,472,000
16	Muheza DC	2,705,091,103	2,334,310,716	370,780,387
17	Meatu DC	4,332,542,682	3,950,096,916	382,445,766
	Namtumbo	3,200,894,736	2,806,445,537	394,449,199
18	DC			
19	Kilindi DC	3,059,763,424	2,645,755,207	414,008,217
	Sumbawang	4,046,000,000	3,614,184,347	431,815,653
20	a MC			
21	Bahi DC	3,169,387,268	2,730,370,061	439,017,207
22	Tarime DC	4,723,580,872	4,229,810,542	493,770,330
23	Kibaha DC	1,489,888,918	980,959,595	508,929,323
24	Geita DC	5,684,708,000	5,152,940,000	531,768,000
25	Mufindi DC	4,538,710,486	4,004,929,175	533,781,311
26	Morogoro DC	1,889,283,828	1,352,568,705	536,715,123
27	Mbozi DC	4,368,746,735	3,831,988,137	536,758,598
	Mpwapwa	1,961,925,765	1,418,649,501	543,276,264
28	DC		2 (2) 2( ===	
29	Singida MC	4,263,941,324	3,684,966,572	578,974,752
	Sumbawang	5,297,832,000	4,713,909,545	583,922,455
30	a DC	2 720 (04 07 (	2 4 42 222 502	504 270 204
31	Tandahimba	3,738,601,874	3,142,323,590	596,278,284

	DC			
32	DC Monduli DC	7,530,586,000	6,921,458,000	609,128,000
32		2,427,831,898	1,818,523,673	609,308,225
33	Simanjiro DC	۲, <del>۹</del> ۲1,031,070	1,010,323,073	007,300,223
34	Bukoba MC	3,240,720,762	2,604,661,138	636,059,624
35	Meru DC	3,330,312,258	2,685,326,374	644,985,884
36	Moshi DC	4,396,916,642	3,680,069,301	716,847,341
37				
3/	Ludewa DC	2,397,989,572	1,668,465,342	729,524,230
38	Kinondoni DC	15,090,606,039	14,315,661,649	774,944,390
39	Njombe DC	3,830,941,877	3,028,317,008	802,624,869
40	Busokelo DC	1,333,891,824	525,701,227	808,190,597
41	Songea MC	<u>, , , , , , , , , , , , , , , , , , , </u>	1,782,114,741	825,238,715
41	-	2,607,353,456		
42	Ngorongoro DC	3,594,240,128	2,765,564,758	828,675,370
	Nanyumbu	2,226,194,709	1,392,796,546	833,398,163
43	DC			
	Makambako	2,309,561,176	1,432,224,063	877,337,113
44	TC	•		
45	Mpanda DC	7,349,409,132	6,450,767,707	898,641,425
46	Misenyi DC	4,539,775,630	3,621,252,508	918,523,122
47	Arusha DC	3,514,989,894	2,541,759,981	973,229,913
48	Bukoba DC	4,037,882,980	3,014,113,302	1,023,769,678
49	Kongwa DC	3,056,377,243	1,977,166,842	1,079,210,401
50	Ilala MC	9,864,130,561	8,779,428,593	1,084,701,968
51	Pangani DC	1,622,649,075	498,705,935	1,123,943,140
	Shinyanga	3,392,629,036	2,253,171,648	1,139,457,388
52	MC			
53	Rombo DC	3,992,758,976	2,851,807,693	1,140,951,283
54	Korogwe TC	1,875,543,785	711,558,228	1,163,985,557
55	Mbulu DC	4,209,585,000	2,989,883,000	1,219,702,000
	Biharamulo	3,422,236,499	2,202,510,634	1,219,725,865
56	DC			
	Serengeti	3,623,549,000	2,356,112,740	1,267,436,260
57	DC			
58	Ukerewe DC	3,740,148,248	2,461,431,060	1,278,717,188
59	Kwimba DC	3,584,339,073	2,300,359,148	1,283,979,925
60	Kisarawe DC	2,958,129,432	1,637,897,208	1,320,232,224
61	Bukombe DC	5,602,781,679	4,249,165,395	1,353,616,284
62	Makete DC	6,642,219,948	5,274,088,491	1,368,131,457
63	Rufiji DC	3,048,426,861	1,628,082,234	1,420,344,627
64	Chato DC	5,809,187,721	4,385,541,916	1,423,645,805
65	Kilosa DC	4,036,640,371	2,563,875,822	1,472,764,549
66	Longido DC	4,555,741,000	3,024,805,000	1,530,936,000

67	Moshi MC	4,043,661,295	2,452,572,304	1,591,088,991
68	Musoma DC	7,069,624,558	5,464,946,052	1,604,678,506
69	Bunda DC	4,310,751,225	2,583,978,366	1,726,772,859
70	Rungwe DC	5,280,950,000	3,552,268,981	1,728,681,019
71	Tabora DC	3,890,888,184	2,140,369,486	1,750,518,698
72	Same DC	4,712,492,470	2,947,555,930	1,764,936,540
73	Mvomero DC	6,256,605,647	4,491,164,440	1,765,441,207
74	Sikonge DC	3,335,818,450	1,547,710,164	1,788,108,286
75	Urambo DC	5,222,667,000	3,426,437,537	1,796,229,463
76	Liwale DC	2,397,392,000	588,540,000	1,808,852,000
77	Ulanga DC	5,512,181,093	3,651,103,202	1,861,077,891
78	Songea DC	5,227,649,421	3,361,157,631	1,866,491,790
79	Ruangwa DC	3,744,723,000	1,845,246,000	1,899,477,000
80	Mbeya DC	3,429,819,971	1,455,305,901	1,974,514,070
81	Masasi DC	4,455,202,963	2,474,319,654	1,980,883,309
82	Kilolo DC	4,444,331,594	2,429,002,043	2,015,329,551
83	Handeni DC	5,823,224,617	3,734,234,010	2,088,990,607
84	Ngara DC	4,576,317,320	2,440,490,056	2,135,827,264
85	Musoma MC	3,920,683,000	1,571,948,000	2,348,735,000
86	Ileje DC	3,577,864,495	1,080,151,234	2,497,713,261
87	Tabora MC	4,771,733,079	2,227,345,462	2,544,387,617
	Bagamoyo	6,483,768,517	3,655,567,692	2,828,200,825
88	DC			
	Shinyanga	7,241,666,848	4,387,000,431	2,854,666,417
89	DC			
	Sengerema	6,143,370,000	3,228,493,000	2,914,877,000
90	DC			
91	Mbarali DC	6,162,608,550	3,112,415,753	3,050,192,797
92	Maswa DC	6,634,391,156	3,522,218,067	3,112,173,089
93	Temeke MC	8,618,619,421	5,435,976,844	3,182,642,577
94	Kibondo DC	8,141,004,550	4,954,604,000	3,186,400,550
95	Hanang' DC	6,254,991,908	3,059,328,660	3,195,663,248
96	Kishapu DC	7,881,798,631	4,579,184,077	3,302,614,554
97	Karagwe DC	9,875,742,916	6,246,333,226	3,629,409,690
98	Muleba DC	6,945,950,698	3,251,156,583	3,694,794,115
99	Dodoma MC	16,512,217,799	12,741,330,139	3,770,887,660
100	Mwanga DC	7,042,763,121	3,248,234,371	3,794,528,750
101	Mpanda TC	8,289,391,799	4,484,191,985	3,805,199,814
102	Kilwa DC	5,049,489,909	1,203,668,706	3,845,821,203
103	Mwanza CC	19,363,523,912	15,174,266,331	4,189,257,581
104	Rorya DC	8,878,685,348	4,581,458,375	4,297,226,973
105	Iringa DC	8,845,310,182	4,382,257,127	4,463,053,055
106	Lushoto DC	6,151,721,155	1,624,943,798	4,526,777,357
107	Singida DC	7,604,569,000	3,076,795,000	4,527,774,000

108	Iramba DC	6,836,643,000	2,291,014,000	4,545,629,000
109	Manyoni DC	9,201,778,484	2,635,462,050	6,566,316,434
110	Mbeya CC	24,917,947,000	18,296,514,000	6,621,433,000
	Chamwino	9,924,921,495	2,978,955,066	6,945,966,429
111	DC			
112	Magu DC	14,265,722,880	5,568,719,087	8,697,003,793
	Kigoma/Ujij	18,810,508,985	8,153,823,252	10,656,685,733
113	i MC			
114	Ilemela MC	2,331,978,075	576,144,183	1,755,833,892
	Total	673,590,626,951	420,283,949,168	253,306,677,783

# Comparison of actual own source revenue collections against recurrent expenditure

S/N	Name of the	Actual Own	Actual Recurrent	Percentage
	LGA	Source Revenue	Spent (Shs.)	of own
		Collection (Shs.)		source to
				recurrent
				expenditure
1	Ilala MC	18,920,645,532	68,527,380,556	27.6
2	Temeke MC	26,420,529,394	37,034,527,332	71.3
3	Kinondoni MC	21,262,670,115	76,828,445,445	27.7
4	Dar es salaam CC	6,985,045,000	7,839,927,968	89.1
5	Morogoro MC	2,843,461,900	3,758,257,700	75.7%
6	Morogoro DC	913,110,600	21,138,321,133	4.3%
7	Mvomero DC	766,539,402	27,634,471,366	2.8%
8	Kilosa DC	1,938,827,921	38,653,784,463	5.0%
9	Kilombero DC	2,408,250,706	23,980,019,777	10.0%
10	Ulanga DC	2,362,048,946	17,136,953,734	13.8%
11	Lindi MC	670,988,917	6,888,764,386	9.7%
12	Lindi DC	472,254,000	14,500,512,000	3.3%
13	Liwale DC	900,933,000	9,957,645,000	9.0%
14	Kilwa DC	2,276,808,804	15,803,436,271	14.4%
15	Ruangwa DC	1,014,521,000	11,784,271,000	8.6%
16	Nachingwea DC	1,388,017,000	16,008,438,000	8.7%
17	Mtwara MC	2,340,471,000	13,995,377,000	16.7%
18	Mtwara DC	846,122,000	15,243,079,000	5.6%
19	Newala DC	1,344,804,946	16,197,005,992	8.3%
20	Tandahimba DC	2,210,057,733	15,346,310,373	14.4%
21	Nanyumbu DC	1,097,111,771	10,322,713,191	10.6%
22	Masasi DC	1,183,763,071	23,645,892,464	5.0%
23	Masasi TC	912,226,130	1,968,591,155	46.3%
24	Kibaha TC	2,560,091,597	14,642,650,274	17.5%
25	Kibaha DC	2,353,996,000	11,994,917,022	19.6%
26	Kisarawe DC	1,459,532,000	18,525,962,723	7.9%

27         Mkuranga DC         1,126,401,396         16,941,477,410         6.6%           28         Bagamoyo DC         2,512,106,505         26,249,802,512         9.6%           29         Mafia DC         511,461,000         6,471,590,000         7.2%           30         Rufiji DC         1,261,735,556         17,559,586,719         7.2%           31         Dodoma MC         2,120,619,148         25,310,905,207         8.4%           32         Bahi DC         353,719,644         13,060,957,766         2.7%           33         Chamwino DC         615,829,393         20,499,711,857         3.0%           34         Kondoa DC         1,116,881,676         27,558,337,181         4.1%           35         Kongwa DC         605,711,773         19,135,434,948         3.2%           36         Mpwapwa DC         448,654,353         22,744,720,835         2.0%           37         Singida MC         1,240,862,911         13,472,068,642         9.2%           38         Singida DC         422,599,981         25,558,826,000         1.7%           39         Manyoni DC         1,010,481,480         16,563,499,667         6.1%           40         Iramba DC         711,841,559					
29         Mafia DC         511,461,000         6,471,590,000         7.9%           30         Rufiji DC         1,261,735,556         17,559,586,719         7.2%           31         Dodoma MC         2,120,619,148         25,310,905,207         8.4%           32         Bahi DC         353,719,644         13,060,957,766         2.7%           33         Chamwino DC         615,829,393         20,499,711,857         3.0%           34         Kondoa DC         1,116,881,676         27,558,337,181         4.1%           35         Kongwa DC         605,711,773         19,135,434,948         3.2%           36         Mpwapwa DC         448,654,353         22,744,720,835         2.0%           37         Singida MC         1,240,862,911         13,472,068,642         9.2%           38         Singida DC         422,599,981         25,558,826,000         1.7%           39         Manyoni DC         1,010,481,480         16,563,499,667         6.1%           40         Iramba DC         711,841,519         26,148,552,000         2.7%           41         Tabora MC         1,661,500,600         18,163,082,333         9.1%           42         Tabora DC         2,314,058,635	27	Mkuranga DC	1,126,401,396	16,941,477,410	6.6%
30	28	Bagamoyo DC	2,512,106,505	26,249,802,512	9.6%
31         Dodoma MC         2,120,619,148         25,310,905,207         8.4%           32         Bahi DC         353,719,644         13,060,957,766         2.7%           33         Chamwino DC         615,829,393         20,499,711,857         3.0%           34         Kondoa DC         1,116,881,676         27,558,337,181         4.1%           35         Kongwa DC         605,711,773         19,135,434,948         3.2%           36         Mpwapwa DC         448,654,353         22,744,720,835         2.0%           37         Singida MC         1,240,862,911         13,472,068,642         9.2%           38         Singida DC         422,599,981         25,558,826,000         1.7%           39         Manyoni DC         1,010,481,480         16,563,499,667         6.1%           40         Iramba DC         711,841,519         26,148,552,000         2.7%           41         Tabora MC         1,661,500,600         18,163,082,333         9.1%           42         Tabora DC         2,314,058,635         13,689,792,584         16.9%           43         Igunga DC         735,613,000         19,927,959,000         3.7%           44         Nzega DC         3,803,077,050	29	Mafia DC	511,461,000	6,471,590,000	7.9%
32         Bahi DC         353,719,644         13,060,957,766         2.7%           33         Chamwino DC         615,829,393         20,499,711,857         3.0%           34         Kondoa DC         1,116,881,676         27,558,337,181         4.1%           35         Kongwa DC         605,711,773         19,135,434,948         3.2%           36         Mpwapwa DC         448,654,353         22,744,720,835         2.0%           37         Singida MC         1,240,862,911         13,472,068,642         9.2%           38         Singida DC         422,599,981         25,558,826,000         1.7%           39         Manyoni DC         1,010,481,480         16,563,499,667         6.1%           40         Iramba DC         711,841,519         26,148,552,000         2.7%           41         Tabora MC         1,661,500,600         18,163,082,333         9.1%           42         Tabora DC         2,314,058,635         13,689,792,584         16.9%           43         Igunga DC         735,613,000         19,927,959,000         3.7%           45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834	30	Rufiji DC	1,261,735,556	17,559,586,719	7.2%
33         Chamwino DC         615,829,393         20,499,711,857         3.0%           34         Kondoa DC         1,116,881,676         27,558,337,181         4.1%           35         Kongwa DC         605,711,773         19,135,434,948         3.2%           36         Mpwapwa DC         448,654,353         22,744,720,835         2.0%           37         Singida MC         1,240,862,911         13,472,068,642         9.2%           38         Singida DC         422,599,981         25,558,826,000         1.7%           39         Manyoni DC         1,010,481,480         16,563,499,667         6.1%           40         Iramba DC         711,841,519         26,148,552,000         2.7%           41         Tabora MC         1,661,500,600         18,163,082,333         9.1%           42         Tabora DC         2,314,058,635         13,689,792,584         16.9%           43         Igunga DC         735,613,000         19,927,959,000         3.7%           44         Nzega DC         3,803,077,050         20,702,491,962         18.4%           45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834 <td>31</td> <td>Dodoma MC</td> <td>2,120,619,148</td> <td>25,310,905,207</td> <td>8.4%</td>	31	Dodoma MC	2,120,619,148	25,310,905,207	8.4%
34         Kondoa DC         1,116,881,676         27,558,337,181         4.1%           35         Kongwa DC         605,711,773         19,135,434,948         3.2%           36         Mpwapwa DC         448,654,353         22,744,720,835         2.0%           37         Singida MC         1,240,862,911         13,472,068,642         9.2%           38         Singida DC         422,599,981         25,558,826,000         1.7%           39         Manyoni DC         1,010,481,480         16,563,499,667         6.1%           40         Iramba DC         711,841,519         26,148,552,000         2.7%           41         Tabora MC         1,661,500,600         18,163,082,333         9.1%           42         Tabora DC         2,314,058,635         13,689,792,584         16.9%           43         Igunga DC         735,613,000         19,927,959,000         3.7%           44         Nzega DC         3,803,077,050         20,702,491,962         18.4%           45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834         20,212,386,701         17.9%           47         Kigoma/Ujiji         646,454,068<	32	Bahi DC	353,719,644	13,060,957,766	2.7%
35         Kongwa DC         605,711,773         19,135,434,948         3.2%           36         Mpwapwa DC         448,654,353         22,744,720,835         2.0%           37         Singida MC         1,240,862,911         13,472,068,642         9.2%           38         Singida DC         422,599,981         25,558,826,000         1.7%           39         Manyoni DC         1,010,481,480         16,563,499,667         6.1%           40         Iramba DC         711,841,519         26,148,552,000         2.7%           41         Tabora MC         1,661,500,600         18,163,082,333         9.1%           42         Tabora DC         2,314,058,635         13,689,792,584         16.9%           43         Igunga DC         735,613,000         19,927,959,000         3.7%           44         Nzega DC         3,803,077,050         20,702,491,962         18.4%           45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834         20,212,386,701         17.9%           47         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176 <td>33</td> <td>Chamwino DC</td> <td>615,829,393</td> <td>20,499,711,857</td> <td>3.0%</td>	33	Chamwino DC	615,829,393	20,499,711,857	3.0%
36         Mpwapwa DC         448,654,353         22,744,720,835         2.0%           37         Singida MC         1,240,862,911         13,472,068,642         9.2%           38         Singida DC         422,599,981         25,558,826,000         1.7%           39         Manyoni DC         1,010,481,480         16,563,499,667         6.1%           40         Iramba DC         711,841,519         26,148,552,000         2.7%           41         Tabora MC         1,661,500,600         18,163,082,333         9.1%           42         Tabora DC         2,314,058,635         13,689,792,584         16.9%           43         Igunga DC         735,613,000         19,927,959,000         3.7%           44         Nzega DC         3,803,077,050         20,702,491,962         18.4%           45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834         20,212,386,701         17.9%           47         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000 <td>34</td> <td>Kondoa DC</td> <td>1,116,881,676</td> <td>27,558,337,181</td> <td>4.1%</td>	34	Kondoa DC	1,116,881,676	27,558,337,181	4.1%
37         Singida MC         1,240,862,911         13,472,068,642         9.2%           38         Singida DC         422,599,981         25,558,826,000         1.7%           39         Manyoni DC         1,010,481,480         16,563,499,667         6.1%           40         Iramba DC         711,841,519         26,148,552,000         2.7%           41         Tabora MC         1,661,500,600         18,163,082,333         9.1%           42         Tabora DC         2,314,058,635         13,689,792,584         16.9%           43         Igunga DC         735,613,000         19,927,959,000         3.7%           44         Nzega DC         3,803,077,050         20,702,491,962         18.4%           45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834         20,212,386,701         17.9%           47         Kigoma/Ujiji         646,454,068         14,654,763,000         4.4%           48         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000<	35	Kongwa DC	605,711,773	19,135,434,948	3.2%
38         Singida DC         422,599,981         25,558,826,000         1.7%           39         Manyoni DC         1,010,481,480         16,563,499,667         6.1%           40         Iramba DC         711,841,519         26,148,552,000         2.7%           41         Tabora MC         1,661,500,600         18,163,082,333         9.1%           42         Tabora DC         2,314,058,635         13,689,792,584         16.9%           43         Igunga DC         735,613,000         19,927,959,000         3.7%           44         Nzega DC         3,803,077,050         20,702,491,962         18.4%           45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834         20,212,386,701         17.9%           47         Kigoma/Ujiji         646,454,068         14,654,763,000         4.4%           48         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha CC         6,595,710,000 </td <td>36</td> <td>Mpwapwa DC</td> <td>, ,</td> <td>22,744,720,835</td> <td>2.0%</td>	36	Mpwapwa DC	, ,	22,744,720,835	2.0%
39         Manyoni DC         1,010,481,480         16,563,499,667         6.1%           40         Iramba DC         711,841,519         26,148,552,000         2.7%           41         Tabora MC         1,661,500,600         18,163,082,333         9.1%           42         Tabora DC         2,314,058,635         13,689,792,584         16.9%           43         Igunga DC         735,613,000         19,927,959,000         3.7%           44         Nzega DC         3,803,077,050         20,702,491,962         18.4%           45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834         20,212,386,701         17.9%           47         Kigoma / Ujiji         646,454,068         14,654,763,000         4.4%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000 </td <td>37</td> <td>Singida MC</td> <td>1,240,862,911</td> <td>13,472,068,642</td> <td>9.2%</td>	37	Singida MC	1,240,862,911	13,472,068,642	9.2%
40         Iramba DC         711,841,519         26,148,552,000         2.7%           41         Tabora MC         1,661,500,600         18,163,082,333         9.1%           42         Tabora DC         2,314,058,635         13,689,792,584         16.9%           43         Igunga DC         735,613,000         19,927,959,000         3.7%           44         Nzega DC         3,803,077,050         20,702,491,962         18.4%           45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834         20,212,386,701         17.9%           47         Kigoma / Ujiji         646,454,068         14,654,763,000         4.4%           48         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000 <td>38</td> <td>Singida DC</td> <td>422,599,981</td> <td>25,558,826,000</td> <td>1.7%</td>	38	Singida DC	422,599,981	25,558,826,000	1.7%
41         Tabora MC         1,661,500,600         18,163,082,333         9.1%           42         Tabora DC         2,314,058,635         13,689,792,584         16.9%           43         Igunga DC         735,613,000         19,927,959,000         3.7%           44         Nzega DC         3,803,077,050         20,702,491,962         18.4%           45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834         20,212,386,701         17.9%           47         Kigoma/Ujiji         646,454,068         14,654,763,000         4.4%           MC         48         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha CC         6,595,710,000         27,196,926,000         24.3%           52         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC	39	Manyoni DC	1,010,481,480	16,563,499,667	6.1%
42         Tabora DC         2,314,058,635         13,689,792,584         16.9%           43         Igunga DC         735,613,000         19,927,959,000         3.7%           44         Nzega DC         3,803,077,050         20,702,491,962         18.4%           45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834         20,212,386,701         17.9%           47         Kigoma / Kigoma / MC         14,654,763,000         4.4%           48         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha CC         6,595,710,000         27,196,926,000         24.3%           52         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro         896,755,239         13,089	40	Iramba DC	711,841,519	26,148,552,000	2.7%
43         Igunga DC         735,613,000         19,927,959,000         3.7%           44         Nzega DC         3,803,077,050         20,702,491,962         18.4%           45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834         20,212,386,701         17.9%           47         Kigoma/Ujiji         646,454,068         14,654,763,000         4.4%           48         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha CC         6,595,710,000         27,196,926,000         24.3%           52         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro         896,755,239         13,089,185,129         6.9%           57         Longido DC         652,066,000	41	Tabora MC	1,661,500,600	18,163,082,333	9.1%
44         Nzega DC         3,803,077,050         20,702,491,962         18.4%           45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834         20,212,386,701         17.9%           47         Kigoma/Ujiji         646,454,068         14,654,763,000         4.4%           MC         48         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha CC         6,595,710,000         27,196,926,000         24.3%           52         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro         896,755,239         13,089,185,129         6.9%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC	42	Tabora DC	2,314,058,635	13,689,792,584	16.9%
45         Sikonge DC         1,666,012,465         10,067,188,819         16.5%           46         Urambo DC         3,614,694,834         20,212,386,701         17.9%           47         Kigoma/Ujiji         646,454,068         14,654,763,000         4.4%           48         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha CC         6,595,710,000         27,196,926,000         24.3%           52         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro         896,755,239         13,089,185,129         6.9%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000 <td>43</td> <td>Igunga DC</td> <td></td> <td>19,927,959,000</td> <td>3.7%</td>	43	Igunga DC		19,927,959,000	3.7%
46         Urambo DC         3,614,694,834         20,212,386,701         17.9%           47         Kigoma/Ujiji         646,454,068         14,654,763,000         4.4%           MC         48         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha CC         6,595,710,000         27,196,926,000         24.3%           52         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro         896,755,239         13,089,185,129         6.9%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         <	44	Nzega DC	3,803,077,050	20,702,491,962	18.4%
47         Kigoma/Ujiji MC         646,454,068         14,654,763,000         4.4%           48         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha CC         6,595,710,000         27,196,926,000         24.3%           52         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro         896,755,239         13,089,185,129         6.9%           DC         828,532,659         26,880,092,501         3.1%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077<	45	Sikonge DC	1,666,012,465	10,067,188,819	16.5%
MC         48         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha CC         6,595,710,000         27,196,926,000         24.3%           52         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro         896,755,239         13,089,185,129         6.9%           DC         56         Meru DC         828,532,659         26,880,092,501         3.1%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC <td>46</td> <td>Urambo DC</td> <td>3,614,694,834</td> <td>20,212,386,701</td> <td>17.9%</td>	46	Urambo DC	3,614,694,834	20,212,386,701	17.9%
48         Kigoma DC         1,226,387,000         26,985,701,000         4.5%           49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha CC         6,595,710,000         27,196,926,000         24.3%           52         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro         896,755,239         13,089,185,129         6.9%           DC         828,532,659         26,880,092,501         3.1%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC         761,129,039         15,128,113,017	47	Kigoma/Ujiji	646,454,068	14,654,763,000	4.4%
49         Kasulu DC         684,122,176         33,634,036,381         2.0%           50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha CC         6,595,710,000         27,196,926,000         24.3%           52         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro         896,755,239         13,089,185,129         6.9%           DC         56         Meru DC         828,532,659         26,880,092,501         3.1%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC         761,129,039         15,128,113,017         5.0%           62         Mbulu DC         465,565,		MC			
50         Kibondo DC         325,027,000         17,385,727,000         1.9%           51         Arusha CC         6,595,710,000         27,196,926,000         24.3%           52         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro         896,755,239         13,089,185,129         6.9%           DC         56         Meru DC         828,532,659         26,880,092,501         3.1%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC         761,129,039         15,128,113,017         5.0%           62         Mbulu DC         465,565,000         26,492,867,000         1.8%		_	, , ,	' ' '	
51         Arusha CC         6,595,710,000         27,196,926,000         24.3%           52         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro DC         896,755,239         13,089,185,129         6.9%           56         Meru DC         828,532,659         26,880,092,501         3.1%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC         761,129,039         15,128,113,017         5.0%           62         Mbulu DC         465,565,000         26,492,867,000         1.8%				' ' '	
52         Arusha DC         1,395,230,674         26,805,339,873         5.2%           53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro DC         896,755,239         13,089,185,129         6.9%           56         Meru DC         828,532,659         26,880,092,501         3.1%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC         761,129,039         15,128,113,017         5.0%           62         Mbulu DC         465,565,000         26,492,867,000         1.8%	50			' ' '	
53         Karatu DC         921,584,731         20,424,637,616         4.5%           54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro         896,755,239         13,089,185,129         6.9%           DC         56         Meru DC         828,532,659         26,880,092,501         3.1%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC         761,129,039         15,128,113,017         5.0%           62         Mbulu DC         465,565,000         26,492,867,000         1.8%					
54         Monduli DC         791,339,000         12,764,372,000         6.2%           55         Ngorongoro DC         896,755,239         13,089,185,129         6.9%           56         Meru DC         828,532,659         26,880,092,501         3.1%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC         761,129,039         15,128,113,017         5.0%           62         Mbulu DC         465,565,000         26,492,867,000         1.8%				' ' '	
55         Ngorongoro         896,755,239         13,089,185,129         6.9%           56         Meru DC         828,532,659         26,880,092,501         3.1%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC         761,129,039         15,128,113,017         5.0%           62         Mbulu DC         465,565,000         26,492,867,000         1.8%	53				
DC         828,532,659         26,880,092,501         3.1%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC         761,129,039         15,128,113,017         5.0%           62         Mbulu DC         465,565,000         26,492,867,000         1.8%			· · ·		
56         Meru DC         828,532,659         26,880,092,501         3.1%           57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC         761,129,039         15,128,113,017         5.0%           62         Mbulu DC         465,565,000         26,492,867,000         1.8%	55		896,755,239	13,089,185,129	6.9%
57         Longido DC         652,066,000         11,715,720,000         5.6%           58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC         761,129,039         15,128,113,017         5.0%           62         Mbulu DC         465,565,000         26,492,867,000         1.8%		_			
58         Babati TC         1,006,573,123         11,357,786,727         8.9%           59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC         761,129,039         15,128,113,017         5.0%           62         Mbulu DC         465,565,000         26,492,867,000         1.8%	56	Meru DC	828,532,659	26,880,092,501	3.1%
59         Babati DC         1,658,161,000         20,418,077,000         8.1%           60         Hanang' DC         649,249,147         18,109,948,077         3.6%           61         Kiteto DC         761,129,039         15,128,113,017         5.0%           62         Mbulu DC         465,565,000         26,492,867,000         1.8%		•			
60       Hanang' DC       649,249,147       18,109,948,077       3.6%         61       Kiteto DC       761,129,039       15,128,113,017       5.0%         62       Mbulu DC       465,565,000       26,492,867,000       1.8%					
61     Kiteto DC     761,129,039     15,128,113,017     5.0%       62     Mbulu DC     465,565,000     26,492,867,000     1.8%					
62 Mbulu DC 465,565,000 26,492,867,000 1.8%					
				, , ,	
63   Simanjiro DC   1,024,167,589   7,468,006,000   13.7%				' ' '	
	63	Simanjiro DC	1,024,167,589	7,468,006,000	13.7%

64	Moshi MC	3,751,070,952	18,708,705,094	20.0%
65	Moshi DC	1,270,275,263	40,962,626,489	3.1%
66	Hai DC	1,205,440,830	18,953,002,495	6.4%
67	Siha DC	904,146,847	10,654,930,517	8.5%
68	Mwanga DC	506,450,065	17,982,467,999	2.8%
69	Rombo DC	729,387,497	24,376,117,100	3.0%
70	Same DC	1,146,672,927	26,596,791,349	4.3%
71	Tanga CC	6,153,118,000	24,255,655,732	25.4%
72	Handeni DC	564,786,011	14,353,447,724	3.9%
73	Korogwe DC	395,698,079	12,053,285,580	3.3%
74	Korogwe TC	531,360,531	9,317,568,920	5.7%
75	Lushoto DC	1,033,263,749	30,076,051,694	3.4%
76	Muheza DC	855,195,061	17,284,771,304	4.9%
77	Pangani DC	306,185,824	7,795,258,657	3.9%
78	Kilindi DC	385,965,496	9,867,827,013	3.9%
79	Mkinga DC	249,098,436	10,283,128,640	2.4%
80	Musoma MC	969,973,000	13,918,842,000	7.0%
81	Serengeti DC	1,202,326,000	17,557,238,000	6.8%
82	Musoma DC	476,605,241	26,738,538,524	1.8%
83	Bunda DC	1,548,151,000	24,476,179,865	6.3%
84	Tarime DC	2,394,215,450	26,121,786,165	9.2%
85	Rorya DC	327,964,125	11,328,309,310	2.9%
86	Bukoba DC	1,320,225,615	18,449,018,997	7.2%
87	Bukoba MC	2,876,424,509	11,222,866,673	25.6%
88	Biharamulo	1,492,752,070	11,300,219,403	13.2%
	DC			
89	Karagwe DC	3,112,986,535	23,367,986,249	13.3%
90	Muleba DC	1,479,815,623	24,602,913,166	6.0%
91	Misenyi DC	709,113,606	12,308,033,408	5.8%
92	Ngara DC	455,261,483	17,322,711,382	2.6%
93	Mwanza CC	6,390,808,019	34,785,738,850	18.4%
94	Kwimba DC	702,951,639	23,971,474,249	2.9%
95	Magu DC	1,169,143,648	32,982,506,642	3.5%
96	Misungwi DC	1,241,231,901	21,173,515,632	5.9%
97	Sengerema	1,068,656,000	34,342,490,000	3.1%
	DC			
98	Ukerewe DC	849,773,584	18,857,394,562	4.5%
99	Ilemela MC	1,912,903,773	11,707,501,331	16.3%
100	Geita TC	309,645,000	622,335,000	49.8%
			•	

101	Geita DC	2,109,033,000	42,232,010,000	5.0%
102	Chato DC	620,445,178	16,315,963,758	3.8%
103	Bukombe DC	971,913,647	21,785,021,144	4.5%
104	Shinyanga MC	1,378,351,078	12,553,088,031	11.0%
105	Shinyanga DC	328,048,504	9,983,637,095	3.3%
106	Kishapu DC	1,026,738,325	15,985,818,983	6.4%
107	Kahama DC	1,872,093,448	23,361,267,401	8.0%
108	Kahama TC	1,102,606,212	12,230,179,340	9.0%
109	Bariadi DC	1,519,882,544	35,514,242,878	4.3%
110	Bariadi TC	275,918,485	1,186,128,142	23.3%
111	Maswa DC	858,990,635	20,042,205,791	4.3%
112	Meatu DC	1,410,229,667	15,777,694,695	8.9%
113	Iringa MC	2,625,226,454	16,056,200,336	16.4%
114	Iringa DC	2,398,782,738	26,604,244,125	9.0%
115	Mufindi DC	3,141,748,427	28,884,029,155	10.9%
116	Kilolo DC	1,243,968,612	18,783,457,236	6.6%
117	Njombe TC	2,313,275,310	14,967,202,996	15.5%
118	Makete DC	369,161,232	13,797,393,136	2.7%
119	Ludewa DC	728,963,628	16,930,621,703	4.3%
120	Makambako	691,176,660	1,957,172,779	35.3%
	TC			
121	Njombe DC	1,424,182,412	30,114,256,858	4.7%
122	Mbeya CC	8,339,680,000	31,599,078,000	26.4%
123	Mbeya DC	1,408,029,219	27,458,098,383	5.1%
124	Chunya DC	2,733,329,191	14,872,186,400	18.4%
125	Ileje DC	530,738,820	12,340,430,747	4.3%
126	Kyela DC	1,648,172,139	19,408,302,113	8.5%
127	Mbarali DC	1,087,432,961	16,039,208,490	6.8%
128	Mbozi DC	3,497,323,313	40,897,627,744	8.6%
129	Busokelo DC	272,828,373	1,907,680,533	14.3%
130	Rungwe DC	888,287,436	30,498,640,624	2.9%
131	Sumbawanga MC	1,182,235,090	17,147,122,149	6.9%
132	Sumbawanga DC	684,913,742	30,899,640,733	2.2%
133	Nkasi DC	703,723,514	14,565,822,607	4.8%
134	Mpanda TC	687,008,527	9,457,119,000	7.3%
135	Mpanda DC	2,456,322,000	21,052,557,000	11.7%
136	Songea MC	1,150,550,694	19,348,015,141	5.9%

	Total	268,948,851,548	2,746,333,799,161	9.8%
	DC			
140	Namtumbo	903,330,251	13,629,872,640	6.6%
139	Tunduru DC	1,056,074,102	19,567,808,827	5.4%
138	Mbinga DC	2,305,711,608	35,226,034,965	6.5%
137	Songea DC	768,636,134	14,770,155,979	5.2%

### Annexure (xiii)

#### **Unutilized Recurrent Grants**

S/N	Name of	Amount of	Actual Amount	Under	% of
37.11	the LGA	Recurrent Grants	of Recurrent	spent/Over	Unutili
		available (Shs)	Grants spent	spent	zed
		` '	(Shs)	Recurrent	recurr
			` ,	Grant (Shs.)	ent
					grant
1	Ilala MC	71,060,005,664	68,527,380,556	2,532,625,108	4%
2	Temeke MC	39,656,359,579	37,034,527,332	2,621,832,247	7%
3	Kinondoni MC	77,409,084,788	76,828,445,445	580,639,343	1%
4	Dar es salaam CC	10,098,199,446	7,839,927,968	2,258,271,478	22%
5	Morogoro MC	31,336,676,753	30,496,699,214	839,977,539	3%
6	Morogoro DC	22,791,780,793	21,138,321,133	1,653,459,660	7%
7	Mvomero DC	28,407,275,421	27,634,471,366	772,804,055	3%
8	Kilosa DC	39,242,720,730	38,653,784,463	588,936,267	2%
9	Kilombero DC	25,876,011,014	23,980,019,777	1,895,991,237	7%
10	Ulanga DC	18,746,861,914	17,136,953,734	1,609,908,180	9%
11	Lindi MC	6,935,232,236	6,888,764,386	46,467,850	1%
12	Lindi DC	17,203,219,000	14,500,512,000	2,702,707,000	16%
13	Liwale DC	10,014,994,000	9,957,645,000	57,349,000	1%
14	Kilwa DC	16,849,636,103	15,803,436,271	1,046,199,832	6%
15	Ruangwa DC	11,971,567,000	11,784,271,000	187,296,000	2%
16	Nachingwea DC	16,517,516,000	16,008,438,000	509,078,000	3%
17	Mtwara MC	15,301,088,000	13,995,377,000	1,305,711,000	<b>9</b> %
18	Mtwara DC	16,561,162,000	15,243,079,000	1,318,083,000	8%
19	Newala DC	17,080,114,249	16,197,005,992	883,108,257	5%
20	Tandahimb a DC	17,701,010,907	15,346,310,373	2,354,700,534	13%
21	Nanyumbu DC	10,782,432,713	10,098,203,320	684,229,393	6%
22	Masasi DC	24,247,179,459	23,645,892,464	601,286,995	2%
23	Masasi TC	2,364,670,258	1,968,591,155	396,079,103	17%
24	Kibaha TC	15,476,209,545	14,642,650,274	833,559,271	5%
25	Kibaha DC	12,951,054,092	11,994,917,022	956,137,070	7%
26	Kisarawe DC	19,003,285,223	18,525,962,723	477,322,500	3%
27	Mkuranga DC	17,995,252,430	16,941,477,410	1,053,775,020	6%

28 Bagamoyo 26,944,555,145 26,249,802,512 694,752,633 3% DC C C C Mafia DC 6,914,656,000 6,471,590,000 443,066,000 6% 310 Dodoma MC 28,066,435,118 25,310,905,207 2,755,529,911 10% 32 Bahi DC 14,203,718,751 13,060,957,766 1,142,760,985 8% 33 Chamwino 21,423,321,607 20,499,711,857 923,609,750 4% DC 34 Kondoa DC 28,202,900,165 27,558,337,181 644,562,984 2% 35 Kongwa DC 19,486,090,812 19,135,434,948 350,655,864 2% 36 Mpwapwa 24,464,605,034 22,744,720,835 1,719,884,199 7% DC 37 Singida MC 13,914,896,890 13,472,068,642 442,828,248 3% 38 Singida DC 27,007,301,000 25,558,826,000 1,448,475,000 5% 39 Manyoni DC 19,179,287,675 16,563,499,667 2,615,788,008 14% 40 Iramba DC 27,084,424,000 26,148,552,000 935,872,000 3% 41 Tabora MC 19,073,848,065 18,163,082,333 910,765,732 5% 42 Tabora DC 13,845,429,904 13,689,792,584 155,637,320 1% 43 Igunga DC 25,480,353,212 20,702,491,962 4,777,861,250 19% 44 Nzega DC 25,480,353,212 20,702,491,962 4,777,861,250 19% 45 Sikonge DC 10,606,090,649 10,671,188,19 538,901,300 4% 1 IKMC 48 Kigoma DC 27,314,489,000 26,985,701,000 328,788,000 1% 45 Sikonge DC 10,606,090,649 10,671,188,19 538,901,300 4% 1 IKMC 48 Kigoma DC 27,314,489,000 26,985,701,000 328,788,000 1% 45 Sikonge DC 10,606,090,649 10,671,188,19 538,901,300 5% 1 IKMC 48 Kigoma DC 27,314,489,000 26,985,701,000 328,788,000 1% 49 Kasulu DC 34,445,860,620 33,634,036,391 811,824,229 2% 50 Kibondo DC 18,354,864,000 17,385,727,000 969,137,000 75 57 Ngrongoro 14,288,663,198 13,354,864,000 17,385,727,000 188,375,000 18 S354,864,000 17,385,727,000 969,137,000 75 57 Ngrongoro 14,288,663,198 11,309,480,77 457,829,967 22 58 Babati DC 20,541,313,876 20,424,637,616 116,676,660 1% Meru DC 28,647,815,664 26,880,092,501 1,199,478,069 8% DC 58 Babati DC 20,541,313,876 20,424,637,616 116,676,260 1% Meru DC 18,354,884,000 17,385,727,000 188,375,000 185,500 22 424,637,616 116,676,260 1% Meru DC 28,647,815,664 26,880,092,501 1,199,478,069 8% DC 58 Babati DC 20,541,313,876 20,424,637,616 116,676,260 1% Meru DC 28,647,815,640 07,132,000 20,418,077,000 148,079,						
30   Rufiji DC   18,874,550,065   17,559,586,719   1,314,963,346   7%   31   Dodoma MC   28,066,435,118   25,310,905,207   2,755,529,911   10%   32   Bali DC   14,203,718,751   13,060,957,766   1,142,760,985   8%   33   Chamwino   21,423,321,607   20,499,711,857   923,609,750   4%   Mondoa DC   28,202,900,165   27,558,337,181   644,562,984   2%   35   Kongwa DC   19,486,090,812   19,135,434,948   350,655,864   2%   36   Mpwapwa   24,464,605,034   22,744,720,835   1,719,884,199   7%   DC   37   Singida MC   13,914,896,890   13,472,068,642   442,828,248   3%   38   Singida DC   27,007,301,000   25,558,826,000   1,448,475,000   5%   39   Manyoni DC   19,179,287,675   16,563,499,667   2,615,788,008   14%   40   Iramba DC   27,084,424,000   26,148,552,000   935,872,000   3%   41   Tabora MC   19,073,848,065   18,163,082,333   910,765,732   5%   42   Tabora DC   13,845,429,904   13,689,792,584   155,637,320   1%   41   Ruga DC   23,407,650,000   19,927,959,000   3,479,691,000   15%   45   Singima/Ujij   15,296,145,000   14,654,763,000   641,382,000   4%   Kigoma/Ujij   15,296,145,000   14,654,763,000   641,382,000   4%   Kigoma/Ujij   15,296,145,000   14,654,763,000   488,375,000   78   48   Kigoma DC   27,314,489,000   26,985,701,000   328,788,000   1%   18   MC   48   Kigoma DC   27,314,489,000   27,314,489,000   27,314,489,000   27,99,507,000   328,788,000   1%   18   Kigoma/Uji   15,296,145,000   14,654,763,000   641,382,000   4%   14,282,664,000   17,385,727,000   969,137,000   78   53   Karatu DC   29,296,433,000   27,196,226,000   2,099,507,000   78   53   Karatu DC   29,596,433,000   17,385,727,000   969,137,000   78   53   Karatu DC   28,647,815,664   26,880,092,501   1,667,723,163   68   50   Kitero DC   18,354,864,000   17,385,727,000   969,137,000   78   53   Karatu DC   27,528,664,000   27,146,893,519   11,357,786,777   18,100,790   28   38   38   38   38   38   38   39   38   38	28	Bagamoyo DC	26,944,555,145	26,249,802,512	694,752,633	3%
31   Dodoma MC   28,066,435,118   25,310,905,207   2,755,529,911   10%   32   Bahi DC   14,203,718,751   13,060,957,766   1,142,760,985   8%   33   Chamwino DC   21,423,321,607   20,499,711,857   923,609,750   4%   4%   4%   4%   4%   4%   4%   4	29	Mafia DC	6,914,656,000	6,471,590,000	443,066,000	6%
Bahi DC	30	Rufiji DC	18,874,550,065	17,559,586,719	1,314,963,346	7%
33         Chamwino DC         21,423,321,607         20,499,711,857         923,609,750         4%           34         Kondoa DC         28,202,900,165         27,558,337,181         644,562,984         2%           35         Kongwa DC         19,486,090,812         19,135,434,948         350,655,864         2%           36         Mpwapwa         24,464,605,034         22,744,720,835         1,719,884,199         7%           37         Singida MC         13,914,896,890         13,472,068,642         442,828,248         3%           38         Singida DC         27,007,301,000         25,558,826,000         1,448,475,000         5%           39         Manyoni DC         19,179,287,675         16,563,499,667         2,615,788,008         14%           40         Iramba DC         27,084,424,000         26,148,552,000         935,872,000         3%           41         Tabora MC         19,073,848,065         18,163,082,333         910,765,732         5%           42         Tabora DC         13,845,429,904         13,689,792,584         155,637,320         18           43         Igunga DC         25,480,353,212         20,702,491,962         4,777,861,250         19%           45         Sikonge DC	31	Dodoma MC	28,066,435,118	25,310,905,207	2,755,529,911	10%
DC  34 Kondoa DC  28,202,900,165  27,558,337,181  644,562,984  2%  36 Mpwapwa  24,464,605,034  22,744,720,835  1,719,884,199  7%  37 Singida MC  13,914,896,890  13,472,068,642  442,828,248  3%  38 Singida DC  27,007,301,000  25,558,826,000  1,448,475,000  5%  39 Manyoni DC  19,179,287,675  16,563,499,667  2,615,788,008  14%  40 Iramba DC  27,084,424,000  26,148,552,000  935,872,000  34 Igunga DC  13,845,429,904  13,689,792,584  155,637,320  1%  43 Igunga DC  23,407,650,000  44 Nzega DC  25,480,353,212  20,702,491,962  4,777,861,250  19%  45 Sikonge DC  10,606,090,649  10,067,188,819  538,901,830  5%  46 Urambo DC  23,103,043,389  20,212,386,701  2,890,656,688  13%  47 Kigoma DC  27,314,489,000  26,985,701,000  328,788,000  1%  48 Kigoma DC  27,314,489,000  26,985,701,000  328,788,000  1%  48 Kigoma DC  27,487,160,390  27,196,926,000  2,099,507,000  7%  52 Arusha CC  29,296,433,000  27,196,926,000  20,999,507,000  7%  53 Karatu DC  20,544,313,376  20,424,637,616  116,676,260  118,354,864,000  11,715,720,000  78  58 Mandul DC  21,459,328,000  11,719,884,199  78  68 Mwanga DC  18,358,771,007  18,795,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000  18,000	32	Bahi DC	14,203,718,751	13,060,957,766	1,142,760,985	8%
35   Kongwa DC	33		21,423,321,607	20,499,711,857	923,609,750	4%
36         Mpwapwa DC         24,464,605,034         22,744,720,835         1,719,884,199         7%           37         Singida MC         13,914,896,890         13,472,068,642         442,828,248         3%           38         Singida DC         27,007,301,000         25,558,826,000         1,448,475,000         5%           39         Manyoni DC         19,179,287,675         16,563,499,667         2,615,788,008         14%           40         Iramba DC         27,084,424,000         26,148,552,000         935,872,000         3%           41         Tabora MC         19,073,848,065         18,163,082,333         910,765,732         5%           42         Tabora DC         13,845,429,904         13,689,792,584         155,637,320         1%           43         Igunga DC         23,407,650,000         19,927,959,000         3,479,691,000         15%           44         Nzega DC         25,480,353,212         20,702,491,962         4,777,861,250         19%           45         Sikonge DC         10,606,090,649         10,067,188,819         538,901,830         5%           46         Urambo DC         23,103,043,389         20,212,386,701         2,890,656,688         13%           47         Kigoma DC	34	Kondoa DC	28,202,900,165	27,558,337,181	644,562,984	2%
DC 37 Singida MC 13,914,896,890 13,472,068,642 442,828,248 3% 38 Singida DC 27,007,301,000 25,558,826,000 1,448,75,000 5% 39 Manyoni DC 19,179,287,675 16,563,499,667 2,615,788,008 14% 40 Iramba DC 27,084,424,000 26,148,552,000 935,872,000 3% 41 Tabora MC 19,073,848,065 18,163,082,333 910,765,732 5% 42 Tabora DC 13,845,429,904 13,689,792,584 155,637,320 1% 43 Igunga DC 23,407,650,000 19,927,959,000 3,479,691,000 15% 44 Nzega DC 25,480,353,212 20,702,491,962 4,777,861,250 19% 45 Sikonge DC 10,606,090,649 10,067,188,819 538,901,830 5% 46 Urambo DC 23,103,043,389 20,212,386,701 2,890,556,688 13% 47 Kigoma/Ujij 15,296,145,000 14,654,763,000 641,382,000 4% 1 Kigoma DC 27,314,489,000 26,985,701,000 328,788,000 11% 48 Kigoma DC 27,314,489,000 26,985,701,000 328,788,000 11% 49 Kasulu DC 34,445,860,620 33,634,036,391 811,824,229 2% 50 Kibondo DC 18,354,864,000 17,385,727,000 969,137,000 5% 51 Arusha CC 29,296,433,000 27,196,926,000 2,099,507,000 7% 52 Arusha DC 27,487,160,390 26,885,339,873 681,820,517 2% 58 Babati TC 11,544,893,519 11,357,786,727 1187,106,792 2% 59 Babati DC 20,767,132,000 20,418,077,000 349,055,000 2% 60 Hanang DC 18,557,778,044 18,109,948,077 457,829,967 2% 61 Kiteto DC 64 Moshi MC 18,972,072,371 18,708,709 68 Mwanga DC 11,638,463,049 11,654,769,99 601,286,995 3% 69 Rombo DC 26,053,178,198 24,376,117,100 1,677,061,098 6% 66 Hai DC 11,548,375,4994 17,982,467,999 601,286,995 3% 66 Rombo DC 26,653,178,198 24,376,117,100 1,677,061,098 6%	35	Kongwa DC	19,486,090,812	19,135,434,948	350,655,864	2%
38         Singida DC         27,007,301,000         25,558,826,000         1,448,475,000         5%           39         Manyoni DC         19,179,287,675         16,563,499,667         2,615,788,008         14%           40         Iramba DC         27,084,424,000         26,148,552,000         935,872,000         3%           41         Tabora MC         19,073,848,065         18,163,082,333         910,765,732         5%           42         Tabora DC         13,845,429,904         13,689,792,584         155,637,320         1%           43         Igunga DC         23,407,650,000         19,927,959,000         3,479,691,000         15%           44         Nzega DC         25,480,353,212         20,702,491,962         4,777,861,250         19%           45         Sikonge DC         10,606,090,649         10,067,188,819         538,901,830         5%           46         Urambo DC         23,103,043,389         20,212,386,701         2,890,656,688         13%           47         Kigoma DC         27,314,489,000         26,985,701,000         328,788,000         1%           48         Kigoma DC         27,314,489,000         26,985,701,000         328,788,000         1%           50         Kibondo DC	36		24,464,605,034	22,744,720,835	1,719,884,199	7%
39 Manyoni DC 19,179,287,675 16,563,499,667 2,615,788,008 14% 40 Iramba DC 27,084,424,000 26,148,552,000 935,872,000 3% 41 Tabora MC 19,073,848,065 18,163,082,333 910,765,732.00 1% 42 Tabora DC 13,845,429,904 13,689,792,584 155,637,320 1% 43 Igunga DC 23,407,650,000 19,927,959,000 3,479,691,000 15% 44 Nzega DC 25,480,353,212 20,702,491,962 4,777,861,250 19% 45 Sikonge DC 10,606,090,649 10,067,188,819 538,901,830 5% 46 Urambo DC 23,103,043,389 20,212,386,701 2,890,656,688 13% 47 Kigoma/Ujij 15,296,145,000 14,654,763,000 641,382,000 4% i MC 48 Kigoma DC 27,314,489,000 26,985,701,000 328,788,000 1% 49 Kasulu DC 34,445,860,620 33,634,036,391 811,824,229 2% 50 Kibondo DC 18,354,864,000 17,385,727,000 969,137,000 5% 51 Arusha DC 27,487,160,390 26,805,339,873 681,820,517 2% 53 Karatu DC 20,541,313,876 20,424,637,616 116,676,260 1% 54 Monduli DC 12,952,747,000 12,764,372,000 188,375,000 1% 55 Ngorongoro 14,288,663,198 13,089,185,129 1,199,478,069 8% DC 56 Meru DC 28,647,815,664 26,880,092,501 1,767,723,163 6% 57 Longido DC 12,459,328,000 11,715,720,000 743,608,000 6% 58 Babati TC 11,544,893,519 11,357,786,727 187,106,792 2% 59 Babati DC 20,767,132,000 20,418,077,000 349,055,000 2% 60 Hanang DC 18,567,778,044 18,109,48,077 457,829,967 2% 61 Kiteto DC 16,409,518,847 15,128,113,017 1,281,405,830 8% 62 Mbulu DC 26,944,966,000 26,492,867,000 452,099,000 2% 66 Hai DC 19,458,017,267 18,953,002,495 505,014,772 3% 68 Mwanga DC 11,638,401,267 18,953,002,495 505,014,772 3% 68 Mwanga DC 11,638,401,267 18,953,002,495 505,014,772 3% 68 Mwanga DC 18,583,754,994 17,982,267,999 601,286,995 3% 69 Rombo DC 26,053,178,198 24,376,117,100 1,677,061,098 6% 69	37	Singida MC	13,914,896,890	13,472,068,642	442,828,248	3%
40         Iramba DC         27,084,424,000         26,148,552,000         935,872,000         3%           41         Tabora MC         19,073,848,065         18,163,082,333         910,765,732         5%           42         Tabora DC         13,845,429,904         13,689,792,584         155,637,320         1%           43         Igunga DC         23,407,650,000         19,927,959,000         3,479,691,000         15%           44         Nzega DC         25,480,353,212         20,702,491,962         4,777,861,250         19%           45         Sikonge DC         10,606,090,649         10,067,188,819         538,901,830         5%           46         Urambo DC         23,103,043,389         20,212,386,701         2,890,656,688         13%           47         Kigoma DC         27,314,489,000         26,985,701,000         328,788,000         1%           48         Kigoma DC         27,314,489,000         26,985,701,000         328,788,000         1%           49         Kasulu DC         34,445,860,620         33,634,036,391         811,824,229         2%           50         Kibondo DC         18,354,864,000         17,385,727,000         969,137,000         5%           51         Arusha DC         <	38	Singida DC	27,007,301,000	25,558,826,000	1,448,475,000	5%
41         Tabora MC         19,073,848,065         18,163,082,333         910,765,732         5%           42         Tabora DC         13,845,429,904         13,689,792,584         155,637,320         1%           43         Igunga DC         23,407,650,000         19,927,959,000         3,479,691,000         15%           44         Nzega DC         25,480,353,212         20,702,491,962         4,777,861,250         19%           45         Sikonge DC         10,606,090,649         10,067,188,819         538,901,830         5%           46         Urambo DC         23,103,043,389         20,212,386,701         2,890,656,688         13%           47         Kigoma Ujij         15,296,145,000         14,654,763,000         641,382,000         4%           48         Kigoma DC         27,314,489,000         26,985,701,000         328,788,000         1%           49         Kasulu DC         34,445,860,620         33,634,036,391         811,824,229         2%           50         Kibondo DC         18,354,864,000         17,385,727,000         969,137,000         5%           51         Arusha DC         27,487,160,390         26,805,339,873         681,820,517         2%           53         Karatu DC	39	Manyoni DC	19,179,287,675	16,563,499,667		
42         Tabora DC         13,845,429,904         13,689,792,584         155,637,320         1%           43         Igunga DC         23,407,650,000         19,927,959,000         3,479,691,000         15%           44         Nzega DC         25,480,353,212         20,702,491,962         4,777,861,250         19%           45         Sikonge DC         10,606,090,649         10,067,188,819         538,901,830         5%           46         Urambo DC         23,103,043,389         20,212,386,701         2,890,656,688         13%           47         Kigoma/Ujij         15,296,145,000         14,654,763,000         641,382,000         4%           48         Kigoma DC         27,314,489,000         26,985,701,000         328,788,000         1%           49         Kasulu DC         34,445,860,620         33,634,036,391         811,824,229         2%           50         Kibondo DC         18,354,864,000         17,385,727,000         969,137,000         5%           51         Arusha CC         29,296,433,000         27,196,926,000         2,099,507,000         7%           52         Arusha DC         27,487,160,390         26,805,339,873         681,820,517         2%           53         Karatu DC	40	Iramba DC	27,084,424,000	26,148,552,000		
43         Igunga DC         23,407,650,000         19,927,959,000         3,479,691,000         15%           44         Nzega DC         25,480,353,212         20,702,491,962         4,777,861,250         19%           45         Sikonge DC         10,606,090,649         10,067,188,819         538,901,830         5%           46         Urambo DC         23,103,043,389         20,212,386,701         2,890,656,688         13%           47         Kigoma Ujiji         15,296,145,000         14,654,763,000         641,382,000         4%           48         Kigoma DC         27,314,489,000         26,985,701,000         328,788,000         1%           49         Kasulu DC         34,445,860,620         33,634,036,391         811,824,229         2%           50         Kibondo DC         18,354,864,000         17,385,727,000         969,137,000         5%           51         Arusha DC         29,296,433,000         27,196,926,000         2,099,507,000         7%           52         Arusha DC         27,487,160,390         26,805,339,873         681,820,517         2%           53         Karatu DC         20,541,313,876         20,424,637,616         116,676,260         1%           54         Monduli DC	41	Tabora MC	19,073,848,065	18,163,082,333	910,765,732	5%
44         Nzega DC         25,480,353,212         20,702,491,962         4,777,861,250         19%           45         Sikonge DC         10,606,090,649         10,067,188,819         538,901,830         5%           46         Urambo DC         23,103,043,389         20,212,386,701         2,890,656,688         13%           47         Kigoma Ujij         15,296,145,000         14,654,763,000         641,382,000         4%           48         Kigoma DC         27,314,489,000         26,985,701,000         328,788,000         1%           49         Kasulu DC         34,445,860,620         33,634,036,391         811,824,229         2%           50         Kibondo DC         18,354,864,000         17,385,727,000         969,137,000         5%           51         Arusha CC         29,296,433,000         27,196,926,000         2,099,507,000         7%           52         Arusha DC         27,487,160,390         26,805,339,873         681,820,517         2%           53         Karatu DC         20,541,313,876         20,424,637,616         116,676,260         1%           54         Monduli DC         12,952,747,000         12,764,372,000         188,375,000         1%           55         Ngorongoro	42					
45         Sikonge DC         10,606,090,649         10,067,188,819         538,901,830         5%           46         Urambo DC         23,103,043,389         20,212,386,701         2,890,656,688         13%           47         Kigoma/Ujiji         15,296,145,000         14,654,763,000         641,382,000         4%           48         Kigoma DC         27,314,489,000         26,985,701,000         328,788,000         1%           49         Kasulu DC         34,445,860,620         33,634,036,391         811,824,229         2%           50         Kibondo DC         18,354,864,000         17,385,727,000         969,137,000         5%           51         Arusha CC         29,296,433,000         27,196,926,000         2,099,507,000         7%           52         Arusha DC         27,487,160,390         26,805,339,873         681,820,517         2%           53         Karatu DC         20,541,313,876         20,424,637,616         116,676,260         1%           54         Monduli DC         12,952,747,000         12,764,372,000         188,375,000         1%           55         Ngorongoro         14,288,663,198         13,089,185,129         1,199,478,069         8%           56         Meru DC	43	Igunga DC	23,407,650,000	19,927,959,000	3,479,691,000	
46         Urambo DC         23,103,043,389         20,212,386,701         2,890,656,688         13%           47         Kigoma/Ujiji         15,296,145,000         14,654,763,000         641,382,000         4%           48         Kigoma DC         27,314,489,000         26,985,701,000         328,788,000         1%           49         Kasulu DC         34,445,860,620         33,634,036,391         811,824,229         2%           50         Kibondo DC         18,354,864,000         17,385,727,000         969,137,000         5%           51         Arusha DC         29,296,433,000         27,196,926,000         2,099,507,000         7%           52         Arusha DC         27,487,160,390         26,805,339,873         681,820,517         2%           53         Karatu DC         20,541,313,876         20,424,637,616         116,676,260         1%           54         Monduli DC         12,952,747,000         12,764,372,000         188,375,000         1%           55         Ngorongoro DC         14,288,663,198         13,089,185,129         1,199,478,069         8%           57         Longido DC         12,459,328,000         11,715,720,000         743,608,000         6%           58         Babati TC						
47         Kigoma/Ujij         15,296,145,000         14,654,763,000         641,382,000         4%           48         Kigoma DC         27,314,489,000         26,985,701,000         328,788,000         1%           49         Kasulu DC         34,445,860,620         33,634,036,391         811,824,229         2%           50         Kibondo DC         18,354,864,000         17,385,727,000         969,137,000         5%           51         Arusha CC         29,296,433,000         27,196,926,000         2,099,507,000         7%           52         Arusha DC         27,487,160,390         26,805,339,873         681,820,517         2%           53         Karatu DC         20,541,313,876         20,424,637,616         116,676,260         1%           54         Monduli DC         12,952,747,000         12,764,372,000         188,375,000         1%           55         Ngorongoro         14,288,663,198         13,089,185,129         1,199,478,069         8%           57         Longido DC         12,459,328,000         11,7715,720,000         743,608,000         6%           58         Babati TC         11,544,893,519         11,357,786,727         187,106,792         2%           59         Babati DC						
i MC         48         Kigoma DC         27,314,489,000         26,985,701,000         328,788,000         1%           49         Kasulu DC         34,445,860,620         33,634,036,391         811,824,229         2%           50         Kibondo DC         18,354,864,000         17,385,727,000         969,137,000         5%           51         Arusha CC         29,296,433,000         27,196,926,000         2,099,507,000         7%           52         Arusha DC         27,487,160,390         26,805,339,873         681,820,517         2%           53         Karatu DC         20,541,313,876         20,424,637,616         116,676,260         1%           54         Monduli DC         12,952,747,000         12,764,372,000         188,375,000         1%           55         Ngorongoro DC         14,288,663,198         13,089,185,129         1,199,478,069         8%           56         Meru DC         28,647,815,664         26,880,092,501         1,767,723,163         6%           57         Longido DC         12,459,328,000         11,715,720,000         743,608,000         6%           58         Babati TC         11,544,893,519         11,357,786,727         187,106,792         2%           59         B						
49         Kasulu DC         34,445,860,620         33,634,036,391         811,824,229         2%           50         Kibondo DC         18,354,864,000         17,385,727,000         969,137,000         5%           51         Arusha CC         29,296,433,000         27,196,926,000         2,099,507,000         7%           52         Arusha DC         27,487,160,390         26,805,339,873         681,820,517         2%           53         Karatu DC         20,541,313,876         20,424,637,616         116,676,260         1%           54         Monduli DC         12,952,747,000         12,764,372,000         188,375,000         1%           55         Ngorongoro         14,288,663,198         13,089,185,129         1,199,478,069         8%           56         Meru DC         28,647,815,664         26,880,092,501         1,767,723,163         6%           57         Longido DC         12,459,328,000         11,715,720,000         743,608,000         6%           58         Babati TC         11,544,893,519         11,357,786,727         187,106,792         2%           59         Babati DC         20,767,132,000         20,418,077,000         349,055,000         2%           60         Hanang' DC <t< td=""><td>47</td><td>i MC</td><td></td><td>14,654,763,000</td><td>641,382,000</td><td>4%</td></t<>	47	i MC		14,654,763,000	641,382,000	4%
50         Kibondo DC         18,354,864,000         17,385,727,000         969,137,000         5%           51         Arusha CC         29,296,433,000         27,196,926,000         2,099,507,000         7%           52         Arusha DC         27,487,160,390         26,805,339,873         681,820,517         2%           53         Karatu DC         20,541,313,876         20,424,637,616         116,676,260         1%           54         Monduli DC         12,952,747,000         12,764,372,000         188,375,000         1%           55         Ngorongoro DC         14,288,663,198         13,089,185,129         1,199,478,069         8%           56         Meru DC         28,647,815,664         26,880,092,501         1,767,723,163         6%           57         Longido DC         12,459,328,000         11,715,720,000         743,608,000         6%           58         Babati TC         11,544,893,519         11,357,786,727         187,106,792         2%           59         Babati DC         20,767,132,000         20,418,077,000         349,055,000         2%           60         Hanang' DC         18,567,778,044         18,109,948,077         457,829,967         2%           61         Kiteto DC	48					
51         Arusha CC         29,296,433,000         27,196,926,000         2,099,507,000         7%           52         Arusha DC         27,487,160,390         26,805,339,873         681,820,517         2%           53         Karatu DC         20,541,313,876         20,424,637,616         116,676,260         1%           54         Monduli DC         12,952,747,000         12,764,372,000         188,375,000         1%           55         Ngorongoro         14,288,663,198         13,089,185,129         1,199,478,069         8%           56         Meru DC         28,647,815,664         26,880,092,501         1,767,723,163         6%           57         Longido DC         12,459,328,000         11,715,720,000         743,608,000         6%           58         Babati TC         11,544,893,519         11,357,786,727         187,106,792         2%           59         Babati DC         20,767,132,000         20,418,077,000         349,055,000         2%           60         Hanang' DC         18,567,778,044         18,109,948,077         457,829,967         2%           61         Kiteto DC         16,409,518,847         15,128,113,017         1,281,405,830         8%           62         Mbulu DC <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
52         Arusha DC         27,487,160,390         26,805,339,873         681,820,517         2%           53         Karatu DC         20,541,313,876         20,424,637,616         116,676,260         1%           54         Monduli DC         12,952,747,000         12,764,372,000         188,375,000         1%           55         Ngorongoro DC         14,288,663,198         13,089,185,129         1,199,478,069         8%           56         Meru DC         28,647,815,664         26,880,092,501         1,767,723,163         6%           57         Longido DC         12,459,328,000         11,715,720,000         743,608,000         6%           58         Babati TC         11,544,893,519         11,357,786,727         187,106,792         2%           59         Babati DC         20,767,132,000         20,418,077,000         349,055,000         2%           60         Hanang' DC         18,567,778,044         18,109,948,077         457,829,967         2%           61         Kiteto DC         16,409,518,847         15,128,113,017         1,281,405,830         8%           62         Mbulu DC         26,944,966,000         26,492,867,000         452,099,000         2%           63         Simanjiro DC						
53         Karatu DC         20,541,313,876         20,424,637,616         116,676,260         1%           54         Monduli DC         12,952,747,000         12,764,372,000         188,375,000         1%           55         Ngorongoro DC         14,288,663,198         13,089,185,129         1,199,478,069         8%           56         Meru DC         28,647,815,664         26,880,092,501         1,767,723,163         6%           57         Longido DC         12,459,328,000         11,715,720,000         743,608,000         6%           58         Babati TC         11,544,893,519         11,357,786,727         187,106,792         2%           59         Babati DC         20,767,132,000         20,418,077,000         349,055,000         2%           60         Hanang' DC         18,567,778,044         18,109,948,077         457,829,967         2%           61         Kiteto DC         16,409,518,847         15,128,113,017         1,281,405,830         8%           62         Mbulu DC         26,944,966,000         26,492,867,000         452,099,000         2%           63         Simanjiro         9,275,286,504         7,468,006,000         1,807,280,504         19%           64         Moshi MC         <						
54         Monduli DC         12,952,747,000         12,764,372,000         188,375,000         1%           55         Ngorongoro DC         14,288,663,198         13,089,185,129         1,199,478,069         8%           56         Meru DC         28,647,815,664         26,880,092,501         1,767,723,163         6%           57         Longido DC         12,459,328,000         11,715,720,000         743,608,000         6%           58         Babati TC         11,544,893,519         11,357,786,727         187,106,792         2%           59         Babati DC         20,767,132,000         20,418,077,000         349,055,000         2%           60         Hanang' DC         18,567,778,044         18,109,948,077         457,829,967         2%           61         Kiteto DC         16,409,518,847         15,128,113,017         1,281,405,830         8%           62         Mbulu DC         26,944,966,000         26,492,867,000         452,099,000         2%           63         Simanjiro         9,275,286,504         7,468,006,000         1,807,280,504         19%           64         Moshi MC         18,972,072,371         18,708,705,094         263,367,277         1%           65         Moshi DC <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
55         Ngorongoro DC         14,288,663,198         13,089,185,129         1,199,478,069         8%           56         Meru DC         28,647,815,664         26,880,092,501         1,767,723,163         6%           57         Longido DC         12,459,328,000         11,715,720,000         743,608,000         6%           58         Babati TC         11,544,893,519         11,357,786,727         187,106,792         2%           59         Babati DC         20,767,132,000         20,418,077,000         349,055,000         2%           60         Hanang' DC         18,567,778,044         18,109,948,077         457,829,967         2%           61         Kiteto DC         16,409,518,847         15,128,113,017         1,281,405,830         8%           62         Mbulu DC         26,944,966,000         26,492,867,000         452,099,000         2%           63         Simanjiro         9,275,286,504         7,468,006,000         1,807,280,504         19%           64         Moshi MC         18,972,072,371         18,708,705,094         263,367,277         1%           65         Moshi DC         43,682,183,518         40,962,626,489         2,719,557,029         6%           66         Hai DC						
DC         DC           56         Meru DC         28,647,815,664         26,880,092,501         1,767,723,163         6%           57         Longido DC         12,459,328,000         11,715,720,000         743,608,000         6%           58         Babati TC         11,544,893,519         11,357,786,727         187,106,792         2%           59         Babati DC         20,767,132,000         20,418,077,000         349,055,000         2%           60         Hanang' DC         18,567,778,044         18,109,948,077         457,829,967         2%           61         Kiteto DC         16,409,518,847         15,128,113,017         1,281,405,830         8%           62         Mbulu DC         26,944,966,000         26,492,867,000         452,099,000         2%           63         Simanjiro         9,275,286,504         7,468,006,000         1,807,280,504         19%           64         Moshi MC         18,972,072,371         18,708,705,094         263,367,277         1%           65         Moshi DC         43,682,183,518         40,962,626,489         2,719,557,029         6%           66         Hai DC         19,458,017,267         18,953,002,495         505,014,772         3%						
57         Longido DC         12,459,328,000         11,715,720,000         743,608,000         6%           58         Babati TC         11,544,893,519         11,357,786,727         187,106,792         2%           59         Babati DC         20,767,132,000         20,418,077,000         349,055,000         2%           60         Hanang' DC         18,567,778,044         18,109,948,077         457,829,967         2%           61         Kiteto DC         16,409,518,847         15,128,113,017         1,281,405,830         8%           62         Mbulu DC         26,944,966,000         26,492,867,000         452,099,000         2%           63         Simanjiro         9,275,286,504         7,468,006,000         1,807,280,504         19%           64         Moshi MC         18,972,072,371         18,708,705,094         263,367,277         1%           65         Moshi DC         43,682,183,518         40,962,626,489         2,719,557,029         6%           66         Hai DC         19,458,017,267         18,953,002,495         505,014,772         3%           67         Siha DC         11,638,463,049         10,654,930,517         983,532,532         8%           68         Mwanga DC         18,583,7	55		14,288,663,198	13,089,185,129		8%
58         Babati TC         11,544,893,519         11,357,786,727         187,106,792         2%           59         Babati DC         20,767,132,000         20,418,077,000         349,055,000         2%           60         Hanang' DC         18,567,778,044         18,109,948,077         457,829,967         2%           61         Kiteto DC         16,409,518,847         15,128,113,017         1,281,405,830         8%           62         Mbulu DC         26,944,966,000         26,492,867,000         452,099,000         2%           63         Simanjiro         9,275,286,504         7,468,006,000         1,807,280,504         19%           64         Moshi MC         18,972,072,371         18,708,705,094         263,367,277         1%           65         Moshi DC         43,682,183,518         40,962,626,489         2,719,557,029         6%           66         Hai DC         19,458,017,267         18,953,002,495         505,014,772         3%           67         Siha DC         11,638,463,049         10,654,930,517         983,532,532         8%           68         Mwanga DC         18,583,754,994         17,982,467,999         601,286,995         3%           69         Rombo DC         26,053,178						
59         Babati DC         20,767,132,000         20,418,077,000         349,055,000         2%           60         Hanang' DC         18,567,778,044         18,109,948,077         457,829,967         2%           61         Kiteto DC         16,409,518,847         15,128,113,017         1,281,405,830         8%           62         Mbulu DC         26,944,966,000         26,492,867,000         452,099,000         2%           63         Simanjiro         9,275,286,504         7,468,006,000         1,807,280,504         19%           64         Moshi MC         18,972,072,371         18,708,705,094         263,367,277         1%           65         Moshi DC         43,682,183,518         40,962,626,489         2,719,557,029         6%           66         Hai DC         19,458,017,267         18,953,002,495         505,014,772         3%           67         Siha DC         11,638,463,049         10,654,930,517         983,532,532         8%           68         Mwanga DC         18,583,754,994         17,982,467,999         601,286,995         3%           69         Rombo DC         26,053,178,198         24,376,117,100         1,677,061,098         6%						
60         Hanang' DC         18,567,778,044         18,109,948,077         457,829,967         2%           61         Kiteto DC         16,409,518,847         15,128,113,017         1,281,405,830         8%           62         Mbulu DC         26,944,966,000         26,492,867,000         452,099,000         2%           63         Simanjiro DC         9,275,286,504         7,468,006,000         1,807,280,504         19%           64         Moshi MC         18,972,072,371         18,708,705,094         263,367,277         1%           65         Moshi DC         43,682,183,518         40,962,626,489         2,719,557,029         6%           66         Hai DC         19,458,017,267         18,953,002,495         505,014,772         3%           67         Siha DC         11,638,463,049         10,654,930,517         983,532,532         8%           68         Mwanga DC         18,583,754,994         17,982,467,999         601,286,995         3%           69         Rombo DC         26,053,178,198         24,376,117,100         1,677,061,098         6%						
61         Kiteto DC         16,409,518,847         15,128,113,017         1,281,405,830         8%           62         Mbulu DC         26,944,966,000         26,492,867,000         452,099,000         2%           63         Simanjiro DC         9,275,286,504         7,468,006,000         1,807,280,504         19%           64         Moshi MC         18,972,072,371         18,708,705,094         263,367,277         1%           65         Moshi DC         43,682,183,518         40,962,626,489         2,719,557,029         6%           66         Hai DC         19,458,017,267         18,953,002,495         505,014,772         3%           67         Siha DC         11,638,463,049         10,654,930,517         983,532,532         8%           68         Mwanga DC         18,583,754,994         17,982,467,999         601,286,995         3%           69         Rombo DC         26,053,178,198         24,376,117,100         1,677,061,098         6%						
62         Mbulu DC         26,944,966,000         26,492,867,000         452,099,000         2%           63         Simanjiro DC         9,275,286,504         7,468,006,000         1,807,280,504         19%           64         Moshi MC         18,972,072,371         18,708,705,094         263,367,277         1%           65         Moshi DC         43,682,183,518         40,962,626,489         2,719,557,029         6%           66         Hai DC         19,458,017,267         18,953,002,495         505,014,772         3%           67         Siha DC         11,638,463,049         10,654,930,517         983,532,532         8%           68         Mwanga DC         18,583,754,994         17,982,467,999         601,286,995         3%           69         Rombo DC         26,053,178,198         24,376,117,100         1,677,061,098         6%						
63         Simanjiro DC         9,275,286,504         7,468,006,000         1,807,280,504         19%           64         Moshi MC         18,972,072,371         18,708,705,094         263,367,277         1%           65         Moshi DC         43,682,183,518         40,962,626,489         2,719,557,029         6%           66         Hai DC         19,458,017,267         18,953,002,495         505,014,772         3%           67         Siha DC         11,638,463,049         10,654,930,517         983,532,532         8%           68         Mwanga DC         18,583,754,994         17,982,467,999         601,286,995         3%           69         Rombo DC         26,053,178,198         24,376,117,100         1,677,061,098         6%				, , ,		
DC         B           64         Moshi MC         18,972,072,371         18,708,705,094         263,367,277         1%           65         Moshi DC         43,682,183,518         40,962,626,489         2,719,557,029         6%           66         Hai DC         19,458,017,267         18,953,002,495         505,014,772         3%           67         Siha DC         11,638,463,049         10,654,930,517         983,532,532         8%           68         Mwanga DC         18,583,754,994         17,982,467,999         601,286,995         3%           69         Rombo DC         26,053,178,198         24,376,117,100         1,677,061,098         6%						
65         Moshi DC         43,682,183,518         40,962,626,489         2,719,557,029         6%           66         Hai DC         19,458,017,267         18,953,002,495         505,014,772         3%           67         Siha DC         11,638,463,049         10,654,930,517         983,532,532         8%           68         Mwanga DC         18,583,754,994         17,982,467,999         601,286,995         3%           69         Rombo DC         26,053,178,198         24,376,117,100         1,677,061,098         6%		DC		, , ,		
66     Hai DC     19,458,017,267     18,953,002,495     505,014,772     3%       67     Siha DC     11,638,463,049     10,654,930,517     983,532,532     8%       68     Mwanga DC     18,583,754,994     17,982,467,999     601,286,995     3%       69     Rombo DC     26,053,178,198     24,376,117,100     1,677,061,098     6%						
67     Siha DC     11,638,463,049     10,654,930,517     983,532,532     8%       68     Mwanga DC     18,583,754,994     17,982,467,999     601,286,995     3%       69     Rombo DC     26,053,178,198     24,376,117,100     1,677,061,098     6%	65					
68         Mwanga DC         18,583,754,994         17,982,467,999         601,286,995         3%           69         Rombo DC         26,053,178,198         24,376,117,100         1,677,061,098         6%						
69 Rombo DC 26,053,178,198 24,376,117,100 1,677,061,098 6%						
70   Same DC   26,841,769,234   25,897,763,679   944,005,555   4%						
	70	Same DC	26,841,769,234	25,897,763,679	944,005,555	4%

71	Tanga CC	25,796,553,544	24,255,655,732	1,540,897,812	6%
72	Handeni DC	16,494,443,518	14,353,447,724	2,140,995,794	13%
73	Korogwe DC	12,263,057,818	12,053,285,580	209,772,238	2%
74	Korogwe TC	9,463,046,485	9,317,568,920	145,477,565	2%
75	Lushoto DC	35,028,748,959	30,076,051,694	4,952,697,265	14%
76	Muheza DC	18,083,659,459	17,284,771,304	798,888,155	4%
77	Pangani DC	7,923,012,433	7,795,258,657	127,753,776	2%
78	Kilindi DC	9,897,204,333	9,867,827,013	29,377,320	0%
79	Mkinga DC	11,013,750,043	10,283,128,640	730,621,403	7%
80	Musoma MC	14,104,930,000	13,918,842,000	186,088,000	1%
81	Serengeti	18,310,482,000	17,557,238,000	753,244,000	4%
	DC	, , ,		, ,	
82	Musoma DC	26,948,749,892	26,738,538,524	210,211,368	1%
83	Bunda DC	24,689,309,066	24,476,179,865	213,129,201	1%
84	Tarime DC	28,324,327,468	26,121,786,165	2,202,541,303	8%
85	Rorya DC	11,612,140,932	11,328,309,310	283,831,622	2%
86	Bukoba DC	19,435,148,214	18,449,018,997	986,129,217	5%
87	Bukoba MC	11,528,100,147	11,222,866,673	305,233,474	3%
88	Biharamulo	11,544,450,716	11,300,219,403	244,231,313	2%
	DC				
89	Karagwe DC	23,938,196,787	23,367,986,249	570,210,538	2%
90	Muleba DC	25,155,280,006	24,602,913,166	552,366,840	2%
91	Misenyi DC	12,315,395,093	12,308,033,408	7,361,685	0%
92	Ngara DC	18,144,713,657	17,322,711,382	822,002,275	5%
93	Mwanza CC	36,953,848,161	34,785,738,850	2,168,109,311	6%
94	Kwimba DC	24,174,673,137	23,971,474,241	203,198,896	1%
95	Magu DC	33,854,641,506	32,982,506,642	872,134,864	3%
96	Misungwi	22,635,400,905	21,173,515,632	1,461,885,273	6%
	DC				
97	Sengerema	4,379,015,000	3,434,249,000	944,766,000	22%
	DC				
98	Ukerewe DC	19,925,149,128	18,557,394,562	1,367,754,566	7%
99	Geita TC	661,826,000	622,335,000	39,491,000	6%
100	Geita DC	44,976,858,000	42,232,010,000	2,744,848,000	6%
101	Chato DC	17,458,336,462	16,315,963,758	1,142,372,704	7%
102	Bukombe DC	22,567,995,975	21,785,021,144	782,974,831	3%
103	Shinyanga MC	12,721,255,561	12,553,088,031	168,167,530	1%
104	Shinyanga DC	10,366,899,108	9,983,637,095	383,262,013	4%
105	Kishapu DC	16,410,649,785	15,985,818,983	424,830,802	3%
106	Kahama DC	25,249,196,390	23,361,267,401	1,887,928,989	7%
107	Kahama TC	12,494,855,806	12,230,179,340	264,676,466	2%
108	Bariadi DC	36,219,986,988	35,514,242,878	705,744,110	2%
109	Bariadi TC	1,366,941,958	1,186,128,142	180,813,816	13%
110	Maswa DC	20,451,248,175	20,042,205,791	409,042,384	2%
111	Meatu DC	15,924,616,693	15,777,694,695	146,921,998	1%
112	Iringa MC	16,161,295,874	16,056,200,336	105,095,538	1%
114	ii iiiga MC	10, 101,273,074	10,030,200,330	103,073,330	1 /0

113	Iringa DC	27,286,696,481	26,604,244,125	682,452,356	3%
114	Mufindi DC	29,560,232,156	28,884,029,155	676,203,001	2%
115	Kilolo DC	19,667,051,584	18,783,457,236	883,594,348	4%
116	Njombe TC	15,462,436,907	14,967,202,996	495,233,911	3%
117	Makete DC	14,490,940,661	13,797,393,136	693,547,525	5%
118	Ludewa DC	18,186,456,442	16,930,621,703	1,255,834,739	7%
119	Makambako	1,965,930,313	1,957,172,779	8,757,534	0%
	TC				
120	Njombe DC	30,623,047,275	30,114,256,858	508,790,417	2%
121	Mbeya CC	33,534,070,000	31,599,078,000	1,934,992,000	6%
122	Mbeya DC	28,216,454,575	27,458,098,383	758,356,192	3%
123	Chunya DC	15,210,341,775	14,872,186,400	338,155,375	2%
124	Ileje DC	13,505,973,971	12,340,430,747	1,165,543,224	9%
125	Kyela DC	23,861,420,186	19,408,302,113	4,453,118,073	19%
126	Mbarali DC	16,479,165,291	16,039,208,490	439,956,801	3%
127	Mbozi DC	40,897,627,744	40,897,627,744	-	0%
128	Busokelo DC	2,200,273,758	1,907,680,533	292,593,225	13%
129	Rungwe DC	32,331,842,737	30,590,835,745	1,741,006,992	5%
130	Sumbawang	18,734,976,484	17,147,122,149	1,587,854,335	8%
	a MC				
131	Sumbawang	37,688,859,364	30,899,640,733	6,789,218,631	18%
	a DC				
132	Nkasi DC	14,799,876,287	14,565,822,607	234,053,680	2%
133	Mpanda TC	10,710,710,783	9,457,119,000	1,253,591,783	12%
134	Mpanda DC	22,440,426	21,052,557	1,387,869	6%
135	Songea MC	19,625,540,933	19,348,015,141	277,525,792	1%
136	Songea DC	16,572,069,371	15,671,112,675	900,956,696	5%
137	Mbinga DC	37,172,052,749	35,226,034,965	1,946,017,784	5%
138	Tunduru DC	19,946,630,813	19,763,775,290	182,855,523	1%
139	Namtumbo	14,067,546,019	13,629,872,640	437,673,379	3%
	DC				
140	Ilemela MC	12,948,738,646	11,707,501,331	1,241,237,315	10%
	T-4-1	2 0/7 /2/ 205 004	2 724 000 075 072	446 220 200 024	E0/
	Total	2,867,426,385,004	2,721,098,075,973	146,328,309,031	5%

### Annexure (xiv)

### **Unutilized Development Grants**

S/no.	Name of	Development	Development	Unspent amount	%
	LGA	grant Available	Expenditure	(Shs.)	Unspent
		(Shs)	(Shs)		-
1	Ilala MC	9,587,533,650	7,985,415,827	1,602,117,823	16.7%
2	Temeke MC	8,689,469,064	6,557,699,576	2,131,769,488	24.5%
3	Kinondoni				
	WC	13,714,267,361	10,375,831,817	3,338,435,544	24.3%
4	Dar es	2 700 460 002	2 442 424 022	1 40E E20 070	4.4.40/
5	salaam CC Morogoro	3,799,160,002	2,113,631,032	1,685,528,970	44.4%
	MC	4,514,746,933	3,053,517,458	1,461,229,475	32.4%
6	Morogoro				
	DC	2,807,540,549	1,260,189,069	1,547,351,480	55.1%
7	Mvomero DC	6,308,922,835	2,240,504,703	4,068,418,132	64.5%
8	Kilosa DC	6,600,020,931	3,042,432,851	3,557,588,080	53.9%
9	Kilombero DC	6,394,807,607	3,314,764,880	3,080,042,727	48.2%
10	Ulanga DC	5,984,306,694	2,731,862,102	3,252,444,592	54.3%
11	Lindi MC	2,719,751,251	1,776,018,159	943,733,092	34.7%
12	Lindi DC	4,087,289,000	2,212,595,000	1,874,694,000	45.9%
13	Liwale DC	2,397,392,000	1,783,776,000	613,616,000	25.6%
14	Kilwa DC	3,317,855,612	2,443,461,223	874,394,389	26.4%
15	Ruangwa DC	2,739,087,000	1,590,913,000	1,148,174,000	41.9%
16	Nachingwea				
	DC	2,072,605,778	1,622,020,619	450,585,159	21.7%
17	Mtwara MC	13,730,659,000	7,511,565,000	6,219,094,000	45.3%
18	Mtwara DC	5,768,820,900	5,593,364,000	175,456,900	3.0%
19	Newala DC	4,626,555,991	3,006,246,564	1,620,309,427	35.0%
20	Tandahimba				
	DC	3,182,999,039	2,464,094,561	718,904,478	22.6%
21	Nanyumbu				_
	DC	2,207,488,746	902,313,928	1,305,174,818	59.1%
22	Masasi DC	4,226,984,668	2,286,479,567	1,940,505,101	45.9%
23	Masasi TC	188,000,000	76,507,300	111,492,700	59.3%
24	Kibaha TC	4,596,470,577	2,370,265,639	2,226,204,938	48.4%
25	Kibaha DC	1,980,816,693	1,450,023,354	530,793,339	26.8%
26	Kisarawe DC	2,224,051,379	1,348,031,820	876,019,559	39.4%
27	Mkuranga DC	4,887,340,679	2,136,604,052	2,750,736,627	56.3%
28	Bagamoyo				
	DC	5,418,797,186	3,421,342,948	1,997,454,238	36.9%
29	Mafia DC	466,603,200	1,220,200	465,383,000	99.7%
30	Rufiji DC	3,489,669,650	2,198,578,681	1,291,090,969	37.0%

31	Dodoma MC	15,668,293,159	13,877,794,746	1,790,498,413	11.4%
32	Bahi DC	2,730,370,061	1,236,587,112	1,493,782,949	54.7%
33	Chamwino				
	DC	5,838,092,630	3,095,369,068	2,742,723,562	47.0%
34	Kondoa DC	5,084,027,193	3,077,728,297	2,006,298,896	39.5%
35	Kongwa DC	3,167,610,226	2,481,298,761	686,311,465	21.7%
36	Mpwapwa				
	DC	2,214,030,820	1,420,632,369	793,398,451	35.8%
37	Singida MC	4,385,223,242	2,278,175,082	2,107,048,160	48.0%
38	Singida DC	5,086,248,454	3,099,030,403	1,987,218,051	39.1%
39	Manyoni DC	4,531,171,720	2,528,025,156	2,003,146,564	44.2%
40	Iramba DC	4,314,636,000	2,552,044,000	1,762,592,000	40.9%
41	Tabora MC	3,871,821,310	2,109,211,985	1,762,609,325	45.5%
42	Tabora DC	3,927,656,477	2,445,132,860	1,482,523,617	37.7%
43	Igunga DC	4,168,659,675	2,511,929,076	1,656,730,599	39.7%
44	Nzega DC	5,293,211,604	2,662,048,016	2,631,163,588	49.7%
45	Sikonge DC	3,071,857,391	1,267,502,405	1,804,354,986	58.7%
46	Urambo DC	4,974,155,143	2,306,493,649	2,667,661,494	53.6%
47	Kigoma/Ujiji				
	MC	9,160,670,149	7,012,276,000	2,148,394,149	23.5%
48	Kigoma DC	7,429,050,000	2,805,873,000	4,623,177,000	62.2%
49	Kasulu DC	4,164,227,654	1,657,464,465	2,506,763,189	60.2%
50	Kibondo DC	6,040,522,010	3,049,675,110	2,990,846,900	49.5%
51	Arusha CC	21,649,965,000	19,048,400,000	2,601,565,000	12.0%
52	Arusha DC	3,411,938,447	2,375,584,349	1,036,354,098	30.4%
53	Monduli DC	7,332,852,000	1,921,697,000	5,411,155,000	73.8%
54	Ngorongoro				
	DC	4,421,513,679	2,731,200,349	1,690,313,330	38.2%
55	Meru DC	3,339,102,525	2,169,760,261	1,169,342,264	35.0%
56	Longido DC	3,503,091,000	1,222,848,000	2,280,243,000	65.1%
57	Babati TC	2,363,214,511	1,426,080,649	937,133,862	39.7%
58	Babati DC	3,376,759,000	2,084,520,000	1,292,239,000	38.3%
59	Hanang' DC	4,345,073,660	2,616,601,508	1,728,472,152	39.8%
60	Kiteto DC	2,200,045,091	1,110,709,299	1,089,335,792	49.5%
61	Mbulu DC	5,009,279,000	3,439,256,000	1,570,023,000	31.3%
62	Simanjiro DC	2,375,483,398	1,835,485,213	539,998,185	22.7%
63	Moshi MC	3,639,719,110	2,496,187,226	1,143,531,884	31.4%
64	Moshi DC	4,967,197,933	3,089,833,266	1,877,364,667	37.8%
65	Hai DC	3,187,241,419	1,964,987,491	1,222,253,928	38.3%
66	Siha DC	4,568,724,562	2,868,841,281	1,699,883,281	37.2%
67	Mwanga DC	4,661,589,119	4,386,512,347	275,076,772	5.9%

69         Same DC         3,980,272,304         3,124,052,923         856,219,381         21.5%           70         Tanga CC         21,077,716,782         17,626,320,067         3,451,396,715         16.4%           71         Handeni DC         4,993,281,210         1,670,882,678         3,322,398,532         66.5%           72         Korogwe DC         3,427,273,304         1,154,472,508         2,272,800,796         66.3%           73         Korogwe TC         1,396,630,629         708,163,791         688,466,838         49.3%           74         Lushoto DC         3,070,505,168         2,391,587,979         678,917,189         22.1%           75         Muheza DC         3,551,649,878         2,609,332,977         942,316,901         26.5%           76         Pangani DC         1,470,974,779         502,004,032         968,970,747         65.9%           77         Kitlindi DC         4,158,724,271         2,248,571,695         1,910,152,576         45.9%           78         Mkinga DC         4,147,776,040         1,744,911,779         2,402,864,261         57.9%           79         Musoma MC         2,371,344,000         1,768,386,000         602,958,000         25.4%           80         Serenget ib	68	Rombo DC	3,491,788,123	2,048,049,068	1,443,739,055	41.3%
70         Tanga CC         21,077,716,782         17,626,320,067         3,451,396,715         16.4%           71         Handeni DC         4,993,281,210         1,670,882,678         3,322,398,532         66.5%           72         Korogwe DC         3,427,273,304         1,154,472,508         2,272,800,796         66.3%           73         Korogwe TC         1,396,630,629         708,163,791         688,466,838         49.3%           74         Lushoto DC         3,070,505,168         2,391,587,979         678,917,189         22.1%           75         Muheza DC         3,551,649,878         2,609,332,977         942,316,901         26.5%           76         Pangani DC         1,470,974,779         502,004,032         968,970,747         65.9%           78         Mkinga DC         4,147,776,040         1,744,911,779         2,402,864,261         57.9%           78         Mkinga DC         4,147,776,040         1,744,911,779         2,402,864,261         57.9%           79         Musoma MC         2,371,344,000         1,768,386,000         602,958,000         25.4%           80         Serengeti DC         3,686,919,565         3,201,315,258         485,604,307         13.2%           81         Musoma D						
71         Handeni DC         4,993,281,210         1,670,882,678         3,322,398,532         66.5%           72         Korogwe DC         3,427,273,304         1,154,472,508         2,272,800,796         66.3%           73         Korogwe TC         1,396,630,629         708,163,791         688,466,838         49.21           74         Lushoto DC         3,070,505,168         2,391,587,979         678,917,189         22.1%           75         Muheza DC         3,551,649,878         2,609,332,977         942,316,901         26.5%           76         Pangani DC         1,470,974,779         502,004,032         968,970,747         65.9%           77         Kitlindi DC         4,158,724,271         2,248,571,695         1,910,152,576         45.9%           78         Mkinga DC         4,147,776,040         1,744,911,779         2,402,864,260         25.4%           80         Serengeti DC         3,264,252,310         2,578,382,800         685,869,510         21.0%           81         Musoma DC         7,115,633,136         5,487,930,878         1,627,702,258         22.9%           82         Bunda DC         3,686,919,565         3,201,315,258         485,604,307         13.28           83         Tarime D						
72         Korogwe DC         3,427,273,304         1,154,472,508         2,272,800,796         66.3%           73         Korogwe TC         1,396,630,629         708,163,791         688,466,838         49.3%           74         Lushoto DC         3,070,505,168         2,391,587,979         678,917,189         22.1%           75         Muheza DC         3,551,649,878         2,609,332,977         942,316,901         26.5%           76         Pangani DC         1,470,974,779         502,004,032         968,970,747         65.9%           77         Kilindi DC         4,158,724,271         2,248,571,695         1,910,152,576         45.9%           78         Mkinga DC         4,147,776,040         1,744,911,779         2,402,864,261         57.9%           79         Musoma MC         2,371,344,000         1,768,386,000         602,958,000         25.4%           80         Serengeti DC         3,264,252,310         2,578,382,800         685,869,510         21.0%           81         Musoma DC         7,115,633,136         5,487,930,878         1,627,702,258         22.9%           82         Bunda DC         3,686,919,565         3,201,315,258         485,604,307         13.2%           83         Tarime DC <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
73         Korogwe TC         1,396,630,629         708,163,791         688,466,838         49.3%           74         Lushoto DC         3,070,505,168         2,391,587,979         678,917,189         22.1%           75         Muheza DC         3,551,649,878         2,609,332,977         942,316,901         26.5%           76         Pangani DC         1,470,974,779         502,004,032         968,970,747         65.9%           77         Kitlindi DC         4,158,724,271         2,248,571,695         1,910,152,576         45.9%           78         Mkinga DC         4,147,776,040         1,744,911,779         2,402,864,261         57.9%           79         Musoma MC         2,371,344,000         1,768,386,000         602,958,000         25.4%           80         Serengeti DC         3,264,252,310         2,578,382,800         685,869,510         21.0%           81         Musoma DC         7,115,633,136         5,487,930,878         1,627,702,258         22.10%           82         Bunda DC         3,686,919,565         3,201,315,258         485,604,307         13.2%           83         Tarime DC         4,694,639,476         1,745,781,580         2,948,857,896         62.8%           84         Rorya DC <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
74         Lushoto DC         3,070,505,168         2,391,587,979         678,917,189         22.1%           75         Muheza DC         3,551,649,878         2,609,332,977         942,316,901         26.5%           76         Pangani DC         1,470,974,779         502,004,032         968,970,747         65.9%           77         Kilindi DC         4,158,724,271         2,248,571,695         1,910,152,576         45.9%           78         Mkinga DC         4,147,776,040         1,744,911,779         2,402,864,261         57.9%           79         Musoma MC         2,371,344,000         1,768,386,000         602,958,000         25.4%           80         Serengeti DC         3,264,252,310         2,578,382,800         685,869,510         21.0%           81         Musoma DC         7,115,633,136         5,487,930,878         1,627,702,258         22.9%           82         Bunda DC         3,686,919,565         3,201,315,258         485,604,307         13.2%           83         Tarime DC         4,694,639,476         1,745,781,580         2,948,857,896         62.8%           84         Rorya DC         5,726,270,243         3,665,764,826         2,060,505,417         36.0%           85         Bukoba MC </td <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td>		_				
75         Muheza DC         3,551,649,878         2,609,332,977         942,316,901         26.5%           76         Pangani DC         1,470,974,779         502,004,032         968,970,747         65.9%           77         Kilindi DC         4,158,724,271         2,248,571,695         1,910,152,576         45.9%           78         Mkinga DC         4,147,776,040         1,744,911,779         2,402,864,261         57.9%           79         Musoma MC         2,371,344,000         1,768,386,000         602,958,000         52.4%           80         Serengeti DC         3,264,252,310         2,578,382,800         685,869,510         21.0%           81         Musoma DC         7,115,633,136         5,487,930,878         1,627,702,258         22.9%           82         Bunda DC         3,686,919,565         3,201,315,258         485,604,307         13.2%           83         Tarime DC         4,694,639,476         1,745,781,580         2,948,857,896         62.8%           84         Rorya DC         5,726,270,243         3,665,764,826         2,060,505,417         36.0%           85         Bukoba DC         4,099,047,307         2,363,368,380         1,735,678,927         42.3%           86         Bukoba MC<		_		· ·		
76         Pangani DC         1,470,974,779         502,004,032         968,970,747         65.9%           77         Kilindi DC         4,158,724,271         2,248,571,695         1,910,152,576         45.9%           78         Mkinga DC         4,147,776,040         1,744,911,779         2,402,864,261         57.9%           79         Musoma MC         2,371,344,000         1,768,386,000         602,958,000         25.4%           80         Serengeti DC         3,264,252,310         2,578,382,800         685,869,510         21.0%           81         Musoma DC         7,115,633,136         5,487,930,878         1,627,702,258         22.9%           82         Bunda DC         3,686,919,565         3,201,315,258         485,604,307         13.2%           83         Tarime DC         4,694,639,476         1,745,781,580         2,948,857,896         62.8%           84         Rorya DC         5,726,270,243         3,665,764,826         2,060,505,417         36.0%           85         Bukoba DC         4,099,047,307         2,363,368,380         1,735,678,927         42.3%           86         Bukoba MC         3,167,380,350         2,497,133,271         670,247,079         21.2%           87         Biharamulo						
77         Kilindi DC         4,158,724,271         2,248,571,695         1,910,152,576         45.9%           78         Mkinga DC         4,147,776,040         1,744,911,779         2,402,864,261         57.9%           79         Musoma MC         2,371,344,000         1,768,386,000         602,958,000         25.4%           80         Serengeti DC         3,264,252,310         2,578,382,800         685,869,510         21.0%           81         Musoma DC         7,115,633,136         5,487,930,878         1,627,702,258         22.9%           82         Bunda DC         3,686,919,565         3,201,315,258         485,604,307         13.2%           83         Tarime DC         4,694,639,476         1,745,781,580         2,948,857,896         62.8%           84         Rorya DC         5,726,270,243         3,665,764,826         2,060,505,417         36.0%           85         Bukoba DC         4,099,047,307         2,363,368,380         1,735,678,927         42.3%           86         Bukoba MC         3,167,380,350         2,497,133,271         670,247,079         21.2%           87         Biharamulo         DC         3,422,236,500         1,946,890,641         1,475,345,859         43.1%           89 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
78         Mkinga DC         4,147,776,040         1,744,911,779         2,402,864,261         57.9%           79         Musoma MC         2,371,344,000         1,768,386,000         602,958,000         25.4%           80         Serengeti DC         3,264,252,310         2,578,382,800         685,869,510         21.0%           81         Musoma DC         7,115,633,136         5,487,930,878         1,627,702,258         22.9%           82         Bunda DC         3,686,919,565         3,201,315,258         485,604,307         13.2%           83         Tarime DC         4,694,639,476         1,745,781,580         2,948,857,896         62.8%           84         Rorya DC         5,726,270,243         3,665,764,826         2,060,505,417         36.0%           85         Bukoba DC         4,099,047,307         2,363,368,380         1,735,678,927         42.3%           86         Bukoba MC         3,167,380,350         2,497,133,271         670,247,079         21.2%           87         Biharamulo         0         1,946,890,641         1,475,345,859         43.1%           89         Muleba DC         7,027,516,682         3,048,29,597         3,978,687,085         56.6%           90         Misenyi DC						
79         Musoma MC         2,371,344,000         1,768,386,000         602,958,000         25.4%           80         Serengeti DC         3,264,252,310         2,578,382,800         685,869,510         21.0%           81         Musoma DC         7,115,633,136         5,487,930,878         1,627,702,258         22.9%           82         Bunda DC         3,686,919,565         3,201,315,258         485,604,307         13.2%           83         Tarime DC         4,694,639,476         1,745,781,580         2,948,857,896         62.8%           84         Rorya DC         5,726,270,243         3,665,764,826         2,060,505,417         36.0%           85         Bukoba DC         4,099,047,307         2,363,368,380         1,735,678,927         42.3%           86         Bukoba MC         3,167,380,350         2,497,133,271         670,247,079         21.2%           87         Biharamulo         DC         3,422,236,500         1,946,890,641         1,475,345,859         43.1%           88         Karagwe DC         7,634,076,755         5,518,844,586         2,115,232,169         27.7%           89         Muleba DC         7,027,516,682         3,048,829,597         3,978,687,085         56.6%           90 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
80         Serengeti DC         3,264,252,310         2,578,382,800         685,869,510         21.0%           81         Musoma DC         7,115,633,136         5,487,930,878         1,627,702,258         22.9%           82         Bunda DC         3,686,919,565         3,201,315,258         485,604,307         13.2%           83         Tarime DC         4,694,639,476         1,745,781,580         2,948,857,896         62.8%           84         Rorya DC         5,726,270,243         3,665,764,826         2,060,505,417         36.0%           85         Bukoba DC         4,099,047,307         2,363,368,380         1,735,678,927         42.3%           86         Bukoba MC         3,167,380,350         2,497,133,271         670,247,079         21.2%           87         Biharamulo         DC         3,422,236,500         1,946,890,641         1,475,345,859         43.1%           88         Karagwe DC         7,634,076,755         5,518,844,586         2,115,232,169         27.7%           89         Muleba DC         7,027,516,682         3,048,829,597         3,978,687,085         56.6%           90         Misenyi DC         5,192,843,683         3,213,464,423         1,979,379,260         38.1%           91<		_				
81         Musoma DC         7,115,633,136         5,487,930,878         1,627,702,258         22.9%           82         Bunda DC         3,686,919,565         3,201,315,258         485,604,307         13.2%           83         Tarime DC         4,694,639,476         1,745,781,580         2,948,857,896         62.8%           84         Rorya DC         5,726,270,243         3,665,764,826         2,060,505,417         36.0%           85         Bukoba DC         4,099,047,307         2,363,368,380         1,735,678,927         42.3%           86         Bukoba MC         3,167,380,350         2,497,133,271         670,247,079         21.2%           87         Biharamulo DC         3,422,236,500         1,946,890,641         1,475,345,859         43.1%           88         Karagwe DC         7,634,076,755         5,518,844,586         2,115,232,169         27.7%           89         Muleba DC         7,027,516,682         3,048,829,597         3,978,687,085         56.6%           90         Misenyi DC         5,192,843,683         3,213,464,423         1,979,379,260         38.1%           91         Ngara DC         4,364,043,416         3,089,506,818         1,274,536,598         29.2%           92         Mw	79					
82         Bunda DC         3,686,919,565         3,201,315,258         485,604,307         13.2%           83         Tarime DC         4,694,639,476         1,745,781,580         2,948,857,896         62.8%           84         Rorya DC         5,726,270,243         3,665,764,826         2,060,505,417         36.0%           85         Bukoba DC         4,099,047,307         2,363,368,380         1,735,678,927         42.3%           86         Bukoba MC         3,167,380,350         2,497,133,271         670,247,079         21.2%           87         Biharamulo DC         3,422,236,500         1,946,890,641         1,475,345,859         43.1%           88         Karagwe DC         7,634,076,755         5,518,844,586         2,115,232,169         27.7%           89         Muleba DC         7,027,516,682         3,048,829,597         3,978,687,085         56.6%           90         Misenyi DC         5,192,843,683         3,213,464,423         1,979,379,260         38.1%           91         Ngara DC         4,364,043,416         3,089,506,818         1,274,536,598         29.2%           92         Mwanza CC         16,549,270,424         14,451,660,476         2,097,609,948         12.7%           93	80					
83         Tarime DC         4,694,639,476         1,745,781,580         2,948,857,896         62.8%           84         Rorya DC         5,726,270,243         3,665,764,826         2,060,505,417         36.0%           85         Bukoba DC         4,099,047,307         2,363,368,380         1,735,678,927         42.3%           86         Bukoba MC         3,167,380,350         2,497,133,271         670,247,079         21.2%           87         Biharamulo DC         3,422,236,500         1,946,890,641         1,475,345,859         43.1%           88         Karagwe DC         7,634,076,755         5,518,844,586         2,115,232,169         27.7%           89         Muleba DC         7,027,516,682         3,048,829,597         3,978,687,085         56.6%           90         Misenyi DC         5,192,843,683         3,213,464,423         1,979,379,260         38.1%           91         Ngara DC         4,364,043,416         3,089,506,818         1,274,536,598         29.2%           92         Mwanza CC         16,549,270,424         14,451,660,476         2,097,609,948         12.7%           93         Kwimba DC         3,192,755,508         2,523,766,451         668,989,057         21.0%           94 <td< td=""><td>81</td><td>Musoma DC</td><td>7,115,633,136</td><td>5,487,930,878</td><td>1,627,702,258</td><td>22.9%</td></td<>	81	Musoma DC	7,115,633,136	5,487,930,878	1,627,702,258	22.9%
84         Rorya DC         5,726,270,243         3,665,764,826         2,060,505,417         36.0%           85         Bukoba DC         4,099,047,307         2,363,368,380         1,735,678,927         42.3%           86         Bukoba MC         3,167,380,350         2,497,133,271         670,247,079         21.2%           87         Biharamulo DC         3,422,236,500         1,946,890,641         1,475,345,859         43.1%           88         Karagwe DC         7,634,076,755         5,518,844,586         2,115,232,169         27.7%           89         Muleba DC         7,027,516,682         3,048,829,597         3,978,687,085         56.6%           90         Misenyi DC         5,192,843,683         3,213,464,423         1,979,379,260         38.1%           91         Ngara DC         4,364,043,416         3,089,506,818         1,274,536,598         29.2%           92         Mwanza CC         16,549,270,424         14,451,660,476         2,097,609,948         12.7%           93         Kwimba DC         3,192,755,508         2,523,766,451         668,989,057         21.0%           94         Magu DC         6,734,718,176         3,580,937,680         3,153,780,496         46.8%           95         M	82	Bunda DC	3,686,919,565	3,201,315,258	485,604,307	13.2%
85         Bukoba DC         4,099,047,307         2,363,368,380         1,735,678,927         42.3%           86         Bukoba MC         3,167,380,350         2,497,133,271         670,247,079         21.2%           87         Biharamulo DC         3,422,236,500         1,946,890,641         1,475,345,859         43.1%           88         Karagwe DC         7,634,076,755         5,518,844,586         2,115,232,169         27.7%           89         Muleba DC         7,027,516,682         3,048,829,597         3,978,687,085         56.6%           90         Misenyi DC         5,192,843,683         3,213,464,423         1,979,379,260         38.1%           91         Ngara DC         4,364,043,416         3,089,506,818         1,274,536,598         29.2%           92         Mwanza CC         16,549,270,424         14,451,660,476         2,097,609,948         12.7%           93         Kwimba DC         3,192,755,508         2,523,766,451         668,989,057         21.0%           94         Magu DC         6,734,718,176         3,580,937,680         3,153,780,496         46.8%           95         Misungwi DC         3,849,233,951         2,801,837,599         1,047,396,352         27.2%           96 <t< td=""><td>83</td><td>Tarime DC</td><td>4,694,639,476</td><td>1,745,781,580</td><td>2,948,857,896</td><td>62.8%</td></t<>	83	Tarime DC	4,694,639,476	1,745,781,580	2,948,857,896	62.8%
86         Bukoba MC         3,167,380,350         2,497,133,271         670,247,079         21.2%           87         Biharamulo DC         3,422,236,500         1,946,890,641         1,475,345,859         43.1%           88         Karagwe DC         7,634,076,755         5,518,844,586         2,115,232,169         27.7%           89         Muleba DC         7,027,516,682         3,048,829,597         3,978,687,085         56.6%           90         Misenyi DC         5,192,843,683         3,213,464,423         1,979,379,260         38.1%           91         Ngara DC         4,364,043,416         3,089,506,818         1,274,536,598         29.2%           92         Mwanza CC         16,549,270,424         14,451,660,476         2,097,609,948         12.7%           93         Kwimba DC         3,192,755,508         2,523,766,451         668,989,057         21.0%           94         Magu DC         6,734,718,176         3,580,937,680         3,153,780,496         46.8%           95         Misungwi DC         3,849,233,951         2,801,837,599         1,047,396,352         27.2%           96         Sengerema DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97	84	Rorya DC	5,726,270,243	3,665,764,826	2,060,505,417	36.0%
87         Biharamulo DC         3,422,236,500         1,946,890,641         1,475,345,859         43.1%           88         Karagwe DC         7,634,076,755         5,518,844,586         2,115,232,169         27.7%           89         Muleba DC         7,027,516,682         3,048,829,597         3,978,687,085         56.6%           90         Misenyi DC         5,192,843,683         3,213,464,423         1,979,379,260         38.1%           91         Ngara DC         4,364,043,416         3,089,506,818         1,274,536,598         29.2%           92         Mwanza CC         16,549,270,424         14,451,660,476         2,097,609,948         12.7%           93         Kwimba DC         3,192,755,508         2,523,766,451         668,989,057         21.0%           94         Magu DC         6,734,718,176         3,580,937,680         3,153,780,496         46.8%           95         Misungwi DC         3,849,233,951         2,801,837,599         1,047,396,352         27.2%           96         Sengerema DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97         Ukerewe DC         3,825,626,756         1,335,467,708         2,490,159,048         65.1%           98	85	Bukoba DC	4,099,047,307	2,363,368,380	1,735,678,927	42.3%
DC         3,422,236,500         1,946,890,641         1,475,345,859         43.1%           88         Karagwe DC         7,634,076,755         5,518,844,586         2,115,232,169         27.7%           89         Muleba DC         7,027,516,682         3,048,829,597         3,978,687,085         56.6%           90         Misenyi DC         5,192,843,683         3,213,464,423         1,979,379,260         38.1%           91         Ngara DC         4,364,043,416         3,089,506,818         1,274,536,598         29.2%           92         Mwanza CC         16,549,270,424         14,451,660,476         2,097,609,948         12.7%           93         Kwimba DC         3,192,755,508         2,523,766,451         668,989,057         21.0%           94         Magu DC         6,734,718,176         3,580,937,680         3,153,780,496         46.8%           95         Misungwi DC         3,849,233,951         2,801,837,599         1,047,396,352         27.2%           96         Sengerema DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97         Ukerewe DC         3,825,626,756         1,335,467,708         2,490,159,048         65.1%           98         Geita TC         <	86	Bukoba MC	3,167,380,350	2,497,133,271	670,247,079	21.2%
88         Karagwe DC         7,634,076,755         5,518,844,586         2,115,232,169         27.7%           89         Muleba DC         7,027,516,682         3,048,829,597         3,978,687,085         56.6%           90         Misenyi DC         5,192,843,683         3,213,464,423         1,979,379,260         38.1%           91         Ngara DC         4,364,043,416         3,089,506,818         1,274,536,598         29.2%           92         Mwanza CC         16,549,270,424         14,451,660,476         2,097,609,948         12.7%           93         Kwimba DC         3,192,755,508         2,523,766,451         668,989,057         21.0%           94         Magu DC         6,734,718,176         3,580,937,680         3,153,780,496         46.8%           95         Misungwi DC         3,849,233,951         2,801,837,599         1,047,396,352         27.2%           96         Sengerema DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97         Ukerewe DC         3,825,626,756         1,335,467,708         2,490,159,048         65.1%           98         Geita TC         64,974,000         64,974,000         2,209,565,000         39.9%           100         Ch	87	Biharamulo				
89         Muleba DC         7,027,516,682         3,048,829,597         3,978,687,085         56.6%           90         Misenyi DC         5,192,843,683         3,213,464,423         1,979,379,260         38.1%           91         Ngara DC         4,364,043,416         3,089,506,818         1,274,536,598         29.2%           92         Mwanza CC         16,549,270,424         14,451,660,476         2,097,609,948         12.7%           93         Kwimba DC         3,192,755,508         2,523,766,451         668,989,057         21.0%           94         Magu DC         6,734,718,176         3,580,937,680         3,153,780,496         46.8%           95         Misungwi DC         3,849,233,951         2,801,837,599         1,047,396,352         27.2%           96         Sengerema DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97         Ukerewe DC         3,825,626,756         1,335,467,708         2,490,159,048         65.1%           98         Geita TC         64,974,000         64,974,000         0         0.0%           99         Geita DC         5,533,572,000         3,324,007,000         2,209,565,000         39.9%           100         Chato DC		DC	3,422,236,500	1,946,890,641	1,475,345,859	43.1%
90         Misenyi DC         5,192,843,683         3,213,464,423         1,979,379,260         38.1%           91         Ngara DC         4,364,043,416         3,089,506,818         1,274,536,598         29.2%           92         Mwanza CC         16,549,270,424         14,451,660,476         2,097,609,948         12.7%           93         Kwimba DC         3,192,755,508         2,523,766,451         668,989,057         21.0%           94         Magu DC         6,734,718,176         3,580,937,680         3,153,780,496         46.8%           95         Misungwi DC         3,849,233,951         2,801,837,599         1,047,396,352         27.2%           96         Sengerema DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97         Ukerewe DC         3,825,626,756         1,335,467,708         2,490,159,048         65.1%           98         Geita TC         64,974,000         64,974,000         0         0.0%           99         Geita DC         5,533,572,000         3,324,007,000         2,209,565,000         39.9%           100         Chato DC         5,523,665,483         3,768,421,779         1,755,243,704         31.8%           102         Shinyanga MC	88	Karagwe DC	7,634,076,755	5,518,844,586	2,115,232,169	27.7%
91         Ngara DC         4,364,043,416         3,089,506,818         1,274,536,598         29.2%           92         Mwanza CC         16,549,270,424         14,451,660,476         2,097,609,948         12.7%           93         Kwimba DC         3,192,755,508         2,523,766,451         668,989,057         21.0%           94         Magu DC         6,734,718,176         3,580,937,680         3,153,780,496         46.8%           95         Misungwi DC         3,849,233,951         2,801,837,599         1,047,396,352         27.2%           96         Sengerema DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97         Ukerewe DC         3,825,626,756         1,335,467,708         2,490,159,048         65.1%           98         Geita TC         64,974,000         64,974,000         0         0.0%           99         Geita DC         5,533,572,000         3,324,007,000         2,209,565,000         39.9%           100         Chato DC         5,523,665,483         3,768,421,779         1,755,243,704         31.8%           101         Bukombe DC         7,214,369,900         4,198,326,149         3,016,043,751         41.8%           103         Shinyanga DC <td>89</td> <td>Muleba DC</td> <td>7,027,516,682</td> <td>3,048,829,597</td> <td>3,978,687,085</td> <td>56.6%</td>	89	Muleba DC	7,027,516,682	3,048,829,597	3,978,687,085	56.6%
92         Mwanza CC         16,549,270,424         14,451,660,476         2,097,609,948         12.7%           93         Kwimba DC         3,192,755,508         2,523,766,451         668,989,057         21.0%           94         Magu DC         6,734,718,176         3,580,937,680         3,153,780,496         46.8%           95         Misungwi DC         3,849,233,951         2,801,837,599         1,047,396,352         27.2%           96         Sengerema DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97         Ukerewe DC         3,825,626,756         1,335,467,708         2,490,159,048         65.1%           98         Geita TC         64,974,000         64,974,000         0         0.0%           99         Geita DC         5,533,572,000         3,324,007,000         2,209,565,000         39.9%           100         Chato DC         5,523,665,483         3,768,421,779         1,755,243,704         31.8%           101         Bukombe DC         7,214,369,900         4,198,326,149         3,016,043,751         41.8%           102         Shinyanga MC         3,622,087,210         2,657,881,486         964,205,724         26.6%           103         Shinyanga DC<	90	Misenyi DC	5,192,843,683	3,213,464,423	1,979,379,260	38.1%
93         Kwimba DC         3,192,755,508         2,523,766,451         668,989,057         21.0%           94         Magu DC         6,734,718,176         3,580,937,680         3,153,780,496         46.8%           95         Misungwi DC         3,849,233,951         2,801,837,599         1,047,396,352         27.2%           96         Sengerema DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97         Ukerewe DC         3,825,626,756         1,335,467,708         2,490,159,048         65.1%           98         Geita TC         64,974,000         64,974,000         0         0.0%           99         Geita DC         5,533,572,000         3,324,007,000         2,209,565,000         39.9%           100         Chato DC         5,523,665,483         3,768,421,779         1,755,243,704         31.8%           101         Bukombe DC         7,214,369,900         4,198,326,149         3,016,043,751         41.8%           102         Shinyanga MC         3,622,087,210         2,657,881,486         964,205,724         26.6%           103         Shinyanga DC         5,251,345,107         4,348,625,569         902,719,538         17.2%	91	Ngara DC	4,364,043,416	3,089,506,818	1,274,536,598	29.2%
94         Magu DC         6,734,718,176         3,580,937,680         3,153,780,496         46.8%           95         Misungwi DC         3,849,233,951         2,801,837,599         1,047,396,352         27.2%           96         Sengerema DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97         Ukerewe DC         3,825,626,756         1,335,467,708         2,490,159,048         65.1%           98         Geita TC         64,974,000         64,974,000         0         0.0%           99         Geita DC         5,533,572,000         3,324,007,000         2,209,565,000         39.9%           100         Chato DC         5,523,665,483         3,768,421,779         1,755,243,704         31.8%           101         Bukombe DC         7,214,369,900         4,198,326,149         3,016,043,751         41.8%           102         Shinyanga MC         3,622,087,210         2,657,881,486         964,205,724         26.6%           103         Shinyanga DC         5,251,345,107         4,348,625,569         902,719,538         17.2%	92	Mwanza CC	16,549,270,424	14,451,660,476	2,097,609,948	12.7%
95         Misungwi DC         3,849,233,951         2,801,837,599         1,047,396,352         27.2%           96         Sengerema DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97         Ukerewe DC         3,825,626,756         1,335,467,708         2,490,159,048         65.1%           98         Geita TC         64,974,000         64,974,000         0         0.0%           99         Geita DC         5,533,572,000         3,324,007,000         2,209,565,000         39.9%           100         Chato DC         5,523,665,483         3,768,421,779         1,755,243,704         31.8%           101         Bukombe DC         7,214,369,900         4,198,326,149         3,016,043,751         41.8%           102         Shinyanga MC         3,622,087,210         2,657,881,486         964,205,724         26.6%           103         Shinyanga DC         5,251,345,107         4,348,625,569         902,719,538         17.2%	93	Kwimba DC	3,192,755,508	2,523,766,451	668,989,057	21.0%
96         Sengerema DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97         Ukerewe DC         3,825,626,756         1,335,467,708         2,490,159,048         65.1%           98         Geita TC         64,974,000         64,974,000         0         0.0%           99         Geita DC         5,533,572,000         3,324,007,000         2,209,565,000         39.9%           100         Chato DC         5,523,665,483         3,768,421,779         1,755,243,704         31.8%           101         Bukombe DC         7,214,369,900         4,198,326,149         3,016,043,751         41.8%           102         Shinyanga MC         3,622,087,210         2,657,881,486         964,205,724         26.6%           103         Shinyanga DC         5,251,345,107         4,348,625,569         902,719,538         17.2%	94	Magu DC	6,734,718,176	3,580,937,680	3,153,780,496	46.8%
DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97         Ukerewe DC         3,825,626,756         1,335,467,708         2,490,159,048         65.1%           98         Geita TC         64,974,000         64,974,000         0         0.0%           99         Geita DC         5,533,572,000         3,324,007,000         2,209,565,000         39.9%           100         Chato DC         5,523,665,483         3,768,421,779         1,755,243,704         31.8%           101         Bukombe DC         7,214,369,900         4,198,326,149         3,016,043,751         41.8%           102         Shinyanga         MC         3,622,087,210         2,657,881,486         964,205,724         26.6%           103         Shinyanga         DC         5,251,345,107         4,348,625,569         902,719,538         17.2%	95	Misungwi DC	3,849,233,951	2,801,837,599	1,047,396,352	27.2%
DC         4,889,692,000         2,829,361,000         2,060,331,000         42.1%           97         Ukerewe DC         3,825,626,756         1,335,467,708         2,490,159,048         65.1%           98         Geita TC         64,974,000         64,974,000         0         0.0%           99         Geita DC         5,533,572,000         3,324,007,000         2,209,565,000         39.9%           100         Chato DC         5,523,665,483         3,768,421,779         1,755,243,704         31.8%           101         Bukombe DC         7,214,369,900         4,198,326,149         3,016,043,751         41.8%           102         Shinyanga         MC         3,622,087,210         2,657,881,486         964,205,724         26.6%           103         Shinyanga         DC         5,251,345,107         4,348,625,569         902,719,538         17.2%	96	Sengerema				
98         Geita TC         64,974,000         64,974,000         0         0.0%           99         Geita DC         5,533,572,000         3,324,007,000         2,209,565,000         39.9%           100         Chato DC         5,523,665,483         3,768,421,779         1,755,243,704         31.8%           101         Bukombe DC         7,214,369,900         4,198,326,149         3,016,043,751         41.8%           102         Shinyanga MC         3,622,087,210         2,657,881,486         964,205,724         26.6%           103         Shinyanga DC         5,251,345,107         4,348,625,569         902,719,538         17.2%			4,889,692,000	2,829,361,000	2,060,331,000	42.1%
99         Geita DC         5,533,572,000         3,324,007,000         2,209,565,000         39.9%           100         Chato DC         5,523,665,483         3,768,421,779         1,755,243,704         31.8%           101         Bukombe DC         7,214,369,900         4,198,326,149         3,016,043,751         41.8%           102         Shinyanga MC         3,622,087,210         2,657,881,486         964,205,724         26.6%           103         Shinyanga DC         5,251,345,107         4,348,625,569         902,719,538         17.2%	97	Ukerewe DC	3,825,626,756	1,335,467,708	2,490,159,048	65.1%
100         Chato DC         5,523,665,483         3,768,421,779         1,755,243,704         31.8%           101         Bukombe DC         7,214,369,900         4,198,326,149         3,016,043,751         41.8%           102         Shinyanga MC         3,622,087,210         2,657,881,486         964,205,724         26.6%           103         Shinyanga DC         5,251,345,107         4,348,625,569         902,719,538         17.2%	98	Geita TC	64,974,000	64,974,000	0	0.0%
101         Bukombe DC         7,214,369,900         4,198,326,149         3,016,043,751         41.8%           102         Shinyanga MC         3,622,087,210         2,657,881,486         964,205,724         26.6%           103         Shinyanga DC         5,251,345,107         4,348,625,569         902,719,538         17.2%	99	Geita DC	5,533,572,000	3,324,007,000	2,209,565,000	39.9%
101         Bukombe DC         7,214,369,900         4,198,326,149         3,016,043,751         41.8%           102         Shinyanga MC         3,622,087,210         2,657,881,486         964,205,724         26.6%           103         Shinyanga DC         5,251,345,107         4,348,625,569         902,719,538         17.2%	100	Chato DC	5,523,665,483	3,768,421,779	1,755,243,704	31.8%
102       Shinyanga MC       3,622,087,210       2,657,881,486       964,205,724       26.6%         103       Shinyanga DC       5,251,345,107       4,348,625,569       902,719,538       17.2%	101					
MC 3,622,087,210 2,657,881,486 964,205,724 26.6%  103 Shinyanga DC 5,251,345,107 4,348,625,569 902,719,538 17.2%				· ·		
DC         5,251,345,107         4,348,625,569         902,719,538         17.2%			3,622,087,210	2,657,881,486	964,205,724	26.6%
DC         5,251,345,107         4,348,625,569         902,719,538         17.2%	103	Shinyanga				
104 Kishapu DC 6 054 140 156 4 681 266 072 1 372 874 084 22 79		DC	5,251,345,107	4,348,625,569	902,719,538	17.2%
$\begin{bmatrix} 107 \end{bmatrix}$ $\begin{bmatrix} 1031494 \end{bmatrix}$	104	Kishapu DC	6,054,140,156	4,681,266,072	1,372,874,084	22.7%

105	Kahama TC	825,801,304	233,050,000	592,751,304	71.8%
106	Bariadi DC	12,912,784,302	8,731,973,488	4,180,810,814	32.4%
107	Bariadi TC	1,015,110,982	394,461,646	620,649,336	61.1%
108	Maswa DC	5,182,397,400	4,298,068,292	884,329,108	17.1%
109	Meatu DC	4,972,957,166	4,005,910,299	967,046,867	19.4%
110	Iringa MC	4,476,492,804	2,841,343,647	1,635,149,157	36.5%
111	Iringa DC	7,061,967,495	5,561,756,350	1,500,211,145	21.2%
112	Mufindi DC	5,847,659,148	3,788,788,350	2,058,870,798	35.2%
113	Kilolo DC	2,429,002,042	1,765,321,138	663,680,904	27.3%
114	Njombe TC	4,727,693,369	1,573,869,332	3,153,824,037	66.7%
115	Makete DC	2,715,675,292	1,622,249,344	1,093,425,948	40.3%
116	Ludewa DC	2,672,256,205	1,680,465,342	991,790,863	37.1%
117	Makambako				
	TC	1,432,224,063	711,734,067	720,489,996	50.3%
118	Njombe DC	4,573,783,947	3,513,003,645	1,060,780,302	23.2%
119	Mbeya CC	20,397,820,000	17,703,035,000	2,694,785,000	13.2%
120	Mbeya DC	3,498,164,291	2,710,960,010	787,204,281	22.5%
121	Chunya DC	1,711,140,652	1,711,140,652	0	0.0%
122	Ileje DC	3,120,574,918	1,686,579,439	1,433,995,479	46.0%
123	Kyela DC	3,780,695,261	1,304,331,310	2,476,363,951	65.5%
124	Mbarali DC	3,449,279,074	2,013,616,075	1,435,662,999	41.6%
125	Mbozi DC	5,263,205,234	3,210,218,101	2,052,987,133	39.0%
126	Busokelo DC	525,701,227	142,700,727	383,000,500	72.9%
127	Rungwe DC	5,195,178,697	4,026,656,698	1,168,521,999	22.5%
128	Sumbawanga				
	MC	4,086,865,166	2,854,326,722	1,232,538,444	30.2%
129	Sumbawanga				
	DC	7,421,196,360	4,024,184,766	3,397,011,594	45.8%
130	Nkasi DC	5,803,749,489	3,305,713,826	2,498,035,663	43.0%
131	Mpanda TC	5,328,378,159	3,628,692,599	1,699,685,560	31.9%
132	Mpanda DC	10,097,268,784	6,771,366,819	3,325,901,965	32.9%
133	Songea MC	2,738,958,019	2,164,421,718	574,536,301	21.0%
134	Songea DC	4,932,143,458	1,471,242,797	3,460,900,661	70.2%
135	Mbinga DC	3,853,724,785	2,191,692,712	1,662,032,073	43.1%
136	Tunduru DC	6,184,398,965	2,322,653,353	3,861,745,612	62.4%
137	Namtumbo				
	DC	6,449,901,455	2,852,992,987	3,596,908,468	55.8%
138	Ilemela MC	576,144,183	152,745,681	423,398,502	73.49%
	Total	686,302,878,625	442,625,815,185	243,677,063,440	35.51%

## Unspent balances of Government Grants (Development) from previous year not re-budgeted Shs.185,443,546,310

S/N	Name of LGA	Roll Over Fund
1	Serengeti DC	908,139,570
2	Tarime DC	464,828,934
3	Rorya DC	1,144,811,868.00
4	Biharamulo DC	1,219,725,866
5	Bukoba DC	1,084,934,005.00
6	Bukoba MC	562,719,212.00
7	Karagwe DC	1,387,743,529.00
8	Muleba DC	3,776,360,109.00
9	Ngara DC	1,923,553,360.00
10	Missenyi DC	1,571,591,176.00
11	Chato DC	1,138,123,566.00
12	Geita DC	380,632,000.00
13	Bukombe DC	2,965,204,505.00
14	Mwanza CC	1,466,517,111.00
15	Kwimba DC	892,396,360.00
16	Magu DC	1,276,674,376.00
17	Misungwi DC	631,850,924.00
18	Sengerema DC	1,661,199,000.00
19	Ukerewe DC	1,364,195,696.00
20	Shinyanga DC	864,344,676.00
21	Shinyanga MC	1,368,915,562.00

22	Kishapu DC	1,474,956,079.00
23	Kahama DC	2,836,323,560.00
24	Bariadi DC	3,281,038,186.47
25	Meatu DC	1,022,860,250.00
26	Maswa DC	1,660,179,333.00
27	Babati DC	594,348,000.00
28	Hanang' DC	1,285,745,000.00
29	Kiteto DC	698,381,669.00
30	Mbulu DC	2,019,395,000
31	Simanjiro DC	556,959,725
32	Babati TC	407,589,728.00
33	Arusha CC	2,291,327,000
34	Karatu DC	785,244,349.47
35	Monduli DC	956,668,000
36	Ngorongoro DC	1,972,199,201
37	Meru DC	129,848,821.00
38	Longido DC	478,286,000.00
39	Arusha DC	870,179,066.00
40	Hai DC	1,390,964,366.63
41	Moshi DC	1,287,178,632.00
42	Moshi MC	1,134,578,626.00
43	Siha DC	1,686,851,917.38
44	Mwanga DC	1,413,354,748.00
45	Rombo DC	639,980,430.36
46	Same DC	937,574,811.09

47	Handeni DC	1,259,047,200.00
48	Korogwe DC	1,071,174,215.00
49	Korogwe TC	685,072,401.37
50	Lushoto DC	1,418,856,142.00
51	Muheza DC	1,217,339,162.48
52	Pangani DC	972,268,844.00
53	Tanga CC	731,243,782.00
54	Kilindi DC	1,512,969,064.00
55	Mkinga DC	1,263,662,257
56	Dar es Salaam CC	63,357,304.71
57	Ilala MC	929,038,141.35
58	Kinondoni MC	1,318,172,452.00
59	Temeke MC	3,253,492,220.45
60	Bagamoyo DC	1,763,229,494.00
61	Kibaha DC	760,544,007.50
62	Kibaha TC	883,433,225.35
63	Kisarawe DC	427,908,483.00
64	Mafia DC	691,001,000.00
65	Mkuranga DC	1,764,744,092.12
66	Rufiji/Utete DC	1,861,587,415.41
67	Masasi DC	1,758,775,555.00
68	Mtwara DC	1,431,827,000.00
69	Mtwara MC	3,341,000,000.00
70	Newala DC	1,170,068,984
71	Tandahimba DC	40,675,449.00

72	Nanyumbu DC	814,692,199.54
73	Kilwa DC	2,114,186,905.81
74	Lindi DC	1,427,801,000.00
75	Lindi MC	892,701,788.00
76	Liwale DC	1,808,851,000.00
77	Nachingwea DC	222,741,787.00
78	Ruangwa DC	893,841,000.00
79	Kilombero DC	2,877,322,981.00
80	Kilosa DC	4,036,145,109.52
81	Morogoro DC	1,454,971,844.00
82	Morogoro MC	1,543,603,814.04
83	Ulanga DC	2,333,203,492.00
84	Mvomero DC	1,817,758,395.00
85	Bahi DC	1,325,126,022.12
86	Chamwino DC	2,859,137,563.00
87	Dodoma MC	2,926,963,020.00
88	Kondoa DC	2,111,646,505.00
89	Kongwa DC	1,190,443,384.28
90	Mpwapwa DC	795,381,318.85
91	Iramba DC	2,023,622,000.00
92	Manyoni DC	2,265,709,670.00
93	Singida DC	2,009,453,000.00
94	Singida MC	700,256,670.00
95	Igunga DC	698,426,788.00
96	Nzega DC	1,921,616,930.00

97	Sikonge DC	1,956,777,744.64
98	Tabora DC	1,642,776,697.00
99	Tabora MC	1,644,475,848.00
100	Urambo DC	1,547,717,606.00
101	Kasulu DC	461,645,854.00
102	Kibondo DC	1,085,918,000.00
103	Kigoma DC	2,356,813,000.00
104	Kigoma/Ujiji MC	1,006,846,897.31
105	Mpanda DC	3,646,501,077.00
106	Mpanda TC	844,186,174.00
107	Sumbawanga DC	2,707,286,815.00
108	Sumbawanga MC	472,680,819.00
109	Mbinga DC	563,569,000.00
110	Songea MC	805,592,438.78
111	Songea DC	1,570,985,827
112	Tunduru DC	2,683,280,669.40
113	Namtumbo DC	3,643,455,917.54
114	Iringa DC	2,679,710,367.91
115	Iringa MC	958,781,704.00
116	Kilolo	692,162,837.26
117	Mufindi DC	1,842,729,972.00
118	Njombe DC	1,545,466,940.00
119	Njombe TC	908,747,524.00
120	Ludewa DC	1,003,790,862.60
121	Makete DC	2,441,837,345.88

122	Chunya DC	6,716,645
123	Ileje DC	1,040,423,683.59
124	Kyela DC	1,020,000,000.00
125	Mbeya DC	2,042,858,390
126	Mbeya CC	2,101,306,000
127	Mbozi DC	2,353,027,953.48
128	Rungwe DC	1,642,909,716.00
	Total	185,443,546,310

# Unspent balances of Government Grants (Recurrent) from previous year not re-budgeted Shs.178,166,808,944

S/N	Name of LGA	Opening Balance	Recurent Grants Received	Total Available Amount	
1	Ilala MC	2,538,520,980	68,521,484,684	71,060,005,664	
2	Temeke MC	2,280,194,799	37,376,164,780	39,656,359,579	
3	Kinondoni MC	580,639,333	76,828,445,455	77,409,084,788	
4	Dar es salaam CC	7,385,691,446	2,712,508,000	10,098,199,446	
5	Morogoro DC	1,653,459,660	21,138,321,133	22,791,780,793	
6	Mvomero DC	245,228,484	28,162,046,937	28,407,275,421	
7	Kilosa DC	588,936,267	38,653,784,463	39,242,720,730	
8	Kilombero DC	1,895,991,237	23,980,019,777	25,876,011,014	
9	Ulanga DC 1,609,908,180 17,136,953,734		18,746,861,914		
10	Lindi MC	46,467,851	6,888,764,385	6,935,232,236	
11	Lindi DC	1,365,677,000	15,837,542,000 17,203,219,000		
12	Liwale DC 57,349,000 9,957,645,00		9,957,645,000	10,014,994,000	
13	Kilwa DC	1,046,199,832	15,803,436,271	16,849,636,103	
14	Nachingwea DC	2,116,433,000	14,401,083,000	16,517,516,000	
15	Mtwara MC	1,305,711,000	13,995,377,000	15,301,088,000	
16	Mtwara DC	1,315,083,000	15,246,079,000	16,561,162,000	
17	Newala DC	883,108,257	16,197,005,992	17,080,114,249	

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18	Tandahimba DC	2,417,240,696	15,283,770,211	17,701,010,907
19	Nanyumbu DC	459,719,522	10,322,713,191	10,782,432,713
20	Masasi DC	3,455,690,309	21,480,108,539	24,935,798,848
21	Masasi TC	396,079,103	1,968,591,155	2,364,670,258
22	Kibaha TC	833,559,271	14,642,650,274	15,476,209,545
23	Kibaha DC	12,046,849,854	904,204,238	12,951,054,092
24	Kisarawe DC	709,568,347	18,293,716,876	19,003,285,223
25	Mkuranga DC	1,053,775,020	16,941,477,410	17,995,252,430
26	Bagamoyo DC	849,408,534	26,095,146,611	26,944,555,145
27	Mafia DC	443,066,000	6,471,590,000	6,914,656,000
28	Rufiji DC	1,314,963,346	17,559,586,719	18,874,550,065
29	Dodoma MC	4,844,650,244	23,221,784,874	28,066,435,118
30	Bahi DC	762,180,331	13,441,538,420	14,203,718,751
31	Chamwino DC	600,682,421	20,822,639,186	21,423,321,607
32	Kondoa DC	572,945,832	27,629,954,333	28,202,900,165
33	Mpwapwa DC	2,895,933,321	21,568,671,713	24,464,605,034
34	Singida MC	443,122,794	13,471,774,096	13,914,896,890
35	Singida DC	1,448,475,000	25,558,826,000	27,007,301,000
36	Manyoni DC	2,615,788,008	16,563,499,667	19,179,287,675
37	Iramba DC	1,112,542,000	25,971,882,000	27,084,424,000
38	Tabora MC	311,259,795	18,762,588,270	19,073,848,065
39	Tabora DC	456,408,240	13,389,021,664	13,845,429,904

40	Igunga DC	178,920,000	23,228,730,000	23,407,650,000
41	Nzega DC	1,387,157,672	24,093,195,540	25,480,353,212
42	Sikonge DC	1,093,458,311	9,512,632,338 10,606,090	
43	Urambo DC	2,553,223,192	20,549,820,197	23,103,043,389
	Kigoma/Ujiji			
44	MC	252,674,000	15,043,471,000	15,296,145,000
45	Kigoma Dc	113,896,000	27,200,593,000	27,314,489,000
46	Kasulu DC	1,299,700,243	33,146,160,377	34,445,860,620
47	Kibondo DC	969,137,000	17,385,727,000	18,354,864,000
48	Arusha CC	676,681,000	28,619,752,000 29,296,433	
49	Arusha DC	681,820,517	26,805,339,873 27,487,160,3	
50	Monduli DC	188,375,000	12,764,372,000	12,952,747,000
	Ngorongoro			
51	DC	1,421,017,330	12,867,645,868	14,288,663,198
52	Meru DC	2,371,764,302	26,276,051,362	28,647,815,664
53	Longido DC	1,133,618,000	11,325,710,000	12,459,328,000
54	Babati TC	123,008,396	11,421,885,123	11,544,893,519
55	Babati DC	92,388,000	20,674,744,000	20,767,132,000
56	Hanang' DC	457,829,967	18,109,948,077	18,567,778,044
57	Kiteto DC	800,161,005	15,609,357,842	16,409,518,847
58	Mbulu DC	4,239,544,000	22,705,422,000	26,944,966,000
59	Simanjiro DC	1,083,283,210	8,192,003,294	9,275,286,504
60	Moshi MC	202,076,735	18,769,995,636	18,972,072,371
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61	Moshi DC	2,719,557,029	40,962,626,489	43,682,183,518
62	Hai DC	154,393,032	19,303,624,235	19,458,017,267
63	Siha DC	253,514,295	11,384,948,754 11,638,46	
64	Mwanga DC	668,586,394	17,915,168,600	18,583,754,994
65	Rombo DC	1,360,477,805	24,692,700,393	26,053,178,198
66	Same DC	244,977,885	26,596,791,349	26,841,769,234
67	Tanga CC	1,534,975,496	24,261,578,048	25,796,553,544
68	Handeni DC	3,391,776,396	13,102,667,122	16,494,443,518
69	Korogwe DC	607,458,420	11,655,599,398	12,263,057,818
70	Korogwe TC	458,336,785	9,004,709,700	9,463,046,485
71	Lushoto DC	2,724,055,967	32,304,692,992	35,028,748,959
72	Muheza DC	1,820,851,275	16,262,808,184	18,083,659,459
73	Pangani Dc	226,188,896	7,696,823,537	7,923,012,433
74	Kilindi DC	459,024,173	9,438,180,160	9,897,204,333
75	Mkinga DC	500,490,264	10,513,259,779	11,013,750,043
76	Musoma MC	186,348,000	13,918,582,000	14,104,930,000
77	Serengeti DC	753,244,000	17,557,238,000	18,310,482,000
78	Musoma DC	531,335,942	26,417,413,950	26,948,749,892
79	Bunda DC	213,129,201	24,476,179,865	24,689,309,066
80	Tarime DC	1,257,939,635	27,066,387,833	28,324,327,468
81	Rorya DC	193,208,739	11,418,932,193	11,612,140,932
82	Bukoba DC	441,046,555	18,994,101,659	19,435,148,214

83	Bukoba MC	305,233,474	11,222,866,673	11,528,100,147
84	Karagwe DC	868,586,479	23,069,610,308	23,938,196,787
85	Muleba DC 854,202,3		6 24,301,077,640 25,155,2	
86	Misenyi DC	182,467,076	12,132,928,017	12,315,395,093
87	Ngara DC	822,002,275	17,322,711,382	18,144,713,657
88	Kwimba DC	203,198,888	23,971,474,249	24,174,673,137
89	Magu DC	561,045,376	33,293,596,130	33,854,641,506
90	Misungwi DC	1,779,067,845	20,856,333,060	22,635,400,905
91	Sengerema 91 DC 931,676,000		34,355,580,000 35,287,256,	
92	Ukerewe DC 1,622,725,448		18,302,423,680	19,925,149,128
93	Ilemela MC	3,219,397,281	9,729,341,365	12,948,738,646
94	Geita TC	309,645,000	352,181,000	661,826,000
95	Geita DC	1,755,920,000	43,220,938,000	44,976,858,000
96	Chato DC	793,998,867	16,664,337,595	17,458,336,462
97	Shinyanga MC	343,624,170	12,377,631,391	12,721,255,561
98	Shinyanga DC	383,262,013	9,983,637,095	10,366,899,108
99	Kishapu DC	1,121,422,295	15,289,227,490	16,410,649,785
100	Kahama DC	1,745,983,539	23,503,212,851	25,249,196,390
101	Bariadi DC	929,847,822	35,290,139,166	36,219,986,988
102	Meatu DC	605,932,039	15,318,684,654	15,924,616,693
103	Iringa MC 105,095,538		16,056,200,336 16,161,29	
104	Iringa DC	715,107,049	26,571,589,432	27,286,696,481

105	Mufindi DC	676,203,001	28,884,029,155	29,560,232,156
106	Kilolo DC	883,594,349	18,783,457,235	19,667,051,584
107	Njombe TC	1,060,927,714	14,401,509,193	15,462,436,907
108	Makete DC	693,547,525	13,797,393,136	14,490,940,661
109	Ludewa DC	1,255,834,739	16,930,621,703	18,186,456,442
110	Njombe DC	1,890,334,113	28,732,713,162	30,623,047,275
111	Mbeya CC	1,934,992,000	31,599,078,000	33,534,070,000
112	Mbeya DC	758,356,192	27,458,098,383	28,216,454,575
113	Chunya DC	338,155,375	14,872,186,400	15,210,341,775
114	lleje DC	1,165,543,224	12,340,430,747	13,505,973,971
115	Kyela DC	C 4,453,038,067 19,408,3		23,861,420,186
116	Mbarali DC	83,755,715	16,395,409,576	16,479,165,291
117	Mbozi DC	366,110,732	40,531,517,012	40,897,627,744
118	Busokelo DC	993,217,946	1,207,055,812	2,200,273,758
119	Rungwe DC	1,833,202,113	30,498,640,624	32,331,842,737
120	Sumbawanga MC	1,074,070,928	17,660,905,556	18,734,976,484
121	Sumbawanga DC	7,999,170,210	29,689,689,154	37,688,859,364
122	Nkasi DC	1,260,932,056	13,538,944,231	14,799,876,287
123	Mpanda TC	1,051,134,363	9,659,576,420	10,710,710,783
124	Mpanda DC	1,833,047,000	17,831,314,000	19,664,361,000
125	Songea MC	13,317,048,344	6,308,492,589	19,625,540,933
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	Total	178,166,808,944	2,549,817,437,478	2,727,984,246,422
129	Namtumbo DC	175,208,322	13,892,337,697	14,067,546,019
128	Tunduru DC	182,855,522	19,763,775,291	19,946,630,813
127	Mbinga DC	1,946,017,784	35,226,034,965	37,172,052,749
126	Songea DC	1,801,913,392	14,770,155,979	16,572,069,371

# Under Collection of Revenue from Produce cess Shs.8,482,885,093

S/N	Name of the LGA	Approved	Actual Revenue	Under/Over	Percentage
		Budget	Collected (Shs.)	Collection	of under
		(Shs.)		(Shs.)	collection
1	Morogoro DC	243,000,000	121,060,459	-121,939,541	-50.2
2	Mvomero DC	452,014,700	575,483,249	123,468,549	27.3
3	Kilosa DC	739,808,600	1,104,969,280	365,160,680	49.4
4	Kilombero DC	327,750,000	359,923,545	32,173,545	9.8
5	Lindi MC	391,318,000	382,420,466	-8,897,534	-2.3
6	Lindi DC	516,000,000	465,717,000	-50,283,000	-9.7
5	Liwale DC	623,000,000	611,744,000	-11,256,000	-50.2
6	Kilwa DC	1,215,360,000	1,723,723,734	508,363,734	27.3
7	Ruangwa DC	584,649,000	673,565,000	88,916,000	49.4
8	Nachingwea DC	1,118,000,000	1,123,811,000	5,811,000	9.8
9	Mtwara MC	636,173,000	2,055,023,000	1,418,850,000	-2.3
10	Mtwara DC	1,321,051,000	696,936,000	-624,115,000	-9.7
11	Newala DC	1,092,000,000	603,389,491	-488,610,509	-1.8
12	Tandahimba DC	3,063,600,000	2,071,647,854	-991,952,146	41.8
13	Nanyumbu DC	602,658,000	599,854,481	-2,803,519	15.2
14	Masasi DC	1,338,625,000	447,248,543	-891,376,457	0.5
15	Masasi TC	598,000,000	603,185,231	5,185,231	223.0
16	Kisarawe DC	2,500,000	19,651,086	17,151,086	-47.2
17	Mkuranga DC	223,300,000	188,100,000	-35,200,000	-44.7
18	Bagamoyo DC	200,400,000	142,200,100	-58,199,900	-32.4
19	Mafia DC	30,200,000	38,040,780	7,840,780	-0.5
20	Rufiji DC	1,122,887,000	931,204,604	-191,682,396	-66.6
21	Bahi DC	60,000,000	39,206,228	-20,793,772	0.9
22	Chamwino DC	129,300,000	118,482,375	-10,817,625	686.0
23	Kondoa DC	726,604,366	593,313,082	-133,291,284	-15.8
24	Kongwa DC	451,692,400	420,635,873	-31,056,527	-29.0
25	Mpwapwa DC	73,213,000	87,879,100	14,666,100	26.0
26	Singida MC	118,812,000	81,163,795	-37,648,205	-17.1
27	Singida DC	317,691,000	120,987,500	-196,703,500	-34.7
28	Manyoni DC	127,514,000	109,557,662	-17,956,338	-8.4
29	Iramba DC	226,200,000	130,200,357	-95,999,643	-18.3
30	Igunga DC	1,060,000,000	497,692,000	-562,308,000	-6.9

31	Sikonge DC	1,504,475,000	1,371,890,182	-132,584,818	20.0
32	Urambo DC	2,939,255,902	3,328,934,364	389,678,462	-31.7
33	Kibondo DC	306,799,735	107,493,844	-199,305,891	-61.9
34	Monduli DC	33,400,000	40,177,000	6,777,000	-14.1
35	Ngorongoro DC	120,460,000	68,015,154	-52,444,846	-42.4
36	Longido DC	12,000,000	4,900,000	-7,100,000	-53.0
37	Babati DC	201,916,680	261,783,256	59,866,576	-8.8
38	Hanang' DC	421,301,000	380,930,896	-40,370,104	13.3
39	Mbulu DC	200,005,380	122,963,338	-77,042,042	-65.0
40	Simanjiro DC	60,000,000	116,688,256	56,688,256	20.3
41	Moshi DC	185,000,000	152,248,981	-32,751,019	-43.5
42	Hai DC	360,400,000	66,707,431	-293,692,569	-59.2
43	Siha DC	12,000,000	3,074,000	-8,926,000	29.6
44	Mwanga DC	25,110,000	6,606,748	-18,503,252	-9.6
45	Rombo DC	140,290,000	68,902,085	-71,387,915	-38.5
46	Handeni DC	146,000,000	190,200,000	44,200,000	94.5
47	Korogwe DC	28,234,000	17,224,340	-11,009,660	-17.7
48	Lushoto DC	466,000,000	483,979,902	17,979,902	-81.5
49	Pangani DC	78,705,456	46,411,275	-32,294,181	-74.4
50	Mkinga DC	71,000,000	6,837,556	-64,162,444	-73.7
51	Serengeti DC	345,860,000	530,917,224	185,057,224	-50.9
52	Musoma DC	128,274,000	52,911,190	-75,362,810	30.3
53	Bunda DC	16,000,000	6,645,600	-9,354,400	-39.0
54	Tarime DC	1,470,400,000	1,467,384,536	-3,015,464	3.9
55	Rorya DC	521,654,000	96,339,076	-425,314,924	-41.0
56	Biharamulo DC	51,000,000	32,808,287	-18,191,713	-90.4
57	Karagwe DC	2,603,155,809	1,971,462,431	-631,693,378	53.5
58	Muleba DC	344,092,000	600,218,835	256,126,835	-58.8
59	Ngara DC	70,000,000	39,043,900	-30,956,100	-58.5
60	Kwimba DC	643,644,000	249,396,540	-394,247,460	-0.2
61	Magu DC	1,335,417,000	479,194,140	-856,222,860	-81.5
62	Misungwi DC	93,900,000	58,230,979	-35,669,021	-35.7
63	Geita DC	1,196,000,000	1,139,323,000	-56,677,000	-24.3
64	Chato DC	412,864,450	141,248,963	-271,615,487	74.4
65	Bukombe DC	895,970,000	296,243,193	-599,726,807	-44.2
66	Shinyanga DC	76,800,000	56,070,523	-20,729,477	-61.3
67	Kishapu DC	1,200,000,000	449,436,982	-750,563,018	-64.1
68	Kahama DC	1,121,864,000	1,215,225,346	93,361,346	-38.0
69	Kahama TC	249,924,000	221,137,500	-28,786,500	-4.7
70	Bariadi TC	80,733,667	13,795,000	-66,938,667	-65.8
71	Maswa DC	690,000,000	598,315,906	-91,684,094	-66.9

72	Meatu DC	1,864,715,114	775,549,064	-1,089,166,050	-27.0
73	Iringa MC	596,510,000	519,291,982	-77,218,018	-62.5
74	Mufindi DC	1,235,419,500	1,487,144,764	251,725,264	8.3
75	Njombe TC	680,489,600	856,451,875	175,962,275	-11.5
76	Makete DC	268,350,600	152,593,096	-115,757,504	-82.9
77	Makambako TC	253,455,000	215,850,465	-37,604,535	-13.3
78	Mbeya CC	2,079,101,000	1,975,557,000	-103,544,000	-58.4
79	Mbeya DC	809,753,000	621,238,402	-188,514,598	-12.9
80	Chunya DC	878,950,000	1,511,771,624	632,821,624	20.4
81	Ileje DC	295,452,100	296,627,098	1,174,998	25.9
82	Kyela DC	1,349,874,100	1,153,956,917	-195,917,183	-43.1
83	Mbarali DC	966,298,000	823,343,640	-142,954,360	-14.8
84	Mbozi DC	1,980,433,000	2,613,551,225	633,118,225	-5.0
85	Busokelo DC	166,300,000	196,471,575	30,171,575	-23.3
86	Rungwe DC	1,065,200,200	665,100,389	-400,099,811	72.0
87	Sumbawanga MC	403,500,000	287,776,469	-115,723,531	0.4
88	Sumbawanga DC	1,616,991,820	545,261,743	-1,071,730,077	-14.5
89	Mpanda TC	582,454,473	553,421,187	-29,033,286	-14.8
90	Mpanda DC	1,555,817,000	1,698,476,000	142,659,000	32.0
91	Songea MC	123,000,000	449,801,588	326,801,588	18.1
92	Mbinga DC	2,064,478,000	1,482,878,991	-581,599,009	-37.6
93	Tunduru DC	861,933,179	627,368,010	-234,565,169	-28.7
	Total	62,291,702,831	53,808,817,738	8,482,885,093	13.6

### Evaluation of internal control system

S/N	Name of LGA	ICT Enviro- nment Review inclu- ding Accou- nting Systems	Inade- quate perfor- mance of Internal Audit Units	Inade- quate Perfor- mance of Audit Commi- ttees	Lack of Risk Manage- ment Assess- ment	Ineffici- ency in the Perfor- mance of Epicor 9.05 or Lawson	Lack of docume- nted Fraud Preven- tion Plan
	ARUSHA		-	-	-		
1	Arusha CC	I	ſ	I	I	-	
2	Karatu DC	ſ	ſ	ſ	ſ	ſ	I
3	Monduli DC	Ţ	Ţ	Ţ		7	-
4	Ngorongoro DC	Ţ	Ţ	Ţ	Ţ	-	
5	Meru DC	ſ	Ţ	ſ	ſ	Ţ	I
6	Longido DC	Ţ	Ţ	ſ	ſ	-	I
7	Arusha DC	ſ	Ţ	ſ	-	ſ	-
	COAST						
8	Bagamoyo DC	-	-	ſ	-	Ţ	ſ
9	Kibaha DC	-	-	-	-	Ţ	Γ
10	Kibaha TC	ſ	-	-	-	Į	I
11	Kisarawe DC	-	ſ	-	ſ	-	ſ
12	Mafia DC	Ţ	-	-	-	-	-
13	Mkuranga DC	Ţ	Γ	-	-	-	-
14	Rufiji DC	•	ſ	-	-	ı	-
	DSM						
15	Dar es Salaam CC	-	-	-	-	-	-
16	Ilala MC	ſ	l	ſ	ſ	-	-
17	Kinondoni MC	ſ	-	-	-	-	-
18	Temeke MC	-	-	-	-	-	-
	DODOMA						-
19	Bahi DC	ſ	I		ſ	I	I
20	Chamwino DC	-	Ţ	ſ	ſ	-	-
21	Dodoma MC	ſ	-	-	-	I	7
22	Kondoa DC	ſ	Ţ	ſ	-	-	-
23	Kongwa DC	ſ	Ţ	ſ	-	I	I
24	Mpwapwa DC	ſ	Ţ	ſ	ſ	I	-
	IRINGA						
25	Iringa DC	ſ	ſ	ſ	-	ſ	I
26	Iringa MC	ſ	ſ	-	-	I	-
27	Mufindi DC	ſ	ſ	-	-	I	-
28	Kilolo DC	ſ	Ţ	-	-	I	-
	NJOMBE						-
29	Njombe DC	-	-	ſ	ſ	-	I

S/N	Name of LGA	ICT	Inade-	Inade-	Lack of	Ineffici-	Lack of
		Enviro-	quate	quate	Risk	ency	docume-
		nment	perfor-	Perfor-	Manage-	in the	nted
		Review	mance of	mance	ment	Perfor-	Fraud
		inclu-	Internal	of Audit	Assess-	mance of	Preven-
		ding	Audit	Commi-	ment	Epicor	tion Plan
		Accou-	Units	ttees		9.05 or	
		nting				Lawson	
		Systems					
30	Njombe TC	ſ	1	-	ſ	-	-
31	Makete DC	-	ſ	ſ	-	-	-
32	Ludewa DC	ſ	1	-	-	I	-
33	Makambako TC	-	-	-	ſ	-	I
	KAGERA						
34	Biharamulo DC	ſ	ſ	ſ	ſ	I	-
35	Bukoba DC	ſ	Ţ	ſ	ſ	Γ	-
36	Bukoba MC	Ţ	Ţ	ſ	ſ	ſ	I
37	Karagwe DC	Ţ	Ţ	ſ	-	Ţ	-
38	Muleba DC	ſ	Ţ	ſ	ſ	ſ	-
39	Ngara DC	Ţ	ſ	ſ	-	ſ	I
40	Missenyi DC	ſ	Ţ	ſ	ſ	Ţ	-
	KIGOMA						
41	Kasulu DC	ſ	ſ	ſ	ſ	ſ	-
42	Kibondo DC	-	ſ	ſ	ſ	ſ	-
43	Kigoma DC	-	ſ	ſ	-	Г	-
44	Kigoma Ujiji	-	ſ	ſ	-	Г	-
	MC						
	KILIMANJARO						
45	Hai DC	-	-	-	-	-	-
46	Moshi DC	-	-	ſ	-	Γ	-
47	Moshi MC	ſ	ſ	-	-	Ţ	-
48	Siha DC	ſ	-	-	-	-	-
49	Mwanga DC	-	-	-	-	-	-
50	Rombo DC	Ţ	-	-	-	-	-
51	Same DC	-	ſ	-	-	-	-
	LINDI						-
52	Kilwa DC	Ţ	ſ	ſ	ſ	-	I
53	Lindi DC	ſ	-	ſ	ſ	-	-
54	Lindi MC	ſ	ſ	ſ	ſ	-	ſ
55	Liwale DC	-	-	-	ſ	-	I
56	Nachingwea DC	-	-	-	-	-	-
57	Ruangwa DC	-	-	-	-	-	-
	MANYARA						-
58	Babati DC	ſ	ſ	ſ	ſ	ſ	ſ
59	Hanang' DC	ſ	ſ	ſ	ſ	ſ	-
60	Kiteto DC	-	ſ	ſ	ſ	ſ	ſ
61	Mbulu DC	ſ	ſ	ſ	ſ	-	Ţ
62	Simanjiro DC	-	-	-	-	-	-
63	Babati TC	ſ	ſ	ſ	ſ	-	ſ
- 55	Dabati 10	•	•		_ •		•

S/N	Name of LGA	ICT	Inade-	Inade-	Lack of	Ineffici-	Lack of
		Enviro-	quate	quate	Risk	ency	docume-
		nment	perfor-	Perfor-	Manage-	in the	nted
		Review	mance of	mance	ment	Perfor-	Fraud
		inclu-	Internal	of Audit	Assess-	mance of	Preven-
		ding	Audit	Commi-	ment	Epicor	tion Plan
		Accou-	Units	ttees		9.05 or	
		nting				Lawson	
		Systems					
	MARA						-
64	Musoma DC	ſ	-	-	-	-	-
65	Bunda DC	ſ	I	ſ	-	I	-
66	Musoma MC	-	-	-	-	-	-
67	Serengeti DC	ſ	Ţ	-	-	Ţ	I
68	Tarime DC	ſ	ſ	ſ	ſ	-	I
69	Rorya DC	ſ	Ţ	ſ	ſ	Ţ	I
	MBEYA						-
70	Chunya DC	ſ	Ţ	ſ	-	Ţ	-
71	Ileje DC	ſ	Ţ	ſ	-	Ţ	-
72	Kyela DC	-	-	ſ	-	ſ	-
73	Mbarali DC	ſ	Ţ	ſ	-	Ţ	I
74	Mbeya DC	ſ	ſ	ſ	ſ	ſ	-
75	Mbeya CC	-	-	ſ	ſ	ſ	-
76	Mbozi DC	-	ſ	-	-	ſ	-
77	Rungwe DC	ſ	ſ	ſ	ſ	ſ	-
78	Busokelo DC	-	ſ	-	-	ſ	-
	MOROGORO						-
79	Kilombero DC	-	-	ſ	-	ſ	-
80	Kilosa DC	ſ	ſ	ſ	ſ	ſ	I
81	Morogoro DC	ſ	ſ	ſ	-	ſ	J
82	Morogoro MC	ſ	-	-	-	-	-
83	Ulanga DC	ſ	ſ	ſ	ſ	ſ	I
84	Mvomero DC	ſ	ſ	ſ	-	-	I
	MTWARA						-
85	Masasi TC	ſ	ſ	-	-	-	-
86	Masasi DC	ſ	-	ſ	ſ	-	-
87	Mtwara DC	-	ſ	-	ſ	-	-
88	Mtwara MC	-	-	-	ſ	-	-
89	Newala DC	ſ	ſ	-	-	-	I
90	Tandahimba	ſ	ſ	ſ	-	-	-
	DC						
91	Nanyumbu DC	-	-	-	-	-	-
	MWANZA						-
92	Kwimba DC	ſ	ſ	ſ	-	ſ	I
93	Magu DC	ſ	-	-	-	-	-
94	Misungwi DC	ſ	ſ	ſ	-	ſ	-
95	Mwanza CC	ſ	ſ	ſ	-	-	-
96	Sengerema DC	ſ	ſ	ſ	-	ſ	ſ
97	Ukerewe DC	ſ	ſ	ſ	ſ	ſ	-
	Therefore De	· •	•		L •	•	

Environment Review mance of Internal ding Audit Accounting Systems	S/N	Name of LGA	ICT	Inade-	Inade-	Lack of	Ineffici-	Lack of
Name	3/14	Mairie Of LGA						
Review including   Mance of Internal of Audit Assess   Epicor of Audit Commitment   Commitment				•			-	
Including   Audit   Audit   Committees   Mance of   Epicor   Frevention Plan				-		_		
Marcounting   Systems								
Name								
National Systems   Syste			_			lineire	•	cioii i taii
98				011112				
98			_					
99   Geita DC	98	Ilemela MC		ſ	ſ	-	-	-
100   Geita TC		GEITA						
101	99	Geita DC	J	ſ	ſ	-	-	ſ
102   Bukombe DC	100	Geita TC	J	ſ	ſ	ſ	Ţ	ſ
RUKWA	101	Chato DC	-	ſ	-	-	-	-
103   Nkasi DC	102	Bukombe DC	ſ	ſ	ſ	-	-	ſ
104   Sumbawanga   F		RUKWA						
104   Sumbawanga   F	103		I	ſ	-	-	-	ſ
DC   Sumbawanga	104		I		-	-	ſ	-
MC   KATAVI   106   Mpanda DC   I   -   -   -   I   -								
KATAVI	105	Sumbawanga	I	ſ	ſ	-	-	ſ
106   Mpanda DC		MC						
107   Mpanda TC   F   F   F   F   F   F   F   F   F		KATAVI						
RUVUMA	106	Mpanda DC	I	-	-	-	ſ	-
108   Mbinga DC	107	Mpanda TC	I	ſ	-	ſ	-	ſ
109   Songea MC		RUVUMA						
110         Songea DC         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td< td=""><td>108</td><td>Mbinga DC</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></td<>	108	Mbinga DC	-	-	-	-	-	-
111         Tunduru DC         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< td=""><td>109</td><td>Songea MC</td><td>I</td><td>-</td><td>-</td><td>-</td><td>-</td><td>Ţ</td></t<>	109	Songea MC	I	-	-	-	-	Ţ
112   Namtumbo DC	110	Songea DC	-	-	-	-	-	ſ
SHINYANGA   113   Kahama DC	111	Tunduru DC	-	ſ	ſ	-	-	-
113       Kahama DC       J       J       J       -       J       J       J       J       J       J       -       J       J       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J <td< td=""><td>112</td><td>Namtumbo DC</td><td>I</td><td>ſ</td><td>ſ</td><td>-</td><td>-</td><td>ſ</td></td<>	112	Namtumbo DC	I	ſ	ſ	-	-	ſ
114       Kahama TC       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I <td< td=""><td></td><td>SHINYANGA</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>		SHINYANGA						
115         Shinyanga DC         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I	113	Kahama DC	ſ	ſ	ſ	-	ſ	ſ
116         Shinyanga MC         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I	114	Kahama TC	ſ	ſ	ſ	-	Γ	-
117   Kishapu DC	115	Shinyanga DC	I	ſ	ſ	-	Ţ	ſ
SIMIYU	116	Shinyanga MC	ſ	ſ	-	-	-	ſ
118       Bariadi DC       Image: Free Free Free Free Free Free Free Fr	117	Kishapu DC	ſ	Ţ	ſ	ſ	-	ſ
119       Bariadi TC       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I <t< td=""><td></td><td>SIMIYU</td><td></td><td></td><td></td><td></td><td></td><td>-</td></t<>		SIMIYU						-
120       Maswa DC       -       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       J       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	118	Bariadi DC	ſ	-	-	ſ	Ţ	
121       Meatu DC       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I	119	Bariadi TC	ſ	Ţ	ſ	ſ	ſ	ſ
SINGIDA	120	Maswa DC	-	Ţ	ſ	I	ſ	ſ
SINGIDA	121	Meatu DC	ſ	Ţ	ſ	ſ	ſ	Ţ
123         Manyoni DC         J         J         J         J         -           124         Singida DC         J         J         -         J         -								
124 Singida DC	122	Iramba DC	J	Ţ	ſ	-	Ţ	-
	123		ſ	ſ	ſ	ſ	Ţ	-
	124	Singida DC	I	Ţ	ſ	-	ſ	-
123   Jiligida MC	125	Singida MC	ſ	ſ	ſ	ſ	ſ	ſ
TANGA			İ					
126 Handeni DC	126		I	ſ	ſ	ſ	ſ	-
127 Korogwe DC			ſ	Ţ	-	-	Ţ	-

S/N	Name of LGA	ICT	Inade-	Inade-	Lack of	Ineffici-	Lack of
		Enviro-	quate	quate	Risk	ency	docume-
		nment	perfor-	Perfor-	Manage-	in the	nted
		Review	mance of	mance	ment	Perfor-	Fraud
		inclu-	Internal	of Audit	Assess-	mance of	Preven-
		ding	Audit	Commi-	ment	Epicor	tion Plan
		Accou-	Units	ttees		9.05 or	
		nting				Lawson	
		Systems					
128	Korogwe TC	ſ	I	ſ	ſ	1	I
129	Lushoto DC	ſ	I	ſ	-	1	I
130	Muheza DC	ſ	l	ſ	Ţ	l	-
131	Pangani DC	ſ	l	ſ	-	l	I
132	Tanga CC	ſ	I	ſ	-	-	-
133	Kilindi DC	ſ	-	ſ	ſ	I	-
134	Mkinga DC	ſ	ſ	ſ	Ţ	l	-
	TABORA						
135	Igunga DC	ſ	ſ	ſ	-	l	I
136	Nzega DC	ſ	Ţ	ſ	-	Ţ	I
137	Sikonge DC	ſ	-	ſ	-	l	-
138	Tabora DC	ſ	ſ	ſ	-	-	I
139	Tabora MC	-	ſ	ſ	ſ	l	I
140	Urambo DC	ſ	Ţ	ſ	-	-	Γ

Annexure (xviii) List of LGAs with pending legal cases and contingent amounts Shs.74,410,741,026

S.N	LGA	Amount Involved	No. of
		(Sh.)	Cases
1	Arusha CC	5,205,587,431	19
2	Arusha DC	10,777,600,000	9
3	Bagamoyo DC	1,420,590,418	5
4	Bahi DC	126,139,217	2
5	Bariadi DC	335,000,000	2
6	Bukoba MC	1,102,463,288	22
7	Bukombe DC	515,167,704	8
8	Bunda DC	55,000,000	3
9	Chamwino DC	548,240,797	5
10	Dar es Salaam CC	7,435,203,659	37
11	Dodoma MC	1,704,721,600	16
12	Geita DC	723,078,085	12
13	Hai DC	41,647,783	2
14	Handeni DC	25,800,000	1
15	Kahama TC	207,558,000	7
16	Karagwe DC	388,420,000	14
17	Karatu DC	525,851,855	7
18	Kasulu DC	315,735,605	4
19	Kibaha DC	389,900,820	4
20	Kibaha TC	109,676,450	3
21	Kigoma DC	667,194,500	6
22	Kigoma/Ujiji MC	348,983,107	12
23	Kilindi DC	32,000,000	1
24	Kilosa DC	762,039,394	10
25	Kinondoni MC	17,805,444,298	127
26	Kisarawe DC	222,000,000	7
27	Kishapu DC	175,057,538	3

General report on LGAs 2012/2013

S.N	LGA	Amount Involved (Sh.)	No. of Cases
28	Kiteto DC	240,000,000	3
29	Korogwe DC	961,800,175	16
30	Korogwe TC	424,700,000	18
31	Kwimba DC	153,380,000	5
32	Kyela DC	87,436,000	6
33	Lindi DC	197,923,870.00	5
34	Liwale DC	260,000,000	2
35	Longido DC	54,964,643	2
36	Lushoto DC	316,893,000	7
37	Makambako TC	78,650,000	3
38	Manyoni DC	78,000,000	1
39	Masasi DC	642,675,267	8
40	Masasi TC	208,740,000	3
41	Mbeya DC	576,795,000	8
42	Meatu DC	70,704,000	1
43	Meru DC	246,801,988	8
44	Misungwi DC	196,679,512	9
45	Mkuranga DC	716,542,636	11
46	Monduli DC	120,235,900	4
47	Morogoro DC	114,000,000	3
48	Morogoro MC	130,124,000	3
49	Moshi MC	44,343,392	2
50	Mpanda DC	139,901,669	3
51	Mpanda TC	18,981,500	4
52	Mpwapwa DC	152,536,000	3
53	Mtwara MC	640,731,750	13
54	Muheza DC	19,136,000	3
55	Musoma DC	1,412,630,000	7
56	Mwanza CC	4,687,312,050	21

S.N	LGA	Amount Involved	No. of
		(Sh.)	Cases
57	Namtumbo DC	93,200,000	1
58	Newala DC	98,500,000	1
59	Ngara DC	110,211,600	5
60	Ngorongoro DC	250,000,000	2
61	Njombe DC	104,199,193	2
62	Nkasi DC	104,000,000	3
63	Pangani DC	248,854,740	1
64	Rombo DC	95,140,000	2
65	Rorya DC	45,044,949	2
66	Rungwe DC	1,126,781,500	8
67	Same DC	30,000,000	1
68	Shinyanga DC	116,953,422	2
69	Sikonge DC	122,300,000	2
70	Singida DC	1,026,000,000	39
71	Songea DC	118,350,000	2
72	Songea MC	1,005,000,000	3
73	Sumbawanga DC	141,227,666	5
74	Tabora MC	2,804,957,311	17
75	Tandahimba DC	1,570,500,000	3
76	Tarime DC	6,120,000	1
77	Temeke MC	58,739,529	2
78	Tunduru DC	280,140,408	2
		74,410,741,026	636

Annexure (xix) 1234 Missing Revenues Earnings Receipt Books

S/No.	Name of the LGA	Number of books
1	Arusha CC	4
2	Bahi DC	30
3	Bariadi DC	4
4	Bariadi TC	19
5	Bukombe DC	27
6	Chamwino DC	1
7	Dodoma MC	2
8	Geita TC	1
9	Hanang DC	1
10	Igunga DC	23
11	Ilemela DC	1
12	Karatu DC	4
13	Kasulu DC	469
14	Kibondo DC	78
15	Kigoma DC	7
16	Kigoma Ujiji DC	15
17	Kiteto DC	1
18	Korogwe TC	11
19	Kwimba DC	16
20	Longido DC	2
21	Mafia DC	13
22	Mafia DC	13
23	Magu DC	11
24	Masasi DC	1
25	Masasi TC	1
26	Maswa DC	2

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S/No.	Name of the LGA	Number of books
27	Mbeya CC	6
28	Mbeya DC	56
29	Mbozi DC	4
30	Meru DC	85
31	Morogoro DC	2
32	Mpanda DC	8
33	Mpwapwa DC	5
34	Mtwara DC	1
35	Mtwara MC	8
36	Mvomero DC	3
37	Mwanza CC	72
38	Newala DC	2
39	Ngara DC	7
40	Ngorongoro DC	8
41	Pangani DC	2
42	Rungwe DC	1
43	Same DC	29
44	Sengerema DC	4
45	Sumbawanga DC	5
46	Sumbawanga MC	2
47	Tabora MC	7
48	Tandahimba DC	86
49	Temeke MC	65
50	Ukerewe DC	4
51	Urambo DC	5
Total	•	1234

Annexure (xx) Revenue collection not remitted by collecting agents Shs.6,710,548,469

S/No	LGAs	Amount (Shs.)
1	Arusha CC	203,223,500
2	Babati DC	36,070,000
3	Babati TC	10,319,200
4	Bagamoyo DC	31,310,000
5	Biharamulo DC	2,040,000
6	Bukoba DC	730,000
7	Bukombe DC	11,360,600
8	Bunda DC	3,080,000
9	Dodoma MC	5,482,800
10	Geita DC	16,181,000
11	Handeni DC	40,253,760
12	Ilala MC	1,248,870,033
13	Ilemela DC	454,036,000
14	Kasulu DC	90,306,900
15	Kigoma DC	1,840,000
16	Kilindi DC	33,450,000
17	Kishapu DC	6,525,500
18	Kiteto DC	260,585,925
19	Kondoa DC	52,300,000
20	Korogwe DC	246,681,588
21	Kyela DC	254,166,000
22	Longido DC	36,242,667
23	Lushoto DC	59,400,000
24	Magu DC	15,610,000
25	Manyoni DC	10,225,000

Controller and Auditor General (CAG) General report on LGAs 2012/2013

S/No	LGAs	Amount (Shs.)
26	Mbarali DC	136,015,450
27	Mbeya DC	374,947,900
28	Mbozi DC	23,794,500
29	Mbulu DC	60,505,316
30	Meatu DC	7,682,400
31	Meru DC	195,940,780
32	Misungwi DC	77,113,487
33	Mkinga DC	14,100,000
34	Monduli DC	69,018,600
35	Morogoro DC	89,640,000
36	Moshi DC	171,000,000
37	Moshi MC	64,000,000
38	Mpanda DC	235,231,174
39	Mpanda TC	23,816,608
40	Mpwapwa DC	58,577,500
41	Mufindi DC	1,980,000
42	Muleba DC	3,300,000
43	Musoma DC	8,108,000
44	Mwanza CC	1,330,105,433
45	Ngara DC	38,550,000
46	Njombe DC	1,500,000
47	Njombe TC	10,556,000
48	Pangani DC	8,076,600
49	Rorya DC	9,297,000
50	Same DC	4,000,000
51	Sengerema DC	153,182,000
52	Serengeti DC	31,646,100
53	Simanjiro DC	1,140,000

S/No	LGAs	Amount (Shs.)
54	Sumbawanga DC	275,761,148
55	Sumbawanga MC	9,460,000
56	Tabora MC	21,914,000
57	Tanga CC	43,548,000
58	Ukerewe DC	26,750,000
Total		6,710,548,469

Annexure (xxi) Own sources revenue not collected by LGAs Shs.7,710,147,415

S/No	LGA	Source	Amount not Collected (Shs.)
1	Arusha CC	Property tax	220,801,690.00
2	Bagamoyo DC	Land rent retention	32,412,404.00
3	Bariadi DC	Cotton cess	181,781,683.00
		Billboards	75,275,156.00
		Property tax	12,456,161.00
4	Bukoba MC	Garage fee	9,000,000.00
5	Busokelo DC	Service levy	10,575,343.46
6	Dar es salaam City	Service levy	128,438,617.00
		Property tax	130,320,880.00
7	Dodoma MC	Rent	5,546,056.00
8	Geita DC	Service levy	137,565,711.00
9	Handeni DC	Sale of plots	11,350,000.00
10	Ilemela DC	Service levy	255,378,524.00
11	Iramba DC	Service levy	3,009,733.00
12	Kahama TC	Land rent	8,464,766.00
13	Kasulu DC	Guest House levy	2,875,000.00
14	Kilombero DC	Service levy	97,019,799.81
15	Kilosa DC	Produce cess	843,589,289.24

		Amount not Collected
LGA	Source	(Shs.)
		2,215,500.00
I/:I DC		40 572 504 00
Kilwa DC		18,572,596.00
Vice wayye DC		64 000 000 00
Kisarawe DC	II.	61,000,000.00
Kwimba DC		4,909,739.00
KWIIIIDA DC	retention	4,909,739.00
Lindi DC	Cashewnuts sales	373,394,390.00
Lilidi DC	Casilewildts sates	373,374,370.00
Lindi MC	Hotel levy	3,252,422.00
	Land Rent	
Liwale DC	Retention	2,744,877.00
Longido DC	Guest House levy	5,280,000.00
Ludewa DC	Produce cess	148,462,212.50
Mafia DC		2,460,780.30
Magu DC		15,169,688.30
	retention	16,374,721.24
Manyoni DC	Water Bills	5,606,491.00
Manyom De	Water Bitts	3,000,171.00
Masasi DC	Produce cess	697,863,932.00
		, ,
	Produce cess	191,212,420.00
		40.040.400.55
	Guest House levy	10,860,600.00
Masasi TC	House rent	2,160,000.00
Mbinga DC	Rent fee	10,150,000.00
Morogoro DC	House rent	6,069,698.00
	Kilwa DC  Kisarawe DC  Kwimba DC  Lindi DC  Lindi MC  Liwale DC  Longido DC  Ludewa DC  Mafia DC  Magu DC  Manyoni DC  Masasi DC  Masasi TC  Mbinga DC	House rent Land Rent Retention  Communication towers Land rent retention  Lindi DC  Lindi MC  Lindi MC  Lindi MC  Lindi MC  Longido DC  Retention  Land Rent Retention  Land Rent Retention  Mafia DC  Retention  Land rent retention  Land rent retention  Manyoni DC  Water Bills  Masasi DC  Produce cess  Produce cess  Guest House levy  Masasi TC  House rent  Mbinga DC  Rent fee

			Amount not Collected
S/No	LGA	Source	(Shs.)
		Billboard and	
		Posters fee	43,620,000.00
31	Morogoro MC	Property tax	10,319,615.55
32	Moshi MC	Property tax	156,760,158.25
		Block Grant	199,046,400.00
33	Mpanda DC	House rent	5,210,000.00
		Land rent retention	21,025,836.00
34	Mpanda TC	House rent	3,570,000.00
35	Mtwara DC	Produce cess	312,915,000.00
36	Mtwara MC	Produce cess	45,228,660.00
		Service levy	30,973,238.14
37	Muheza DC	House rent	1,839,540.00
38	Mvomero DC	Sugar Cane Cess	288,703,851.31
39	Mwanza CC	Land rent retention	163,740,060.00
40	Nachingwea DC	Produce cess	54,116,710.00
		Produce cess	387,495,300.00
41	Nanyumbu DC	Land rent retention	1,777,059.58
42	Newala DC	Produce Cess	97,343,820.00
43	Pangani DC	House rent	2,923,656.00
44	Rorya DC	Sales of plots	62,779,710.00

S/No	LGA	Source	Amount not Collected (Shs.)
3/110	LOA	Source	(3113.)
45	Ruangwa DC	Cashewnuts sales	422,022,068.00
46	Same DC	House rent	555,000.00
		Land Rent Retention	13,591,558.00
		Service levy	2,370,852.00
47	Sengerema DC	Rent	1,300,000.00
48	Songea DC	Rent	3,050,000.00
49	Sumbawanga DC	Produce cess	304,741,102.00
50	Sumbawanga MC	Permit fee	1,000,000.00
51	Tabora MC	Billboard fee	2,385,000.00
		Produce Cess	1,306,384,060.00
52	Tandahimba DC	Land rent retention	2,595,580.30
		Communication tower	5,200,000.00
53	Ulanga DC	House Rent	4,700,000.00
54	Korogwe TC	Service levy	7,242,699.10
	Tota	7,710,147,415.08	

## Annexure (xxii)

#### Revenue collections but not evidenced being banked or remitted to LGAs

S/No	LGA	Amount (Shs.)
1	Arusha CC	36,612,308
2	Bariadi DC	3,968,950
3	Bariadi TC	144,000,000
4	Bukombe DC	24,164,900
5	Ileje DC	733,380
6	Ilemela DC	12,168,292
7	Karagwe DC	1,330,000
8	Kasulu DC	31,309,418
9	Kyela DC	5,782,785
10	Lindi DC	11,016,111
11	Lushoto DC	652,000
12	Mafia DC	450,000
13	Masasi DC	5,820,000
14	Masasi TC	1,917,400
15	Mbeya CC	4,483,700
16	Mbinga DC	2,738,500
17	Misungwi DC	7,952,855
18	Monduli DC	34,649,656
19	Мрwapwa DC	938,000
20	Mvomero DC	3,616,136
21	Mwanza CC	100,089,320
22	Nachingwea DC	11,953,500
23	Ngara DC	15,042,220
24	Rufiji DC	17,367,400
25	Rungwe DC	15,960,000
26	Sengerema DC	34,409,600
27	Songea DC	3,130,500

28	Sumbawanga DC	152,000
29	Tabora MC	46,367,890
30	Ukerewe DC	5,101,000
31	Urambo DC	1,625,000
Total		585,502,820

# Annexure (xxiii)

# Outstanding items in bank reconciliation

S/No	LGA	Total Receipt in cash books not in bank statements	Unpresented cheques
1	Babati TC	6,507,550	4,835,222
2	Bariadi DC	-	190,772,607
3	Bukoba DC	178,679,820	738,536,073
4	Bukoba MC	-	8,923,214
5	Bukombe DC	-	68,778,849
6	Chamwino DC	-	345,610,025
7	Chato DC	11,607,198	-
8	Dar es salaam City	322,224,790	15,791,088
9	Dodoma MC	8,794,484	456,889,857
10	Geita DC	819,025	1,136,523,221
11	Hanang DC	-	7,305,045
12	Ilala MC	597,101,136	209,040,473
13	Ileje DC	28,627,300	127,144,550
14	Kahama DC	18,328,187	71,181,957
15	Karagwe DC	31,813,681	958,601,712
16	Kishapu DC	237,084,468	17,384,803

S/No	LGA	Total Receipt in cash books not in bank statements	Unpresented cheques
17	Kongwa DC	135,242,764	1,088,988,455
18	Longido DC	470,591,407	62,698,721
19	Magu DC	40,912,800	1,695,871,721
20	Masasi DC	22,661,122	165,996,587
21	Masasi TC	1,196,660	12,644,674
22	Maswa DC	-	107,548,857
23	Mbarali DC	184,392,900	94,153,819
24	Mbozi DC	82,338,675	311,482,640
25	Meatu DC	108,550,905	30,609,107
26	Meru DC	246,495,649	550,936,592
27	Mkuranga DC	-	19,659,771
28	Moshi DC	-	285,403,468
29	Mpanda DC	271,285	3,166,000
30	Mpanda TC	227,531,748	416,380,841
31	Mtwara DC	-	696,920,471
32	Muleba DC	-	617,495,577
33	Mwanza CC	125,080,825	93,183,358

S/No	LGA	Total Receipt in cash books not in bank statements	Unpresented cheques
34	Nanyumbu DC	588,330	327,679,850
35	Ngara DC	29,955,612	770,736
36	Ngorongoro DC	-	7,398,385
37	Njombe DC	-	18,110,970
38	Nkasi DC	1,124,241	209,427,721
39	Rombo DC	-	352,228,623
40	Sengerema Dc	2,717,072,384	5,187,166,693
41	Tabora MC	5,392,090	10,331,140
42	Ukerewe Dc	21,424,479	117,567,923
43	Urambo DC	1,771,900	867,524
	Total	5,864,183,413	16,842,008,917

## Annexure (xxiv)

# Surprise Cash Survey and Surprise Check

S/No	LGA	Surprise Cash Survey no performed	Cash Holding limits not approved
1	Arusha DC	✓	✓
2	Babati DC	✓	
3	Babati TC	✓	
4	Bagamoyo DC		✓
5	Bariadi TC		✓
6	Biharamulo DC	✓	✓
7	Bukoba DC	✓	✓
8	Bunda DC	✓	✓
9	Chato DC		✓
10	Geita DC		✓
11	Geita TC		✓
12	Igunga DC	✓	
13	Ilemela DC	✓	✓
14	Karatu DC	✓	✓
15	Kasulu DC		✓
16	Kasulu DC		✓
17	Kibondo DC		✓
18	Kigoma DC		✓
19	Kilindi DC	✓	
20	Kilosa Dc	✓	
21	Korogwe TC	✓	
22	Kwimba DC	✓	
23	Kyela DC	✓	
24	Lushoto DC	✓	
25	Magu DC	✓	

S/No	LGA	Surprise Cash Survey no performed	Cash Holding limits not approved
26	Maswa DC	✓	
27	Mbarali DC	✓	
28	Mbulu DC	✓	✓
29	Meatu DC		✓
30	Meru DC		✓
31	Mkuranga DC		✓
32	Mpanda TC	✓	
33	Musoma MC		✓
34	Mvomero DC	✓	
35	Mwanga DC	✓	
36	Ngara DC	✓	✓
37	Ngorongoro DC	✓	
38	Nzega DC	✓	
39	Pangani DC		✓
40	Rufiji DC	✓	
41	Rungwe DC	✓	
42	Sengerema DC	✓	
43	Simanjiro DC	✓	
44	Singida DC		✓
45	Sumbawanga DC		✓
46	Sumbawanga MC	✓	
47	Tabora MC	✓	✓
48	Tabora DC	✓	
49	Ukerewe DC	✓	

Unclaimed salaries not remitted to Treasury Shs.708,377,338 and late remittance Shs.971,162,783

S/	Name of LGA	Unclaimed	Late remittance of
		Salaries not	unclaimed salaries to
		remitted to	Treasury (Shs.)
		Treasury (Shs.)	
1	Arusha DC	-	97,123,730
2	Bukoba DC	1,551,600	-
3	Chato DC	3,634,492	-
4	Igunga DC	-	35,042,790
5	Iramba DC	5,026,026	-
6	Iringa DC	-	54,665,473
7	Kahama DC	45,516,752	-
8	Karagwe DC	68,632,114	-
9	Karatu DC	44,748,045	-
10	Kasulu DC	234,410,387	-
11	Kigoma/Ujiji	-	47,639,069
	MC		
12	Kongwa DC	45,179,929	-
13	Mafia DC	-	40,287,408
14	Makete DC	-	35,387,180
15	Mbeya CC	20,240,382	-
16	Mbinga DC	53,373,504	-
17	Meatu DC	-	60,340,281
18	Mufindi DC	-	202,963,834
19	Muleba DC	-	12,095,264
20	Nachingwea DC	-	34,235,298
21	Ngara DC	10,999,009	-
22	Njombe DC	52,438,343	-
23	Njombe TC	5,981,704	57,948,755

S/	Name of LGA	Unclaimed	Late remittance of
		Salaries not	unclaimed salaries to
		remitted to	Treasury (Shs.)
		Treasury (Shs.)	
24	Nzega DC	13,992,728	
25	Pangani DC	-	22,816,864
26	Rufiji/Utete DC	-	20,905,192
27	Shinyanga MC	-	45,905,530
28	Singida DC	-	26,155,892
29	Songea MC	4,382,383	-
30	Tabora DC	-	51,859,276
31	Tanga CC	98,269,940	47,407,474
32	Urambo DC	-	78,383,473
		708,377,338	971,162,783

Payment of salaries to absconded, retired, deceased employees Shs.839,425,185 and Shs.482,310,946 as statutory deductions paid to other institutions

S/N	Name of LGA	Payment of Salaries to Absconded, Deceased and Retired Employees (Shs.)
1	Bariadi DC	7,012,862
2	Biharamulo DC	2,241,843
3	Bukombe DC	26,050,687
4	Dodoma MC	43,811,395
5	Handeni DC	3,546,000
6	Ileje DC	39,121,985
7	Iramba DC	16,505,257
8	Karatu DC	2,985,707
9	Kasulu DC	311,709,632
10	Kibondo DC	4,973,200
11	Kigoma/Ujiji MC	16,084,000
12	Kilindi DC	8,766,100
13	Kilombero DC	4,882,281
14	Kilwa DC	10,680,488
15	Kinondoni MC	76,346,400
16	Kishapu DC	3,029,269
17	Korogwe DC	7,540,344
18	Korogwe TC	5,436,917
19	Lindi DC	613,642
20	Longido DC	25,680,381
21	Lushoto DC	12,888,887
22	Maswa DC	626,724
23	Mbinga DC	19,222,712
24	Meru DC	6,557,800
25	Misungwi DC	24,512,207

CAL	NI	D. J. W.
S/N	Name of	Deductions
	LGA	paid to
		Institutions
		for
		employees who are no
		longer in
		service
		(Shs.)
1	Arusha DC	31,231,584
2	Bahi DC	5,487,387
3	Bukoba MC	13,927,472
4	Chamwino	82,679,539
4	DC	02,079,339
5	Chato DC	26,507,530
6	Geita DC	36,469,825
7	Igunga DC	15,332,865
8	Iramba DC	31,731,931
9	Iringa DC	11,023,609
10	Korogwe TC	5,436,917
11	Longido DC	12,752,484
12	Mbarali DC	2,106,129
13	Mbeya CC	1,393,566
14	Moshi DC	4,117,569
15	Ngorongoro	37,390,597
13	DC	37,370,377
16	Njombe TC	27,120,155
17	Pangani DC	17,572,566
18	Serengeti DC	14,626,286
19	Singida DC	29,848,236
20	Sumbawanga	51,862,952
	DC	21,002,702
21	Tabora MC	23,786,547
		482,405,746

26	Mkinga DC	2,917,200
27	Morogoro DC	7,402,163
28	Morogoro MC	260,996
29	Mpanda DC	3,294,281
30	Mvomero DC	10,797,447
31	Mwanza CC	23,155,200
32	Njombe TC	12,810,569
33	Pangani DC	43,340,405
34	Songea DC	14,402,545
35	Songea MC	5,681,043
36	Sumbawanga DC	14,243,800
37	Tanga CC	9,731,273
38	Ulanga DC	3,585,356
	Total	832,448,998

Annexure (xxvii) Employees receiving net salaries below one third of their basic salaries.

S/N	LGA	No. of employees receiving less than one third of		
		their basic salary		
		2012/13	2011/12	
1	Arusha DC	40	122	
2	Babati DC	30	91	
3	Bariadi DC	43	63	
4	Hanang' DC	51	21	
5	Handeni DC	50	117	
6	Ilala MC	17	67	
7	Kahama DC	86	22	
8	Kasulu DC	505	438	
9	Kibondo DC	160	33	
10	Kilindi DC	52	182	
11	Kishapu DC	27	88	
12	Korogwe DC	420	379	
13	Korogwe TC	49	147	
14	Longido DC	7	14	
15	Lushoto DC	114	332	
16	Maswa DC	123	79	
17	Mbeya DC	98	208	
18	Mkinga DC	49	193	
19	Mpanda DC	220	250	
20	Muheza DC	137	41	
21	Namtumbo DC	22	17	
22	Ngorongoro DC	10	61	
23	Njombe DC	14	11	
24	Njombe TC	8	178	
25	Pangani DC	83	65	
26	Shinyanga DC	50	80	
27	Shinyanga MC	47	14	
28	Singida MC	100	48	
29	Sumbawanga MC	200	354	
30	Tabora MC	61	69	

31	Tandahimba DC	10	354
32	Tanga CC	267	197
33	Temeke MC	500	445
		3,650	4,780

# Annexure (xxviii)

List of LGAs with Shortage of Human Resource

S.N	LGA	No. of staff as per Establishment	Actual No. of staff Available	Difference
1	Babati DC	2648	2385	263
2	Bahi DC	1879	1457	422
3	Bariadi TC	1600	1312	288
4	Bunda DC	3376	2492	884
5	Busokelo DC	187	69	118
6	Chamwino DC	2202	1881	321
7	Chunya DC	2197	1731	466
8	Dar es Salaam CC	358	335	23
9	Geita DC	5116	3339	1777
10	hanang' DC	2203	1900	303
11	Igunga DC	2551	2117	434
12	Ileje DC	2067	1398	669
13	Ilemela MC	2987	2664	323
14	Iramba DC	1976	1434	542
15	Iringa DC	3658	2732	926
16	Kahama DC	4697	3317	1380
17	Kahama TC	1078	902	176
18	Karatu DC	2547	2131	416
19	Kibondo DC	3737	2531	1206
20	Kilindi DC	1419	1057	362
21	Kilolo DC	2726	2091	635
22	Kilombero DC	3576	3442	134
23	Kilwa DC	2035	1781	254
24	Kishapu DC	2735	1611	1124
25	Kiteto DC	1669	1346	323
26	Kondoa DC	4782	3693	1089
27	Kongwa DC	2143	1849	294
28	Korogwe DC	1587	1323	264
29	Korogwe TC	1216	1022	194
30	Kyela DC	3003	2372	631
31	Lindi DC	2549	1500	1049
32	Longido DC	1217	910	307
33	Ludewa DC	2295	1839	456
34	Lushoto DC	6450	4549	1901
35	Makambako TC	962	744	218

36	Manyoni DC	2561	1960	601
37	Maswa DC	2697	2282	415
38	Mbarali DC	3242	2004	1238
39	Mbeya DC	3555	3026	529
40	Mbinga DC	3,148	3,126	22
41	Meatu DC	2171	1944	227
42	Missenyi DC	242	214	28
43	Mkinga DC	1791	1340	451
44	Morogoro DC	3152	2526	626
45	Morogoro MC	3598	3587	11
46	Mpanda DC	4400	3002	1398
47	Mtwara DC	2828	1699	1129
48	Mtwara MC	1399	1212	187
49	Muheza DC	2368	2077	291
50	Mvomero DC	2941	2463	478
51	Namtumbo	2655	1820	835
	DC			
52	Newala DC	2805	1757	1048
53	Njombe DC	2107	1774	333
54	Njombe TC	1587	1380	207
55	Pangani DC	1043	763	280
56	Rombo DC	3227	2739	488
57	Rorya DC	2527	2129	398
58	Ruangwa DC	1387	1212	175
59	Rungwe DC	4070	3237	833
60	Same DC	2798	2732	66
61	Serengeti DC	2395	1992	403
62	Shinyanga DC	2446	2113	333
63	Shinyanga MC	1641	1341	300
64	Siha DC	1307	927	380
65	Sikonge DC	2389	1226	1163
66	Simanjiro DC	1411	1218	193
67	Singida DC	4134	2974	1160
68	Songea DC	1749	1469	280
69	Tabora MC	2573	1959	614
70	Tanga CC	1133	782	351
71	Tarime DC	4160	2987	1173
72	Ulanga DC	2337	2149	188
73	Urambo DC	3693	2713	980
	Total	183,095	143,111	39,984

## Codification of assets and maintenance of current assets registers

		Current Assets	Current Assets registers not
S/No	LGAs	not coded	maintained
1	Arusha DC	✓	
2	Bariadi DC	<b>✓</b>	
3	Chamwino DC	<b>✓</b>	<b>√</b>
4	Dar es salaam City		✓
5	Geita TC		✓
6	Igunga DC	✓	
7	Ileje DC		✓
8	Ilemela DC	<b>✓</b>	
9	Iramba	<b>✓</b>	
10	Kahama DC	<b>✓</b>	
11	Karatu DC	<b>✓</b>	✓
12	Kasulu DC	<b>✓</b>	<b>✓</b>
13	Kibondo DC	<b>√</b>	
14	Kilosa Dc		<b>✓</b>
15	Kisarawe DC		✓
16	Kwimba DC	<b>✓</b>	
17	Longido DC	<b>✓</b>	
18	Mbozi DC		<b>✓</b>
19	Mtwara MC		<b>√</b>
20	Muheza DC		<b>√</b>
21	Mwanza CC		<b>√</b>
22	Newala DC		<b>√</b>
23	Ngorongoro DC	✓	

24	Nzega DC	✓	
25	Rufiji DC		<b>✓</b>
26	Sengerema DC		<b>✓</b>
27	Singida DC		<b>✓</b>
28	Ukerewe DC		<b>✓</b>
29	Urambo DC	<b>✓</b>	<b>√</b>

## Grounded and un-serviceable non-current assets

S/No	Name of the LGA	Description	No. of PPEs	Amount (Shs.)
1	Bariadi DC	Three motor vehicles and two motor cycles were found grounded on different private yards for more than 3 years.	5	Nil
2	Bukombe DC	Six (6) motor vehicles were found grounded at the Council's Works yard without any verifiable efforts taken either to repair or dispose them off.	6	162,619,440
3	Geita DC	13 Motor vehicles were grounded and left in garage for a long period of time.	13	Nil
4	Same DC	5 motor vehicles were found grounded at the Council's yard for more than 2 years without any effort being taken to dispose them off	5	Nil
5	Iramba DC	seven (7) motor vehicles and Six (6) motor cycles were found grounded at the Works Department yard instead of them having been disposed off.	13	Nil
6	Mafia DC	5 motor vehicles with zero carrying value were grounded for long time.	5	Nil
7	Nanyumbu DC	1 tractor and 1 caterpillar were grounded.	11	78,450,000
8	Moshi MC	9 Motor vehicles, 1 Motor cycle and 2 machines were found grounded at the	12	19,395,698

	T		ı	T
		Council's yard for more than 2 years without any effort being taken to dispose them off		222 242 245
9	Dar es salaam City	8 motor vehicles were found grounded in the Council's premises for more than two years without any effort of disposing them	8	330,210,845
10	Mkuranga Dc	9 motor vehicles were found grounded in the Council's premises for more than three years without any effort of disposing them	9	21,374,596
11	Monduli DC	One motor vehicle and two graders have been grounded for a long time with no steps taken for their disposal	3	Nil
12	Ngorongoro DC	Five motor vehicles and one grader were grounded for a long time without being repaired or disposed off	6	Nil
13	Pangani DC	2 motor vehicles were grounded at Ujenzi garage for undefined period of time	2	72,257,105
14	Sumbawanga DC	Nine motor vehicles grounded at the Council's premises without being repaired or disposed	9	Nil
15	Sumbawanga MC	Six (6) Motor Vehicles and three (3) motor cycles were grounded for a long time	9	Nil
16	Mpanda DC	5 motor vehicles with were grounded at the Council's premises without being repaired or disposed off	5	Nil
17	Bukoba MC	Nine (9) motor vehicles	9	Nil
L	Į.	` ′		l

		were found grounded at the Council's yard		
18	Bunda DC	Eight (8) motor vehicles were grounded without being tested for the impairment	8	Nil
19	Chato DC	5 motor vehicles which had been grounded for a long time without being repaired or disposed	5	Nil
20	Ngara DC	One motor vehicle was grounded at TEMESA Bukoba yard	1	Nil
21	Rorya DC	4 motor vehicles were grounded at Council office for undefined period of time	4	Nil
22	Shinyanga MC	one (1) motor vehicle with,one (1) Tractor and two (2) Motor cycles were grounded at the Council yard for more than seven (7) years	4	Nil
23	Arusha CC	10 motor vehicles were grounded for a long time without necessary steps to dispose them	10	Nil
24	Karatu DC	Four (4) motor vehicles were not in use i.e. grounded at the Council yard for a long time.	4	Nil
25	Kyela DC	One motor vehicle was found grounded at the Council's Headquarter since November, 2012.	1	Nil
26	Korogwe TC	6 motorvehicles and one tractor were found grounded at the private garage	7	Nil

## Inadequately Supported Payments (Improperly vouched Expenditure) Shs.3,514,703,776

S/N	Name of LGA	Unsupported Payments (Shs.)
1	Arusha CC	16,308,215
2	Arusha DC	386,656,794
3	Babati DC	5,664,568
4	Bagamoyo DC	5,885,446
5	Bahi DC	53,084,456
6	Bariadi DC	107,441,962
7	Bukoba DC	1,575,000
8	Bukombe DC	25,270,000
9	Bunda DC	7,280,400
10	Chamwino DC	46,255,880
11	Chato DC	6,825,000
12	Chunya DC	4,250,000
13	Dodoma MC	50,831,064
14	Geita DC	9,695,460
15	Hai DC	12,324,615
16	Hanang' DC	32,581,681
17	Igunga DC	11,529,600
18	Ilemela MC	122,089,860
19	Iringa MC	76,735,490
20	Kahama DC	10,080,000
21	Kahama TC	2,584,500
22	Karatu DC	11,739,000
23	Kasulu DC	67,161,500
24	Kigoma DC	28,621,500
25	Kigoma/Ujiji MC	100,770,488
26	Kilolo DC	12,857,000
27	Kishapu DC	675,000
28	Kwimba DC	7,000,000

29	Lindi DC	2,792,800
30	Lindi MC	3,819,000
31	Longido DC	16,177,500
32	Mafia DC	63,956,853
33	Magu DC	11,300,000
34	Makambako TC	24,624,000
35	Makete DC	6,102,510
36	Manyoni DC	37,450,220
37	Maswa DC	2,000,000
38	Mbeya DC	8,455,000
39	Mbozi DC	77,217,540
40	Mbulu DC	5,420,000
41	Meru DC	603,987,097
42	Misungwi DC	61,134,704
43	Monduli DC	18,629,500
44	Mtwara MC	5,220,000
45	Mwanga DC	29,465,800
46	Mwanza CC	774,090,423
47	Namtumbo DC	12,870,000
48	Njombe DC	20,948,640
49	Njombe TC	28,535,000
50	Nzega DC	49,025,965
51	Pangani DC	19,488,890
52	Rorya DC	20,422,000
53	Rufiji/Utete DC	83,536,437
54	Rungwe DC	108,335,390
55	Sengerema DC	59,021,024
56	Shinyanga DC	43,882,000
57	Shinyanga MC	4,799,500
58	Siha DC	11,613,850
59	Sikonge DC	2,606,135
60	Songea DC	16,033,500
61	Songea MC	10,386,550
62	Sumbawanga DC	23,756,569
63	Sumbawanga MC	1,683,400
64	Tabora DC	5,382,500

65	Tabora MC	2,100,000
66	Tandahimba DC	2,060,000
67	Urambo DC	12,599,000
		3,514,703,776

List of LGAs with expenditure charged to wrong account codes

N/S	Name of LGA	Amount
		charged to
		wrong code
		(Shs.)
1	Arusha DC	90,371,289
2	Bagamoyo DC	1,721,978
3	Chamwino	7,784,000
4	Chunya DC	10,740,000
5	Geita TC	1,014,650
6	Handeni DC	18,097,000
7	lleje DC	3,814,000
8	Ilemela MC	22,458,500
9	Karatu DC	36,446,729
10	Kasulu DC	393,227,558
11	Kilolo DC	23,178,000
12	Kiteto DC	3,555,000
13	Korogwe DC	6,442,000
14	Lindi DC	11,028,904
15	Liwale DC	11,704,400
16	Longido DC	59,410,007
17	Ludewa DC	15,879,311
18	Lushoto DC	49,106,700
19	Mafia DC	33,422,985
20	Makambako TC	26,031,000
21	Mbeya DC	71,480,700
22	Mbinga DC	50,844,110
23	Mbozi DC	31,157,000
24	Meru DC	25,872,367
25	Mkinga DC	11,712,697
26	Mkuranga DC	24,694,201
27	Monduli DC	126,605,825
28	Morogoro MC	49,782,105
29	Moshi DC	63,425,000

30	Mpanda DC	11,620,000
31	Musoma DC	8,774,130
32	Namtumbo DC	47,824,711
33	Njombe TC	29,155,000
34	Nzega DC	44,177,710
35	Pangani DC	180,457,917
36	Rombo DC	17,860,000
37	Rungwe DC	25,622,800
38	Sengerema DC	83,655,080
39	Simanjiro DC	7,775,600
40	Sumbawanga MC	131,821,283
41	Tabora DC	8,675,900
42	Tabora MC	62,834,900
43	Tarime DC	2,805,000
44	Temeke MC	40,150,000
45	Urambo DC	77,250,450
_	Total	2,061,468,497

20% of General Purpose Grant not disbursed to Villages Shs.2,445,264,248

		Amount of compensation grant not transferred to
S/No	LGA	Villages (Shs.)
1	Arusha CC	39,693,600
2	Arusha DC	48,744,046
3	Babati DC	13,264,723
4	Babati TC	2,927,246
5	Bahi DC	17,821,650
6	Bariadi DC	10,552,500
7	Biharamulo DC	10,985,012
8	Bukoba DC	40,079,249
9	Bunda DC	80,178,700
10	Chamwino DC	11,871,747
11	Chunya DC	68,136,079
12	Geita TC	22,456,200
13	Hanang DC	52,126,244
14	Iramba	5,557,623
15	Karagwe Dc	25,607,246
16	Karatu DC	68,580,858
17	Kasulu DC	148,144,652
18	Kigoma Ujiji	49,532,000
19	Kiteto DC	33,436,834
20	Kondoa DC	128,959,612
21	Lindi MC	5,080,000
22	Longido DC	47,624,046
23	Lushoto DC	117,976,089

24	Manyoni DC	50,604,447
25	Maswa	94,169,646
26		
	Mbeya DC	50,885,196
27	Mbinga DC	66,562,846
28	Mbozi DC	84,696,046
29	Meru DC	81,460,800
30	Monduli DC	62,645,646
31	Morogoro DC	27,106,759
32	Mpwapwa DC	62,124,019
33	Muleba DC	44,957,646
34	Musoma DC	63,945,413
35	Musoma MC	44,612,000
36	Mvomero DC	84,610,345
37	Mwanga DC	32,364,669
38	Mwanza CC	132,850,767
39	Ngorongoro DC	1,764,046
40	Rorya DC	24,596,866
41	Rufiji DC	17,814,938
42	Rungwe DC	50,985,291
43	Sengerema DC	55,448,731
44	Siha DC	4,616,046
45	Simanjaro DC	36,188,601
46	Singida DC	107,885,626
47	Songea DC	29,780,046
48	Songea MC	36,986,281
49	Tabora MC	46,265,575
	Total	2,445,264,248

# Capitation funds received but not transferred to respective Schools Shs.1,356,500,282

S/No.	LGA	Amount (Shs.)	Funds used for
			unintended
			purposes
1	Arusha DC	319,776,500	319,776,500
2	Bariadi DC	103,513,762	78,562,000
3	Bukoba MC	75,684,729	
4	Geita DC	54,787,000	24,782,000
5	Karagwe DC	82,535,500	
6	Kasulu DC	186,005,900	
7	Kondoa DC	31,684,750	31,684,750
8	Longido DC	15,750,000	15,750,000
9	Magu DC	92,081,000	
10	Manyoni DC	62,042,050	2,175,000
11	Mbeya CC	30,063,000	12,405,500
12	Mbeya DC	50,885,196	
13	Mbinga DC	54,725,000	
14	Meatu DC	7,387,029	
15	Mufindi DC	46,723,750	
16	Mwanza CC	64,673,116	
17	Sengerema DC	78,182,000	
	Total	1,356,500,282	498,509,950

Annexure (xxxv) Shortage of teachers and school infrastructures in Primary and **Secondary Schools** 

	LGA	Shortage of school facilities	Shortage of Teachers in primary and Secondary Schools
1	Arusha DC	✓	✓
2	Bagamoyo DC	✓	✓
3	Bahi DC	✓	✓
4	Bariadi TC	✓	✓
5	Bunda DC	✓	✓
6	Busokelo DC	✓	
7	Chamwino DC	✓	✓
8	Hai DC	✓	
9	Handeni DC	✓	✓
10	Igunga DC	✓	
11	Ileje DC	✓	
12	Ilemela DC	✓	✓
13	Iramba DC	✓	✓
14	Kahama TC	✓	✓
15	Karatu DC	✓	✓
16	Kibondo DC	✓	✓
17	Kilindi DC	✓	✓
18	Kilombero DC	✓	
19	Kilosa Dc	✓	✓
20	Kisarawe DC	✓	
21	Kishapu DC	✓	✓
22	Kondoa DC	✓	✓
23	Korogwe TC	✓	✓
24	Lindi MC	✓	✓
25	Longido DC	✓	✓
26	Magu DC	✓	✓
27	Masasi DC	✓	

28	Masasi TC	✓	✓
29	Maswa	✓	✓
30	Mbeya DC	✓	✓
31	Mbozi DC	✓	
32	Meatu DC	✓	✓
33	Morogoro DC	✓	
34	Morogoro MC	✓	✓
35	Moshi MC	✓	✓
36	Mtwara DC	✓	<b>✓</b>
37	Mtwara MC	✓	
38	Muheza	✓	
39	Muleba DC	✓	✓
40	Mvomero DC	✓	
41	Rombo DC	✓	✓
42	Rombo DC	✓	<b>✓</b>
43	Rorya DC	✓	<b>✓</b>
44	Rungwe DC	✓	
45	Same DC	✓	<b>✓</b>
46	Serengeti Dc	✓	<b>✓</b>
47	Sikonge DC	✓	✓
48	Singida DC	✓	<b>✓</b>
49	Singida MC	✓	
50	Sumbawanga MC	✓	✓
51	Tabora MC	✓	
52	Ukerewe DC	✓	✓
53	Ulanga DC	✓	
54	Urambo DC	✓	<b>✓</b>

Annexure (xxxvi)

# Outstanding receivables, Prepayments and payables

S/No	LGA	Receivables (Shs.)	Payables (Shs.)
3/140	LGA	(3113.)	rayables (Sils.)
1	Arusha CC	2,654,633,000	806,693,000
2	Arusha DC	524,783,892	481,830,178
3	Babati DC	280,019,078	51,302,000
4	Babati TC	149,051,375	325,152,873
5	Bagamoyo DC	509,535,000	853,805,000
6	Bahi DC	1,356,840,221	1,531,973,201
7	Bariadi DC	1,365,990,421	1,817,830,463
8	Bariadi TC	362,095,356	322,444,834
9	Biharamulo DC	64,805,597	113,440,887
10	Bukoba DC	212,585,146	22,365,000
11	Bukoba MC	615,970,306	1,155,923,832
12	Bukombe DC	983,819,208	443,715,844
13	Bunda Dc	15,715,000	304,371,718
14	Busokelo DC	12,292,197	143,154,506
15	Chamwino DC	281,851,353	480,407,773
16	Chato DC	527,074,647	387,960,146

	T		
17	Chunya DC	722,180,612	208,742,485
18	Dar es salaam City	1,166,830,000	2,153,048,000
19	Dodoma MC	502,382,666	1,606,992,136
20	Geita DC	981,355,000	1,010,919,000
21	Geita TC	80,000	687,630
22	Hai DC	601,197,029	416,491,641
23	Hanang DC	125,611,495	639,771,499
24	Handeni DC	98,654,186	784,864,726
25	Igunga DC	595,664,000	274,442,001
26			9,209,068,088
27	Ileje DC	69,389,280	362,440,641
28	Ilemela DC	725,877,848	330,510,530
29	Iramba DC	292,324,000	
30			562,503,000
	Iringa DC	575,353,682	670,990,267
31	Iringa MC	424,368,158	1,255,008,441
32	Kahama DC	18,328,187	64,674,924
33	Kahama TC	157,116,507	593,379,997
34	Karagwe DC	1,189,192,690	1,007,125,972
35	Karatu DC		

		196,853,904	586,997,064
36	Kasulu DC	353,951,799	889,571,982
37	Kibaha DC	94,390,313	231,231,918
38	Kibaha TC	380,386,060	796,861,122
39	Kibondo DC	415,464,000	936,021,000
40	Kigoma DC	358,940,000	466,096,000
41	Kigoma Ujiji MC	104,358,403	320,033,000
42	Kilindi DC	398,742,011	571,487,863
43	Kilolo DC	457,158,562	524,735,624
44	Kilombero DC	61,068,777	819,148,231
45	Kilosa DC	4,567,278	2,079,792,476
46	Kilwa DC	1,001,898,344	1,097,632,450
47	Kinondoni MC	2,859,565,547	2,588,802,730
48	Kisarawe DC	313,438,623	667,268,666
49	Kishapu DC	288,915,085	564,190,055
50	Kiteto DC	1,090,190,910	711,920,561
51	Kondoa DC	1,078,505,110	1,100,845,831
52	Kongwa DC	477,326,681	719,931,570
53	Korogwe DC	331,838,664	463,797,135

	1	1	
54	Korogwe TC	3,603,620	355,487,354
55	Kwimba DC	998,564,148	470,427,747
56	Kyela DC	472,568,023	555,194,369
57	Lindi DC	405,876,000	164,237,000
58	Lindi MC	137,776,000	202,000,000
59	Liwale DC	957,357,000	272,816,000
60	Longido DC	444,039,000	726,673,000
61	Ludewa DC 645,581,684		480,797,609
62	Lushoto DC	462,451,876	597,626,559
63			624,925,490
64	Magu DC 274,015,432		507,861,036
65	Makambako TC	239,773,247	551,419,543
66	Makete DC	92,028,494	178,143,170
67	Manyoni Dc	194,672,815	536,321,797
68	Masasi DC	1,375,852,694	775,445,012
69	Masasi TC	329,343,879	733,874,221
70	Maswa DC	414,802,713	102,057,577
71	Mbarali DC	364,028,605	266,555,422
72	Mbeya CC	301,020,003	200,333, 122
		1	

		2,099,418	1,224,782
73	Mbeya DC	1,403,210,859	49,313,090
74	Mbinga DC	1,001,965,426	1,426,696,575
75	Mbozi DC	986,246,036	147,805,337
76	Mbulu DC	684,310,000	388,062,000
77	Meatu DC	500,654,228	383,770,275
78	Meru DC	322,640,564	374,120,071
79	Misungwi	356,099,214	-
80	Mkinga DC	98,509,548	409,367,580
81	Mkuranga DC	243,270,000	208,824,127
82	Monduli DC	338,675,000	550,351,000
83	Morogoro DC	553,968,543	1,669,755,941
84	Morogoro MC	260,587,542	285,494,010
85	Moshi DC	1,378,332,153	2,479,183,757
86	Moshi MC	388,872,710	792,002,667
87	Mpanda DC	462,878,979	613,497,803
88	Mpanda TC	45,116,826	150,358,501
89	Mpwapwa DC	851,420,398	1,354,874,401
90	Mtwara DC	865,341,000	741,699

General report on LGAs 2012/2013 Controller and Auditor General (CAG)

91	Mtwara MC	268,455,000	77,288,000
92	Mufindi DC	75,784,930	13,468,000
93	Muheza DC	95,552,894	764,627,327
94	Muleba DC	317,594,577	736,474,588
95	Musoma DC	740,925,292	670,443,757
96	Musoma MC	4,769,000	1,402,942,000
97	Mvomero DC	325,826,040	1,335,215,638
98	Mwanga DC	48,161,491	327,516,101
99	Mwanza CC	1,195,447,739	3,601,987,028
100	Nachingwea DC	295,666,000	807,537,000
101	Namtumbo DC 174,370,788		400,863,305
102	Nanyumbu DC	882,679,889	248,142,705
103	Newala DC	119,378,614	60,510,027
104	Ngara DC	166,286,328	456,971,700
105	Ngorongoro DC	512,073,739	634,942,216
	Njombe DC	1,218,652,552	987,732,145
107	Njombe TC	606,519,770	811,286,945
108	Nkasi DC	493,179,980	225,137,299
109	Nzega DC	173,177,700	223,137,277
	_		

		225,262,305	402,249,435
110	Pangani DC	50,093,349	444,355,571
111	Rombo DC	1,013,293,423	1,429,226,125
112	Rorya DC	815,509,702	876,946,550
113	Ruangwa DC	756,918,000	551,168,000
114	Rufiji DC	669,899,784	725,353,543
115	Rungwe DC	488,946,157	898,185,245
116	Same DC	420,722,217	693,028,724
117	Sengerema DC	322,296,000	448,858,000
118	Serengeti DC	331,107,602	120,679,000
119	Shinyanga DC	294,967,404	405,086,617
120	Shinyanga MC	818,530,779	751,577,688
121	Siha DC	80,322,799	463,425,299
122	Sikonge DC	185,004,976	2,565,822,747
123	Simanjiro DC	192,246,347	336,308,981
124	Singida DC	634,906,000	493,533,000
125	Singida MC	677,440,374	370,194,043
126	Songea DC	161,016,747	222,796,874
127	Songea MC	520,925,649	580,950,580

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128	Sumbawanga DC	459,597,555	534,226,945
129	Sumbawanga MC	486,752,737	664,305,418
130	Tabora DC	174,321,673	333,281,667
131	Tabora MC	163,112,673	2,022,155,993
132	Tandahimba Dc	1,923,643,050	303,127,838
133	33 Tanga CC 587,177		864,825,562
134	134 Tarime DC 747,016,035		-
135	Tunduru DC	52,988,673	213,309,973
136	Ukerewe DC	1,107,246,787	965,821,593
137	Ulanga DC	386,697,168	678,067,210
138	Urambo DC	238,241,360	1,256,307,728
139	Missenyi DC	403,633,766	167,289,101
140	Temeke MC	1,450,311,334	4,019,008,196
	Total	72,267,544,838	104,282,263,060

### Annexure (xxxvii)

# Unspent amount for LGCDG by LGAs Shs.38,615,006,253

S/N	Name of	Funds available	Amount Spent	Unspent	% of
	LGA	during the year	(Shs)	Amount (Shs)	Unspent
		(Shs)			Amount
1	Arusha CC	494,145,707	362,396,151	131,749,556	27
2	Karatu DC	933,078,086	754,188,763	178,889,322	19
3	Monduli DC	742,649,151	567,316,318	175,332,833	24
4	Ngorongoro DC	1,647,794,142	1,054,622,510	593,171,632	36
5	Meru DC	1,800,217,425	1,256,183,528	544,033,897	30
6	Longido DC	349,297,849	317,087,875	32,209,974	9
7	Arusha DC	689,450,009	449,534,640	239,915,369	35
8	Bagamoyo DC	1,182,075,404	631,073,326	551,002,078	47
9	Kibaha DC	340,133,267	282,762,589	57,370,678	17
10	Kibaha TC	296,917,015	281,747,500	15,169,515	5
11	Kisarawe DC	691,598,006	573,164,571	118,433,435	17
12	Mafia DC	656,807,096	581,306,465	75,500,631	11
13	Mkuranga DC	1,387,705,800	705,850,500	681,855,300	49
14	Rufiji/Utete DC	1,242,206,170	1,028,464,647	213,741,523	17
15	Ilala MC	2,370,585,586	1,326,687,972	1,043,897,614	44
16	Bahi DC	747,696,405	538,761,860	208,934,545	28
17	Chamwino DC	2,065,594,647	1,537,932,429	527,662,218	26
18	Dodoma MC	1,118,252,765	155,304,294	962,948,471	86
19	Kondoa DC	2,282,286,805	2,007,938,708	274,348,097	12
20	Kongwa DC	928,341,700	789,393,660	138,948,040	15
21	Mpwapwa DC	1,478,498,596	985,644,989	492,853,607	33
22	Iringa DC	1,344,265,895	1,073,648,173	270,617,722	20
23	Kilolo DC	1,151,268,057	750,885,156	400,382,901	35
24	Njombe DC	1,706,846,359	1,337,246,359	369,600,000	22
25	Njombe TC	522,390,234	375,456,977	146,933,257	28
26	Biharamulo DC	964,810,380	756,552,310	208,258,070	22
27	Bukoba DC	1,651,053,834	1,074,600,249	576,453,585	35
28	Karagwe DC	1,549,159,855	1,423,569,177	125,590,678	8
29	Muleba DC	2,025,241,832	1,044,641,523	980,600,309	48
30	Ngara DC	1,546,017,076	1,106,197,185	439,819,891	28
31	Missenyi DC	981,732,366	508,732,701	472,999,665	48
32	Kibondo DC	1,919,929,490	1,640,699,654	279,229,836	15
33	Kigoma DC	2,765,473,392	2,102,525,392	662,948,000	24
34	Hai DC	790,931,056	564,736,075	226,194,981	29
35	Moshi DC	1,487,668,022	1,192,036,983	295,631,039	20

36	Moshi MC	719,597,864	522,860,684	196,737,180	27
37	Siha DC	285,340,078	264,674,106	20,665,972	7
38	Mwanga DC	711,805,233	512,460,535	199,344,698	28
39	Rombo DC	1,188,069,519	926,328,825	261,740,694	22
40	Same DC	1,188,478,774	949,082,509	239,396,265	20
41	Kilwa DC	1,659,881,273	1,233,359,440	426,521,833	26
42	Lindi DC	1,434,733,360	1,161,996,520	272,736,840	19
43	Lindi MC	181,347,567	168,469,480	12,878,087	7
44	Liwale DC	418,556,022	398,761,096	19,794,926	5
45	Nachingwea	1,067,481,678	792,735,842	274,745,836	26
	DC				
46	Ruangwa DC	616,461,119	296,054,944	320,406,175	52
47	Babati DC	1,058,908,336	1,033,491,604	25,416,732	2
48	Hanang' DC	1,206,337,573	956,199,372	250,138,201	21
49	Kiteto DC	983,643,380	475,756,959	507,886,421	52
50	Simanjiro	1,353,204,174	1,074,141,351	279,062,823	21
	DC				
51	Musoma DC	1,432,216,267	1,320,269,026	111,947,241	8
52	Bunda DC	1,023,765,262	998,765,262	25,000,000	2
53	Musoma MC	440,018,910	408,321,435	31,697,475	7
54	Serengeti DC	920,046,866	759,079,042	160,967,824	17
55	Tarime DC	2,851,157,500	666,243,900	2,184,913,600	77
56	Rorya DC	440,018,910	408,321,435	31,697,475	7
57	Chunya DC	829,592,213	488,861,080	340,731,133	41
58	Ileje DC	510,986,400	323,691,400	187,295,000	37
59	Kyela DC	586,814,950	299,061,499	287,753,451	49
60	Mbarali DC	1,145,824,900	477,184,185	668,640,715	58
61	Mbeya DC	1,330,214,434	1,039,155,685	291,058,749	22
62	Mbeya CC	817,934,100	309,498,000	508,436,100	62
63	Mbozi DC	2,137,734,566	2,048,662,725	89,071,841	4
64	Busokelo DC	448,075,994	342,075,000	106,000,994	24
65	Kilombero DC	2,357,095,299	1,251,133,966	1,105,961,333	47
66	Kilosa DC	2,071,837,098	1,126,279,640	945,557,458	46
67	Morogoro DC	675,853,411	574,072,447	101,780,964	15
68	Morogoro MC	752,168,582	672,168,582	80,000,000	11
69	Ulanga DC	1,154,076,907	620,248,176	533,828,731	46
70	Mvomero DC	2,158,281,400	1,079,738,124	1,078,543,276	50
71	Nanyumbu DC	549,359,700	485,276,655	64,083,045	12
72	Magu DC	2,543,096,895	1,216,785,679	1,326,311,216	52
73	Ukerewe DC	786,186,194	484,100,151	302,086,043	38
74	Geita DC	2,766,772,952	2,478,421,235	288,351,717	10
75	Chato DC	1,150,116,044	748,654,234	401,461,810	35
76	Bukombe DC	2,325,759,287	927,980,864	1,397,778,423	60
77	Kahama DC	2,955,083,418	1,891,299,148	1,063,784,270	36
78	Kahama TC	225,000,000	0	225,000,000	100

79	Shinyanga	547,863,885	398,708,688	149,155,197	27
	MC				
80	Kishapu DC	1,207,769,985	1,135,463,190	72,306,795	6
81	Bariadi DC	3,898,628,676	2,959,506,421	939,122,255	24
82	Bariadi TC	576,302,305	327,993,668	248,308,637	43
83	Maswa DC	1,967,571,789	1,425,199,883	542,371,906	28
84	Meatu DC	1,596,307,900	1,471,499,843	124,808,058	8
85	Iramba DC	2,140,152,820	1,465,274,937	674,877,883	32
86	Manyoni DC	1,308,483,715	1,178,483,715	130,000,000	10
87	Singida DC	2,319,000,072	1,501,527,472	817,472,600	35
88	Singida MC	421,893,514	270,767,339	151,126,175	36
89	Handeni DC	1,408,686,954	909,253,731	499,433,223	35
90	Korogwe DC	1,076,759,155	621,773,918	454,985,236	42
91	Korogwe TC	228,760,947	168,514,554	60,246,393	26
92	Lushoto DC	2,126,064,548	1,862,226,462	263,838,086	12
93	Muheza DC	1,149,677,732	943,475,025	206,202,707	18
94	Pangani DC	267,936,157	218,534,009	49,402,148	18
95	Tanga CC	1,490,806,987	1,429,621,131	61,185,856	4
96	Kilindi DC	287,639,643	236,728,543	50,911,100	18
97	Mkinga DC	691,263,522	407,010,947	284,252,575	41
98	Sikonge DC	2,709,434,423	1,289,262,648	1,420,171,775	52
99	Tabora MC	1,917,442,315	463,055,503	1,454,386,812	76
	Total (Shs)	124,649,500,932	86,034,494,678	38,615,006,253	31

### Annexure (xxxviii)

# Unspent balances of PHSDP amounting to Shs.10,975,907,846

S/N	Name of	Funds available	Amount	Unspent	% of
	LGA	during the year	Spent (Shs)	Amount (Shs)	Unspent
		(Shs)	-1 (- ,	(- )	Amount
1	Arusha CC	116,252,800	21,525,600	94,727,200	81
2	Karatu DC	148,996,697	98,450,634	50,546,062	34
3	Monduli DC	108,298,779	95,682,400	12,616,379	12
4	Longido DC	70,316,200	3,871,857	66,444,343	94
5	Bagamoyo DC	210,570,181	43,699,500	166,870,681	79
6	Kibaha DC	101,609,371	18,542,380	83,066,991	82
7	Kibaha TC	64,600,300	19,128,550	45,471,750	70
8	Kisarawe DC	117,286,078	83,511,145	33,774,933	29
9	Mafia DC	73,520,185	15,537,315	57,982,870	79
10	Mkuranga DC	178,233,900	89,016,889	89,217,011	50
11	Rufiji/Ute te DC	172,485,500	116,000,000	56,485,500	33
12	Ilala MC	566,244,127	282,111,387	284,132,740	50
13	Bahi DC	89,322,000	4,500,000	84,822,000	95
14	Chamwino DC	214,926,500	0	214,926,500	100
15	Dodoma MC	284,829,898	84,591,164	200,238,734	70
16	Kondoa DC	312,012,300	240,175,030	71,837,270	23
17	Mpwapwa DC	249,693,780	135,296,772	114,397,008	46
18	Iringa DC	777,860,990	758,145,413	19,715,577	3
19	Makete DC	115,822,443	15,716,743	100,105,700	86
20	Biharamul o DC	389,143,687	65,385,701	323,757,986	83
21	Bukoba DC	427,728,269	266,999,855	160,728,414	38
22	Bukoba MC	61,123,133	7,898,033	53,225,100	87
23	Muleba DC	551,772,131	207,822,498	343,949,633	62

24	Ngara DC	305,249,002	14,187,113	291,061,889	95
25	Missenyi	153,992,100	121,114,000	32,878,100	21
	DC				
26	Kasulu DC	456,890,100	6,880,052	450,010,048	98
27	Kibondo	695,708,556	31,118,451	664,590,105	96
	DC				
28	Hai DC	165,810,057	103,806,682	62,003,375	37
29	Moshi DC	346,465,689	328,126,475	18,339,214	5
30	Siha DC	128,097,494	76,361,137	51,736,357	40
31	Rombo DC	516,225,228	255,926,232	260,298,996	50
32	Same DC	248,461,218	83,339,143	165,122,075	66
33	Kilwa DC	122,000,000	0	122,000,000	100
34	Liwale DC	67,754,900	27,652,900	40,102,000	59
35	Ruangwa	202,254,310	30,738,500	171,515,810	85
	DC				
36	Babati DC	318,936,598	276,255,990	42,680,608	13
37	Hanang'	154,581,800	142,533,000	12,048,800	8
	DC				
38	Simanjiro	218,572,100	159,815,662	58,756,438	27
	DC				
39	Babati TC	68,868,523	0	68,868,523	100
40	Bunda DC	197,428,600	160,955,689	36,472,911	18
41	Musoma MC	75,985,455	30,000,000	45,985,455	61
42	Serengeti DC	152,290,000	103,494,802	48,795,198	32
43	Tarime DC	244,921,662	0	244,921,662	100
44	Rorya DC	167,622,600	72,062,640	95,559,960	57
45	Chunya	164,163,300	44,098,300	120,065,000	73
	DC ´	, ,	, ,	, ,	
46	Ileje DC	168,711,300	126,500,858	42,210,442	25
47	Kyela DC	207,607,102	189,551,593	18,055,509	9
48	Mbarali	184,967,700	145,034,000	39,933,700	22
	DC	, ,	, ,	, ,	
49	Mbeya DC	191,230,700	5,596,800	185,633,900	97
50	Mbeya CC	269,964,010	174,127,586	95,836,424	35
51	Rungwe	397,774,413	115,820,815	281,953,598	71
	DC			, ,	
52	Kilombero	390,346,814	107,653,615	282,693,199	72
	DC				
53	Kilosa DC	324,349,902	162,832,179	161,517,723	50
54	Morogoro DC	226,940,400	172,659,100	54,281,300	24
55	Morogoro	166,104,400	10,837,131	155,267,269	93
55	71101 05010	100, 101, 100	10,037,131	100,207,207	,,

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E /	MC	102 447 502	20 971 000	171 704 502	90
56 57	Ulanga DC	192,667,592 141,618,700	20,871,000	171,796,592 128,998,149	89
57	Newala DC	, ,	12,620,551	, ,	91
58	Magu DC	350,999,200	19,105,224	331,893,976	95
59	Ukerewe DC	233,202,569	120,963,169	112,239,400	48
60	Chato DC	287,553,651	124,924,800	162,628,851	57
61	Bukombe DC	323,824,500	73,443,953	250,380,547	77
62	Sumbawa nga MC	101,560,900	37,031,960	64,528,940	64
63	Mpanda TC	35,004,600	21,029,100	13,975,500	40
64	Kahama DC	412,660,800	111,311,426	301,349,374	73
65	Shinyanga MC	135,890,200	73,757,245	62,132,955	46
66	Kishapu DC	206,973,400	11,952,128	195,021,272	94
67	Bariadi DC	552,311,500	177,708,028	374,603,472	68
68	Bariadi TC	83,810,000	0	83,810,000	100
69	Maswa DC	244,564,700	158,133,500	86,431,200	35
70	Singida DC	444,450,002	355,762,112	88,687,890	20
71	Handeni DC	287,371,000	196,480,000	90,891,000	32
72	Korogwe DC	406,209,292	141,034,990	265,174,302	65
73	Korogwe TC	41,386,500	5,656,500	35,730,000	86
74	Lushoto DC	347,666,000	120,322,880	227,343,120	65
75	Muheza DC	352,042,820	263,562,162	88,480,658	25
76	Pangani DC	63,474,300	0	63,474,300	100
77	Tanga CC	184,540,900	101,362,043	83,178,857	45
78	Kilindi DC	118,486,000	16,612,330	101,873,670	86
79	Mkinga DC	180,670,154	33,313,788	147,356,366	82
80	Sikonge DC	321,419,106	108,086,990	213,332,116	66
81	Tabora MC	193,247,088	112,887,719	80,359,369	42
Tota	l (Shs.)	19,346,530,756	8,370,622,909	10,975,907,846	57

### Annexure (xxxix)

# Unspent balances of CDCF amounting to Shs.2,591,012,939

S/N	Name of	Funds	Amount	Unspent	% of
	LGA	available	Spent (Shs)	Amount (Shs)	Unspent
		during the			Amount
		year (Shs)			_
1	Ngorongoro	51,010,090	39,000,000	12,010,090	24
	DC	4.47.000.040	121 721 112	45 475 470	4.4
2	Bagamoyo DC	147,209,910	131,734,440	15,475,470	11
3	Kisarawe DC	83,676,929	74,165,000	9,511,929	11
4	Mkuranga DC	91,294,450	36,907,000	54,387,450	60
5	Rufiji/Utete DC	153,304,909	81,100,000	72,204,909	47
6	Bahi DC	50,380,476	17,800,000	32,580,476	65
7	Chamwino DC	83,152,518	48,855,006	34,297,512	41
8	Dodoma MC	68,661,347	64,700,000	3,961,347	6
9	Kondoa DC	99,991,576	57,542,000	42,449,576	42
10	Mpwapwa DC	162,446,256	82,437,150	80,009,106	49
11	Iringa DC	95,657,052	87,002,540	8,654,512	9
12	Kilolo DC	52,707,167	50,770,000	1,937,167	4
13	Njombe DC	131,761,984	93,981,984	37,780,000	29
14	Bukoba DC	122,141,562	33,715,146	88,426,416	72
15	Muleba DC	124,148,555	72,724,509	51,424,046	41
17	Missenyi DC	56,657,084	53,637,419	3,019,665	5
18	Kibondo DC	125,005,146	106,764,188	18,240,958	15
19	Kigoma DC	142,550,450	78,682,000	63,868,450	45
20	Hai DC	51,492,782	6,900,000	44,592,782	87
21	Rombo DC	69,297,483	0	69,297,483	100
22	Same DC	86,188,774	80,307,037	5,881,737	7
23	Liwale DC	82,010,026	63,010,000	19,000,026	23
24	Nachingwea DC	52,840,114	0	52,840,114	100
25	Ruangwa DC	73,884,440	8,771,000	65,113,440	88
26	Babati DC	153,979,982	100,162,000	53,817,982	35
27	Simanjiro DC	92,952,384	76,000,000	16,952,384	18
28	Musoma DC	123,092,604	40,909,250	82,183,354	67
29	Bunda DC	86,585,185	70,867,922	15,717,263	18

30	Musoma MC	70,079,320	34,486,900	35,592,420	51
31	Serengeti	88,210,744	50,670,744	37,540,000	43
	DC				
32	Tarime DC	99,868,471	43,070,000	56,798,471	57
33	Rorya DC	65,960,647	62,000,000	3,960,647	6
34	Chunya DC	137,720,412	94,542,779	43,177,633	31
35	Ileje DC	62,967,422	23,736,000	39,231,422	62
36	Kyela DC	42,467,486	38,976,000	3,491,486	8
37	Mbeya DC	129,082,269	125,959,500	3,122,769	2
38	Mbeya CC	94,098,995	70,251,250	23,847,745	25
39	Mbozi DC	118,922,374	105,856,300	13,066,074	11
40	Rungwe DC	47,951,272	0	47,951,272	100
41	Busokelo DC	51,625,235	14,040,000	37,585,235	73
42	Kilosa DC	274,937,458	84,874,149	190,063,309	69
43	Morogoro	105,880,863	103,958,995	1,921,868	2
	DC				
44	Morogoro	112,700,172	64,077,373	48,622,799	43
	MC				
45	Ulanga DC	54,826,380	44,721,400	10,104,980	18
46	Mvomero DC	160,665,335	44,330,000	116,335,335	72
47	Mtwara MC	51,785,038	3,414,000	48,371,038	93
48	Misungwi DC	83,135,107	75,212,000	7,923,107	10
49	Ukerewe DC	135,159,912	73,201,932	61,957,980	46
50	Chato DC	82,151,779	31,499,312	50,652,467	62
51	Sumbawang	77,410,469	66,808,385	10,602,084	14
	a MC				
52	Mpanda TC	30,538,954	28,235,000	2,303,954	8
53	Kishapu DC	152,507,829	134,145,297	18,362,532	12
54	Bariadi DC	295,359,988	46,591,888	248,768,100	84
55	Maswa DC	107,611,616	58,774,558	48,837,058	45
56	Meatu DC	257,276,961	187,980,000	69,296,961	27
57	Handeni DC	118,615,472	115,908,114	2,707,358	2
58	Korogwe DC	100,054,627	90,984,192	9,070,435	9
59	Korogwe TC	33,798,636	32,631,337	1,167,299	3
60	Lushoto DC	180,543,130	158,419,100	22,124,030	12
61	Muheza DC	68,109,835	55,496,000	12,613,835	19
62	Pangani DC	54,486,835	48,038,890	6,447,945	12
63	Tanga CC	52,029,404	43,960,000	8,069,404	16
64	Kilindi DC	45,164,659	0	45,164,659	100
65	Ilemela MC	106,507,508	0	106,507,508	100
66	Mwanza CC	44,250,076	2,234,000	42,016,076	95
	Total	6,508,543,925	3,917,530,986	2,591,012,939	40
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Annexure (xl) Unspent balances of NMSF amounting to Shs.2,333,558,283

S/N	Name of	Funds	Amount	Unspent	% of
	LGA	available	Spent (Shs)	Amount	Unspent
		during the		(Shs)	Amount
		year (Shs)			
1	Karatu DC	97,900,781	74,687,910	23,212,871	24
2	Monduli DC	56,618,659	46,438,476	10,180,183	18
3	Ngorongoro DC	94,874,855	81,940,899	12,933,956	14
4	Longido DC	56,088,638	44,473,500	11,615,138	21
5	Arusha DC	140,232,009	116,469,427	23,762,582	17
6	Kibaha DC	44,735,413	14,962,038	29,773,375	67
7	Mkuranga DC	132,889,000	59,167,000	73,722,000	55
8	Rufiji/Utete DC	133,700,523	38,468,650	95,231,873	71
9	Ilala MC	280,080,972	261,251,500	18,829,472	7
10	Chamwino DC	126,373,550	61,661,400	64,712,150	51
11	Dodoma MC	144,176,691	94,204,700	49,971,991	35
12	Kondoa DC	195,959,918	151,544,890	44,415,028	23
13	Kongwa DC	118,098,690	87,810,500	30,288,190	26
14	Mpwapwa DC	143,403,450	102,678,234	40,725,216	28
15	Biharamulo DC	95,442,034	86,133,036	9,308,998	10
16	Bukoba DC	142,832,378	125,676,018	17,156,360	12
17	Bukoba MC	36,673,402	32,367,120	4,306,282	12
18	Karagwe DC	224,916,532	192,388,972	32,527,560	14
19	Muleba DC	228,594,523	202,164,232	26,430,291	12
20	Kibondo DC	171,335,231	88,385,280	82,949,951	48
21	Moshi MC	75,945,039	71,661,696	4,283,343	6
22	Siha DC	47,236,324	39,010,758	8,225,566	17
23	Kilwa DC	134,005,256	93,330,000	40,675,256	30
24	Lindi DC	147,061,614	127,155,364	19,906,250	14
25	Nachingwea DC	89,277,680	44,661,380	44,616,300	50
26	Ruangwa DC	64,201,000	44,203,364	19,997,636	31
27	Musoma DC	162,039,961	149,336,831	12,703,130	8
28	Tarime DC	134,013,337	117,990,392	16,022,945	12
29	Chunya DC	123,096,673	83,216,700	39,879,973	32

30	Ileje DC	88,614,546	37,941,100	50,673,446	57
31	Kyela DC	107,535,932	36,038,750	71,497,182	66
32	Mbarali DC	120,715,160	112,558,580	8,156,580	7
33	Mbeya DC	166,910,476	101,670,588	65,239,888	39
34	Mbeya CC	133,036,940	98,247,106	34,789,834	26
35	Mbozi DC	328,824,060	257,862,060	70,962,000	22
36	Rungwe DC	177,475,000	-	177,475,000	100
37	Kilombero DC	138,091,904	59,127,904	78,964,000	57
38	Kilosa DC	222,469,669	206,879,855	15,589,814	7
39	Morogoro DC	217,935,742	181,919,522	36,016,220	17
40	Ulanga DC	111,512,341	76,434,341	35,078,000	31
41	Magu DC	250,433,970	121,789,530	128,644,440	51
42	Ukerewe DC	172,567,412	122,600,792	49,966,620	29
43	Chato DC	118,656,425	83,447,250	35,209,175	30
44	Sumbawang a MC	75,651,300	68,903,750	6,747,550	9
45	Mpanda DC	177,536,829	164,566,579	12,970,250	7
46	Kahama DC	281,049,913	264,800,386	16,249,527	6
47	Shinyanga MC	71,258,790	60,455,122	10,803,668	15
48	Kishapu DC	174,741,798	123,511,631	51,230,167	29
49	Bariadi DC	322,959,961	293,432,290	29,527,671	9
50	Meatu DC	161,393,443	101,185,000	60,208,443	37
51	Handeni DC	157,637,110	59,006,800	98,630,310	63
52	Korogwe DC	113,913,844	84,161,920	29,751,924	26
53	Korogwe TC	40,997,675	25,646,500	15,351,175	37
54	Lushoto DC	214,159,122	104,689,804	109,469,318	51
55	Tanga CC	137,194,657	98,097,515	39,097,142	28
56	Kilindi DC	107,622,414	49,758,100	57,864,314	54
57	Mkinga DC	58,304,950	53,082,720	5,222,230	9
58	Tabora MC	135,364,560	111,556,032	23,808,528	18
_	Total	8,226,370,076	5,892,811,793	2,333,558,283	28

### Annexure (xli)

### **Unspent Balances for Community Health Fund** Shs.2,070,366,726

S/N	Name of the	Amount	Amount spent	Unspent	% of
	LGA	available (Shs)	(Shs)	Amount	Unspent
				(Shs.)	
1	Monduli DC	37,020,435	10,778,356	26,242,079	71
2	Meru DC	117,446,581	95,081,366	22,365,215	19
3	Arusha DC	58,386,742	30,204,141	28,182,601	48
4	Bagamoyo DC	95,637,928	3,932,800	91,705,128	96
5	Kibaha DC	85,685,781	58,197,170	27,488,611	32
6	Kibaha TC	54,064,874	22,178,600	31,886,274	59
7	Mafia DC	23,735,000	21,535,000	2,200,000	9
8	Mkuranga DC	5,595,000	-	5,595,000	100
9	Chamwino DC	130,600,400	63,687,000	66,913,400	51
10	Dodoma MC	101,467,041	51,340,019	50,127,022	49
11	Kongwa DC	62,176,304	-	62,176,304	100
12	Iringa DC	182,000,755	64,051,151	117,949,604	65
13	Biharamulo	66,976,362	-	66,976,362	100
	DC				
14	Bukoba DC	32,600,847	-	32,600,847	100
15	Karagwe DC	330,126,532	211,488,900	118,637,632	36
16	Ngara DC	177,808,013	135,613,625	42,194,388	24
17	Missenyi DC	3,070,000	-	3,070,000	100
18	Kibondo DC	86,592,673	63,348,500	23,244,173	27
19	Lindi DC	79,923,081	18,414,093	61,508,989	77
20	Bunda DC	11,499,995	-	11,499,995	100
21	Ileje DC	17,526,735	10,200,000	7,326,735	42
22	Kyela DC	155,432,500	109,845,700	45,586,800	29
23	Mbarali DC	45,875,000	-	45,875,000	100
24	Mbeya DC	100,316,692	86,486,874	13,829,818	14
25	Mbeya CC	19,280,000	-	19,280,000	100
26	Mbozi DC	135,027,565	64,514,250	70,513,315	52
27	Kilombero DC	89,510,240	-	89,510,240	100
28	Kilosa DC	34,990,863	12,824,900	22,165,963	63
29	Magu DC	19,989,733	-	19,989,733	100
30	Geita DC	450,916,169	153,554,642	297,361,527	66

		4,118,548,131	2,048,181,404	2,070,366,726	
То	tal				50
46	Mwanza CC	160,927,410	90,003,750	70,923,660	44
45	Ukerewe DC	44,664,500	-	44,664,500	100
44	Mkinga DC	131,938,784	94,891,013	37,047,771	28
43	Kilindi DC	3,340,000	1,410,000	1,930,000	58
42	Tanga CC	18,077,500	-	18,077,500	100
41	Pangani DC	38,711,786	29,947,300	8,764,486	23
40	Muheza DC	162,652,427	160,306,787	2,345,640	1
39	Lushoto DC	200,323,379	87,301,758	113,021,621	56
38	Korogwe TC	2,429,031	-	2,429,031	100
37	Korogwe DC	16,683,800	-	16,683,800	100
36	Meatu DC	26,584,452	5,919,000	20,665,452	78
35	Bariadi DC	253,954,253	188,027,691	65,926,562	26
34	Kahama DC	141,201,658	62,436,000	78,765,658	56
33	Mpanda TC	47,660,670	26,280,000	21,380,670	45
32	Sumbawanga MC	19,101,234	12,056,000	7,045,234	37
31	Sumbawanga DC	39,017,404	2,325,019	36,692,385	94
31	Sumbawanga	39.017.404	2.325.019	36,692 3	85

Annexure (xlii) List of LGAs not disbursed funds to Women and Youth Development groups

S/N	Name of LGA	Amount not disbursed (Shs)
1	Babati TC	49,436,953
2	Meru DC	82,853,266
3	Ngorongoro DC	89,675,524
4	Muleba DC	159,981,562
5	Ngara DC	45,526,148
6	Rorya DC	22,796,413
7	Serengeti DC	119,680,400
8	Bunda DC	60,312
9	Geita TC	30,964,500
10	Igunga DC	42,620,485
11	Iramba DC	92,010,100
12	Nzega DC	362,254,605
13	Singida DC	74,886,930
14	Tabora MC	133,891,508
15	Bahi DC	56,136,176
16	Urambo DC	158,438,814
17	Missenyi DC	51,027,456
18	Iringa DC	86,213,356
19	Korogwe TC	39,517,149
20	Chunya DC	219,332,919
21	Manyoni DC	243,533,170
22	Babati DC	26,226,868
23	Bagamoyo DC	1,181,589,166
24	Masasi TC	88,353,904
25	Mtwara MC	232,738,500
26	Ileje DC	93,927,088
27	Kibaha MC	362,884,126
28	Kilwa DC	220,959,782

29	Kisarawe DC	149,688,707
30	Kiteto DC	29,208,740
31	Liwale DC	90,093,300
32	Longido DC	65,206,600
33	Mafia DC	53,840,050
34	Makambako TC	31,117,666
35	Mbarali DC	102,743,296
36	Mbeya DC	87,614,317
37	Mbozi DC	334,732,331
38	Lindi MC	67,098,891
39	Mkinga DC	132,691,326
40	Mkuranga DC	337,317,531
41	Monduli DC	104,860,700
42	Muheza DC	320,757,394
43	Nanyumbu DC	108,711,177
44	Newala DC	134,480,495
45	Pangani DC	30,151,083
46	Tandahimba Dc	181,005,773
47	Tanga CC	266,408,318
48	Bariadi DC	75,994,127
49	Bukoba MC	277,642,451
50	Geita DC	204,903,300
51	Arusha CC	484,223,500
52	Chamwino DC	61,582,939
53	Hanang DC	44,924,915
54	Handeni DC	56,478,601
55	Kilindi DC	33,646,550
56	Mtwara DC	84,599,600
57	Namtumbo DC	222,849,853
58	Ruangwa DC	70,094,411
59	Simanjiro DC	102,416,759
60	Karagwe DC	311,298,654

	Total	10,905,858,533
68	Mwanza CC	643,725,847
67	Ilemela MC	165,971,650
66	Ukerewe DC	82,302,354
65	Kondoa DC	235,976,834
64	Arusha DC	139,523,067
63	Tabora DC	231,407,764
62	Lushoto DC	284,897,484
61	Kigoma/Ujiji MC	96,153,000

List of LGAs with Loan issued to Women and Youth not yet recovered Shs. 1,389,192,866

S/N	Name of LGA	Outstanding loan (Shs.)
1	Babati TC	4,679,000
2	Meru DC	7,035,433
3	Ngorongoro DC	36,217,743
4	Same DC	15,618,795
5	Siha DC	67,935,955
6	Muleba DC	1,974,500
7	Ngara DC	645,000
8	Rorya DC	725,000
9	Tarime DC	44,718,000
10	Biharamulo DC	10,319,000
11	Shinyanga MC	29,759,250
12	Dodoma MC	10,369,716
13	Igunga DC	6,799,500
14	Nzega DC	5,083,000
15	Tabora MC	29,830,850
16	Mpwapwa DC	24,532,950
17	Urambo DC	8,250,000
18	Missenyi DC	20,117,750
19	Korogwe TC	1,037,000
20	Bukoba DC	5,139,000
21	Masasi DC	105,385,890
22	Mtwara MC	7,014,500
23	lleje DC	4,972,305
24	Iringa MC	12,108,733
25	Kibaha MC	12,313,000
26	Kilosa DC	44,238,000
27	Kisarawe DC	1,900,000
28	Longido DC	4,000,000
29	Mbarali DC	9,383,454
30	Mbeya CC	3,574,381
31	Mbeya DC	31,291,400

S/N	Name of LGA	Outstanding loan (Shs.)
32	Mbozi DC	4,163,900
33	Mkuranga DC	25,471,950
34	Morogoro DC	4,267,000
35	Mpanda DC	38,466,700
36	Muheza DC	8,400,368
37	Mvomero DC	2,587,350
38	Nanyumbu DC	20,433,500
39	Njombe DC	17,610,000
40	Njombe TC	3,366,000
41	Rungwe DC	37,010,878
42	Sumbawanga DC	20,080,000
43	Sumbawanga MC	21,821,600
44	Tanga CC	14,326,500
45	Geita DC	21,209,000
46	Arusha CC	339,676,230
47	Rombo DC	6,865,000
48	Handeni DC	14,768,000
49	Karatu DC	47,997,206
50	Mtwara DC	55,205,104
51	Sikonge DC	1,663,500
52	Maswa DC	9,647,000
53	Karagwe DC	19,400,000
54	Moshi DC	5,050,000
55	Moshi MC	14,825,475
56	Tabora DC	5,845,000
57	Arusha DC	6,842,000
58	Mwanza CC	55,224,500
	Total	1,389,192,866

# Annexure (xliv)

### List of LGAs with unutilized SEDP funds Shs.10,661,451,772

S/N	Name of LGA	Fund available	Amount spent (Shs)	Unspent amount	%
	Karatu DC	204,716,486	2,888,000	201,828,486	99
	Monduli DC	315,421,083	78,182,000	237,239,083	75
	Longido DC	272,169,593	124,645,000	147,524,593	54
	Arusha DC	274,261,729	114,792,256	159,469,474	58
	Bagamoyo DC	480,568,089	285,567,004	195,001,085	41
	Kibaha DC	682,417,630	564,211,999	118,205,631	17
	Kibaha TC	360,526,041	200,365,933	160,160,108	44
	Mafia DC	260,304,471	81,567,000	178,737,471	69
	Mkuranga DC	812,157,115	669,452,009	142,705,106	18
	Rufiji/Utete DC	285,196,164	174,341,357	110,854,807	39
		202,468,008	54,561,568	147,906,440	73
	Dodoma MC	442,489,007	244,180,000	198,309,007	45
	Kondoa DC	183,032,786	5,840,000	177,192,786	97
	Kongwa DC	238,788,729	170,475,267	68,313,462	29
	Iringa DC	969,149,994	672,086,887	297,063,107	31
	Kilolo DC	269,974,660	266,345,060	3,629,600	1
	Njombe TC	347,502,177	90,205,000	257, ,177	74
	Bukoba DC	214,529,680	1,011,314	213,518,366	100
	Bukoba MC	340,393,070	100,000,000	240,393,070	71
	Missenyi DC	284,904,573	78,182,000	206,722,573	73
	Moshi MC	559,508,051	391,397,071	168,110,980	30
	Rombo DC	369,698,921	100,000,000	269,698,921	73
	Same DC	188,542,922	-	188,542,922	100
	Kilwa DC	556,990,588	264,094,216	292,896,372	53
	Lindi DC	392,790,134	217,939,610	174,850,524	45
	Lindi MC	234,373,613	29,427,000	204,946,613	87
	Liwale DC	210,780,858	42,130,797	168,650,061	80
	Nachingwea DC	178,301,114	25,083,000	153,218,114	86
	Ruangwa DC	180,301,842	166,321,059	13,980,783	8
	Simanjiro DC	171,540,000	-	171,540,000	100
	Musoma DC	1,387,852,755	1,360,656,755	27,196,000	2
	Serengeti DC	383,571,823	216,714,829	166,856,994	44
	Tarime DC	226,500,321	3,500,321	223,000,000	98
	Rorya DC	657,304,905	372,833,022	284,471,883	43
	Chunya DC	206,846,231	80,000,000	126,846,231	61
	lleje DC	199,987,400	-	199,987,400	100
	Kyela DC	366,999,012	140,660,727	226,338,285	62

	Mbeya DC	320,249,449	13,000,000	307,249,449	96
	Mbozi DC	558,888,898	346,036,473	212,852,425	38
	Rungwe DC	708,099,600	450,493,346	257,606,254	36
	Kilombero DC	535,978,168	262,428,689	273,549,479	51
	Morogoro DC	161,153,369	430,000	160,723,369	100
	Ulanga DC	391,085,079	235,260,610	155,824,469	40
	Newala DC	168,194,654	103,639,596	64,555,058	38
	Nanyumbu DC	285,252,746	24,035,960	261,216,786	92
	Sumbawanga	246,185,879	-	246,185,879	100
	Kahama DC	218,210,766	188,435,071	29,775,695	14
	Kahama TC	124,668,771	-	124,668,771	100
	Shinyanga MC	241,779,347	178,761,009	63,018,338	26
	Kishapu DC	265,265,635	158,800,720	106,464,915	40
	Bariadi TC	187,584,361	-	187,584,361	100
	Meatu DC	193,214,924	110,175,801	83,039,123	43
	Korogwe DC	780,588,374	495,455,543	285,132,831	37
	Korogwe TC	179,254,980	-	179,254,980	100
	Lushoto DC	151,076,183	-	151,076,183	100
	Muheza DC	516,825,316	295,928,088	220,897,228	43
	Pangani DC	333,117,686	121,494,186	211,623,500	64
	Tanga CC	864,213,775	712,778,471	151,435,304	18
	Kilindi DC	325,892,239	120,997,104	204,895,135	63
	Misungwi DC	199,618,723	-	199,618,723	100
TOTAL	1	21,869,260,499	11,207,808,727	10,661,451,772	49

Annexure (xlv) Unimplemented projects worth Shs.3,794,503,074

S/N	Name of LGA	Name of Project	Source of Funds	Amount (Shs)
1	Hai DC	Various CDG Projects	CDG	132,590,408
2	Ngorongoro DC	Construction of Doctor's house at Maalon Dispensary and Construction of Teachers house two in one at Naan primary school	CDG	35,000,000
		Completion of Out Patient Department at SERO dispensary	CDG	40,000,000
3	Same DC	Various CDG Projects	CDG	58,000,000
		Various CDCF Projects	CDCF	18,655,926
4	Muleba DC	Construction of Kishara bridge and other CDG Projects	CDG	644,816,372
		Construction of staff house at Nshamba health centre and Other	PHSDP	245,060,075

		PHSDP activities		
		Various NMSF	NMSF	6,050,000
		Activities		
5	Rorya DC	Construction of	SEDP	26, 000,000
		teacher house at		
		Nyabiwe		
		secondary school		
		Construction of		13, 090,000
		classroom at		
		Charya Secondary		
		Various SEDP		32,692,000
		activities		
6	Serengeti DC	Various LGCDG	CDG	215,334,853
		activities		
7	Tarime DC	Completion of	CDG	5,128,205
		one classroom at		
		Manga Secondary		
		school		
		Drilling of		16,162,000
		Boreholes for		
		surveyed areas		
8	Biharamulo	Various CDG	CDG	47,926,424
	DC	Projects		
9	Shinyanga Mc	Various CDG	CDG	6,000,000
		Projects		
10	Chunya DC	Rehabilitation of	PHSDP	131,804,000
		Chalangwa		
		Health centred		
11	Bukoba DC	Various PHSDP	PHSDP	182,809,200
	101 1 - 2	activities	<b>D.</b> 165 5	00.611.05
12	Kibaha DC	Various PHSDP	PHSDP	83,066,992
		activities		

Projects    14   Mvomero DC   Various CDG   CDG   65,800,000
Projects Various PHSDP PHSDP 41,000,000 activities  Various CDCF CDCF 34,000,000 projects  Various SEDP SEDP 60,000,000 Projects  15 Nanyumbu Construction of CDG 5,500,000 Classroom Chinyanyila P/ school  Construction of classroom Chipuputa B  Construction of latrine toilet Namijati P/ school
Various PHSDP 41,000,000 activities  Various CDCF CDCF 34,000,000 projects  Various SEDP SEDP 60,000,000 Projects  15 Nanyumbu Construction of CDG 5,500,000 Classroom Chinyanyila P/ school  Construction of classroom Chipuputa B  Construction of latrine toilet Namijati P/ school  Various PHSDP 41,000,000  41,000,000  41,000,000  41,000,000  41,000,000  41,000,000  41,000,000  41,000,000  41,000,000  41,000,000
activities  Various CDCF CDCF 34,000,000 projects  Various SEDP SEDP 60,000,000 Projects  15 Nanyumbu Construction of CDG 5,500,000 DC classroom Chinyanyila P/ school Construction of classroom Chipuputa B Construction of latrine toilet Namijati P/ school
Various CDCF CDCF 34,000,000 projects  Various SEDP SEDP 60,000,000 Projects  15 Nanyumbu Construction of CDG 5,500,000 DC classroom Chinyanyila P/ school  Construction of classroom Chipuputa B  Construction of latrine toilet Namijati P/ school
projects Various SEDP SEDP 60,000,000 Projects  15 Nanyumbu Construction of CDG 5,500,000 DC classroom Chinyanyila P/ school Construction of classroom Chipuputa B Construction of latrine toilet Namijati P/ school
Various SEDP SEDP 60,000,000 Projects  15 Nanyumbu Construction of CDG 5,500,000 DC Classroom Chinyanyila P/ school Construction of classroom Chipuputa B Construction of latrine toilet Namijati P/ school
Projects  15 Nanyumbu Construction of CDG 5,500,000  Classroom Chinyanyila P/ school  Construction of classroom Chipuputa B  Construction of latrine toilet Namijati P/ school  Projects  5,500,000  5,500,000  4,900,000
DC classroom Chinyanyila P/ school Construction of classroom Chipuputa B Construction of latrine toilet Namijati P/ school
Chinyanyila P/ school  Construction of classroom Chipuputa B  Construction of 4,900,000 latrine toilet Namijati P/ school
school Construction of classroom Chipuputa B Construction of datrine toilet Namijati P/ school
Construction of classroom Chipuputa B  Construction of latrine toilet Namijati P/school
classroom Chipuputa B  Construction of latrine toilet Namijati P/ school
Chipuputa B  Construction of latrine toilet Namijati P/school
Construction of 4,900,000 latrine toilet Namijati P/ school
latrine toilet Namijati P/ school
Namijati P/ school
school
Construction of 4.900.000
latrine toilet
Chipuputa B P/   school
Construction of 4,236,472
class room at
Aman Primary
school
Construction of 3,378,512
Senyenya P/S
Construction of 10,590,194
village office at

		Likokona village		
16	Nkasi DC	Construction of	CDG	30,000,000
		dispensary at		
		Ntuchi village		
		Completion of a	SEDP	14,000,000
		Hostel at Kipande		
		Secondary School		
17	Tanga CC	Various CDCF	CDCF	7,000,000
		activities		
18	Ulanga DC	Various CDG	CDG	217,202,000
		activities		
		Various SEDP	SEDP	125,000,000
		activities		
19	Hanang DC	Construction of	PHSDP	46,433,000
		OPD and		
		Construction of		
		doctor's house		
20	Handeni DC	Various CDG	CDG	53,880,000
		activities		
21	Karatu DC	Various PHSDP	PHSDP	18,283,000
		Projects		
		Various CDCF	CDCF	20,000,000
		Projects		
22	Musoma DC	Rehabilitation of	PHSDP	20000000
		Kome dispensary		
		Construction of		6000000
		staff house at		
		Kirumi health		
		centre		
23	Maswa DC	Construction of	CDG	30,962,000
		Irrigation Dam at		
		Bukangilija		
		village		

		Construction		10,000,000
		Binza Ward office		10,000,000
		Construction		10,000,000
		Buchambi Ward		
2.4		office	65.6	(0.000.000
24	Lushoto DC	Various CDG	CDG	60,000,000
		Projects		
25	Arusha DC	Drilling of	CDCF	10,000,000
		borehole at		
		Olorien Ward		
26	Kwimba DC	Completion of	CDG	12,082,641
		Teacher's House		
		at Mwampulu		
		Primary School		
27	Bunda DC	Various CDG	CDG	310,300,000
		Projects		
		Various CDCF	CDCF	41,770,000
		Projects		
28	Tabora MC	Various CDG	CDG	534,645,500
		Projects		
29	Longido DC	Construction of	CDCF	7,000,000
		kitchen at		
		Losirwa and		
		Ilorienito primary		
		school		
		TOTAL		3,794,503,074
L	1			1

Completed projects not in use worth Shs.2,887,405,130

S/N	Name of LGA	Name of the project	Source of Fund	Value of the project(Shs)
1	Same DC	Construction of Sambweni Dispensary	PHSDP	90,839,000
2	Bariadi TC	Construction of Six pits latrine at Ngashanda Primary School	CDG	9,991,240
		Construction of Public toilet around Bariadi market	CDG	10,401,305
3	Muleba DC	Construction of OPD Block for District Hospital at Marahala	CDG	83,643,206
		Maintenance of maternity ward at Kaigara Health Centre	CDG	19,994,600
		Construction of Rulanda shallow well	CDG	32,291,500
4	Biharamulo DC	Construction of Rukaragata Maternal Ward	PHSDP	28,948,680

5	Shinyanga MC	Construction of Maternity Ward Kizumbi	PHSDP	31,000,000
		Construction of two classrooms at Bugayambele primary School Shs. 58,301,060 Construction of Student Dormitory at Old Shinyanga Secondary School Shs. 70,701,550	CDG	193,860,860
		Construction of two class rooms and one staff house at Shinyanga Secondary school Shs. 44,859,600		
		Construction of classrooms at Mwamapalala Secondary school Shs. 19,998,650		
6	Shinyanga DC	Construction of Dormitory at Mishepo Secondary School	CDG	57,898,700
		Construction of one class room at Mhangu Primary School	CDG	5,500,000

		Completion of one	CDG	5,499,700
		class room at Buduhe Primary School	CDG	
7	Missenyi DC	Construction of Theatre building at Bunazi Health Centre	PHSDP	43,000,000
8	Bukoba DC	Construction of Female ward, Children Medical Ward and Installation of Electrical system	PHSDP	90,703,659
9	Mbeya DC	Construction of Post natal ward, ablution block ward and rehabilitation of staff quarter at Ilembo Health Centre	PHSDP	129,401,136
		Construction of Dormitory at Isuto Isuto Secondary school	CDG	121,664,960
10	Mpanda TC	Construction of two classrooms for advanced level students at Rungwa Secondary school	CDCF	41,000,000
		Construction of Ilembo Health Center Shs. 119,437,920	CDG	167,705,820
L		2211261 4061011 01	l	

		Kawajense Ward Office Shs. 24,982,900  Construction of Misunkumilo Ward Office Shs.		
11	Muheza DC	23,285,000 Completion of Mhamba Health Centre and Kilulu dispensary	CDG	33,000,000
		Construction of two wards at Ubwari Health Centre	PHSDP	144,916,175
12	Tanga CC	Construction of consultation block for District hospital	CDG	447,228,929
13	Lushoto DC	Member of Parliament' office	CDCF	39,088,300
14	Bukoba MC	Rehabilitation of Municipal Economist's house	CDG	15,096,976
		construction of staff houses A and B at Buhembe Secondary School	CDCF	24,735,769
15	Hanagh' DC	Construction of OPD at Getasam	PHSDP	15,000,000
16	Arusha DC	Construction of teachers house at Ng'iresi Secondary School	SEDP	13,000,000

17	Kibondo DC	Construction of Market sheds	CDG	141,529,900
18	Ngara DC	Completed construction of dormitory at Muyenzi Secondary School	CDG	71,467,800
19	Bahi DC	Construction of Nghulugano Dispensary	CDG	43,035,000
20	Iringa DC	Construction of Migoli Fish Market	CDG	459,000,000
21	Mbeya CC	Construction of school facilities at Nsyenga sec school	CDG	158,111,615
22	Lindi DC	Purchase of Tractors	CDG	36,000,000
	Moshi MC	Completion of Teacher's House at Kiboriloni Secondary School (Shs.20,000,000)	SEDP	59,804,000
		Completion of Teacher's House at Shirimatunda Primary School (Shs. 10,000,000)		
		Construction of teacher's house at Msaranga Secondary School (Shs.20,000,000)		
		Construction of		

		Ndamhi Dispensary TOTAL		2,887,405,130
24	Kwimba DC	Staff House at	PHSDP	23,046,300
		teacher's house at Korongoni Primary School (Shs. 9,804,000)		

Annexure (xlvii) Uncompleted projects valued Shs.3,031,139,556

S/N	Name of the LGA	Source	Value of
		of Fund	uncompleted
			projects (Shs)
		CDCF	5,000,000
1	Babati TC	CDG	7,000,000
2	Meru DC	CDG	197,043,850
		CDG	73,860,710
3	Bariadi TC	PHSDP	15,053,000
		CDG	50,848,500
4		PEDP	4,931,000
	Kahama DC	PHSDP	24,858,800
5	Kahama TC	CDG	67,168,000
6	Muleba DC	CDG	6,050,000
_		PHSDP	50,915,000
7	Bunda DC	CDG	41,770,000
8	Meatu DC	CDG	173,966,390
9	Shinyanga MC	CDG	22,878,440
		CDG	10,935,200
10	Shinyanga DC	PHSDP	4,020,000

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11	Dodoma MC	SEDP	29,565,260
12	Tabora MC	SEDP	35,895,000
13	Manyoni DC	CDG	7,812,718
14	Kibaha DC	PHSDP	83,066,992
		CDG	433,620,722
15	Kilwa DC	PEDP	78,182,000
16	Longido Dc	CDCF	7,000,000
17	Mbeya City	CDG	1,319,983,000
18	Kigoma/Ujiji Mc	CDG	101,497,000
19	Arusha Dc	CDG	36,152,594
20	Magu Dc	CDG	44,000,000
21	Misungwi Dc	CDG	50,571,200
22	Ukerewe Dc	CDG	47,494,180
	Total		3,031,139,556

## Effectiveness of Procurement Management Unit (PMU)

S/N	Name of LGA	Audit Findings	Amount Involved (Shs.)
1.	Kigoma DC	Audit scrutiny of various expenditure documents revealed that Council purchases goods and services on cash basis contrary to order 68 of LGFM 2009	24,718,760
2.	Geita TC	The Council procured goods and services through imprests contrary to Order 69 (1) of LGFM 2009	51,461,150
3.	Kahama DC	Non-submission of contract documents relating to various revenue collection Agents	17,225,000
4.	Missenyi DC	The Council used restricted tendering process to enter into a contract without prequalification contrary to Reg. 15, 64 and 67 (1) also PPR 15 (6) and (8), 2005	301,074,900
		Award of contract without being widely advertised Contrary to Section 62(2) of the Public Procurement Act, 2004 read with Regulation 80(5) of the Public Procurement Regulations, 2005	605,891,703
5.	Muleba DC	The Council procured goods and services through imprests contrary to Order 69 (1) of LGFM 2009	2,652,000

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6.	Ngara DC	Award of contract without being widely advertised Contrary to Section 62(2) of the Public Procurement Act, 2004 read with Regulation 80(5) of the Public Procurement Regulations, 2005	148,004,000
		The Council procured goods and services through imprests contrary to Order 69 (1) of LGFM 2009	8,273,841
7.	Korogwe TC	Procurement of goods and services before the preparation and authorization of Local Purchase Order, contrary to Order 69(1) of the LGFM of 2009	6,680,100
8.	Same DC	Contract neither reflected in Council's budget nor in procurement plan contrary to Sec.45 (b) of PPR 2005 and regulation 46 of PPA of 2005.	63,947,000
9.	Siha DC	Contrary to section 45(b) of PPR of 2004 and Regulation 46(9) of PPR of 2005 the Council procured services neither having budget provision nor provided for in the Council procurement plan	16,354,950
		Contracts did not specify penalties that would accrue for the due date	
		<ul> <li>Contracts produced for audit review were noted to lack clauses for</li> </ul>	

		Security/bonds, although the security bond were submitted  • Liquidated Damages not charged/deducted	
10	Iramba DC	<ul> <li>Contract variations paid without being reviewed and approved by the Council tender board contrary to Regulation 44 of Public Procurement Regulations of</li> </ul>	51,500,000 203,839,790
		<ul> <li>2005.</li> <li>Contract awarded to the contractor neither having legal status nor registered with CRB.</li> </ul>	
11.	Singida DC	Copies of contracts were not sent to CAG's Regional Office within thirty days from the date that each contract was signed contrary to Reg. 116 of PPR of 2005 (goods, works, non-consultant services).	0
12.	Kilolo DC	<ul> <li>Contrary to section 45(b) of Public Procurement Act, 2004 and Regulation 46(9) of PPR of 2005 the Council procured goods which were not in the Council procurement plan</li> <li>The Council procured goods and services through imprests contrary to Order 69 (1) of LGFM 2009</li> </ul>	23,920,000
13.	Manyoni DC	The Council procured goods and services through imprests	36,276,677

		contrary to Order 69 (1) of LGFM 2009	
14.	Busokelo	The Council procured goods and services through imprests contrary to Order 69 (1) of LGFM 2009	7,821,000
	DC	Contrary to section 45(b) of Public Procurement Act, 2004 and Regulation 46(9) of PPR of 2005 the Council procured goods which were not in the Council procurement plan	64,750,188
15.	Masasi TC	Award of contract without being widely advertised Contrary to Section 62(2) of the Public Procurement Act, 2004 read with Regulation 80(5) of the Public Procurement Regulations, 2005	64,925,000
16.	Ilala MC	The Council procured goods and services through imprests contrary to Order 69 (1) of LGFM 2009	25,800,000
17.	Kilosa DC	<ul> <li>Procurements made by cash and not routed or managed by PMU contrary to Regulation 71(d) of Public Procurement Regulations of 2005 and Order 250 of LAFM 2009</li> <li>Copies of contracts were not sent to CAG's Regional Office within thirty days from the date that each contract was signed contrary to Reg. 116 of</li> </ul>	5,885,750
		PPR of 2005 (goods, works,	

		non-consultant services).	
18.	Kilwa DC	<ul> <li>Contract executed without having a budget</li> <li>Contract award didn't base on recommendations and advice pointed by members of evaluation team in their report, contrary to Reg. 90(26) PPR 2005</li> <li>Tender awarded without being publicly advertised</li> </ul>	203,204,000 15,920,000
19.	Kisarawe	Procurement of goods made before raising LPO contrary to Order 69(1) of the LGFM of 2009	14,978,200
	DC	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	28,739,500
20.	Kiteto DC	<ul> <li>Tender for collection of produce cess was not advertised contrary to sect 80(5) of PPR (2005)</li> <li>Contracts for agents of revenue collection were not availed to audit contrary to Regulation 21 (1) of PPR(G.97) 2005 and Order 38 (3) of LAFM, 2009</li> </ul>	0
		The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004 of contracts were not sent to	12,983,000
		CAG's Regional Office within	

21.	Korogwe DC	thirty days from the date that each contract was signed contrary to Reg. 116 of PPR of 2005 (goods, works, non-consultant services).	0
22.	Longido DC	Procurement of goods made by cash before raising LPO contrary to Order 69(1) of the LGFM of 2009	236,229,500
23.	Ludewa DC	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	7,960,000
24.	Mafia DC	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	20,191,500
25.	Mbarali Dc	of contracts were not sent to CAG's Regional Office within thirty days from the date that each contract was signed contrary to Reg. 116 of PPR of 2005 (goods, works, non-consultant services).	0
		Anomalies noted from the council's annual procurement plan:  • The 1 <sup>st</sup> , 2 <sup>nd</sup> and 3 <sup>rd</sup> quarter reports were not signed by the Head of Procurement Management Unit (PMU)  • There was no evidence that the plan prepared was	0

26.	Mbeya CC	reviewed by the Council Tender board for its recommendations contrary to Section 30 (a) of PPA (2004).  No evidence that the Annual plan was submitted and approved by the Finance, Economic and Planning committee of the council.  There was no evidence that the plan was copied to the Public Procurement Regulatory Authority  However, the Annual Procurement Plan did not include the Internal Audit Unit`s requirements for the year as an independent unit of the Council.	
		Procurement made over and above budget and annual procurement plan	5,062,300
		Variation costs and extension of time made by the site Engineer without prior approval of the Tender board contrary to Regulation 117(1) - (10) of PPR (2005).	16,671,400
		The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	41,765,000

27.	Mbinga DC	<ul> <li>Anomalies noted in the award of ten (10) contracts:-</li> <li>Bid security for ten (10) awarded contracts were not submitted.</li> <li>Ten (10) contracts awarded were not secured by the performance bonds.</li> <li>Executions for seven (7) awarded contracts were made before submission of the program of work.</li> <li>Business licenses of the nine (9) awarded contracts were not submitted.</li> <li>Curriculum Vitae (CV) of key</li> </ul>	1,475,348,950
		personnel for nine (9) awarded contracts were not submitted.	
		<ul> <li>Statement of compliance for ten (10) awarded contracts were not attached in the contracts.</li> <li>Audited financial statements of the ten (10) awarded contracts were not submitted.</li> <li>Special power of attorney were not submitted for one</li> </ul>	
		<ul> <li>(1) awarded contracts.</li> <li>Evaluation report for seven</li> <li>(7) awarded contracts were not found.</li> <li>No evidence were obtained that the tender of three (3)</li> </ul>	

		<ul> <li>awarded contracts were advertised.</li> <li>Project drawings for the one (1) awarded contract was not attached as part of the contract forms.</li> </ul>	
28.	Mbulu DC	Procurement of goods made by cash before raising LPO contrary to Order 69(1) of the LGFM of 2009	12,300,000
29.	Meru DC	Payments for security services without contract agreement	28,080,000
30.	Lindi DC	Payments of certificate made to the contractor without inspection report contrary to Order.58 (2) of the LAFM (2009	5,878,178
31.	Mkinga DC	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	14,794,100
32.		Contract awarded to unqualified bidder despite of being disqualified in the 1st stage to enter in the second stage of detailed evaluation	837,349,594
	Monduli DC	The Council purchased items worth which were not in the annual procurement plan contrary to Sect. 45 of the Public Procurement Act No. 21 of 2004.	20,998,919
33.	Morogoro	Copies of contracts were not sent to CAG's Regional Office within thirty days from the date	0

	DC	that each contract was signed contrary to Reg. 116 of PPR of 2005 (goods, works, non-consultant services).	
34.	Morogoro MC	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	24,178,250
35.	Mpanda DC	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	8,477,000
36.		The Council purchased furniture which were not in the procurement plan.	9,681,000
	Njombe TC	Payments for emergency work of collection of 100 trips of hard waste without contract	6,000,000
37.	Mufindi DC	The Council purchased beehives and tree seeds which were not in the procurement plan	16,180,000
38.		The Council implemented three projects during the year which were not in the procurement plan contrary to Regulation 23(f) of Local Government Authority Tender Board	109,971,000
		Copies of contracts were not sent to CAG's Regional Office	

	Muheza DC	within thirty days from the date that each contract was signed contrary to Reg. 116 of PPR of 2005 (goods, works, non-consultant services).	0
39.	Songea DC	The Council purchased goods which were not in the procurement plan	5,574,000
40.	Sumbawang	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	42,169,300
40.	a DC	The council awarded various Tenders before being published contrary to Regulation 97 (12) of Public Procurement Regulations of 2005 GN No. 97	5,059,984,441
		the year the Council purchased items which were not included in its annual procurement plan	2,258,560
41.	Ulanga DC	Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	6,330,000
42.	Biharamulo DC	The Council awarded tenders to various Contractors without publishing the results of the tenders to authority's website, journal and Government Gazette which is contrary to Regulation 97 (12) of Public Procurement Regulations of 2005.	66,132,560

43.	Kigoma Ujiji/MC	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	15,212,620
44.	Nzega DC	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	13,215,000
45.		The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	43,443,000
	Rorya DC	The Council wrongly issued imprests from deposit account for procurements of goods and services	27,448,402
46.	Namtumbo DC	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	11,934,400
47.	Mtwara DC	The Council did not advertise some of the tenders at least twice in one or more newspapers of national circulation contrary to sec. 61(1) of Public procurement Act.	379,976,750
48.	DSM CC	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act	6,300,000

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		No 21 of 2004			
49.	Temeke MC	The Council made procurements which were not in the Council's Procurement Plan for the year 2012/13	233,335,314		
50.	Dodoma MC	The Council raising LPO for procurement of goods and services after they have been delivered contrary to Order 69(1) of the LGFM of 2009	16,060,200		
51.	Lushoto Dc	The Council procured laptop computers and water equipments whereby the inspection of the goods was conducted by a person who do not have technical knowledge of goods purchased  The Council procured goods and services through imprests	21,032,000 4,080,000		
		contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004			
52.	Moshi MC	The Council purchased goods and services without using LPO contrary to Order 69(1) of the LGFM of 2009	3,627,000		
53.	Arusha DC	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	134,222,639		
54.	Kibondo DC	The Council purchased goods and services without using LPO contrary to Order 69(1)	7,926,400		

		of the LGFM of 2009	
55.	Ukerewe DC	, , ,	
		The Council procured goods and services whereby the individual transactions exceeded the limit of Shs.3,000,000 for the Head of Department and Accounting Officer provided in the First Schedule issued under Regulation 27(1) of the Local Government Authorities Tender Boards Regulations, 2007.	278,035,372
56.	Ilemela MC	Missing works inspection and acceptance report for works procured and received by the Council Contrary to Regulation 127 of the Public Procurement Regulations, 2005	13,364,444
		The Council procured goods and services whereby the individual transactions exceeded the limit of Shs.3,000,000 for the Head of Department and Accounting Officer provided in the First Schedule issued under Regulation 27(1) of the Local Government Authorities Tender Boards	30,110,450

		Regulations, 2007	
57.	Kigoma/Uji i	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	15,212,620
58.	Nzega DC	The Council purchased goods and services without using LPO contrary to Order 69(1) of the LGFM of 2009	58,278,560
59.	Biharamulo DC	The Council awarded tender to various Contractors without publishing the results of the tender on the authority's website and journal, Government Gazette which is contrary to Regulation 97 (12) of the Public Procurement Regulations of 2005.	66,132,560
60.	Bukoba MC	Variation of contract sum without tender Board approval contrary to Regulation 44 of Public Procurement Regulations of 2005.	17,809,875
61.	Hanang DC	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	11,934,400
62.	Ilala MC	The Council procured goods and services through imprests contrary to Section 58 (2) of the Public Procurement Act No 21 of 2004	25,800,000

		Total	11,567,410,467
63.	Kibondo DC	The Council raising LPO for procurement of goods and services after they have been delivered contrary to Order 69(1) of the LGFM of 2009	7,926,400

Annexure (xlix)
Inadequate Documentation of Contracts and Project Records

S/N.	Name of LGA	Amount	Missing document/Information
1.	Monduli DC	(Shs.)	Tender for construction of
1.	Monduli DC	837,349,594	
			district hospital was
			awarded to a contractor who
			was pre-qualified
			unsuccessful during the
			evaluation process.
2.	Meru DC	28,080,000	The contract agreement
			entered into between the
			Council and M/S Moku
			Security Ltd in respect of
			security services was not
			availed to audit.
3.	Longido DC	231,400,000	Ordering and receipt of
			goods purchased was
			effected before
			preparation and
			authorization of the
			Local Purchase Order,
			contrary to Order 69(1)
			of the LGFM, 2009.
			The Tender board meeting
			was held before the
			deadline for the
			submission of bidders
			requests
			lequests
			• Some of the documents
			which were required to be
			submitted by bidders were
			found missing i.e. business

Controller and Auditor General (CAG)

S/N.	Name of LGA	Amount (Shs.)	Missing document/Information
			licenses and TIN numbers.  Tender application fees were paid after the contracts have been awarded
			<ul> <li>Two different types of Local purchase orders were used for the procurement .i.e. one from the EPICOR system and the other one prepared manually.</li> <li>Goods were delivered one day before commencement of the contract</li> </ul>
4.	Moshi DC	844,157,195	8 Contract's tender documents had no Tender-security declaration for minor contracts.
5.	Kilwa DC	203,204,000	Tender for routine and periodic road maintenance awarded to the contractor who was not among the ranked proposed contractors by the Tender Board contrary to Reg.90(26) of PPR of 2005
6.	Rorya DC	515,882,656	The Council paid some of her contractors in respect of works executed without

S/N.	Name of	Amount	Missing
	LGA	(Shs.)	document/Information inspection to be done by the
			inspection to be done by the inspection team to measure
			the performance against the
			statement of payment which
			is contrary to Regulation 123
			of the Public Procurement
			(Selection of work, Goods
			and non-consultancy)
			Regulations, 2005
7.	Kyela DC	283,999,950	<ul> <li>There were no proof that the tender document and the advertisement were approved by the Council's Tender Board as per Section 30 (c) of the PPA 2004.</li> <li>Evidence justifying approval of the evaluation committee was not produced.</li> <li>Evaluation committee covenants were neither attached in the file nor produced anywhere.</li> <li>Tender opening ceremony minutes were not produced.</li> <li>There were no evidence that the contract document was approved by the</li> </ul>
			that the contract document

S/N.	Name of	Amount	Missing
	LGA	(Shs.)	document/Information
			per Section 30 (c) of the
			PPA 2004.
			• Contract document and
			notification of the award
			was not copied to the
			office of the CAG contrary
			to Public Procurement,
			2005 Regulation 116 and 96
			(2).
			• Time extension orders
			were not copied to the
			office of the CAG contrary
			to Public Procurement,
			2005 Regulation 118 (5).
			• There were no time
			extension requests contrary
			to Public Procurement,
			2005 Regulation 118 (1).
			• Liquidated damages due to
			delay in completion of
			project was not charged as
			per clause 51.1 of the
			contract.
8.	Mbozi DC	84,293,490	Variation costs and
			extension of time were
			sanctioned by the site
			engineer instead of the
			Tender board contrary to
			Regulation 117 (1) to (10) of
			PPR of 2005
9.	Kilosa DC	92,160,000	Tender for routine and

S/N.	Name of	Amount	Missing
	LGA	(Shs.)	document/Information
			periodic road maintenance
			awarded to the contractor
			who was not among the
			ranked proposed contractors
			by the Tender Board
			contrary to Reg.90(26) of
			PPR of 2005
10.	Tandahimba	19,759,670	Performance bond was
	DC		understated contrary to
			Clause no.25 and 54 of
			special and general
			conditions of the contract
11.	Nanyumbu	132,018,456	Payments made without
	DC		engineer`s valuations report
			contrary to the requirements
			of Reg. 126 and 127 of
			Public Procurement
			Regulation of 2005 in
			respect of works, goods and
			non-consultancy works.
12.	Kwimba DC	12,816,000	The Council entered into a
			contract with Security Guard
			and Patrol Services for
			provision of security services
			at the Council. The following
			documents were missing:-
			Announcement of the
			tender, Evaluation report,
			Awarding for the tender by
			tender Board, Tender
			board's minute's and

S/N.	Name of LGA	Amount (Shs.)	Missing document/Information
	LOA	(3113.)	decisions over this service
			and the Contract document
13.	Mwanza CC	853,568,493	Un-produced Documents related to Contract; Interim Certificate of payments  Minutes of tender board related to approved of extension of time and variation of contract sum The Original Tender evaluation report The Approved drawings of the building from the Ministry of health Material tests and inspection reports for concrete works and
14.	Mbinga DC	1,668,733,450	<ul> <li>supplied materials</li> <li>Two (2) contracts or 8 per cent of contracts were awarded to Contractors who have been deleted (deregistered) by the Contractors Registration Board (CRB).</li> <li>A review made on ten out of twenty four (24) contracts worth awarded during the financial year 2012/13 revealed the</li> </ul>

S/N.	Name of	Amount	Missing
	LGA	(Shs.)	document/Information following weaknesses;
			Bid securities were
			not submitted.
			The contracts were
			not secured by the
			performance bonds.
			Executions for seven
			(7) awarded contracts
			were made before
			submission of the
			program of work.
			<ul> <li>Business licenses of</li> </ul>
			(9) contracts were
			not submitted.
			• Curriculum Vitae
			(CV) of key personnel
			contracts were not
			submitted.
			• Statement of
			compliance were not
			attached in the
			contracts files.
			<ul> <li>Audited financial</li> </ul>
			statements were not
			submitted.
			• Special power of
			attorney were not
			submitted for one (1)
			contracts.
			Evaluation report for
			seven (7) awarded
			seven (7) avaided

S/N.	Name of	Amount	Missing
	LGA	(Shs.)	document/Information
			contracts were
			missing.
			• No evidence
			obtained whether the
			tender of three (3)
			awarded contracts
			were advertised.
			<ul> <li>Project drawings for</li> </ul>
			the one (1) awarded
			contract was not
			attached as part of
			the contract forms.
15.	Handeni DC	98,478,300	Two villages entered into
			contract agreements with
			the contractor neither
			having funds in the village
			accounts nor authority from
			the Accounting Officer
			contrary to Section 33(g) of
			the PPA 2004 and regulation
			11(2) and 62(1) PPR of 2005;
			Villag   Contract   Company   Contract   sum
			Turia Completion Leostat 48,852,800 of Engineering
			Construction Company
			of Dispensary Ltd  Mumb Completion Leostat 49,625,500
			of Engineering Constructio Company
			n of Ltd
			Total 98,478,300

S/N.	Name of	Amount	Missing
47	LGA	(Shs.)	document/Information
16.	Korogwe DC	11,443,580	The Council procured a
			generator
			whereby;
			No evidence that advice
			was sought from TEMESA as
			directed by Finance
			committee.
			The procurement was not
			approved by the Council's
			Tender Board as evidenced
			that the minutes submitted
			on 25/6/2013 had no
			signatures of both the
			Tender Board Secretary
			and the Tender Board
			Chairman contrary to
			(Section 31(1) of Public
			Procurement Act, 2004).
17.	Muheza DC	0	The register maintained is
			not updated to record
			information regarding
			contractors; information
			such as payment made,
			security retained, retention
			period, release of retention
			money, total value of work
			completed to date, amount
			of installments made,
			amount of retention and
			cumulative values of
			installments and retentions.

S/N.	Name of	Amount	Missing
	LGA	(Shs.)	document/Information
18.	Tanga CC	6,540,000	IT equipment Purchased
			without specification from
			user departments contrary
			to Para.24(b)(c)(d) of Local
			Government Authorities
			Tender Board
			Regulation,2007
	Total	5,923,884,834	