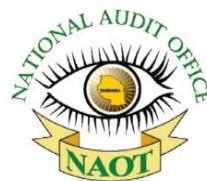




THE UNITED REPUBLIC OF TANZANIA NATIONAL AUDIT OFFICE



PERFORMANCE AUDIT REPORT ON THE IMPLEMENTATION OF PRODUCTIVE SOCIAL SAFETY NET ONE

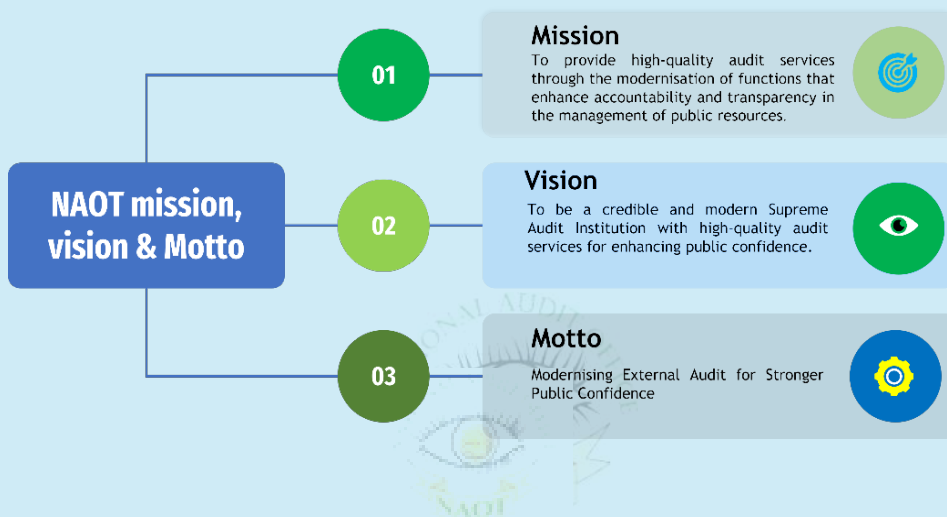


CONTROLLER AND AUDITOR GENERAL
MARCH 2023



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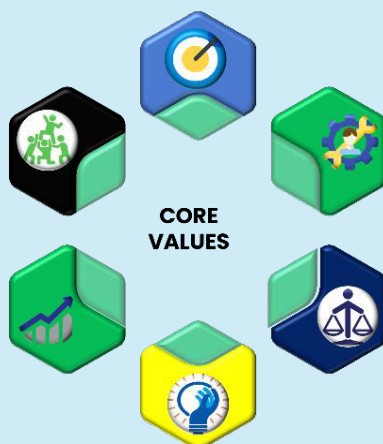
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PREFACE



Section 28 of the Public Audit Act, CAP 418 [R.E. 2021] gives mandate to the Controller and Auditor General to carry out Performance Audit (Value-for-Money Audit) to establish the economy, efficiency and effectiveness of any expenditure or use of resources in the Ministries, Departments and Agencies (MDAs), Local Government Authorities (LGAs) and Public Authorities and Other Bodies which involves enquiring, examining, investigating and

reporting, as deemed necessary under the circumstances.

I have the honour to submit to Her Excellency, the President of the United Republic of Tanzania, Hon. Dr. Samia Suluhu Hassan, and through her to the Parliament of the United Republic of Tanzania, the Performance Audit Report on the Implementation of Productive Social Safety Net One.

The report contains findings, conclusions, and recommendations that are directed to the Tanzania Social Action Fund and the President's - Office Regional Administration and Local Government.

The Tanzania Social Action Fund and the President's - Office Regional Administration and Local Government had the opportunity to scrutinize the factual contents of the report and comment on it. I wish to acknowledge that discussions with the Tanzania Social Action Fund and President's Office Regional Administration and Local Government have been useful and constructive.

My Office will carry out a follow-up audit at an appropriate time regarding actions taken by the Tanzania Social Action Fund and President's Office - Regional Administration and Local Government in implementing the recommendations given in this report.

I would like to thank my staff for their commitment in preparing this report. I also acknowledge the audited entities for their cooperation with my Office, which facilitated the timely completion of the audit.



Charles E. Kichere
Controller and Auditor General
The United Republic of Tanzania
March, 2023



TABLE OF CONTENTS

CHAPTER ONE	1
INTRODUCTION	1
1.1 PREAMBLE	1
1.2 THE RATIONALE FOR THE PERFORMANCE AUDIT	2
1.3 AUDIT OBJECTIVE	2
1.4 THE SCOPE OF THE AUDIT	3
1.5 THE AUDIT CRITERIA	4
1.6 SAMPLING TECHNIQUES, METHODS FOR DATA COLLECTION AND ANALYSIS	6
1.7 DATA VALIDATION METHOD	11
1.8 STANDARD USED FOR THE AUDIT	12
1.9 STRUCTURE OF THE AUDIT	12
CHAPTER TWO	13
SYSTEM FOR THE IMPLEMENTATION OF PRODUCTIVE SOCIAL SAFETY NET I PROGRAMME	13
2.1 INTRODUCTION	13
2.2 GENERAL AGREEMENT	13
2.3 THE KEY ACTORS AND STAKEHOLDERS AND THEIR ROLES	14
2.4 THE RESOURCES FOR THE IMPLEMENTATION OF PSSN PROGRAMME	16
2.5 THE PROCESSES FOR THE IMPLEMENTATION OF PSSN I PROGRAMME	16
CHAPTER THREE	23
FINDINGS ON THE PLANNING AND THE IMPLEMENTATION OF THE PRODUCTIVE SOCIAL SAFETY NET I	23
3.1 INTRODUCTION	23
3.2 FINDINGS RELATED TO PLANNING OF PSSN-I	23
3.3 THE IMPLEMENTATION OF PRODUCTIVE SOCIAL SAFETY NET INTERVENTIONS	27
CHAPTER FOUR	64
FINDINGS ON THE COORDINATION, MONITORING AND EVALUATION OF THE PROGRAMME	64
4.1 INTRODUCTION	64
4.2 COORDINATION OF THE IMPLEMENTATION OF PSSN PROGRAMME	64
4.3 MONITORING OF THE PROJECT IMPLEMENTATION	66

CHAPTER FIVE.....	79
FINDINGS ON INSTITUTIONAL STRENGTHENING	79
5.1 INTRODUCTION	79
5.2 PSSN I PROVIDED FINANCIAL AND TECHNICAL SUPPORT TO INSTITUTIONS IN THE PROCESS OF INSTITUTIONALISING THE PSSN AS PART OF THE NATIONAL SOCIAL PROTECTION FRAMEWORK	79
5.3 EXTENT OF SUPPORT IN INSTITUTIONAL STRENGTHENING BY TASAF	96
CHAPTER SIX	115
OVERALL ASSESSMENT OF PSSN-I PROGRAMME.....	115
6.1 INTRODUCTION	115
6.2 ACHIEVEMENT OF THE OVERALL PROGRAMME OBJECTIVES	115
6.3 ACHIEVEMENT OF PROGRAMME OUTCOMES	120
6.4 WHETHER EFFICIENCY AND ECONOMY WERE ACHIEVED DURING THE IMPLEMENTATION OF PSSN-I PROGRAMME	127
6.5 WHETHER THE PROGRAMME ACHIEVED VALUE FOR MONEY	129
6.6 FACTORS THAT AFFECTED THE IMPLEMENTATION OF PROGRAMME.....	131
6.7 IMPACT OF THE PSSN-I PROGRAMME	132
CHAPTER SEVEN	135
AUDIT CONCLUSIONS	135
7.1INTRODUCTION.....	135
7.2GENERAL AUDIT CONCLUSION	135
7.3SPECIFIC AUDIT CONCLUSIONS.....	136
CHAPTER EIGHT	141
AUDIT RECOMMENDATIONS.....	141
8.1INTRODUCTION.....	141
8.2AUDIT RECOMMENDATIONS	141
REFERENCES.....	144
APPENDICES	146

LIST OF ACRONYMS AND ABBREVIATIONS

AFID	-	Accounting for International Development
APL	-	Adaptable Program Loan
BMGF	-	Bill and Melinda Gates Foundation
BoT	-	Bank of Tanzania
CMC	-	Community Management Committee
CMT	-	Council Management Team
COMSIP	-	Community Savings and Investment Promotion
CoP	-	Community of Practice
CSGs	-	Community Saving Groups
CSOs	-	Civil Society Organizations
DC	-	District Council
DFA	-	Development Financing Agreement
DPs	-	Development Partners
ESAT	-	Employee Satisfaction
FMAPM	-	Financial Management and Accounting Procedures Manual
FMAS	-	Financial Management and Accounting Systems
FYDP	-	National Five Year Development Plan
GoT	-	Government of Tanzania
HBS	-	Household Budget Survey
HQ	-	Headquarter
HRIMS	-	Human Resource Information Management System
ICT	-	Information and Communication Technologies
IDA	-	International Development Association
ILO	-	International Labour Organization
IT	-	Information Technology
LGAs	-	Local Government Authority
LSP	-	Local Service Providers
MoU	-	Memorandum of Understanding

NSC	-	National Steering Committee
NSGRP	-	National Strategy for Growth and reduction of Poverty
NSPF	-	National Social Protection Framework
OFID	-	Open Fund for International Development
OPEC	-	Organization of the Petroleum Exporting Countries
PAA	-	Project Area Authority
PMF	-	Performance Management Framework
PMG	-	Performance Management Guidance
PMT	-	Proxy Means Testing
PO-RALG	-	President's Office - Regional Administration and Local Government
PSSN	-	Productive and Social Safety Net
PW	-	Public Works
PWP	-	Public Works Program
RAS	-	Regional Administrative Secretary
Sida	-	Swedish International Development Cooperation Agency
SVPO	-	Second Vice President's Office
TACAID	-	Tanzania Commission for AIDS
TAs	-	Technical Assistants
TASAF	-	Tanzania Social Action Fund
TC	-	Town Council
TMU	-	TASAF Management Unit
TZS	-	Tanzania Shillings
UN	-	United Nations
UNDP	-	United Nations Development Program
UNICEF	-	United Nations International Children Emergency Fund
URB	-	Unified Registry of Beneficiaries
URT	-	United Republic of Tanzania
USAID	-	United States Agency for International Development
VC	-	Village Council
VCT	-	Variable Conditional Transfer

EXECUTIVE SUMMARY

Introduction

The Government of Tanzania as represented by the Ministry of Finance and Planning entered into the agreement with the Swedish Government as represented by the Swedish International Development Cooperation Agency to contribute on the implementation of the National Strategy for Growth and Reduction of Poverty (NSGRP), currently merged with the Five Year Development Plan (FYDP), through financing of the Productive Social Safety Net Programme (PSSN) during the 2015/16 - 2019/20 Government financial years.

On the other hand, the activities which were implemented in PSSN I for the period from 2012/13 to 2019/20 included; cash transfer to over 1 million households in 10,000 villages in 161 Project Area Authorities in the country. The cash benefit offered to beneficiary households comprised the basic transfers for all targeted households and an additional unconditional transfer for households with children.

Other PSSN I implemented activities were public works and livelihood enhancement. Also, public works program reached nearly 300,000 households in 44 Project Area Authorities with over 3,500 sub-projects completed.

In this regard, the main audited entities were the President's Office through TASAF and the President's Office - Regional Administration and Local Government (PO-RALG). This was due to the fact that, TASAF is responsible for implementing PSSN activities as the lead Agency and PO-RALG was responsible for the identification, registration and coordination of PSSN activities from regional to village levels. Similarly, the Second Vice President's Office in Zanzibar was responsible for coordinating the PSSN activities in Zanzibar.

Moreover, the audit aimed at establishing whether the Productive Social Safety Net Programme as implemented by TASAF achieved its objective of increasing income and consumption and improve the ability to cope with shocks among the targeted vulnerable population groups while enhancing and protecting the human capital of their children. The Audit covered financial years 2012/13 to 2019/20.

The Main Audit Findings

(a) Planning of PSSN-I

Inadequate Consideration of other Existing Social Protection Projects during the Project Initiation

It should be noted that, before the implementation of PSSN I in 2012, Tanzania had other interventions to reduce and combat poverty among its people, such as the National Strategy for Growth and Reduction of Poverty (NSGRP). This strategy aimed at accelerating economic growth, reducing poverty, improving the standard of living and social welfare of the people of Tanzania, as well as good governance and accountability.

However, the audit noted that, at PAA level, there were a number of initiatives and programs which were implemented in isolation. This was manifested by the fact that, out of 36 PAAs visited, 8 PAAs equivalent to 24% had initiatives relating to social protection which were found to be implemented in isolation. These comprised 6 initiatives dealing with Social Protection implemented by World Vision, UNICEF, CUAMM, CAMFED, Compassion International and AKOKA.

75% of Performance Indicators were revised during the Implementation of PSSN-I

The Results Framework for Monitoring and Evaluation included in the Project Appraisal Document (PAD) set clear targets and values to be attained for each indicator that facilitate measuring the achievement of the Project Development Objective (PDO).

However, the review of Implementation Completion Report (ICR) covering the period from 2012 to 2019 revealed that, there was inadequate setting of indicators before execution of PSSN I Programme. The indicators for measuring the achievements were classified into two groups, Project Development Objective indicators and Intermediate results indicators. The Project had a total of 40 indicators in the Results Framework in the PAD for PSSN I. During processing of an Additional Financing from the World Bank in 2016, the indicators were reviewed in order to improve their clarity, simplicity, relevance and measurability. In this review, 15 indicators were

deleted while 15 indicators were revised, 10 indicators remained unchanged and 5 new indicators were introduced.

(b) Implementation of Cash Transfer Programme in PSSN-I

Cash Transfer to Beneficiaries Timely Complied with the Respective Payment Windows by 96% in the visited Regions

In the review of Fund Receipt and Reconciliation Reports for the period from the financial year 2015/16 to 2018/19 in the visited PAAs, it was noted that, beneficiaries received the funds in the total of 23 bi-monthly windows whereby 22 bi-monthly payments were made within the respective window with an exception of one window of March to April, 2019. This implies that, the Programme complied with the prescribed payments schedule within the respective window by 96%.

It was further noted that, in all 36 PAAs visited during the Audit in 18 sampled regions, the fund was timely released within the respective windows except for only 1 window of March to April, 2019 where the funds were delayed for 9 months as the payments to PAAs were made in February, 2020 instead of March, 2019. The reason for the delay in transferring of funds to the beneficiaries was due to verification of beneficiaries in the database.

No Funds were Transferred to Beneficiaries for the Period of 8 Months from May to December, 2019

Cash transfer activity to beneficiaries in the visited PAA was initiated in July, 2015 and was expected to end in December, 2019, which was the official closure of the PSSN Programme.

However, review of Fund Receipt Reports and Reconciliation Reports from the financial year 2015/16 to 2019/20 in the visited PAAs revealed that, funds were not transferred to beneficiaries for 8 months from May to December, 2019. This was caused by the prolonged exercise of verification of beneficiaries who were in the database in order to avoid payments to beneficiaries who did not qualify.

Therefore, inability to effect cash transfer to the targeted beneficiaries hindered the attainment of the intended Programme objectives that aimed at ensuring increased cash consumption to beneficiaries during the implementation of the Programme.

(c) Implementation of TASAF Public Works Program

The Abandonment of Public works Projects due to Incompleteness

During site visit to 36 PAA, it was noted that, in the sampled villages, there were 69 abandoned projects out of 657 PWP which were implemented by PSSN I in all the villages visited. It was further noted that, the 69 abandoned projects were projects related to planting trees, construction of fishponds and charco dams.

On the other hand, it was found that, 6 out of 36 visited PAA namely; Mpanda DC, Mpanda MC, Uvinza DC, Itilima DC, Mafinga TC and Mufindi DC had 69 abandoned projects. This was linked to inability to provide funds by TMU.

Public Works were Conducted During the Agricultural Season

Review of the Public Works Sub-project Implementation Reports for the year 2017 and 2018 in the visited PAA revealed that, at Sumbawanga DC, Uvinza DC and Kibondo DC public works activities related to afforestation, excavation of hand dug well, conservation of spring water, and gullies control were executed during the agricultural season from November, 2016 to April, 2017 and from November, 2017 to April, 2018.

Moreover, delays in the transfer of funds which were budgeted for public works activities to PAA, led into conducting public works only during the agricultural season. It was further noted that, the implementation of PWP in agricultural season led into inadequate attendance of the targeted beneficiaries.

Inadequate Storage of Public Work Tools

Section 6.1 of Community Procurement Handbook, 2012 requires appropriate storage of items supplied to a Community Management

Committee (CMC). Also, the Technical Manual on the implementation of Public Works requires better custody of some materials and tools such as Jembe (hoe), spades, mattock, pick axe, slashes, panga, line level, pedestrian roller, spirit level, camber board, ditch template, ditch and slope template, wheel barrows, Spreader, Hand rollers, and tape measure 100m.

However, various inadequacies were noted regarding the management of materials and tools during implementation of public works in the villages namely Nyakasanga and Ilemba B. Whereas one of the inadequacies was that, rooms that met the conditions for storing the procured materials and tools were not available. Meanwhile, CMC did not assign a person as a storekeeper. On the other hand, store registers were not maintained for recording and monitoring movement of materials and tools used for the implementation of public works.

(d) Community Livelihood Enhancement

Community Saving Groups were not Linked to the Financial Institutions

A review of the Implementation Completion Report (ICR) of December, 2019 revealed that, a total of 23,618 saving groups were formed during the implementation of PSSN-I from 76 PAAs with a total of 319,940 beneficiaries. Moreover, review of Closing Joint Review and the Implementation Support Mission of the PSSN of 2nd to 13th, December, 2019 noted that, out of all formed Community Saving Groups, only 200 youths from beneficiaries' households in Chamwino District received basic skills training and were linked to a financial institution called SEMA in order to enable them use services and products offered by the institution.

However, the reason for not linking saving groups with financial providers was noted to be a lack of sustainability of those groups. Therefore, inability to link the beneficiaries with financial institutions resulted in the inability to obtain loan from financial providers thus, CSG members continued using their contributions to conduct their economic activities.

11% of PAAs with Community Saving Groups their Facilitators Obtained Basic Skills Training on Economic Activities

Based on the Closing Joint Review and Implementation Support Mission of PSSN I of 2nd to 13th, December, 2019 it was found that, refresher training on best practice for conducting training on basic skills was conducted to 196 facilitators from 8 PAAs only out of 76 PAAs with Community Saving Groups. The refresher training was provided to build their capacity to train beneficiaries in their respective PAAs together with an output of generated business ideas and well prepared household business plans.

However, the Audit noted that, 68 out of 76 PAAs with Community Savings Groups equivalent to 89%, did not receive refresher training. This was linked to the delays in the enrolment of beneficiaries to basic skills training sessions.

(e) Implementation of Targeted Infrastructure

Inadequate Community Contribution to the Targeted Infrastructure

The Audit noted that, community did not contribute the stated percentage in the health sector projects. In this regard, the community was required to contribute at least 10% in cash and/or in kind shall be contributed to all infrastructures except for water related sub projects which will require 5%. Though there were contributions being made by the community, there were no financial data to ascertain whether the community contributed the exactly amount initially set for them.

The Payment System Allowed Payments on Activities Outside of PSSN Programme at the Project Area Authority (PAA) level

In the review of the Internal Audit Reports for Newala Town Council, Longido and Meru District Councils from 2014/15 to 2017/18 it was found that, the Payment system allowed Payments outside TASAF Activities. In this regard, the audit noted that, an amount of TZS 596,428,213.71 million was diverted from the use for the intended activities to other PAA activities which were out of the scope of TASAF. The reviewed Report did not specify the activities in which the funds were diverted.

Moreover, the original allocation in Longido DC was destined for internal generating activities, including cattle/goat-keeping sub-projects. Meanwhile, in Newala TC, the fund was allocated to facilitate the infrastructure layout of drip irrigation sub-projects. On the other hand, in Meru DC, the fund was allocated for the implementation of OPEC III funded sub-projects that included developing infrastructure to three sectors namely education, health, and water. The diversion of funds to activities not related to the project prevented timely execution of the planned Programme activities.

(f) Coordination, Monitoring and Evaluation of the Programme

TMU Properly Administered Communication Systems that Enabled Effective Sharing of Information within Programme Framework

Item no. 165 of the Project Appraisal Document specifically proposed project to support the activities like enabling Information Education and Communication Campaigns for raising awareness.

Based on the interview conducted to beneficiaries in the visited PAAs it was noted that, there were adequate knowledge on TASAF III operations (PSSN I) to the public and stakeholders in the visited PAAs. Also, it was noted that, the public and stakeholders at these PAAs had knowledge of the operations of PSSN by 100%.

71% of PAAs submitted Report to TMU on the Implementation of PSSN programme

With reference to PSSN Operational Manual of 2013, the PPAs were required to quarterly prepare and submit to RAS, financial and detailed reports indicating the status of the implementation of PSSN activities in LGAs. Then, RAS was required to subsequently compile the reports and submit them to TMU.

However, audit review of the sampled Monitoring and Evaluation Performance Reports noted that, not all PAAs prepared and submitted the status financial and detailed reports to TMU. For instance, in the financial year 2016/17 TMU expected to receive 161 reports from PAAs, however on average each PAA managed to submit 115 reports which was equivalent to

71%. Among of these reports submitted, some were comprehensive with detailed information while others were not. This implies that, there were no uniformity or consistence in the reports submitted.

(g) Institutional Strengthening of PSSN-I

Adequate Capacity Building Interventions (Training and Technical Assistance, Advisory Services, Study Tours and Operational Trips)

The Audit found that, a total of 295,409 individuals received training and support at national, PAA and community levels as follows: TMU staff (270), CMC members (139,440), village council members (149,400), PAAs' technical and ward level extension workers (6,299).

Moreover, review of programme completion report (2020) indicated that, a total of 6,299 staff from 161 PAAs were trained on different topics to build their capacities for the implementation of PSSN activities. In order to achieve this objective, more than 200 workshops and training sessions were conducted. This achievement far surpassed the end target of reaching 2,000 PAA staff in 161 PAAs.

Inadequate Development of a Unified Register of Beneficiaries

Paragraph 229 of TASAF Program Design Document, 2012 states that, TASAF should develop a Unified Registry of Beneficiaries Information System (URBIS) as part of the Government efforts on the implementation of National Social Protection Framework that envisages putting in place the unified registry for social protection in Tanzania.

However, review of TASAF System Design and Specification integration report, 2017 indicated that even though TASAF implemented URBIS, the system was not adequately utilised for management of productive grants. This was due to the fact that, there was inability to share information about selected households with enrolment module in PSSN MIS. Another limitation was that, update of household status recorded in PSSN MIS was not reflected in URBIS in such a way that, there was inconsistency between URBIS and other systems.

The Audit Conclusions

The Audit acknowledges the efforts made by TASAF Management Unit in improving the Implementation of Productive Social Safety Net-I that aimed to increase income and consumption in order to improve the ability to cope with shocks among the targeted vulnerable population groups while enhancing and protecting the human capital of their children.

TASAF Management Unit (TMU) to a large extent has managed the implementation of Productive Social Safety Net-I. However, more interventions are still needed to further improve the implementation of Productive Social Safety Net-II based on the findings of this report.

In this regard, TASAF did not undertake thorough assessment when wanted to digitise cash transfer component. During the implementation of the project, the digitisation of cash transfer payments process began whereby beneficiaries started to receive their Cash Transfers electronically on pilot basis directly into their mobile money or bank accounts. As of 31st December, 2019, a total of 55,090 beneficiary households were paid through electronic means, representing 55 % of 99,253 beneficiary households in the pilot areas.

Despite the success made under this activity, it is concluded that, cash transfer through digital means had several challenges. These includes; Some of the beneficiaries visited were not able to collect their funds in banks and through agents because of various factors including system challenges, lack of balance in their accounts and lack of banks or mobile phone agencies where the beneficiaries could access their funds. Moreover, beneficiaries in some places incurred more cost as a transportation fee to a place where they could collect funds.

Moreover, in the Public Works, TASAF did not adequately manage the public works programs since TASAF did not disaggregate between rural and urban settings works during the implementation of the PSSN-I. Similarly, there were delays in transferring cash to the targeted beneficiaries during the programme implementation that hindered the attainment of targeted programme objectives especially those aimed to ensure increased cash consumption to beneficiaries. On the other hand, the implementation of PWP was carried out during high agricultural seasons. As a result,

attendance to the public works was jeopardised since beneficiaries wanted to attend their farms.

Furthermore, there was inadequate coordination with sector experts before the commencement of the project implementation, inadequate storage of public work tools, and also sector experts and PAA Coordinators did not make close follow-up during the implementation of PWP.

Further still, there was a decline in number of community saving groups that continued in the second rotation such that, community savings groups were not registered nor formalised and there was inadequate attainment of the expected livelihood.

Similarly, the implementation of the PSSN-I, required well-functioning ICT systems. Under this activity, it was further concluded that, the ICT systems were not stable as they were marked with fluctuating services.

The Audit Recommendations

The Management of Cash Transfers

In order to ensure promptly transfer of cash to cater planned activities, TASAF Management Unit is urged to:

- (a) Adherence to payment control procedures that will ensure effective utilisation of the transferred cash during programme execution.

The Management of Public Works Program

In order to ensure the management of PWP, TASAF Management Unit is urged to:

- (a) Ensure that, the execution of programs is within the scope of the plan and conducted within the low season of agriculture and proper storage of the tools.

The Management of Livelihood Enhancement Activities

In order to ensure the management of livelihood enhancement, TASAF Management Unit is urged to:

- (a) Conduct regular awareness program to beneficiaries that will promote savings and investments within Community Saving Groups.

The Management of the Targeted Infrastructure

In order to ensure the management of the Targeted Infrastructure, TASAF Management Unit is urged to:

- (a) Ensure adequate identification of the areas to be prioritised for the implementation of the targeted infrastructure and effective supervision to be done during construction of the targeted infrastructure in order to ensure its sustainability.

Institutional Strengthening

In order to ensure institutional strengthening, TASAF Management Unit is urged to:

- (a) Timely solving of grievances that arise from different levels of actors during programme implementation; and
- (b) Ensure timely solving of grievances that arise from actor at different levels of programme implementation.

CHAPTER ONE

INTRODUCTION

1.1 Preamble

The Government of Tanzania as represented by the Ministry of Finance and Planning entered into the agreement with Sweden as represented by Swedish International Development Cooperation Agency, on the implementation of National Strategy for Growth and Reduction of Poverty (NSGRP). This Programme was merged with the Five Year Development Plan (FYDP), through the financing of the Productive Social Safety Net Programme (PSSN), during the Government Financial Years 2015/16 - 2019/20.

Moreover, the implementation of the PSSN project covered both Tanzania Mainland and Zanzibar, whereby the Programme objective was to increase income and consumption in order to improve the ability to cope with shocks among the targeted vulnerable population groups while enhancing and protecting human capital of their children. Specifically, the Programme objectives were the consolidation of integrated Social Safety Net interventions for the extremely poor and food insecure households and the institutional strengthening. The Programme target was to register 1 million beneficiaries (households) by 2015.

On the other hand, the activities in PSSN I which were implemented in a period from 2012/13 to 2019/20 included; cash transfer to over 1 million households in 10,000 villages in 161 Project Area Authorities in the Country. The cash benefits offered to beneficiary households comprised a basic transfer for all targeted households and an additional unconditional transfer for households with children. It also comprised a conditional cash transfer with co-responsibilities related to the uptake of health services for the youngest children and to school attendance for school-age children.

Other implemented activities for PSSN I were; public works and livelihood enhancement. In this regard, public works program reached nearly 300,000 households in 44 Project Area Authorities with over 3,500 sub-projects completed.

1.2 The Rationale for the Performance Audit

Swedish International Development Cooperation Agency (Sida) found a need for conducting a performance audit, which focused on assessing the entities' efficiency, effectiveness, and economy in using the resources.

In this regard, NAOT was given the task to conduct performance audit on the Implementation of Productive Social Safety Net implemented by TASAF and other entities. Performance Audit was conducted to the Programme in order to identify areas for further improvements in future engagements on the same area.

Moreover, chapter 9.2.2 of the PSSN Operational Manual of 2013 allows conducting of external audit on the processes or activities performed by TMU on a sample basis. According to Public Finance Act, 2001, NAO has the responsibility to audit all Government organisations including donor funds which include PSSN I Programme.

1.3 Audit Objective

The objective of the audit was to establish whether the Productive Social Safety Net Programme as implemented by TASAF achieved its objective of increasing income and consumption in order to improve the ability to cope with shocks among targeted vulnerable population groups while enhancing and protecting human capital of their children.

In order to address the main audit objective, five specific audit objectives were set. The specific audit objectives assessed whether:

- a) The overall implementation of PSSN Programme was adequately planned prior to its implementation;
- b) TASAF effectively implemented productive social safety interventions in a manner that increased income for poor households while improving their consumption;
- c) TASAF Management Unit (TMU) properly coordinated the implementation of PSSN Programme interventions within the Programme framework as well as with other institutional Partners;

-
- d) President's Office through National Steering Committee, TASAF and President's Office - Regional Administration and Local Government (PO-RALG) effectively monitored and evaluated the implementation of PSSN activities; and
 - e) The project effectively accomplished the institutional Strengthening.

1.4 The Scope of the Audit

The main audited entities were the President's Office through TASAF and the President's Office - Regional Administration and Local Government (PO-RALG). This was based on the fact that, TASAF was responsible for implementing PSSN activities as the lead Agency and PO-RALG was responsible for identification of registration and coordination of PSSN activities from regional to village levels. On the other hand, the second Vice President's Office Zanzibar was responsible for coordinating the PSSN activities in Zanzibar.

In this regard, the focus of the audit was in 5 main areas, namely planning for overall programme implementation, execution of the PSSN programme, Coordination of the Programme Activities, Programme Performance Monitoring and Institutional Strengthening.

Regarding the overall Planning of the Programme, the audit assessed the needs assessment process, development and review of Programme design, planning of the productive social safety nets activities, involvement of stakeholders, mechanisms for informed decision making, development of tools for tracking progress of the Programme and the preparation of risk management framework.

On the implementation of productive social safety nets interventions, the audit assessed the establishment of social safety nets and provision of Transfers to the poor and vulnerable, conducted public works, livelihood enhancement and implementation of targeted infrastructure development.

Regarding coordination of the PSSN Activities, the audit assessed the scheduling and organisation of relevant Programme meetings and events

within the programme structure, administration of communication systems, stakeholder's analysis and administration of project resources.

Moreover, on the monitoring and evaluation of the Programme, the audit assessed the preparation of plans and necessary tools for monitoring and evaluation of the impact of PSSN Programme, the extent of monitoring of PSSN activities at each level, effectiveness of process and impact evaluation as well as follow up activities for implementation of the issued recommendations from monitoring activities.

With regard to institutional Strengthening, the audit assessed the interventions for strengthening TASAF and supporting implementation of the PSSN; the development of systems for the implementation of social safety net interventions; implementation of effective capacity building Programme and the development and strengthening of the M&E systems.

The audit covered a period of eight years from 2012/13 to 2019/20. This was due to the fact that, it was the period when PSSN I Programme activities were implemented as agreed between the Government of Tanzania (GoT) and Development Partners.

1.5 The Audit Criteria

The audit criteria for the main audit questions and sub-questions were extracted from the program appraisal document, TASAF Manual, Memorandum of Understandings between the Government of Tanzania and Development Partners. The criteria for the audit were based on the specific objectives, which were focusing on planning, implementation, coordination and monitoring of the Programme. In addition, the audit examined the attainment of the institutional strengthening goals as explained as follows:

(a) Planning of the Overall Implementation of PSSN Program

The audit assessed planning and the overall implementation of the PSSN Programme based on the following criteria: efficiency in evaluation of needs assessments for the Programme; the adequacy of the Programme design review prior to its roll-out; the adequacy of the process for identification of beneficiaries during planning of the Productive Social Safety Net Programme to ensure the effectiveness of the planned

interventions; the involvement of stakeholders to ensure effective coordination in the provision of the intended services; Mechanisms set to ensure informed decision-making during programme implementation, coordination of the program activities to facilitate informed progress toward achieving programme objectives; development of effective tools for tracking the progress of the programme and preparation of effective risk management framework for identifying and mitigating probable risks during planning.

(b) The Execution of PSSN Programme Activities

The Assessment criteria based on the establishment of the National Safety nets (Productive Social Safety Nets); effective livelihood enhancement through support to community driven interventions; Implementation of the targeted infrastructural development to enable service poor communities to realise the objective of the safety nets and capacity building programs to ensure effective implementation of the PSSN Programme.

(c) The Coordination of PSSN Activities

With regard to the coordination of PSSN activities the assessment criteria was based on the management of schedule and organisation of all relevant programme meetings and events within the programme structure with other stakeholders; administration of communication systems that enabled effective sharing/exchange of information within programme framework and with other actors undertaking interventions directly affecting PSSN interventions; undertaking stakeholder analysis in order to assess related interventions done by other institutions/programs to minimise overlaps and administration of project resources (time, human, and finance) to ensure that they are efficiently utilised within the allocation programme framework.

(d) The Monitoring and Evaluation of PSSN Activities

Regarding Monitoring and Evaluation, the assessment criteria were based on the assessment of the prepared plans and necessary tools for monitoring and evaluation of impact of PSSN Programme by TASAF; The Monitoring of the implementation of PSSN p Programme at each level (regional and LGA

levels); Evaluation process during the implementation of PSSN Programme to inform Programme management unit on the necessary adjustments on program systems and structures; Impact evaluation for the PSSN programme effectively conducted to inform stakeholders on whether the intended impacts of the programme were realised and functioning of the system for conducting follow up on the implementation of the issued recommendations from monitoring reports.

(e) Institutional Strengthening

With regard to institutional strengthening, the assessment criteria assessed the process of institutionalising the PSSN as part of the National Social Protection Framework; Development of systems for the implementation of social safety net intervention and Development and strengthening of the M&E systems. Detailed Audit Criteria are found in **Appendix 6**.

1.6 Sampling Techniques, Methods for Data Collection and Analysis

1.6.1 Sampling Techniques

The sampling process for this audit was first done by identifying the sample size for the audit whereas a formula by Yamane (1967) formula for sample proportions was used with a 95%¹ confidence interval and 5% margin of error. When applying the Yamane's formula for sample size using the population of 31 regions, the sample size becomes 29 regions.

In the process of selecting the regions that were included in the sample, all of the 31 regions of Tanzania Mainland and Zanzibar were regarded as the total population of the regions covered by the PSSN programme. The regions were first grouped into 9 zones with Unguja and Pemba considered as zones as well. The number of regions from each of the zones was weighed out of the total sample size of 18 and then the weight sample was used to compute the number of regions that were included from each zone out of the 18 regions which is the sample size.

¹ This confidence interval was chosen because it was the most likely interval to contain the true estimation parameters (audit findings) while giving the most optimal sample size.

Table 1. 1 : The Number of Regions Included in the Sample from Each Zone

Zone	Number of Regions
East	2
Southern	2
Western	2
Northern	2
Central	1
Lake Zone	2
Southern Highlands	4
Pemba	1
Unguja	2
Total	18

Source: Auditors' Analysis on the regions visited (2022)

In the process of selecting 18 regions which were included in the sample, a purposive sampling technique was applied based on the following sampling criteria/factors.

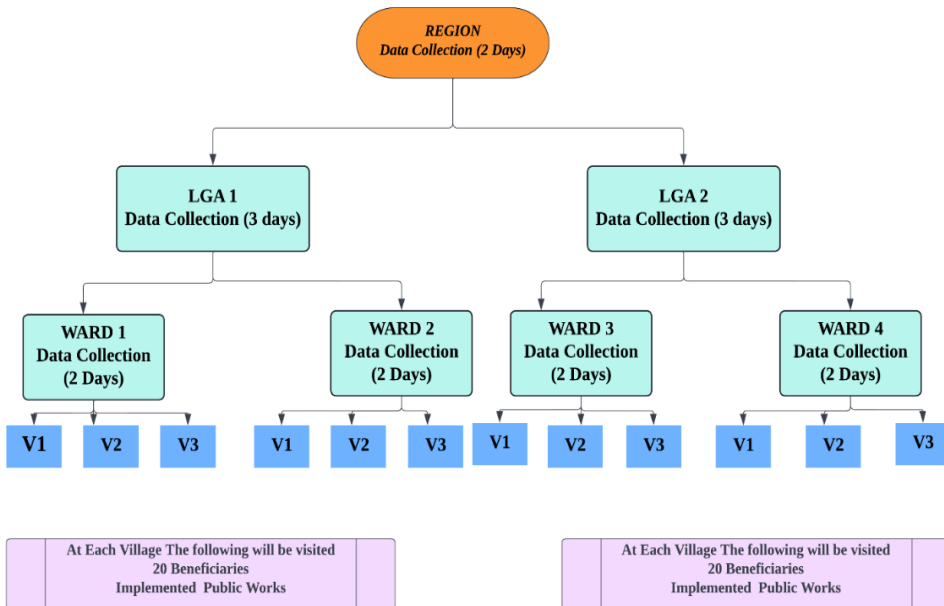
- (a) The percentage of poor people in the respective region (based on the total number of poor people);
- (b) The extent of basic needs poverty (based on the Household Budget Survey by the National Bureau of Statistics); and
- (c) The presence (in a region) of all 3 categories of productive and social safety net components that were implemented during the programme i.e. CCT, PWP and OPEC.

The scores for each of the region were computed and then ranked starting with the region with the highest proportion and the highest extent of basic needs poverty ranking first to the last. Thereafter, the ranks for each of the region in the two factors above were summed up and averaged to combine the effects of the two factors in the ranking scores. Then, the region with the lowest average was ranked first and correspondingly to the last.

Ultimately, the selection of the regions was done serially based on the number of regions in each zone as indicated in **Table 1.1** above to obtain specific visited regions. Furthermore, **Table 1.2** indicates the total number of selected regions constituting the sample for the audit.

During the audit, at region level, the Audit Team selected two LGAs based on the number of PSSN components being implemented within a particular PAA and the consideration of rural and urban location with equal weight. In addition, at ward and village levels, the same criteria were considered in the selection of visited wards and villages. At the village/shehia level beneficiaries and implemented public works were visited and verified. **Figure 1.1** shows the pictorial presentation of a number of PAAs, Wards and Villages visited as well as the number of days which were spent at each level of the government during the visit.

Figure 1.1: Pictorial Presentation of Selection of Regions, LGAs, Wards, and Villages which were visited



Source: Auditors' Analysis on the Regions, LGAs, Wards and Villages covered by the audit (2022)

NOTE

V - Represents Village

Table 1.2 below presents the summarised coverage of the Audit, it includes regions which were covered, number of LGAs, Wards, and Villages involved in the audit.

Table 1.2: The Coverage of the Audit

Name of the Region	Total Number of LGA	Total Number of Wards	Total Number of Villages
Pwani	2	4	12
Morogoro	2	4	12
Mtwara	2	4	12
Arusha	2	4	12
Lindi	2	4	12
Kigoma	2	4	12
Simiyu	2	4	12
Tanga	2	4	12
Singida	2	4	12
Geita	2	4	12
Mwanza	2	4	12
Rukwa	2	4	12
Katavi	2	4	12
Songwe	2	4	12
Iringa	2	4	12
Central - Unguja	2	4	12
South - Unguja	2	4	12
North - Pemba	2	4	12
Total	36	72	216

Source: Auditors' analysis from PSSN Annual Performance Reports (2022)

1.6.2 Methods of Data Collection

In order to come up with adequate audit conclusions and recommendations with supporting evidence, three methods for data collection namely, *document review*, *interviews* and *physical verification* were used.

a) Documents Review

Various documents were reviewed from the Tanzania Social Action Fund, Second Vice President Office, the President's Office - Regional Administration and Local Government Authorities (PO-RALG) and Local Government Authorities.

The review focused mainly on documents related to planning, budgeting, implementation, monitoring and coordination of the first phase of Productive Social Safety Net. The reviewed documents were those containing information within the selected audit timeframe i.e. 2015/16 to 2019/20. The documents which were reviewed and the reasons for being reviewed are indicated in **Appendix 3**.

b) Interviews

In order to respond to the audit questions and provide adequate conclusions on the audit objectives, interviews were conducted for the purpose of obtaining information on the practice of TASAF, SVPO and PO-RALG on the implementation of the Productive of Social Safety Net I Project.

Interviews were used to triangulate the information obtained through documentary review. The list of officials who were interviewed and reasons for interviewing them is detailed in **Appendix 4** of this report.

c) Physical Verification

In order to verify the execution of public works which were indicated in the implementation reports of Sida and the social economic status of the beneficiaries under the programme, the Audit Team conducted site visits and observed the presence and status of implemented public works and the actual economic conditions of the beneficiaries who were under the programme.

1.6.3 Methods for Data Analysis

The audit team used different techniques to analyse qualitative and quantitative data that were collected during the execution of the audit. For the purpose of this audit, quantitative data analysis involved the use of all data sets from all sampled Local Government Authorities that were sampled as indicated in section 1.6.1 above.

Qualitative analysis was used to assess responses from officials interviewed at TASAF Management Unit (TMU), PSSN Coordinators in the PAAs, and Beneficiaries from the visited villages and other programme participants

whenever it was found necessary. The following were the techniques for analysis of qualitative and quantitative data.

Analysis of Qualitative Data

Content analysis technique was used to analyse qualitative data by identifying different concepts and facts that originated from interviews or document reviews and categorised them based on the themes.

The extracted concepts or facts were either tabulated or presented as they are to explain or establish relationship between different variables originated from the audit questions. The recurring concepts or facts were quantified depending on the nature of data they portrayed.

Therefore, the quantified information (concepts/facts) were then summed or averaged in spreadsheets to explain the facts, determine the extent or establish the relationship between different variables.

Analysis of Quantitative Data

Quantitative information with multiple occurrences were tabulated in spread sheets to develop point data or time series data and relevant facts were extracted from the figures that were obtained. The tabulated data were summed, averaged or proportioned to extract relevant information and relationships from the figures.

The sums, averages or percentages were presented using different types of graphs and charts depending on the nature of data to explain facts for point data or establish trends for time series data other quantitative information/data with a single occurrence were presented as they are in the reports by explaining the facts they asserted.

1.7 Data Validation Method

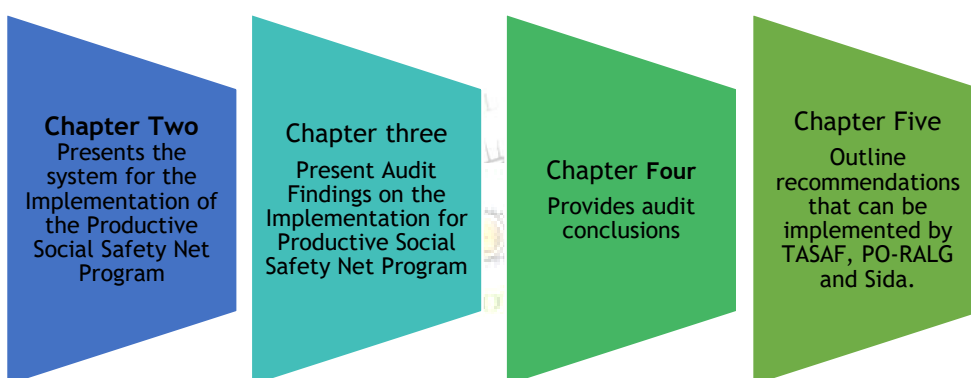
The Tanzania Social Action Fund and the President's Office - Regional Administration and Local Government Authority (PO-RALG) were given the opportunity to read the draft performance audit report and provide comments on the information and figures presented. Both TASAF and PO-RALG confirmed the accuracy of the information presented in this report.

1.8 Standard Used for the Audit

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) on performance audit issued by the International Organization of Supreme Audit Institutions (INTOSAI). These standards require that, the audit is planned and performed in order to obtain sufficient and appropriate evidence to provide reasonable bases for the audit findings and conclusions based on the audit objectives.

1.9 Structure of the Audit

The remaining parts of the performance audit report are structured as follows:



CHAPTER TWO

SYSTEM FOR THE IMPLEMENTATION OF PRODUCTIVE SOCIAL SAFETY NET I PROGRAMME

2.1 Introduction

This chapter describes the system for the implementation of the Productive Social Safety Net I Programme. It presents the general agreements, components of the Programme, priority areas, roles and responsibilities of the key players, resources and the processes for the implementation of the Programme.

2.2 General Agreement

The Government of Tanzania as presented by the Ministry of Finance and Planning entered into the agreement with Development Partners for the implementation of Productive Social Safety Net.

According to the Project Information Document, the Programme objective was to increase income and consumption in order to improve the ability to cope with shocks among the targeted vulnerable population groups while enhancing and protecting human capital of their children.

The following were two specific Programme objectives:

- a) Consolidation of integrated Social Safety Net interventions for the extremely poor and food insecure households; and
- b) The institutional strengthening

The combined interventions were expected to support about 280,000 households (more than 1 million people) during the first phase of the APL series, and to enable poor households to increase income and opportunities while improving consumption and strengthening TASAF.

Moreover, the cash benefit offered to beneficiary households included a basic transfer for all the targeted households, an additional unconditional transfer for households with children, and a conditional cash transfer with co-responsibilities related to the uptake of health services for the youngest

children and to school attendance for school-age children. Similarly, 2 more components of public works and livelihood enhancement were implemented whereby public works program reached nearly 300,000 households in 44 PAAs with over 3,500 sub-projects completed.

2.3 The Key Actors and Stakeholders and their Roles

In the implementation of PSSN I Programme the key stakeholders were as detailed as follows:

(i) The Tanzania Social Action Fund (TASAF)

TASAF was under the President's Office - State House with oversight vested on the Steering Committee formed by the members from the public and private sectors. In this regard, TASAF was responsible for the implementation of comprehensive and integrated social safety net system in the country.

In executing the responsibilities given to them, TASAF collaborated with PO-RALG since Regions and LGAs played the key roles. TASAF also entered into a Memorandum of Understanding with LGAs stipulating clearly the roles and responsibilities of each part. In addition, TASAF entered into a Memorandum of Understanding with the Second Vice President's Office Zanzibar for the execution of the same activities in Zanzibar.

(ii) The President's Office - Regional Administration and Local Government (PO-RALG)

PO-RALG coordinated all the matters at Regional and LGA levels on the implementation of PSSN I Programme. At the Regional and LGA levels there were coordinators for PSSN activities who facilitated smooth implementation of the Programme as detailed as follows:

The Regional Secretariats (RSs)

At the regional level, the Regional Administrative Secretary (RAS) appointed a TASAF Focal Person from among the Regional Secretariat staff to liaise with LGA Directors in the respective region and consolidate progress reports

from LGAs/Islands. Thus, the RAS through a focal person strengthened accountability by reviewing trends in PSSN funded activities.

The Local Government Authorities (LGAs)

At LGA level (on the mainland), the Programme was managed by the LGA Director who had overall responsibility for all operations in LGAs. In this regard, TASAF entered into a Memorandum of Understanding (MoU) with the Director from each LGA. The LGA Director appointed a Focal Person/Coordinator who handled the day-to-day activities particularly management of TASAF and an Accountant who managed financial matters as well.

The coordinator was supported by the multi-sectoral Council Management Team (CMT). The CMT members worked with the coordinator and ward extension staff on specific areas of Programme implementation relevant to their sector. The CMT also reviewed plans, progress reports and other areas of Programme implementation in their regular meetings. Thus, the existing Finance Committees approved and had to oversee TASAF activities at the LGA level.

(iii) The Second Vice President's Office - Zanzibar

In Zanzibar, TASAF was coordinated by the Office of the Second Vice President (SVPO). The SVPO appointed Coordinators for Pemba and Unguja Islands and a Focal Person in the office of SVPO to oversee all TASAF operations. Also, a Memorandum of Understanding was signed by the Principal Secretary-SVPO and TASAF.

Moreover, in Unguja and Pemba, there was a Steering Committee in each that approved and had to oversee TASAF activities at their jurisdictions and a Management Team which had responsibilities to review plans, progress report and other programme's activities implementations. Also, TASAF appointed Technical Assistants for each Island and finance personnel and temporary Data Clerks to perform similar roles as their counterparts in Tanzania mainland.

(iv) The Beneficiaries

The beneficiary households were selected through the common targeting mechanism set up to identify all Programme beneficiary households. The beneficiaries received cash and increased consumption and were also offered an opportunity to participate in the labour-intensive public works program provided that they had at least one adult person who was able to work.

2.4 The Resources for the Implementation of PSSN-I Programme

In the period of 8 years from 2012 to 2019, TASAF received a total of USD 709.6 Million from Development Partners to facilitate the implementation of PSSN I. The funds status are summarised in Table 2.1.

Table 2.1 : The Financial Performance by Development Partners

Development Partner(s)	Budgeted Fund (In Million USD)	Disbursed Fund (In Million USD)
World Bank	420	420
DFID	170	170
Sida	85	85
UNDP/UNICEF/ILO/UNFPA	4	4
USAID	10	10
Bill and Melinda Gates	4.1	4.1
OPEC	16.5	16.5
TOTAL	709.6	709.6

Source: Auditors' Analysis from TASAF Audited Financial Statements (2022)

2.5 The Processes for the Implementation of PSSN-I Programme

The processes involved in the implementation of PSSN I Programme were based on the activities that were implemented in each of the Programme component which was ultimately meant to achieve the overall Programme development objective and the intermediate outcomes.

Therefore, PSSN Program Components included: Enhancement of livelihood and increasing incomes; targeted infrastructure development and capacity building;

2.5.1 The Establishment of Productive Social Safety Net

In order to achieve the establishment of Productive Social Safety Nets, 2 main activities were planned to be implemented. These were cash transfers and public works.

(a) Cash Transfers

This was one of the activities under the productive and social safety net interventions which involved the transfer of cash under fulfilment of conditions identified in the Programme design. A combination of three transfers to protect vulnerable households was done under this component. Cash transfers were divided into two groups; basic/unconditional cash transfer and conditional cash transfer.

Basic/Unconditional Cash Transfer

- This comprised a direct support to all the households with no labour capacity

Conditional Cash Transfers

- This comprised child grant to all households with children aged from 0 to 18 years; and
- Human Development Transfers to households with children, based on health and education status.

Table 2.2 Provides the breakdown of basic/unconditional cash transfer and conditional cash transfer.

Table 2.2 : The Breakdown of Cash Transfers under PSSN I

Transfer	Transfer (Benefit)	Amount (In TZS)	Conditional (Attendance)	Caps (TZS)
Fixed	Direct Support/Productive Transfer	10,000	Enrolment in the Programme	10,000
Fixed	Child Grant	4,000	Less than 18 years	4,000
Fixed	Infant	4,000	0-5 years health	4,000
Variable	Child Lower Primary	2,000	Lower Primary School	12,000
Variable	Child Upper Primary	4,000	Upper Primary	
Variable	Child Lower Secondary	6,000	Lower Secondary	16,000
Variable	Child Higher Secondary	8,000	Upper Secondary	5,000
Minimum				10,000
Maximum				55,000

Source: Auditors Analysis (2022)

It should be noted that, before the transfers were disbursed, the households in need of safety net support were to be identified. The first phase of Productive and Social Safety Net under the main component of TASAF III used a combination of 4 elements to successfully identify Programme beneficiaries as follows:

- A geographical mechanism to prioritise the order of roll-out to districts and to identify and select wards and villages;
- Community targeting by a community cash transfer management committee selected by the village assembly to identify extremely poor and vulnerable households in the selected villages;
- A Proxy Means Test to verify and minimise inclusion errors; and
- A community Validation test to confirm the results of the community targeting and proxy means test.

(b) Public Works

The Public Works Program was another component under the implementation of the Productive and Social Safety Nets. The activities under the public works program provided a guarantee of 15 days paid works per month for 4 months to eligible households targeted under the PSSN-I. In this regard, all public works projects were to be designed and implemented by communities in order to respond to their prioritised needs.

Moreover, a multiyear planning process was to take place every 3 to 5 years in order to identify a large range of potential public works projects. A long list was to be reviewed annually by the village assembly, which prioritised the activities for the coming public works season.

Therefore, a household was eligible for public works if it had a member who was able to participate in the public works. The eligible participants were residents in the community and ranged between the age of 18 to 60 years.

Eligible Activities

The public works were to be selected from the menu of labour-intensive public works listed in the technical manual. These activities were selected taking into account their higher labour requirements compared to other costs. The unskilled labour cost was supposed to make an average of 75% of the cost for public works. Works that were found to benefit only the few and better-off households were excluded.

The Selection of Activities

The selection of public works projects was based on the multi-year public works plan, which was reviewed annually. This means that, the sub-projects for the upcoming year were prioritised in the village level meeting. Once the village level decisions were completed, the technical sector staff (sector experts' team) had to undertake a detailed design of public works activities.

Moreover, the resulting designs were appraised by PAA staff to ensure that the proposed works complied with the eligibility criteria. Thus, the

approved sub-projects had to undergo a light review by TMU to verify whether they complied with the key PSSN principles.

The Periods of Executing Public Works Activities

Public works were to operate only during specific periods of the year. Two main considerations were to be taken into account when deciding the time of public works;

- Works were undertaken when labour demands for agricultural activities was low (Such that participation in PW did not compete with the needs to work on own land); and
- The works were timed as much as practically possible so that public works payments were made during or prior to the hunger season.

2.5.2 Livelihood Enhancement

Livelihood Enhancement (LE) was another component under the TASAF III which focused on promoting savings through a group savings methodology, financial literacy training and group capacity building. In implementing the livelihood enhancement, the beneficiaries were supposed to form groups consisting of a minimum of 10 and maximum of 15 members from among the PSSN beneficiaries.

Likewise, all the beneficiaries of the Productive Social Safety Net were eligible for the support by forming savings groups and starting to save. After the formation of savings groups, members were given further support through linking them with formal financial service providers and being able to apply to the Livelihood Enhancement Grant Fund.

The component was made of two subcomponents: community savings investment promotion and livelihood enhancement grant. In this regard, the community savings and investment promotion aimed at increasing the ability of the Programme beneficiaries to save for the future needs and investments. The groups were expected to be provided the following:

- A core package of support which included training on savings and loan management, record keeping and group management;

-
- Basic stationery in which the records of money was to be kept; and
 - Training on business development.

Another subcomponent was the livelihood enhancement grant which was a grant making scheme responding to proposals put submitted by the existing community savings groups. These aimed at furthering the efforts made by the community savings groups to improve livelihoods, to empower groups, to reward groups which were successfully saving and planning well.

2.5.3 The Procedures for the Payments

The implementation of PSSN I Programme involved the execution of payments to beneficiaries in all of the Project Area Authorities. The payments to beneficiaries were categorised based on the components of the Programme. The payments procedures followed the total quality delivery model.

Moreover, payment processing started with the payment generation at PSSN MIS at TMU Headquarters after completion of all activities, which were due for payments including Cash Transfer and Public Works and other types of payments.

Once the payment generation process was completed, the list of relevant reports to facilitate approval process for the disbursement of funds to PAAs became available. Likewise, relevant reports to facilitate withdrawal of funds from Commercial Banks at PAAs became available. These reports and documents were:

- a) A summary of the disbursement to PAAs which included a total transfer to PAA and its breakdown which comprised of the transfer to beneficiary households and facilitation fund to region, PAA, ward and village/Mtaa/shehia;
- b) A summary of the disbursement to village/Mtaa/shehia which the total transfer required to be delivered in each village/Mtaa/shehia;
- c) Beneficiary households' payment list per Village/Mtaa/Shehia containing the names of the households' representatives and the amount to be paid to each; and

-
- d) Receipt for each household representative, which indicated a breakdown of transfers and penalties.

Based on these facts, the first payment to the beneficiaries were to start immediately after the registration process was completed and submitted together with the compliance forms which was to be collected on the second payment window and entered in the PSSN MIS.

Not later than the last day of the 7th week of each payment window, the Compliance and Payment Project Officers from the CCT Unit were required to comply with the databases in accordance with the rules and parameters of the Programme.

The Deductions

The MIS was expected to calculate the proportion of each household member subject to conditions, in each specific household, in order to calculate the penalty to be applied in case of non-compliance.

Recurrent Non-Collection

Non-collections occurred when the beneficiary failed to collect his/her benefits for two times consecutively. In case a suspended beneficiary re-appeared, he/she would be reinstated and issued with only one previous benefit together with the current payment. This was done after the community actors came into consensus that, the household had a genuine reason for not attending the payment event for two consecutive periods and the CMC responsible for beneficiaries filled the claim form on the section of reinstatement of the household.

CHAPTER THREE

FINDINGS ON THE PLANNING AND THE IMPLEMENTATION OF THE PRODUCTIVE SOCIAL SAFETY NET I

3.1 Introduction

This chapter presents the findings on the implementation of the Productive Social Safety Net I. The chapter covers findings related to the planning and the implementation of the planned activities under PSSN-I.

3.2 Findings related to Planning of PSSN-I

3.2.1 Adequate Involvement of the Stakeholders in the Initiation and Planning of the Programme

The Guide to the Project Management-Body of Knowledge (6th Edition, 2017), provides that, the context for the project initiation involved responding to the factors that comprised the consideration to meet regulatory, legal, or social requirements. In addition, this context should also reflect on the satisfaction of stakeholders' needs and targets for improving the intended services.

The audit noted that, the key stakeholders were actively involved during the initiation and planning of the programme through meetings at PAA level. The included stakeholders of the programme implementation included the LGAs in the Tanzania mainland and Zanzibar as well as CSO, CBOs, and DPs.

However, the review of Community Based Condition Cash Transfer in Tanzania, a World Bank Document of March, 2012 indicated that TMU involved the community prior to the execution of the PSSN-I programme. It was further found that, TMU conducted pilot in 3 District Councils namely Chamwino DC, Bagamoyo DC and Kibaha DC to test how a Conditional Cash Transfer (CCT) programme could be implemented through a social fund using a community-driven development approach and what systems may need to be in place to achieve positive results.

The conducted pilot aimed at developing operational modalities for the community-driven delivery of the CCT programme through social fund

operations and test the effectiveness of the community-based CCT model. Also, the conducted pilot aimed at ensuring that, lessons from the pilot informed the Government policy on the support to vulnerable families

This implies that, there was adequate involvement of local authorities in programme design, which could assist in preparing a way for the community to accept and implement the project smoothly.

3.2.2 Inadequate Consideration of other Existing Social Protection Projects During the Project Initiation

During the project initiation, the designing team was expected to consider other existing sectors and future plans to avoid duplication of efforts, overlapping of activities, and unnecessary disturbances of the existing socioeconomic activities during the implementation of the respective projects.

It should be noted that, before the implementation of PSSN I in 2012, Tanzania also had other interventions to reduce and combat poverty among its people, through the National Strategy for Growth and Reduction of Poverty (NSGRP). The strategy aimed at accelerating economic growth, reducing poverty, improving the standard of living and social welfare of the people of Tanzania as well as good governance and accountability.

However, the audit noted that, at PAA level there were a number of initiatives and programmes which were being implemented in isolation of each other. It was further noted that, out of 36 PAAs visited, the audit team noted that, 8 PAAs equivalent to 24% had initiatives relating to social protection however, they were implemented in isolation as indicated in **Table 3.1**

Table 3. 1: The Identified Initiatives at PAA level dealing with Social Protection

Name of PAA	List of Existing Initiatives	Auditors' Remarks
Kibondo DC	1	World Vision has invested in health, education, agriculture, to the poor societies
Uvinza DC	1	
Morogoro DC	2	<ul style="list-style-type: none"> • UNICEF - Helping Matured Primary and Secondary School girls living under poverty while registered by PSSN. • AKOKA - PSSN beneficiaries training for entrepreneurship
Kilosa DC	2	
Mkalama DC	2	CUAMM - Implementing several integrated projects on maternal, new born and child health and nutrition at community Compassion international - They basically provide food, medicines and medical assistance to children.
Iramba DC	1	CAMFED Assist girls on access to education
Mafinga DC and Mufindi DC	1	CUAMM Implementing several integrated projects on maternal, new born and child health and nutrition at community

Source: Auditors' Analysis of information from PAAs Visited (December 2022)

Table 3.1 indicated that, 6 initiatives dealing with Social Protection were implemented by World Vision, UNICEF, CUAMM, CAMFED, Compassion International and AKOKA. These projects were observed to serve the same purposes to extremely poor societies.

Based on this phenomenon, there was a risk of duplication of activities and efforts. Likewise, there was a risk of failing to measure the direct impact of the interventions made due to the overlapping of the efforts from other development partners.

3.2.3 75% of Performance Indicators were Revised during the Implementation of PSSN-I Indicators

The World Bank Guidance Note for Project Management for strengthening Institutional Capacity during Project Implementation of October, 2005 stipulated that, where possible, monitoring performance measures and indicators related to project management and capacity development, including intermediate progress benchmarks, should be agreed with clients and included as part of the project's key monitoring indicators.

Likewise, the Results Framework for Monitoring and Evaluation included in the Project Appraisal Document (PAD) set clear targets and values to be reached for each indicator that facilitated measuring the achievement of the Project Development Objective (PDO).

However, a review of Implementation Completion Report (ICR) covering the period from 2012 to 2019 revealed that, there was inadequate setting of indicators before the execution of PSSN-I Programme. The indicators for measuring the achievements were classified into two groups namely, Project Development Objective indicators and Intermediate results indicators. In this regard, the Project had a total of 40 indicators in the Results Framework in PAD for PSSN-I.

Moreover, during processing of an Additional Financing from the World Bank in 2016, the indicators were reviewed in order to improve their clarity, simplicity, relevance and measurability. A result of a review indicated that, 15 indicators were deleted while 15 indicators were revised and 10 indicators remained unchanged as well as 5 new indicators were introduced.

The rationale for the review of the indicators of PSSN was due to Mid-Term Review Mission which was conducted in 2016. Based on the review conducted, there were changes made which included aligning the indicators in accordance with the accumulated experience and putting additional funds from the World Bank and other Development Partners.

Furthermore, the Results Framework in the PAD contained some output indicators for measuring the achievement of PDO rather than Outcome indicators which appeared to be inappropriate for measuring the higher level objectives.

This implies that, for the period from 2012 to 2016 when the programme was implemented, there was inadequate measurement of progress of the project.

The Implementation of Productive Social Safety Net Interventions

The Audit noted that, TASAF implemented PSSN I intervention to increase income through cash transfers and public works whereby cash transfers to beneficiaries involved both basic and conditional cash transfers. Observation made during site visits noted great successes indicating that, TASAF had some achievement in improving livelihood. The Audit noted that, livelihood of PSSN beneficiaries changed compared to their initial livelihood status. For instance, before the programme, some beneficiaries had muddy houses roofed with grasses while after the programme interventions, some of the beneficiaries' houses were found to be built with burnt bricks with iron sheet roof as indicated in **Photo 3.1 (a & b)**.



Photo 3.1(a): Residential status used by one of the beneficiaries before PSSN I interventions as observed at Kawanzige Village in Katavi MC. The Photo was taken by the Audit Team on 23rd December, 2022 at 12:54 PM



Photo 3.1(b): Residential status of one of the beneficiaries after the PSSN I interventions as observed at Kawanzige Village in Katavi MC. The Photo was taken by the Audit Team on 23rd December, 2022 at 12:55 PM

In addition, the audit team observed different lives improved due to PSSN interventions. For instance, Public Works and Targeted Infrastructure Projects benefitted village community without discrimination, whereas the PSSN Projects serviced all the villagers. **Photo 3.2 (a)** indicates the Forest field planted in a bare land area at Kibondo DC (Nyakasanda Village). In contrast, **Photo 3.2 (b)** shows the Dispensary built at Mwamkulu village that provides services to the villagers.



Photo 3.2(a): Forest field planted by PSSN I beneficiaries to an initially bare land at Nyakanda Village-Kibondo DC, Kigoma Region. The Photo was taken by the Auditors on 7th January, 2023 at 1:16 PM



Photo 3.2(b): The Dispensary built by PSSN I to serve all village community members at Mwamkulu Village-Mpanda MC-Katavi Region. Photo was taken by the Auditors 23rd December, 2022 at 06:58 PM

Despite the benefits obtained by the beneficiaries and to the whole village community PSSN-I interventions had the following noted anomalies as detailed as follows:

3.2.2 Findings related to Cash Transfers

It was noted that, the implementation of PSSN-I, spent a total amount of TZS 858.4 billion on funding the cash Transfer component, whereas a total amount of 1 million beneficiaries benefited from this intervention since the first payment that was effected in January, 2014. The review of the implementation of cash transfer component, revealed the following findings:

(a) Timely Cash Transfer to Beneficiaries by 96% Compliance Level in the Respective Payment Windows in the Visited Regions

Para 27 of the Project Appraisal Document of 2012 requires PSSN-I programme to transfer cash to beneficiaries based on their entitled benefits. In case of a Basic Transfer (BT) an amount equivalent to US\$5 per month per household is supposed to be transferred to all eligible registered households, and for Variable Conditional Transfer (VCT), an amount equivalent to US\$5 per household per month is supposed to be transferred to households with children younger than 18 and/or a pregnant woman. The amount above was supposed to be transferred to beneficiaries not less than 5 days after opening of the payment window.

Moreover, in all 36 PAAs in 18 sampled regions. The Team noted that, the fund was timely released within the respective window with an exception of only 1 window of March to April, 2019 whereby the funds were delayed for 9 months as the payments to PAAs were made in February, 2020 instead of March, 2019.

In a review of Fund Receipt and Reconciliation Reports for the period from the financial year 2015/16 to 2018/19 in the visited PAAs, further noted that, the beneficiaries received the funds in a total of 23 bi-monthly

windows whereby 22 bi-monthly payments were made within the respective window with an exception of 1 window of March to April, 2019. This implies that, to a greater extent the programme complied with payment rules within the respective windows by 96% as shown in **Table 3.2**.

Table 3. 2: The Assessment of Payment Time within Payment Windows

Financial Year	Payment Windows	Actual Period where Payment of the Windows was Made	Extent of Delay (In Months)
2015/16	July - August 2015	August 2015	-
	September - October 2015	September 2015	-
	November - December 2015	November 2015	-
	January - February 2016	January 2016	-
	March - April 2016	March 2016	-
	May - June, 2016	June 2016	-
2016/17	July - August 2016	July 2016	-
	September - October 2016	September 2016	-
	November - December 2016	November 2016	-
	January - February 2017	January 2017	-
	March-April, 2017	March 2017	-
	May-June, 2017	May 2017	-
2017/18	July-August, 2017	August 2017	-
	September-October, 2017	September 2017	-
	November - December 2017	November 2017	-
	January - February 2018	January 2018	-
	March - April 2018	March 2018	-
	May - June 2018	May 2018	-
2018/19	July - August 2018	July 2018	-
	September - October 2018	September 2018	-
	November - December 2018	December 2018	-
	January - February 2019	February 2019	-
	March - April 2019	February 2020	9 Months

Source: Fund Receipt Reports and Reconciliation Reports for the period from the year 2015/16 to 2018/19:

The noted delays in transferring of funds to beneficiaries in **Table 3.2** interviews with Officials from TASAF revealed that, verification of beneficiaries in the database was the main reason. In this regard, TASAF could not bear a risk of transferring funds to non-beneficiaries thus, it had to stop payment activities until verification activities were completed.

The delays in transferring cash to the targeted beneficiaries during the programme implementation hindered the attainment of some targeted programme objectives. This was noted on the objective that aimed to ensure increased cash consumption to beneficiaries.

(b) No Funds were Transferred to Beneficiaries for the Period of 8 Months from May to December, 2019

With reference to Para 27 of the Project Appraisal Document of 2012 it is required that, the PSSN-I programme have to transfer cash to beneficiaries based on their entitled benefits. In case of Basic Transfer (BT), an amount equivalent to US\$5 per month per household is supposed to be transferred to all eligible registered households and for Variable Conditional Transfer (VCT), an amount equivalent to US\$5 per household per month is supposed to be transferred to households with children younger than 18 and/or a pregnant woman.

However, the audit noted that, after the enrollment of beneficiaries in June, 2015 cash transfer activity to beneficiaries in the visited PAA did not take place until July, 2015 and was expected to end in December, 2019 which was the official closure of the PSSN programme.

Similarly, a review of Fund Receipt Reports and Reconciliation Reports from the financial year 2015/16 to 2019/20 in the visited PAAs revealed that, funds were not transferred to beneficiaries for 8 months from May to December, 2019. The delays were due to the activity of verification of beneficiaries in the database. Based on this, TASAF could not bear a risk of transferring funds to non-beneficiaries thus, it had to stop payments until verification activity was completed.

Therefore, the delays in transferring cash to the targeted beneficiaries during the programme implementation hindered the attainment of the targeted programme objectives especially those aimed to ensure increased cash consumption to beneficiaries during programme implementation. Based on this fact, the audit team noted different public works that were not completed and ended up being abandoned due to inadequate planning on the selection of the project to be done within the limited available fund. For instance, at Uvinza DC, there were water boreholes which could not be completed due to inadequate planning in utilising the available funds. **Photo 3.3** shows uncompleted water boreholes at Uvinza in Kigoma Region.



Photo 3.3: A Sample of abandoned boreholes at Uvinza PAA, Whereby the observed ring could not be inserted and joined by TASAF. The Photo was taken by the Auditors on 11th January, 2023 at 2:28 P.M

(c) Beneficiaries Contributed Funds Amounting to TZS 0.6 Million from Condition Cash Transfer (CCT) and Paid Community Management Committees (CMCs) to Facilitate Cash Transfer Activities in Rukwa Region

Para 165 (e) of the Project Appraisal Document of 2012 requires TASAF to make payments using community mechanisms through the Community Management Committee (CMC) whereby the programme transfers funds to the CMC via Project Area Authority (PAAs) and the CMC withdraws the funds and transfers payments directly to households.

However, in the review of Payment Reports from 5 villages namely Kizungu, Mkunda, Itela, Ilumi B and Samazi revealed that, a total amount of TZS 614,000 was paid to CMC which was involved in paying beneficiaries in Sumbawanga and Kalambo District Councils during the year 2015/16. Further review of Payment Reports for the same period confirmed that, the fund was paid to CMCs by beneficiaries. It was purposely made to facilitate CMC on the cost of going to the bank to withdraw funds and pay

beneficiaries and supervision of payment activities contrary to paragraph 165 (e) of the Project Appraisal Document of 2012. This misconduct was linked to inadequate awareness of beneficiaries on the fact that, the CMC members were not eligible for any funding assistance from beneficiaries.

Moreover, a review of PSSN Execution Files in Rukwa Region revealed that, District Councils instructed all CMC to return the funds to beneficiaries during the financial year 2016/17 through a letter with Reference No. KDC/C/M/0/12/10 from Kalambo DC and with Ref. No. SDC/CD.30/28/38 and Ref. No. SDC/CD.30/28/39 from Sumbawanga DC which confirmed that, the whole amount of fund that was paid to CMCs were transferred back to beneficiaries between 17th and 18th March, 2017. **Table 3.3** provides an analysis of cash paid to CMCs from each village in Sumbawanga DC and Kalambo DC.

Table 3. 3: The Ineligible Fund Paid to CMCs in Rukwa Region

Financial Year	Project Area Authority	Village	The amount collected by CMCs (In TZS)
2015/16	Sumbawanga DC	Kizungu	78,000
		Mkunda	66,000
		Itela	86,500
2015/16	Kalambo DC	Ulumi B	98,000
		Samazi	286,000
Total			614,000

Source: Payment Reports and PSSN execution files for the period from the financial year 2015/16 to 2018/19:

Furthermore, it was found that, such unauthorised payments to CMCs reduced the consumption level of beneficiaries during that particular period of project implementation. This ultimately affected timely attainment of project objectives.

3.2.3 The Implementation of TASAF Public Works Program

The implementation of PSSN targeted the poor and vulnerable people who were identified through a unified targeting system to participate in public works and adhere to the established conditionality in order to be involved during in cash transfer (Paragraph 97 (I) of the Program Design Document of

2012). In addition, PID required PWP to be conducted in a total of 60 days, which is 15 days every month.

In this regard, TASAF implemented 7,775 sub-projects amounting to TZS 119 billion executed in 2,578 villages which were identified and implemented by community members whereas an amount of TZS 83.5 billion was used to pay wages for the beneficiaries. Based on site observation made by the audit team, it was physically verified that, different public works implemented during PWP were still existing and used by various community members. These included different water projects implemented in various places which were operational. **Photo 3.4** indicates a sample of water borehole built in 2018 which was still in use.



Photo 3.4: A Sample of Water borehole built through PWP in 2018 and which was still in use at the time of this Audit in Sumbawanga DC. The Photo was taken by Auditors on 14th January, 2023:

Moreover, the audit noted that, TASAF succeeded in programs that aimed at conserving the environment, improving soil fertility and stability, conserving water sources, and implementing various social projects. At the PAA of Kibondo, TASAF managed to address water problem by identifying and renovating water springs. In addition, most of the mountainous land in that area had no vegetation. However, through TASAF, trees were planted, as shown in **Photo 3.5**. Also, the Audit Team observed other successful

environmental-related projects, as shown in **Photo 3.6**, whereby the fish pond was constructed in Kasokola village.



Photo 3.5: Different forests with trees planted to conserve the land at Kibondo PAA as taken by auditors during site visit



Photo 3.6: A Fish pond built at Kasokola village in Mpanda MC, a photo was taken by the Auditors during site visit on 23rd December, 2023 at 3:20 PM

Despite the above-mentioned success of Public Work Projects, the Audit Team observed different anomalies during the implementation of PWPs in various places. For instance, it was observed that, different PWPs were not predictable. This means that, the exact time to start PWP works varied. Initially, it was planned that, the works could be executed during the low agricultural season on the contrary, the implementation of PWP was carried out during high agricultural seasons. As a result, the attendance was jeopardised since beneficiaries wanted to attend their farms.

Moreover, there were different PWP which were abandoned due to inadequate resources, while other PWP could not continue being implemented due to lack of Sector Expert Team to guide beneficiaries. Detailed explanation of the noted anomalies is provided in the next sections:-

(a) TASAF Did Not Disaggregate Between Rural and Urban Settings

The MoU between the Ministry of Finance and Planning on behalf of the Government of Tanzania and Development Partners supporting PSSN, outlined specific areas in which public works should be based. Also, the result framework of the Memorandum identified 6 areas where public works should be identified and delivered to the community. These include; Community roads, Charco dams, Soil/water conservation, Small Irrigation Schemes Forests and Tree nursery.

However, a review of Approvals of Public Works from different Financial Years noted that, the implemented sub-projects at various villages were contrary to the requirements of MoU. This is because the review of Progress Review and Implementation Support Mission of PSSN I and Preparatory Work for PSSN II (May 20th to 31st, 2019) noted that, PSSN I planning approach which was based on using the watershed approach, handbooks and manuals did not disaggregate between the rural and urban settings, despite the existing differences in economic and administrative systems. It was observed that, the watershed approach was used in rural areas to address issues related to land degradation to enhance environmental conservation. In contrast, a different planning approach was required in urban areas.

Moreover, the needs of urban poor were mainly on the improvement of infrastructure such as drainage systems, access roads and footpaths, solid waste management, flood protection due to unplanned settlements, parking areas and botanical gardens, and beatification of cities and towns as part of creating a clean environment. The mission recommended developing a separate planning guidelines, handbooks, and manuals for urban PW. This was due to the fact that, the initial design of the program did not take into account the rural and urban settings. In this regard, the projects were only developed through Community Based Project Planning (CBPP).

(b) Implementation of Public Works which Diverted from Priorities and Needs of the Corresponding Community

PSSN Manual para 2.5.2 requires that, public work activities to be selected from the menu of labour - intensive public works and listed in the technical manual. In addition, the Manual, indicated in para 2.5.3 that, each year, the multi-year public works plan should be reviewed and sub-projects for the upcoming year be given priority in village level participatory meetings.

Despite of these requirements, the Audit Team noted that, 10 projects were implemented contrary to the priorities and needs of the corresponding communities in the visited areas. This was manifested by the existence of projects which did not adhere to PSSN Manual whereas, Mpanda MC and DC had 7 projects while Mbogwe had 3 projects.

Details of observed cases are provided as follows:

- ***Projects Implemented at Mbogwe PAA Diverted from PSSN Requirements***

During the the site visit, the audit noted that, Mbogwe DC implemented public works such as establishment of Cotton and Carotene Sweet Potatoes farms contrary to the Technical Manual requirements. This was evidenced by letter no MDC/TSF/30/32/168 which indicated that, TASAF handled these projects to Mwangimaji village.

- ***Projects Implemented at Mpanda PAA diverted from PSSN Requirements***

It was observed that, at Mpanda MC and DC, there were different projects implemented without taking into consideration the PWP requirements. The Audit Team noted that, there were projects for vegetables, fruits, and mushrooms whereby beneficiaries intended to sell and earn income contrary to the requirements which sought the PWP to be sustainable in the sense that, they would be handled over to the village council for management.

(c) Abandonment of Public Works Projects due to Incompleteness

During site visit in 36 PAAs in the sampled villages, it was observed that, a total of 69 projects out of 657 PWP implemented by PSSN-I were abandoned. The abandoned projects comprised planting trees, fish ponds and charco dams. These projects were found in 6 out of 36 PAAs (equivalent to 17%) namely; Mpanda DC, Mpanda MC, Uvinza DC, Itilima DC, Mafinga TC and Mufindi DC as presented in **Table 3.5** as follows:

Table 3. 3: The List of abandoned sub-Project in the Visited Regions

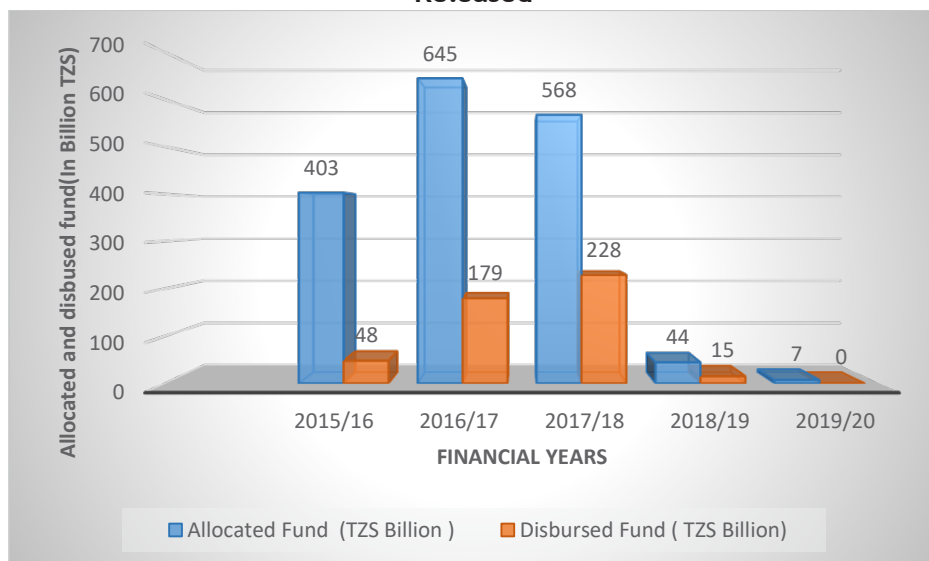
District/ PAA	Village	Total number of PW project	Total numbe r Comple ted PW	Total number incomple te PW	Name of Incomplete PWP
Mpanda DC (Tanganyika DC)	Mwamkulu	25	-	25	Digging water wells and Planting of fruits trees
	Kakese	9	4	4	Water well
	Kawanzige	5	-	1	Fishponds
	Igagula	4	3	2	Water well
	Katobo	4	2	5	Water well and fish pond
	Mwamkulu	9	-	4	Water wells
Mpanda MC	Ngoma lusambo	6	4	2	Filling of gully and water well
	Vikonge	3	2	1	Fishpond
Uvinza DC	Chagu	4	1	3	Water wells
	Kalenge	1	-	1	Planting of trees
	Kandaga	4	2	2	Water wells

District/ PAA	Village	Total number of PW project	Total numbe r Comple ted PW	Total number incomple te PW	Name of Incomplete PWP
	Mtego wa noti	3	1	2	Water wells
Itilima DC	Ng'wangita	514	513	1	Construction of Charco Dam
Mafinga TC	Matanana	5	4	1	Fish Pond Projects
	Ivambinungu	6	4	2	Fish Pond Projects
	Kisada	7	6	1	Road Construction
	Mji mwema	7	6	1	Fish Pond Project
	Ihongole	7	5	2	Fish Pond Projects
Mufindi DC	Kitiru	7	6	1	Fish Pond Projects
	Lufuna	5	3	2	Fish Pond Projects
	Mipango	6	3	3	Fish Pond Projects
	Mwitikilwa	6	5	1	Fish Pond Projects
	Ifwagi	5	4	1	Fish Pond Projects
	Bumilayiga	5	4	1	Fish Pond Projects
Total		657	582	69	

Source: Auditors' Analysis of information from visited Villages (2022)

From the **Table 3.5** it was noted that, 11% of the planned Public Works Projects to be executed were abandoned in 25 villages. This was linked to inadequate prioritisation of project implementation and inability of PAA to engage sector expert Team to provide guidance on the implementation of projects and inability of TMU to provide sufficient fund as shown **Figure 3.1**.

Figure 3.1: The Amount of Fund set for PWP Versus the Amount Released



Source: Auditors Analysis based on PWP Data from TMU (2023)

From **Figure 3.1** it is shown that, TASAF managed to reach a maximum of 40% of the budgeted amount for the implementation of PWP in the period from 2015/16 to 2019/20.

(i) Inadequate Consultation with the Sector Experts before the Implementation of the Project

The audit noted that, there was inadequate consultation of PAA with the Sector Expert Team and the program implementers at the village level which could ensure provision of technical advice during the implementation of public work projects. For instance, during the implementation of water projects, it was noted that, the drilled water wells had no water. Interviews with PAA staff revealed that, land assessment was not done due to inadequate consultation with the sector experts for technical advice. Consultation with expert could provide an opportunity for the well to be dug depending on the underlying geological factors of the land.

Consequently, these uncompleted projects were abandoned ultimately jeopardising the life of users, children and animals since they were not covered to prevent them from causing accidents as people, children, or

animal could fall in. **Photos 3.7 (a & b)** show the risky of boreholes which were not protected.



(d) Encroachment of Executed PWP in the Visited PAA

The Audit noted that, at Katavi and Kigoma regions, different tree projects were encroached by villagers and there were agricultural activities taking place which also involved cutting down trees as shown in **Photo 3.9**. It was further noted that, upon the completion of the projects, one of the beneficiaries assumed to own the field and started doing some agricultural activities. This was mainly caused by inadequate supervision done by the village government on ensuring that, the projects were sustainable and not owned by individuals as well.



Photo 3.9: Human activities in the forest planted by beneficiaries which were illegally re-taken from the village at Ilalanguru village in Uvinza DC. The Photo was taken by the Auditors on 10th January, 2023:

Moreover, site visit made by the audit team at Mpanda DC (Tanganyika), observed that, the beneficiaries planted trees in Tanzania Forestry Service reserved area. This area restricted necessary management of planted trees due to the fact that, human activities were not permitted in that particular area.

(e) Ineffective Handing Over Mechanisms

It was noted that, the presence of uncompleted and abandoned public works projects was due to ineffective handing over mechanisms/process by TASAF. The handing over mechanisms used did not ensure adequate awareness of the projects to the community. Inadequate awareness of the community created a lope hole whereas, different projects ended up being in the hands of individuals who claimed to own them as explained in the previous section. This ultimately led into a lack of ownership of the implemented public works projects by the village government and the community at large.

(f) Public Works were Conducted during Agricultural Season

Para 22 of the Project Information Document (PID) of 2012 elaborates on public works program aimed to provide a predictable transfer during the lean season to encourage beneficiary families to avoid negative coping decisions, which include selling assets, pulling children out of school, and sending children to work. Likewise, Paragraph 2.5.2 of the PSSN Operational Manual of 2013 stipulates the exact timing of public works to be decided at PAA level and depending on the timing of the peak agricultural period and the lean season.

However, the review of Public Works Sub-project Implementation Reports for the year 2017 and 2018 in the visited PAA revealed that, at Sumbawanga DC, public works activities related to afforestation, excavation of hand dug well, conservation of spring water, and gullies control were executed during the agricultural season from November, 2016 to April, 2017 and from November, 2017 to April, 2018. Meanwhile, at Rukwa and Kigoma Regions, the PWP activities were carried out on the same range of months.

From these facts, the Audit noted that, the delay to transfer of fund which was budgeted for public works activities to PAA led into the Public works being conducted during the Agricultural season which was contrary to the agreement which required public works to be conducted during low agricultural season. On the other hand, a review of Fund Receipt information for the period from 2015/16 to 2018/19 confirmed that, the funds were transferred in the agricultural period.

In this regard, there was a slow pace in executing public work projects as beneficiaries had to attend for farming activities first before going to public works. This resulted into inadequate attendance of the targeted beneficiaries. This practice was also contrary to TASAF III Operational Manual which emphasises that, the household participating in PWP should participate for 4 months to ensure that, public works do not compete with the peak labour period. **Table 3.6** below presents the analysis of the participation and attendance in Public Works Projects.

Table 3.4: The Participation of Beneficiaries in TASAF PWP

Project Area Authority	V illages	No. of PWP Beneficiaries	No. of Beneficiaries not Attended Public Works	Percentage of Beneficiaries not attended Public works (%)
Mpanda DC (Tanganyika DC)	1	293	14	5
Itilima DC	6	464	102	22
Mkalama DC	6	608	196	32
Iramba DC	6	382	176	46
Uvinza DC	2	421	223	53
Sumbawanga DC	61	4,680	579	12
Kilosa DC	1	629	0	0
Bagamoyo DC	1	10,363	0	0

Source: Auditors' Analysis from executed PWP Implementation Reports (2015/16 to 2018/19)

Table 3.6 indicates the participation level of the beneficiaries to the PWP activities. It was found that, non-participation to public work ranged from 0% to 53%. This means that, the higher level of non-participation was 53% noted at Uvinza DC, followed by 46% at Iramba DC.

The common mentioned reason was the delay in fund disbursement which resulted to delayed commencement of the PWP projects thus, colliding with farming season.

Inadequate participation to public works resulted to the following:

(i) Few Beneficiaries who Participated had to Work in Overtime

The TASAF III Manual indicates that, the participation in public works is paid based on attendance and the practical completion of tasks. The public works program offers a guaranteed 15 days of paid work per month for 4 months for 4 hours per day to eligible households targeted under the PSSN targeting.

However, during interviews with the beneficiaries and the local service providers (LSPs), it was indicated that, the requirement for working days and hours per day was to be 4 hours per day. On the contrary, there were

times when they used to work overtime to accomplish the activity due to an inadequate number of beneficiaries participating in the Public Work Projects.

(ii) Some of the beneficiaries participating in PWP were aged people

The audit observed that, some participants in the PWP were aged contrary to the requirement that, the participants should not be more than 60 years old. This led into delays and sometimes posed some difficulties in enhancing adequate implementation of works. This emanated from the fact that, some of these projects especially road projects required the involvement of strong people particularly men due to geographical nature which contained rocks. For instance, observations made during the project visit at Mkalama and Iramba DCs showed that, the implemented projects involved digging charco dams, maintaining and constructing of roads and maintenance/Construction of shallow wells.

(iii) Not all Job Cards were Signed by Household's Representative

The job card indicates the name of the registered person to participate in public work therefore, it is used for keeping records of beneficiaries attended in public works which is later entered in the Management Information System (MIS) for payment procedure.

In the review of beneficiaries' job cards, it was noted that, sometimes beneficiaries sent their representatives to participate in public works but not all the representatives signed the job cards and sometimes the cards were partially signed which made the cards invalid. For instance, 19 out of 41 reviewed job cards equivalent to 37% from Tanganyika DC were not signed by the respective representatives. Likewise, at Uvinza District Council, the audit noted that, 88% of the household representative did not sign the job cards.

(g) Inappropriate Storage of Public Work Tools

Section of 6.1 of Community Procurement Handbook, 2012 provide that, safe storage of items supplied to a CMC and safe custody of relevant documents are the responsibilities of the respective CMC. In fulfilling its responsibility;

-
- a) The CMC would undertake appropriate actions to make sure that, Village Council allocates a secure room or storage area under lock and key;
 - b) CMC has to make sure that, items are kept according to their conditions and risks in deterioration, e.g cement should be kept in dry room over pallets;
 - c) VC would provide security for safeguarding the stored materials;
 - d) The CMC would assign a person (storekeeper) who will be responsible for the storage and in order to minimise misappropriation. It should also make sure that, stores keys are kept under the custody of one person; and
 - e) The storekeeper should record and maintain a stores ledger using a manual system for recording and monitoring stores receipts, issues and balances at Community.

Also, according to the Technical Manual on the implementation of Public Works safe custody is required also in some other materials and tools such as Jembe (hoe), spades, mattock, pick axe, slashes, panga, line level, pedestrian roller, spirit level, camber board, ditch template, ditch and slope template, wheel barrows, spreader, hand rollers, and tape measure 100m.

However, various weaknesses were noted regarding management of materials and tools during the implementation of public works at the visited villages² as follows:

- In the visited villages namely Nyakasanga and Ilemba B, the Audit Team did not find any room that met the conditions for storing of the procured material and tools;
- CMC did not assign a person as storekeeper; and
- No store registers were maintained for recording and monitoring of movement of materials and tools for the implementation of public works.

² MWAGIMAJI, KAKUMBI, LUBEHO, SHINYANGA (A) and SHINYANGA (B)

This was linked to the fact that the Village Council members were unable to provide store that met the required condition to ensure procured materials and tools were properly stored.

In addition, the audit noted inadequate storage of the items/tools used for public works. For instance, the site visit conducted in Sumbawanga DC on 13th January, 2023 revealed that, for all visited villages public work tools/items were stored at the houses of the village leaders. Also, it was observed that, cement bags were not kept on top of the pallets to reduce risks of deteriorations. **Photos 3.10 (a) and (b)** shows improper storage of the items/tools used for public works as observed at Sumbawanga and Kibondo villages.



Photo 3.10(a): Public work tools/items were improperly stored at Nyakasanda Village - Kibondo DC. The Photo was taken by the auditors on 8th January, 2023 at 11:06 AM-



Photo 10(b): Stores with inappropriate conditions to Support Storing of Procured Tools used during Public Work at Sumbawanga. The Photo was taken by the auditors on 11th January, 2023 at 3:06 PM

In this regard, inadequate storage of public work tools was noted to be caused by inadequate knowledge of handling the supplied public work tools. This was due to lack of training to Community Management Committee (CMC) and village council members regarding procurement of material and

tools and store management. Inadequate storage of public work tools would result to the deterioration of the procured public work tools.

(h) Inadequate Supervision and follow up of PWP Projects by PAA during the Implementation Period

According to Section 2.5.3 it is stated that, supervision of the public works should be carried out by competent Local Service Providers (LSP) who are capable to provide full time supervision. PAA/ward technical staff should visit the project sites on a regular basis to ensure the adherence to technical design and standards.

However, the audit noted the following weaknesses regarding supervision of public works:

- (i) Sector expert and PAA Coordinator did not make close follow-up during the implementation of PWP*

Based on the fact that, LSP and CMC's took their supervisory role, the team of sector experts including engineers who were required to ensure that the implementation of PWP works comply with eligibility criteria were not visiting the projects. Further reviews noted that, the team of experts from PAAs were essential to ensure that, the implemented projects were technically sound and that, mitigation measures were adopted early to avoid technical errors, and negative environmental and social effects.

Moreover, interviewed officials and beneficiaries from five villages out of six villages at Iramba DC revealed that, the engineers and other sector experts from Iramba DC were involved in handing over the site and drawings to LSP at the initial stage of the projects. However, these sector experts did not make follow ups of the progress until the completion of the projects.

The audit further noted that, inadequate visit to public work projects while in progress, compromised the quality of the executed works. Thus, lack of follow ups to the implemented public works was linked to inadequate coordination and support from TASAF Facilitators at PAA level due to the inability to have follow up strategies for the PWP projects while in progress. Also, TASAF facilitators relied on Local Service Provider (LSP), CMC's and Village Councils in the monitoring of public works.

Interviews with Village Council Leaders, LSP, CMC's and beneficiaries pointed out that, lack of monitoring and follow ups for the implemented public work resulted to the inability of the sector experts to detect errors or deviations from the design during the project executions.

(ii) Inadequate Sensitisation of Local Service Providers

According to PWP Operational Manual it is required that, a detailed design of public works activities should be prepared before handing over to Local Service Provider for the execution at PAA.

Similarly, PAA is advised to assess completed project within their villages and conduct small official submission ceremony to the Village Council. The official submission ceremony would prove the ideal of the village to take ownership of the completed projects.

Moreover, in the interviews with Village Council officials, LSP's, CMC's and household beneficiaries it was revealed that, some LSPs' made a significant achievement in the implementation of PWP projects. However, there were no appropriate strategies in place to motivate or recognise their contributions to the community. It was further revealed that, despite performing well, these LSPs were not provided with Certificates of completion of PWP I in order to increase morale to the community. The provision of recognition certificates to LSP who did well in the execution of PWP projects would sensitise LSP who did not do well in the implementation of PWP projects in the community activities.

Furthermore, the Audit Team noted that, inadequate sensitisation of Local Service Provider was due to the fact that, PAA did not put much emphasis to continue with sensitisation for the Local Service Providers.

(i) Inadequate Implementation of Safeguard Mitigation Measures to Sub-Projects under Public Works Programs

Section 6.1 of TASAF Operation Manual narrated that, the PWP is required to bring positive changes in the lives of poor Tanzanians by supporting public works which address environmental problems and improve the productivity of the area, and enable households to invest in future livelihood and construct key social infrastructure to meet gaps in service provision.

Similarly, Paragraph 35 of Project Information Document of 2012 requires the PW activities to meet a number of criteria, such as addressing public goods and services, and meet social and environmental safeguard requirements.

The audit observed that, the executed PWP projects were inadequate because they did not take into account the safety measures during the execution and after handing over the sub-projects to the Village Councils as it is further elaborated below.

(i) The Presence of Some Projects that do not Adequately Implement Mitigation Measures

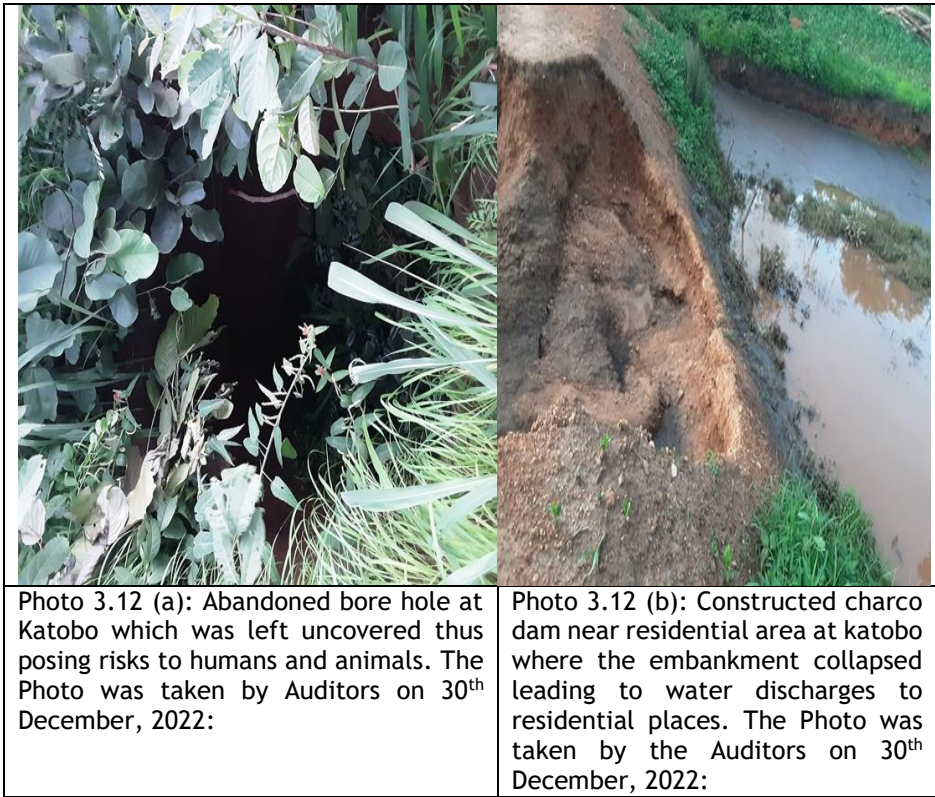
During the visits to the project sites, the Audit Team observed that, some of the PWP projects were found within the vicinity and reach of children play areas. However, there were no mitigation measure like putting warning sign as shown in **Photos 11 (a & b)** below.



Photo 3.11 (a): Shallow Well at Mwando - Mkalama, which threatens the lives of animals and human beings. The Photo was taken by Auditors on 6th January, 2023

Photo 3.11 (b) Charco dam at Tutu Village - Iramba. The charco dam was seen to be eroding hence jeopardise the environment. The Photo was taken by Auditors on 13th January, 2023.

Moreover, at Katobo village in Mpanda DC there were abandoned wells which had no water and were left without being covered thus, posing risks to human beings and animals. Interviewed officials reported that, there were several cases whereby cows were falling in the well. Meanwhile, the audit team observed a charco dam with collapsed embankment which was constructed near residential areas causing discharge of water to residents. **Photos 3.12 (a and b)** indicates the observed wells and charco dam.



The audit found that, after the completion of PWP, TASAF was required to submit the sub-projects executed by beneficiaries to Village Councils to be utilised for the benefits of the communities that surrounded by the projects. In the interview with Village Council Officials, it was confirmed that, the Village Councils agreed to receive the completed projects but not officials from PAA. Based on this fact, the Village Council did not take adequate care of the Community projects after completion. This emanated from the fact that, they continued to consider that, the projects were still under the

control of TASAF. It was also observed that, Village Council implemented protective measures to safeguard environment surrounding the projects.

In this regard, the Audit noted that, lack of ownership of the project by the Village Councils Management was attributed to the noted challenges. On the other hand, it was noted that, PAA did not hold official ceremony to hand over the projects to the Village Assemblies and enable the Village Councils to take total ownership of the Projects.

(ii) *Inadequate Supply of Safety Gears during the Execution of Public Works Projects*

Interviews with Village Officer, LSP, CMC and Beneficiaries revealed that, public work projects were implemented without taking adequate measures to safeguard health and safety of the people who were engaging in those activities. During the discussion, it was revealed that, procurement of working tools did not include adequate safety gears like gumboots, gloves, dust masks, and First Aid Kit. This implies that, the number of gadgets of safety gears supplied during works were fewer compared to the number of beneficiaries participated in Public Works Projects.

Moreover, the Audit Team noted that, the formulated Village Committees to manage the purchasing of working tools, were limited by BOQ supplied by PAAs' to choose the content to be included in the First Aid Kit. For example, in Mdonkolo Village the LSP highlighted that, the First Aid Kit came with very few Aspirin tablets reflecting the amount of cost highlighted in the BOQ.

It was further observed that, in the procurement of tools there was no option for selection of the contents of the First Aid Kit. As a result, beneficiaries participated in PWP projects without adequate safeguard and preventive measures.

3.2.4 Findings related to Livelihood Enhancement

A total of 5,496 savings groups with 75,050 members were formed in 8 PAAs out of targeted 76 PPAs from Tanzania Mainland and Zanzibar. They accumulated savings of TZS 3.7 billion, out of which TZS 1.4 billion was given out as loans to members for initiation of their own income generating

activities and 2.3 billion remained as a balance saved. In this regard, the Audit team observed the following:

(i) TASAF did not Ensure Effective Community Savings Promotion through Supporting Community Driven Interventions

The objective of the Community Savings Promotion sub-component was to increase the ability of program beneficiaries to save for future needs and investments. This would complement Public Works and Cash Transfer Program by encouraging beneficiaries to take advantage of the security provided by cash transfers to commit and embark on regular savings. Moreover, the sub-component focused on the promotion of savings through the group savings methodology, financial literacy training, institutional and capacity building for the groups, record keeping, and innovative ICT promotion in building different savings products at community level. Despite of the above requirements, the Audit noted that, TASAF successfully trained PAA staff regarding the formulation of Community Savings Groups activities once before they started the implementation. It was also observed that, all Community Savings Groups were provided with one item, which was the saving kit.

In the visited regions, the Audit noted inadequate performance of the savings groups in most of categories during the implementation of the PSSN-I. Low performance was observed through the following:

(i) Community Savings Groups were Not Provided with Productive Grants

Paragraph 3.5 of the PSSN Operational Manual of 2013 stipulates that, the Community Savings Groups become eligible to apply to the Livelihood Enhancing Grants Fund after they have completed one cycle of savings and embarked on a second cycle. This period was set to ensure the development of adequate skills and experience in the groups before the grants were issued.

The review of the Implementation Completion Report (ICR) of December, 2019 noted that, a total of 8,281 beneficiary households applied for productive grants of TZS 3.8 billion for the implementation of their verified business plans, however, they did not get the requested support because the verification process of the submitted proposal of projects was completed in 2020.

Therefore, unavailability of productive grants to Community Savings Groups limited the groups to undertake investment opportunities that would increase their savings.

(ii) Community Savings Groups were not Linked to Financial Institutions

Groups which opted to continue saving after the end of the cycle, and those building up significant savings would decide to open an account with a bank, micro-finance institution, or even mobile phone company to ensure security of savings. Such groups would also be looked upon favorably by micro-finance institutions as potential loan recipients because of their proven track records which showed regular saving of money and the availability of a pot of capital. In this regard, PAA staff was required to support these groups with relevant information to help them link with formal Financial Service Providers.

However, a review of the Implementation Completion Report (ICR) of December, 2019, the Audit noted that, a total of 5,496 saving groups were formed during the implementation of PSSN-I from 76 PAAs with a total of 75,050 beneficiaries. In addition, review of Closing Joint Review and Implementation Support Mission of the PSSN of 2nd to 13th December, 2019 noted that, out of all formed Community Savings Groups, only 200 youths from beneficiaries' households in Chamwino District Council received basic skills training and were linked with a financial institution called SEMA to enable them use services and products offered by the institution.

These saving groups could not be linked with the financial service providers mainly due to the fact that, they lacked sustainability as most of them could not be able to sustain up to the next saving cycle. In addition, most of CSGs were not registered to formalise their groups in order to be trusted by financial providers to get loans.

The Audit further noted that, the Community Saving Group members in the visited regions had not yet opened the bank account during the implementation of PSSN I. Furthermore, such groups were not registered to mobile company to ensure security savings. It was further noted that, these groups were not able to register and open up bank accounts mainly due to inadequate financial literacy caused by a lack of regular training.

Moreover, it was noted that, ever since the first training was done to beneficiaries for the purpose of enlightening the members about CSG formulations, there were no any other training done to CSG members.

Inability to link beneficiaries with financial institutions resulted in inability to secure loans from financial providers as a result, CSG members continued using their contributions to conduct their economic activities.

(iii) 11% of PAAs with Community Saving Groups Facilitators obtained Basic Skills Training on Economic Activities

Relevant PAA staff provide support to CSGs implementing the Livelihood Enhancement Grants in the technical aspects of their projects. They also closely follow-up successful groups to ensure appropriate use of funds and to provide support whenever any problem arises.

However, a review of the Closing Joint Review and Implementation Support Mission of the PSSN I of 2nd to 13th, December, 2019 and the activity report on the Basic Skill Training to national facilitators of 5th to 15th June, 2018 it was noted that, refresher training on best practice for conducting training on basic skills was conducted to 196 PAA facilitators from 8 PAAs out of targeted 76 PAA with Community Saving Groups. The refresher training was provided to enable them train beneficiaries in their respective PAAs, with an output of generated business ideas and appropriately prepared household business plans.

Audit noted that, 68 PAA out of 76 PAA with Community Savings Groups equivalent to 89% did not receive refresher training. This was linked to the delay in the enrollment of beneficiaries to basic skills training sessions as the training was conducted in waves.

Further review of Joint Review and Implementation Support of the PSSN-I report, 16th to 27th, April, 2018 the audit noted that, there was a delay of enrollment of beneficiaries to basic skills training sessions due to the fact that, materials development by Foundation Capital were not yet finalised and no any facilitator was trained from PAAs.

(iv) Inadequate Attainment of the Expected Livelihood

The Audit noted that, there were inadequate attainment of the expected livelihood since there were components of PSSN I that were not implemented for the period from 2015 to 2020 and were taken in PSSN II.

Moreover, these components comprised basic training on productive grants; identification of the potential projects and preparation of a proposal in the required format; application of Livelihood Enhancement Grant Fund by the saving groups; review of sub projects by the TMU to verify compliance to

TASAF III regulations. This was presented to the NSC to allow the release of funds (check the approval process) and signing of the grant agreement between the PAA and the successful Community Saving Groups.

Similarly, other components which were not implemented include the provision of support by relevant PAA staff to the Community Saving Groups. This based on the implementation of Livelihood Enhancement Grants in the technical aspects of their projects and Evaluation of the program by the Community Saving Groups program against the key indicators identified during the project preparation phase.

However, the Audit noted that, these components were not implemented due to delay in registering of CSG to BoT system, so that, they would be legalised for access grants, financial assistance and investments. This caused the delay on the issuance of grant to CSGs making them lack capital for further development.

(v) 100% of the Community Saving Groups formed Continued in the Second Rotation

The performance of the Community Saving Group was measured in two ways, the first one being the drop in number of participants while the next is the amount saved to the next cycle. Review of the Implementation Completion Report (ICR) of December, 2019 noted that 100% of the formed 5,496 Community Saving Groups with 75,050 beneficiaries managed to form Savings, issue loans and remained with the balance that were used for the second cycle of saving.

It was noted that, immediately after the completion of first cycle, the Community Saving Groups could continue with saving and members took their contributions. **Table 3.7** below shows that in 8 regions beneficiaries were able to continue with second cycle.

Table 3. 5 : Community Saving Groups which Continue to Second Cycle of Saving

Region	Name of PAA	Number of Villages, Mitaa and Shehia with Savings Groups Formed	Total Number of Savings Groups Formed per PAA	Total Amount of Savings (TZS)	Amount of Loans Issued to Members (TZS)	Balance of Savings (TZS)
Dodoma	Chamwino DC	50	1,072	127,139,350	57,708,250	69,431,100
Lindi	Lindi DC	88	588	356,337,618	198,132,700	158,204,918
Lindi	Lindi MC	30	169	207,876,245	121,546,478	86,329,767
Mtwara	Masasi DC	97	721	264,106,230	230,352,000	33,754,230
Pwani	Bagamoyo DC	66	545	253,550,250	76,008,500	177,541,750
Pwani	Kibaha DC	45	312	217,449,908	116,493,350	100,956,558
Zanzibar	Unguja	126	1147	1,736,493,313	468,471,941	1,268,021,372
Zanzibar	Pemba	78	942	580,000,000	159,506,900	420,493,100
		580	5,496	3,742,952,914	1,428,220,119	2,314,732,795

Source: Auditors' Analysis on the Implementation Completion Report (ICR) (December 2019)

Table 3.7 shows that 8 PAA had Community Saving Groups that managed to continue to the second cycle.

3.2.5 Findings on the Targeted Infrastructure

Targeted infrastructure was supposed to be implemented by TASAF after the needs had been raised by the community. The infrastructure was supposed to be implemented by funds from TASAF and community contributions. During site visits made by the Audit Team, in the sampled regions, it was observed that, Targeted Infrastructure were executed at

Katavi, Kigoma and Arusha regions. Upon an assessment, the following were noted in these sub-projects:-

(i) Inadequate Community Contribution to the Targeted Infrastructure

According to the Targeted Infrastructure Hand book, a minimum community contribution of at least 10% in cash and/or in kind shall be contributed to all infrastructures except for water related sub projects which will require 5%.

Despite of that requirement, the Audit noted that, the community did not contribute the required percentage in the health sector projects. For instance, during the construction of Ilalanguru health center in Ilalanguru village in Uvinza DC, Kigoma region, 10% equivalent to TZS 14,679,735.8 was supposed to be contributed by community while 90% equivalent to TZS 73,398,679.20 was supposed to be contributed by TASAF. In this regard, the community contributed only TZS 2,500,000 out of 14,679,735.8 equivalent to 17%.

Meanwhile, at Tanganyika DC, the community contribution was supposed to be TZS 7,923,312 while TASAF contributed TZS 72,978,444.00. However, there were no data to ascertain whether the community contributed the amount initially set for them. The audit found that, the amount used for the project completion was contributed by TASAF by 90% while there were no proof as to whether the community members contributed the required amount.

On the other hand, a reviewed of implementation Report from Uvinza indicated that, the main cause of the inability of the community to contribute was the existing high level of poverty. Due to low income level, communities were not be able to contribute the amount set for them. This implies that, TASAF did not undertake thorough assessment on whether the community would be able to obtain the amount of fund for contribution before setting it.

(ii) The Determination of Location to build Dispensaries by the Community

It should be noted that, before construction of the Targeted Infrastructure, the community were required to undertake an appraisal and detail the importance and the needs of the proposed infrastructure through formal meetings in various levels starting from village to LGA level. The Audit Team reviewed minutes dated 22nd May, 2015 noted that, the Village Council discussed the importance of the Targeted Infrastructure expected to be built. The major aim was to ensure that, the programme benefited all the members within the village. The built Dispensaries were also supposed to be used by TASAF beneficiaries who had to comply with health requirements such as clinic for pregnant women, children, etc.

In areas visited, it was observed that, dispensaries were constructed at Mwamkulu and Ilalanguru villages at Mpanda DC (Tanganyika) and Uvinza DC respectively. The audit team found that, at the stage of location determination, it was done properly in all targeted infrastructure because minutes for the meeting from various levels were seen and reviewed.

(iii) The Payment System Allows Payment on Activities outside of PSSN Programme at the Project Area Authority (PAA) Level

Paragraph 7.2.3 of the TASAF Operational Manual of 2013 requires all payments made by TASAF III to follow strict accounting procedures regarding payment requests and approvals. The designated budget vote holder approves each payment request to ensure that the responsible person is aware of all expenditures incurred and is managing the budget appropriately.

At the District level, Project payment claims are required to be accompanied by project appraisal forms indicating that the payment has been appropriately approved by the District Committee and by the TASAF Director of Operations. This is according to TASAF Financial Management and Accounting Procedures Manual (FMAPM).

A review of the Internal Audit Reports from Newala TC, Longido DC and Meru DC between 2014/15 to 2017/18 revealed that the Payment system allowed

Payments outside the TASAF Activities. This is because the audit noted that TZS 596,428,213.71 million was diverted from original activities to perform other PAA Activities that were not within the scope of TASAF. The reviewed Report could not narrate the activities to which the funds were diverted.

The original allocation in Longido DC was destined for internal generating activities, including cattle/goat-keeping sub-projects. In Newala TC, the fund was allocated to facilitate the infrastructure layout of drip irrigation sub-projects. In Meru DC, the Fund was allocated for implementing OPEC III funded sub-projects that included developing infrastructure to three sectors: education, health and water.

Interviews with officials revealed that TASAF made efforts where it visited the respective PAA and discussed with the District Executive Director regarding recovering the amount misused.

Consequently, it was noted that the planned activities were delayed from being executed as scheduled hence limiting the timely accomplishment of programme activities.

3.2.6 During the Implementation of PSSN-I Programme no Beneficiaries were Graduated

According to Paragraph 12 of the PAD it is stipulated that, the proposed project would contribute to the achievement of the overall Government objective of enabling poor households to increase incomes and opportunities while improving consumption. Government strategy supports the concept of graduation by which the programme is expected to assist households to move out of poverty and away from dependency on assistance transfers to an independent and sustainable livelihood. Also, Paragraph 95 stipulates that, the key concern of the government is the issue of graduation. While transfers alone are not expected to lead directly to graduation out of poverty, they are expected to enable many programme beneficiaries to better access and take advantage of complementary interventions.

However, a review of Validation Results Report conducted on 2020 by TASAF revealed that, out of 1,013,635 households validated in 10,293 villages, mitaa and shehia from 186 PAAs, there were no graduates produced by the

PSSN-I as shown in **Table 3.10**. Also, it was noted that, 87% of beneficiaries who benefited from PSSN-I programme will directly benefit with PSSN-II programme as their poverty level were noted to be extreme.

Table 3.10: The Extent of Graduates from PSSN-I

Category	No. of Households	Percentage (%)
Leaders	3,750	0.37
Voluntary Quit	1,992	0.20
Citizenship Unconfirmed	173	0.02
Death	27,078	2.67
Shifted	37,108	3.66
No Show	56,810	5.60
Present	886,724	87.48
Total	1,013,635	100

Source: Report on Validation Results conducted (2020)

From **Table 3.10** above, it was observed that, despite the provision of various interventions to the beneficiaries such as cash transfer, public works and livelihood enhancement, still beneficiaries were dependent to the programme and unable to detach themselves from the programme. The audit noted that, 87.48% of the PSSN-I beneficiaries received similar benefits for more than 7 years. This implies that, instead of the programme to produce beneficiaries who were independent and able to generate income, acquire assets, acquire knowledge and skills, it ended up creating beneficiaries who depended on TASAF to sustain their daily lives.

The main reason for having beneficiaries who depend on TASAF to sustain their daily lives was due to inadequate coverage of PSSN-I interventions. This is due to the fact that, out of 161 PAA that was primarily identified to be covered by PSSN-I, only cash transfers were covered in all PAA, while public works were covered in 76 PAA, livelihood enhancement was covered to 51 PAAs. This is contrary to PAD which requires all the interventions to be covered to all 161PAA for the purpose of improving beneficiaries' lives.

3.2.7 Re-certification was not Conducted as per the Programme Operational Manual during the Implementation of PSSN I

According to Para 2.3.6 of the Operational Manual of 2013, TASAF was required to conduct recertification of beneficiaries once every three years. This process includes a review of the community identification of poor households, conduct of the Proxy Means Tests (PMT) and the community validation.

Since the PSSN programme was planned to be implemented for the period of five years from 2012 to 2017 but it was extended to December, 2019; re-certification was expected to be conducted during the financial years 2015, and 2018.

Interviews with officials from TASAF revealed that TASAF did not review the community identification of poor households and conduct the Proxy Means Tests (PMT) to the beneficiaries.

A review of the Validation Report of 2020, showed that validation of beneficiary's database was done once in 2020, and it was after completion of PSSN I to identify beneficiaries who would qualify to graduate so as not to include them in PSSN II which was planned to be implemented from 2020 to 2025.

The main reason was due to non-attainment of targeted timeliness to execute the planned activities. For instance, in 2012 beneficiaries were required to be intervened with Conditional Cash Transfer, in 2013 beneficiaries were required to be intervened with Public Works Program (PWP) and in 2014 the livelihood enhancement was expected to be executed so as to allow the conduct of recertification in 2015. But this was not the case because the actual execution of Conditional Cash Transfer started in 2014, Public Works Program in started in 2015 and livelihood was initiated in 2015 while the beneficiaries were enhanced in 2021 which affected the conduct of recertification during the implementation of PSSN-I.

Audit further noted that, TASAF planned to conduct recertification exercise in the financial year 2023/24 targeted to cover a total of 380,003 beneficiaries with the budgeted amount of TZS 4,813,375,000. However, it

was noted that for the period under PSSN I, there was no allocation or disbursed funds to cater recertification exercise

The impact of not undertaking the recertification activities is to continue providing services to the beneficiaries who have qualified to graduate while leaving others in extreme poverty. Furthermore, the failure to conduct the recertification activities led to the failure of the Government to capture the information important for confirming the eligibility of the beneficiaries that would improve the list of beneficiaries of PSSN-I.



CHAPTER FOUR

FINDINGS ON THE COORDINATION, MONITORING AND EVALUATION OF THE PROGRAMME

4.1 Introduction

The chapter covers findings related to the coordination, monitoring and evaluation of the planned activities under PSSN-I as follows:

4.2 Coordination of the Implementation of PSSN-I Programme

This section elaborates on scheduling and organisation of relevant programme meetings and events within the programme structure, administration of communication systems, stakeholder's analysis and administration of project resources as highlighted below;

4.2.1 TMU Conducted 85% the Meetings as per the Schedule within the Programme Structure and with Other Stakeholders

Para 255 of the Program Appraisal Document requires the Development partners to participate in the Social Protection Working Group sub-committee focused on the PSSN-I. Government members of this sub-committee are made up of the Chair of the SPWG, the Executive Director and required technical staff of the TMU, and the Chair of the NSC or his/her delegate. For the first 18 months of the implementation, this sub-committee required to meet on monthly basis in order to support the effective roll-out of the PSSN-I, thereafter, the meetings will be at quarterly intervals. Moreover, the DPS usually hold a series of missions in every 6 months to discuss the progress.

The audit noted that, not all meetings were conducted as per the schedule. It was found that, TASAF conducted meetings including the meetings with National Steering Committee (NSC) and a number of meetings with Development Partners (DPs) from Joint Operational Committee (JoC).

On the other hand, the National Steering Committee was among the meeting that was supposed to sit and make decision on different matters. The NSC

ensured that, TASAF activities were carried out in accordance with the Development Financing Agreement (DFA) and Operational Manual (OM), and provided overall policy guidance. The review of Implementation Completion Report indicated that, there was a delay of 3 years (2016 to 2019) to appoint members of the National Steering Committee (NSC). When the NSC, was absent an oversight role for the project was entrusted to the Permanent Secretary in the President's Office State House until the new NSC was inaugurated in May, 2019.

Moreover, the audit noted that, the TMU was supposed to have the Joint Operation Committee on monthly basis as a sub-committee of the Social Protection Working Group, and would be chaired by the Executive Director of TASAF and co-chaired by the Chair of the PSSN-I Donor Coordination Group (DCG).

Furthermore, Interviews with TASAF officials revealed that, not all meetings were done as per the schedule. It was noted that, the TMU managed to conduct 29 out of 34 meetings that were supposed to be done jointly. This achievement was equivalent to 85% of all the meetings that were planned to be done. It was further revealed that, meetings were not conducted as per the plan partly due to the outbreak of covid-19 whereby physical gathering were banned.

4.2.2 TMU Properly Administered Communication Systems that Enabled Effective Sharing of Information within Programme Framework

Item no. 165 of the Project Appraisal Document indicated that, in order to support the implementation of the PSSN-I, the proposed operation would provide assistance to develop and finance a set of instruments that need to be in place before or during the initial stages of both programs. Specifically, the proposed project would support the activities like enabling Information Education and Communication Campaigns for raising awareness. Likewise, Item 162 of the Project Appraisal Document required conducting Training and provision of technical assistance to enhance capacity for the institutional staff of the partner institutions in the implementation of the new social protection framework. Staff required to know the meaning of social interventions that promote and execute the NSPF.

During field visit it was observed that, there was adequate knowledge of TASAF III operations (PSSN-I) to public and stakeholders in the visited PAAs. It was realised that, public and private stakeholders at these PAAs had knowledge of the operations of PSSN by 100% as shown in **Appendix 5** of this report.

4.3 Monitoring of the Project Implementation

Tools for monitoring the PSSN programme to achieve a result based monitoring and realise the objectives of the programme was not adequately used.

According to Paragraph 225 of the PSSN Design Document, TASAF was required to use various tools in monitoring the PSSN programme, the tools included:

- (a) Regular financial and narrative reports;
- (b) The computerised Management Information System;
- (c) Community Score Cards;
- (d) Citizen Report Cards (CRC); and
- (e) Rapid Response Teams.

The audit reviewed the PSSN Operational Manual of 2013 and noted that, TASAF deployed several tools for monitoring the implementation of PSSN project in the Country. The tools deployed were such as regular financial and narrative reports, the Computerised Management Information System, and Community Score Cards, Citizen Report Cards (CRC), Rapid Response Teams. According to PSSN Implementation Report of 2019, the M&E was intended to facilitate data collection, enrolment, benefit level calculations, compliance, payments, grievances and redress, public works, financial and administration, monitoring and reporting. The audit assessed the adequacy and extent to which TASAF managed to deploy the afore-mentioned tools and the results are detailed as follows:

4.3.1 71% of PAAs submitted reports on the implementation of PSSN programme

According to Clause 11.2.1 of the Operational Manual of 2013 PAA is required to prepare quarterly progress reports and submit them to Regional Secretariat and TASAF. Also, Clause 1.15 of the Memorandum of

Understanding (MoU) between TASAF and PAA requires the PAA to timely prepare a quarterly progress report and submit to the Region Secretariat and TASAF Management Unit (TMU).

However, the audit reviewed sampled Monitoring and Evaluation Performance Reports and noted that, not all PAAs prepared and submitted the status for financial and narrative reports to TMU. For instance, in the financial year 2016/17 TMU expected to receive 161 reports from PAAs, however, on average each PAA managed to submit 115 reports equivalent to 71%. **Table 4.2** below indicates the extent of submission of reports by various levels in the PSSN reporting hierarchy.

Table 4. 1: PSSN Reporting Hierarchy

Type of the report	Required No. of Reports	No. of submitted report	Difference in %
PAAs quarterly report	161	115	71
TMU consolidated feedback report	1	0	0
TMU Quarterly Reports	4	2	50
TMU Bi-annual and 1 annual reports	3	1	33
TMU submit stakeholder reports	6	3	50

Source: Sampled Monitoring and Evaluation Performance Report (2016/17 - 2018/19)

Further review of the sampled Monitoring and Evaluation Performance Reports depicted that, the non-submission was attributed to PAAs not being trained on preparation and submission of the report together with the provision of report format. Also, it was caused by the failure of PPA to liaison with community committee to submit such reports. This was found to affect the entire reporting hierarchy or chain. Consequently, there was non-assessment of the implemented financial and narrative activities from respective PAA which did not submit the reports.

Moreover, during the site visit in the sampled PAA, it was observed that, there were inconsistency in the reports submitted. This emanated from the observation that, there were quarterly reports which were comprehensive while others were not comprehensive. For instance, the quarterly reports observed at Mpanda MC and Mpanda DC were comprehensive while those observed at Uvinza and Kibondo were not comprehensive. **Table 4.3** below

shows the content difference between the quarterly progress reports of Mpanda DC and Kibondo DC.

Table 4. 2: The Disparity of the Information Reported in Progress Reports as Sampled from Mpanda MC and Kibondo DC

Example of Structure of Quarterly Progress Report at Mpanda DC (Tanganyika)	Example of Structure of Structure of Quarterly Progress Report at Kibondo DC	Auditors' Remarks
Executive Summary	Introduction	There were no inconsistency in issues reported in the Quarterly Progress Reports at different PAA.
Cash Transfer, Infrastructure Development and Public Work Program.	Objectives	
Introduction	Activities Undertaken	In sampled structures, Mpanda DC reported 15 aspects while Kibondo DC reported 7 aspects. Since Kibondo DC had no Targeted Infrastructure, the Audit Team expected this to be the only difference. This was mainly caused by lack of reporting format established in order to have common structure that would be easy for analysis and compilation.
Implementation Progress	Achievements and Results	
Cash Transfer (Ct)	Implementation Challenges	
Targeted Infrastructure (TI)	Lesson Learnt	
<ul style="list-style-type: none"> Construction of Dispensary at Itetemya Village 	Way forward	
Public Works Program (PWP)		
Financial Issues		
<ul style="list-style-type: none"> Cash Transfer Funds Received Expenditure 		
Infrastructure Development		
<ul style="list-style-type: none"> Funds Received Expenditure 		
Public Works Program (PWP)		
<ul style="list-style-type: none"> Funds Received Expenditure 		
Audit Aspect		
Implementation Challenges And Measures Taken		

Example of Structure of Quarterly Progress Report at Mpanda DC (Tanganyika)	Example of Structure of Structure of Quarterly Progress Report at Kibondo DC	Auditors' Remarks
Way Forward		
Conclusion		
Annexes <ul style="list-style-type: none"> • Annex I: July - August 2017 Payment • Annex II: Sub-projects Implementation Under PWP in 2017/2018 • Annex III: Conditional Cash Transfer (CCT) 		

Source: Auditors Analysis Using Information Extracted from Quarterly Progress Report (2017)

4.3.2 The Computerised Management Information System Was not Adequate to Undertake Different PSSN activities

Section 11.1 of TASAF III Operational Manual, 2012 describes the overall objective of Monitoring and Evaluation (M&E) is to ensure better planning, targeting, and implementation of programme components through efficient and reliable feedback of information to relevant stakeholders and timely decision making.

In order to achieve this objective, the result-based M&E system monitors the project processes on the basis of existence of (i) A well-defined M&E strategy for project processes, information requirement, tools and methodologies for data collection, analysis and reporting; and ii) A comprehensive M&E plan with clear roles and responsibilities as they relate to the indicators tracking with respect to data gathering and reporting. During site visits made by the Audit Team, different assessments were done regarding the PSSN-MIS. Upon the assessment, the following were observed:

a) Inadequate Application of Data Input Control in Management Information System

By virtue of being public institutions, PAA are also bound by Government standards, guidelines and procedures. Section 2.2.5.5 (i) of e-Government

Agency security Architecture Standards, 2017 requires that, for access management, the users of information systems and information processing facilities are appropriately authenticated, with access and privileges granted on the basis of a verified business need.

During the audit at Geita DC, Mbogwe DC, Mpanda MC, Mpanda DC, Kibondo DC, Bagamoyo DC, and Uvinza DC the Audit Team found that, TASAF conducted its operations using MIS including data collection, processing and information management through the entire process cycle, across all levels of Government (TMU and PAAs). Also, it was found that, data capturing process at Geita DC and Mbogwe DC were done by individuals employed by TASAF as Data Capturing officials (data entry), while the approval process of data captured was done by supervisors who were TASAF Coordinators.

The Audit Team found that, Data entry Official in some incidences at Kibondo DC and Mpanda DC was the one who also approved the information. This compromised the issue of checks and balance which was essential for ensuring accuracy and reliability of data entry. The audit team managed to screen shot one of the PWP work which was captured and at the same time approved by the data entry official as indicated in **Photo 4.1**. This would be possible due to the fact that, data entry official had the Password access for the TASAF Monitoring Official (TMO) and PSSN-Coordinator in all PAA Visited with an exception of Uvinza DC.

Photo 4.1: PWP form being Captured and Approved by Data Entry Officer

Na..	Jina la Mhusika wa Kaya	Idadi ya siku ambazo hakufanya kazi	Jumla ya Siku	Kiwango cha Malipo	Jumla	XT
1	16011210307121 NYABUHO RO MUHONDORO KILU	1	0	3,000.00	27,000.00	
2	16011210307146 CLEMENSA ZIKWITONDA KIZAM	2	0	3,000.00	24,000.00	
3	16011210307178 NTELEJE MAHOLI BINYOGA	10	0	3,000.00	0.00	

Photo 4.1: PWP form being captured and Approved by the Data Entry at Kibondo DC. The Photo was taken by the Audit Team on 9th January, 2023 at 11.04 AM:

Based on these facts, the audit Team noted that, TASAF Coordinators were capable of providing data input and making approval of data captured at the same time contrary to the requirements of e-Government Authority Security Architecture Standard.

This was due to permissions granted to TASAF Supervisors whereby some TASAF Coordinators including those at Geita DC were permitted to add, update and delete records in MIS Submenu as shown in TASAF user matrix. This was linked to inadequate system design as well as inadequate data audits to assure on-going data integrity. This consequently, resulted to unclean data leading to unreliable information for decision making.

b) Inadequate MIS Data Integrity

Section 11.2.2 of TASAF III Operational Manual, 2012 describes that, TASAF III operations have been using Cash Transfer System as one of the Computerised Management Information System (MIS). This was used as a key supporting tool for the analysis of the benefits to be paid to programme

beneficiaries through all PSSN transfer modalities which include; Basic Cash Transfer, Conditional Cash Transfer and Public Works wages.

In this regard, all households targeted by the PSSN were listed in the module along with the benefits they were expected to receive. Data on non-compliance with programme responsibilities and public works attendance were entered into the module at PAA level, with the resulting payrolls generated at TMU level in order to instruct payment agencies. MIS was also applied to track the progress of public works and targeted infrastructure sub project, as well as the performance of Community Savings and Investment Groups. Also, this tool contained information on funds utilised, assets built and sub projects completion status.

Together with other operational requirements, TASAF was required to adhere to government standards, guidelines and procedures such as those provided by e-Government Authority.

Section 2.2.7 of e-Government Information Architecture - Standards and Technical Guidelines requires that, public Institutions should adhere to enterprise data and metadata standards as well as data modeling standards. Public Institutions will adhere to Data Life Cycle, Quality Management and Data Governance. Also, Public Institutions will adhere to Data Quality Management Standards.

During the audit at Geita DC and Mbogwe DC, it was noted that, there was no application control mechanism and segregating duties of authorising officials from data capturing officials contrary to e-Government Agency security Architecture Standards requirements.

Moreover, the audit found that, there was no data integrity in TASAF MIS. For instance, the system captured date of birth of beneficiaries, but with incorrect age. The system also captured duplicate particulars of a person but whenever information changed in one data set, it remained unchanged in another data set as shown in images in **Photo 4.2**

Photo 4.2: Duplicate Information as observed in PSSN-MIS

The image shows two identical forms for beneficiary registration in the PSSN-MIS system. The forms are side-by-side, and red circles highlight the age fields. The left form shows an age of 17, while the right form shows an age of 19. Both forms have the same name 'JINA KAMILI' and the same ID number '16010710321307-3'.

Field	Left Form	Right Form
MWAKILISHI/MAMA MHUSIKA?	JINA KAMILI	JINA KAMILI
UMRI/TAREHE YA KUZALIWA	17	19
UHUSIANO NA MKUU WA KAYA	3	3
NAMBA YA KITAMBULISHO CHA MPANGO	16010710321307-3	16010710321307-3
HALI YA MWANAKAYA	Ni Mwanakaya	Ni Mwanakaya

Photo 4.2: Duplicate particulars of the beneficiaries (Check the Circled Red). At this details, ages of the same beneficiary are different, where at the left side the individual is 17 Years Old while at the Right side is 19 Years Old. Photo was taken at Kibondo DC by Auditors on 9th January, 2023 at 11:47 AM.

Consequently, it would lead to incorporation of incorrect or inappropriate data in TASAF database, ultimately leading to improper decision making. In interviews with Managers, it was stated that, although the above explained practice violates standards and guidelines for information systems access management, TASAF Management allowed it due to shortage of data capture staff.

c) Management Information System Usability

The signed Memorandum of Understanding (MoU) between TASAF and The Regional Administrative Secretariat (RAS) requires TASAF Coordinator at RAS to monitor all activities done at Council level. Similarly, annex 7 of TASAF Operations Manual, 2012 Results Framework and Monitoring Arrangements

requires the TASAF Monitoring Officer at RAS to monitor the number of households benefiting from the PW (total male and female with their age groups; direct and indirect benefits that they get (benefiting from community assets, number of person days provided in labor intensive Public Works of households who worked, complying to the desired 15 days a month) number of PW projects delivered at the community by type (community selection), satisfaction level of the community with the assets, created with respect to the expected value of the asset during project selection process, proportion of households receiving timely and, predictable Public Works benefits, proportion of communities with climate risk, proportion of projects identified by the climate risk assessment that include measures for reducing climate risks or increasing climate resilience.

However, during the audit in all regions visited, it was found that, TASAF Monitoring Officer at RAS does not have access to Management Information System (MIS). This was caused by lack of prioritisation of Monitoring function by TASAF at Regional level.

Consequently, TASAF Monitoring Officer at Regional level depended on the information provided by TASAF Coordinator at Council level. This deprived TASAF Monitoring Officer at Regional level with primary information and having reliable direct information from the system.

Moreover, it was noted that, the ICT officials at the PAA level did not provide privilege to the PSSN-MIS access at any point. The ICT officials were more concerned with network problems only and they could not grant any technical support in term of the system usability when issues were raised. For instance, the provision and denial of system access to data entry officials, coordinators, and TMOs were done directly from TMU-HQ.

This implies that, when officials who were not TASAF employee get transferred, the system access privilege would not be timely denied as cited in Kibondo DC where the former data entry officer was transferred and an access granted was not immediately denied. In this regard, the existed data entry used the access of the transferred Data entry officer. **Photo 4.3** shows the entrance access of transferred Data entry being used by new data entry official at Kibondo DC.

Photo 4.3 shows the User Name and Password of Data Entry Official Who was no longer working with TASAF while the Access was not yet denied.

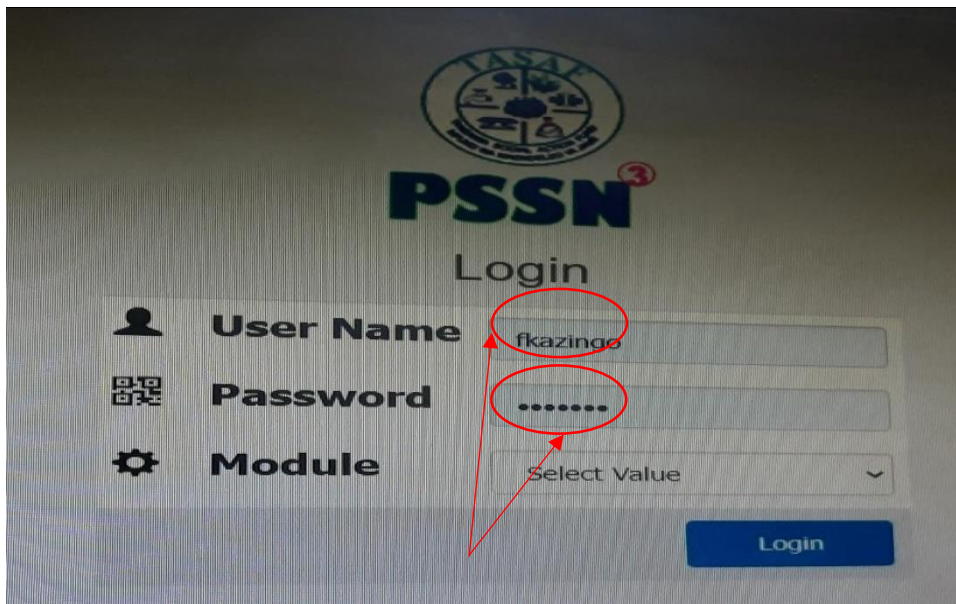


Photo 4.3: Entrance Access of Previous Data Entry as it was still used by the existing Data Entry Official without being denied by TMU-HQ

4.3.3 Community Score Cards

The Community Score Cards (CSC) is an accountability tool in the PSSN Project that empowered beneficiaries to know their entitlements and demand more accountability from service providers in the intervention areas where the tool was used. The cards were further deployed to assess whether the needs and priorities of the community were fulfilled.

The audit reviewed the PSSN Implementation Completion Report as of 2019 and noted that, through 161 PAAs the CSC were deployed to only 6 PAAs from Arusha and Njombe Regions. The rest of the PAA in all visited 16 PAA did not have deployment of CSC. Despite Arusha being among the regions mentioned to have the community score card, the audit could not find any card for verification purposes.

Furthermore, it was noted that, CSC helped service providers to understand the participation of the poor people and improve service delivery through

preparing a joint action plan for addressing identified gaps in service delivery.

However, it was revealed that, lack of implementing CSC to other PAAs was attributed by the fact that, the tool was planned for TPRP III and funds were provided for only 6 out of 13 PAAs planned to be conducted in Njombe and Arusha Regions. Also, it was noted that, the selection was based on the fact that, TPRP was implementing social services infrastructure in the aforementioned regions.

4.3.4 Rapid Response Teams

According to PSSN Operational Manual of 2013, RRT was required to respond to the requests submitted by PAA, Region and set staff using the same modes of communication immediately or within 2 weeks. Furthermore, the Rapid Response Teams were supposed to undertake regular field visits to PAAs to provide on-job advice on the programme implementation and to act as an early detection mechanism for challenges in the implementation of PSSN project.

The audit noted that, 3 out of 36 PAAs namely Arusha DC, Mufindi DC and Karatu DC were visited by the Rapid Response Team and provided assistance to the respective PAAs when requested.

Upon the scrutiny to explore on the reasons for having few visited PAAs by Rapid Response Team. It was pointed out that, the frequency of Rapid Responses Team to attend the incidence was subject to the needs and nature of the requests from PAAs. On the other hand, TMU regularly conducted backstopping visits to PAAs to check on the implementation of the PSSN activities.

4.3.5 Monitoring the implementation of PSSN-I at Regional and LGA levels

According to Clause 11.2.1 of the PSSN Operational Manual of 2013, TMU was required to prepare and submit progress reports for the implementation of the PSSN-I programme to NSC which subsequently submitted the reports to relevant stakeholders including the funders such as Sida, WB and OPEC.

Moreover, the audit reviewed the Monitoring and Evaluation Reports for the sampled years of the implementation of the PSSN Project and noted that, at different occasions TASAF did not manage to submit reports to relevant stakeholders as required. Notwithstanding the fact that, this activity was supposed to be undertaken by NSC as per the requirement of the Manual. The fact that, the Fund was consolidating and submitting the reports to relevant stakeholders directly was the denial of NSC responsibility as per the requirement of the Manual.

The audit further noted that, in the year 2016/2017 TMU had planned to submit 6 reports to Sida, WB and OPEC. However, the Fund only managed to submit only 3 reports and that the activity was rolled over to 2017/2018.

However, the report highlighted further that, there was no fund allocated to this activity to the extent of slowing down its implementation. The non-submission of the report denied the relevant stakeholder to keep in track with the progress of the implemented activities of the PSSN Project. Thus, inability to submit reports was an indication that, there was ineffective monitoring and evaluation activity of the PSSN Program from the Fund.

4.3.6 Independent Consultants conducted impact evaluation for the PSSN programme to effectively inform Stakeholders

According to Paragraph 233 and 234 of the PSSN Design Document, TASAF was required to commission an independent consultant to critically review the Programme design in an on-going basis.

Review of Evaluation Report of the Tanzania's Productive Social Safety Net of September, 2019 revealed that, the programme included various consultants from among the stakeholders of the programme. These comprised consultants and officials from World Bank, National Bureau of Statistics and Office of the Chief Statistician in Zanzibar.

Moreover, the evaluation examined the effects of PSSN on other outcomes that were not necessarily linked to programme goals but were of interest to key stakeholders; including on productive activities (employment,

agriculture, and non-farm household enterprises) and intra-household behaviors (bargaining and violence).



CHAPTER FIVE

FINDINGS ON INSTITUTIONAL STRENGTHENING

5.1 Introduction

This chapter presents the findings on institutional strengthening during the execution of Productive Social Safety Net-I. It comprises financial and technical supports provided, operational reforms, Integration of social intervention strategies, development of ICT during the implementation of the programme and strategies for Information, education and Communication.

5.2 PSSN I provided Financial and Technical Support to Institutions in the process of institutionalising the PSSN as part of the National Social Protection Framework

This part covers operational reforms and institutional strengthening, programme management, capacity building, research and development as analysed below;

5.2.1 Operational Reforms and Institutional strengthening on improving efficiency in the implementation and monitoring of the PSSN

PSSN I mainly operated through the ICT systems which included FMIS (EPICOR) and HRIMS with biometric features, Fleet Management, Website and Emails, PSSN OPSYS, PSSN MIS, GRM and URB, Car Tracking, HR & Payroll, Time and Attendance System. This implies that, PSSN activities that included targeting, enrolment, payment, compliance and grievance handling were managed through ICT systems. In operational reforms and institutional strengthening the Audit Team noted the following anomalies:

i) Fluctuation of internet access during the implementation of PSSN I

Review of the Implementation Completion Report (ICR) that covered the period from 2012 to 2019 revealed that, M&E system were supported by ICT systems for timely generation of the required information to aid decision making and storing of data. The Project improved CB-CCT-MIS with functional modules for targeting, enrolment, compliance, payment; case management and PWP-MIS, GRM and OPSYS that facilitated generating regular, timely and adequate reports for PSSN operations. Also, a

programme was established in 161 Districts were connected for a functional decentralised M&E system (including URB and MIS) in the respective Districts. These functional decentralised M&E system was then connected to TMU.

However, it was noted that, during the implementation of PSSN I the targeting and enrolment data entries had to be done centrally due to the challenges of connection at PAAs. The TA's collected information from the village using hardcopy then sent to the centers that had access to the internet.

However, in the visit of PAAs by the audit team it was found that, the system network was not stable. Interviews with coordinators and TMOs, confirmed that, network problem was very high especially during payment window. This was also observed during the Audit whereby, opening of an activity in a computer to the response by the system used not less than 5 minutes in every command.

Moreover, in some areas visited like Mpanda DC and Kibondo DC, the system could not accept the printing command, instead it displayed an ORACLE Error message when commanded as screen shoot in Photos 5.1 (a) and (b). Therefore, the noted errors were caused by application anomalies

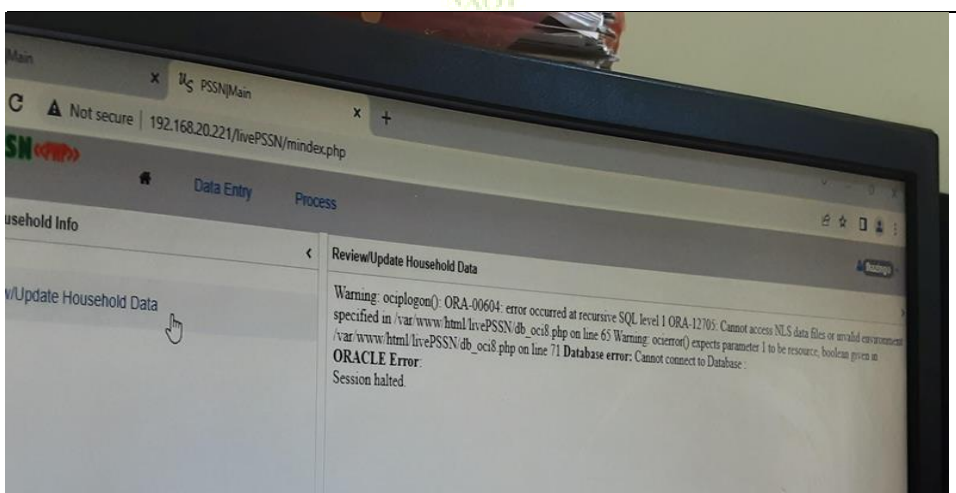


Photo 5.1 (a): A screenshot of an ORACLE Error occurred at PSSN-MIS at Kibondo DC when different activities were commanded. The Photo was taken by the Auditors on 9th January, 2023 at 12:32 PM

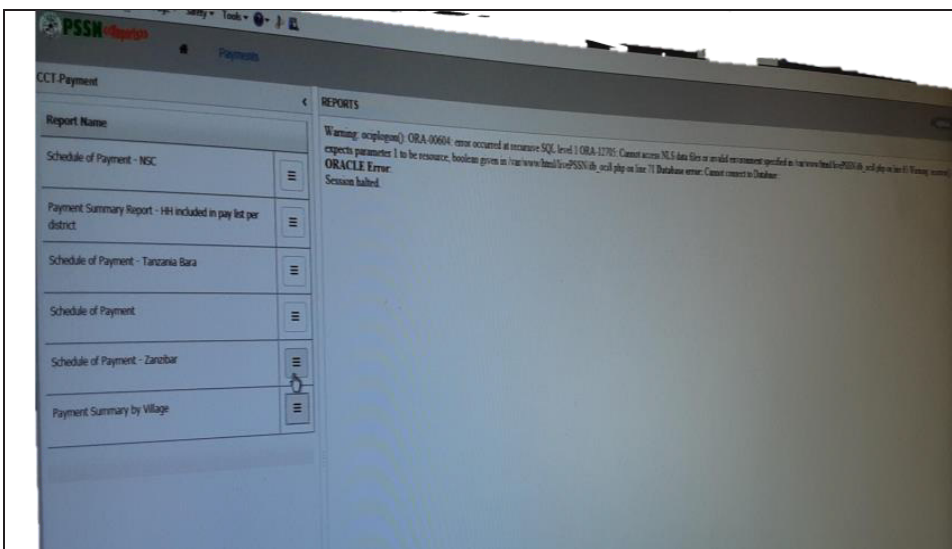


Photo 5.1 (b): A screenshot of an ORACLE Error occurred at PSSN-MIS at Mpanda DC when different activities were commanded. The Photo was taken by the Auditors on 3rd January, 2023 at 1:13 PM

Moreover, in an interview with TMU, it was revealed that, the targeting and enrolment data from PAAs were captured centrally at TMU as a short term measure while establishing network connection between TMU and PAAs. The intention was to decentralise MIS system to PAA and subsequently to the villages as per the design.

It was further elaborated that, before establishing connectivity to PAAs, TASAF found another option for network connection which was expected to be reliable, cost effective and sustainable. In this regard, the preferred options was to use PO-RALG (MPLS-VPN) network infrastructure which reached 133 PAAs by September, 2014 with the use of TTCL Optic fiber, ADSL or VSAT technology.

Furthermore, the activity to connect PAAs commenced in December, 2014 and was completed in october, 2016. Based on this fact, it was not possible for them to process targeting and enrollment data at PAAs during that period as the network infrastructure was not in place. In respect to the response made by TMU, the audit team noted that, the TMU embarked on the implementation of PSSN-I Programme with inadequate preparation, since institutional strengthening was already identified in the programme document as one of the major issues to work with.

ii) Inadequate filling of the Grievance Registration Book

During the visit to PAA the Audit Team noted that, beneficiaries were submitting their complaints to the Village Councils. However there were delays in responding to complaints. In order to address this issue. TMU supplied Grievance Registration Books to village Councils but the submitted books were not adequately filled. This was evidenced by the observation that, 2 out of 24 Grievance Complaints Books submitted in the PAAs of Kigoma and Katavi were filled while in other PAAs, they were not filled at all. Also, in some other areas, villagers were not aware about the existence of such books. During interviews with the Village Executive Officers, it was also confirmed that, they used forms in recording complaints instead of the submitted books.

It was further noted that, during payment sessions, the PAA Facilitators used to come with some forms in which the grievances were recorded. The practice of having forms and books for grievance records raised some confusions as there was no uniformity with regard to the documents for recording grievance complaints.

Moreover, interviews with TMU revealed that, the low registration of Grievance Registers was also noted at the central level in the system. This was attributed to negligence by the CMC in recording the handled grievances. Based on the elaboration made, the audit team noted with concern that, the inadequacy on handling and recording grievances was highly contributed by TMOs as they inadequately made follow up of TASAF activities which including filling the grievance register at the community level.

On the other hand, the coordinators from the visited PAA claimed that, the beneficiaries were given a special number which would allow them to make calls directly either to LGAs or at TMU in case of any issue. However, the audit noted that, the situation was different at the village level as it was found that, only 1 Village Executive Officer out of 204 villages had the number. In addition, the number was not posted in announcement boards so that everyone can have access. Meanwhile in all the villages visited no any beneficiary claimed to have seen the number in order to call for assistance in case there were grievances.

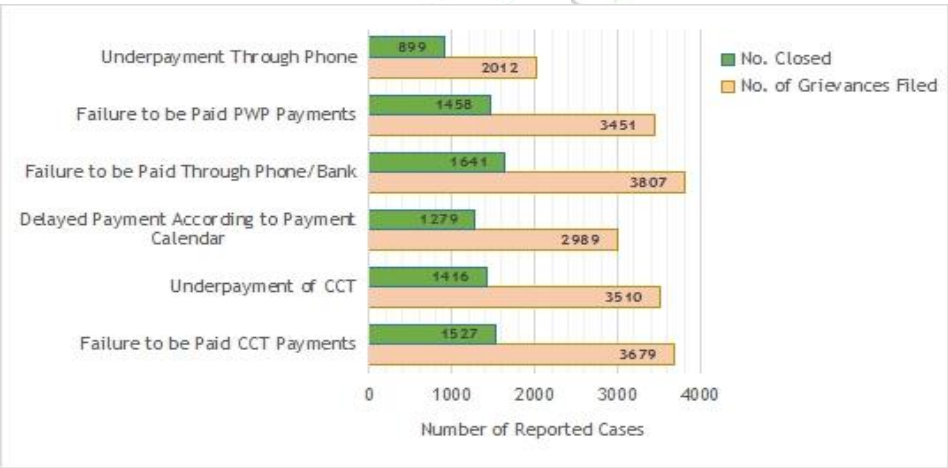
Furthermore, the audit noted delays in updating of beneficiary's grievances submitted to PAA by Village councils. According to the Technical support

guidelines 2019, data updates entail correction and updates of Beneficiaries’ information, while claims entail incorrect deduction of payments, missing or incorrect deduction of payments and application for reactivation for the Beneficiaries who did not collect payments in 2 consecutive periods.

iii) Grievances/Complaints on updating the information for beneficiaries

A review of the Filed Grievances Data indicated that, of all reported cases of grievances, the ones related to payments were leading in which all types of grievances were 19,448. In this regard a total of 8,220 (equivalent to 42.3%) of all the cases reported were closed. However, the status for remaining the remaining cases was not presented. **Figure 5.1** provides the status of the filed reported cases of grievances regarding payments that ought to be made to individuals within the identified beneficiary households.

Figure 5.1: The Status of the Filed Grievances Regarding Payments



Source: Records on Reported Cases of Grievances (2022)

Figure 5.1 indicates that, the largest number of cases that were reported were about payments that were supposed to be made through mobile phones were 3,807 but the beneficiaries did not receive them. Likewise, the number of cases due to failure to make the CCT payments was large that counted to 3,679. Generally, for all types of reported cases of grievances and based on the number of presented cases, it was shown that, the least proportion of

cases resolved were those in the category of being underpaid through CCT which counted to 40.3%.

The review of follow up reports prepared by PSSN Coordinator and interview with beneficiaries and village officials showed that, household information's were not timely updated. For instance in Singida Region PSSN follow up for March, 2019 revealed that, beneficiaries migrated from Ikungu to Mgimba Village at Mkalama PAA but it took more than 6 months to update information of the mentioned beneficiaries. The same situation was observed at Kawanzige, Kakese, Mwamkulu, Katobo, Ngomalusambo, Igagala, Igalula and Bugwe in Katavi Regions and all 6 villages visited in Kigoma Region.

Likewise, in Vigwaza Ward located at Chalinze District Council the Audit evidenced presence of 6 beneficiaries that were located at Kitonga but their names were called from kidogozero and they had never been changed for the whole period of the implementation of PSSN 1, regardless of all the complains presented to the Village Council.

Furthermore, interview with beneficiaries and village Officials revealed that, there were grievances that were not attended timely as evidenced at Mkalama and Iramba PAA. For instance, at New Kiomboi Village, 12 beneficiaries claimed that, their names were missing in the list. Such beneficiaries, submitted their complains to Iramba PAAs' Office. However, in interview with new Kiomboi Village Official it was revealed that, only 5 cases were solved and 7 cases were not solved at all up to the time of this audit.

During interviews with PAAs' Officials it was revealed that, they were not aware with the concerns raised by the Village Councils and Beneficiaries. It was further noted that, there was lack of coordination and negligence in dealing with household grievances raised by the village officials.

Therefore, inadequate coordination and negligence of PAA Officials to react on Village officials' grievances resulted into the delays in updating household information. This included shift of beneficiaries from PWP to CCT, changing of Students from one level of study to another and birth or death information as well.

5.2.2 Adequate Operational Reforms and Institutional Strengthening

According to PSSN PAD context 159, from the institutional perspective, TASAF was required to adjust its internal organizational structure in order to support different activities that the PSSN required, including (i) establishment of a dedicated team to implement, monitor and supervise the CT; (ii) establishment of an exclusively dedicated team to implement the labour - intensive public works program; (iii) establishment of a team responsible for the MIS and (iv) establishment of a team responsible for the targeting process and the Registry of Beneficiaries.

In this regard, the administrative structure was to ensure adequate integration between the PSSN unit and the rest of the TASAF structure, especially the units responsible for the infrastructure area, as well as those responsible for the administrative and financial aspects of all programs aspects, including payments.

This would include strengthening the process of internal coordination by: (i) adjusting its management tools; (ii) restructuring its internal organisation at national and sub-national levels; and (iii) developing TASAF institutional leadership role that is expected for the implementation of the NSPF. In order to carry out this internal restructuring of TASAF a comprehensive institutional assessment would be financed and implemented during the first year of project implementation.

However, the Audit noted that, TASAF managed to undertake different organisational transformation activities. It was noted that, TASAF engaged a change facilitator to support TASAF in achieving a smooth transition and faster progress. It was noted that, through a change facilitator TASAF was smoothly transformed from a Social Action Fund to Productive Social Safety Net by adopting and supporting differentiated interventions according to specific risks of the population. The consultant managed to produce 4 reports namely:-

- ***Inception Report***

The purpose of the inception and issues Report was to capture the commencement, structuring, and processing of the content of the TASAF III organisational cultural and programmatic transformation programme over time.

- ***Baseline Coaching (Status) Report***

The purpose of this baseline Practical Coaching Report was to operationalise Phase Two plans of the Institutional, Cultural and Transformation assignment that was commissioned in October, 2012. It also captured salient practical performance and teaming issues and shapes up to the commencement, structuring and processing of the content of the TASAF III organisational cultural and programmatic transformation programme for 12 months that ended on 30th July, 2014.

- ***TASAF Performance Management Framework***

The Performance Management Framework (PMF) was a key deliverable, pillar and implementation tool of the PSSN Transformation Programme. The main purpose of the PMF was to capture in one place and with a unitary flow of thought the design, structuring, processing and delivery of issues, themes and actions which were to be delivered in the transformation programme.

- ***TASAF Management Guidance***

This Guidance was subordinate to, and an aid to TASAF Administration Handbook. It meant to provide practical step-by-step guidance to staff and management on how to implement administrative and performance plans, procedures, and actions spelt out in the TASAF Administration Handbook. Also, TASAF Performance Management Guidance (PMG) was a practical guide to Performance Appraisal System (PAS), which included and exemplified all TASAF Performance Assessment Reviews (PARS) and other performance measurement tools used by TASAF to administer the Productive Social Safety Net (PSSN).

Moreover, in the review of TMU Organogram it was indicated that, after Organisation transformation, TMU managed to establish a section for

Condition Cash Transfer, Public Work, Livelihood, Infrastructure Development, and Unified Registry of Beneficiaries. These established sections were led by Managers.

Similarly, a review of Mid-Term Review Report of 2012 to 2014 noted that, operational reforms and institutional strengthening for TASAF aimed at ensuring improvement of efficiency in the implementation of PSSN which was conducted and managed to improve the following activity:

(a) Staff Development Programme

TASAF facilitated staff development programme for the staff within and outside the country to enable them improve their skills for the better performance and career development. In this regard, Staff development was provided in line with the priorities of the organisation. Thus, accomplished activities under staff development programme was on Community of Practice (CoP) Virtual Sessions, Workshop in Social Budgeting and Actuarial Modelling and training in programme designing, management, monitoring and control

However, the Audit noted that, Community of Practice (CoP) Virtual sessions were intended for experience sharing among practitioners dealing with social protection where by 2 sessions were conducted in Arusha, Tanzania in May, 2016 and in Kigali, Rwanda in May, 2019. The sessions focused on the implementation and monitoring of safety net programme as well as mechanisms for regional, local and community level coordination to improve implementation and delivery.

Moreover, workshop in Social Budgeting and Actuarial Modelling to enhance the technical capacity of key personnel, involved in the financial planning of the social protection systems and raising awareness on the importance of social protection were conducted. Also, 2 staff were trained in the Workshop organised by the Ministry of Labour and Employment (MoLE) in collaboration with the International Training Centre of International Labour Organisation (ITC-ILO).

Furthermore, training in programme designing, management, monitoring and control, 2 staff attended training in designing and implementing Social Protection Program in Mombasa and 1 staff attended training in programme management, monitoring and control in Malaysia.

5.2.3 Programme Management

PSSN programme had to support TMU and other implementing entities such as the Department of Social Welfare in carrying out the required operational reforms to effectively ensure the implementation of the PSSN. In addition, the proposed operation of the programme planned to provide both financial and technical assistance for the implementation of several activities as described in the subsequent sections.

However, the review of PSSN Programme Documents indicated that, the overall programme implementation had to ensure effective management in the aspects of financial, procurement, supervision of operations that included safeguards, as well as human resource management. Likewise, it was shown that, the programme would ensure capacity building through the provision of training.

(a) The Extent of the Provision of Support in the Financial Management

Section 3.1 of the Final and Approved Project Appraisal for PSSN required that the Recipient is not later than six (6) months following the effective date would need to provide financial management training under terms of reference acceptable to the Association for staff involved in the financial management of the project.

However, a review of the training reports and progress report conducted from 2013/14 to 2019/20 indicated that, a number of financial management training was provided to staff involved in the financial management of the project.

i) Compliance to the Technical Support Guidelines on Financial Management

Section 5.2.11 of the Technical Support Guideline calls for assurance of a strong financial management system that would imply effective programme implementation and accountability. The Guidelines require that, among other things, the TASAF Monitoring Officers (TMOs) should ensure: (a) availability of Payment Instruction Forms (PIFs) for withdrawal of funds from the Imprest Account, (b) availability of Payment Vouchers and their

attachments, and (c) availability of a complete PAA Reconciliation Reports for uncollected beneficiary funds.

During field visit in the sampled PAAs it was noted that Payment Instruction Forms (PIFs) for withdrawal of funds from the Imprest Account and Payment Vouchers and their attachments were available but there was a shortage of PAA Reconciliation Reports for uncollected beneficiary funds in all 36 visited PAAs.

In the review of the submitted Reconciliation Reports from the period under audit revealed that, 40% of the required reconciliation reports for auditing purpose were not available. This shortage was observed in the following visited PAA as indicate in Table 5.1.

Table 5. 1: Unavailability of PAA Reconciliation Reports in the visited PAAs

Project Area Authority	Required NO. of PAA Reconciliation Report ³	Available No. of PAA Reconciliation Report	Extent of Shortage (%)
Kibondo DC	22	3	86
Uvinza DC	27	12	56
Mpanda MC	27	4	85
Mpanda DC	27	15	44
Mkalama DC	23	6	74
Mbogwe DC	23	1	96
Tandahimba DC	23	6	74
Masasi DC	23	10	57
Mtama DC	23	9	61
Nachingwea DC	23	12	48
Bagamoyo DC	30	30	0
Kilosa DC	30	4	87
Morogoro DC	30	30	0
Itilima DC	42	40	5
Maswa DC	42	37	12
Arusha DC	42	40	5
Karatu DC	42	33	21
Ileje DC	23	19	17
Mbozi DC	23	21	9
Nkasi DC	23	13	43

³ Produced after every 2 months from July 2015 to April 2019

Project Area Authority	Required NO. of PAA Reconciliation Report ³	Available No. of PAA Reconciliation Report	Extent of Shortage (%)
Sumbawanga DC	22	19	14
Total	602	364	40

Source: Reconciliation Reports from July 2015 to April 2019

Table 5.1 indicates that, there were unavailability of Reconciliation Reports in 9 PAAs namely Kibondo DC, Uvinza DC, Mpanda MC, Mkalama DC, Mbongwe DC, Tandahimba DC, Masasi DC, Mtama DC, Kilosa DC by more than 50% contrary to the requirements stated in section 5.2.11 of the Technical Support Guideline.

Unavailability of Reconciliation Reports in the PAAs limited verification of the fund that was unclaimed by beneficiaries hence, attracted a possibility of the misuse of TASAF Fund remained.

ii) Financial Consideration in Labor-Intensive Public Works

Sub-Component 1B of the Final Approved Project Appraisal for PSSN stipulates that the public works program can offer and guarantee 15 days of paid work per month for four (4) months to each eligible household (one member per household) which are within the scope of PSSN programme. Also, Section 2.5.2 of PSSN Operational Manual, 2013 stipulates that, public work activities must be selected from the menu of labour intensive public works listed in the technical manual.

These activities were selected because of their higher labour requirement compared to other costs (unskilled labour costs must make up an average of 75% of the cost of public works in each PAA), wide communal benefits (including benefits for women), ease of implementation and with a view to maximise environmental benefits and increasing resilience to climate change. Technical manual, 2016 provided technical information for soil and water conservation, flood control, water harvesting, small scale irrigation development, soil fertility management, agro forestry and forestry, community access roads.

However, the audit noted that, Mbogwe DC implemented public works out of scope such as preparation and management of Cotton and Carotene Sweet Potatoes farms contrary to the Technical Manual. This was evidenced

by letter no MDC/TSF/30/32/168, where TASAF handled these projects to Mwangimaji village.

A similar situation was also observed at Mpanda MC and Mpanda DC whereby, there were unrelated activities such as planting horticultural crops like vegetables, carrots, fruits and mushrooms production.

However, interview with Officials from TASAF pointed that, the highlighted PWP in the manual was just an indicative, this implies that, it does not limit PAAs to implement their own project that fits their requirement.

(b) The Extent of the Provision of Support in Procurement Management

Section 8.2.4 of the TASAF III-PSSN Operational Manual of 2013 provided that the TASAF Management Unit (TMU) was responsible for the provision of procurement technical support to regions and PAAs as well as monitoring of the procurement activities at all levels. In addition, this Manual stipulated that TMU was required to provide manuals and guidance materials to PAAs alongside ensuring regular training on procurement.

Section 5.2.12 of the Technical Support Guidelines emphasizes adherence to the procurement procedures at the National, Regional, PAA, and Community levels. It calls for the TASAF Monitoring Officers (TMOs) to ensure the availability of the Updated price list as a guide and control to CMCs when making procurements and preparing Budgets, Work Plans, and Procurement Plans at PAA and Community levels. In addition it requires preparation of minutes of CMC meetings to approve the procurement of sub-project materials and services that may be required; Minutes of meetings to approve payment of supervision activities and procurement of goods and services at the community level; maintaining stores ledger to keep charge and record inventory movement; to ensure availability of CMC minutes to inspect received goods; and make sure that LPOs/Contracts are entered for services rendered and goods procured.

Based on these facts, the audit team noted that, there were several observable inadequacies regarding compliance to the procurement procedures during the implementation of the established sub-projects in PAAs. For instance, a review of the Internal Audit Report (Ngorongoro DC, 2017) indicated that, there was non-adherence to the procurement plans referring to the case whereby project facilities were procured prior to the

stage of their use. This posed some risks to the client side given unforeseen risks that would occur to the supplier of the facilities.

It was further noted that, monitoring of the procurement activities was to be supplemented by monitoring by the TMU; also, this involved random field visits and reviews of procurement processes and documentation to ensure adherence to the procedures as explained in the Operational Manual.

However, during the exit meeting, TASAF officials responded that, there was inadequate knowledge on procurement to visited PAAs which was attributed to the relocation or movement of staff from one PAAs to another.

Despite satisfactory procurement performance as acknowledged and ranked in the Joint Implementation Support Missions carried annually, it was noted that, for the period under the audit there was a need for procurement capacity building at the levels of regions and Project Area Authority (PAA).

(c) The Extent of the Provision of Capacity to the Implementation of PSSN-I

Section 10.2 of the TASAF III-PSSN Operational Manual illustrates that the functions of the TASAF Management Unit (TMU) include the recruitment of human resources and ensuring the development of necessary staff. The Audit Team noted that, there was insufficient estimation of the households to be reached thus, resulting to the need for more staff to work in the programme.

It was further noted that, coverage of the provided training support to ensure effective implementation of PSSN activities was insufficient in terms of the key personnel that were supposed to be trained as well. For instance, a review of the PSSN Quarterly Implementation Progress Report of 2016) indicated that, a total of 250 staff were trained on report writing for PSSN implementation progress as part of strengthening accountability and reporting of PSSN activities. Furthermore, it was noted that, participants involved included Technical Assistants (TAs), Regional Coordinators, Coordinators, and PSSN Accountants. **Table 5.2** indicates coverage of the provided training to personnel involved in the implementation of PSSN activities at different levels of implementation.

Table 5. 2: The Provision of Training Support to PSSN Coordinators at Different Levels of Implementation

Proposed Training Aspect(s)	Level of PSSN Implementation					
	TASAF-HQ (Technical Assistants)		Regions (Coordinators)		PAAs (Coordinator and Accountants)	
	No. Available	No. Trained	No. Available	No. Trained	No. Available	No. Trained
Strengthening Accountability and Reporting	69	69	31	12	322	172

Source: The Provision of Training Support to PSSN Coordinators at Different Levels of Implementation Reports (2015/16 to 2019/20)

On the other hand, the PSSN Program Documents principally acknowledged that, all programme components were supposed to be operational in all identified PAAs. However, the review of the Implementation Completion Report (ICR) for Tanzania 3rd Social Action Fund of March, 2020 indicated that, the major challenges during the implementation of the programme was inadequate resources to ensure that, all subcomponents of the programme were implemented at a full scale in all PAAs.

Furthermore, it was shown that, during the programme implementation the subcomponents that were fully covered in terms of the number of the identified PAAs included the subcomponent of cash transfer. **Table 5.3** indicates the status in terms of the number of PAAs covered during the PSSN-I programme implementation at the national level.

Table 5. 3: Status in the Implementation of Programme Components in PAAs

Project Subcomponent	Planned Number of PAAs	Number of PAAs Covered	Percentage of Coverage (%)
Cash Transfer	161	161	100
Public Works Program		44	27
Livelihood Enhancement		78	48
Targeted Infrastructure		48	30

Source: Implementation Completion Report (2019)

With the exception of cash transfer component that was executed in all 161 PAA, other three components namely Public Works Program, Livelihood Enhancement and Targeted Infrastructure were executed in less than 44 PAA, which is equivalent to less than 28% of all targeted PAA.

5.2.4 Capacity Building Interventions (training and technical assistance, advisory services, study tours and operational trips)

According to Project Information Document (2012) the PSSN-I programme intended to strengthen the operational capacity of TASAF and Community Management Committees (CMC). The implementation of the PSSN and the scaling up of a cash-for-work and a conditional cash transfer required significant capacity enhancement through Capacity building interventions namely training and technical assistance, advisory services, study tours and operational trips.

However, review of programme correspondence and interviews conducted with MU officials revealed that, during operationalisation of PSSN-I programme conducted to various interventions namely training, technical assistance study tours and operational trips with an intention of enhancing smooth implementation and good quality outcomes of the programme.

It was further noted that, training were conducted at all implementing levels from TMU Management Unit, Programme Coordinators at RAS offices and in LGAs, as well as extension officers found in LGAs. The training intended to equip the TMU Management Unit Officers and other supporting officers with necessary skills and technical knowhow on successful implementation of the programme. The training was provided in forms of seminars, workshops as well as study tours.

Further review of Program Completion Report (2020) indicated that, TMU staff, PAAs' technical staff and community leaders who were involved in the implementation of project activities benefited from project financed trainings to improve their capacities. PAAs' technical officials, community management committees, village council members, beneficiaries and other stakeholders were provided with various types of training program to enhance their capacity. It was noted that, a total of 295,409 individuals received training and support at national, PAA and community levels as follows: 270 TMU staff, 139,440 CMC members, 149,400 village council members and 6,299 PAAs' technical and ward level extension workers.

Moreover, review of program completion report (2020) indicated that, a total of 6,299 staff from 161 PAAs were trained on different topics to enhance their capacities for the implementation of PSSN activities. More than 200 workshops and training sessions were organised and conducted. This achievement has far surpassed the end target of reaching 2,000 PAA staff in 161 PAAs.

Also, Midterm Review Report of 2012 to 2014 indicated that, TASAF organised orientation workshops to a total of 1,090 PAA facilitators who conducted interventions in villages to facilitate the exercises of targeting, enrollment and payment to the poor households. These formed the pool of facilitators from which national facilitators were drawn to support the roll out in other PAAs. This arrangement substantially made possible for the roll out to be implemented in a large scale.

In this regard, the audit noted that, study tours and operational trips were conducted to enable TMU management to learn and gain experience to other countries which have social protection programs. That being the case, TMU task force visited Mexico, Brazil and Malawi as part of study tour.

5.2.5 Research and Development Component was Supported Financially and Technical by PSSN I

Through interviews with officials from TASAF it was revealed that, in 2008 PSSN I conducted successfully studies on gender empowered research piloted in 3 districts namely Chamwino, Bagamoyo and Kibaha. Later on, the PSSN I managed to conduct more than 20 studies. The team involved in the research comprised masters and PhD students, some of whom conducted their studies jointly with development partners and others independently by research and development section.

In the reviewed Implementation Completion Report (ICR) of 2012to2019 the team reported that, a total of 31 researches were undertaken to inform the implementation processes and operation. Also, the Research and development were conducted whereby cross-cutting issues for the project as most of the research areas emanated from the implementation of activities as per the design and piloting of new initiatives which were not part of the design. Therefore, PSSN-I programme supported financially the execution of 31 research for the period under audit. **Table 5.5** shows budget

planned against actual budget for Research and development provided from 2014/15 to 2018/19.

Table 5.4: The Budget and Disbursed Fund for Research

Financial Year	Budget (In TZS)	Expenditure (In TZS)	Variance (In TZS)
2014/15	562,780,000.00	241,862,500.00	320,917,500.00
2015/16	507,332,250.00	380,499,187.50	126,833,062.50
2016/17	383,765,000.00	280,823,750.00	102,941,250.00
2017/18	585,900,000.00	445,425,000.00	140,475,000.00
2018/19	385,900,000.00	289,425,000.00	96,475,000.00
2019/20	579,840,000.00	438,450,000.00	141,390,000.00

Source: Plans and Budget Implementation Reports of Research for the year (2014/15 to 2019/20)

5.3 Extent of support in Institutional Strengthening by TASAF

5.3.1 Absence of Managing model for Harmonising PSSN with other Intervention Schemes Working at National, Regional and Local Levels (LGAs)

Para 160 of the Project Appraisal Document on Institutional Strengthening indicated that, PSSN needs to develop social intervention tools to ensure coordination, complementarities and consistency (coherence) among the PSSN interventions as well as with other partner institutions 'programme'. One of the key tools would be an integrated (inter-institutional) community action plan, based on results, for each beneficiary community that consolidates all the social interventions, regardless of the implementing agencies that execute their particular programme.

During the audit it was noted that, PSSN had no integrated (inter-institutional) community action plan to strategise the implementation of its works in collaboration with other interventions. Furthermore, through interview with officials from TASAF it was noted that, PSSN did not have collaboration with other interventions in PSSN I implementation. In order to avoid duplication of efforts and resource, special forms were used in identifying the right beneficiaries. The TMU officials indicated that, the

programme did not have any model for harmonising with other intervention schemes due to the fact that, it relied on using special forms designed by the National Bureau of Statistics for identifying poor people.

The absence of management model for harmonising PSSN with other intervention schemes working at the national and low level has led the existence of implementation gaps and duplication of resources.

5.3.2 Training and Technical Assistance to Institutional Staff to Enhance their Capacity in the Implementation of the New Social Protection Framework

In an interview with Training Department Officer, it was revealed that, training of Technical Assistance (TA) at PAA's was provided to all 161 PAA' in the Country. However, the training provided were not functional as per the new social protection framework because it was not on place as it was still being crafted.

In the review of Implementation Completion Report (ICR) of 2012-2019, the team noted that, a total of 295,409 individual received training support at the national, PAA and community levels as follows: 270 TMU staff, 139,440 CMC members, 149,400 village council members and 6,299 PAAs' technical and ward level extension workers.

Furthermore, review of Mid-Term Review Report 2012-2014, indicated that, the capacity building through training and technical assistance on various aspects was done to implementers in all the levels in order to ensure quality outcomes of the programme. **Table 5.4** identified types of activities and training conducted for strengthening the institution staffs of PSSN I.

Table 5. 4: Training provided on technical assistance to the institutional Staff

Type of activities and Training conducted	Number of people Received Training
Sensitisation and Awareness Raising on PSSN	Sensitisation was conducted to Cabinet Ministers, Permanent Secretaries, Members of Parliament and House of Representatives, Regional and District Commissioners, Regional Administrative Secretariats, Councilors, Council Management Teams and Members of Village Councils
Orientation on PSSN Modalities of	109 Technical Assistant covering Pre-wave and Wave

Type of activities and Training conducted	Number of people Received Training
Implementation to new PAA Technical Assistance	
Orientation of PAA Facilitators	1,090 PAA facilitators
Training of Community Facilitators and Village Leaders	5414 community facilitators from 1976 villages
Training in Identification of PWP Sub-Projects	170 PAA staff were obtained training
Training in Safeguards	TASAF trained 90 sector experts from five PAAs drawn from agriculture, land, road, water, irrigation, forestry and environment sector
Training in Mobile Money Transfer	Training of Trainers (ToT)on Mobile Money Transfer to 20 TMU staff
Training on Monitoring and Evaluation	Pre-Wave and Wave 1 TAs, Regional Coordinators, PAA Coordinators and Accountants had been trained on monitoring and evaluation including reporting

Source: Auditor's Analysis of Training provided during programme execution (December 2022)

However, improper keeping of sub-project files and accounting records at the PAA and communities observed at Longido DC in 2017 was linked to inadequate skills and knowledge obtained from training sessions.

(i) Enrollments were Conducted Without Considering availability of comprehensive training manual

Review of Implementation Completion and Results Report of 2020 by the team indicated that, enrollment of households for basic skills training was done in 8 PAAs only. Whereby only 72,000 households were enrolled against the target of reaching 250,000 households. Therefore, the achievement was only 29 % as more time was used for development of training modules by the consultant.

The team noted that, the enrolment of beneficiaries for basic training did not consider availability of comprehensive training manual with enhanced livelihood. Instead, it only considered basic training to beneficiaries. In an interview with TASAF officials it was further elaborated that, the enrolment exercise for basic skill training was done in phases as it required the development of training materials in English and Swahili.

(ii) Adequate Training and Technical Assistance to the Staff to Enhance their Capacities

According to PAD for PSSN-I, training program was supposed to be structured on the basis of a curriculum that combines academic activities, study tours, thematic workshops, activities to exchange experiences between institutions, technical assistance to programme or institutions that require it, inter-agency activities that allow the systematisation of learning and findings during the implementation of the NSPF, and the preparation of technical notes on issues that are most relevant.

According to the Mid-Term Review Report of 2012 to 2014, capacity building through training and technical assistance on various aspects was done to implementers in all levels in order to ensure quality outcomes of the programme. The activities involved included the following:

a) Sensitisation and Raising Awareness on PSSN

Sensitisation and awareness raising sessions were conducted with the objective of creating a common understanding among all stakeholders prior to the commencement of the implementation of the project.

Moreover, the sessions were conducted to Cabinet Ministers, Permanent Secretaries, Members of Parliament and House of Representatives, Regional and District Commissioners, Regional Secretariats, Councilors, Council Management Teams and Members of Village Councils.

However, a review of the Implementation Completion Report of 2019 revealed that, at PAA and lower levels, sensitisation of staff was achieved by 315% above the target as presented in **Table 5.5** below;

Table 5. 5: Sensitisation and Raising Awareness on PSSN I

Indicator Name	Baseline	Actual Value Achieved at Completion Date 31 st December 2019	Formally Revised End of Project Target Values (31 st December 2019)
Number of staff trained at district level and number of workshops held for training purposes	130 staff/13 workshops	6,299 staff per 161 workshops held	2,000 staff per 161 w/shops

Source: Implementation Completion Report (2019)

b) Orientation on Modalities of PSSN Implementation

Orientation Workshops for new PAA Technical Assistants were organised to all 109 TAs covering Pre-Wave and Wave 1 to 4 PAAs. The objective was to equip them with Programme procedures including PSSN and its components, their roles and responsibilities, financial procedures, targeting and enrollment, monitoring and evaluation, human resource issues, safeguards policies as well as procurement procedures. As a result of this orientation, TAs were used to support programme implementation in PAAs.

Furthermore, reviewed Second Quarter Implementation Progress Report of October to December, 2015 noted that, a total of 250 staff from 7 regional offices, 47 PAAs and TASAF participated in the training on report writing of PSSN implementation progress. The objective of the training was to strengthen participants' accountability and reporting of PSSN activities. Thus, Technical Assistants, PSSN regional coordinators, PSSN coordinators and PSSN accountants participated in the training.

c) Orientation to PAA Facilitators

TASAF organised orientation workshops to a total of 1,090 PAA facilitators who conducted interventions in the villages to facilitate the exercises of targeting, enrollment and payment of beneficiary poor households. These formed a pool of facilitators from which national facilitators were drawn to support the rollout in other PAAs. This arrangement has substantially made it possible for the rollout to be implemented in a large scale.

d) Training of Community Facilitators and Village Leaders

A total of 5414 community facilitators were trained in collection of data and enrolment of beneficiary households.

In addition, 9880 village leaders comprising village chairpersons, village executive officers and village council representatives from 1,976 villages were trained along with other facilitators at community level. The leaders were trained in order to oversee the implementation of PSSN interventions at the community level.

e) Training of Teachers and Health Staff

A total of 2,713 teachers and 1,957 health staff were trained in enrolment of beneficiary households in order to monitor compliance to education and health conditionalities. They provided compliance data to Community Management Committees (CMC) to facilitate payment of transfers to

beneficiaries at PAA level. Also, they were facilitator training to community on PSSN-I.

f) PSSN Implementation Review Sessions

PSSN implementation review sessions were organised in order to share experience and exchange knowledge among implementers from different PAAs and steer implementation. Since the implementation was done in waves, one review session comprising 66 PSSN coordinators, PSSN accountants and technical assistants from pre-Wave and Wave 1 PAAs was conducted.

The main objectives were to re-orient the participants on PSSN implementation, get feedback from the field and find ways to strengthen coordination with regional level as well as streamlining the PSSN processes to ensure efficiency and effectiveness of the Programme. This session made a significant difference in improving the implementation due to a number of clarifications that were made for the issues that were raised through presentations and discussions. Other sessions would be organised in line with the progress of rollout of the subsequent waves.

g) Training in the Identification of PWP Sub-Projects

The objective of the training in identification of PWP sub-projects was to pilot PWP implementation in 8 Pre-Wave PAAs. A total of 170 PAA staff received training in identification of PWP sub-projects including formation of PWP community management committees, establishment and preparation of seasonal calendars, multi-year plans, and annual plans and lean seasons at village level.

h) Training in Safeguards against Environmental Hazards

The objective of the training in safeguards was to ensure adequate understanding of the procedures involved in Safeguard Policy. TASAF trained 90 sector experts from 5 PAAs drawn from agriculture, land, road, water, irrigation, forestry and environment sectors. PSSN coordinators, accountants and technical assistants also participated in the training. The experts were trained on safeguard policies, screening of sub-projects to identify potential positive and negative impacts, scoping, preliminary environmental impact assessment, review and approval, monitoring and reporting, and how to mainstream climate change into sub-project cycles. Also, a technical backstopping to experts was provided.

i) Training in Mobile Money Transfer

TASAF organised Training of Trainers (ToT) on Mobile Money Transfer to 20 TMU staff. The trained staff were later dispatched to the PAA and community to train a total of 28 participants on the application of mobile money transfer, compliance, real time monitoring, tracking of savings and economic activities, and grievance procedures. The participants comprised the PAA facilitators, ward extension staff, teachers, health staff and members of Community Management Committees (CMCs).

j) Training on Monitoring and Evaluation of the Implementation of PSSN-I

Pre-Wave and Wave I TAs, Regional Coordinators, PAA Coordinators and Accountants were trained on monitoring and evaluation including reporting. This training intended to improve feedback among implementers for effective decision making to enhance the implementation of the project.

5.3.4 Strengthen the Process of Internal Coordination Within its Entity⁴

TMU should strengthen the process of internal coordination within its entity (adjusting its management tool, restructuring TASAF internal organisation at national and subnational levels, enhancing TASAF leadership role that was expected in implementing PSSN and NSPF).

The audit noted the absence of Policy for the PSSN and TASAF to work as Programs and not Institutions. Interviews with officials from the Directorate of Coordination pointed out that, TASAF III (PSSN-I) was required to strengthen its processes in order to improve its performance. Despite of the aforementioned objective, TASAF did not strengthen its processes as it did not manage to be an institution and PSSN still lacked a guiding policy as well.

It was further noted that, TASAF was facing a challenge to undertake its operations as a project and not as an Institution. It was further noted that, TMU prepared a proposal of having a PSSN policy. This implied that, having PSSN Policy will necessitate all Social Protection initiatives done separately to be done under a single PSSN which would be headed by TASAF as an

⁴ adjusting its management tool, restructuring TASAF internal organization at national and subnational levels, enhancing TASAF leadership role that is expected in implementing PSSN and NSPF

Institution. However, the policy was at the cabinet level for discussion and then it would be sent to the parliament for further processes for approval.

Similarly, it was noted that, the absence of a legal framework on Productive Social Safety Net resulted to an increase in uncoordinated initiatives which caused duplication of activities. Moreover, for the TASAF to work as a programme it prevented the Government from carrying out its responsibilities as most of the services done by TASAF were donor funded.

(i) Inadequate Awareness Creation Conducted to PSSN-I Beneficiaries

The audit noted that, sensitisation and awareness raising sessions were conducted in PSSN I with the objective of creating a common understanding among all the stakeholders prior to the commencement of project implementation. This created a favorable environment for smooth starting of the Programme and avoiding distortion of messages about PSSN.

However, it was found that, challenges still remained to beneficiaries due to limited awareness and understanding on the issues related to gender issues, registration of newborns and identification of public works.

Moreover, review of Combined Mission - Progress Review and Implementation Support of PSSN and Preparation of proposed new phase operation (PSSN II) of 16th to 27th April, 2018 revealed that, there was inadequate awareness among beneficiaries to register new-born babies and new family members in the programme.

Also, awareness on identification of public works remained as a challenge among beneficiaries. This was evidenced through the Review of Joint Review Report of 2018 which indicated that, during the sub-project micro planning creating awareness to the community in identifying Public works sub-projects, which add value to livelihood of the beneficiaries was a great challenge⁵.

⁵ Joint Review And Implementation Support Of The Existing Project And Preparation Of Proposed New Phase Operation, April 16-27, 2019

Thus, inadequate awareness creation to beneficiaries on the programme would hinder the attainment of the programme objectives of reducing extreme poverty to the targeted beneficiaries.

(ii) ICT Usage in the Disbursement of Cash (E-payment) was not Scaled up in PSSN-I

According to Project Information Document of 2012 it was indicated that, the programme aimed at providing financial and technical assistance for the implementation of activities including the use of ICT in supporting components 1A and 1B i.e conditional cash transfer and Labour intensive Public work.

The audit noted that, during PSSN I despite of various efforts taken to improve efficiency in the disbursement of funds to beneficiaries through conditional cash transfer and public works, the programme did not achieve to rollout fund disbursement through e-payment in all PAAs. Thus, E payment was meant to replace old payment system where cash were channeled in PAAs and community management committees.

Moreover, a review of Combined Mission- Progress Review and Implementation Support of PSSN and Preparation of proposed new phase operation (PSSN II) of 16th to 27th April, 2018 indicated that, Cash transfers to beneficiaries were still channeled through PAAs bank accounts whilst the project had piloted 16 PAAs in which payments were transferred through electronic system.

On the other hand, a review of Progress Review and Implementation support mission of PSSN I and review of preparatory work for PSSN II of 20th to 30th May, 2019 indicated that, the mission agreed that, the targeting exercise (pilot exercise) would take place between November, 2019 and April, 2020 and the first e payment was expected to be delivered in July to August, 2020 cycle.

It was further noted that, Plans to rollout electronic payments to beneficiaries across the country would depend on the outcomes of the pilot phase. The E-Payment pilot had already completed 10 rounds of payments through Government Electronic Payment Gateway (GEPG), whereas 55,539 households which was equivalent to 54% of 102,229 households in 16 piloted PAAs received payments through bank accounts or mobile wallets. Under the pilot, 95% of beneficiaries used Mobile Network Operators (MNO) and 5%

used banks. In this regard, 4 working groups were formed to fast track pilot exercise and finalise the design and architect of e-payment system ready for scaling up to all PAAs guided by readiness index. The proposal for E-payment scaling up plan would be finalised in June, 2019⁶.

However, a review of Combined Mission- Progress Review and Implementation Support of PSSN and Preparation of proposed new phase operation (PSSN II) of 16th to 27th April, 2018 revealed that, the mission observed constraints on e-payment which included; beneficiaries having no identification cards to register mobile phones and low literacy level of beneficiaries which resulted into erroneous registering of mobile phone numbers. Thus, the identification challenge was country wide systemic issue and was addressed along with the national ID system rolled out by National Identification Authority (NIDA).

The audit team managed to interview beneficiaries on their level of satisfaction regarding newly introduced e-payment system and noted that:-

Beneficiaries who received their cash through banking were not happy with the procedures because it required them to use more funds to go for collection of their share. Also, it was observed that, in some places, the amount used as a fare exceeded the amount collected because most villages had no bank agents. In addition to that, it was revealed that, sometimes the beneficiaries went to town expecting to collect the money but unfortunately the funds were not yet disbursed.

The aforementioned cases were also observed in other e-payment methods like OTC, and mobile payments. In OTC methods, some beneficiaries' fingerprints could not be read in biometric, based on that, beneficiaries could not collect their funds timely.

On the other hand, the use of e-payments was not assessed thoroughly because in many circumstances it proved to have many complaints compared with cash transfer. This was due to the fact that, not all villages had banks agents, and either not all villages had mobile networks. Generally, inability to utilise ICT in fund disbursement through e-payment system hindered transparency and efficiency in the process of transferring benefits to the households in a predictable and timely manner. In this

⁶ Progress Review and Implementation support mission of PSSN I, and review of preparatory work for PSSN II May 20-30 (2019)

regard, there was a need for TMU to assess the system properly in order to know its viability.

(iii) Capacity Building to Implementers

Interview conducted with TMU officials revealed that, capacity building to implementers as conducted in all levels to ensure that PSSN I objectives were met. Based on this fact, various training were conducted from national level (TMU) to the lower level (CMC). The Capacity building through training and technical assistance on various aspects were done to implementers in all levels in order to ensure quality outcomes of the programme.

According to Program Completion Report of 2020. Capacity building in the project aimed at ensuring that, there was adequate programme implementation by communities, Local Government Authorities, Regions and National level players (including the TMU and sector ministries) and Zanzibar. Also, it ensured that, there was appropriate understanding and capacity among implementers for targeting, implementation of the safety net programme (including conditional transfers and public works) and the realisation of livelihood enhancement and targeted infrastructure components.

However, review of Program Completion Report of 2020 indicated that, a total of 6,299 staff from 161 PAAs were trained on different topics to enhance their capacities for the implementation of PSSN activities. In this regard, more than 200 workshops and training sessions were organised and conducted.

Furthermore, Program Completion Report of 2020 indicated that, TMU staff, PAAs' technical staff and community leaders who were involved in the implementation of project activities benefited from project financed trainings to improve their capacities. PAAs' technical officials, community management committees, village council members, beneficiaries and other stakeholders were provided with various types of training to enhance their capacity. Also, it was noted that, a total of 295,409 individuals received training and support at national, PAA and community levels as follows: 270 TMU staff, 139,440 CMC members, 149,400 village council members and 6,299 PAAs' technical and ward level extension workers.

However, it was noted that, capacity on procurement at PAA and regional level were still a challenge. Review of Program Evaluation Report of 2012

to2019 indicated that, PAA and regional levels procurement capacity was still low requiring some capacity building initiatives to be implemented for improvement.

5.4 Developed ICT for Implementation of Social Safety Net Interventions

(i) Inadequate Development of a Unified Register of Beneficiaries

Para 229 of TASAF Program Design Document of 2012 states that, TASAF developed Unified Registry of Beneficiaries Information System (URBIS) as part of Government efforts on the implementation of National Social Protection Framework that envisages putting in place a unified registry for social protection in Tanzania. In this regard, URBIS was meant to register all beneficiaries of PSSN interventions to properly inform the government about the selection of beneficiaries for other social programs funded by their own funds or by other development partners. URBIS was planned to be used mainly during the targeting process.

However, review of TASAF System Design and Specification Integration Report of 2017 shows that, although TASAF implemented URBIS, the system was not utilised for management of productive grants. The following were other noted issues in URBIS:

- a) Inability to share information about selected household with enrolment module in PSSN MIS;
- b) Update of Household status recorded in PSSN MIS was not reflected in URBIS; and
- c) Inconsistence between URBIS and other systems.

These issues were linked to inadequate system requirement specification which resulted to inadequate system design as well as lack of functions inclusion. It also led into lack of inclusion of productive grants subjected to TASAF into risk of slow pace in managing productive grant and ultimately inadequate use of ICT in supporting TASAF activities as well as research and development.

5.5 Inadequate Strengthening of Management Information System to Support, Complement and Integrate Current Information System Operated by TASAF

Para 224 of TASAF Program Design Document of 2012 identified key elements of this monitoring and evaluation system that included programme monitoring which combines a computerised management information system and regular narrative (and financial) reporting. It was also required by TASAF III Information and Communication Technology Handbook of 2012 on the development and deployment of Information Systems to support the design of PSSN programme to enable timely, predictable and secure delivery of cash to beneficiaries. This was done to ensure that Information and Communication Technology supports enrolment, compliance monitoring, data updates, grievances management, Cash transfers, Public Works Program (PWP), payments and payment control in order to have efficient and effective operations. This involved Unified Registry of Beneficiaries (URBIS), PSSN MIS, EPICOR, GRM and OPSYS. In its response TASAF developed PSSNMIS modules to support Livelihoods Enhancement and Targeted Infrastructures.

During the audit, it was found that, TASAF conducted rapid assessment, with the primary objective of assessing the existing ICT systems to ascertain whether they will be able to support the envisaged PSSN II operations in terms of technology, functionality, scalability and maintainability. The assessment report of 2018 revealed that, TASAF management created a positive foundation that enabled and empowered the PSSN programme through ICT initiatives. However, the intention to ensure that, there were management information system strengthening to support, complement and integrate the existed information system operated by TASAF was not adequately achieved. The following issues presented in **Table 5.6** were noted in TASAF rapid assessment conducted.

Table 5. 6: Issues Found in Rapid Response Conducted

Category	Issue
ICT Administration	Digital archiving of data Significant amount of such data is kept in paper-based form, especially at PAAs.
	Power backup at some PAAs Some PAAs have no sufficient power backup and are operating at high operational risk.
	User access to systems Limited access to some operations in the PSSN MIS. This affects their performance as they are forced to wait for TMU to act on trivial operations before they can proceed.
Systems and applications	Scope of MIS The current PSSN MIS is limited just above transaction level and mostly supports operations. TASAF is yet to develop dashboards that matches executive and strategic decision support levels.
	Data quality and controls PSSN MIS misses a number of controls that are crucial for ensuring quality of data. Potentially, this could lead to misuse of information by third parties, identity theft, improper use of TASAF assets, damage to public image and legal actions. However, the controls that are being addressed by the developer are limited to segmentation and limiting access to data within the system.

Source: Auditors Analysis on the ICT system and applications (2022)

The review of situation analysis report of 2017 for capturing system design and specification revealed the following issues on compliance monitoring:

- i) Compliance monitoring was manually done;
- ii) Risk management was done manually and reactively; and
- iii) There was high level of exposure of ICT risk during litigation and/or interactions with regulatory bodies and/or PSSN implementing partners.

These discrepancies were caused by inadequate system requirements specifications during management information system development to ensure that it supports, complement and integrate TASAF operations.

5.6 IEC Strategies Development Information Education and Communication Campaigns

5.6.1 TASAF did not Adequately Measure the Impact of its Training and Camping made to the Public

Section 8.3 of TASAF III Communication Strategy of 2013 requires TASAF to measure impact of public awareness activities. Several methods can be used to assess the implementation of TASAF communication strategy. These include; surveys using questionnaires, group interviews, focus groups, journalistic interviews, participatory appraisal techniques, participant observation and use of secondary data.

However, the audit noted that, there were no reports showing absolute measurement of audience Impact to ascertain the effectiveness of awareness campaigns, although experienced officials noticed some changes in their performance in terms of dissemination of information regarding the objectives and target of TASAF to the communities.

The absence of measurement of audience Impact was attributed to inadequate prioritisation of performance assessment to determine performance of TASAF in dissemination of information education to beneficiaries to help them gain access to resources and opportunities that would sustainably improve their livelihood. On the other hand, hindered TASAF from having updated holistic status of beneficiary's livelihood improvement. Also, it hindered self-evaluation by TASAF in relation to the impact of training and campaigns conducted in order to improve communication strategies.

5.6.2 Updating the Supply Side Assessments

(i) Inadequate Training on Procurement issues

Based on Project Appraisal Document, the procurement for the proposed project was to be carried out in accordance with the World Bank Guidelines. Therefore, procurement staff were required to be trained on World Bank procurement procedures and processes during project implementation. Expressly, the Project appraisal document indicated that, the staff should

be trained in data management and acceptable procurement filing and record keeping system should be established within 6 months of the implementation of the project;

However, analysis of Procurement Training Plans and Implementation Reports indicated that, 13 training on procurement aspects were conducted as indicated in **Table 5.7**.

Table 5. 7: Planned and Executed Procurement Training

Trained group	Number of Planned Training	Number of Training conducted
TMU	Nil	8
RS & PAA	Nil	5
Total		13

Source: Auditors' Analysis of Quarterly Progress Report (2012-2019)

From **Table 5.7** it is indicated that, TASAF conducted a total of 13 training focusing on procurement aspects. However, there was no plan indicating a number of training that were planned in order to evaluate the achievement and impact of the training conducted.

Based on the observation made, interview with TMU officials elaborated that, during PSSN I, TMU decided to use programmatic approach in implementing activities in order to reduce frequency of conducting various activities in PAAs. This aimed at maximising the use of time, human and other resources and serving costs, thus Procurement Training was conducted along with Program launch and rollout of Public Works and Targeted infrastructure activities. With Regard to procurement and training the following were noted during the implementation of PSSN-I

- i) Orientation on TASAF Procurement was done to all heads of departments including procurement staff and PAA leaders during PSSN I launch in 2013 to 2014;
- ii) National facilitators and TMOs were trained before rollout of Public Works and Targeted infrastructure activities and they went to train PAAs according to programme rollout. Thereafter, PAAs provided training and technical support to communities during sub-project identification and implementation.

The audit noted that, the capacity building, technical support and assistance was indicated to be a continuous activity depending on needs and sometimes it was provided though phone, email etc.

(ii) Untimely Provision of Technical support and assistance in the Procurement Matters

The objective of the procurement function was to support communities, PAAs, and TMU in acquiring goods and services necessary for project implementation. The Program Appraisal Documents explained the need to provide procurement technical support to all levels of programme implementation. The implementation arrangements with regard to carrying out procurement activities were at 4 levels - National/TMU, Regional Secretariats, PAAs, and Communities. Therefore, TMU had to assist at lower levels, such as the Regional level, which was also responsible to support the PPAs, who carried the responsibility to support the communities on all procurement matters.

A review of the Program Progress Reports for the PSSN I indicated that, the procurement unit provided technical support and assistance in procurement matters related to LGA level. However, there were no further details on specific or common issues that required technical support and assessment. As a result, no assessment showed the progress on the effectiveness of the support offered.

Regardless of the above facts, TMU managed to submit the procurement reviews for 4 PAAs at Kigoma, Uvinza, Uyui and Newala where the executed procurement activities were reviewed. All review reports submitted indicated that, they were conducted in May, 2019 and no further reports for other previous years were found to substantiate the response made.

Consequently, in some LGAs, procurement plans for the project were combined with the overall procurement plans for the LGAs. Another observed consequence was that the procurement plans prepared by some of CMSCs were contrary to the programme objectives as prescribed in the programme document.

(iii) Delays in the Procurement of ICT Equipment for the PSSN-Project Implementation

According to annual procurement plans of 2012/13, indicated the requirement of TASAF to acquire ICT services, software and Equipment to facilitate the programme implementation. For instance, it was observed that, Contract Agreement was signed on 26th August, 2013 and expected date delivery was on 26th November, 2013.

However, the review of the procurement file of ICT No. IE/011/2012-13/HQ/G/02 Lot 3 & 5 Vol III indicated that, there were delays on delivery of procured ICT Equipment that took 103 days beyond the contractual delivery date. It was further observed that, penalties were imposed for the delay and liquidated damages were charged in compliance to contract terms and conditions. Regardless of this situation, the TMU could not provide evidence for the actions taken after delays. This was linked to non-compliance by the supplier on the contractual terms and conditions of equipment delivering schedule.

This led into some of LGAs with limited ICT resources to continue using the manual system in operations and project implementations. The ICT equipment and software were expected to serve as data-collecting and serving tools. Also, it intended to fast-track monitoring and reporting systems to create a smooth programme implementation environment.

5.6.3 Strengthen CMCs Operations to ensure Adequate Implementation of PSSN and the Scale up of Cash for Work and Conditional Cash Transfer

CMCs were to be strengthened operationally through trainings to ensure adequate implementation of PSSN and the scaling up of cash for work and conditional cash transfer that required significant capacity enhancement.

In the review of Joint review and implementation of support mission report, of 2017 page 48, Capacity building at Regional and PAA levels were implemented as reported in the implementation status. Also, TMU continued to be supported in Regional and PAA staff level to enhance capacity building at Regional and PAA levels as revealed in the implementation status.

Similarly, the review of Implementation Completion Report (ICR) from 2012 to 2019, showed that, a total of 139,440 PAA and community levels were provided with training. Women were among the empowered people for Capacity building activities of the projects at the community level as they were representatives and recipients of cash benefits on behalf of their households. Furthermore, interview with TMU revealed that, the trainings were conducted to all CMCs in Villages/ Mitaa/ Shehia's of 161 PAAs, and these trainings were conducted by PAA facilitators on Payment process (Payroll, receipts, payment report form); Compliance process (Health

compliance form, Education compliance form, Health appointment to health facility); Data update process.



CHAPTER SIX

OVERAL ASSESSMENT OF PSSN-I PROGRAMME

6.1 Introduction

This chapter provides the overall assessment of the programme and presents results to show the extent to which the programme achieved its objectives. It presents the assessment of the achievement of the overall and specific objectives and whether there was value for money in executing programme interventions. The chapter also provides descriptions of the major challenges that were encountered during the implementation of the programme and highlights areas for further improvements in the subsequent programme of similar nature.

In addition, the chapter presents an assessment of the level of attainment of Programme Development Objectives. The assessment of the implementation was done based on the overall project performance and the achievement of Key Performance Indicators (KPIs) which were agreed upon.

6.2 Achievement of the Overall Programme Objectives

According to the Program Appraisal Document, the main objective of PSSN-I Programme was to create a comprehensive, efficient, well-targeted productive social safety net system for the poor and vulnerable section of the Tanzanian population.

In order to achieve the overall programme objective, the programme established 4 specific objectives/interventions that were to be achieved in order to contribute to the achievement of the overall programme objective.

The Audit Team assessed the extent to which the programme achieved the 3 specific objectives/Interventions and ultimately the overall PSSN-I programme objective. The established interventions included:

- a) Establishment of a national safety net incorporating transfers linked to participation in public works and adherence to co-responsibilities;

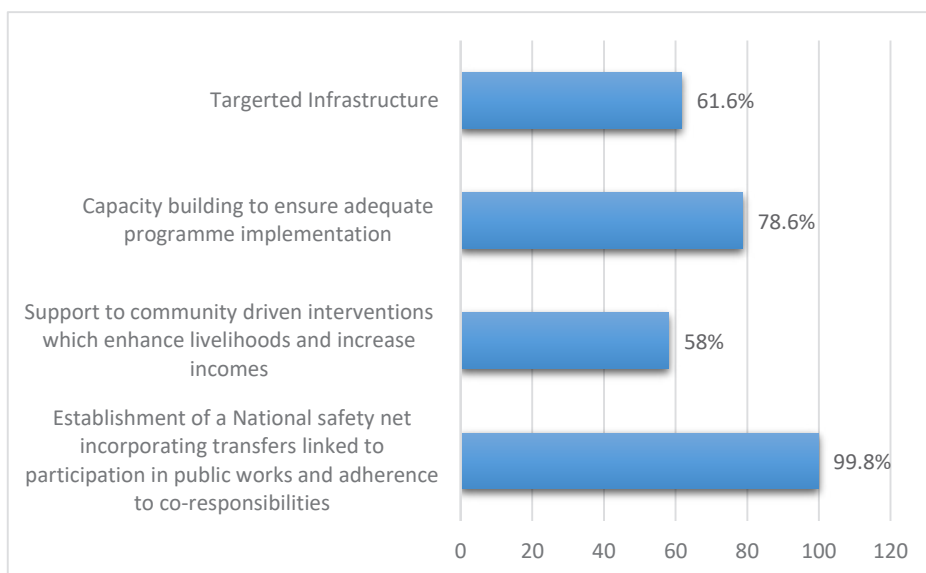
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- b) Support to community driven interventions which enhance livelihoods and increase incomes (through community savings and investments as well as specific livelihood enhancing seed grants to facilitate assets building);
 - c) Targeted infrastructure development (education, health and water) to enable service to poor communities to realise the objectives of the safety net; and
 - d) Capacity building to ensure adequate programme implementation at community, Local Government Authorities, regional and national levels.

The outcomes of the assessment are presented as follows:

6.2.1 PSSN-I achieved 74.6% of all Programme Outputs

The assessment of the overall achievement of programme objective indicated that, PSSN-I managed to achieve 74.6% of the set indicators to measure programme interventions. The noted percentage were taken by dividing actual targets attained by the end target projected. The achievement of 74.6% was an average of 4 main interventions namely capacity building, enhancing Support enhancement of community livelihood, establishment of National Safety net and Targeted Infrastructure, which scored 78.6%, 58%, 99.8%, and 61.64% respectively. Targeted infrastructure was implemented and it had a separate programme Appraisal and Completion Documents. It was noted that, the target set in the aforementioned PAD for the National Safety Net were not realistic because they were noted to be too low. The achievements of each of the specific objectives are indicated in **Figure 6.1**.

Figure 6. 1 : Achievement of Specific Interventions of the Programme



Source: Auditors' Analysis of 2022 from Final Completion Reports (2019) and Program Appraisal Document (2012)

Figure 6.1 indicates that, the program managed to achieve 4 interventions by more than 50% with a score of 99.8% in one of the interventions.

It was noted that, capacity building, and establishment of safety net interventions were found to be highly implemented compared to other 2 interventions. The higher achievement on this specific objective was linked to the maximum efforts kept forth in the implementation of the major activities that were found to be directly linked to beneficiaries.

Despite remarkable achievements in the attainment of the specific objectives, the audit noted that, TASAF Management Unit revised its indicators because they were found to be unrealistic, not simple, and unmeasurable.

Based on the conducted review, there were changes made which included aligning indicators based on the accumulated experience as well as committing additional funds from the World Bank and other Development Partners.

2 PSSN-I achieved 99.68% of its Outputs on Establishment of a National Safety Net incorporating Transfers linked to Participation in Public Works and Adherence to co-responsibilities

The first specific objective of the programme aimed at ensuring the incorporation of transfers was linked to public works and adherence to co-responsibilities was considered when establishing a National Safety Net.

The objective was expected to be realised by achieving 3 other sub-objectives which were crucial for improving National Safety Net. This intervention was noted to be highly achieved as it scored 99.8%. Despite the achievement, it was noted that;

Only 27.1% of PAAs were Covered with Labour Intensive Public Works

The implementation of Public Works was achieved in 44 PAAs out of 161 PAA which was equivalent to 27.1% of all PAAs where PSSN-I was implemented. Despite the fact that, the component enabled beneficiary households to earn additional income through wages paid through their participation in labour-intensive public works activities, its coverage was low. This achievement was contrary to the requirement of Program Appraisal Document since under phase I, every component was supposed to be implemented.

Furthermore, the audit noted that, Public Works Program covered a total of 253,117 beneficiary households out of 1.1 million beneficiaries enrolled. This achievement was equivalent to 23% of enrolled beneficiaries. The categories of subprojects implemented included, water, afforestation and tree planting, rural access roads, agriculture and irrigation, environmental conservation, as well as, soil and water conservation.

Reviewed Implementation Completion Report, indicated that, the inadequate coverage of Public Work Program component was due to insufficient disbursement of the budgeted funds. The audit Team noted that, under this component, PSSN-I had an allocation of loan amount of USD 46,323,500.00. However, the disbursed and utilised amount was noted to be USD 13,867,252.55 which was equivalent to only 30% of the allocated loan amount.

6.2.3 58% of Community Driven Interventions which Enhance Livelihood was Attained

This objective aimed at enhancing community driven interventions by improving livelihood and increasing incomes (through community savings and investments as well as specific livelihood enhancing seed grants) to facilitate assets building.

From the reviewed Implementation Completion Report it was noted that, a total of 5,496 savings groups with 75050 members were formed in 8 PAAs from both Tanzania Mainland and Zanzibar (Unguja and Pemba). The formed saving groups accumulated savings of TZS 1.4 billion which was issued to members for the initiation of their own income generating activities. It was further noted that, a total of 8,281 beneficiary households applied for productive grants of TZS 3.8 billion for the implementation of their verified business plans, however, they did not get the requested support due to shortage of funds.

Despite the noted shortfalls, the achievement under this component was noted to be 58%, an indication that, performance in this intervention was low compared to other interventions. Further assessment revealed that, TASAF set few baseline indicators. The left indicators were: number of people expected to get grant; number of CSG registered; number of CSG entered to second round of serving; and number of CSG managed to invest.

In addition, it was noted that, not all interventions under this category had measurable indicators. It was realised that, the programme managed to assess only 3 interventions. These interventions are explained as follows:

- *Number of savings groups formed*

In the number of saving groups the project considered only group formation instead of registration and functioning of the formed groups. Furthermore, the assessment did not focus on the sustainability of the groups by considering the number of groups that continued in the second circle.

- *Sustainability and Number of people participating in savings groups*

In this aspect the project did not consider adequately the number and sustainability of the people participating in savings groups to determine if they managed to effectively save money in their accounts throughout the

circle. The project considered the number of people who joined the saving groups without considering whether they continued with savings in the second circle or not.

The objective also intended to have seed grants, link beneficiaries to Formal Financial Providers, and establish Investment Projects. However, these project aspects were skipped during the assessment, as they were not set for assessments.

6.3 Achievement of Programme Outcomes

Section 378 of PSSN-I Program Document outlined the expected programme outcomes and provided corresponding indicators to be attained in order to realise the expected outcomes. The expected outcomes were mainly based on, reduced poverty and increase households' consumption; building resilience and households' ability to cope with shocks, improved housing and living conditions; increased ownership of durable assets by households; intensified farming activities and utilisation of agricultural inputs; Increased ownership of livestock assets; increased ownership of durable assets by households; intensified farming activities and utilisation of agricultural inputs; and increased ownership of livestock assets. The audit team assessed the extent to which the programme outcomes were achieved and the results are presented in **Table 6.1**.

Table 6. 1 : The Extent to which Indicators were achieved in the Programme Development Objective-A

Indicator Name	Original Baseline (Dec. 2012)	Actual Value Achieved at Completion Date 31 st December 2019	Formally Revised End of Project Target Values (2016)	Auditor's Calculated Performance (%)	Auditors Comments on the achieved performance
Specific Objective/ Interventions (a): Establishment of a National safety net incorporating transfers linked to participation in public works and adherence to co-responsibilities					

Direct project beneficiaries	28,000	5,474,231	6,500,000	84.2	This was short of end target of 6.5 million direct beneficiaries by nearly 1million beneficiaries because 30.0% of villages, mitaa and shehia with about 355,000 HHs was not covered by the Project due to shortage of funds
Female beneficiaries (%)	54.0	52.0	60.0	86.7	Though the achievement was nearly achieved, this indicator is very difficult to predict on a population
Proportion of HHs receiving CCT (%)	90.0	100.0	95.0	105.3	The set endline target was supposed to be 100% because the component of cash transfer was a factor which was supposed to be implemented in all beneficiaries. In that sense the calculation used 100% as a target endline
Proportion of HHs receiving cash transfers through PWP (%)	84.4	89.0	80.0	111.3	There are 283,695 households in 44 PAAs participating in implementation of PW but only 253,117 households actually participated which is equal to 89.0%
Proportion of registered HHs with updated information on compliance with co-responsibilities	0.0	90.0	80.0	112.5	
Number of villages selected.	5,000	9,960	10,000	99.6	

Proportion of children in beneficiary HHs aged 0-24 month's old attending health facilities regularly (monthly).	0.0	96.0	98.0	97.9	
Number of HHs in the CCT component supported by the Programme.	5,800	1,100,000	1,100,000	100	A total of 32 CCT payment cycles were paid, of which 21 cycles were paid to households that ranged from 1,002,169 to 1,087,622 households. This number was fluctuating from one payment to another due to death, shift to other areas where PSSN is not operational, election of beneficiaries as community leaders etc. On average, about 1 million households were supported by CCT Component
Proportion of households receiving timely and predictable CCT benefits.	0.0	100.0	100.0	100	
% wages over total subproject cost.	70.0	79.4	75.0	105.9	
Number of PWP projects delivered at the community by type (community selection).	0	7,775	6,750	115.2	
Overall Performance under this Component				99.8	

Source: Auditors Analysis using information from PSSN-I Documents (2023)

Table 6.1 indicates that, PSSN-I attained a maximum level of the outcome with 99.8% of the overall outcome that were expected, though it was not higher than other components. The highly performed indicators were on number of PWP projects delivered at the community by type (community selection), and proportion of registered households with updated information on compliance with co-responsibilities.

Table 6. 2 : The Extent to which Outcomes were achieved in Objective B

Specific Objective/ Interventions (b): Support to community driven interventions which enhance livelihood and increase incomes (through community savings and investments as well as specific livelihood enhancing seed grants to facilitate assets building					
Indicator Name	Original Baseline (Dec. 2012)	Actual Value Achieved at Completion Date 31 st December 2019	Formally Revised End of Project Target Values (2016)	Auditor's Calculated Performance (%)	Auditors Comments on the achieved performance
Number of savings groups formed.	1,778	5496	9,058	61	The groups were informally formed and not registered .Further they did not continue to the second circle the indicators that were used are not realistic to measure the outcome that was attained.
Number of people participating in savings groups.	21,700	75,050	25,130	299	These information were obtained after further analysis, where the auditors were given an extract of data that indicated formal registered CSG as executed in 8 PAAs
Average amount of savings.	390,000	250,361	480,000	52.2	In this aspect the target was set very low since if the beneficiary saved a minimum amount of 1000 per week in a month he would have saved 4000 that in a group of ten beneficiaries they would have 40,000 per month in a year they would have saved 480,000 but the target was set to be with a minimum amount of 350,000. Moreover, the end target should not be less than baseline target. In this regard, the audit team used 480,000 instead of 50,000
Number of people expected to get grants				0	Not set as an indicator in either PAD despite being one of the activity that needed assessment
Number of CSG registered				0	Not set as an indicator in either PAD despite being one of the activity that needed assessment
Number of CSG entered to second round of serving				0	Not set as an indicator in either PAD despite being one of the activity that needed assessment
Number of CSG Managed to invest				0	Not set as an indicator in either PAD despite being one of the activity that needed assessment
Overall Average Performance under this Component					58

Source: Auditors Analysis of information from PSSN-I Documents (2023)

Table 6.2 indicates that, there was the highest performance of the support to community driven interventions which aimed to enhance livelihood and increase incomes (through community savings and investments as well as specific livelihood enhancing seed grants) to facilitate assets building. However, the audit noted that, the nature of the indicators that were used did not provide and appropriate measure of the outcomes in this aspect. Moreover, the audit team noted that, some of the activities like number of people expected to get grants, number of CSG registered, number of CSG entered to second round of serving, and number of CSG Managed to invest were not assessed.

Table 6. 3: The Extent to which Outcomes were achieved in Objective C

Specific Intervention C: Capacity building to ensure adequate programme implementation at Community, Local Government Authorities, Regional and National Levels					
Indicator Name	Original Baseline (Dec. 2012)	Actual Value Achieved at Completion Date 31 st December 2019	Formally Revised End of Project Target Values (2016)	Auditor's Calculated Performance (%)	Auditors Comments on the performance achieved
M&E system generating regular, timely and adequate reports.	CB-CCTMIS is in place.	CB-CCT-MIS has been improved to support PSSN activities. It is fully functional in all 161 PAAs.	Improved CB-CCT-MIS is functional.	100	Since it is a qualitative we have assigned it with 100% since it was done.
Comprehensive M&E system (including URB and functional MIS) established in all 161 Programme districts.	M&E system (including URB and functional MIS) established in three pilot CBCCT districts	M&E system (including URB and functional MIS) is established in 161 PAAs and is functional.	M&E system (including URB and functional MIS) is in place and functional in all 161 PAAs.	100	Since it is a qualitative we have assigned it with 100% since it was done.
Proportion of registered HHs with complete information not older than 2 years.	50.0	100.0	70.0	143	30

Number of HHs enrolled in basic skills training.	0	72,000	250,000	28.8	
Grievance Redress Mechanism (GRM) system in place.	GRM is not in place	GRM has been developed and deployed in all 161 PAAs.	GRM is developed and functional.	100	Since it is a qualitative we have assigned it with 100% since it was done.
Re-structure TASAF Organization					This activity was not indicated in PAD and other programme document though it was among the component for institution strengthening
Overall Average Performance under this Component				78.6	

Source: Auditors Analysis of information from PSSN-I Documents (2023)

Table 6.3 indicates that, most of the indicators used in the aspect of capacity building to ensure adequate programme implementation at Community, Local Government Authorities, Regional and National Levels were qualitative. Under this assessment the audit team assigned a value of 100% to activities which had no measurement but they were implemented.

In addition to that, the audit team undertook an assessment of the achievement made in Targeted Infrastructure. The result attained is as in Table 6.4.

Table 6. 4: The Extent to which Outcomes were achieved in Objective D

Specific Objective/ Interventions (d): Targeted infrastructure development (education, health and water) to enable service poor communities to realise the objectives of the safety net					
Indicator Name	Original Base line (Dec 20 12)	Actual Value achieved at completi on date 31 st Decembe r 2019	Formally Revised End of Project Target Values (2016)	Auditor's Calculated Performance (%)	Auditors Comments on the achieved performance
Facilities built and/or rehabilitated for improved learning environment (350) i. Hostel or dormitory ii. Teacher's house iii. Classrooms		146	350	42	
Facilities built and/or rehabilitated for improved health sector (60) i. OPD/RCH/maternity wards ii. Health staff houses		65	60	108	
Facilities built and/or rehabilitated for improved water sector (20.0 million cubic metre)		437,587	20,000,000	2.2	
Roads rehabilitated or constructed, rural (450 kms)		492	450	109	There was no clear way of setting targets. The performance indicated to exceed the target by far. It becomes illogical to plan the construction/ rehabilitation of 450 roads and end up with construction/ rehabilitation of 4412 roads
Irrigation systems constructed (60 in numbers)		28	60	47	
Overall Average Performance under this Component				61.64	

Source: Auditors Analysis of information from PSSN-I Documents (2023)

Table 6.4 indicate that, the implemented Targeted Infrastructure was observed to score higher than other interventions, as it scored 61.64%. Despite of that achievement, the audit team noted that, the targets were set in a lowest value for some indicators. Because of this the performance increased significantly.

In addition, the less performed indicator under this assessment was based on Establishment of a National safety net incorporating transfers which were linked to participation in public works and adherence to responsibilities and it scored 96%. It was found as a less scoring indicator compared to other indicators because they exceeded 100%.

6.4 Whether Efficiency and Economy Were Achieved During the Implementation of PSSN-I Programme

In order to assess the value for money of the programme the Audit Team assessed the performance of all key activities in the programme and evaluated them based on the overall performance to establish whether they were implemented at an efficient manner. This was done by assessing the implementation of the programme by considering the combination of inputs and outputs. The results of the assessment are presented as follows:

The Programme was Implemented at an Average Efficiency Level

The Audit Team used the input-output model to ascertain whether the programme activities/processes were implemented in an efficient manner or not. The assessment considered the combination of inputs, activities or processes and gave out the performance on efficiency by considering the extent to which the combination of input had come-up with the desired output and outcomes. In doing so, efficiency was assessed considering the resources used and output achieved based on the input-output model as indicated in **Table 6.5** as follows.

Table 6. 5 : The Resources/Input - Output Model for Measuring Programme Efficiency

RESOURCES/INPUT	HIGH	Below Average Efficiency	Average Efficiency
	LOW	Average Efficiency	Above Average Efficiency
		LOW	HIGH
	OUTPUT		

Source: BER Modal- Canadian Evaluation Society

With regard to output, the assessment of the achievements of the intermediate results (output) of the programme done in Section 6.2.1, of this report revealed that, the output was achieved by 74.6%. This achievement of results was above 100% of the total output and could be rated as high.

With regard to resources, the audit team considered the availability of two main resource types; financial and human resources. Human resources were expected to be provided by TMU and the participating implementing agencies including PO-RALG and LGAs. The audit noted that, the planned human resources and other programme officials were sufficiently available to undertake the assigned roles.

On the other hand, financial resources were availed to the programme as per initial plans and agreements signed between the Governments of Tanzania and Development Partners. This was due to the fact that, as of June, 2019 the programme had received USD 709.6 million which was an agreed amount of fund with Development Partners. Though, the project achieved most of the set targets, there was an addition of fund amounting to USD 200 million for such aforesaid achievement. Also, the project was not timely completed as it was extended for two years.

Generally, the Audit Team rated the availability of input/resources for the programme as average taking into account the adequacy in the combination of human and financial resources allocated for the programme. A consideration of the input-output model presented previously, efficiency in

the attainment of the programme objectives was generally rated as average efficiency.

Whether Economy was Achieved during the Implementation of the Programme

In order to achieve the economy in the implementation of the programme activities, implementers should ensure that, resources (input) of the desired quality and qualifications were acquired in a cost-effective manner (i.e. buying or acquiring input of appropriate quality or qualifications at the right price). The assessment of the audit team considered two main acquired inputs in the programme namely; human resources and goods and services that were procured during the implementation of the programme.

The audit found that, human resources of the required qualifications were involved in the implementation of the programme activities. Likewise, the procurement of goods and services was executed in a manner that ensured the availability of goods and services of the desired quality and quantity.

Moreover, the procured items and equipment met the required specifications, appreciation for a strong procurement control established by the World Bank. Despite of a strong procurement control, few procurement anomalies were noted in the procurement of vehicles and procurement of tools and equipment for Public Works in particular, some delays were noted, even though, no quality or specifications of the procured items were compromised.

6.5 Whether the Programme Achieved Value for Money

In order to state whether the programme attained Value for Money or not, the Audit Team assessed the achievement of the objectives based on the established targets/output and input. In particular, the audit considered effectiveness in terms of quality of output and efficiency in terms of time and cost. The results are presented in **Table 6.6** as follows.

Table 6. 6 : The Achievement of the Objective based on output and input

Specific Objective	Target Achievement		Efficiency			Value for Money
	Score (%)	Quality	Time ⁷	Cost ⁸	Score	
SO 1	99.8	Good	Below Average	Average	Average	Achieved
SO 2	58	Good	Below Average	Average	Average	Achieved
SO 3	78.6	Good	Below Average	Average	Average	Achieved
SO4	61.64	Good	Below Average	Average	Average	Achieved

Source: Auditors' Analysis on the Achievement of the Objectives (2023)

Table 6.6 indicates that, 4 specific objectives of the programme acquired a good score while one of it achieved a fairly good score. However, in terms of efficiency the programme scored average efficiency in 4 of the specific objectives. The value determination was based on the fact that, if an objective used maximum time available to acquire the specific output then it was ranked as average achievement in terms of time-efficiency.

In terms of cost, if an objective achieved its outputs using the maximum funds available then the objective score was ranked as average in terms of cost-efficiency. The audit observed that, the programme used the maximum time available for achieving its outputs in all of the specific objectives and therefore scored average in terms of time-efficiency. Also, the audit observed that, all of the specific objectives utilised the maximum funds availed during the implementation. Therefore, they utilised the highest cost in achieving the output thus, scored average in terms of cost-efficiency. The assessment indicated the achievement of value for money in 4 specific objectives assessed. The audit therefore concludes that, there was an average score of value for money in the implementation of PSSN-I by TMU.

⁷ Using lower than the availed time(All of these components delayed to be implemented)

⁸ Using lower than the availed financial resources

6.6 Factors that Affected the Implementation of Programme

As part of the overall assessment of the programme, the audit team assessed the general factors that affected the implementation of the programme taking into account the level at which the objectives were achieved. The following were some of the major factors that affected the implementation of the programme:

6.6.1 Factors Related to Planning of the Programme Activities

The audit noted that, the planning of the programme was not sufficiently and well executed particularly during the formulation of the Program Appraisal Document (PAD). It should be noted that, well planned programme activities provided a guarantee that the activities would be appropriately executed and that all of its outputs would be achieved. However, the audit noted challenges related to planning that affected the implementation of the programme directly or indirectly.

One of the challenges was on the budgeting of the programme activities. The audit observed that, some of the activities were not properly budgeted thus, affected the implementation of programme activities. For instance, the programme did not take into account the foreign exchange cost as the results, the programme used USD 14,058,976.17 as an exchange fee during the programme implementation. Based on this fact, some program's activities were inadequately funded. An example of inadequately funded activities was an activity for labour intensive works which initially had a budget of USD 46,323,500.00 but the disbursed amount was only USD 13,867,252.55.

Moreover, the audit noted that, 50% of the programme indicators were deleted while others were revised and some were introduced. The revision of 50% of the programme indicators would simply be termed as an overhaul of the programme indicators. This was a clear indication that, the programme was inadequately prepared.

Another challenge on planning was the identification of specific activities that would be undertaken in order to achieve the specific objectives or targets. In this regard, the programme appraisal document was supposed to

stipulate all the activities or have an attachment of further descriptions of the specific activities that would be undertaken for each of the specific objectives. However, in some of the specific objectives, the programme did not clearly state what kind of activities would be undertaken to accomplish the programme plans. For instance, the outcome on the establishment of the Targeted Infrastructure did not clearly stipulate what type of activities would be undertaken. Similarly, the programme lacked benchmark this created a possibility of the programme being affected by other operational challenges.

6.6.2 Factors related to Periodical Evaluations of the Programme

The audit noted that, the programme did not have effective periodical evaluations externally or internally to determine the extent to which programme objectives were achieved and ascertain whether the programme was on the right track. The nature of the programme and the type of activities that were implemented required rigorous checks and milestones identification. The programme provided only 1 programme review out of 3 reviews which were supposed to be done. Based on this fact, the review made in the year 2016 came up with a lot of issues which necessitated the revision of 50% of the programme indicators in order to make them simple, measurable and specific.

6.7 Impact of the PSSN-I Programme

The PSSN-I programme support in various activities designed to ensure improvement of Social Safety showed some positive impacts in various areas as follows:

Communities which were considered poor formed serving groups

A total of 5,496 savings groups with 75,050 members were formed in Tanzania Mainland and Zanzibar (Unguja and Pemba). They accumulated savings of TZS 2.3 billion, out of which TZS 1.4 billion was given out as loans to members for initiation of their own income generating activities. Likewise, a total of 8,281 beneficiary households applied for productive grants of TZS 3.8 billion for the implementation of their verified business plans.

On the other hand, Livelihood enhancement changed the mindset of a number of beneficiaries from depending on financial support of other people to generation of own income. This was manifested in the reports compiled from PAAs which indicated that, some beneficiary households acquired or increased ownership of assets. In this regard, PSSN increased the likelihood of households to own some kind of livestock by 18.6%. Based on this fact, a higher proportion of households 10.9% owned goats, 10.9% owned sheep, 18.1% owned poultry, 3.4% owned cows, 3.4% owned bulls, 2.5% owned pigs and other assets by 2.2 %. This was a great achievement since at the baseline only 36.0 % of the households owned or kept livestock.

Based on the support from PSSN, it was noted that, 27,175 households owned 51,299 cattle, 150,043 households owned 2,745,000 goats, 441,716 households owned 12,053,000 chicken, 38,431 households owned 781,400 pigs, 40,066 households owned 193,608 sheep and 66,738 households owned 207,176 ducks.

Generally, PSSN reduced poverty and increase households' consumption by 79 %. Also, it reduced the prevalence of poverty by 7.0 % and 8.0 % for adjusted food poverty and basic needs poverty respectively. It also, increased average household consumption per month measured in adult equivalent units by 19.5 %. This means that, from TZS 41,088 to TZS 49,100 by approximately TZS 8,000. On the other hand, it increased household expenditure by TZS 6,252 from TZS 35,164 to TZS 41,416. Whereas at the baseline, around 60.0 % of PSSN beneficiaries consumed food from in-kind sources and more than one-third of food consumed came from gifts and/or own production. As expected, the increase in household expenditure was driven by food.

The Programme managed to build resilience and households' ability to cope with shocks

Reviewed baseline and completion Report indicated that, at the baseline, around 34.0 % of PSSN households were frequently suffering from negative shocks and 61.0 % of these were income or asset losses. Most households used at least one coping strategy to overcome shocks. Cash transfers led into reduction in negative risk coping strategies such as, selling of family assets, begging, and taking children out of school by 16.1 %, when shocks occurred such as dwelling damages, drought, flood and death of family

members. Similarly, it reduced likelihood of income or asset loss by 4.3 % when hit by shock mainly through savings as well as increased savings and assets linked to higher potential to derive income and ability to respond to shocks and likelihood of households saving increased by 3.9 %.

Environment was Restored because of Public Works Activities

PWP had implemented projects some of which were supposed to be environmental based. This brought an impact in various places which had environmental challenges. Upon the completion of phase I, the audit noted that, PSSN implemented 2,250 forestry related sub projects. For instance, at Kigoma (Kibondo DC), the mountainous area was bare but since PSSN activities the areas were planted with trees and became green.



CHAPTER SEVEN

AUDIT CONCLUSIONS

7.1 Introduction

This chapter draws the Audit conclusion based on the findings presented in the previous chapters. The conclusions are made in respect of the overall objective and specific objectives of the audit as presented in chapter one of this report.

7.2 General Audit Conclusion

The Audit acknowledges the efforts made by TASAF Management Unit on the implementation of Productive Social Safety Net-I programme implementation, that aimed to increase income and consumption and improve the ability to cope with shocks among the targeted vulnerable population groups while enhancing and protecting human capital of their children.

TASAF Management Unit (TMU) to a large extent managed the Implementation of Productive Social Safety Net-I. However, more interventions were still needed to further improve the Implementation of Productive Social Safety Net-II based on the findings of this report.

However, TASAF did not undertake thorough assessment in the digitalisation of cash transfer component. During the implementation of the project, the process to digitise cash transfer payment processes began whereby beneficiaries started to receive their Cash Transfers electronically on pilot basis directly into their mobile money or bank accounts. As of December 31st, 2019, a total of 55,090 beneficiary households were paid through electronic means, representing 55% of 99,253 beneficiary households in the pilot areas.

Despite of the success made under this programme, it is concluded that, cash transfer through digital means had challenges. This is due to the fact that, some of the beneficiaries visited were not able to collect their funds in banks because in some villages there were no banks and mobile phone agencies, as a result they were not able to access their funds. Moreover,

the beneficiaries in some places were using more cost for transport to collect their funds.

Furthermore, upon the implementation of the PSSN-I, they were supposed to be properly functioning ICT systems. Under this activity, it is further concluded that, the ICT systems were not stable as the network fluctuated.

It is concluded that, PSSN-I activities operated in a stringent connectivity problems since not all PAAs had an access to connectivity. During the implementation of PSSN-I the targeting and enrolment, data entry were done centrally due to challenges on connectivity at PAAs. The TA's collected information from village in hardcopy then sent to the centers which had access to internet.

7.3 Specific Audit Conclusions

7.3.1 Planning for the PSSN-I

The Audit concluded that the planning of PSSN-I was inadequately done. The programme indicators were incorrectly set, and they lacked clarity, simplicity, and relevancy and were not measurable. Due to inadequate planning for PSSN-I, there were a series of results of review, whereby 15 indicators were deleted, whereas 15 indicators were revised, 10 indicators remained unchanged and 5 new indicators were introduced.

Similarly, the programme inadequately prepared the planning documents that were used during programme implementation and programme evaluation. Moreover, it is concluded that, PSSN-I programme operated for 5 years i.e. from 2012 to 2016 without being updated this practice compromised the relevancy of the programme.

On the other hand, there were adequate involvement of shareholder during the planning phase but there was inadequate consideration of the existing and future development plans during the programme initiation.

7.3.2 Implementation of the Productive Social Safety Net Interventions

The audit concluded that, the Implementation of Productive Social Safety Net-I managed to improve the livelihoods of beneficiaries since there was increased income to beneficiaries through cash transfers and public works whereby the cash transfer to beneficiaries involved both basic and conditional cash transfers.

Moreover, beneficiaries of PSSN-I were observed to improve in their livelihood as they owned houses built with burnt bricks with iron sheet roof and possessed cash related assets such as cows, goats, pigs and chickens. Also, students and children under 5 years were observed to manage to access education and health services.

Adequate Management of Cash Transfers

There was adequate management of cash that was transferred in PAA to cater for the budgeted activities as there was timely Cash Transfer to Beneficiaries by 96% Compliance Level in the respective Payment Windows in the Visited PAAs. But the audit noted that, no funds were transferred to beneficiaries for the period of 8 months from May to December, 2019.

Inadequate Execution of Public Works Activities

Public Works Program did not determine the exact time to start being implemented. This was due to the fact that, the programme did not adhere to the principle of executing its activities during the low agricultural season, instead of high season, as a results participation was jeopardised since beneficiaries wanted to attend their farms. The audit also found abandonment of 69 public works projects due to incompleteness. The abandonment happened due to inadequate coordination with sector experts before the implementation of the project, inadequate supervision of TASAF Projects by the Village Authorities and ineffective handing over mechanisms.

Inadequate Implementation of Livelihood enhancement Activities

The audit concludes that, TASAF did not ensure effective community savings promotion through support to the community driven interventions. This was due to the fact that, the implementation of livelihood enhancement activities were characterised with Community Savings Groups which were not linked to Financial Institutions and Community Saving Groups which were not formalised and registered. Also, it was noted that, there were adequate performance of Community Saving Groups as they managed to save amount of fund for the second cycle.

Furthermore, Community Savings Groups were not provided with Productive Grants. It was found that, the groups submitted a total of 8,281 beneficiaries' applications for grants with financial value amounting to TZS 3.8 billion for the implementation of their verified business plans. However, they did not get the requested support because the verification process of the submitted proposal of the projects was completed on 2020.

Inadequate Targeted Infrastructure

The audit noted the existence of inadequate implementation of targeted infrastructure as evidenced with less than 1 % contribution from community to the targeted infrastructure instead of the required 10% in cash and/or in kind to all infrastructures except for water related sub-projects which required 5%.

On the other hand, there was inadequate management of fund allocated to cater for the need of the projects under PSSN whereby an amount of TZS 596,428,213.71 was diverted from original activities to perform other PAA activities that were not within the scope of TASAF.

7.3.3 Inadequate Coordination during the Intervention of PSSN-I Programme

The audit concludes that, TMU managed to properly administer communication systems but managed to schedule and organise programme meetings and events within the programme structure by 85%. This was

linked to unavailability of appointment NSC members for almost 3 years that is from 2016 to 2019 who were responsible for the oversight of the project.

In addition, the audit noted that, 71% of PAAs submitted reports on the implementation of PSSN-I programme. The computerised Management Information System was not adequate to undertake different PSSN activities.

7.3.4 Inadequate Monitoring of the Implementation of PSSN-I

The audit concludes that, monitoring of PSSN-I programme was not as required since the tools for monitoring the programme to achieve result based monitoring and realise the intended objectives of the programme were not adequately used. In addition, regarding Computerised Management Information System the audit noted weak application of data input control and inadequate MIS Data Integrity.

It was also noted that, Score Cards as programme monitoring tools were used in 6 PAAs only in Arusha and Njombe Regions out of 161 PAAs. The Audit Team noted independent Consultants conducted impact evaluation for the PSSN-I programme to effectively inform Stakeholders.

However, inadequate execution of planned monitoring and evaluation threatened the provision of feedback on the systems and structures in place. In addition, this led into untimely tackling of the identified challenges hence, posing the risk of inability to attain the intended objectives.

7.3.5 Inadequate Institutional Strengthening

The audit concludes that, there was inadequate implementation of Operational Reforms and Institutional Strengthening Program on improving efficiency in the implementation and monitoring of the PSSN-I. This was evidenced by inadequate implementation of Grievance handling Mechanisms and inadequate filling of the Grievance Registration Book.

Non-compliance to Technical Support Guidelines on Financial Management as there were unavailability of reconciliation reports for the period ranging between 0% and 96% in the visited PAAs.

In this regard, a total of 295,409 individuals received training and support at national, PAA and community levels as follows: 270 TMU staff, 139,440 CMC members, 149,400 village council members and 6,299 PAAs' technical and ward level extension workers. Moreover, a review of program completion report of 2020 indicated that, a total of 6,299 staff from 161 PAAs were trained on different topics to enhance their capacities for the implementation of PSSN-I activities. Generally, more than 200 workshops and training sessions were organised and conducted. Also, for the period between the year 2012/13 and 2019/20 a total of 31 research were undertaken to inform the implementation processes and operation.

Moreover, E-Payment piloting had already completed ten rounds of payments through Government Electronic Payment Gateway (GEPG), whereby 55,539 households which was equivalent to 54% of 102,229 households in 16 piloted PAAs received payments through bank accounts or mobile wallets. Under the pilot, 95% of beneficiaries used Mobile Network Operators (MNO) and 5% used banks.

Furthermore, it was found that, Community Score Card (CSC), as monitoring tools were very important as they helped in making the beneficiaries know their entitlements and demand more accountability from services providers in the intervention areas where these tools were used. However, the audit observed that, the programme did not utilise these tools effectively.

This was manifested by the fact that, up to the end of PSSN-I, it was only 6 out of 161 PAAs equivalent to 4% that deployed the Community Score Cards approach. This limited the possibility for the beneficiaries to know their entitlements and place their demands to service providers during project interventions. It is generally concluded that, inadequate achievement of CSC was mainly linked to the delay in the introduction of adequate indicators in order to measure the programme performance more effectively.

CHAPTER EIGHT

AUDIT RECOMMENDATIONS

8.1 Introduction

This chapter contains recommendations to TASAF Management Unit regarding the implementation of Productive Social Safety Net. The audit acknowledges TASAF Management Unit efforts in improving the implementation of Productive Social Safety Net. However, more interventions are needed to improve the observed gaps.

The National Audit Office expects that, based on the principles of 3Es of Economy, Efficiency and Effectiveness, these recommendations will be fully implemented to ensure effective implementation of Productive Social Safety Net.

8.2 Audit Recommendations

8.2.1 Management of Cash Transfers

In order to ensure prompt transfer of cash to cater for the planned activities, TASAF Management Unit is urged to;

- (a) Adherence to payment control procedures that will ensure effective utilisation of the transferred cash during programme execution.

8.2.2 Management of Public Works Program

In order to ensure management of PWP, TASAF Management Unit is urged to;

- (a) Ensure the sustainability of the identified projects in the order of priority in the respective areas; and
- (b) Ensure that, execution of programs is within the scope of the plan and is done within the low season of agriculture and ensure proper storage of the tools.

8.2.3 Management of livelihood enhancement activities

In order to ensure management of livelihood enhancement, TASAF Management Unit is urged to;

- (a) Conduct regular awareness programs to beneficiaries that will promote savings and investment within Community Saving Groups; and
- (b) Ensure adequate supervision of the groups in order to enable conducting of the required meetings in the CSGs, storage of CSGs information, savings and promote Investments to all established CSGs in the country.

8.2.4 Management of Targeted Infrastructure

In order to ensure management of Targeted Infrastructure, TASAF Management Unit is urged to;

- (a) Ensure adequate identification of the areas to be prioritised for the implementation of targeted infrastructure and effective supervision during construction in order to ensure sustainability.

8.2.5 The Monitoring of the implementation of PSSN-I

In order to ensure Monitoring during the implementation of PSSN-I, TASAF Management Unit is urged to;

- (a) Ensure the established monitoring tools are effectively utilised to assess the execution of the programme.

8.2.6 Institutional Strengthening

In order to ensure institutional strengthening, TASAF Management Unit is urged to;

- (a) Devise mechanisms to ensure timely resolving of grievances that arise from different levels of actors during programme implementation; and

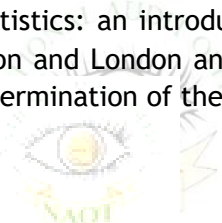
-
- (b) Ensure adequately technical and financial support are provided to actors involved in the execution of the programme.



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APPENDICES

Appendix 1: Responses from TASAF Management Unit

This part provides details of the responses from the TASAF Management Unit regarding provided audit recommendations.

General Responses

TMU agree with Auditors Recommendations and will use these recommendations to improve the implementation of PSSN II. TMU has prepared implementation action plan to address issues raised by auditors.

Specific Responses

N/o	Recommendation	TASAF Comments	Action	Timelines
1	Adherence to payment control procedures that will ensure effective utilization of the transferred cash during program execution	Auditor's recommendation noted. TMU will work with PO-LARG to ensure control are strengthened.	TMU will jointly work with PO RALG to enforce proper payment controls at PAAs.	June 2023
2	Ensure the sustainability of the identified projects in the order of priority in the respective areas	Auditor's recommendation noted. Uncompleted PSSN I subproject were accommodated in PSSN II through Community Based Project Planning (CBPP).	TMU will liaise with PAAs to include the PSSN I identified Subproject in this Multiyear plans.	July 2023
3	Ensure that execution of programs is within the scope of the plan and is done within the	Auditor's recommendation noted. a) PWP implementation is done as per	TMU will remind PAA management to ensure that; i) PW subproject	July 2023

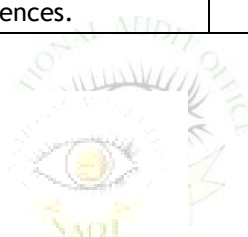
N/o	Recommendation	TASAF Comments	Action	Timeline
	low season of agriculture and ensure proper storage of the tools	<p>design (uni-modal and bi-modal seasons) The implementation during the bi-modal normally has interface with rain season of particular areas. Climatic changes are posing effect to implementation of Public works.</p> <p>b) Most of PAAs are facing storage challenges at village level due to lack of Village Offices. TASAF has intensified training to CMC and village leadership through PAAF on appropriate storage of tools. The Village Councils have been educated to provide storage facility</p>	<p>are implemented during lean season.</p> <p>ii) Village leadership provide storage facility</p>	

N/o	Recommendation	TASAF Comments	Action	Timeline
		for tools used for PW subprojects.		
4	Conduct regular awareness programs to beneficiaries that will promote savings and investments within Community Saving Groups	Auditor's recommendation noted. Sensitization meetings are conducted at Village and Mitaa levels before group formation whereby those who are eligible and willing to form groups are advised to do so. Training are provided to PAAF who will be responsible to train Beneficiaries on forming groups, prepare constitutions, follow up and provide coaching and mentorship on their IGA.	TMU has planned to conduct awareness on savings and investments within Community Saving Groups in 13 PAAs by 30 th June 2023.	June 2023
5	Ensure adequate supervision of the groups so as to enable conduct of required meetings in the CSGs, storage of CSGs information's, conduct of savings and promote Investments to all	Auditor's recommendation noted. TASAF provides training on management and record keeping to saving groups leaders, provide cash boxes and stationaries to saving groups.	TMU will Provide 13,670 Cash boxes to 72 PAAs and linking 205,050 beneficiaries households to investments within Community Saving Groups.	June 2023

N/o	Recommendation	TASAF Comments	Action	Timeline
	established CSGs in the country			
6	Ensure adequate identification of the areas to be prioritized for implementation of targeted infrastructures and effective supervision to be done during construction of targeted infrastructure so as to ensure its sustainability	<p>Auditor's recommendation noted.</p> <p>During project identification communities through CMCs and Village Leadership are facilitated in identification of Contributions both cash and in-kind and through non-beneficiaries labor.</p> <p>PAA's Expert Conduct Supervision of subproject stage by stage from start of project implementation to completion. When the subproject is completed evaluation report both by internal and external Sector expert are produced.</p>	TMU will continue reviewing the report from Sector Expert.	July 2023
7	Ensure the established monitoring tools were effectively utilized to assess the execution of the program	<p>Auditor's recommendation noted.</p> <p>Memorandum of Understanding (Clause 1.15) between TASAF and PAA's requires PAA's to timely prepare</p>	TMU to continue follow up issues reported in implementation reports.	June 2023

N/o	Recommendation	TASAF Comments	Action	Timeline
		<p>quarterly progress reports (Financial and Narrative) and submit to the RAS and TMU.</p> <p>Community management committee are required to prepare bi-monthly reports and submit to PAA to facilitate quarterly report preparation by PSSNC</p>		
8	Timely solving of grievances that arise from different levels of actors during program implementation	<p>Auditor's recommendation noted. Data update is done at the village level and recorded in the grievance register. Issues that are still open (not attended) follow up is supposed to be done at PAA. Household's representatives are argued to submit supporting documents in order to expedite solution to the problems raised.</p>	TMU through TMOs to remind PAAF to reemphasize on filling in the GRM register for all complaints reported, solved or escalated to PAA.	June 2023
9	Ensure adequately technical and financial support are provided to actors involved in	<p>Auditor's recommendation noted. Support on financial management is always provided during launch</p>	TMU to continue providing Technical support where problem arises.	June 2023

N/o	Recommendation	TASAF Comments	Action	Timeline
	program execution	workshops and also during joint support of TASAF and PO-RALG. Training are also conducted during 2+4 workshops (PSSN Accountants, Internal auditors, Coordinators, Sector Expert, Procurement Unit and TMOs) where actors from different PAAs share working experiences.		



Appendix 2: Audit Questions and Sub questions

This part provides details for the questions which were used during the Audit.

S/No.	Main Audit question
Audit Question 1	Where the implementation of PSSN Program adequately planned prior to its implementation?
<i>Sub-question 1.1</i>	Is there involvement of stakeholders to ensure effective coordination in the provision of intended services?
<i>Sub-question 1.2</i>	Did Planning of the Productive Social Safety Net program adequately identify program beneficiaries to ensure the effectiveness of the planned interventions?
<i>Sub-question 1.3</i>	Is the risk management framework for Identifying and mitigating probable risks during planning effectively prepared?
Audit Question 2	Did TASAF effectively implement productive social safety intervention in a manner that increased income for poor households while improving their consumptions?
<i>Sub-question 2.1</i>	Did TASAF effectively provide cash transfers to the poor and vulnerable households?
<i>Sub-question 2.2</i>	Did TASAF ensure public works program timely contribute predictable transfers to the poor households?
<i>Sub-question 2.3</i>	Did TASAF ensure effective community savings promotion through support to the community driven interventions?
<i>Sub-question 2.4</i>	Did TASAF effectively implement targeted infrastructural development to enable poor communities to realize the objective of the safety nets?
Audit Question 3	Did TASAF effectively implement targeted infrastructural development to enable poor communities to realize the objective of the safety nets?
<i>Sub-question 3.1</i>	Did TASAF effectively implement targeted infrastructural development to enable poor communities to realize the objective of the safety nets?
<i>Sub-question 3.2</i>	Did TMU properly administer communication systems that enabled effective sharing/exchange of information within program framework as well as with other actors undertaking interventions directly affecting PSSN interventions?
<i>Sub-question 3.3</i>	Did TMU properly administer communication systems that enabled effective sharing/exchange of information within

S/No.	Main Audit question
	program framework as well as with other actors undertaking interventions directly affecting PSSN interventions?
<i>Sub-question 3.4</i>	Did TMU properly administer communication systems that enabled effective sharing/exchange of information within program framework as well as with other actors undertaking interventions directly affecting PSSN interventions?
Audit Question 4	Did the President's Office through National Steering Committee and TASAF effectively monitor and evaluate implementation of PSSN activities?
<i>Sub-question 4.1</i>	Did the tools for monitoring the PSSN program adequately used to achieve a result based monitoring and realized the objective of the program?
<i>Sub-question 4.2</i>	Was the implementation of PSSN program effectively monitored at each levels?
<i>Sub-question 4.3</i>	Was there an effective process evaluation during the implementation of PSSN Program to inform program management unit on necessary adjustments on Program systems and structures?
<i>Sub-question 4.4</i>	Was impact evaluation for the PSSN program conducted to effectively inform Stakeholders on whether the intended impacts of the program were realized?
<i>Sub-question 4.5</i>	Were the system for conducting follow up on the implementation of issued Recommendations from monitoring reports effectively functioning?
Audit Question 5	Did the project effectively accomplished the institutional Strengthening
<i>Sub-question 5.1</i>	To what extent did PSSN I Support the Government of URT in the process of institutionalizing the PSSN as part of the National Social Protection Framework?
<i>Sub-question 5.2</i>	Do the system for implementation of social safety net interventions effectively developed?
<i>Sub-question 5.3</i>	To what extent did PSSN support Institutional Strengthening of TASAF?
<i>Sub-question 5.4</i>	To what extent did TASAF and other implementing agencies supported by PSSN?
<i>Sub-question 5.5</i>	To what extent did PSSN support activities to strengthen overall government institutional arrangements for social policy and its role of Stewart of social protection

Appendix 3: Documents reviewed during the audit

This part provides details of the documents that were reviewed and the reasons for reviewing them.

List of Official Interviewed	Reasons for Interviewing them
Planning	
<ul style="list-style-type: none">• Program Document• Concept Notes• Targeting for the PSSN	<ul style="list-style-type: none">• This is the base of all information regarding the program, it also provides the criteria to be• Used during the audit• It provides the guidance on the agreed terms• Provide the annual plans on equipment's for improving PSSN activities
Implementation	
<ul style="list-style-type: none">• Internal Financial Reports• Targeted Infrastructure• Community Saving Reports• Financial Management and Accounting Reports• Livelihood Reports• Cash Transfer and Conditional Cash Transfer Component Reports• Quarterly Progress Report• Annual Progress Reports	<ul style="list-style-type: none">• The reports provide implementation status of the program at specified time• To know the various challenges and problems during implementation of PSSN-I• To assess the effectiveness of the committee in overseeing the implementation of the program
Coordination	
<ul style="list-style-type: none">• Communications Strategy	<ul style="list-style-type: none">• To assess the level of coordination between PSSN Implementers from DPs, TMU, Regions, PAAs and Community levels• To assess on whether there are involvement of other agencies doing the activities relating to PSSN
Monitoring and Evaluation	

<ul style="list-style-type: none"> • Monitoring Reports • Monitoring Results Framework • Internal Audit Reports • Reconciliations Reports • Monitoring and Evaluation Handbook 	<ul style="list-style-type: none"> • To assess the implementation of the program based on the set Program Development Objectives (PDOs) • To assess whether the funds issued from TMU was reconciled so as to be able to track uncollected funds
Institutional Strengthening	
<ul style="list-style-type: none"> • Training handbook • Procurement and Logistics • Training Reports • Financial and Technical Support Reports 	<ul style="list-style-type: none"> • To assess the capacity improvement made during the PSSN-I implementation • To assess the number of tools and equipment procured for strengthening PSSN-activities



Appendix 4: List of Official Interviewed during the Audit

This part provides details of the Officials who were interviewed and the reasons for interviewing them.

List of Official Interviewed	Reasons for Interviewing them
Officials Interviewed at TMU	
Livelihoods Enhancement Manager	To understand the number of Community Saving Groups formed in PAA, number of working tools provided, and whether there were trainings given. Moreover, the aim was to understand whether there were grants given to formulated Community Saving Groups
Unified Registry of Beneficiaries Manager	To assess the extent of which the registration, recertification, and validation was executed. Moreover, it aimed to assess on whether the information for registry was kept so as to reduce the inclusion and exclusion errors
Manager- Public Works	To assess on whether the Public works were executed. It also aimed at:- <ul style="list-style-type: none">• Assessing whether the Public works were executed by eligible beneficiaries• To assess on whether the Public works were done and payments were as stipulated• To assess on whether the executed PWP were sustainable even after being implemented
Safeguard Specialist	To assess on whether the executed public works programs were executed by considering environment management
Coordination & Technical Support Office	To assess the level of coordination put forth from community level to the PMU when implementing PSSN-I
Procurement Manager	To assess on whether the procurement activities were done in consideration of Public Procurement Act and its Regulations
Internal Audit Manager	To assess on whether the Internal Audit activities regarding the implementation of PSSN-Activities were done so as to assess the level of compliance from PAAs to TMU

Monitoring and Evaluation Specialist	<p>To assess on whether the monitoring of the program was done accordingly. In this regard it aimed to assess on whether:-</p> <ul style="list-style-type: none"> • The program has under gone the series of review during implementation phases • The program's indicators and Outcomes were relevancy, measurable, and simplicity
Research and Development Specialist	<ul style="list-style-type: none"> • To assess on whether the Researching Unit has identified areas to concentrate during the implementation of PSSN-I. • Assessing on whether it provided research findings which were used to inform the team preparing the execution of PSSN-II
Management Information Systems Officer	<ul style="list-style-type: none"> • To assess on whether the PSSN-MIS was designated as per the requirement of e-government act and its regulations • To assess on whether there were network coverage with strong network in PAAs • To get an understanding on whether the PSSN activities were executed by using PSSN-System
Regional Level	
TASAF Coordinator	<ul style="list-style-type: none"> • To get an understanding on the roles played by Regional Coordinator when implanting PSSN-activities • To assess on whether the Regional coordinator was consolidated reports from different PAAs in their regions • To assess the level of coordination activities in their PAAs so as to ensure the targets
PAA and Ward Level	
TASAF Coordinator at PAA Level	<ul style="list-style-type: none"> • They are responsible for ensuring the implementation of TASAF activities in PAA is as per the TASAF Manual • To assess on whether the TASAF Coordinator is properly supervising the PSSN activities so as to meet deliverables
TASAF Accountant	<ul style="list-style-type: none"> • To ensure the PSSN funds at PAA level are properly managed • To ensure the reconciliation reports are produced and to ensure there is timely return of the uncollected funds
TASAF Monitoring Official	Responsible for ensuring TASAF activities are implemented as per the requirements. It aimed at

	ensuring the TMU is getting the update on what is going on at PAA level
Ward Executive Officer	To administer TASA activities at ward level
Village Level/ Shehia	
Village Executive Officer	<ul style="list-style-type: none"> • Responsible for administering PSSN activities at village level • To assess on whether the VEO ensured beneficiaries paid are eligible by identifying them and report to PSSN-Coordinator at PAA level when there is changes of beneficiaries
Community Management Committee	<ul style="list-style-type: none"> • To ensure the provision of assistance to PAA Facilitators during an implementation of PSSN activities.
Village Council	<ul style="list-style-type: none"> • To administer the level of implementation of PSSN activities at regional level
Beneficiaries	<ul style="list-style-type: none"> • To assess on whether the PSSN activities at the community level were done as per the program's requirements • To assess on whether the beneficiaries complied with the requirements such as education and health compliances

Appendix 5: Awareness status of the Public on the Implementation of PSSN-I

This part provides the awareness status of the public on the Implementation of PSSN-I in various PAA in the country.

PAA's	Village	No. interviewee	No. interviewee aware of PSSN	% of interviewee who are unaware of PSSN operations.
ILEJE DC	IBEZYA	24	24	0
	IGUMILA	18	18	0
	IWALA	18	18	0
	ISHINGA	23	23	0
	YULI	21	21	0
	ILANGA	26	26	0
MBOZI DC	ISELA	28	28	0
	ITAKA	22	22	0
	ITEWE	19	19	0
	HALAMBO	20	20	0
	SHASYA	21	21	0
	LWATI	13	13	0
NKASI DC	JUHUDI	16	16	0
	MIGOMBANI	18	18	0
	MASHETE	14	14	0
	MWAHI	32	32	0
	KIVUKONI	29	29	0
	SOKO JUU	19	19	0
SUMBAWANGA DC	ILEMBA B	16	16	0
	SAKALILO	25	25	0
	LYANZA	22	22	0
	MUMBA	15	15	0
	JANGWANI	20	20	0
	SIKAUNGU	23	23	0
BAGAMOYO	CHASIMBA	20	20	0
	FUKAYOSI	20	20	0
	MWAVI	20	20	0
MPANDA MC	kakese	20	20	0
	Kawanzige	20	20	0

PAA's	Village	No. interviewee	No. interviewee aware of PSSN	% of interviewee who are unaware of PSSN operations.
	Mwamkulu-mkwajuni	20	20	0
	Kasokola	20	20	0
	Manga	20	20	0
	sungamila	20	20	0
		20	20	0
MPANDA DC	Igagala	20	20	0
	igagula	20	20	0
	Katobo	20	20	0
	bugwe	20	20	0
	Vikonge	20	20	0
	Ngoma lusambo	20	20	0
UVINZA DC	MTEGO WA NOTI	20	20	0
	ILALANGURU	20	20	0
	CHagu	20	20	0
	kalenge	20	20	0
	Kandaga	20	20	0
	mlele	20	20	0
KIBONDO DC	MABAMBA	20	20	0
	NYAKASANDA	20	20	0
	NYANGE	20	20	0
	NYABITAKA	20	20	0
	NYARUGUSU	20	20	0
	KUMSHWABURE	20	20	0
Nachingwea DC	Ikungu	20	20	0
	Litula	16	16	0
	Marambo	19	19	0
	Namkula	18	18	0
	Mkonjela	21	21	0
	Mkonjelachini	19	19	0
Mtama DC	Narungu	24	24	0
	Kiwalawala	26	26	0
	Mmangawanga	16	16	0
	Nyegedi	23	23	0
	Nyegedi B	24	24	0

PAA's	Village	No. interviewee	No. interviewee aware of PSSN	% of interviewee who are unaware of PSSN operations.
	Luwale	23	23	0
Tandahimba DC	Namikupa	22	22	0
	Milidu	21	21	0
	Chihangi	18	18	0
	Nanyanga A	22	22	0
	Nanyanga B	21	21	0
	Nanyanga C	20	20	0
Masasi DC	Chigugu	14	14	0
	Mbaju	18	18	0
	Mbemba	20	20	0
	Lukuledi	22	22	0
	Mkolopola	21	21	0
	Mraushi	18	18	0
ITILIMA DC	GAMBASINGU	20	20	0
	NKOMA	20	20	0
	NG'WANGITA	20	20	0
	MWABURUGU	20	20	0
	NGANDO	20	20	0
	MADILANA	20	20	0
MASWA DC	SAYUSAYU	20	20	0
	NGHAYA	20	20	0
	KINAMWIGULU	20	20	0
	HINDUKI	20	20	0
	ISAGENGHE	20	20	0
	ZABAZABA	20	20	0
KARATU DC	LAJA	20	20	0
	KANSAY	20	20	0
	UMBANG	20	20	0
	ENDALLAH	20	20	0
	KHUSUMAY	20	20	0
	ENDAMARARIEK	20	20	0
ARUSHA DC	OLEVOLOSI	20	20	0
	OLIMLINGALINGA	20	20	0
	KIMNYAKI	20	20	0

PAA's	Village	No. interviewee	No. interviewee aware of PSSN	% of interviewee who are unaware of PSSN operations.
	LOSIKITO	20	20	0
	IMBIBYA	20	20	0
Total		2,008	2,008	



Appendix 5: Inadequate Segregation of Duties

This part provides details regarding the inadequate segregation of duties among PAAs

GROUPNAME	MENU	SUB MENU	CAN ADD	CAN UPDATE	CAN DELETE
PAA SUPERVISORS	Care Taker	Approve Care Taker	Y	Y	Y
PAA SUPERVISORS	Care Taker	Approve Care Taker	Y	Y	Y
PAA SUPERVISORS	Claim & Complaints	Card Replacement	Y	Y	Y
PAA SUPERVISORS	Claim & Complaints	Claimed Payment	Y	Y	Y
PAA SUPERVISORS	Claim & Complaints	Reactivation of Card	Y	Y	Y
PAA SUPERVISORS	Data	Capture Livelihood Registration Form	Y	Y	Y
PAA SUPERVISORS	Data	Print Livelihood Registration Form	Y	Y	Y
PAA SUPERVISORS	Data	Approve Livelihood Registration	Y	Y	Y
PAA SUPERVISORS	Data Entry	Approve E-Payment Detail	Y	Y	Y
PAA SUPERVISORS	Data Entry	Approve Generated Payment	Y	Y	Y
PAA SUPERVISORS	Data Entry	Capture Batch	Y	Y	Y
PAA SUPERVISORS	Data Entry	Capture NIDA ID	Y	Y	Y
PAA SUPERVISORS	Data Entry	Data Review/Check	Y	Y	Y
PAA SUPERVISORS	Data Entry	Define Batch	Y	Y	Y
PAA SUPERVISORS	Data Entry	Education Compliance List	Y	Y	Y
PAA SUPERVISORS	Data Entry	Health Compliance List	Y	Y	Y
PAA SUPERVISORS	Data Entry	Reconcile PWP Payment	Y	Y	Y
PAA SUPERVISORS	Data Entry	Review Batch	Y	Y	Y

GROUPNAME	MENU	SUB MENU	CAN ADD	CAN UPDATE	CAN DELETE
PAA SUPERVISORS	Data Entry	Review Compliance Batch	Y	Y	Y
PAA SUPERVISORS	Data Entry	Review Household Info	N	N	N
PAA SUPERVISORS	Data Entry	Review Muster Roll/Attendance	Y	Y	Y
PAA SUPERVISORS	Data Entry	Review/Approve PWP Registration	Y	Y	Y
PAA SUPERVISORS	Data Entry	Track Questionnaire sent and received	Y	Y	Y
PAA SUPERVISORS	Grant	Approve Grant Application	Y	Y	Y
PAA SUPERVISORS	Grant	Approved Grant Application	Y	Y	Y
PAA SUPERVISORS	Grant	Approved Grant Application	Y	Y	Y
PAA SUPERVISORS	Grant	Capture Grant Application	Y	Y	Y
PAA SUPERVISORS	Grant	Capture Grant Application	Y	Y	Y
PAA SUPERVISORS	Grant	Print Village Grant Application	Y	Y	Y
PAA SUPERVISORS	Grant	Verify Grant Application	Y	Y	Y
PAA SUPERVISORS	Payments	CCT Payment	Y	Y	Y
PAA SUPERVISORS	Payments	Summary	Y	Y	Y
PAA SUPERVISORS	Process	Generate PWP Job Card	Y	Y	Y
PAA SUPERVISORS	Process	Generate Payroll	Y	Y	Y
PAA SUPERVISORS	Process	Generate Payslip	Y	Y	Y
PAA SUPERVISORS	Process	Print PWP Registration Form	Y	Y	Y
PAA SUPERVISORS	Process	Print Master Roll	Y	Y	Y
PAA SUPERVISORS	Process	Print PWP Job Card	Y	Y	Y
PAA SUPERVISORS	Process	Print PWP Monthly Attendance List	Y	Y	Y
PAA SUPERVISORS	Process	Print PWP PAA Payment Summary	Y	Y	Y

GROUPNAME	MENU	SUB MENU	CAN ADD	CAN UPDATE	CAN DELETE
PAA SUPERVISORS	Process	Print PWP Payment List	Y	Y	Y
PAA SUPERVISORS	Process	Print PWP Payment Receipt	Y	Y	Y
PAA SUPERVISORS	Process	Print PWP Reconciliation Report	Y	Y	Y
PAA SUPERVISORS	Process	Process Updates	Y	Y	Y
PAA SUPERVISORS	Processing	Print Education Compliance Form	Y	Y	Y
PAA SUPERVISORS	Processing	Print Health Compliance Form	Y	Y	Y
PAA SUPERVISORS	Progress	Capture Monthly Progress	Y	Y	Y
PAA SUPERVISORS	Progress	Capture Monthly Progress	Y	Y	Y
PAA SUPERVISORS	Progress	Monitor Project Progress	Y	Y	Y
PAA SUPERVISORS	Progress	Monitor Project Progress	Y	Y	Y
PAA SUPERVISORS	Progress	Monthly Env. and Social Safeguard Report	Y	Y	Y
PAA SUPERVISORS	Progress	Monthly Env. and Social Safeguard Report	Y	Y	Y
PAA SUPERVISORS	Progress	Monthly Financial Progress Report	Y	Y	Y
PAA SUPERVISORS	Progress	Monthly Financial Progress Report	Y	Y	Y
PAA SUPERVISORS	Progress	Monthly Work Progress Report	Y	Y	Y
PAA SUPERVISORS	Progress	Monthly Work Progress Report	Y	Y	Y
PAA SUPERVISORS	Progress	Print Project Certificate	Y	Y	Y
PAA SUPERVISORS	Progress	Print Project Certificate	Y	Y	Y
PAA SUPERVISORS	Reports	Disability by Age Group	Y	Y	N
PAA SUPERVISORS	Reports	Disability by Type	Y	Y	N
PAA SUPERVISORS	Reports	List of HH with Disability	Y	Y	N
PAA SUPERVISORS	Reports	PAA Payment Summary	Y	Y	Y

GROUPNAME	MENU	SUB MENU	CAN ADD	CAN UPDATE	CAN DELETE
PAA SUPERVISORS	Reports	Payment Return Reports	Y	Y	Y
PAA SUPERVISORS	Reports	Payment Return Reports	Y	Y	Y
PAA SUPERVISORS	Reports	Print Payroll for BANKS	Y	Y	Y
PAA SUPERVISORS	Reports	Print Payroll for CASH	Y	Y	Y
PAA SUPERVISORS	Reports	Print Payroll for MTANDAO	Y	Y	Y
PAA SUPERVISORS	Reports	Print Payroll for OTC	Y	Y	Y
PAA SUPERVISORS	Reports	Print Payslip - BANKS	Y	Y	Y
PAA SUPERVISORS	Reports	Print Payslip - CASH	Y	Y	Y
PAA SUPERVISORS	Reports	Print Payslip - MTANDAO	Y	Y	Y
PAA SUPERVISORS	Reports	Print Payslip - OTC	Y	Y	Y
PAA SUPERVISORS	Saving Groups	Approve Groups	Y	Y	Y
PAA SUPERVISORS	Saving Groups	Group Registration	Y	Y	Y
PAA SUPERVISORS	Saving Groups	Group Registration	Y	Y	Y
PAA SUPERVISORS	Saving Groups	List of Approved Groups	Y	Y	Y
PAA SUPERVISORS	Saving Groups	PAA Saving and Loan Report	Y	Y	N
PAA SUPERVISORS	Saving Groups	PAA Saving and Loan Report	N	N	N
PAA SUPERVISORS	Saving Groups	Savings and Loan	Y	Y	Y
PAA SUPERVISORS	Saving Groups	Savings and Loan	Y	Y	Y
PAA SUPERVISORS	Uncollected	Process Uncollected Payment	Y	Y	N
PAA SUPERVISORS	Update	Approve Disability Update	Y	Y	Y
PAA SUPERVISORS	Update	Change Household Rep	Y	Y	Y
PAA SUPERVISORS	Update	Change of Address	Y	Y	Y

GROUPNAME	MENU	SUB MENU	CAN ADD	CAN UPDATE	CAN DELETE
PAA SUPERVISORS	Update	Change of Health Facility	Y	Y	Y
PAA SUPERVISORS	Update	Change of School Facility	Y	Y	Y
PAA SUPERVISORS	Update	Correction of Errors	Y	Y	Y
PAA SUPERVISORS	Update	Disability Update	Y	Y	Y
PAA SUPERVISORS	Update	Disability Update	Y	Y	Y
PAA SUPERVISORS	Update	Exclude Household	Y	Y	Y
PAA SUPERVISORS	Update	Member of HH left permanently	Y	Y	Y
PAA SUPERVISORS	Update	New Household Member	Y	Y	Y



APPENDIX 6: ASSESSMENT CRITERIA

This part provides the assessment criteria used in the Audit.

Audit Criteria		Detailed Assessment Criteria
1.0 - Planning of the Overall Implementation of PSSN Program		
1.1 Efficient Evaluation of needs assessments for the program	The Mission Issue Papers highlights on the progress of the activities accomplished including update on implementation of Reduced Proxy Means Test (PMT) formula on validated Households, identification of the implementation challenges and mitigation measures, and updates on expansion (targeting and enrollment in new villages).	
1.2 Review of the program design sufficiently reviewed to assess its adequacy prior to its roll-out	TASAF Management Unit (TMU) to operate day to day implementation of TASAF and ensuring that program implementation is in accordance with the Operational Manual and other guidance; and is answerable to the National Steering Committee (NSC).	
1.3 Planning of the Productive Social Safety Net program adequately identify program beneficiaries to ensure the effectiveness of the planned interventions	The direct beneficiaries of the PSSN Program are poor and vulnerable households living in Villages, Mitaa and Shehia in all 186 Project Area Authorities (PAAs) in the country.	
1.4 Involvement of stakeholders to ensure effective coordination in the provision of intended services	Key stakeholders of the program implementation include the LGAs in the Tanzania mainland and Zanzibar as well as CSO, CBOs, and DPs that will be actively involved in the design and implementation of the program.	

Audit Criteria	Detailed Assessment Criteria
	<p>Institutional Capacity Enhancement include;</p> <ul style="list-style-type: none"> (i) adequate and systematic needs-based capacity building for all stakeholders and (ii) implementers at all levels; and (iii) institutional coordination and harmonization to enhance effectiveness and promote convergence of Interventions to maximize sustainable impact on beneficiaries.
1.5 Mechanisms set to ensure informed decision-making during program implementation	<p>Monitoring, evaluation and research activities to be conducted.</p> <p>These would also include capturing of the dynamics of TASAF interventions.</p> <p>It was further explained that use of these studies may facilitate various stakeholders to share views both about past impacts of the program, but also future directions which the program should take</p>
1.6 Coordination of the program activities to entail informed progress toward achieving program objectives	<p>Institutional arrangements including their roles of key stakeholders in the overall coordination of the program. These include coordination roles at the levels of National, Regional, LGA, and Villages.</p>

Audit Criteria	Detailed Assessment Criteria
1.7 Development of effective tools for tracking the progress of the program	<p>Tools for tracking the progress of the program</p> <ul style="list-style-type: none"> i. A rigorous independent impact evaluation of the combined safety net intervention (public works plus and cash transfers); ii. regular process evaluations; iii. beneficiary assessments; iv. transparency and accountability assessments, including Community Score Cards and Citizen Report Cards, social audits and controls, feedback tools from beneficiaries and civil society; and v. financial and technical audits (internal audits and independent audits)
1.8 Preparation of effective risk management framework for identifying and mitigating probable risks during planning	<p>Means of risk controls for the project</p> <ul style="list-style-type: none"> i. Establishment of a single monitoring and evaluation system for the NSGRP II for both Tanzania Mainland and Zanzibar. ii. Linkage of PSSN to the national monitoring system. iii. Collection of primary data by the Village Council, with technical assistance from the extension workers at the Ward and LGA levels, as well as the specialized Non-Governmental Organizations working in the LGA area
2.0 Execution of PSSN Program Activities	

<p>2.1 Establishment of the National Safety nets (productive social safety nets)</p>	<p>The cash transfer program comprises two benefits;</p> <p>(1) A Basic Transfer (BT) equivalent to US\$5 per month per household to be transferred to all eligible registered families; and</p> <p>(2) Variable Conditional Transfer (VCT) for households with children younger than 18 and/or a pregnant woman equivalent to up to US\$5 per households per month.</p> <p>Establishment of a national safety net (Productive Social Safety Net) which was expected to incorporate transfers linked to participation in public works and adherence to conditionality.</p> <p>Conditional cash transfer interventions, bimonthly payments under the PSSN will be authorized on the basis of compliance with co-responsibilities, following a management of benefits to be defined in the Project Manual.</p> <p>The size of the transfer is reviewed regularly and adjusted in line with inflation and on the basis of program experience.</p> <p>Also, transfer modalities and are managed at the village level by the same Community Cash Transfer Management Committee.</p> <p>PSSN targeted poor and vulnerable who were identified through unified targeting system to participate in public works and adherence to established conditionality so as to be involved during transfer.</p>
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Audit Criteria	Detailed Assessment Criteria
2.2 Effective livelihood enhancements through support to the community driven interventions	<p>Support to the poor and food insecure in a systematic way by support community driven interventions which enhance livelihoods and increase incomes (through community savings and investments as well as specific livelihood enhancing seed grants to facilitate asset building).</p> <p>Livelihood enhancement targeted all beneficiaries of PSSN. Livelihood enhancement were executed in three forms namely Community Savings and Investment Promotion, Links to Formal Financial Service Providers; and Livelihood Enhancing Grants.</p> <p>PSSN aims to provide support to community driven interventions so as to enhance livelihoods and increase incomes (through community savings and investments as well as specific livelihood enhancing grants).</p>
2.3 Implementation of targeted infrastructural development to enable service poor communities to realize the objective of the safety nets	<p>Developing infrastructures in Education, Health and Water.</p> <p>The identified Infrastructures that were eligible for support from PSSN include Construction/rehabilitation of Primary and Secondary Schools' classrooms, teachers' houses, toilets, water points, teachers' offices, libraries, laboratories and dormitories; Construction/rehabilitation of Health Facilities (including outpatient dispensaries, maternal child health centres, staff houses, toilets, incinerators and water points; and Development of potable water supplies.</p>

Audit Criteria		Detailed Assessment Criteria
2.4 Capacity building programs to ensure effective implementation of the PSSN program	Implementing social safety net, livelihood enhancement and targeted infrastructure development components. There are eight key elements of the capacity building component: i) Staffing ii) Training and orientation iii) Guidance Material iv) Access to technical support v) Equipment and materials vi) Participation vii) Communication viii) Research and Development.	Capacity Building to be conducted to ensure adequate program implementation by community, local government authority, regional and national levels.
3.0 Coordination of PSSN Activities		
3.1 Management of schedule and organization of all relevant program meetings and events within the program structure and those with other stakeholders	Participation in the Social Protection Working Group sub- committee and for the first eighteen months of implementation, the sub-committee was supposed to meet monthly in order to support the effective roll-out of the PSSN, thereafter, the meetings supposed to be held at quarterly Intervals	

Audit Criteria	Detailed Assessment Criteria
3.2Administration of communication systems that enabled effective sharing/exchange of information within program framework as well as with other actors undertaking interventions directly affecting PSSN interventions	Establishment of national safety net to ensure the TASAF program develop a communication strategy to ensure widespread understanding of program objectives, processes and procedures by all key program stakeholders by developing a communication strategy to a full range of stakeholders
3.3Undertaking stakeholder analysis so as to assess the related interventions done by other institutions/programs so as to minimize overlaps	Establishment of national safety net to improve coordination with existing assistance interventions; rationalize the social protection expenditure to minimize overlaps and fill gaps.
3.4Administration of project resources (time, human, and finance) to ensure that they are efficiently utilized within the allocation program framework	<p>Establishment of national safety net which was expected to improving accountability and transparency in the use of Project resources by institutional and Implementation Strengthening of the PSSN and Development of systems for implementation of social safety net intervention.</p> <p>Protection against use of these resources for personal ends or special interests; and, to demonstrate that resources are being used in an equitable and effective way to achieve expected results.</p>

Audit Criteria	Detailed Assessment Criteria
4.0 Monitoring and Evaluation of PSSN Activities 4.1 President's Office through National Steering Committee (NSC) preparation of plans and necessary tools for monitoring and evaluation of impact of PSSN program	Prepare plans for monitoring Use various tools in monitoring the program, the tools includes: <ul style="list-style-type: none"> • Regular financial and narrative reports • The computerised Management Information System • Community Score Cards; and • Rapid Response Teams

Audit Criteria	Detailed Assessment Criteria
<p>4.2 The Monitoring of the implementation of PSSN program at each level (regional and LGA levels)</p>	<p>Monitor implementation of the program at each level of program implementation and provide narrative and financial reports as detailed hereunder:</p> <ul style="list-style-type: none"> (i) Community Management Committees was required to submit quarterly financial and narrative reports to LGAs/Islands. (ii) The reports were required to be consolidated at LGA/Island level, and discussed during LGA/Island Management Team meetings and were supposed to address all raised issues. (iii) The consolidated report was required to be submitted to the RAS, who combines it with reports from other LGAs/Islands before forwarding to the TASAF Management Unit (TMU). (iv) The TMU reviews reports in order to assess program progress and identify areas where greater support is needed. They then consolidate reports into a six-monthly report which is submitted to Development Partners and the NSC.

Audit Criteria		Detailed Assessment Criteria
4.3	Evaluation process during the implementation of PSSN Program to inform program management unit on necessary adjustments on program systems and structures	<p>(i) The first process evaluation in the first year of implementation where 10,000 households were to be enrolled in the PSSN key institutional elements in place.</p> <p>(ii) A second process evaluation conducted in two to three years later.</p> <p>(iii) Two beneficiary assessments that provide feedback about the systems and structures in place</p>
4.4	Impact evaluation for the PSSN program effectively conducted to inform stakeholders on whether the intended impacts of the program were realized	<p>(i) Conducted Impact evaluation that used randomized sampling at the project inception with the purpose of</p> <p>Informing the stakeholders if the intended impacts of the program have been realized.</p> <p>(ii) Conducted baseline survey at the beginning of the program (during year one), and follow up surveys after 18 (during year 3) and 36 months (towards the end of year 4 or beginning of year 5) of program implementation.</p> <p>(iii) Conducted participatory survey to get user perceptions on the quality, adequacy and efficiency of public services.</p> <p>(iv) The specific aspects to be addressed in the survey included: availability of service, usage, satisfaction, service standards, major problems with service, effectiveness of grievance redress systems, corruption encountered and other hidden costs experienced by citizens on account of poor service</p>

Audit Criteria		Detailed Assessment Criteria
4.5 Functioning of the system for conducting follow up on the implementation of issued recommendations from monitoring reports	<ul style="list-style-type: none">Developed monitoring and evaluation functions to facilitate follow-up and analysis to ensure the program's aims towards equity, efficiency and transparency.	
5.0 Institutional Strengthening		



<p>5.1 Support the Government of URT in the process of institutionalizing the PSSN as part of the National Social Protection Framework</p>	<ul style="list-style-type: none"> • Support TASAF and other implementing entities such as the department of Social Welfare in carrying out the required operational reform to effectively implement the PSSN. • The proposed operation will provide financial and technical assistance to implement the following activities <ul style="list-style-type: none"> (i) operational reforms and institutional strengthening that TASAF may require to improve efficiency in the implementation and monitoring of the PSSN; (ii) program management including procurement, financial management, supervision of operations including safeguards and human resource management; (iii) capacity building through training and technical assistance, advisory services, study tours and operational trips; (v) use of ICT in support of Component 1A and 1B; (vi) research and development; and (vii) Overall project development communication including IEC. <p>Institutional support to other actors involved in the decision- making and implementation of SP programs will include capacity building in :</p> <ul style="list-style-type: none"> a) plan programs and policies, b) inform budgetary allocation, c) coordinate program design and implementation, d) monitor program implementation and progress, and
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e) evaluate the impact of specific interventions.



Audit Criteria	Detailed Assessment Criteria
	<p>Strengthen overall Government institutional arrangement for social policy that will include</p> <ul style="list-style-type: none"> • Strengthening Government capacity for improved policy and decision making, coordination, and monitoring in the social sectors. (This set of activities will finance technical assistance, advisory services, and training to enhance government's capacity to develop effective institutional arrangements for policy-making and coordination) • Enhancing Government capacity for knowledge generation for informed policy making • Diagnostic activities about local service provision to support beneficiary families and encourage their demand for social services.
<p>5.2 Development of systems for implementation of social safety net intervention</p>	<ul style="list-style-type: none"> • To support the implementation of the social safety net interventions (the proposed operation will provide assistance to develop and finance a set of instruments and systems that need to be in place before or during the initial stages of both programs. Specifically, the proposed project will support the following activities: <ul style="list-style-type: none"> (a) A unified Registry of Beneficiaries of Social Programs (URB). Beneficiaries of the social safety net interventions will be registered in URB and selected through a single targeting scheme. (b) Management Information Systems. The APL I operation will provide support to strengthen, complement and integrate current information systems operated

Audit Criteria	Detailed Assessment Criteria
5.3 Development and strengthening of the M&E systems	<p>by TASAF.</p> <p>(c) Information Education and Communication Campaigns (IEC). as the international experience shows, both Programs will be accompanied by comprehensive IEC strategies at national, regional, LGA and community levels</p> <p>(d) Supply side assessments. These will be undertaken to determine the specific co-responsibilities that will be enforced in each village and inform TASAF and the education, health and nutrition sectors on where social infrastructure and service provision needs to be updated.</p> <p>(e) (e) Strengthening operational capacity of TASAF and CMCs. The implementation of the PSSN and the scale up of a cash- for-work and a conditional cash transfer require significant capacity enhancement.</p> <ul style="list-style-type: none"> Transformed data collection, processing and information management into an integrated data system to facilitate the operation of PSSN components (CT, PW and COMSP) through the entire cycle, across all levels of government (CMU, Regional, and Local Government Authorities). To implement the M&E system, the project will finance consultant and non-consultant services, IT equipment,

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	<p>goods and operational costs to carry out the following activities:</p> <ul style="list-style-type: none"> a) A comprehensive impact evaluation based on a baseline and at least two follow up surveys contracted with a recognized international firm. b) Regular process evaluations to assess program's operations. These evaluations will be carried out for both CT and PW interventions, the first one after one year of expansion. c) Beneficiary surveys and qualitative evaluation. The program will hire firms to run two beneficiary surveys and focus groups to gather beneficiary perception on the program. d) Design and test grievance mechanism and enhance program accountability mechanisms e) Field-based sampling verifications (spot checks) to assess whether program is being implemented as planned. f) Audits. Regular audits including financial and technical

Source: PSSN I Program Document (2012)