



THE UNITED REPUBLIC OF TANZANIA NATIONAL AUDIT OFFICE



PERFORMANCE AUDIT REPORT ON THE IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT GOALS

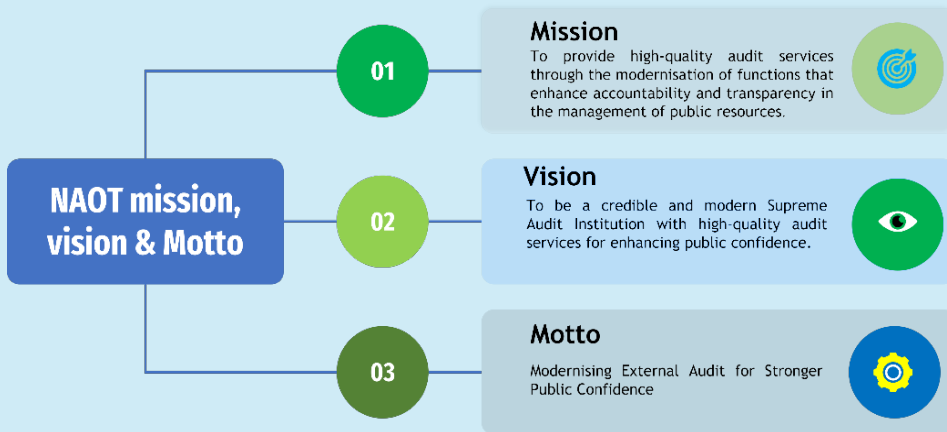


CONTROLLER AND AUDITOR GENERAL
MARCH 2023



About National Audit Office

The statutory mandate and responsibilities of the Controller and Auditor General are provided for under Article 143 of the Constitution of the United Republic of Tanzania, 1977 and in Section 10 (1) of the Public Audit Act, Cap. 418.



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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 Sustainable Development Goals in Tanzania.

The report contains findings, conclusions, and recommendations that are directed to the Ministry of Finance and Planning and the President's - Office Regional Administration and Local Government.

The Ministry of Finance and Planning 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 Ministry of Finance and Planning 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 Ministry of Finance and Planning and President's Office - Regional Administration and Local Government in implementing the recommendations given in this report.

In completing the audit assignment, I subjected the draft report to a critical review of subject matter experts, namely Dr. Hamisi Mwinyimvua, Senior Lecturer from the University of Dar es Salaam and Mr. Maduka Paul Kessy, a retired Officer of the Ministry of Finance and Planning who came up with useful inputs for the improvement of this report.

The report was prepared by Ms. Yuster D. Salala (Team Leader), Mr. Nyanda L. Mabuga and Mr. Kulwa M. Kija (Team Members) under the supervision and guidance of Mr. Elisante E. Mshana (Chief External Auditor), Ms. Esnath N. Henry (Assistant Auditor General) and Mr. George C. Haule (Deputy Auditor General).

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
United Republic of Tanzania
March, 2023

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ABBREVIATION AND ACRONYMS

ADAPT		Advanced Data Planning Tool
APR	-	Annual Progress Report
AU	-	African Union
CBOs	-	Community-Based Organizations
COSTECH	-	Commission for Science and Technology
CSOs	-	Civil Society Organizations
DIB	-	Development Impact Bonds
ECA	-	Export Credit Agencies
EFD	-	Electronic Fiscal Device
ESRF	-	Economic and Social Research Foundation
ETR	-	Economic Transformation Report
FBOs	-	Faith-Based Organizations
FYDP	-	National Five-Year Development Plan
GBS	-	General Budget Support
GDP	-	Gross Domestic Profit
IDI	-	INTOSAI Development Initiative
IMTC	-	Inter-Ministerial Technical Committee
INCOSAI	-	International Congress of Supreme Audit Institutions
INTOSAI	-	International Organisation of Supreme Audit Institutions
ISSAI	-	International Standards for Supreme Audit Institutions
KSC	-	Knowledge Sharing Committee
LED	-	Local Economic Development
LGAs	-	Local Government Authorities
LTPP	-	Long Term Perspective Plan
MDA	-	Ministry, Department and Agencies
MDGs	-	Millennium Development Goals
MIIT	-	Ministry of Investment, Industry and Trade
MNRT	-	Ministry of Natural Resources and Tourism
MoA	-	Ministry of Agriculture
MoCDGWSG	-	Ministry of Community Development, Gender, Women and Special Groups

MoCLA	-	Ministry of Constitution and Legal Affairs
MoE	-	Ministry of Energy
MoFEA	-	Ministry of Finance and Economic Affairs
MoFP	-	Ministry of Finance and Planning
MoH	-	Ministry of Health
MoHA	-	Ministry of Home Affairs
MoLF	-	Ministry of Livestock and Fisheries
MoLHHS	-	Ministry of Lands, Housing and Human Settlements Development
MoW	-	Ministry of Water
MoWT	-	Ministry of Works and Transport
MTEF	-	Medium Term Expenditure Framework
NBS	-	National Bureau of Statistics
NCF	-	National Coordination Framework
NGOs	-	Non-governmental organisations
NSA	-	Non-State Actors
NSGRP	-	National Strategy for Growth and Reduction of Poverty
NSS	-	National Statistical System
ODA	-	Official Development Assistance
PGSD	-	Parliamentary Group for Sustainable Development
PMO	-	Prime Minister's Office
PMS	-	Poverty Monitoring System
PO-RALG	-	President's Office Regional Administration and Local Government
REPOA	-	Research on Poverty Alleviation
RS	-	Regional Secretariats
SAIs	-	Supreme Audit Institutions
SDGs	-	Sustainable Development Goals
SIB	-	Social Impact Bonds
SUA	-	Sokoine University of Agriculture
SWOC	-	Strengths, Weaknesses, Opportunities, and Challenges
TADB	-	Tanzania Agricultural Development Bank
TDV	-	Tanzania Development Vision
TIB	-	Tanzania Investment Bank
TRA	-	Tanzania Revenue Authority

UDOM	-	University of Dodoma
UDSM	-	University of Dar es Salaam
UN	-	United Nations
URT	-	United Republic of Tanzania
VNR	-	Voluntary National Reviews
VPO	-	Vice Presidents Office
ZPC	-	Zanzibar Planning Commission

EXECUTIVE SUMMARY

Background

In 2015, Tanzania adopted the 17 Sustainable Development Goals (SDGs)¹ with 169 aspirational targets succeeding the Millennium Development Goals (MDGs). SDGs 2030 Agenda is a global development vision for improving peoples' livelihood. It charts a plan of action for the future, with intention of shifting the world onto a resilient and sustainable course.

Prior to SDGs 2030 Agenda, Tanzania embodied its aspirations with respect to development through Development Vision (TDV) 2025. The country developed the Long-Term Perspective Plan (LTPP) 2011/12-2025/26 with emphasis on transformation of its economy, with a drastic shift in its structure for which share of the industrial sector to GDP was envisaged to rise to 31% by 2025 to make it qualify as a semi-industrialised economy. Implementation of LTPP is sequenced in three thematic areas guiding the three five-year development plans (FYDPs) sought to initially underpin harmonious implementation of the MDGs and later the SDGs as part of the country's development agenda. The theme of the First Five Years Development Plan (FYDP I), 2011/12 - 2015/16 was "Unleashing Tanzania's Latent Growth Potentials" with particular focus on de-bottlenecking binding constraints to growth. The designated themes for the Second Five Years Development Plan (FYDP II (2016/17-2020/21) and Third Five Years Development Plan (FYDP III (2021/22 - 2025/26) are respectively "Nurturing Industrialization for Economic Transformation and Human Development" and "Realizing Competitiveness and Industrialization for Human Development".

The main objective of the audit was to determine whether the Ministry of Finance and Planning and the President's Office - Regional Administration and Local Government have adequately managed the implementation of Sustainable Development Goals from the national planning context to the implementation in the lower levels of the Government in order to ensure

¹ UN Resolution 70/1

improved and sustainable living conditions of the communities in the country.

The Audit also covered the Prime Minister's Office as the coordinator of all sector ministries, and one of the key actors in implementation of the Sustainable Development Goals. Moreover, the audit covered the National Bureau of Statistics as a responsible organ for management and provision of data that are used in tracking the implementation of the Sustainable Development Goals in the country.

The focus of the audit was on assessing the extent of the provision for National plans, institutional arrangements, policy frameworks, and actions of implementing agencies for achieving SDGs. The assessment was done through examination of the implementation process for the set Five Years Development Plans to which the SDGs were mainstreamed.

The Audit also assessed the efforts in place with respect to mobilization and utilization of resources in attaining Sustainable Development Goals, reducing dependence on the external financing and increasing domestic revenues. Moreover, the Audit assessed performance monitoring and evaluation for the MDAs and LGAs. . Specifically, the audit examined the presence and operationalization of M&E Framework and availability and the adequacy of Key Performance Indicators on the implementation of SDGs.

Main Audit Findings

Inadequate Mainstreaming of SDGs into FYDPs

The audit noted that, 167 out of the 240 indicators were mapped primarily² or secondarily³ with the FYDP II. It was noted that 83 of these indicators were mapped with the FYDP II and 84 indicators with the sector policies and strategies that are already under implementation in the country. The remaining 73 indicators are potentially relevant but were

² Primarily mapping means that the SDG indicator is fully reflected or clearly formulated in the FYDP II or OII and it implies the same meaning and measurement

³ Secondary mapping means that the SDG indicators is partially reflected in the FYDP II or in OII in terms of formulation, disaggregation and unit of measurement plus other variables.

unmapped with the national development frameworks, particularly the FYDP II and the sector policies.

Lack of Review for the Strategic Plans at LGA Level

The FYDPs were implemented via strategic plans by either MDA or LGAs. The Audit noted that in the visited LGAs, the review and approval of strategic plans were conducted by the respective LGAs, though it was realised that LGAs still operate with strategic plans which were not reviewed and timely aligned with FYDPs. The audit noted further, that out of the 6 visited LGAs only 3 had reviewed their strategic plans during the launch of FYDP III which facilitated the alignment of timeline for the implementation of strategic plans and FYDPs. Also 1 LGA out of the 6 visited had reviewed its strategic plan after the launch of FYDP II. Inadequate review of the strategic plans was attributed to inadequate monitoring by the Divisions of Policy and Planning, which are required to manage and monitor plans and budgets in Regions and Local Government Authorities.

Limited Capacity of NBS to Provide Data on the Implementation of SDGs

According to the National Data Road Map for SDGs' Lessons and Recommendations from 2016 to 2018, the remaining 61% of administrative data was expected to be collected from administrative sources including PO-RALG and MDAs in partnership with other data producers, to supplement the 39% collected by NBS through census and surveys.

However, the audit noted that LGAs have limited capacity to contribute to the 61% of administrative data to supplement the 39% provided by NBS. The PO-RALG Statistics Section, which is under the Monitoring and Evaluation Department, was able to capture adequate data for only three sectors, namely; Education, Health and Agriculture out of all 30 sectors that are available in the country, equivalent to only 10% of administrative data. The rest of the data were not accessible in the system but could be collected manually when needed. The rest of the data were not tracked from the lower level which makes it difficult to mobilize when needed.

Some Indicators for the Implementation of the SDGs were not Mapped and Tracked

The Audit assessed three sectors of agriculture, health and industry and trade to determine the extent of implementation of SDGs indicators. The audit reviewed NBS SDGs Statistical Annex as of the 2021 update and revealed indicators which were never mapped into country's FYDPs implying that such indicators were never tracked.

For instance, in the health Sector from 27 indicators only 5 indicators were provided with data, 4 during year 2016 and only one for 2018. Despite the inadequacy of the statistical annex to provide the current data, the visited sector ministry could not provide the data to supplement data that were not available for the rest of the years. Furthermore, there were indicators with no statistics since year 2016, suggesting that such indicators were never implemented.

Ineffective Functioning of SDGs' National Coordination Framework

The Audit noted that the National Coordination Framework was developed in 2021 to enhance coordination and deliberate on the implementation, monitoring and reporting. The audit noted the delayed development of such an important coordination framework. Despite the availability of the coordination framework, it was evidenced that the same was not effectively operational as annual implementation reports for SDGs were not prepared. The high-level committees and National Taskforce are not availed on the deliberation of the SDGs issues. Moreover, the Annual Implementation Report for Monitoring the Implementation of SDGs was not availed to analyse the level of implementation for the SDGs.

Inadequate Mobilization and Utilization of Financial Resources by Implementing Agencies for the SDGs

The audit reviewed the national budget for the period 2016/17 to 2021/22 by comparing it with the actual collection and the result indicated that there was inadequate mobilization of resources to fund the national budget for all years under review. Over the period from 2017/18 to 2021/22, the MoFP did not manage to reach planned mobilization targets to fund the implementation of the planned activities.

It was evident that, MoFP did not manage to mobilize 100% of the actual planned resources to fund the implementation of FYDP II and the first year of FYDP III. Generally, the audit noted that over the six years under review, in the first three years the actual budget realized was not more than 80% and above of targets.

Ineffective Establishment of New Sources of Domestic Revenue

The audit reviewed the Financing Strategy as part of the Implementation Strategy of the National Five - Year Development Plan 2016/17 - 2020/21 and it noted that the MoFP managed to introduce alternative sources of revenue to boost domestic revenue such as municipal bonds. The MoFP revealed that the bonds were to support Municipality and Town councils to raise revenue and support implementation of their planned activities. As such, the audit reviewed the actual budget realised for the entire five-year period of implementation of the FYDP II and the first year of the implementation of FYDP III for which it noted that such municipal bonds contributed no alternative streams to domestic revenue.

Inadequate Capacities for the Implementation of FYDP II

The audit noted, through the review of the MoFP Capacity Needs Assessment of March 2022 for the Implementation of SDGs in the Context of FYDP III (2021/22 - 2025/26), that another key constraints for implementing, monitoring, review, and reporting on SDGs, apart from limited access to financial resources was inadequate human resource capacities. Further assessment highlighted that 65 percent of MDAs had no adequate human resources with relevant skills to implement, monitor, review, and report on SDGs and that it was risky to rely on the data provided by such MDAs on the implementation of SDGs.

Similarly, the audit visit to LGA and RSs revealed inadequate capacity of human resources mainly in terms of numbers particularly for needed statisticians, Data Analysts, Economists, Software and System Engineers. Moreover, interviews with LGAs and RSs officials revealed that, in selected sectors of agriculture and health, those responsible for statistics

have never been trained on capturing SDGs indicators and they were not aware of whether the data captured relate to SDGs.

In the health sector, for example, different individuals were responsible for data on the indicators, making data collection coordination difficult due to a wide range of personnel responsible for data capturing exercise. Visited RSs and LGAs indicated that their institutions did not conduct capacity building programs to improve skills in implementing, monitoring, reviewing, and reporting on SDGs and that they were not aware on whether they were implementing SDGs

Inadequate Funding of NBS for the Provision of Data Needed to Track Implementation of SDGs

Review of the strategic plan and a situational analysis, revealed that NBS faced inadequate financial resources for statistical operations and had inadequate formal resource mobilization strategy. Further review of the strategic plan's situational analysis (SWOC) under the implementation period of FYDP II, indicated that NBS had insufficient resources and lacked resource mobilization strategy to accomplish its statistical operations including data generation and management for tracking implementation of SDGs. Accordingly, review of MTEF for the period under review, noted that NBS did not receive the funds budgeted for implementation of statistical operations as planned.

Furthermore, the audit review of the MTEF for the FY 2018/19 indicated that NBS did not manage to mobilize 12.2 billion from European Union, which constituted 66.1 % of the planned total budget for the year due to delayed finalisation of agreement. The audit noted that inadequate disbursement of financial resources by MoFP was not only for NBS, but the entire government. As per the NBS strategic Plan the shortage and inadequate mobilisation of financial resources affects the implementation of NBS's statistical operations including generation and management of data for tracking implementation of SDGs.

Inadequate Tracking of the Progress on the Implementation of SDGs

The Audit noted that MoFP did not track progress on the implementation of the Sustainable Development Goals. This was evidenced by absence of progress reports on the implementation of sustainable development goals in the Ministry. The review of the Medium-Term Expenditure Framework from 2017/18 to 2021/22 revealed that MoFP did not set aside funds for undertaking monitoring of implementation of Sustainable Development Indicators despite the fact that this activity was incorporated with code number CO3SO1 in their medium term expenditure framework. Also, for the year 2019/20, MoFP had a budget for completion of a comprehensive M&E roadmap of the SDGs implementation. However, no fund was evidenced to be budgeted or disbursed for the years 2017/18, 2018/19, 2020/21 and 2021/22.

Audit Conclusion

Based on the findings it is concluded that, the Ministries of Finance and Planning and President's Office - Regional Administration and Local Government have inadequately managed the implementation of Sustainable Development Goals based on the implementation of Sustainable Development Goals done in the lower level of the Government for enhancing improved and sustainable living conditions of the communities in the country.

This was evidenced firstly through inadequate coordination, collaboration and communication between the implementing agencies that led to insufficient attainment of the set goals and provision of the needed data in tracking the implementation progress of SDGs. Secondly, implementation shortfalls were evidenced by inadequate mobilization of the resources and lack of effective strategies for increasing domestic revenue capture for effective implementation of planned SDGs related activities. Finally, yet importantly implementation gaps were evidenced by inadequate progress in tracking implementation of SDGs and targets from the lower level of the government and the sector ministries. Such gaps exist basically due to inadequate human resources in numbers and requisite skills leading to inadequate coordination, collaboration and communication on the provision of data needed from the lower level and the sector ministries.

Audit Recommendations

Recommendations to the Ministry of Finance and Planning

The Ministry of Finance and Planning is urged to:

- 1) Consider relevant possible domestic revenue sources as alternative to traditional sources to assist the country and LGAs in mobilising adequate revenues for effective implementation of FYDPs;
- 2) Prepare operational manuals for the realisation of identified new sources of alternative revenues and assist respective implementing agencies in building requisite skills and capacities for effective revenues mobilisation from those sources;
- 3) Ensure timely and adequate disbursement of funds in accordance with the approved budget for effective delivery of SDGs planned activities and targets;
- 4) Redefine the definition of vulnerable groups overtime and guide LGAs on how to prioritise the groups in their annual budget;
- 5) Ensure effective functioning of the National Coordination Framework on implementation of SDGs;
- 6) Ensure adequate funding for and effective coordination, collaboration and communication between the implementing agencies at different levels;
- 7) Ensure that NBS coordinates and collaborates with MDAs and LGAs in improvement of the required skills and capacities for collecting administrative data requisite for monitoring, reviewing, and reporting on SDGs; and
- 8) Ensure that NBS provides quality routine data and undertakes adequate harmonization of progress reporting formats for data collection across all implementing agencies.

Recommendations to the President's Office - Regional Administration and Local Government

The President's Office - Regional Administration and Local Government is urged to:

- 1) Ensure adequate monitoring of RSs and LGAs on the implementation of SDGs;
- 2) Ensure RSs and LGAs work to timely review their Strategic plans so that they are immediately aligned with newly launched FYDPs; and
- 3) Ensure consistent and adequate provision of data for the implementation of SDGs at the LGA level in consistent and uniform manner.

Recommendations to the Prime Minister's Office

The Prime Minister's Office is urged to:

1. Ensure that all policies have their implementation strategies in place.
2. Ensure adequate supervision on the sector policies that involves timely assesment, evaluation and update of the policies when needed

CHAPTER ONE

INTRODUCTION

1.1 Background

In 2015, Tanzania adopted the 17 Sustainable Development Goals (SDGs)⁴. Coincidentally, the country was on hectic time of reviewing and crafting its new second national five-year development plan. As such, all the 17 SDGs aspirational objectives with 169 targets were incorporated to guide actions of governments, international agencies, civil society and other institutions over the next 15 years (2016 - 2030) in development servitude of the country.

Succeeding the Millennium Development Goals (MDGs), the 2030 Agenda became a new global developmental vision for people, for the planet and for long-term prosperity. It charts a plan for the future, shifting the world onto a sustainable and resilient course and leading to economic transformation and improvement of people's standards of living in a transition towards more inclusive, dynamic and sustainable pathways to development.

Being the signatory to the 2030 Agenda, Tanzania undertook initiatives to integrate the Agenda into national context by mainstreaming the goals and targets into its development planning framework. During the conclusion of the 2030 Agenda, Tanzania was in preparation of the Five-Year Development Plan (FYDP II) hence the agenda informed the plan. Through Development Vision (TDV) 2025, Tanzania embodies its developmental aspirations, which inter alia, puts in trajectory of economic growth and structural transformation such that by 2025 would have transited from low-income economic status to middle income country with semi-industrialized economy. To this level, economic growth rate was projected at an annual average growth of at least 8 percent which was considered to be necessary to trigger massive poverty reduction and propel the country from a least developed country to a

⁴ UN Resolution 70/1

middle-income country with high level of human development. The transformation envisioned a sustainable move from a predominantly low productivity agricultural economy to high agricultural productivity and diversified structure to semi-industrialized economy⁵.

To achieve the aspirations of the 2025 vision, Tanzania developed the Long-Term Perspective Plan (LTPP) 2011/12-2025/26 which was considered to augur well with the SDG agenda particularly with the emphasis on transformation of the economy with share of industrial sector to GDP rising to 31% by 2025, broadly shared growth through diversified decent employment for massive poverty reduction, global competitiveness and a drastic change in status of human livelihoods.

Implementation of LTPP is sequenced in three five-year development plans (FYDPs). Each of the three Plans had a specific theme to underline its thrust and priority interventions. The theme of the First Five Year Development Plan (FYDP I), 2011/12 - 2015/16 was “Unleashing Tanzania’s Latent Growth Potentials” which had a special focus on de-bottlenecking binding constraints to growth. The other designated themes respectively for FYDP II (2016/17-2020/21) and FYDP III (2021/22 - 2025/26) are “Nurturing Industrialization for Economic Transformation and Human Development” and “Realizing Competitiveness and Industrialization for Human Development”.

In particular, FYDP II (2016/17-2020/21) with the theme “Nurturing Industrialization for Economic Transformation and Human Development” intended to deepen Industrialisation as the key pillar of socio-economic and political development and realization of SDGs for the country. It embodies transformational strategies to improve quality of life and human wellbeing; foster and strengthen implementation effectiveness, including prioritization, sequencing, integration, and alignment of interventions; intensifying and strengthening the role of local actors in planning an implementation; and ensuring alignment to global and regional agreements of development solidarity and actions (e.g., Agenda 2063 (AU) and SDGs (UN).

⁵ Performance Audit Report on Preparedness of Implementation of SDGs, 2018

1.2 Motivation for the Audit

The need to conduct the audit was motivated and driven by various factors as follows:

(a) Slow Pace in the Implementation of SDGs

According to the United Nations - Tanzania Voluntary National Review of 2019, SDGs have been well mainstreamed into and therefore are implemented through the national medium-term plans, namely, the National Five-Year Development Plans 2016/17 - 2020/21 for the Mainland and the Strategy for Growth and Reduction of Poverty 2016 - 2020 for Zanzibar, which all adheres to the three dimensions of sustainable development (economic, social and environment). The report highlights further that, Tanzania has been doing reasonably well in the rest save for Goals 1-End Poverty, Goal 13-Climate Change, Goal 14-Life under water, Goal 15-Ecosystem and desertification, Goal 17-Partnership, which need significant local efforts and international support to achieve. There is therefore a need to investigate as to why Tanzania has not been doing well on these goals and provide advice as to how realisation of SDGs could be enhanced.

(b) Role of SAI Tanzania

Theme I of the XXII International Congress of Supreme Audit Institutions (INCOSAI) addressed the contribution and the role of SAIs with regard to reviewing and monitoring the implementation of the SDGs. The Congress highlighted the importance of, and interest in, undertaking audit and review work on the SDGs through different approaches. The outcome document of the INCOSAI, the Abu Dhabi Declaration, stressed the need and demand for effective public audit and scrutiny of the implementation of the SDGs. In 2015, the Knowledge Sharing Committee of INTOSAI (KSC) and IDI launched the SDG community portal, advocated the role of SAIs in auditing SDGs. This has resulted in the need for Auditing implementation of SDGs within the country.

(c) Importance of SDGs as Tools for Addressing Existing Challenges in the Country

The 17 Sustainable Development Goals are an unprecedented opportunity for Tanzania to forge pathways to improve the lives of her people by 2030. As the world progresses towards the Agenda 2030, several key points are worth noting. The Article named The Africa, Sub-Saharan Africa and Sustainable Development Goals (2016) stated that ‘Low starting points and inequality that exists in African countries, including Tanzania, make these SDGs difficult to achieve by 2030’. Tanzania as for most of African countries though has over the past decade witnessed a steady decline in poverty and undernourishment, still has massive of its population anguishing in extreme poverty and therefore much more remains to be done. Significant gains have been achieved in youth literacy and primary education, yet poverty, child marriage and gender discrimination continue to be transitional barriers for secondary and tertiary education especially for girls. Therefore, the 17 SDGs was adopted as an effective tool towards addressing the challenges that exist for improving the livelihoods of the people in African countries including Tanzania.

(d) Advising on Key Challenges Facing Implementation of SDGs

Voluntary National Review of Sustainable Development Goals (2019) highlighted on the financial and technological challenges that the country faces in the implementation of SDGs. Therefore, auditing the implementation of SDGs and being able to manage the challenges that are faced in the implementation will strategically position the country to surmount them and become a success story in the implementation of SDGs.

Similarly, the Sustainable Development Data Gaps Assessment with ADAPT Report (2018) highlighted that Tanzania’s ability to meet data needs for monitoring SDGs indicators stands at 28.9% which is equal to 67 out of 232 SDG indicators, whereby only 28 of them were mapped in FYDP II and other 39 are grouped into other identified indicators mapped in national sector priority. This reveals the gap of the country in provision of data

related to 165 indicators. Improvement in the provision of data will enhance adequate implementation of SDGs in the country

1.3 Design of the Audit

1.3.1 Audit Objective

The main objective of the audit was to determine whether the Ministries of Finance and Planning and President's Office - Regional Administration and Local Government are adequately managing the implementation of Sustainable Development Goals from the national planning context to the implementation in the lower level of the Government in order to ensure improved and sustainable living conditions of the communities in the country.

Specific Objectives of the Audit

In order to address the main audit objective, four specific audit objectives were addressed, mainly to assess whether:

- (i) MoFP has provided for enabling planning and mainstreaming of Sustainable Development Goals into National Planning Component;
- (ii) Implementing Agencies have implemented actions for the achievement of Sustainable Development Goals;
- (iii) MoFP and PO-RALG have adequately managed mobilization and utilization of resources for the implementation of Sustainable Development Goals; and
- (iv) MoFP and PO - RALG have adequately managed tracking performance on the implementation of Sustainable Development Goals.

The Audit questions and sub-questions used to answer the Audit objectives are presented in **Appendix 2** of this report.

1.3.2 Scope of the Audit

As to properly address the audit main objective, specific objectives and guiding audit questions, the main audited entity were the Ministry of

Finance and Planning and President's Office - Regional Administration and Local Government (PO-RALG). The MoFP was selected due to its role as the lead and coordinating Ministry on the matters regarding planning and implementation of SDGs in the country while the PO-RALG was considered due to its role as the coordinator of LGAs, which are the main implementers and core beneficiaries of SDGs.

The Audit also covered the Prime Minister's Office, as the coordinator of all sector ministries implementing the Sustainable Development Goals and the National Bureau of Statistics as the custodian authority responsible for the provision of official data required for tracking implementation of Sustainable Development Goals in the country. .

The focus of the audit was on assessing the extent of the provision for plans, the institutional arrangements and policy frameworks for the implementation of SDGs. With regard to the implementation of the SDGs, the Audit assessed actions of implementing agencies for achieving SDGs through assessing the implementation of the set goals in the Five Years Development Plans that have mainstreamed the Sustainable Development Goals.

With regard to resource mobilization and utilization, the Audit assessed the efforts in place with respect to mobilization and utilization of resources in attaining Sustainable Development Goals and reduction in dependence on the external financing while at the same time increasing domestic revenues.

With regard to performance tracking in the implementation of SDGs, the Audit assessed monitoring and evaluation of MDAs and LGAs performance. The audit also examined the presence and operationalization of M&E Frameworks, availability and the adequacy of Key Performance Indicators on the implementation of SDGs.

The scope of the audit covered a period of six financial years from July 2016/17 to June 2021/22. This period was earmarked since it provided performance trend on the implementation of Sustainable Development Goals in the country.

1.3.3 Audit Assessment Criteria

In order to assess the implementation of sustainable development goals, assessment criteria were drawn from different sources such as Policies, Legislations (Acts and Regulations), Guidelines, Standards, Good Practices and Strategic Plans of MoFP and PO-RALG.

The following are the detailed assessment/audit criteria for each specific audit objective as provided below:

a) Planning and Mainstreaming of the SDGs into National Planning Components

The resolution d by the General Assembly of the United Nations adopted in 2015 for the Agenda 2030, the requires the signatory countries to adopt SDGs to their national plans and priorities taking into account different national realities, capacities and levels of development.

According to the Monitoring and Evaluation Strategy and Implementation Strategy for the National Five-Year Development Plan 2016/17 - 2020/21, the Ministry of Finance and Planning is required to coordinate and provide guidelines to MDAs, LGAs, private sector and other stakeholders for effective tracking of result, efficient use of resources and provision of feedback on FYDP II implementation.

According to the Monitoring and Evaluation Strategy of the Implementation Strategy for the National Five-Year Development Plan 2016/17 - 2020/21 states that the Ministry of Finance and Planning requires MDAs, RSs and LGAs to cascade down the FYDP II into strategic plans at their levels. The developed strategic plans will be implemented through the Annual Development Plans (ADPs).

The Policy and Government Business Coordination Department of the PMO is required to oversee the policy frameworks, supervise review of policies and institutional arrangements from the sector ministries and monitor their performance. In addition, the Regional Administration Division of PO-RALG, is required to supervise, monitor and evaluate the implementation of the plans and budgets for the Regional Secretariats

and Local Government Authorities. As such, the Policy and Planning Division of PO-RALG is required to coordinate and supervise the preparation of Strategic plans and budget of PO-RALG, Regional Secretariats and Local Government Authorities and to ensure preparation of implementation reports for the plans.

b) Implementation of SDGs

The National Coordination Framework for SDGs requires the Ministry of Finance and Planning to be responsible for reporting progress against established milestones including international commitments. In relation to that, the MDAs and LGAs are required to submit implementation reports directly to the Ministry of Finance and Planning.

Apart from that, the National Coordination Framework for SDGs requires MoFP to introduce a platform where by various stakeholders will deliberate on the implementation, monitoring, and reporting of the SDGs and the plans for the other international and regional agendas including the AU 2063 Agenda and the EAC Vision 2050.

Moreover, the Action Plan Volume I of the Implementation Strategy for the National Five-Year Development Plan 2016/17 - 2020/21 states that MoFP is required to ensure the provision of a framework for implementation of the Plan, based on the lessons learnt during FYDP I implementation and emergent issues.

In addition, the Communication Strategy for the National Five-Year Development Plan 2016/17 - 2020/21 states that MoFP is also required to raise awareness on FYDP II by disseminating key information and getting feedback from stakeholders on modalities and the status of implementation.

c) Mobilization and Utilization of Resources

The resolution adopted by the General Assembly of the United Nations on 2015 for the Agenda 2030 requires the international public finance to play an important role in complementing the efforts of countries to mobilize public resources domestically, especially in the poorest and most

vulnerable countries with limited domestic resources. An important use of international public finance, including official development assistance (ODA), is to catalyse additional resource mobilization from other sources, public and private. ODA providers reaffirm their respective commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of gross national income for official development assistance (ODA/GNI) to developing countries and 0.15 per cent to 0.2 per cent of ODA/GNI to least developed countries.

The Financing Strategies of the National Five - Year Development Plan 2016/17 - 2020/21 and that of 2020/21-2025/2026, respectively state that MoFP is required to develop new domestic sources of revenue which are listed in the two Financing strategies to generate finance resources for implementation of FYDPs.

The National Coordination Framework for SDGs of the Ministry of Finance and Planning 2018 requires MoFP to facilitate smooth, efficient and effective coordination of the implementation, monitoring and reporting of the SDGs and the other international and regional development commitments. To effect this, the Monitoring and Evaluation Strategy of the National Five - Year Development Plan 2020/21 - 2025/26, states that MoFP, MDAs, and LGAs are required to strengthen the human capacity to meet implementation requirements of FYDPs.

Moreover, according to the Finance Strategies for the National Five - Year Development Plan 2016/17 - 2020/21 and that of 2020/21 - 2025/2026 MoFP is required to mobilize financial resources for the implementation FYDPs.

The Implementation Strategy for the second National Five - Year Development Plan (2016/17 - 2020/21) states that MoFP is required to enhance efficiency and effectiveness in the implementation of the FYDP II for sustainable achievement of national goals and objectives through its guiding principles of human resource capacity and conducive working environment.

d) Monitoring and Evaluation of performance on implementation of SDGs

The Monitoring Strategies for the National Five - Year Development Plan 2016/17 - 2020/21 and that of 2020/21 - 2025/2026 require MoFP to track progress and demonstrate results of FYDPs and conduct routine monitoring as per policy coherence guide and the extent to which such results assist MDAs and LGAs in the implementation of FYDPs.

In addition, the same monitoring strategy requires MoFP to coordinate mid-term and end-final reviews of the implementation of FYDPs to address performance against the intended objectives and targets.

Monitoring Strategies of the National Five - Year Development Plan 2016/17 - 2020/21 and that of 2020/21-2025/2026, state that MoFP is required to ensure the advancement of information technology is used in M&E when tracking the implementation of FYDPs.

The Monitoring and Evaluation Strategies for the National Five - Year Development Plan 2016/17 - 2020/21 and that of 2020/21-2025/2026 states that MOFP is required to ensure that MDAs, LGAs have tools to ensure data quality and trace how such tools are used for monitoring and evaluation of FYDPs.

According to Monitoring and Evaluation Strategy for the National Five - Year Development Plan 2020/21 - 2025/26 the MoFP is required to provide tools, manuals and guidelines to MDAs, LGAs for the implementation of FYDPs.

In addition, the Communication Strategy of the National Five - Year Development Plan 2016/17 - 2020/21, requires MoFP to raise awareness on FYDP II by disseminating key information; getting feedback from stakeholders on modalities and status of implementation.

On the other hand, the Regional Administration Division of PO - RALG, is required to coordinate, supervise and build technical capacity to all Regional Secretariats to enable them support their LGAs in executing their responsibilities. Moreover, the Division is required to supervise,

monitor and evaluate the implementation of the plans and utilisation of budget for various activities in the Regional Secretariats and Local Government Authorities.

Generally, the Local Government Division of PO - RALG, is required to monitor the implementation of plans for service delivery of Local Government Authorities and to inspect the service delivery conditions of the Local Government Authorities.

1.4 Sampling, Methods for Data Collection and Analysis

Various methods for sampling, data collection and analysis were used by the audit team as presented below:

1.4.1 Sampling Methods

A purposively sampling method was used to select sector ministries that were visited for data verification based on two main criteria: (1) having a responsibility for multiple Sustainable Development Goals and are (2) being among the national priorities. The selection analysis is described in Table 1.1: below.

Table 1.1: Analysis for the Selection of the Ministries with Multiple SDGs

Ranking of SDGs ⁶	Sustainable Development Goals	Responsible Ministries
	Goal 2. Hunger	MoA, MoLF, PO-PSMGG, MoW, MoFP, PO-RALG
	Goal 3. Health	MoH, PO-RALG
	Goal 4. Education	MoEST, PO-RALG
	Goal 5. Gender	MoCDGWSG, MoCDGWSG, PO-RALG and MoH
	Goal 6. Water	MoW, PO-RALG
	Goal 8. Economic growth	MoFP, MoIT, MoA, MoLF, MoE and MoWT
	Goal 10. Inequalities	MoHA, MoCLA, MoCDGWSG and PO-RALG

⁶ Voluntary National Review Report, 2019

Ranking of SDGs ⁶	Sustainable Development Goals	Responsible Ministries
	Goal 16. Justice	MoCLA
Middle performing goals	Goal 7. Energy	MoE and PO-RALG
	Goal 9. Industry, Infrastructure	MoWT, MIIT and PO-RALG
	Goal 11. Cities and Human Settlement	MoLHHS and PO-RALG
	Goal 12. Responsible Consumption and production	MoLF, MoA, MIIT, VPO
Lagging behind goals	Goal 1. Poverty	MoA, MoLF, MoE and PO-RALG
	Goal 13. Climate change	VPO, PO-RALG
	Goal 14. Life under water	VPO and MoLF
	Goal 15. Ecosystem and desertification	VPO and MNRT
	Goal 17. Global Partnership	PO-PSMGG, MoFEA, MOFP

Source: Tanzania VNR Report (2019)

The analysis was done on sector ministries responsible for multiple SDGs. In particular, sector ministries involved in implementing more than one SDGs were prioritised. **Table 1.2** below shows sectors with multiple responsibilities.

Table 1.2: Ministries with Multiple SDGs and Priority Areas

Responsible Ministries	No of Goals	National Priority	Selected Ministry
MoA	2	Economic Growth	MoA MIIT
MoFP	2		
MoWT	1		
MIIT	2		
MoLF	4		
MoEST	1	Social Development	MoH
MoCDGWSG	2		
MoW	1		
MoE	2		
PO-RALG	2		
MNRT	1		
MoH	2		
MoLHHS	1		

Responsible Ministries	No of Goals	National Priority	Selected Ministry
VPO	3	Good Governance	
MoHA	1		
MoCLA	2		
PO-PSMGG	3		

Source: Auditors' Analysis on the National Priority with the Responsible Ministries (2022)

From **Table 1.2** the selected sector ministries included the Ministry of Agriculture, Ministry of Health and Ministry of Industry, Investment and Trade as analysed based on the national priorities of the conceptual framework for FYDP II.

a) Selection of Regional Secretariats and Local Government Authorities

Purposive sampling method was also used to select RSs and LGAs that were visited for data verification, based on the following criteria: (i) the level of development of regions and (ii) category of the Local Government Authorities. ie City Municipal, District Council and Town Council.

i. Selection of Regions based on the Level of Development

The selection was conducted based on the gross domestic product by the specific region. The regions were ranked as high for regions with GDP of more than TZS 6000 Billion, middle for regions with GDP of TZS 4000 Billion to TZS 5999 Billion and low for regions with GDP of lower than TZS 4000 Billion as shown in **Appendix 3**.

Regions were then subjected to their zones to ensure presentation of all zones in the sample as detailed in **Table 1.3** below

Table 1.3: Analysis for the Selection of Regions based on Level of Development

Zones	Regions	Ranking	Sample selected
Eastern	Dar-es-salaam	H	Morogoro
	Pwani	L	
	Morogoro	H	

Zones	Regions	Ranking	Sample selected
Southern	Ruvuma	M	Mtwara
	Mtwara	M	
	Lindi	L	
Western	Kigoma	M	Tabora
	Tabora	M	
	Shinyanga	H	
	Simiyu	NA	
Northern	Tanga	H	
	Arusha	H	
	Kilimanjaro	H	
	Manyara	M	
Central	Dodoma	M	Singida
	Singida	L	
Lake zone	Mara	M	Mwanza
	Mwanza	H	
	Geita	H	
	Kagera	L	
Southern Highlands	Iringa	M	Katavi
	Rukwa	L	
	Katavi	L	
	Njombe	L	
	Mbeya	H	
	Songwe	L	

Source: Auditors' Analysis on the GDP Level (2022)

From **Table 1.3** above Six Regions namely; Morogoro, Mtwara, Tabora, Singida, Mwanza and Katavi were selected based on the level of development and geographical representation.

The visited LGAs included one City Council, one Municipal Council, one Township Council and three District Councils so as to have equal representation of the Local Government Authorities. The selected LGAs that were visited for data verification on the implementation of the Second National Five Year Development Plan at the lower level were Morogoro MC, Newala TC, Singida DC, Mwanza CC, Nzega DC and Tanganyika DC as detailed in **Appendix 4**.

1.4.2 Methods for Data Collection

Both qualitative and quantitative data were collected so as to provide a strong and sufficient evidence on the performance of MoFP, PO-RALG, MoH, MIIT, MoA, NBS and PMO in the implementation of sustainable development goals in the country. The audit team used different methods to collect information from the audited entities and other stakeholders.

These methods included *interviews and document reviews* as detailed below:

(a) Documents Review

The Audit team reviewed documents from MoFP, NBS, PMO PO-RALG, 6 visited Regional Secretariats of Katavi, Singida, Mwanza, Morogoro, Mtwara, Tabora and 6 selected LGAs so as to get comprehensive, relevant and reliable information about implementation of Sustainable Development Goals through the Five Years National Development Plans.

Reviewed documents from the audited entities were falling within the period under audit i.e. from July 2016 to December 2022. These documents included planning documents, performance and progress reports and monitoring and evaluation reports. Some of the documents that were reviewed and the reasons for the reviews are explained in **Appendix 5** of this report.

(b) Interviews

The audit team conducted Interviews with officials from MoFP, PO-RALG, MoH, MIIT, MoA, NBS, and PMO on the extent of SDGs implementation. In addition, interviews were conducted with officials from the selected RSs and LGAs for data verification. Furthermore, interviews were used to validate the information from the reviewed documents. A list of persons met and interviewed is given as **Appendix 6**.

1.4.3 Method for Data Analysis

The Audit Team used both quantitative and qualitative data analysis methods. Data collected through interviews and documents reviews were analyzed using excel spreadsheet. *Quantitative data* were analyzed by organizing, summarizing and compiling those using different statistical methods for data computations.

Qualitative data were described, compared and related so that they could produce finding in relation to audit objectives. The analysis involved looking for categories such as events, descriptions, consistencies or differences so as to develop a conclusion from the collected data.

Information from interviews and documentary reviews was quantified by counting the frequencies at which the respondents provided a positive or negative statement, or made similar statements about certain issues.

1.5 Data Validation Process

The Ministry of Finance and Planning and Presidents' Office Regional Administration and Local Government were given the opportunity to go through the draft performance audit report and comment on the figures and information presented. They confirmed on the accuracy of the figures and information being presented in the audit report.

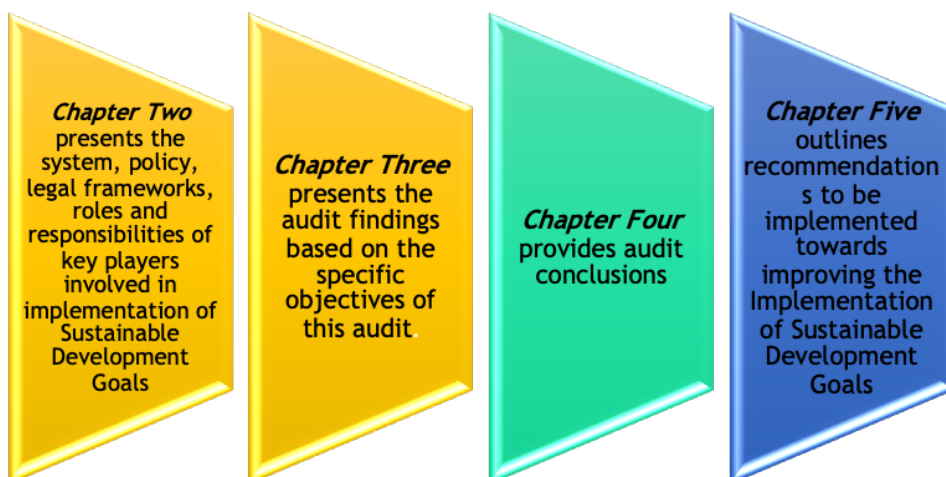
Furthermore, the information was cross-checked and discussed with experts on the implementation of sustainable development goals to ensure validation of the information obtained and presented.

1.6 Standards Used for the Audit

The Audit was done 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 a reasonable basis for the audit findings and conclusions based on the audit objectives.

1.7 Structure of the Report

The subsequent sections of this report cover the following chapters:



CHAPTER TWO

SYSTEM FOR THE IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT GOALS

2.1 Introduction

This chapter describes the system for the implementation of SDGs in Tanzania. It covers the legal, policies, strategic and institutional framework for the implementation of SDGs in the country. It focuses on the mandates and roles of key players, responsibilities and the relationship between key stakeholders.

2.2. Governing Policies and Laws on the Implementation of SDGs

This section explains policies, laws and regulations that govern the SDGs implementation framework in the country.

2.2.1 Policies

Generally, in Tanzania, there is no established policy specifically and directly linked to the implementation of SDGs. As SDGs are mainstreamed in FYDP II, then all policies under all sector-ministries are used for the implementation of SDGs in Tanzania.

2.2.2 Legislation governing the implementation of SDGs

Like the policy framework, there is no single comprehensive legislation to administer the implementation and coordination of SDGs in Tanzania. Each sector of the economy has continued to be governed by their respective pieces of legislations. Therefore, the implementation of SDGs is governed by legislations under the respective sector ministries.

2.3. International Instruments on SDGs

There are two international instruments associated with the implementation of SDGs. The mother document is the United Nations 2030 Agenda for SDGs and the other one being the African Agenda 2063. The two instruments have a comprehensive convergence to the extent that implementing the United Nations 2030 Agenda is similar to implementing the African Agenda 2063.

(a) United Nations 2030 Agenda

2030 Agenda are a set of 17 UN aspirational goals expounded in 169 targets and 232 indicators. The 2030 Agenda seeks to drive the economic, environmental, and social dimensions of sustainable development through five pillars namely: people, planet, prosperity, peace and partnerships.

In September 2015, Tanzania, among the other UN Member States, adopted the comprehensive, far-reaching and people-centred set of universal and transformative goals and targets. The declaration gave states the primary responsibility to follow up and review, at the national, regional and global levels, the progress made in implementing the goals and targets over the fifteen years of the Agenda. Leave no one behind is a fundamental principle of the 2030 Agenda. The principle requires to “leave no one behind⁷” and “reach the furthest behind first” at its heart, while recognizing the need to combat poverty and inequalities.

2.4. Adapting the 2030 Agenda

Adaptation to the national context is vital to ensure ownership of the SDGs. The 2030 Agenda on SDGs are global targets that should be adapted through national processes to national circumstances and national targets based on national priorities. Mainstreaming the Agenda at the country level involves several sequential stages which are described below⁸:

⁷ It states that ‘As we embark on this great collective journey, we pledge that no one will be left behind. Recognizing that the dignity of the human person is fundamental, we wish to see the Goals and targets met for all nations and peoples and for all segments of society. And we will endeavour to reach the furthest behind first

⁸ UN Development Goals 2015

2.4.1 Raising Public Awareness

The 2030 Agenda emphasizes raising of public awareness about the SDGs at the country level in the context of the existing national development vision and plan. The rationale is to ensure that the implementation of the 2030 agenda is a nationally owned process. In Tanzania, public awareness of the SDGs is the responsibility of the Ministry of Finance and Planning, sector ministries, and LGAs in collaboration with the non-state stakeholders.

2.4.2 Applying Multi-Stakeholder Engagement Approach

Multi-stakeholder engagement approach represents a logical starting point for raising public awareness and creating a broader media or social marketing campaign.⁹ The 2030 Agenda highlights the importance of bringing different actors together in implementing this approach to sustainable development.

Stakeholders in SDGs implementation range from donors to the CSOs, the private sector, non-governmental organisations (NGOs), community-based organisations (CBOs), faith-based organisations (FBOs), the government (MDAs) and village communities.

2.4.3 Tailoring SDGs to National, Sub-National and Local Contexts

A country is required to set its national targets building on the global frameworks by considering its realities and national circumstances. The main steps for tailoring the SDGs into the national context are incorporating the SDGs in national development plans, strategies and budgets; reviewing existing strategies and plans; making recommendations; setting national targets and formulating SDGs to align with development plans.

⁹ UNDP, 2015

2.4.4 Creating Policy Coherence

Implementation of the 2030 Agenda requires an integrated approach to promote all dimensions of sustainable development in a balanced manner, breaking down sectoral silos and connecting different levels of governmental action.

Policy coherence is critical to capitalize on synergies among SDGs and targets, between different sectoral policies, and between diverse actions at the local, regional, national and international levels. It is also vital to consider the effects of policies on the sustainable development and well-being of people living in other countries, and of future generations.

2.4.5 Mobilizing Resources and Capacities

Agenda 2030 outlines an array of financing mechanisms which include: Domestic public resources, Domestic and International private business and finance, International Development Cooperation, International Trade, Debt and Debt sustainability. The 2030 Agenda reaffirms a strong commitment to its full implementation, which requires effective mobilization of financial resources and partnerships.

2.4.6 Monitoring, Reporting and Accountability

The Agenda 2030 commits itself to engage in systematic follow-up, monitoring and review of progress to contribute to effective implementation and help countries maximize and track progress. The Agenda outlines a follow-up and review framework at national, regional and global levels to promote accountability, support international cooperation and foster mutual learning and sharing of good practices.

In the first years, the review processes were expected to focus on the progress made in the integration of the SDGs into national development plans, strategies, and policies, tailoring them to national circumstances, and adjusting or setting relevant institutional arrangements. Afterward, the review focused on the actual achievement of the SDGs, monitoring progress against targets and indicators, evaluating policies and programs and reporting on progress.

2.5. Government Efforts to Mainstreaming SDGs into the National Context

The government through the Ministry of Finance and Planning had various initiatives to ensure that the SDGs are mainstreamed into the national context and well implemented. The following are the initiatives taken by the government.

2.5.1 Strategies and Plans

Ministry of Finance and Planning in collaboration with other stakeholders developed national plans for sustainable development. The following are the developed plans.

a) Tanzania Development Vision 2025

In 2000 Tanzania Development Vision 2025 spanning year 2000 - 2025 was launched in the country. . The three principal objectives of Vision 2025 - are; achieving a quality and good life for all; good governance and the rule of law; and building a strong and resilient economy. These objectives not only deal with economic issues but also social issues such as education, health, environment and increasing involvement of the people in working for their development. The thrust of these objectives is to attain sustainable development of the people.

The TDV 2025 is sequenced through MKUKUTA I and II which was implemented within ten years from 2000/2001 to 2010/2011 and Long - term Perspective Plan (LTPP) from 2011/2012 to 2025/2026.

b) Long Term Perspective Plan (LTPP) 2011/2012-2025/2026

The Long-Term Perspective Plan (LTPP), 2011/2012-2025/2026 was developed and adopted to anchor the reorganization and steer Tanzania's efforts towards achieving aspirations of the 2025 Vision.

Implementation of LTPP is sequenced in three five-year development plans (FYDPs). Each of the three Plans has a specific theme to underline its thrust and priority interventions. The theme of the First Five Year

Development Plan (FYDP I), 2011/12 - 2015/16 was “Unleashing Tanzania’s Latent Growth Potentials” and focused on de-bottlenecking binding constraints to growth. The designated themes for FYDP II (2016/17-2020/21) and FYDP III (2021/22 - 2025/26) are respectively “Nurturing Industrialization for Economic Transformation and Human Development” and “Realising Competitiveness and Industrialization for Human Development”. FYDP II and FYDP III mainstreamed the sustainable development Goals.

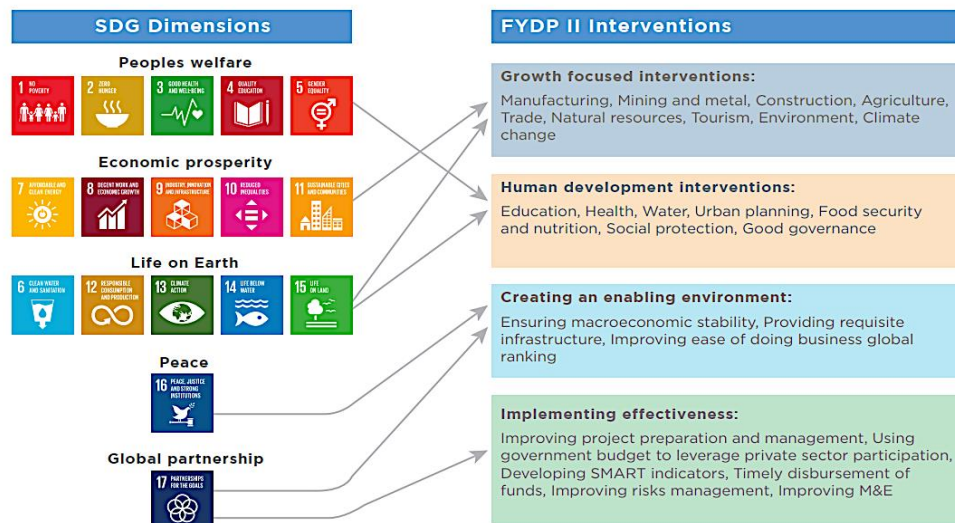
c) Second National Five Years Development Plan (FYDP II 2016/2017 to 2020/2021)

Second Five-Year Development Plan (FYDP II) 2016/2017 to 2020/2021 with the theme “Nurturing Industrialization for Economic Transformation and Human Development” was built on three pillars of transformation, namely; industrialization, human development, and implementation effectiveness. Specifically, the Plan aspired to build a base for transforming Tanzania to ensure global and regional agreements (e.g., Africa Agenda 2063 and SDGs) are adequately mainstreamed into national development planning and implementation frameworks for the benefit of the country.

The FYDP II was developed in 2015 when the 2030 Agenda for SDGs was adopted hence some of the SDG’s targets and indicators were integrated into the plan. FYDP II was built on three pillars of transformation namely industrialization, human development, and implementation effectiveness. Through the transformation pillars of FYDP II, SDGS were mainstreamed into the national development plan of the country as detailed in Figure 2.1

FYDP II also implements aspects of TDV 2025 which aspires to transform Tanzania into a middle-income and semi-industrialized nation by 2025. The TDV 2025 aims for the nation by the year 2025 to have high quality and sustainable livelihoods; Peace, stability and unity; Good governance and the rule of law; an educated and learning society; and a strong and competitive economy.

Figure 2.1: Mainstreaming of the SDGs into FYDP II Interventions



Source: Voluntary National Review Report (2019)

- **Implementation Strategy for the National Five - Year Development Plan 2016/17 - 2020/21**

The Implementation Strategy document is the Plan's key implementation guide and tool. This tool provides details on specific strategic areas. The Strategy guided the institutional and policy reforms necessary for effective execution of the National Five-Year Development Plan 2016/17 - 2020/21. It thus played a central role in coordinating support from all stakeholders, the public, private and individuals, around the realization of the agreed priorities and interventions to drive industrialization, economic transformation and human development in Tanzania and propel the country towards middle-income country status by 2025.

The implementation strategy is intended to inform, guide, and assist various stakeholders involved in realization of the set objectives and targets of FYDP II. Essentially, the strategy is an implementation tool of the Plan and sets an orderly way of executing delivery over the Plan period on a yearly basis. It also has a direct link to the annual development plans and budgets with the latter providing the necessary adjustments and corrections mechanism needed during implementations.

The Implementation Strategy of FYDP II (FYDP II - IS) has been designed along with four main components that reinforce each other, though can be read separately along with the Plan itself. The Implementation Strategy of the FYDP II has four distinct parts. These are, Volume I: The Action Plan; Volume II: The Financing Strategy; Volume III: The Monitoring and Evaluation Framework; and Volume IV: The Communication Strategy.

- **Main Components of the Implementation Strategy**

The Implementation Strategy has four main components as follows:

(i) The Action Plan (VOL. I)

The action plan articulates areas of focus/interventions and the flagship projects. The Action Plan also indicates the status of the areas/projects, main challenges and opportunities, operational objectives, targets, activities, timeframe, source of financing as well as roles and responsibilities of various stakeholders.

(ii) Financing Strategy (VOL. II)

The financing strategy indicates both traditional and non-traditional as well as innovative sources of financing the Plan. The Strategy also includes lessons and experience from selected countries and proposed measures to be taken to realise the projected amount to finance the Plan. The Financing Strategy builds from recognition of the cost implications to realization of the envisaged projects and requisite interventions. It indicates also how the overall Plan as well as the specific project areas are planned to be financed, through traditional, non-traditional, innovative, or in combination of all mechanisms.

Tanzania through the Five Years Development Plan II commits to finance the implementation of the selected SDGs by the domestic revenue and development partners. The government's financial resources envelope is composed of four major components, namely domestic revenues (tax revenue and non-tax revenue), external grants, domestic borrowing and external loans.

(iii) Monitoring and Evaluation Framework (VOL. III)

The Monitoring and Evaluation Plan is a Results-Based Management tool with emphasis on coordination, timelines, performance indicators, provision of feedback and corrective mechanisms for implementation. The monitoring and evaluation Framework highlights the institutional framework that guided the monitoring and evaluation of the performance of FYDP II. To ensure effectiveness, the Strategy indicates reports which would be prepared, responsible ministries/institutions, and timelines when such reports would be prepared, discussed and deliberated on.

(iv) Communication Strategy (VOL. IV)

The Communication Strategy elaborates the approach that was to be used to ensure an efficient flow of information to all stakeholders throughout implementation and expected outcomes and impact thereafter. Communication Strategy details the mechanism and approach that was to be used to ensure that stakeholders undertake their responsibilities in the implementation of the Plan. The objective is to ensure that there was a clear feedback mechanism between the government and all other stakeholders.

d) Third National Five-Year Development Plan (FYDP III 2021/22-2025/26)

Third National Five-Year Development Plan (FYDP III; 2021/22 - 2025/26) with a theme of Realising Competitiveness and Industrialization for Human Development aims to increase efficiency and productivity in manufacturing using the resources available in abundance within the country. The Plan is a continuation of the Government's efforts in achieving the goals set in the National Development Vision 2025, for furthering enduring exertion to improve the standard of living for all Tanzanians.

The main objective of the Third Five Years Development Plan is to contribute to the realisation of the National Development Vision 2025 goals. These goals include making Tanzania a middle-income country and harnessing the transformation of the country towards an industrial

economy with high human development or a high standard of living. Upon reaching its vision, Tanzania is envisioned to have the following attributes: peace, stability and unity; good governance; an educated and learning society; and a strong economy that can withstand competition and provide benefits to many people.

(i) Implementation Strategy for the Third National Five - Year Development Plan 2021/22-2025/26

The developed Action Plan is aligned with respective sector Strategic Plans for consistency and effective implementation, coordination and monitoring and evaluation of FYDP III. Generally, the Action Plan comprises various elements namely; the linkage between FYDP III's priority areas (thematic areas), sectoral interventions, resource requirements (financial, human, and materials), timelines activities, costs, expected outputs, implementation timelines and responsible institutions.

The overall objective of the Action Plan is to provide strategic guidance on the approach in the implementation of the planned interventions to attain the FYDP III's targets. Specific objectives of the Action Plan include: (a) to provide a framework for implementation of the activities of the identified projects/programmes for respective interventions; and (b) to articulate the position of the stakeholders on executing various roles and responsibilities on implementation of the Plan.

(ii) Financing Strategy of the National Five-Year Development Plan 2021/22 - 2025/26

The financing Strategy has been designed to ensure that optimum resources are secured from both public and private sources. The strategy's overall objective is to ensure effective financial mobilization to realize FYDP III prioritized interventions and targets and address financing bottlenecks in implementation of the plans. The strategy's expected outcomes include; widened domestic revenue collection base, increased resources mobilization from development partners, increased participation of and capital inflows by non-Governmental actors, and identifying and tapping new and innovative financing sources.

(iii) Monitoring and Evaluation Strategy of the National Five-Year Development Plan 2021/22 - 2025/26

The FYDP-III M&E strategy is embedded in the government's operational structure and system. The strategy is planned to use the following modalities: control, inspection, review, surveys, use of data management systems, studies, and research. The main objective of MES is to track high-level FYDP III results and ensure linkage with MDAs, RSs and LGAs systems for input and output follow up.

2.6. Coordination, Monitoring and Reporting

Implementation of Agenda 2030 requires coordination among governmental Ministries, Agencies and Departments at the national level. According to UN Resolution 70/1, during the implementation of SDGs, it is crucial for the government to be able to coordinate, monitor and evaluate the implementation of its work plans and programs. Following up and evaluating the progress of implementation of SDGs aims at knowing what went wrong but more importantly what went right and using that information for further improvements or sharing the gained knowledge and successes achieved.

2.7. Resource Analysis

Implementation of Sustainable Development Goals covers all human resources and funds in the MDAs and LGAs. Since only three sectors were sampled and so only human resources requirements from the sampled sectors were analyzed as shown in **Table 2.1** below;

Table 2.1: Available Human Resources in Implementation of SDGs

Sector	Needed Human Resources	Available Human Resources	Deficiencies in Human Resources	Deficiency/Needed Human Resources (%)
MoFP	1987	1245	700	35.2
NBS	297	174	137	46.1
PO-RALG	654	519	135	20.6
MoA	724	829	105	14.5
MoH	5008	7001	1993	39.8
MIIT	295	240	55	18.6

Source: IKAMA (2022)

2.8. Key Players and their roles:

The key players involved in the Implementation of Sustainable Development Goals in Tanzania include; the Ministry of Finance and Planning as the leading Ministry; All the MDAs and LGAs¹⁰. Since the Audit focused on three goals (i.e. Goal no. 2, 3 and 9) based on the national priorities the key players with their roles and responsibilities in relation to these goals are as explained below:

a) Ministry of Finance and Planning

The Ministry's core functions are revenue collection and expenditure control; formulation and implementation of fiscal, monetary and public-private partnership policies and strategies; follow-up of poverty eradication initiatives; mobilization and management of external resources and management of public assets and investments. The Ministry is also responsible for the formulation and follow-up on the implementation of the national five years development plans (FYDPs); preparation and presentation of the national budget to the Parliament; management of national statistics and public Debt and enforcement of the Public Finance Act CAP 348 (R.E), Budget Act No. 11 of 2015, the Public Procurement Act CAP 410 (R.E), the Loans, Guarantees and Grants Act CAP 134 (R.E), and the Microfinance Act of 2018 among others.¹¹ All

¹⁰ Voluntary National Review (VNR) Report 2019

¹¹ Ministry of Finance and Planning Revised Medium Term Strategic Plan 2017/18 - 2021/22

the above roles make MoFP a critical player in the implementation of SDGs.

MoFP takes a leading role in the coordination, monitoring and evaluation at the national level, specifically for strategic national investment programmes and projects as far as implementation of SDGs is concerned.

b) National Bureau of Statistics (NBS)

The National Bureau of Statistics (NBS) has been established as an autonomous public office by the Statistics Act, of 2015 and has the mandate to provide official statistics to the Government, business community and the public at large. The Act also gives NBS the mandate to play the role of a co-coordinating agency, within the National Statistical System (NSS) to ensure that quality official statistics are produced.

Like other actors, NBS has an important role in the implementation of SDGs. This organisation has the responsibility of ensuring that data needed for tracking the implementation of Sustainable Development Goals is always available in the required quality and quantity. In addition, NBS is responsible for mapping and provision of high-quality, reliable and timely official statistical information needed for reporting monitoring and evaluation.

c) Prime Minister's Office

As per Article No.52 of the Constitution of the United Republic of Tanzania of 1977, the Prime Minister is responsible for supervision and control of the activities of Sectorial Ministries and the leader of Government Business in the National Assembly. The responsibilities of PMO emanate from the Ministerial responsibilities published through Government Notice No. 20 of February 2008. Apart from supervision and control, the Prime Minister's office is also responsible for coordinating and monitoring the implementation of Government decisions in Ministries, analyse and advise on the implementation of Ministerial ' policies and monitor their performance. Finally, yet importantly, the PMO is an overseer of all policies that guide implementation of SDGs.

d) Ministry of Health (MoH)

The Presidential Instrument GN. No.144 of 2016 created the Ministry of Health (MoH) to bear responsibility for all health-related matters including formulation of policies on health. As a parent Ministry in health issues, the Ministry is responsible for the implementation of SGD's goal number 3 on health, together with its 8 targets and 24 indicators mainstreamed into FYDP II and III as detailed in Appendix 8. The ministry is also responsible, in collaboration with LGAs through PO-RALG, for implementing, capturing and tracking data on the progress of implementation processes for the of health activities in the country. Furthermore, the Ministry tracks the progress on the prevalence of undernourishment and anaemia in women aged 15 to 49 years which are among agricultural indicators in the Sustainable Development Goals.

To support and fund the above related activities the Ministry received financial resources from the MoFP just like other government departments and ensure availability of human resources at the level of the ministry. The Ministry of Health is required to submit implementation reports directly to the Ministry of Finance and Planning (Tanzania Mainland).

e) Ministry of Agriculture

Agricultural sector is the backbone of the Tanzanian economy, contributing about 26.91% of the country's GDP. The sector includes outputs from crop production, livestock and fisheries, and forestry.

Ministry of Agriculture is responsible for quality agricultural and cooperative services, provision of conducive environment to stakeholders, building the capacity of local Government Authorities and facilitating the private sector to contribute effectively to sustainable agricultural production, productivity and cooperative development. The ministry is responsible, in collaboration with LGAs and RSs in implementing, tracking and monitoring the progress of agriculture and sustainability of food security to ensure no hunger in the country, as stipulated in SDG number 2 and its 8 targets and 14 indicators as provided in **Appendix 7** of this report.

f) The Ministry of Industry, Investment and Trade

The Ministry was established under the GN No. 144, of 2016 with the mission to promote a competitive and sustainable industrial base through policies, strategies and plans for inclusive industrial transformation. The Ministry of Industry and Trade is mandated to formulate and monitor the implementation of Policies on Industrial development, which are important in the implementation of sustainable development goal number nine (9). The Ministry is responsible for formulation, coordination, implementation and review of policies and strategies for the development of industrial and trade sectors among others. In relation to SDGs, the Ministry is responsible for implementation of goal number 9 on industrial development with 8 targets and 12 indicators as provided in details in appendix 9 of this audit report.

g) President's Office - Regional Administration and Local Government

PO-RALG is the ministry that oversees the implementation of all Sustainable Development Goals activities discharged by RSs and LGAs. As the coordination ministry at the lower level of local government authorities, the responsibilities of PO - RALG are implemented at the level of Headquarters, Regions and Local Government Authorities. It is a link between sector ministries, RS and LGAs. In discharging its responsibilities regarding implementation of sustainable development goals, all departments are involved and monitored by the Department of Policy and Planning.

Presidential Instrument, Ministerial Functions of May 2018 states that among the responsibilities of the Regional Administration Division of PO - RALG is to manage, monitor and evaluate the implementation of Plans and Budgets in Regions and Local Government Authorities, and coordinating, supervising, and building the professional capacity of the Regional Secretariats so that they can provide advice and empower and assist the Local Government Authorities in carrying out their duties/responsibilities.

(i) Regional Secretariats (RSs)

Regional Secretariat is a Regional Authority that provides for strengthening and promoting the local government system. Regional Secretariats:

- (a) Oversee all activities in LGAs including co-ordinating with PO-RALG from which it receives various guidelines and directives communicated to LGAs;
- (b) Provide supportive supervision on all matters of implementation of the set plans that have mainstreamed SDGs
- (c) Are responsible for preparing and submitting progress reports against established milestones including international commitments.

(ii) Local Government Authorities

The LGAs are implementing agents and at the centre of managing day to day implementation of SDG-related interventions. LGAs are responsible for progress reporting against established milestones including international commitments.

Moreover, LGAs are responsible for providing progress reports on the implementation and achievements of the planned activities and outputs to the RSs and the President's Office - Regional Administration, Local Government (PO-RALG).

2.6.1 National Coordination Framework

The National Coordination Framework (NCF) of the SDGs borrows significantly from FYDPs Monitoring and Evaluation (M&E) and Communication Strategies. The Framework coordinates the implementation of Sustainable Development Goals. The development of the Framework was guided by the need to align SDGs activities with national development plans and partnership frameworks such as embracing the diversity of the stakeholders, awareness raising, and policy coherence.

The responsible stakeholders in the framework are The Inter-Ministerial Technical Committee (IMTC), The Inter-Institutional Steering Committee, The Technical Committee, National Coordination Taskforce for SDGs, Non-State Actors (NSAs), the Parliamentary Group on Sustainable Development (PGSD), Civil Society Organizations (CSOs) and other Strategic Partners. Appendix 7 of this report shows how this coordination framework functions.

CHAPTER THREE

AUDIT FINDINGS ON THE IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT GOALS

3.1 Introduction

This Chapter presents the audit findings on the implementation of Sustainable Development Goals. Implementation of the SDGs in the country is mainstreamed into National Five Years Development Plans II and III. The findings focused on assessing the level of mainstreaming of the SDGs into FYDP II and III, implemented actions, management of resources and tracking of the performance on the implementation of Sustainable Development Goals.

3.2 Enabling Planning and Mainstreaming of SDGs into National Planning Component

The Audit noted that Tanzania mainstreamed the SDGs goals into the National Five Year Development Plan II in which almost all the goals were mainstreamed except goal 17 regarding Strengthening of the Means of implementation and improvement of global partnerships for sustainable development, despite that not all indicators could be obtained from the FYDP II as detailed in Section 3.3.2 of this report through the analysis of the three sampled sectors.

Further, going through the review of the Third National Five-Year Development Plan the audit noted that aspects of global partnership for sustainable development (Goal 17) were well covered through Public Private Partnership to enhance the resource mobilization for the implementation of SDGs. As such, it suffices to conclude that the SDGs were incorporated into National Planning and implementation Frameworks, however as evidences from review of different documents and interviews with the responsible officials indicate in the next sub-sections, there are still some deficiencies which need to be addressed.

3.2.1 Planning and Mainstreaming of SDGs into FYDPs

Tanzania, principally adhered to the UN framework of planning and implementing SDGs in relation to the resolution adopted by the General Assembly in 2015 for the Agenda 2030. The resolution of the United Nations requires signatory countries to adopt SDGs into national plans and priorities taking into account different national realities, capacities, and levels of development. In the review of the data gap assessment with the Advanced Data Planning Tool (ADAPT) it was established that the Five Year Development Plan (FYDP II) had 282 indicators distributed across four themes. But, the 4th theme, Implementation Effectiveness (regarding improving project preparation and management, using government budget to leverage private sector participation, developing SMART indicators, timely disbursement of funds, improving risk management and improving monitoring and evaluation)¹² lacked elaborate national indicators in the FYDP II which are mainstreamed with Goal 17 (Strengthen the Means of Implementation and Revitalize the Global Partnership for Sustainable Development).

According to the National Data Roadmap for Sustainable Development - Lesson and Recommendations from 2016 to 2018 issued by the National Bureau of Statistics the audit noted that the assessment showed strong alignment between SDGs and priorities being tracked by National Development Frameworks. Out of the 244 SDGs indicators, 240 are potentially relevant for Tanzania. Only four SDGs indicators have been determined irrelevant to Tanzania due to their geographical focus. These indicators are:

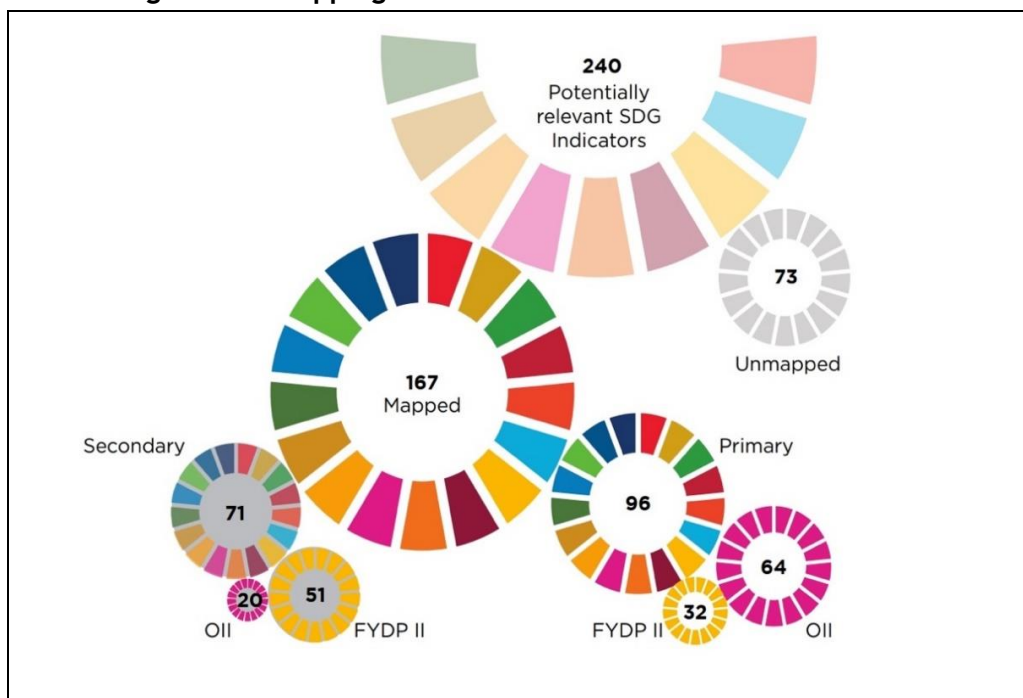
- 13.a.1 Mobilized amount of United States dollars per year starting in 2020 and 2025 accountable towards the \$100 billion commitment
- 14.7.1 Sustainable fisheries as a percentage of GDP in small island developing States, least developed countries and all countries
- 17.7.1 Total amount of approved funding for developing countries to promote the development, transfer, dissemination and diffusion of environmentally sound technologies.

¹² Voluntary National Review Report, Tanzania 2019

- 17.9.1 Dollar value of financial and technical assistance (including through North-South, South-South and triangular cooperation) committed to developing countries.

Furthermore, 167 out of the 240 indicators were mapped primarily¹³ or secondarily¹⁴ with the FYDP II. It was noted that 83 of them map with the FYDP II and 84 indicators with the sector policies and strategies that are already being implemented in the country. The remaining 73 indicators are potentially relevant but are unmapped with the national development frameworks (either the FYDP II or the sectoral) as they required extensive dialogue before they could be localized as shown in **Figure 3.1**

Figure 3.1: Mapping of SDGs indicators in Tanzania Mainland



Source: Tanzania Voluntary National Review Report (2019)

¹³ Primarily mapping means that the SDG indicator is fully reflected or clearly formulated in the FYDP II or OII and it implies the same meaning and measurement

¹⁴ Secondary mapping means that the SDG indicators is partially reflected in the FYDP II or in OII in terms of formulation, disaggregation and unit of measurement plus other variables.

Furthermore, The Audit team evidenced invitation letters for the working sessions on mapping and mainstreaming SDGs into FYDPs that worked on the unmapped indicators and remained 36 instead of 73 but no report was submitted to the Audit Team on the working session to verify that the unmapped indicators remained 36.

For the examined sectors the audit noted that the review of the National Data Roadmap for SDGs-Lessons and Recommendations from 2016 to 2018 issued by NBS on SDGs health sector indicators noted that; out of 27 SDGs health indicators, 18 indicators equivalent to 75 per cent were mainstreamed to NFYDP II.

Furthermore, the audit noted that the SDG indicators which were aligned into FYDP II for Goal 2 (No hunger and ensure food security) of the agricultural sector, out of 14 SDG indicators, 10 indicators were mapped into FYDP, equivalent to 71%. Only four SDG indicators which is equivalent to 29% for all indicators of goal 2, were unmapped into national plans due to unavailability of data. Such unmapped indicators are shown in **Table 3.1**

Table 3.1: Unmapped Indicators for the Agricultural Sector

Indicator No.	Unmapped SDG Indicators
2.2.3	Prevalence of anaemia in women aged 15 to 49 years, by pregnancy status (percentage)
2.5.1	Number of (a) plant and (b) animal genetic resources for food and agriculture secured in either medium- or long-term conservation facilities
2.5.2	The proportion of local breeds classified as being at risk of extinction
2.a.1	The agriculture orientation index for government expenditures

Source: Auditors’ Analysis on the Agricultural Indicators (2022)

3.2.2 Inadequate Review and Alignment of Strategic Plans at MDAs, RS and LGA in line with SDGs Delivery

The Monitoring and Evaluation Strategy of FYDP II and III require MoFP to ensure that MDAs, RSs and LGAs cascade down the Five Year Development Plans into their strategic plans. The developed strategic plans will be

implemented through the Annual Development Plans (ADPs). In the preparedness for implementation of SDGs after policy issues, the next step is to tailor those policies into strategic plans to ensure proper SDGs implementation, monitoring, reviewing, and reporting.

The Audit noted that the strategic plans at MDA levels were reviewed accordingly to align with the FYDPs nevertheless, some weaknesses were still noted in the reviewed strategic ministerial plans as details below indicate;

- In the Ministry of Industry and Trade, there was a delay in the review of the Strategic plan after the launch of FYDP III. This was because up to the year 2022 the SP was still in draft form. Until the time of this audit, the Ministry was still working on the draft SP. Moreover; the audit noted that during the launch of FYDP II, MIT delayed reviewing its strategic plans for 2 years, hindering proper directives in the formulation and alignment of their respective annual plans and budgets. As a result, the set ministerial SDG targets were not approved.
- For the Ministry of Agriculture, the strategic plan for 2020/21 - 2025/26 was adequately reviewed and respectively the interventions and operations were aligned consonant with the key interventions of FYDP III. The audit noted inadequate alignment with FYDP II since the previous strategic plan which ended in 2012 was not reviewed as such the Ministry was rendered reliant on its Annual Plans as instruments to guide and lead the implementation of its mandate and strategic interventions for the rest of the FYDP II period.
- Likewise, the audit reviewed the two strategic plans for the Ministry of Health, covering the period 2016/17 to 2020/21 and 2020/21 to 2025/26 for which it noted that such plans were reviewed simultaneously later after the launch of FYDP III as both strategic plans were noted to reflect the theme of FYDP III, i.e. “Sustainable Development Goals and the Health Sector Strategic Plan V - Leave No One Behind” which is the cardinal principle for the implementation of SDGs. It was noted also that although both plans were reviewed as suggested they came into operation after a year following the launching of FYDPs II and III. Implicitly, this suggested that in the first

year of implementation of each FYDP, there was no implementation of the intervention stated in the Strategic Plans.

Furthermore, interviews with MoFP officials indicated that the main reason for such a delay was the need to synchronize the period for SDGs which necessitated alteration of the planning period to five years against the three-year span that had been a tradition under MKUKUTA when the Strategic Plans were introduced.

- Moreover, through the review of the capacity needs assessment report of March 2022, the audit noted that one in every ten MDAs and LGAs did not consider SDGs targets/indicators when updating their strategic plans. The report highlighted further that, despite the launch of the FYDP III, nearly one-fifth of MDAs and LGAs did not update their strategic plans. As a result, nearly the same proportions of MDAs and LGAs are yet to incorporate FYDP III priorities into their strategic plans. Moreover, in the synopsis, approximately 20 per cent of MDAs and LGAs surveyed did not update their strategic plans after the inception of FYDP III. As a result, few MDAs and LGAs have been able to incorporate SDGs/FYDP III priorities into their strategic plans.

Furthermore, through the review of the Evaluation Report on FYDP II (2021), the Audit noted inadequate implementation of SDGs as a result of inconsistent implementation of annual plans at MDAs and LGAs, since most of MDA's and LGA's annual plans were inadequately aligned with FYDP II due to miscommunication and mismatch in timing of the launch of FYDPs with the review of the MDAs strategic plans.

Table 3.2: The Extent of Review of Regional Strategic Plans

Regional Secretariates	Reviewed SP after the launch of FYDP II	Reviewed on time during FYDP II	Reviewed SP after the launch of FYDP III	Reviewed on time during FYDP III
Singida	No	No	No	No
Katavi	No	No	No	No
Tabora	Yes	No	No	No
Mwanza	Yes	No	Yes	No
Morogoro	No SP	No SP	Yes	No
Mtwara	No	No	No	yes

Source: Auditors' Analysis of the Visited Regional Secretariats' Strategic Plan (2022)

As indicated in **Table 3.2**, 2 out of 6 visited Regional Secretariats developed their Strategic plans after the launch of FYDP II and 2 out of 6 Regional Secretariats reviewed their strategic plan after the launch of FYDP III. During the period of FYDP II it was noted that Katavi Region used a strategic plan that was launched in the financial years 2014/15- 2019/20 while the FYDP II was launched in the year 2016. This showed that the strategic plan did not incorporate FYDP II. A review of the submitted Strategic Plan from Katavi RS reveals that The Katavi Regional Secretariat Strategic Plan for the year 2020/2021 to 2024/2025 reflects the priorities of the Regional Secretariat in the next five years and has been aligned to the first National Five Year Development Plan 2011/12 - 2015/16 instead of second National Five years Development Plan 2016/2017 - 2020/21.

- Through the review of the Tabora Regional Strategic Plan, it was noted that Tabora reviewed SP in the year 2017/2018 - 2021/2022 after launch of FYDP II however, the reviewed SP had no result framework and monitoring and evaluation aspect. Furthermore, the targets were too general to quantitatively be defined, measured and tracked easily. The review of the Mwanza Regional Strategic plan of 2016/2017 - 2020/2021, revealed that the Mwanza RS did not review its strategic plan for the whole period when FYDP II was under implementation. The Region, however, reviewed its SP during implementation period of FYDP III. In addition to that, the Mwanza Region aligned its SP with the National Development Vision 2025, the Third National Five Year Development Plan (FYDP III 2021/22-

2025/26), CCM Election Manifesto 2020-2025, the Sustainable Development Goals 2030 and the main agenda that focuses on industrialization. The emphasis was placed on the effective delivery of services and the achievement of an industrial economy in this strategic plan 2021/22-2025/26.

- Similarly, inadequate and untimely reviews of SPs were apparent at LGA levels. The Audit noted that the visited LGAs, the review and approval of strategic plans is conducted by the respective LGAs, though it was distinguished that LGAs still operate with strategic plans which are not reviewed and timely aligned with FYDPs as **Table 3.3** indicates.

Table 3.3: LGAs Strategic Plans Reviews

Local Government Authority	Reviewed SP after launch of FYDP II	Reviewed on time during FYDP II	Reviewed SP after launch of FYDP III	Reviewed on time during FYDP III
Singida DC	No	No	Yes	Yes
Tanganyika DC	No	No	No	No
Nzega DC	No	No	Yes	Yes
Mwanza CC	Yes	Yes	Yes	No
Morogoro MC	No	No	Yes	No
Newala TC	No	Yes	No	Yes

Source: Auditor's Analysis of the Visited Regional Secretariats' Strategic Plan (2022)

- As revealed by **Table 3.3**, out of the 6 visited LGAs only 4 had reviewed their strategic plans during the launch of FYDP III which facilitated the alignment of the timeline for the implementation of strategic plans and FYDPs but for Mwanza CC and Morogoro CC the review was not in time. Also 1 LGAs out of the 6 visited had reviewed its strategic plan after the launch of FYDP II. At Tanganyika DC the Audit noted that the SP that was meant for the year 2020/21 -2024/25 was still in a draft form with incomplete chapter four that entails a strategic plan for the years 2020/21-2024/25 and the results framework. Monitoring and Evaluation Chapters were not drafted yet.

This situation shows low impetus in formulation and use of strategic plans to guide development activities in this Council.

- Generally, inadequate review of the strategic plans was attributed to inadequate monitoring done by the Division of Policy and Planning as an institution with a mandate to manage and monitor plans and budgets in Regions and Local Government Authorities. Also, inadequate knowledge on preparation and development of strategic plans particularly, knowledge on monitoring and evaluation and the proper timeline for the review to be conducted by the responsible officials at the Local Government and Regional Authorities, contributed to the deficiencies noted in the visited LGAs and regional authorities. Generally, inadequate review of the strategic plans was caused by inadequate monitoring and evaluation by the Directorate of Regional Administration and the Local Government, and the Planning and Policy Department, which did not monitor the strategic plans of the Regional Administration on the technical aspect.
- Clearly, inadequate review of the strategic plans to reflect FYDPs has contributed to inadequate attainment of the Five Years Development Plans that have integrated Sustainable Development Goals, since it was not mainstreamed into the Strategic Plans. It should also be noted that inadequate monitoring of the strategic plans is generally attributed to the delays in transferring the mandate to oversee the SP to MoFP from PO - PSMGG.

3.2.3 Inadequate Monitoring by PO-RALG

The Presidential Instrument of May 2018 for Ministerial Functions states the core responsibilities of the Regional Administration Division of PO - RALG among others to manage, monitor and evaluate the implementation of Plans and Budgets in Regions and Local Government Authorities, and coordinate, supervise, build the professional capacity of the Regional Secretariats so that they can provide advice, and empower and assist the Local Government Authorities in carrying out their duties/responsibilities.

The Audit noted however that PO-RALG did not conduct monitoring of the LGAs to ensure that they adequately reviewed their strategic plans and timely aligned them with FYDPs. In the monitoring conducted, there was no evidence that initiatives were taken to assess the status of Strategic Plans in the respective LGAs. Reports available at PO-RALG covered development projects rather than strategic plans and performance reports of their LGAs on implementation of SDGs related actions.

This situation implicitly indicates that though strategic plans provide a basis for the utilization of resources, no priority was given by the PO-RALG to monitor their implementation and review by the LGAs. Emphasis on monitoring and timely reviewing of SPs and aligning the with FYDPs got impetus starting in 2022 when such responsibility was shifted and assigned to MoFP. Prior to this change this role was exclusively for the discharge of the President's Office - Public Service Management and Good Governance.

3.2.4 Inadequate Performance Review of the Strategic Plans

The responsibilities of the Regional Administration Division of PO - RALG, include management, monitoring and evaluation of the implementation Plans and Budgets in Regions and Local Government Authorities, and coordinating, supervising, building the professional capacity of the Regional Secretariats so that they can provide advice and empower and assist the Local Government Authorities in carrying out their duties/responsibilities.

Also, Section 4.8.5 of the Medium Term Strategic Planning and Budgeting Manual of 2008 categorically states that the strategic planning cycle and M&E results should be fed back into the Strategic Planning process. A wide range of performance reviews may be undertaken during the year. These include reviews of internal progress reports, studies and evaluations, as well as sector or Programme reviews, PERs, studies, and evaluations in reviewing performance. The Audit noted that there was non-completion of the M&E activities as highlighted in the Katavi SP 2020/21- 2024/25 that Implementation of the SP would be reviewed annually.

Moreover, monitoring was not continuously conducted throughout the plan period. In addition, no annual performance reviews were found in the visited

Regional Secretariats. The reviews would have determined whether the planned activities were moving towards achieving the annual targets - whether they were on track, off track, unknown or at risk. The reviews would also assess issues, challenges and lessons learnt over the year and to what extent the outputs delivered were contributing towards the achievement of the objectives. The unavailability of the review has led to a lack of the basis for informed decision-making on the following annual plan.

The Audit also noted that RS Monitoring was conducted on the development projects that are implemented at the LGAs and did not cover assessment of Strategic and Annual Plans implementation at the RS and LGA levels where the planners and other stakeholders may determine clearly if the set targets are achieved or not. Also, the Audit noted that non-review of the strategic plan was due to the change of the timeline of Five Year Development Plan that enforced conducting a periodic strategic review to align with timeline changes of five years from three years.

The absence of adequate review of the Strategic Plans hinder effective assessment of strategic objectives and strategies towards addressing key Result Areas the Regional Secretariat staff. In addition, failure to review and align plans prevent individuals to be aware of their roles in the Regional Secretariat.

Moreover, the absence of performance reviews for the annual and strategic plans prevent effective identification of various areas that need improvement and affect the ability of the RS to conduct self-assessments to identify their strengths and weaknesses. Consequently, this may lead to plans that do not have positive impacts to peoples' livelihood trajectories.

Furthermore, it was noted that, inadequate performance review of the strategic plans, contributed to inadequate inclusion of the vulnerable groups in strategic plans in the visited RSs and LGAs as identified in the performance review of SPs. The status regarding inclusion of the vulnerable groups in Strategic Plans in the visited RSs is shown in **Tables 3.4 and 3.5.**

Table 3.4: Inclusion of the Vulnerable Groups in the Strategic Plans at Various RSS

Regions	Inclusion
Singida	Yes
Katavi	Yes
Tabora	No
Mwanza	Yes
Morogoro	Yes
Mtwara	Yes

Source: Auditor's Analysis on the Visited Regional Secretariats' Strategic Plan (2022)

From **Table 3.4**, it is indicated that out of 6 visited RSs only 1 had not included vulnerable groups of people in their strategic plans. The audit noted through the Review of Katavi Strategic Plan, Objective E: Quality Social Services Enhanced for 2020/21-2024/25, a mismatch between objective and action. The audit learned that among the strategies mentioned was to provide support to vulnerable groups (elderly, disabled and orphans) and align with the target to identify and support vulnerable groups in all LGAs by June 2025. Likewise, a review of Singida SP for 2019/2020-2023/24 revealed that there was the identification of the vulnerable group in each LGA but there was no evidence showing inclusion of the vulnerable groups.

The review of Tabora SP revealed that there was the inclusion of vulnerable groups in LGAs. Generally, there was an understanding that failure to include the vulnerable group is against the core principle of the SDG of leaving no one behind.

Table 3.5: Inclusion of the Vulnerable Groups in the Strategic Planning for the LGAs

LGA	Inclusion
Singida DC	Yes
Tanganyika DC	No
Nzega DC	Yes
Mwanza CC	Yes
Morogoro MC	Yes
Newala TC	Yes

Source: Auditor's Analysis of Visited Regional Secretariats' Strategic Plan (2022)

Table 3.5 shows that out of six visited LGAs, only one did not include vulnerable groups in their strategic plans by age and sex. This contributed to

an inadequate review of strategic plans and incorporation of capacity building programmes for vulnerable groups in their plans.

3.2.3 Inadequate Policy Reviews and Alignment with the Institutional Setups for SDGs

Creating policy coherence in the implementation of the 2030 Agenda requires an integrated approach to promote all dimensions of sustainable development in a balanced manner, breaking down sectoral silos and connecting different levels of governmental action. The function of PMO requires the Policy and Government Business Coordination Department to oversee the policy frameworks, analyse and advise on the implementation of Ministries' policies and monitor their performance. Policy coherence is critical for achieving synergies among SDGs and targets, between different sectoral policies, and between diverse actions at the local, regional, national and international levels. It is also vital to consider the effects of policies on the sustainable development and well-being of people living in other countries, and of future generations.

Through the review of the Dashboard report from PMO, the audit noted that sector ministries had inadequately reviewed their policies as out of the available 61 policies only 25 were reviewed. Furthermore, there were 17 strategies for implementation on the policies contrary to the required number which is 61.

A review of the reminder letter with reference no. 1/FB.338/349/03 of 2nd February 2021, from PMO to sector ministries to invite and remind them on the evaluation of the implementation of policies on the dashboard revealed that there was inadequate monitoring of policy since only a single letter was found for the period of the Audit. Inadequate monitoring and follow-up on the review of policies, assessment of the policies and preparation of strategies for implementation was further evidenced by the absence of plans and budgets for monitoring and follow-up on the review activities for the sector ministries policies.

Also, the audit noted that inadequate review of policies led to an inadequate alignment of policy framework with FYDP II and FYDP III that

mainstreamed Sustainable Development Goals. **Table 3.6** illustrates the analysis of the available policies at the selected ministries.

Table 3.6: Assessment of the Policies in the Audited Entities

MDAs	Number of Policies	No of the Available strategies to implement policies	No of ongoing review of policies	Number of reviewed policies
MoFP	3	2	1	2
PO-RALG	1	1	0	0
MoA	3	1	2	1
MoH	2	0	2	2
MIIT	6	3	5	4

Source: Data from PMO Dashboard (2022)

From **Table 3.6**, the Audit noted that in the visited 5 Ministries there were a total of 15 policies, among which only 7 policies equivalent to 47% had strategies which provided a roadmap for implementation and attainment of the policy goals. The audit further noted that for MoA all policies had no policy implementation strategies. Instead, MoA uses Agriculture Sector Development Program 2 as the implementation strategy contrary to the Government Guideline for the preparation of government documents of 2014 which requires every policy to have an implementation strategy.

Table 3.7 shows the status on the Availability of the implementation strategies at the Ministry of Agriculture.

Table 3.7: Analysis of Policies at MoA

Policy	In use	Strategy for implementation	Assessment Report	Review Report
National Cooperative Development Policy of 2002	Yes	Undefined	Available	Available
National Irrigation Policy of 2010	Yes	Undefined	Undefined	Undefined
The National Agricultural Policy of 2013	Yes	Undefined	Undefined	Undefined

Source: Auditors' Analysis of the MoA Policies (2022)

The analysis from **Table 3.7** found that all the policies in the Agriculture Sector had no strategy for implementation and National Irrigation Policy had no assessment report despite being in existence for over ten years.

The Audit noted also that in the Ministry of Health, there were delays in reviews of the two policies namely the National Health Policy of 2007 and the Food and Nutrition Policy of 1992. The two policies had been in use for more than 10 years without being reviewed.

Table 3.8: Analysis of Policies at MoH

Policy	Application	Implementation strategy	Assessment report	Review Report
National Health Policy of 2007	Yes	Undefined	None	The policy is on the Review process
Food and Nutrition Policy of 1992	Yes	Undefined	None	The review process is still ongoing.

Source: Auditors' Analysis of the MoH Policies(2022)

From Table 3.8, it is indicated that the National Health Policy of 2007 and the Food and Nutrition Policy of 1992 did not have assesement reports despite the fact that they were in use for over ten years by the time this audit was conducted. The Ministry, however, was in the process of conducting reviews for the policies at the time of this audit in September 2022.

Moreover, the audit noted further that, for the whole period under review, PMO did not conduct follow-ups to ascertain and identify MDAs with policies that had no implementation strategy and advise them accordingly. This was also attributed to inadequate effort on monitoring policies by PMO since during the period of the Audit there was evidence of a single reminder only that was sent once to the MDAs. Lack of Policy reviews at the Ministry of Industry.

With respect to the Ministry of Industry Investment and Trade, the Audit noted that six policies had no evidence of the assessment reports,

nevertheless, the review process of 5 out of 6 policies was still ongoing as details in Table 3.9.

Table 3.9: Analysis of Policies at MIIT

Policy	Application	Implementation strategy	Assessment report	Review Report
Sustainable Industrial Development policy (SIDP 1996-2020)	Yes	Undefined	None	Draft policy after review which is ongoing
SME Development policy of 2003	Yes	Undefined	None	Review process is on progress.
National Trade Policy of 2003	Yes	Undefined	None	Draft policy after review which is ongoing.
Agricultural Marketing policy of 2008	Yes	Undefined	None.	The review process is at initial stage as of 2022.
Enterprises Wide Risk Management policy of 2011	Yes	undefined	Undefined	Undefined
National Investment Policy of 1996	Yes	Undefined	None	Draft policy after review conducted by the consultant.

Source: Auditors' Analysis of the MIIT Policies(2022)

From Table 3.9, it was noted that no policies at the MIIT had implementation strategies. This partly contributed to inadequate implementation of the policies and attainment of the policy objectives. . Through the review of the draft SP of the Ministry of Industry and Trade of 2021/22 to 2025/26 it was found that, among the factors contributed to inadequate attainment of the set objectives was the absence of strategies for better implementation of the policies. This was largely attributed to inadequate sanctioning of the MDAs, and effective monitoring, and evaluation by PMO.

3.2.4 Inclusion of the Vulnerable Groups in the National Plans

The resolution adopted by the General Assembly in 2015 for the Agenda 2030, declared to all signatory countries that no one was to be left behind. Recognizing that the dignity of the human person is fundamental, and seeing the Goals and targets are met for all nations and peoples and all segments of society and endeavour to reach the furthest behind first was given highest priority.

In reviewing the FYDP II and III in respect of the selected sectors, the Audit noted that there was the inclusion of vulnerable Groups into National development plans. However for the sectoral plans the inclusion of the vulnerable groups was noted to be inadequate as detailed herein below:

- Through reviews of the FYDP II and III the audit revealed inadequate inclusion of vulnerable groups in the key interventions done to the agricultural Sector. Specifically, review of the FYDP II indicated that there were no any interventions planned for youth in the agricultura sectorl, despite having inclusion of vulnerable groups in the agriculture sector as one of the goals. However, review of FYDP III showed measures were in place for the inclusion of vulnerable groups in the key interventions such as continued strengthening of effective training and research programs to benefit key stakeholders including youth, women and people with disabilities.

In addition, review of the Ministry of Agriculture's strategic plan of 2020/21-2025/26 indicated that the driver no. 2 from the drivers for agriculture transformation promoted inclusiveness of all people including vulnerable farmers and entrepreneurs. This driver creates a room for enhancing the inclusion of youth, women and people with disabilities in agricultural transformations and provides an opportubnity for recognition of human dignity for all people in our societies.

- For the health sector, the audit reviewed both FYDP II and III and noted that there was inclusion of various vulnerable groups in the health sector development plans. Both plans show that, the country is

committed to improvement of access to health services to all groups including children, persons with disabilities, youths including adolescents and young girls, elderly persons, people living with a long illness, for instance, HIV/AIDS, women including widows and other women who are not able to support themselves, drug addicts and alcoholics. According to Voluntary National Review report of 2019 there were several interventions in FYDP II aimed at addressing vulnerable groups and the health sector in general. The intervention included improving access to health services, building primary health care centers, implementation of a strong reproductive health program for female youths, and protecting vulnerable children.

However, the VNR highlighted the challenges to accessing health services, especially in rural areas where people travel long distances to reach such services. Voluntary National Review report indicated that maternal mortality was largely associated with the inability of expectant mothers to reach health centres in time.

- The review of the 2021/22 to 2025/26 SP for the Ministry of Industry and Trade revealed availability of inclusion measures for women and youths. The SP further indicated Ministry's expectations from CSOs, NGOs and Faith-Based Organizations for the increase of women opportunities for engagement on investment, trade and industrial activities. On year five the SP highlighted the key milestone-preparation of value added programs for Youth Entrepreneurship although the targets were not set. The Audit however noted that the Ministry of industry and Trade did not directly outline interventions for the inclusion of women and people with disabilities despite having the Economic Empowerment and Private Sector Development unit focusing on empowering youth, women and other groups of entrepreneurs by providing training in entrepreneurship and management skills of economic activities and empowering them to formalize their activities.

3.2.5 Inadequate Implementation of the Plans for Provision of Data during Implementation of SDGs

According to the Statistics Act, CAP 351 R.E. 2019 NBS is mandated to produce and disseminate official statistics to the Government, business community and the public at large. The Act also gives NBS the mandate to be the custodian of official statistics and to play the role of a coordinating Agency, within the National Statistical System (NSS) to ensure that quality official statistics are produced. The audit noted the following with regard to the implementation of plans for data provision;

(a) Inadequate Functioning of the National Coordination Arrangement for SDGs Implementation and Monitoring

National Data Roadmap for Sustainable Development - Lessons and Recommendations from 2016 - 2018 stated that the establishment of this coordinating mechanism remains crucial and requires urgent attention to facilitate better coordination of stakeholders in the implementation of the 2030 Agenda and its monitoring and reporting at various levels of government (central ministries and departments and sub-national administrations (Regional and Local Governments). Besides the High-Level Technical Committee, Tanzania requires a steering mechanism with a focus on the data for the development agenda, operating as a sub-committee of the High-Level Technical Committee, to coordinate stakeholders' interests and efforts around data and statistical issues in the future. However, the Audit noted that the National Coordination Framework was developed but not functional, as the monitoring and reporting at various levels of the government for better facilitation of data was not attained due to unavailability of data for monitoring and reporting of Implementation of SDGs.

(b) Limited Financing for Data at Institutional and National Levels.

The audit noted through the review of the National Data Roadmap for Sustainable Development - Lessons and Recommendations from 2016 - 2018 report that there was limited funding for data and statistical activities. From the report, the audit noted that the budgets for this line item were said to be highly vulnerable to budget cuts when there were resource shortfalls

and reallocations had to be made. Generally, the Audit noted that there is still limited funding for data and statistical activities across NBS as details in **Table 3.14** indicate. Moreover, the audit reviews of the RS and LGAs budgets from 2016/17-2021/22 showed no evidence of funds that were set aside for data provision and management of statistical activities at the visited RS and LGA. In addition, there was no evidence that the National Bureau of Statistics advocated for this, by engaging high-level leadership in various government institutions. Similarly, such efforts were not directed to sub-national administrations, including political representatives who have a key role to play in local government councils. Generally, the audit noted that there was neither advocacy plans nor implementation of any efforts, despite the fact that the responsible oragns were perceived to be in a better position to play their roles effectively.

(c) Inadequate Institutional Knowledge Base, Collaboration, and Commitment within the National Statistical Office to Drive Change

The audit through the review of the National Data Roadmap for Sustainable Development from 2016 - 2018 noted that NBS needed to invest in building a strong internal knowledge base and awareness. The logical first step towards this would be to start an “internal learning process” to immerse NBS directors, departmental managers and unit supervisors including the Regional Statistical Managers in the 2030 Agenda on Sustainable Development and the data roadmap process, including the connection with national and other regional and global development frameworks. However, based on the interview with an NBS officials and a review of the performance report, the audit noted that such initiatives were not in place. This has led to inadequate preparedness and low ability of departments to deal with and respond to data needs for SDGs indicators. NBS only managed to conduct capacity building and sensitization workshops on ADAPT as evidenced in the list of participants of ADAPT workshop, and invitation letter of DPPs from NBS with Reference number NBS/D.10/13/86 of 4th June, 2018 and there were no documented evidence since 2018 to date on any internal learning that was done .

In addition, the ability of the managers and their subordinates to forge and sustain collaborations with other stakeholders who are instrumental in the efforts to bridge the existing data gaps was still low as the regional offices

did not provide for the provision of data that were identified as missing. Similarly, no efforts were done by other managers on closing the data gap such as the department of statistical methods standards and coordination that was supposed to capacitate the MDAs on the strengthening the provision of data at their level.

(d) Inadequate Dissemination of Knowledge and Awareness on SDGs and Sustaining Momentum

The Audit noted that despite the commitments that were done in the establishment of Data Road Map, there were no comments and statements from the high-level political leadership in their various activities and engagement on advocating the importance of data. Moreover, the audit did not find any evidence showing commitment by political leader to support evidence-based decision-making for development. It was further noted that no sensitization workshops and seminars were conducted on the SDGs and roles and responsibilities of each level of the government in reporting and providing data relevant to SDGs from their areas. Also, information and knowledge sharing within institutions as well as targeted efforts to ensure a proper understanding of how SDGs align with institutional activities were still low. Lastly, yet importantly, the audit found no evidence for the availability of a simple online platform in Swahili to share information and provide answers to stakeholders on various aspects.

(e) Lack of Facilitation for Comprehensive Data Capture from Administrative Sources

Through the review of the National Data Road Map Report from NBS, the Audit noted that data for most of the indicators for the FYDP II was expected to be derived from administrative sources. The National Bureau of Statistics managed to produce only 39% of the data for FYDP II indicators. This deficit in data provision was attributed to the following factors:

(i) Limited Surveys Conducted

NBS has been vested with the mandate to produce and disseminate official statistics to the Government, business community and the public

at large. As such, it needed to conduct research and surveys as means of data collection to have valid statistics on various progress of the National Planning indicators. The audit noted that there were no planned surveys that were mentioned to facilitate the provision of data for the implementation of SDGs. Instead of own survey data, NBS used the economic surveys it conducted in collaboration with MoFP. . This challenge was mainly contributed by inadequate capacity by the sector ministries to provide quality and reliable data.

(ii) Absence of Monitoring Masterplan of Indicators

According to the NBS strategic plan of 2021/22 to 2025/26 the Monitoring Masterplan of Indicators is a tool used for monitoring the progress of SDGs indicators where all implementing stakeholders are brought together with a total list of 240 SDGs indicators. This could have an impact on the ease of data consolidation for monitoring the progress of the implementation of SDGs. The Audit noted absence of centralized data production which resulted to limited data consolidation. Lack of centralized data production led to inadequate monitoring and reporting of the implementation progress for SDGs and has resulted in placing the country on 132/165 performance ranking and scoring 56.4% at the global level on overall performance.

(iii) Absence of Integration of Data Systems for Tracking the Implementation

The specific objectives of the National Coordination Framework for the Implementation, Monitoring and Reporting of the Sustainable Development Goals 2021 required the development of a coordinated mechanism for collecting and disseminating data at all levels and for all relevant indicators for the monitoring of SDGs and respective national development blueprints. However, upon an interview with officials from NBS, the audit revealed that there was a database platform on the NBS website that was specific for Tanzania Goal Tracker for SDGs whose intention was to explore the SDG data for Tanzania and learn about the policies and efforts made to reach the goals by 2030. But no data were found for tracing the progress on each SDG indicator thus revealing the

dysfunctioning of the Tanzania Goal Tracker. Dysfunctioning of the goal tracker was the result of the absence of tools for capturing data and reporting from implementing stakeholders for validation of data. However, the review of Voluntary National Review (2019) revealed that in assessing the progress on the implementation of the SDGs, getting data for all SDG indicators had not been possible. .

The absence of baseline data and/or limited data for some of the indicators has impacted monitoring of their progress (e.g. SDG 8, SDG 13, and SDG 16) negatively. The unavailability of quality routine data and a lack of harmonized data reporting formats across LGAs for comparability purposes were also among the challenges. Moreover, some data were aggregated at national and regional levels and hence would have not reflected the true picture at the local level.

(iv) Limited Capacity of NBS to Timely Provide the Required Data

The existing guidelines clarify that administrative sources including PO - RALG and MDAs in partnership with other data producers should provide the remaining 61% of the required administrative data to supplement the 39% collected by NBS. However, the audit noted that LGAs have limited capacity to provide 61% and supplement the 39% of data collected by NBS. The PO-RALG Statistics Section, which is under the Monitoring and Evaluation Department, was able to capture adequate data on three sectors, namely Education Sector, Health Sector and Agriculture Sector, out of 30 sectors that are available in the country equivalent to 10 per cent only. Other data were not available in the system but could be collected manually when needed, however, the rest of the data were not tracked from the lower level thus making it difficult to mobilize when needed.

The Audit noted that inadequate provision of data was attributed to inadequate coordination and support to the government departments (MDAs and LGAs) in improving their existing systems and skills for collection, management and dissemination of administrative data, including revising the tools for data capturing and translation into actionable information.

The audit further, examined the efforts that were done to support the government MDAs and LGAs and revealed the following :

- **Redesigning of existing forms being used to capture information**

The Audit noted that in the 6 visited LGAs there were areas where simple redesigning of existing forms for capturing routine information from clients receiving services from the government was not done (e.g. for SDG 8.8.1; Frequency of fatal and non-fatal occupational injuries, by sex and migrant status) as evidenced by many indicators that no consideration of the requirement of the disaggregation of data was done.

- **The capacity to translate data into actionable information was not Built**

The Audit noted that no investments in skills for translating data into actionable information were done in the visited entities. In some cases where the data gaps assessment indicated there were no statistics for the indicators being monitored, the visited MDAs explained that they had data that could be analyzed to produce the information for the indicators, but that they were not doing it at the moment due to low skills level and expertise in the preparation of actionable data (data curation, analysis, and interpretation) to meet needs of various users. Lack of skills to translate data into actionable information was associated with inadequate capacity building to the MDAs and LGAs personnels that could enhance in-house training for other planning personnel for data translating and having uniform information to all MDAs and LGAs.

- **Inadequate Extension of Knowledge to Build Stakeholder's Understanding of Methods and Standards and How to Enforce them**

The Audit noted that The National Bureau of Statistics has established a department that is responsible for the establishment and dissemination of methods and standards for data production and for ensuring various stakeholders are appraised on these matters. However, there was no evidence of efforts to engage with stakeholders, especially in the MDAs

and LGAs so as to enhance their capabilities for producing and disseminating more credible information. This is because the visited LGAs and Ministries were not aware of the existence of this unit and how they can access its support. This situation was similarly indicated in the National Data Road Map which claims that this department is not known by many stakeholders responsible for the provision of data.

- **Inadequate Adaptation of Smart Tools and Solutions to Capture and Ease the Processing of Massive Information and Data**

The Audit noted that at PO-RALG and the visited RSs and LGAs paper-based collection and storage of information is still eminent. PO-RALG can track in the system data that covers three ministries only, that is health, education and agriculture. The remaining sectors' data were captured manually from the LGA level and they are not digitized. However, paper-based information has its limitations, including making it difficult to process information fast enough, limiting the ability to track historical data, and discouraging attempts to capture information from storage due to the hard task of retrieving it from the papers. The audit found that this challenge exists due to absence of technological adaptations and inadequate expertise building and skills nurturing processes by setting clear policies and guidelines within institutions for the handling of data and information.

- **Inadequate Engagement and Working with Sub-National Governments on the Data for Development Agenda**

The global development agenda is premised on ensuring no one is left behind, and recognizes that sub-national level is where development is most needed and happens. The Audit noted that three engagements organized in 2017 by NBS involving 14 sub-national level stakeholders, demonstrated limited knowledge and understanding among them not only of the 2030 Agenda on Sustainable Development but also of the National Development Frameworks and the accompanying demand for data. The Audit noted that capacity and preparedness of the sub-national administration units to meet demand for data, particularly population-based disaggregated data, for example gender, age groups, people with

disabilities and spatial data was still low. Contributing factors included skills gaps, resource constraints, lack of appropriate supportive tools, and limited access to technical guidance on know-how.

Through the Interview and review of the activities for provision of data, the Audit noted absence of technical support by NBS around data production, interpretation and its usage in their reports such as Regional and District Socioeconomic Profiles. Without appropriate knowledge and understanding, the Regional Statistical Managers were not able to fill this gap.

- **Limited Tracking of Indicators at Lower Levels**

The audit noted through the review of the sampled three sectors that the meta data template issued to LGA by NBS for providing status over the implementation of SDGs was never used in the collection of data and that there was no guidance from the Bureau on how to use the template. Furthermore, some indicators could not be tracked by the LGAs which made it difficult to collect the data for decision making as details below explain:

In Health Sector 6 indicators equivalent to 25% could not be tracked from the lower level. Those indicators are:

- (a) Mortality rate attributed to unintentional poisoning;
- (b) Age-standardized prevalence of current tobacco use among persons aged 15 years and older;
- (c) Total net official development assistance to medical research and basic health sectors;
- (d) Proportion of health facilities that have a core set of relevant essential medicines available and affordable on a sustainable basis;
- (e) International Health Regulations (IHR) capacity and health emergency preparedness; and
- (f) Percentage of bloodstream infections due to selected antimicrobial-resistant organisms.

Based on the National Data Road Map for SDGs - Lessons and Recommendations from 2016 to 2018 issued by the National Bureau of Statistics on Goal 2 (No hunger) on which the SDG indicators were mainstreamed into FYDP II for the agricultural sector, the audit noted that four SDG indicators were not tracked easily, which is equivalent to 29% for all indicators of goal 2. Such indicators are shown in **Table 3.10**

Table 3.10: Agricultural Indicators that were not Mapped

Indicator No.	SDG Indicators
2.2.3	Prevalence of anaemia in women aged 15 to 49 years, by pregnancy status (percentage)
2.5.1	Number of (a) plant and (b) animal genetic resources for food and agriculture secured in either medium- or long-term conservation facilities
2.5.2	The proportion of local breeds classified as being at risk of extinction
2.a.1	The agriculture orientation index for government expenditures

Source: NBS Statistical Master Plan (2022)

There are inadequate mechanisms for tracking and capturing data at the local government authority since in the visited Local Government Authority there was no evidence of capturing all the needed data for tracking the implementation of the activities in the FYDPs that have mainstreamed SDGs. This was attributed to the insufficiency of the needed statisticians and an inadequate system for capturing data as detailed below.

Table 3.11: Shortage of Statisticians at Regional Offices

Regional Administration	Needed	Available	Percentage
Singida	1	0	0
Katavi	1	0	0
Tabora	1	0	0
Mwanza	1	1	100
Morogoro	1	0	100
Mtwara	2	0	0

Source: IKAMA 2021/22 for the Visited RSs

Table 3.11 shows the status with respect to the availability of statisticians at the regional offices. The analysis shows that out of 6 visited regions, 4 regions had no statisticians. These are Singida, Katavi, Mtwara and Tabora Regions. As a result, the tasks that were supposed to be performed by the

qualified statisticians were performed by Planning Officers when the need for data arose. This situation is an indication that no effective analysis and proper documentation of data is done. Further analysis about the availability of statisticians was made at the LGA level. Like the regional offices, the analysis revealed shortage of statisticians at the visited LGAs that there was a shortage of statisticians as presented in **Table 3.12**.

Table 3.12: Shortage of Statisticians at LGA

LGA	Needed	Available	Percentage
Singida DC	3	0	0
Tanganyika DC	3	0	0
Nzega DC	3	0	0
Mwanza CC	3	1	33
Morogoro MC	2	1	50
Newala TC	1	1	100

Source: IKAMA 2021/22 for the visited LGAs

From **Table 3.12**, the audit noted that there were no statisticians in all visited LGAs with exception of Mwanza CC, Morogoro MC and Newala TC which were found to have some statisticians. This situation to a large extent hindered the adequacy of data capturing and tracking to assess and monitor the implementation of strategic plans.

- Inadequate Systems for Capturing Data at the Local Government Authorities**

Responsibilities of the Information and Communication Technology Division of PO - RALG include monitoring of sectors statistical data for Regional Secretariats and Local Government Authorities. The audit noted that in the implementation of SDGs there are SDGs indicators which are performed by LGAs but could not be captured to the extent that their status could not be defined in the Monitoring Information Management System (MIMS). In the Agricultural sector, there is no common and unified system for capturing data to the extent that the LGAs differ in the way such data were captured from their parent Ministry.

In the Health Sector, the system was available and unified; however, the components could not support capturing data related to all 24 health indicators identified in the SDGs. The audit noted that 9 out of 24 indicators, equivalent to 37.5% could not be captured in the system. Interviews with LGAs Health Officials noted that the system (MIMS) had no component where such data could be captured although such indicators were implemented. As such neither the audit nor the LGAs visited could provide status on the implementation of such an indicator.

The audit further noted that, LGAs are not aware of the NBS tools for capturing data in the consistent manner and that in the absence of the system provided by their parent Ministry such data could not be captured.

3.3 Ineffective Implementation of Actions for the Achievement of Sustainable Development Goals

The National Coordination Framework for SDGs requires the Ministry of Finance and Planning to be responsible for reporting progress against established milestones including international commitments to the Technical Committee through the National Coordination Taskforce. In that essence, the MDAs and LGAs were supposed to submit implementation reports directly to the Ministry of Finance and Planning.

The Audit noted that implementing agencies (MDAs, RSs and LGAs) have implemented actions for the achievement of the planned Five Years Development Plans that have mainstreamed SDGs however the following weaknesses were noted :

3.3.1 Ineffective Coordination and Collaboration between Agencies at Different Levels of Implementing SDGs

The National Coordination Framework for SDGs requires the MoFP to introduce a platform for various stakeholders to deliberate on the implementation, monitoring, and reporting of the SDGs and the other international and regional agendas including the AU 2063 Agenda and the EAC Vision 2050. In this respect, there was supposed to be an annual multi-stakeholders SDG forum bringing together key stakeholders from the

Government, DPs, Research and Academia, Civil Society and Private sector to deliberate various SDG reports (annual implementation reports, stakeholders' reports, policy briefs and biennial evaluation report).

During the interviews with MoFP officials, the Audit Team was informed about the presence of the Annual Multi-stakeholder forum conducted by the key stakeholders. However, the interviewed officials did not provide any forum reports to support their claims. . The Audit also noted that MoFP appointed focal personnel from each Ministry for coordinating all matters regarding the implementation of SDGs. During data collection it was revealed that some changes were done to the SDGs Focal Persons in the visited ministries without replacements to enable continued coordination of the implementation of SDGs, as evidences at the PO - RALG. Lack of replacement of the focal personnel was attributed to inadequate monitoring of coordination system for the implementation of SDGs from the MoFP and PO - RALG at the lower level. This hindered the effective monitoring and evaluation of international and regional agendas.

Furthermore, the Audit Team was informed that MDAs and LGAs are key implementing agencies and at the centre of managing day-to-day implementation of SDG-related interventions. They are responsible for progress reporting against established milestones including international commitments. In that essence, the MDAs were required to submit implementation reports directly to the Ministry of Finance and Planning.

Nevertheless, the Audit noted that PO-RALG and MDAs did not submit progress reports to MoFP on the established milestones. This indicates inadequate coordination and collaboration between and among the implementing agencies. Moreover, it was noted that indicators for the prevalence of undernourishment, the prevalence of stunt child growth among children under five years of age, the prevalence of malnutrition and child growth among children under five years of age and the prevalence of anaemia in women aged 15 to 49 years by pregnancy status from goal number two were addressed by two sector ministries, that is, the Ministry of Agriculture and the Ministry of Health. However, there was no evidence of a memorandum showing presence of collaboration between the two ministries in implementation of the indicators.

3.3.2 Ineffective Communication between Agencies at Different Levels of Implementing SDGs

The Communication Strategy for the National Five - Year Development Plan 2016/17 - 2020/21 states that MoFP is required to raise awareness on FYDP II by disseminating key information and getting feedback from stakeholders on modalities and the implementation status. The Audit noted that there was inadequate communication as evidenced by low awareness of the need of mainstreaming the FYDPs into LGAs strategic plans, since most SPs were not mainstreamed with FYDP II which has mainstreamed SDGs. Furthermore, a review of the Voluntary National Review Report 2019 revealed that the Government conducted awareness and sensitization workshops on SDGs for RSs and LGAs to empower and capacitate them to mainstream and incorporate national plans and FYDPs that have mainstreamed SDGs into their plans and budgets.

In addition to that, from the interview with LGA officials, the Audit noted that awareness program was not adequately conducted to the lower levels of SDGs implementation. Based on the Agriculture and Health sectors, at LGAs level not all indicators were captured. In addition, the audit noted presence of inconsistency of data collection on food security ratio. Generally, it was difficult to find out the breakdown of indicators being implemented. Hence, based on the interviews with PO-RALG's officials monitoring and reporting of the implementation progress for the SDGs at the lower level is insufficient due to the absence of a clear road map on which target is implemented and specific indicators to evaluate their performance.

Likewise, the Capacity Needs Assessment Report, revealed lack of adequate capacity building on the reporting of the implementation status for SDGs. This contributed to lack sufficient awareness on the specific SDGs per specific targets. The audit found out that inadequate capacity building was attributed to the presence of a skills gap to the implementing stakeholders.

3.3.3 Achieved Progress on the Implementation of SDGs

The Action Plan Volume I of the Implementation Strategy for the National Five-Year Development Plan 2016/17 - 2020/21 states that, MoFP is required

to ensure the provision of a framework for implementation of the Plan, based on the lessons learnt during FYDP I implementation and emerging issues. In the National Coordination Framework for SDGs, the Ministry of Finance and Planning through the National Coordination Taskforce is responsible for reporting progress against established milestones including international commitments. In that essence, the MDAs and LGAs are required to submit implementation reports directly to the Ministry of Finance and Planning.

The audit analysed the extent of achievement of the implementation of SDGs in the three sectors involved in the study, based on the SDG indicators that were mainstreamed into national indicators. Results from the audit with respect to SDGs implementation achievements revealed the following:

- **The Extent by which the Agricultural Sector Implemented SDGs**
The agriculture sector is responsible for Goal 2 (End hunger, achieve food security and improve nutrition, and promote sustainable agriculture). In this Ministry, the achievements of SDG indicators were assessed based on a on the target of inclusion and leaving no one behind from the ministerial level to the lower level as illustrated in Table 3:13 and supported further in **Appendix 8**.

Indicator 2.1.1: Prevalence of undernourishment

Table 3.13: Extent of Implementation of Indicator 2.1.1

SDGs Indicator Description	National Indicator	2016	2017	2018	2019
Prevalence of undernourishment	Prevalence of undernourishment among Children under 5 years of Age, Dis-aggregated by Stunting, Wasting and Underweight(S),	34.4%	-	31.8%	-

Source: NBS SDG Statistical Annex (2021)

From **Table 3.13**, it is noted that NBS reported through the statistical annex that the prevalence of undernourishment was 34.4% in 2016 and 31.8% in 2018. However, there was no data for the year 2017 and 2019.

According to the Tanzania Demographic and Health Survey of 2015, the same data was collected from the Ministry of Agriculture and Audit noted that the percentage in the prevalence of undernourishment among children under five years was 34.7% in 2016 and 31.8% in 2022. However, during data verifications the audit noted that there was inadequate data collection and reporting at the local government authorities, since the indicator was supposed to be coordinated with the health sector for undernourishment data.

Indicator 2.1.2: Prevalence of moderate or severe food insecurity in the population, based on the Food Insecurity Experience Scale (FIES)

Table 3.14: Extent of Implementation of Indicator 2.1.2

SDGs Indicator Description	National Indicator	2016	2017	2018	2019
Prevalence of moderate or severe food insecurity in the population, based on the Food Insecurity Experience Scale (FIES)	Food self-sufficiency ratio	123	120	124	119

Source: NBS SDG Statistical Annex (2021)

From **Table 3.14**, it is clear that NBS reported data on the food self-sufficiency ratio through the statistical annex as updated in 2021. The ratio was 123 in 2016 and 119 in 2018. However, according to the Tanzania Data Roadmap of 2016/18 the indicator was mapped with the food self-sufficiency ratio, whereby the Ministry of Agriculture noted decrease from 126 (2016) to 115 (2022) of the food self-sufficiency ratio. Furthermore, the audit noted the inconsistency in the computation of data at visited LGAs.

Indicator 2.2.1: Prevalence of stunting in children aged 0 - 59 months

Indicator 2.2.2: Prevalence of malnutrition

Table 3.15: Implementation status for Indicators 2.2.1 and 2.2.2

SDGs Indicator Description	National Indicator	2016	2018
Prevalence of stunting in children aged 0 - 59 months	Prevalence of stunting in children aged 0 - 59 months	34.4%	31.8%
	Children under 5 years overweight		2.8%
	Wasting (weight for height) of under-fives		3.5%
Prevalence of malnutrition	Wasting (weight for height) of under-fives		3.5%
	Rate of Exclusive Breast Feeding (EBF)		57.8%
	Prevalence of Low Birth Weight (LBW) among children (Out of 53 delivered in a health facility)		

Source: NBS SDG Statistical Annex (2021)

From **Table 3.15**, it was noted that NBS reported data on the prevalence of stunting in children and malnutrition through the statistical annex as updated in 2021. However there was inconsistency of data reporting whereby the data recorded was highly exaggerated in 2018.

In addition to that, according to the Tanzania Demographic and Health Survey of 2015, the same data recorded from Ministry of Agriculture indicated that the percentage of the prevalence of undernourishment and malnutrition among children under five years was 4.5% in 2016 and 3.5% in 2022. However, during data verifications, the audit noted that there was inconsistency in data format.

Indicator 2.2.3: Prevalence of anaemia in women aged 15 to 49 years, by pregnancy status (percentage).

The audit noted that, Indicator 2.2.3 was not mapped with national indicators into any tier level, however, the audit noted insufficient data collection since there was no data availed to the audit from NBS and MoA.

Indicator 2.3.1: Volume of production per labor unit by classes of farming/pastoral/forestry enterprise size

Table 3.16: Extent of Implementation of Indicator 2.3.1

SDGs Indicator Description	National Indicator	2016	2017	2018	2019
Volume of production per labor unit by classes of farming/pastoral/forestry enterprise size	Share of forestry subsector to GDP at current prices (%) (S)	2.9	2.8	2.7	

Source: NBS SDG Statistical Annex (2021)

From **Table 3.16**, it was noted that NBS reported data on the share of forestry subsector through the statistical annex as updated in 2021, where there was a decrease in share from 2.9% in 2016 to 2.7% in 2018.

Indicator 2.3.2: *Average income of small - scale food producers, by sex and indigenous status.*

The audit noted that, Indicator 2.3.1 was not mapped with national indicators into any tier level, however, the audit noted insufficient data collection since there was no data availed to the audit.

Indicator 2.4.1: *Proportion of agricultural area under productive and sustainable agriculture.*

Table 3.17: Extent of Implementation of Indicator 2.4.1

SDGs Indicator Description	National Indicator	2016	2017	2018	2019
The proportion of agricultural area under productive and sustainable agriculture	Land under irrigation	462,176	469,188	475,902	475,052

Source: NBS SDG Statistical Annex (2021)

Table 3.17 indicates that NBS reported data on the share of forestry subsector through the statistical annex as updated in 2021, showing that there was an increase of land under irrigation from 2016 to 2018. However, according to the Ministry of Agriculture with the same data recorded, it was noted that the number of allocated farms and potential land for irrigation was 29,400,000 (Hectares) but it was the land under irrigation that gradually increased from 461,326 Hectares in 2016 to 727,280 Hectares in 2022.

Indicator 2.5.1: Number of (a) plant and (b) animal genetic resources for food and agriculture secured in either medium- or long-term conservation facilities.

The audit noted that there was no data collected and recorded in the NBS SDG statistical annex as updated in 2021. However, based on data gathered from the Ministry of Agriculture, it was noted that the number of plant genetic resources for food and agriculture secured increased from 6584 to 9232 as detailed in **Appendix 8**. However, data for the number of animals was not captured.

Indicator 2.5.2: Proportion of local breeds classified as being at risk of extinction for indicator 2.5.2. The data was availed for verification.

The audit noted that, Indicator 2.5.2 was not mapped with national indicators into any tier level, due to insufficient data collection since there was no data availed to the audit from NBS and MoA.

Indicator 2.a.1: The agriculture orientation index for government expenditures

The audit noted that there was no data collected and recorded in NBS SDG statistical annex as updated in 2021. However, based on the checklist from the Ministry of Agriculture it was noted that the agriculture orientation index for government expenditures increased from 210.3 billion in 2016 to 368.6 billion in 2022 due to increased agricultural activities in promoting industrialization and economic growth.

Indicator 2.a.2: Total official flows (official development assistance plus other official flows) to the agriculture sector

Indicator 2.b.1: Agricultural export subsidies

The audit noted that, for both indicator 2.a.2 and 2.b.1 was not mapped with national indicators into any tier level, due to insufficient data collection since there was no data availed to the audit from NBS and MoA.

Indicator 2.c.1: Indicator of food Price anomalies

Table 3.18: Extent of Implementation of Indicator 2.c.1

SDGs Indicator Description	National Indicator	2016	2017	2018	2019
Indicator of food Price anomalies	National Inflation rate (%) (S),	5.2%	5.3%	3.5%	3.4%
	National food inflation rate (%)	7.6%	9.6%	3.7%	4.3%

Source: NBS SDG Statistical Annex (2021)

Table 3.18 indicates that NBS reported data on the share of forestry subsector through the statistical annex as updated in 2021, showing that the national inflation rate decreased from 2016 to 2019. However, based on data gathered from the Ministry of Agriculture, it was noted that the indicator was mapped as the national inflation rate, and decreased from 5.2% in 2016 to 3.3% in 2020 with a gradual increase to 4.4% in 2022 as detailed in **Appendix 8**.

- **The extent of Implementation of the SDGs in the Industry Sector**

The Audit noted that there was a total of 5 indicators that are listed in **Tables 3.19 to 3.23** that were to be attained from goal 9. Attainment of this goal was linked to the industrial sector as further detailed herein below:

- (i) **Goal number 9.2** aimed to promote inclusive and sustainable industrialization and, by 2030, significantly raise the industry's share of employment and gross domestic product in line with national circumstances, and double its share in the least developed countries. However, the review of the NBS SDG Statistical Annex updated in 2021 reveals that there was an increase in the national indicators as detailed in the table below but there was no updated information from 2019 up to the year 2022.

Table 3.19: Extent of Implementation of Indicator 9.2.1 from NBS

SDGs Indicator Description	National Indicator	2016	2017	2018
Manufacturing value added as a proportion of GDP and Manufacturing value added per capita	Share of the Manufacturing sector to GDP at current prices (%)	7.8	7.7	8.1
	Manufacturing value added as a proportion of GDP (at constant prices)	8,213	8,890	9,624
	Manufacturing value added per capita	166,082	174,241	182,889

Source: NBS SDG Statistical Annex (2021)

NBS highlighted the source of data to be the Economic Survey publication/National Accounts Tanzania Mainland publication. These sources of data were never clarified enough in the Tanzania National Data Road Map to identify the real capacity of NBS in the provision of data as the Economic Survey is conducted and controlled by MoFP. The same data were collected from the sector Ministry and from the year 2019 to 2020 there was a fall in the share of the manufacturing sector to GDP as shown in Table 3.20 below but in the year 2021, it rose again by 0.3. Although the source of this data was mentioned as NBS with MIIT, NBS did not have the current data on the share of the manufacturing sector.

Table 3.20: The Extent of Implementation of Indicator 9.2.1 from MIIT

SDGs Indicator Description	National Indicator	2016	2017	2018	2019	2020	2021
Manufacturing value added as a proportion of GDP and Manufacturing value added per capita	Share of Manufacturing sector to GDP at current prices (%)	-	7.7	8.1	5.8	4.5	4.8
	Manufacturing value added as a proportion of GDP (at constant prices)	-	-	-	-	-	-
	Manufacturing value added per capita	-	8.2	8.3	8.5	8.3	7.8

Source: Data from the MIIT (2022)

Table 3.20 indicates that on the Manufacturing value added per capita, the parameters that were used to report on the same aspect were different. This shows an inconsistency in reporting from the year. In years 2019 to 2021 it is shown that there was a slight fall in manufacturing added per capital as detailed in the Table 3.20 above from 8.3% to 7.8%.

In the second target, there was evidence of an increase in manufacturing employment as a proportion of total employment from the year 2016 to 2018 but NBS was not able to track the data from 2019 to current period. Likewise, the Bureau could not track the data for the share of the manufacturing sector to total employment as detailed in Table 3.21.

Table 3.21: The Extent of Implementation of Indicator 9.2.2 from NBS

SDGs Indicator Description	National Indicator	2016	2017	2018
Manufacturing employment as a proportion of total employment	Manufacturing employment as a proportion of total employment in all economic sectors (%)	6.8	7.1	7.3
	FYDP II: Share of Manufacturing sector employment to total employment (%)	-	-	-

Source: NBS SDG Statistical Annex (2021)

From **Table 3.21**, it is clear that the statistical annex was not updated to take on board the recent data since NBS did not have strategies for updating it.

From the interviews with officials of the Ministry of Industry and Trade, the Audit noted that the data that was given in the SDG Indicator showed increase in manufacturing employment mainly because it was not expressed as a proportion of total employment as details in **Table 3.22** illustrate.

Table 3.22: Extent of Implementation of Indicator 9.2.2 from MIIT

SDGs Indicator Description	National Indicator	2016	2017	2018	2019	2020	2021
Manufacturing employment as a proportion of total employment	Manufacturing employment as a proportion of total employment in all economic sectors (%)	267,524	280,899	306,180	336,797	370,485	345,615
	FYDP II: Share of Manufacturing sector employment to total employment	-	-	-	-	-	-

Source: Data from the MIIT (2022)

The analysis from **Table 3.22** reveals inadequate coordination between MIIT and NBS since NBS would have secured the data from MIIT to be able to update the SDG Statistical Annex. As a result there is still inadequate reporting of the progress of implementation of SDG under this indicator.

Goal number 9 indicator number 3 envisions an increase in the access to small-scale industries and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets.

A review of the statistical Annex shows that there was a notable increase in the share of low technology manufacturing exports from 1.02 to 9.62, medium technology manufacturing exports from 15.43 to 42.74, the share of high technology manufacturing exports from 3.63 to 26.22 as detailed **Table 3.23** below:

Table 3. 23: The Extent of Implementation of Indicator 9.3.1

SDGs Indicator Description	National Indicator	2016	2017	2018
The proportion of small-scale industries in total industry value added	The proportion of small-scale industries in total industry value added	-	-	-
	FYDP II: Share of low-tech manufacturing exports (%)	1.02	0.92	9.62

SDGs Indicator Description	National Indicator	2016	2017	2018
	FYDP II: Share of medium tech manufacturing exports (%)	15.43	10.64	42.74
	FYDP II: Share of high-tech manufacturing exports (%)	3.63	6.02	26.22
	FYDP II: Share of resource-based manufacturing exports (%)	79.92	82.41	21.43

Source: NBS SDG Statistical Annex (2021)

From **Table 3.23**, it is shown that share of low tech manufacturing exports and share of medium tech manufacturing export decreased in the year 2017 and increased in the year 2018 unlike the share of high tech manufacturing export that increased in the year 2017 and 2018 and the share of resources based manufacturing exports that increased in the year 2017 and decreased in the year 2018.

On SDG indicator number 9.3 NBS had data for only three years, and they expected to get them from the UN COMTRADE. Although they mentioned MIT as the responsible institute for such data, there was no defined coordination done with the MIT to facilitate capture of such data since NBS confirmed that they do not capture them. Furthermore, in the National Data Road Map, there was no place that was highlighted to depend on the statistics from the international institutions, thus showing that there were no arrangements done on the provision of this data

The proportion of small-scale industries with a loan or line of credit

The audit noted that there were no data for the period of the Audit that is 2016-2022 on indicator 9.3.2. Although NBS indicated that they would obtain these data from the conducted economic survey, there was no evidence to show that the data was obtained. The Ministry of Industry and Trade was also not in a position to provide this data although it was indicated as a responsible institution in the statistical annex.

Goal number 9 target number 4 of the SDGs aims By 2030, to upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and

environmentally sound technologies and industrial processes, with all countries taking action per their respective capabilities.

The Audit noted that NBS had no data for the CO2 emission per unit of value added for all the years although VPO and Carbon Centre were listed as a source of data. No coordination was done on the provision of data for all the years of implementation.

- **The Extent of SDGs Implementation in the Health Sector**

The Audit noted that there were a total of 27 indicators that were to be attained from the Health sector from goal number SDG 3 and a total of 14 targets which aimed at *ensuring health and well-being for all* as detailed below.

The audit reviewed NBS SDGs Statistical Annex as of the 2021 updates and revealed that from 24 indicators only 5 indicators were provided with data, 4 for the year 2016 only and one in 2018. The audit further revealed that the Ministry of Health could not supplement the annex by providing the missing data for the period under review. **Table 3.24** indicates the extent of implementation of indicator 3.C

Table 3.24: Extent of Implementation of Indicator 3.C

SDGs Indicator Description	National Indicator	2016	2017	2018	2019	2020	2021
Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries especially in least developed countries	Health worker density and distribution	18.18	X	X	X	X	X

Source: NBS SDGs Statistical Annex as of 2021

From **Table 3.24**, the statistical annex as of the 2021 update shows that the health worker density and distribution population stood at 18/10000 as of 2016. Unfortunately, the Ministry of Health could not provide any data to show the current status.

The Agenda 2030 also aims to end the AIDS, tuberculosis and malaria epidemics, and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases. NBS managed to track data on three indicators, two in 2016 and one in 2018. Nonetheless, the Bureau was not able to track the data from 2019 to date for all five indicators as indicated in Table 3.25.

Table 3.25: The Extent of Implementation of Indicator 3.3

SDGs Indicator Description	National Indicator		2016	2017	2018	2019	2020	2021
By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases	Number of new HIV infections per 1,000 uninfected population, by sex, age and key populations		4.7% (TZ Mainland), 3.1% (Male), 6.2% (Female)	X	X	X	X	X
	Tuberculosis incidence per 100,000 population		X	X	253 per 100,000 population (2018)	X	X	X
	Malaria incidence per 1,000 population		125 per 1000 Population (2016)	X	X	X	X	X
	Hepatitis B incidence per 100,000 population		X	X	X	X	X	X
	Number of people requiring interventions against neglected tropical	Number of people requiring interventions against neglected tropical diseases	X	X	X	X	X	X

SDGs Indicator Description	National Indicator		2016	2017	2018	2019	2020	2021
	diseases	Epidemiological coverage: % of people treated with recommended (PCT) out of the total at-risk population in the country	X	X	X	X	X	X

Source: NBS SDG Statistical Annex (2021)

From **Table 3.25**, the number of new HIV infections per 1,000 uninfected population, by sex stood at 4.7% (TZ Mainland), 3.1% (Male), and 6.2% (Female) (2018). However, there were no statistics by age and since 2018 to date, there is no current information as to the status of implementation of this indicator. Tuberculosis incidence stood at 253 per 100,000 persons (2018), and Malaria incidence stood at 125 per 1000 Population. However, this was as of 2018 to the extent that to date there is no current status on implementation of this indicator.

The audit noted that the status of implementation was available for only one indicator of Mortality rate as of the year 2016, in the last target on goal number three which states: *by 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water, and soil pollution and contamination* The mortality rate was attributed to unsafe water, unsafe sanitation and lack of hygiene (exposure to unsafe Water, Sanitation and Hygiene for All (WASH) services. . Nonetheless, there was no current status for the rest of the years and on the rest of the two indicators as detailed in **Table 3.20** below;

Table 3.26: Extent of Implementation of Indicator 3.9

SDGs Indicator Description	National Indicator	2016	2017	2018	2019	2020	2021
By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	Mortality rate attributed to household and ambient air pollution	-	-	-	-	-	-
	Mortality rate attributed to unsafe water, unsafe sanitation and lack of hygiene (exposure to unsafe Water, Sanitation and Hygiene for All (WASH) services)	1.5%	-	-	-	-	-
	Mortality rate attributed to unintentional poisoning	-	-	-	-	-	-

Source: Updated SDG Statistical Annex (2021)

From **Table 3.26**, there were no statistics on indicator 3.9.1 on the mortality rate attributed to household and ambient air pollution while indicator 3.9.3 on the mortality rate attributed to unintentional poisoning was never mapped. The only available statistics were on indicator 3.9.2 for which the mortality rate attributed to unsafe water, unsafe sanitation, and lack of hygiene was 1.5% as of 2016. However, there was no current status for the rest of the period under review.

3.3.4 Inadequate Functioning of SDGs' National Coordination Framework

According to the M&E strategy for FYDP II, institutional Implementation framework provides visioning as well as overall coordination of the implementation process for the SDGs. The arrangements inclusively state the role and executing functions by linking and harmonizing key government implementing institutions with non-state actors complementing synergy to achieve priority areas required by FYDP II results in totality.

The Audit noted that the National Coordination Framework was developed in 2021 to enhance coordination and deliberate on the implementation, monitoring and reporting. Despite being formulated the coordination

framework, was still not operational due to a lack of annual implementation reports for monitoring the implementation of SDGs and the ineffectiveness of the high-level committees and National Taskforce. These challenges are discussed in details below;

(a) Lack of Annual Implementation Reports for Monitoring Implementation of SDGs

According to the National Coordination Framework, MoFP is required to produce several reports including annual implementation reports, stakeholder group reports, policy briefs, evaluation reports, and other reports as deemed necessary by stakeholders. The reports, including the VNR, are supposed to be in line with the SDGs reporting calendar.

The Audit noted the absence of annual implementation reports that were supposed to stock take SDGs implementation efforts annually, highlighting areas of progress and areas where more action needs to be taken to ensure effective implementation of SDGs annually. In addition to that, MoFP was supposed to update progress on each of the SDG indicators. The annual implementation reports were intended to update the status of projects and plans at the national, regional, district and sector levels that contribute to the SDGs.

However, the audit team was not provided with Annual Implementation Reports except the VNR report of 2019 for SDGs and Evaluation reports of FYDPs which do not specifically evaluate the progress of SDGs implementation per specific Targets. . This is contributed by absence of enforcement for the functionality of the framework which has effectively blinded the country from tracking on the progress of the implementation of SDGs to ensure proper allocation of resources despite the fact that the reporting of SDGs usually requires the inclusiveness of all stakeholders in the reports, including those from the National to the sub-national level, CSOs, Private sectors and Development partners as portrayed in the slogan “Leave No One Behind”. In this case, it requires a lot of resources to implement and report the implementation of SDGs in the country.

(b) Inadequate Management of High-level Committees from IMTC, IISC and Technical Committee

The National Coordination Framework for Implementation, Monitoring, and Reporting of the Sustainable Development Goals requires the formation of Inter-Ministerial Technical Committees (IMTC) which consist of the Permanent Secretaries from Tanzania mainland and Zanzibar and the Chairperson of IMTC is the Chief Secretary (CS). The composition of the Inter-Institutional Steering Committee includes PSs from key Ministries including President's Office (Regional Administration and Local Government Authorities), Vice-President's Office and Prime Minister's Office, as well as, Ministries of Finance and Planning and Foreign Affairs and East African Cooperation.

The Audit noted that up to the time of the audit there was no any evidence that was provided on the deliberated meetings on SDGs issues by the High-level committee. Moreover, the formation and appointment letters for the members of the committee from Vice-President's Office and Prime Minister's Office, were still not provided too. Furthermore, there was no record of meetings and coordination activities conducted by the high-level committee that was availed to the audit team. This reveals the non-functioning of the committee that was supposed to be formed.

Furthermore, a review of the MoFP's Medium-Term Expenditure Frameworks revealed that there were funds approved with code **C03505** for implementation of the SDG coordination framework. However, no actual amounts of funds were disbursed as shown in **Table 3.27** below.

Table 3.27: The Implementation of SDG Coordination Framework

Financial Year		Activity
		C03S05: To facilitate the implementation of the SDG Coordination Framework by June 2021
2019/20	Approved	0
	Actual	0
2020/21	Approved	38,395,000
	Actual	0
2021/22	Approved	0
	Actual	0

Source: MoFP MTEF (2019/20-2021/22)

From **Table 3.27**, it can be noted that for the last three financial years of implementing the Plan, it is only in one financial year that the budget was set aside for the coordination framework; yet, even for that particular year, no funds were disbursed. For the other two financial years, no funds were either approved or disbursed to facilitate the implementation of the SDGs' Coordination Framework.

3.4. Inadequate Mobilization of Resources for the Implementation of Sustainable Development Goals

According to the Finance Strategies for the National Five - Year Development Plan 2016/17 - 2020/21 and that of 2020/21 - 2025/2026 MoFP is required to mobilize financial resources for the implementation FYDPs.

The Audit noted inadequate mobilization and utilization of resources for the implementation of sustainable development goals as supported by the various evidences explained below:

3.4.1 Inadequate Mobilization of Financial Resources for the Implementation of SDGs

In accordance with the FYDP II's financing strategy (2016/17 - 2020/21) issued by the Ministry of Finance and Planning in 2017, MoFP was required to strengthen the collection of various taxes and expand the tax base and enable the environment for realisation of new financing sources identified, including the Local Government Bonds. In addition, the Monitoring and Evaluation Strategy, for the FYDP III 20/21 - 2025/26, required the MOFP to mobilize adequate funds for MDAs and LGAs for the implementation of the plan.

Generally, it was realised that MoFP did not manage to mobilize enough resources to fund the implementation of FYDP II as explained in the next section.

A review of the Report on the Evaluation of the implementation of the Second National Five-Year Development Plan revealed that the innovative sources had achieved only 19% as detailed in **Table 3.28** below;

Table 3.28: Mobilization of Innovative Domestic Revenue

Innovative Sources	Target (TZS Billion)	Actual (TZS Billion)	Difference	Percentage of Achievements
LGAs bonds/municipal bonds	400	0	400	0
Sovereign market bond	3,450	0	3,450	0
Climate change financing	699	27	671	4
PPP	3,912	0	3,912	0
Development financial institutions (TIB)	15,000		15,000	0
Pension equity fund	300	0	300	0
FDI	29,565	8,437	21,127	40
Total	53,327	8,464	44,589	19

Source: Evaluation Report on FYDP II (2021)

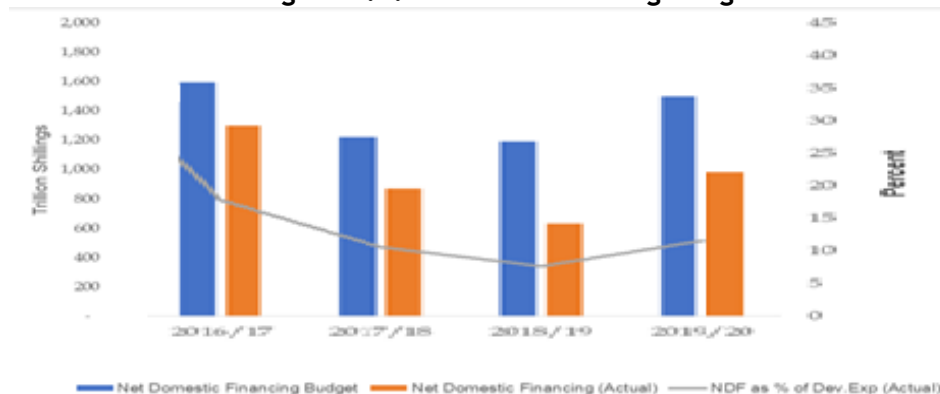
From **Table 3.28** it was noted that, 2 out of 7 mobilizations of innovative sources performed below 50% while the remaining innovative source of revenue recorded 0% of performance. This was attributed to inadequate enforcement on its implementation regardless of its establishment in the financing strategy for FYDP II.

- **Inadequate financing from domestic sources**

The audit reviewed the Financing Strategies for the implementation of FYDP II and III and noted that the actual domestic financing has been declining from budgeted domestic financing due to the inadequate mobilization of financial resources to fund the implementation of FYDP II.

Figure 3.2 depicts the extent of the decline of actual domestic financing to the FYDP II.

Figure 3.2: Domestic Financing Budget



Source: *Financing Strategy for the implementation of FYDP III*

From **Figure 3.2**, it is shown that there was a decline in the actual collection of domestic revenue from the financial year 2016/2017 to the FY 2018/19. Moreover, this Figure shows an increase in the FY 2019/20 which did not tally with the year 2016/17, suggesting the decline in resources mobilization to fund the implementation of FYDP II.

The MoFP recited that, low collection of domestic revenue and the absence of strategies to assist LGAs in establishing and using the alternative sources to traditional domestic revenues including municipal bonds cause inadequate mobilization of resources. As a result of inadequate financial resources mobilization implementation of all planned activities in the FYDPs showed stunted status.

3.4.2 Consideration and Inclusion of Vulnerable Groups in the National Budget

The spirit behind SDG's principle of leaving no one behind requires all SDGs implementing agencies to plan and set their budget to the extent that no particular group of the community is left behind with affirmative consideration being given to vulnerable and marginalised groups of respective societies. The audit reviewed the budget books of respective implementing agencies for years under review and noted that there was no itemised component for vulnerable groups. Officials from the MoFP recited that there

was no specific item in the national budget indicating the inclusion of vulnerable groups and that such specific items could be found in the individual budget of sector ministries. The audit, though, acknowledged the absence of a clear definition of vulnerable groups and as per the implementing agencies and visited LGAs, the definition had varied over time.

The audit reviewed MTEFs from the selected sectors and visited LGAs and noted the inclusion of vulnerable groups in the budget by each sector as indicated in section 3.2.4. However, there was no guideline to guide LGA on defining vulnerable groups or which group has to be considered vulnerable. Officials from visited LGAs noted that the list of vulnerable groups was extended to cover people who were previously not considered as vulnerable or did cover groups with no identified vulnerability by citing the recent addition of Machinga (small-scale vendors) as among the vulnerable groups.

The extended list of vulnerable groups results in different segments of the community to be considered as vulnerable making a portion of their budget to be on vulnerable groups. Generally, according to officials in the visited LGAs, it becomes difficult to accommodate the ‘leave no one behind’ principle in budgets formulated for various activities in the councils.

3.4.3 Ineffective Implementation of Innovative Sources to Domestic Revenue

The Financing Strategies of the two National Five-Year Development Plans (of 2016/17 - 2020/21 and 2020/21-2025/2026), respectively categorically state that MoFP is required to identify and develop new domestic sources of revenue. The audit noted sources, which were listed in both Financing strategies for the implementation of the FYDPs. The suggested new domestic sources included municipal bonds, Diaspora bonds, blue and green bonds, crowd financing, Fund of Funds (FoF) schemes, diverse equity-based instruments and insurance and risk financing as well as Islamic bond (Sukuk) and the Natural Resources Fund (NRF).

The audit reviewed Finance Strategy and Implementation Strategy for the National Five-Year Development Plan 2016/17 - 2020/21 and noted that MOFP

managed to earmark and establish the innovative sources of revenue as domestic revenue such as municipal bonds and pension equity fund.

The MoFP explained that the bonds were supposedly to support Municipal and Town Councils to raise revenues for implementation of their planned activities. Pension Equity Fund limited their investment options to debt financing of few national development projects only with government guarantee; buying government debt instruments and venturing investment in risk free assets. The audit team noted that such innovative and new sources of revenue including municipal bonds and pension equity fund did not increase revenues despite being mentioned in both financial strategies as alternative to traditional sources of revenue.

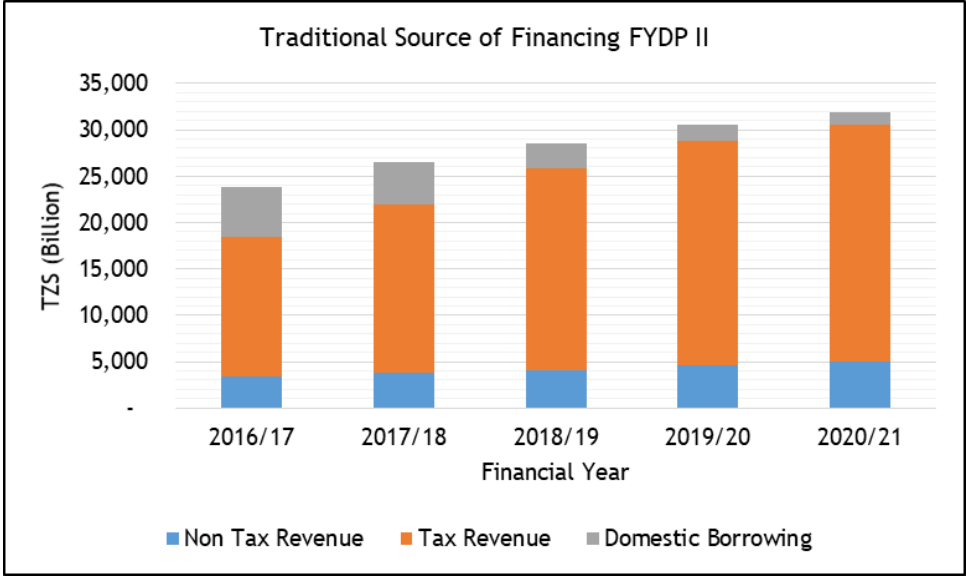
However, the audit team recognises several initiatives established by MoFP and PO-RALG in enhancing LGA/Municipal Bond as alternative sources of revenue:

- i. Preparation of Alternative Project Financing Strategy (APF Strategy) as a resource mobilisation tool to finance projects indicated in the National Development Plans and any other viable projects as per set criteria;
- ii. Formation of a National Facilitation Team for APF with members from different stakeholders including PO-RALG, Treasury Registrar, Bank of Tanzania, Capital Market Securities Authorities, Dar es Salaam Stock Exchange and Office of Attorney General;
- iii. The MOFP has undertaken capacity building to implementers and key stakeholders of the APF Strategy from ministries, agencies and Local Government Authorities;
- iv. The Government is also in the process of finalizing Guidelines for SPV; and important instrument for APF to operate;
- v. The Government is using on a number of Guidelines to facilitate the issuance of the same, including Sukuk, Infrastructure etc; and
- vi. The Government through PO-RALG in collaboration with UNCDF has prepared National Guidelines for Developing and Financing Income-Generating Infrastructure Investments to guide LGAs from idea generation to project implementation.

However, the Audit noted that no fund were collected and no efforts were done on the non-traditional sources of revenue that were identified such as Foreign Market bond, Pension Equity Fund, Climate Change Financing and Development Finance Institutions.

Furthermore, the predominant amount of revenues were obtained from the taxes. . **Figure 3.3** depicts the over-dominant contribution of tax revenues on budget as compared to the marginal contribution of other sources of revenues.

Figure 3.3: The Contribution of Tax and Non-Tax Revenues to the National Budget.



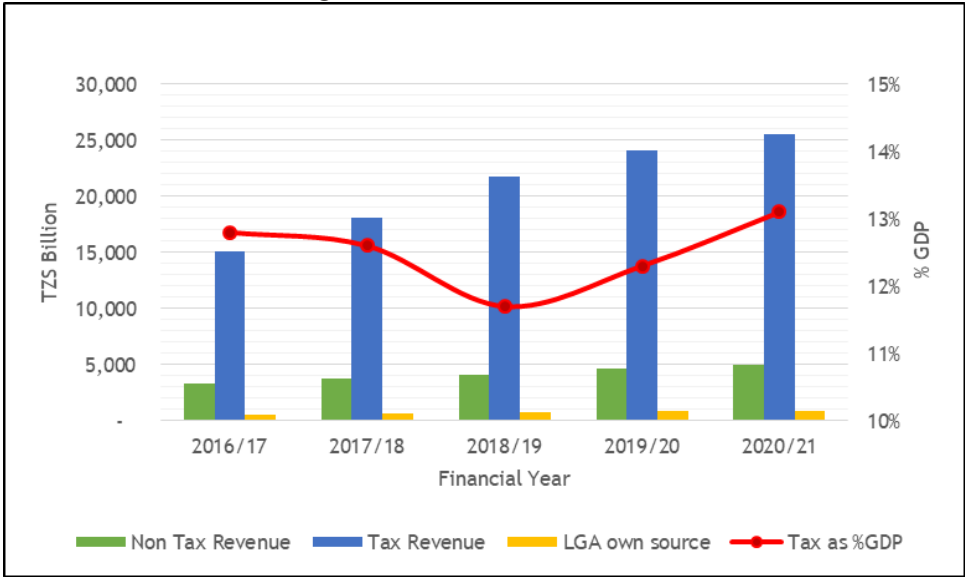
Source: Finance Strategy for the Implementation of FYDP II

From **Figure 3.3**, it is shown that tax revenues have increased and dominated for the period of five years from Financial Year 2016/17 to 2021/22 while other source of revenue has decreased from 37% to 20% onthe contribution in the national budget during the aforementioned period, indicating the marginal contribution of alternative sources of revenue such as municipal bonds.

The audit reviewed the actual budget for the implementation of FYDP II for five years and the first year of implementing FYDP III and noted that

municipal bonds contributed no per cent to the budget for the aforementioned period. Our interview with LGA officials revealed that there was no use of Municipal Bonds and confirmed to have never issued such bonds and therefore contributed nothing in the budget of visited LGAs. Furthermore, review of the financing strategy for the implementation of FYDP III by the Audit Team depicted a stunting contribution of LGAs' own sources to domestic revenues as illustrated in Figure 3.4.

Figure 3. 4: Revenue Collection



Source: Financing Strategy for the implementation of FYDP III

From **Figure 3.4** it can be noted that from the year 2016/17 LGAs own sources have contributed not more than 10 per cent of GDP.

Officials from the MoFP revealed that for the period under review, neither municipal bonds nor any alternative source of revenue to domestic revenue contributed to the national budget. Moreover, the audit noted that the use of alternative sources of revenue was expected to start to subsequent financial years starting from 2023/2024. From the visited LGA, the audit reviewed MTEF and Financial statements submitted to LAAC on sources of revenues and noted that there had been no contribution of alternative sources to domestic

revenues and that the sources of revenues have remained the same for the whole period under which the FYDP II was implemented.

The audit noted that the failure to operationalise the alternative sources to domestic revenues was largely due to overdependence on traditional sources of revenues and failure of the MoFP to conduct orientation or direct Municipal Councils on how the municipal bonds had to be realised. For the entire period under which this audit was conducted, Municipal Councils were never provided with guidelines on how to establish and manage municipal bonds. This resulted in continuous dependence on traditional domestic revenue sources and limited the capacity by Municipal Councils to raise their sources of revenues. Generally, the audit revealed a number of factors that were considered to have contribution on the existing inadequate revenues mobilization by Municipal Councils:

(a) Overdependence on International Aid/Grants

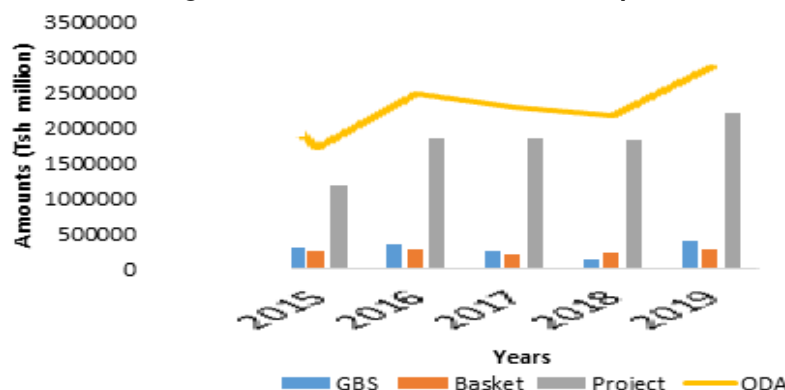
According to the Budget Books from FY 2016/17 to 2022/2023, international aid contributed to external resources in financing the government budget. Entirely, with international aid inclusive, Government revenue from external sources consisted of grants and loans. The review of the aforementioned budget books noted that from the time of the inception of 17 goals under the Agenda 2030 to the time of the audit, the Government continued to receive grants and loans from the development partners, multilateral financial institutions and commercial banks.

The MoFP explained that, the purpose of these grants was to complement government financing efforts in the implementation of the Second Five Year Development Plan (FYDP II) and it was also the case in the implementation of FYDP III. According to the 2020/2021 Budget Book the entire contributions of external government resources in (TZS billion) by sources in Tanzania Mainland stood at TZS 21,343.7 in 2017/18.

According to the FYDP III Financing Strategy, the external projects declined grants from 1.127 trillion shillings in 2021/22 to 0.434 trillion shillings in 2025/26, which was a decrease of about 38.5%.

Figure 3.5 shows the extent of official development assistance (ODA) to the national budget for five years.

Figure 3.5: Flow Of Official Development Assistance



Source: MoFP Official Development Assistance Reports

From Figure 3.5 there are notable upward and downward swings over time with the highest level of Official Development Assistance (ODA) being recorded in 2019. From 2016 to 2018 there is evidence of a decrease in official development assistance but from 2019 it started to increase.

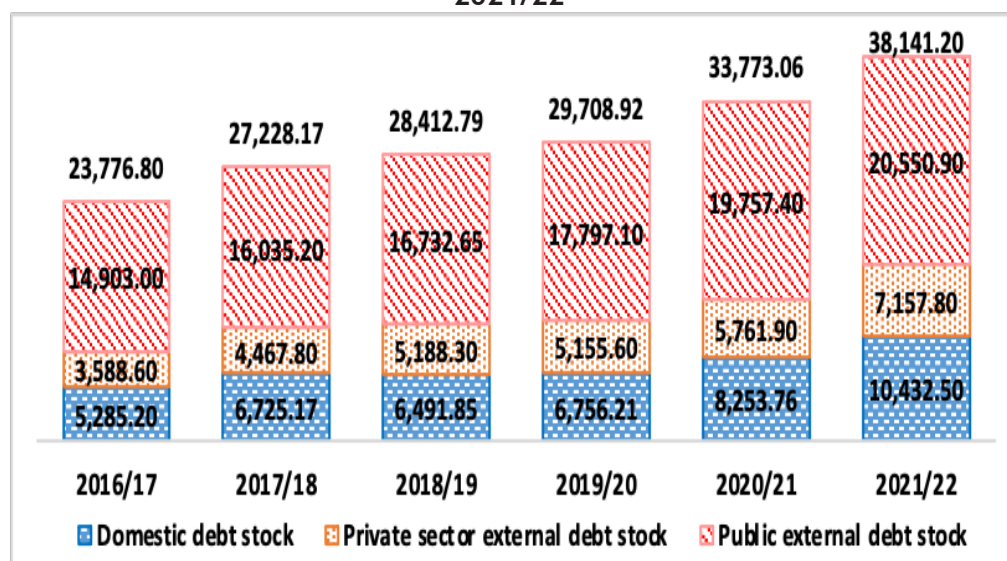
(b) Budgetary Dependence on External Borrowing

According to the FYDP III Financing Strategy, external borrowing, which includes concessional and non-concessional loans, forms one of the traditional sources of financing budget deficits. The strategy considers this source as one of the mechanisms that will be used in financing the implementation of SDGs in the country. The Strategy shows that in the next five years (2021/22 - 2025/26), the Government expects to receive concessional loans through various financing instruments such as Budget Support, Basket Funding and Project Support. Also, the Government will borrow from commercial sources in the forms of Export Credit Agencies (ECAs) and syndication facilities, which collectively are projected to contribute 19.539 trillion shillings.

(c) The Overgrowing National Debt and Slow Repayment Progress

According to the Bank of Tanzania's (BoT) monthly economic review, the national debt stood at USD 38.14 billion at the end of July 2022, showing an increase by USD 4.37 billion from July 2021. The report indicated that, external debt, comprising the public and private sectors, amounted to USD25.96 billion at the end of July 2021 and accounted for 72.6 percent of the national debt. On the other hand, from 2016/17 to 2021/22, the national debt has maintained an annual average increase of 10.01 percent. The government domestic debt amounted to TZS22.37 trillion at the end of April 2022 equivalent to 32.2% of the government debt, a decrease of Sh1.12 trillion from June 2021 and an increase of TZS2.7 trillion from the corresponding period of 2020 as indicated the **Figure 3.6** below;

Figure 3.6:Country National Debt Development for the period 2016/17 and 2021/22



Source: Analysis from National Debt MoFP, 2022

Longer-term instruments, which are Treasury bonds and stocks, sustained dominance in the composition of domestic debt, accounting for 84.7 per cent of the stock. External debt service payments amounted to USD25.2 million, of which USD21 million was principal, the central bank said. The MoFP officials

explained that the implementation of the national budget, long-term plans and SDGs generally was hindered by the overgrowing national debt which required the government revenue collected for the period under review to finance the repayment of the national debt.

3.4.4 Inadequate Capacities for the Implementation of FYDP II

According to the Monitoring, Evaluation Strategy and Implementation Strategy for the Third National Five - Year Development Plan 2020/21 - 2025/26 and the SP of the Ministry of Finance and Planning, MoFP, MDAs, LGAs were required to mobilize and strengthen the requisite human capacity for effective implementation of FYDPs. The audit through the review of the MoFP Capacity Needs Assessment for the Implementation of SDGs in the Context of FYDP III (2021/22 - 2025/26) of March 2022 noted that the concerned capacities for implementing, monitoring, reviewing, and reporting on SDGs were, apart with limited access to financial resources, constrained by inadequate human resource capacities.

The assessment highlighted further that 65 per cent of MDAs had no adequate human resources with relevant skills to implement, monitor, review, and report on SDGs and that it was a risky to rely on the data provided by such MDAs for tracking the implementation of SDGs. Moreover, the audit visit to LGAs and RSs revealed the same concern over inadequate capacity of human resources needed and fitting skills for various cadres and even more serious for statisticians.

Interview with LGAs and RSs officials revealed that, in the selected sectors of agriculture and health, those responsible for statistics have never been trained in capturing SDGs indicators and they were not aware of whether the data captured had been related to SDGs. In the health sector, for example, it was noted that different individuals were responsible for data capturing depending on the indicator, making a wide range of personnel responsible for data capturing and exercise difficult.

Visited RSs and LGAs indicated that their institutions did not conduct capacity-building programs to improve skills in implementing, monitoring, reviewing, and reporting on SDGs and that they were not aware on whether

they were implementing SDGs Consequently, the underscored implementation of SDGs is affected by lacking capacity from the grassroots and implementing agents who are significant in the realization of SDGs targets.

3.4.5 Inadequate Mobilization of Resources for Provision of Data Needed for Tracking Implementation of SDGs

The National Bureau of Statistics Strategic plans, from financial year 2016/17 to 2020/2021 and of 2021/22 to 2025/26 of June 2021, required NBS to mobilize adequate resources by strengthening financial resources mobilization and strategy. Furthermore, NBS needed sufficient and sustainable financial and non-financial resources in the production and coordination of official statistics in the NSS. A review of the same strategic plans and situational analysis revealed that NBS had faced a shortage of financial resources for statistical operations mainly due to inadequate formal resource mobilization strategies. In addition, review of the strategic plans' situational analysis (SWOC) which was also done in the period under the implementation of FYDP II, indicated that NBS had insufficient resources and lacked resource mobilization strategy to accomplish statistical operations including data tracking for the implementation of SDGs.

According to the NBS's MTEF for the period under the review, NBS did not receive the fullest of its annual budgets and therefore resources earmarked for the implementation of planned statistical operations. Table 3.29 depicts the amount of financial resources received by NBS during the the period under review.

Table 3.29: Comparison of the NBS Approved Budget and Actual Released Budgets

Financial Years	Approved budget (TZS)	Actual budget (TZS)	Received per cent
2016/17	8,544,375,000.00	5,541,584,000.00	65
2017/18	6,263,246,000.00	5,772,657,200.00	92
2018/19	6,243,023,000.00	5,623,664,808.50	90
2019/20	6,395,150,000.00	5,994,704,752.44	93
2020/21	6,597,304,656.00	6,007,969,852.08	91
2021/22	10,117,748,000.00	8,719,715,928.38	86

Source: NBS MTEF (2016/17 - 2021/2022)

Table 3.31 depicts the NBS mobilization of financial resources went low as on the FY 2021/22 the Bureau received only 65 percent of its approved budget.

Furthermore, the audit review of the MTEF for the FY 2018/19 indicated that NBS did not manage to mobilize 12.2 billion from European Union, an equivalent to 192.2 % of the total budget for the respective year attributed to delayed finalisation of agreement. The audit noted that the shortage was caused by non-disbursement of financial resources from MoFP, which was not only for NBS but the entire government. As per the NBS strategic Plan the shortage and inadequate mobilisation of financial resources affected implementation of NBS's statistical operations including capturing and managing requisite data for tracking implementation of SDGs.

3.5 Inadequate Tracking of the Performance on Implementation of Sustainable Development Goals.

The Audit noted that tracking of the performance on the implementation of Sustainable Development Goals was not effectively done as evidenced through the following:

3.5.1 Inadequate Tracking of the implementation Progress

Both National Five - Year Development Plan Monitoring Strategies of 2016/17 - 2020/21 and 2020/21-2025/2026 tasked MoFP with mandate to track progress and demonstrate results on implementation of FYDPs as well as to conduct routine monitoring as per policy coherence guide and provide reports showing the extent to which such results assist MDAs and LGAs in the implementation of FYDPs. Moreover, the strategies required MoFP to ensure that the advancement of information technology is used in M&E when tracking the implementation of FYDPs. However, the audit noted that MoFP did not track progress on the implementation of the Sustainable development goals as evidenced by the failure by this institution to provide progress reports regarding implementation of sustainable development goals.

Through review of Medium-Term Expenditure Framework from 2017/18 to 2021/22 it was further found that MoFP did not set aside funds for

undertaking Monitoring of Sustainable Development Indicators, though such activity was incorporated with code number CO3SO1 in the respective medium term expenditure framework as details in **Table 3.30**.

Table 3.30 :Comprehensive Road Map for SDGs

Co de	Activity	2017/18		2018/19		2019/20		2020/21		2021/22	
		Approv ed	Act ual	Approv ed	Ac tu al	Approv ed	Actual	Approv ed	Ac tu al	Approv ed	Ac tu al
CO 3SO 1	To complete a compreh ensive M&E roadmap of SDGs impleme ntation	0		0	0	92,40 0,000	144,00 0,000	0			

Source: MTEF Vote 021 - Treasury, (2017/18 - 2021/22)

As evidenced in the respective table above, for year 2019/20 MoFP allocated a budget for completing a comprehensive M&E roadmap for implementation of SDGs. However, according to the **Table 3.30** no evidence of budgeted or disbursed funds for the financial years 2017/18, 2018/19, 2020/21 and 2021/22. It was also noted that, when tracking the Implementation of FYDP II no advancement of information technology was used. Instead, MDAs send progressive report manually as there was no system that MDAs were able to channel electronically their progress reports. Moreover, from financial year 2017/18 to 2020/21, MoFP had no specific section that was responsible for monitoring activities until the financial year 2021/22 when the new organisational structure was launched which established exclusive section for Monitoring and Evaluation. Yet this section is only responsible for monitoring the implementation of projects. Up to the time of the Audit, MoFP had not yet conducted thorough M&E on project implementation basically due to inadequate capacities in terms of the number of human resources and requisite skills.

3.5.2 Delayed Evaluation on Implementation of the Second National Five - Years Development Plan

In accordance with the Implementation Strategy of the Second National Five - Year Development Plan, 2016/17 - 2020/21; the Monitoring and Evaluation Strategies; Ministry of Finance and Planning, 2018 and the FYDP III Monitoring and Evaluation Strategy, 2020/21-2025/2026, MoFP is exclusively required to cause and coordinate the preparation of the mid-term and final review of FYDPs implementation and track performance against set objectives and targets. Based on the review of the evaluation report for the implementation of the second national five years development plan (FYDP II), the audit revealed that MoFP conducted the final review/evaluation by commissioning the role to ESRF and managed to compile the report by March, 2021 at the end of implementation period for the FYDP II. MoFP thus failed to conduct the midterm review for FYDP II, which was supposed to be conducted after two and half years of its implementation.

This was largely attributed by the decision to merge/dissolve the Planning Commission to the then Ministry of Finance. The dissolution of the Planning Commission distracted the preparation of reviews due to the fact that in the previous organisational structure of MoFP there was no reliable division for such particular task. However, the audit noted delay of approval of three years from 2018 to 2021 for the current organization structure to accommodate the planning commission as the department of MoFP, referred to as the National Planning Division.

Consequently, the delayed evaluation of the Second National Five Years Development Plan hindered provision of a clear performance road map that was supposed to track and identify targets and objectives of the Plan that had been lagging behind implementation timelines and that would provide useful information for re-prioritization, re-sequencing and enhancing mobilisation and allocation of adequate funding resources. The audit also revealed that there was inadequate coordination of the feedback of information to the implementing agencies for remedial action and lessons for requisite preparation of FYDP III as revealed through the visitation to NBS, PO-RALG, RSs and LGAs.

3.5.3 Inconsistent Resources Allocation for Monitoring and Evaluation of FYDPs

According to Section 3.5(e) of the Monitoring and Evaluation Strategy for Implementation of FYDP II, the MoFP had the overall responsibility of ensuring availability of adequate funds for FYDP II M&E activities. The Audit noted that MoFP allocated fund on the year 2019/20 and 2020/21 and on the year 2019/20, MoFP received more funds than what was budgeted on monitoring the implementation of development projects as detailed in **Table 3.33**:

Table 3. 31: Financial Resources for Review and M&E

Co de	Activity	2017/18		2018/19		2019/20		2020/21		2021/22	
		Appr oved	Ac tu al	Appr oved	Act ual	Appr oved	Actual	Appr oved	A ct u al	Appr oved	Ac tu al
C0 4S 01	To monitor the implementation of development projects by June 2021	0	0	0	0	646	940	469	0	0	0
C0 4S 02	To undertake Comprehensive Review of FYDP II implementation by June 2021	0	0	0	0	229	225	250	0	0	0

Source: MTEF Vote 021 - Treasury (2017/18 - 2021/22)

From **Table 3.31**, it was noted that on the year 2019/20 MoFP received more fund for monitoring of development projects and in undertaking

comprehensive review of FYDP II but not for monitoring implementation of SDGs. During year 2021/22 no funds were allocated and so disbursed for review and monitoring.

3.5.4 Shortage of Quality Routine Data and Harmonized Formats for Progress Reporting

The Audit noted that NBS was able to ensure availability of quality routine data by only 39% of the needed data for tracking implementation of SDGs. The remaining 61% of the data to supplement 39% collected by NBS was expected to be collected from the administrative sources including PO - RALG through LGAs and MDAs in partnership with other data producers.

The audit, through the review of the National Data Roadmap for Sustainable Development, noted however that the administrative sources have limited capacity to provide 61% and supplement 39% by NBS. Through the analysis done by Auditors, it was found that the PO-RALG Statistics Section, which is placed under Monitoring and Evaluation Department, was able to capture data adequately only on three sectors of Education, Health and Agriculture out of all 30 sectors that were classified for the country, which was about 10 percent of the total earmarked data sources. Other data were available but found to exist manually.. The fact that the rest of the data are not tracked from the lower levels make mobilization of those data when needed difficult. The Audit noted that inadequate provision of data was attributed to low coordination and support given to the government departments (MDAs and LGAs) in improving their existing systems and scaling up skills for collection, management and dissemination of administrative data, including revising the data capture tools and in translating such data into actionable information.

The Audit further noted inadequate harmonization of data for progress reporting formats across implementing agencies as revealed through the review of the checklist on the indicators for Goal 9.3 where, the responsible Ministry, (MIT), reported different data from NBS and used different scales. This incidence indicates inadequate harmonization of progress report formats.

3.5.5 Inadequate Awareness Creation

According to the Communication Strategy of the National Five - Year Development Plan, 2016/17 - 2020/21, MoFP is required to raise awareness on FYDP II by disseminating key information and getting feedback from stakeholders on modalities and status of implementation. However, review of MTEF 2017/18-2021/22 revealed that awareness creation was done to the National Database Bank only. There was no activity that showed evidence on dissemination of key information to the stakeholders and getting feedback about the status of plans implementation. However, the review of the budget document as revealed through **Table 3.32** showed that for the financial year 2021/22, the budget for awareness creation was set aside.

Table 3.32 : Financial Resources for Awareness Creation

Code	Activity ¹⁵	2017/18		2018/19		2019/20		2020/21		2021/22	
		Approved	Actual	Approved	Actual	Approved	Actual	Approved	Actual	Approved	Actual
C02S05	To develop, maintain and create awareness on National Database by June, 2021	0	0	0	0	0	0	18,505,000	0	0	0

Source: MTEF Vote 021 - Treasury (2017/18 -2021/22)

Table 3.32, indicate that the awareness creation activity was launched from the end of 2018/19 with a code C02S05. However, there were no evidence

¹⁵ This activity was launched from the end of 2018/19 with a code C02S05

collected on creation of awareness to the implementing agencies on monitoring and evaluation. Furthermore, there was no uniformity in M&E reporting formats across MDAs.

CHAPTER FOUR

AUDIT CONCLUSIONS

4.1 Introduction

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

4.2 General Conclusion

Based on the findings, as discussed in relation to the overall objective of the audit, it is generally concluded that the Ministries of Finance and Planning and the President's Office - Regional Administration and Local Government have not managed to adequately guide the implementation of Sustainable Development Goals at the lower levels of the Government to enhance improved and sustainable living standards of communities in the country.

The deficiencies in implementation of SDGs under the supervision of MoFP and PO-RALG were evidenced by inadequate coordination, collaboration and communication between the implementing agencies. Failure to adequately guide the implementation of the Sustainable Development Goals at the lower levels of the Government led to deficiencies in attainment of the set goals. The audit generally found that ineffective implementation of the SDGs emanated from the failure to properly mainstream the Sustainable Development Goals into National Planning frameworks (Policies, FYDPs and SPs); inadequate provision of data needed for tracking progress on implementation of SDGs; inadequate mobilization of resources needed to foster implementation; and misalignment of activities prioritization by implementing agencies. Other reasons are inadequate collaboration and communication on the provision of data, leading to poor tracking of the implementation progress from the lower levels of the government and the sectoral ministries; and inadequate alignment of policies, functions and organizational structures.

4.3 Specific Audit Conclusions

4.3.1 Planning and Mainstreaming of the Sustainable Development Goals into National Planning Components

The Ministry of Finance and Planning did not adequately ensure mainstreaming of all Sustainable Development Goals into the National context through the FYDPs, since Goal 17 (ensuring Global Partnership) was lately mainstreamed in FYDP III unlike other goals that were mainstreamed in FYDP II and several SDG targets are still unmapped. There have been also weaknesses in the development of requisite data for tracking the implementation progress of SDG goals and targets. In addition, PO-RALG and PMO did not ensure an adequate review of strategic plans at the LGAs and Ministries in line with FYDP. On the other hand MoFP did not ensure timely and adequate inclusion of key sectors and establish interventions for the vulnerable groups of communities so that they are not left behind. This was mainly the case with the agriculture sector where the exclusion of vulnerable groups was evident in FYDP II though this anomaly was corrected in FYDP III. Also, MoFP, PO-RALG and PMO did not take adequate measures to align the policy framework and there was still low collaboration between NBS and PO-RALG in ensuring the provision of data during the implementation of SDGs.

4.3.2 Achievement of the Planned Actions for the Implementation of Sustainable Development Goals

Unlike the implementation of Sustainable Development Goals at sectorial ministries, there is an inconsistency in data production for monitoring the achievements. Following this, the achievement of the planned action is not adequately coordinated and monitored as required in the National Coordination Framework for the implementation of SDGs. The National Coordination Framework is not functioning as stipulated in the objectives mainly due to low coordination, collaboration and communication among and between implementing agencies at different levels as it is evidenced by low understanding and awareness by the majority of implementers at implementing ministries, RSs and LGAs. Consequently, SDGs are either delayed or inadequately aligned and mainstreamed in FYDPs as well as in SPs and priorities of ministerial sectors, RSs and LGAs. Effective tracking of the

implementation progress of SDGs is also affected by inadequate provision of data as most of implementing agencies could not establish trends of data in implementation and attainment of targets. Again, needs of the vulnerable groups were incorporated more vividly in FYDP III than was the case in FYDP II.

4.3.3 Resources Mobilization for the Implementation of Sustainable Development Goals

The Audit Team noted efforts made by MoFP and NBS in enhancing mobilization of resources to finance the implementation of FYDPs and tracking of SDGs administrative data throughout MDAs and LGAs. Nonetheless, the Audit is of the view that the resources mobilized throughout the implementation of FYDP II and the first year of FYDP III were inadequate. The review of the budget as compared to actual revenue collection indicates that Tanzania does not hit 80% actual collection of the budgeted financial resources.

Furthermore, the establishment of alternative sources to traditional domestic revenue was a commendable idea. However, the initiative has not worked out as was envisaged as contribution to bolstering domestic revenue collections has remained low to be desired. Our review of budget from LGAs and RSs for the period under review indicates that there is no single alternative source of revenue that has contributed to domestic revenue collection as was expected. Implementing agencies are not aware on how to implement this idea and realize collection of revenues using the proposed alternative sources. The MoFP is now preparing a training program to LGAs and MDs with the focus on supporting the implementation of alternative sources to complement the traditional domestic revenue sources.

NBS on the other hand has not managed to mobilize the resources needed for data tracking and monitoring throughout LGAs and RSs. Given the fact that, NBS can track only 39 per cent of data with 61 percent of administrative data expected to come from MDAs and LGAs, NBS should have played its role effectively to support LGAs and MDAs to make them capable of assisting the Bureau in tracking such data. On the contrary, however, the audit noted that there is no supportive training to LGAs and MDAs to create their capacity in

using the Bureau's devised data collection tools. As a result of the existing challenges, some of the SDGs indicators have not yet been tracked.

4.3.4 Tracking Implementation Performance of the Sustainable Development Goals

The Ministry of Finance and Planning did not adequately track implementation of the SDGs due to inadequate provision of data by NBS and harmonization of Data Progress Reporting Formats from MDAs. MoFP did not set aside funds for undertaking monitoring on the implementation of Sustainable Development Indicators despite the fact that this activity was incorporated in their medium term expenditure framework with code number CO3SO1. MoFP did not conduct midterm and final review of FYDP II as a result it failed to evaluate implementation performance against the intended objectives and target. In addition to that, MoFP failed to communicate to MDAs and LGAs the corrective measures. Moreover, NBS did not ensure availability of quality routine data.

CHAPTER FIVE

AUDIT RECOMMENDATIONS

5.1 Introduction

This chapter provides recommendations based on the audit findings presented in chapter three of this report. The recommendations are to be addressed by two entities that were audited and covered during the audit, i.e. the Ministry of Finance and Planning and the President's Office - Regional Administration and Local Government.

The National Audit Office believes that these recommendations if fully implemented will improve the performance of the Ministry of Finance and Planning and President's Office - Regional Administration and Local Government in coordinating and managing future implementation of the Sustainable Development Goals in the country.

5.2 The Recommendations

5.2.1 Recommendations to the Ministry of Finance and Planning

The Ministry of Finance and Planning is urged to:

1. Consider relevant possible domestic revenue sources as alternative sources from traditional ones to assist the country and LGAs in mobilising adequate revenues for effective implementation of FYDPs;
2. Prepare operational manuals for the realisation of identified new sources of alternative revenues and assisting respective implementing agencies in building requisite skills and capacities for effective revenues mobilisation from those sources;
3. Ensure timely and adequate disbursement of funds in accordance with the approved budget for effective delivery of SDGs planned activities and targets;

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4. Redefine the definition of vulnerable groups overtime and guide LGAs on how to prioritise the groups in their annual budget;
 5. Ensure effective functioning of the National Coordination Framework on implementation of SDGs;
 6. Ensure adequate funding for and effective coordination, collaboration and communication between the implementing agencies at different levels;
 7. Ensure that NBS coordinates and collaborates with MDAs and LGAs towards improving skills and capacities for collecting administrative data requisite for monitoring, reviewing, and reporting on SDGs; and
 8. Ensure that NBS provides quality routine data and undertakes adequate harmonization of progress reporting formats for data collection across all implementing agencies.

5.2.2 Recommendations to the President's Office - Regional Administration and Local Government

The President's Office - Regional Administration and Local Government is urged to:

1. Ensure adequate monitoring of RSs and LGAs on the implementation of SDGs;
2. Ensure that RSs and LGAs timely review their Strategic plans so that they are immediately aligned with newly launched FYDPs; and
3. Ensure consistent and adequate provision of data for the implementation of SDGs at the LGA level in consistent and uniform manner.

5.2.3 Recommendations to the Prime Minister's Office

The Prime Minister's Office is urged to:

1. Ensure that all policies have their implementation strategies in place.
2. Ensure adequate supervision on the sector policies that involves timely assesment, evaluation and update of the policies when needed

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APPENDICES

Appendix 1: Responses from the Audited Entities

This part covers responses from the Audited Entities in the Ministry of Finance and Planning (MoFP) and the President's Office- Regional Administration and Local Government Authorities. The responses have been divided into two parts namely, general and specific comments as detailed below:

Appendix 1(a): Responses from the Ministry of Finance and Planning

General Comment

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Specific Comments

SN	Recommendation	Comments from MoFP	Planned Action(s)	Implementation Timeline(s)	Responsible
The Ministry of Finance and Planning is urged to:					
1.	Consider relevant possible domestic revenue sources as alternative sources from traditional to assist the country and LGAs in mobilizing adequate revenues for effective implementation	i) The Ministry of Finance and Planning has prepared Alternative Project Financing Strategy as a resource mobilisation tool to finance projects indicated in the National Development Plans and any other	i) Undertaking a program for capacity building to implementers and key stakeholders of the APF Strategy from ministries, agencies and Local Government Authorities in preparing Bankable Projects; and	Continuous Continuous	CFSD

SN	Recommendation	Comments from MoFP	Planned Action(s)	Implementation Timeline(s)	Responsible
	tion of FYDPs	<p>viable projects per set criteria.</p> <p>ii) The Ministry has also formed a National Facilitation Team for APF with members from different stakeholder, Including PO-RALG, Treasury Registrar, Bank of Tanzania, Capital Market Securities Authorities, Dar es Stock of Exchange and Office of Attorney General.</p>	<p>ii) Prepare various operational manuals to effectively implement the APF Strategy.</p>		
2.	Prepare operational manuals for the realisation of identified new sources	The Government is in the process of finalizing a number of Operational Manuals to	<p>i. Finalization of Sukuk Bond Guideline.</p> <p>ii. Prepare</p>	<p>June, 2023</p> <p>June, 2024</p>	CFSDD

SN	Recommendation	Comments from MoFP	Planned Action(s)	Implementation Timeline(s)	Responsible
	of alternative revenues and assist respective implementing agencies in building requisite skills and capacities for effective revenues mobilisation from those sources	guide the effective utilization of APF Strategy.	<p>Green and Social Bonds Guidelines.</p> <p>iii. Prepare crowding fund Guidelines etc;</p> <p>iv. Finalizing Guidelines for SPV as an important instrument for APF to operate.</p>	<p>June, 2024</p> <p>June, 2024</p>	
3.	Ensure timely and adequate disbursement of funds in accordance with the approved budget for effective delivery of SDGs planned activities	<p>The disbursement of funds for the implementation of planned activities and targets depends on the collection performance of Revenue.</p> <p>Furthermore, for external</p>	Improve revenue collection and follow up with DPs on the disbursement of funds according to their commitments and in accordance with the agreement.	Continuously	CB, CPAD & CEF

SN	Recommendation	Comments from MoFP	Planned Action(s)	Implementation Timeline(s)	Responsible
	and targets	funds from the Development Partners, the disbursement of funds depends on the state of the economy of those DPs, the commitments they made in accordance with the agreement, and the way the Development Partners implement their commitments.			
4.	Redefine the definition of vulnerable groups overtime and guide LGAs on how to prioritize the groups in their annual budget	The definition of vulnerable groups defers from one sector to another depending on the needs. At the LGAs level, the vulnerable group is defined as..... MoFP, in collaboration with Sector Ministries, has the duty to set national priorities for the	Conduct consultations with relevant stakeholders and review the budget guideline to incorporate the changes of the definition of vulnerable groups	Immediate and continuous ly	All Sectors/CB

SN	Recommendation	Comments from MoFP	Planned Action(s)	Implementation Timeline(s)	Responsible
		implementation of long-term, mid-term, and short-term development plans. All national priorities should be identified and costed before included in annual plans and budget.			
5.	Ensure effective functioning of the National Coordination Framework on implementation of SDGs	The effective functioning of the National Coordination Framework on the implementation of SDGs requires financial resources and the commitment of all key stakeholders. MoFP has continued to engage all key stakeholders, such as UN Agencies and Development Partners, in the	i) Preparation of implementation reports as indicated in National Coordination Framework for the Implementation, Monitoring and Reporting of the SDGs ; ii) Conducting the analysis of the available budget systems and incorporating the implementation of SDG reporting	Annually and Biennial SDG progress report (at the National level)/every three years (SDG-VNR report at the International level) as indicated in National Coordination Framework	CNPD

SN	Recommendation	Comments from MoFP	Planned Action(s)	Implementation Timeline(s)	Responsible
		mobilization of financial and technical resources to enhance the effective implementation of the National Coordination Framework for the Implementation, Monitoring and Reporting of the SDGs	into the budget systems iii) Conducting stakeholders' consultations and multi-stakeholder meetings. Thus include (CSOs, Private Sectors, Rs&LGAs and Development Partners) to ensure effective implementation of National Coordination Framework for the Implementation, Monitoring and Reporting of the SDGs	k for the Implementation, Monitoring and Reporting of the SDGs	
6.	Ensure adequate funding for and effective coordination, collaboration, and communication between	The National Coordination Framework for the Implementation, Monitoring and Reporting of the SDGs has stipulated the institutional framework for	i) To seek financial commitments from other key stakeholders, to facilitate effective coordination; ii) Continue promoting	Continuously	CNPD

SN	Recommendation	Comments from MoFP	Planned Action(s)	Implementation Timeline(s)	Responsible
	the implementing agencies at different levels	implementing and reporting SDGs. This includes the mechanisms for communication and collaboration between different stakeholders at all levels of implementation .	awareness and dialogue with implementing agencies at different levels.		
7.	Ensure that NBS coordinates and collaborates with MDAs and LGAs towards improving skills and capacities for collecting administrative data requisite for monitoring, reviewing, and reporting on SDGs	Agreed for implementation	To improve coordination and collaboration with MDAs and LGAs in improving skills and capacities for collecting administrative data by conducting training and developing integrated systems that capture administrative data	2025	NBS
8.	Ensure that	Agreed for	Undertakes	2025	NBS

SN	Recommendation	Comments from MoFP	Planned Action(s)	Implementation Timeline(s)	Responsible
	NBS provides quality routine data and undertakes adequate harmonization of progress reporting formats for data collection across all implementing agencies	implementation	adequate harmonization of progress reporting formats for data collection across all implementing agencies.		

Appendix 1(b): Responses from the President's Office Regional Administration and Local Government Authorities

General Comment

Performance Audit on SDGs will help to measure to what extent does the PO-RALG has contributed on the implementation of SDGs. As indicated on the report, PO-RALG contributes 61% of routine data that are used to track the implementation of SDGs hence NBS should set aside a budget to conduct training need assessment (TNA) to Statisticians at RSs and LGAs.

Specific Comments

SN	Recommendation	Comments from PORALG	Planned Action(s)	Implementation Timeline(s)
The President's Office - Regional Administration and Local Government is urged to:				
1.	Ensure adequate monitoring of RSs and LGAs on the implementation of SDGs	The recommendation is valid and taken into action.	(i) To conduct monitoring on the implementation of SDGs; (ii) RSs and LGAs to be directed to prepare a progress report specifically for the implementation of SDGs by using the templates provided by the National Bureau of Statistics (NBS).	July, 2022 - June, 2023 (2023/24)

SN	Recommendation	Comments from PORALG	Planned Action(s)	Implementation Timeline(s)
2.	Ensure RSs and LGAs timely review their Strategic plans so that they are immediately aligned with newly launched FYDPs	There is a national team appointed from the Directorates of Policy and Planning to review all public institutions' SPs which include RSs and LGAs, and has directed that all SPs be reviewed and others be rewritten.	To review strategic plans of RSs and LGAs	July, 2022 - June, 2023 (2023/24)
3.	Ensure consistent and adequate provisional of data for the implementation of SDGs at the LGA levels in consistent and uniform manner	Agreed	Finalizing the development of Integrated Monitoring and Evaluation System (iMES)	Phase I - July, 2022 - June, 2023 (2023/24) Phase II - July, 2023 - June, 2024 (2024/25)

Appendix 1(c): Responses from the Prime Minister's Office

General Comment

We agree with the auditor's observations that there is inadequate alignment of Policy Frameworks with Institutional Setups due to budget constraints for preparation of implementations strategies especially to those old prepared policies, assessment and reviews of policies; incomplete upgrade of DASHBOARD system for providing accurate data; and shortage of experienced staffs in various ministries to coordinate the implementation of sectoral policies.

Specific Comments

SN	Recommendation	Comments from PMO	Planned Action(s)	Implementation Timeline(s)
The Prime Minister's Office is urged to:				
1.	Ensure that all policies have their implementation strategies in place.	The auditor's recommendation is for PMO office to provide directions, advice and insists all Sector Ministries to formulate policy implementation strategies.	Continue insisting of during preparing new policy or review, its implementation strategies must also be in place. This action will be supervised in collaboration with Cabinet Secretariat	July 2023
2.	Ensure adequate supervision on the sector policies that involves timely assessment, evaluation and update of the	We agree with auditor recommendation, PMO Office will conduct effectively supervision by utilizing updated	To complete the process of upgrading the DASHBOARD system that will help to suit the	July 2023

SN	Recommendation	Comments from PMO	Planned Action(s)	Implementation Timeline(s)
	policies when needed	DASHBOARD system information and site visit to emphasize and insist sector ministries to conduct timely assessment, evaluation and update of policies.	requirement of all consumers	
			To conduct semi and annually visit to sector ministries for emphasizing timely conducting assessment, evaluation and reviewing of policies.	Semi and annually
			The PMO has established directorate of M&E. Its presence will help in improving the performance of ministries.	continuous

Appendix 2: Audit Questions and Sub-Questions

This part provides details for the questions which were used during the Audit.

Audit Question 1	<i>Did MoFP ensure enabling planning and mainstreaming of SDG into National Planning components?</i>
Sub-question 1.1	<i>Has MoFP mainstreamed adequately SDGs in the Five years Development Plans?</i>
Sub-question 1.2	<i>Did PO-RALG and PMO ensured adequate review of strategic plans at LGAs and Ministries respectively to ensure FYDP II is adopted in their plans for adequate implementation of SDGs?</i>
Sub-question 1.3	<i>Have MoFP, PO-RALG and PMO taken necessary measures to align policy framework and institutional setup with the implementation of FYDP II and III that has mainstreamed SDGs?</i>
Sub-question 1.4	<i>Did MoFP plans address needs of the identified vulnerable group?</i>
Sub-question 1.5	<i>Did NBS and PO-RALG plan for adequate provisional of data during implementation of SDGs?</i>
Audit Question 2	<i>Have the implementing Agencies adequately implemented actions for the achievement of Sustainable Development Goals?</i>
Sub-question 2.1	<i>Is there effective coordination, collaboration and communication between the implementing agencies at different levels of SDGs implementation?</i>
Sub-question 2.2	<i>Have the implementing agencies achieved their planned progress on the implementation of FYDP II that has mainstreamed SDGs?</i>
Sub-question 2.3	<i>Have the implementing agencies ensured that implemented actions have addressed specific needs of the identified vulnerable groups?</i>
Sub-question 2.4	<i>To what extent does MoFP ensure functioning of the National Coordination Framework for achievement and implementation of SDGs?</i>
Audit Question 3	<i>Does MoFP effectively manage mobilization and utilization of resources for the implementation of Sustainable Development Goals?</i>
Sub-question 3.1	<i>To what extent does MoFP mobilize and channel adequate financial resources to implementing agencies for implementation of FYDP II that has mainstreamed SDGs?</i>
Sub-question 3.2	<i>Did Implementing Agencies ensure consideration of the vulnerable groups in their budgets?</i>
Sub-question 3.3	<i>To what extent has MoFP effectively managed to establish</i>

	<i>alternative sources of domestic revenue and to which extent such sources have contributed to the financing of the implementation of FYDP II?</i>
<i>Sub-question 3.4</i>	<i>Have MoFP, PO-RALG and PMO ensured required capacities at different levels and across functions for achievement of implementation of FYDP II?</i>
<i>Sub-question 3.5</i>	<i>Did NBS mobilize adequate resources for the provision of data needed for tracking implementation of SDGs?</i>
Audit Question 4	<i>Does MoFP effectively manage tracking of the performance on the implementation of Sustainable Development Goals?</i>
<i>Sub-question 4.1</i>	<i>Does MoFP adequately track progress and the extent to which resulting outcomes assist MDAs and LGAs in the implementation of FYDPs?</i>
<i>Sub-question 4.2</i>	<i>Does MoFP adequately conduct mid-term and end final reviews to evaluate performance against the intended objectives and targets and to which extent such evaluation and feedback assisted MDAs and LGAs in the implementation of FYDPs?</i>
<i>Sub-question 4.3</i>	<i>Does MoFP ensure adequate resource in monitoring and evaluation of FYDPs?</i>
<i>Sub-question 4.4</i>	<i>Does NBS ensure availability of quality routine data and adequate harmonization of data progress reporting formats across implementing agencies?</i>
<i>Sub-question 4.5</i>	<i>Does MOFP ensure adequate creation of awareness to the implementing agencies on monitoring and evaluation?</i>

Appendix 3: Analysis for the Selection of Regions based on Level of Development

This part provides the analysis of the selection of regions based on the levels of gross domestic product by the specific region,

Regions	GDP (in billion TZS)	Ranking
Dar es Salaam	25,273.7	High
Mwanza	10,957.9	
Mbeya	8,352.1	
Shinyanga	7,589.6	
Morogoro	7,163.1	
Arusha	6,943.6	
Tanga	6,965.6	
Kilimanjaro	6,621.7	
Geita	6,669.0	
Ruvuma	5,623.5	Medium
Tabora	5,475.5	
Mara	5,401.5	
Manyara	4,972.3	
Iringa	4,630.7	
Dodoma	4,657.7	
Kigoma	4,143.6	
Mtwara	4,030.2	
Kagera	3,784.5	Low
Rukwa	3,182.4	
Lindi	2,960.0	
Coast	2,984.8	
Singida	2,767.3	
Songwe	2,707.9	
Njombe	2,666.6	
Katavi	1,997.2	

Source: NBS Statistics (2020)

Appendix 4 : Criteria for the Selection of LGAs

This part presents the criteria for selection of LGAs.

	REGIONS	LGAs	LOCALITY (Rural/Urban)	LGA SELECTED
1	Morogoro	Gairo DC	Urban	Morogoro MC (Urban)
		Ifakara TC	Urban	
		Mlimba DC	Rural	
		Kilosa DC	Rural	
		Malinyi DC	Rural	
		Morogoro Dc	Urban	
		Morogoro MC	Urban	
		Mvomero DC	Rural	
		Ulanga DC	Rural	
2	Mtwara	Newala TC	Urban	Newala TC (Urban)
		Mtwara DC	Rural	
		Masasi TC	Urban	
		Nanyamba TC	Urban	
		Mtwara MC	Urban	
		Newala DC	Rural	
		Tandahimba DC	Rural	
		Masasi DC	Rural	
		Nanyumbu DC	Rural	
3	Mwanza	Mwanza CC	Urban	Mwanza CC (Urban)
		Ilemela MC	Urban	
		Magu DC	Rural	
		Sengerema DC	Rural	
		Misungwi DC	Rural	
		Ukerewe DC	Rural	
		Kwimba DC	Rural	
		Buchosa DC	Rural	
4	Katavi	Mpanda MC	Urban	Tanganyika DC (Rural)
		Mlele DC	Rural	
		Tanganyika DC	Rural	
		Mpimbwe DC	Rural	
		Nsimbo DC	Rural	
5	Singida	Itigi DC	Rural	Singida DC (Rural)
		Singida MC	Urban	
		Singida DC	Rural	

	REGIONS	LGAs	LOCALITY (Rural/Urban)	LGA SELECTED
		Manyoni DC	Rural	
		Ikungi DC	Rural	
		Iramba DC	Rural	
		Mkalama DC	Rural	
6	Tabora	Tabora MC	Urban	Nzega DC (Urban)
		Nzega DC	Urban	
		Igunga DC	Rural	
		Ulambo DC	Rural	
		Sikonge DC	Rural	
		Uyui DC	Rural	

Source: Auditors' Analysis on the Selected Local Government Authorities to be Visited (2022)

Appendix 5 : Reviewed Documents

This part provides details of the documents that were reviewed and the reasons for reviewing them.

Responsible Entity	Name of Document	Reason
Ministry of Finance and Planning	Five Years Development Plan II and III	<ul style="list-style-type: none">• To assess the extent of mainstreaming of SDGs into the Five years Development Plans
	Monitoring and Evaluation Report 2016/17 to 2021/22	<ul style="list-style-type: none">• To assess the extent of monitoring policy review and Institutional frameworks from the sector ministries• To assess monitoring that is done on the implementation of FYDSs• To assess the feedback mechanism on the monitoring that is conducted by MoFP
	Midterm and Final Review of the FYDP II	<ul style="list-style-type: none">• To assess the performance of the targets against the intended objective• Analyse how the Midterm review informed the decision makers
	Annual Progress Reports 2016/17- 2021/22	<ul style="list-style-type: none">• To assess the extent of achievement on the implementation of FYDP II
	Annual Progress Report on the External Finance Division and Government Budget Management Division	<ul style="list-style-type: none">• To analyse resource mobilization from the external Finance Division
	Medium Term Expenditure Framework 2016/17-2021/22	<ul style="list-style-type: none">• Analyse allocation of resources for Monitoring and Evaluation
	Capacities Needs Assessment Report	<ul style="list-style-type: none">• To assess provision of capacities at different levels of the government for achievement of implementation of FYDP II & III
National Bureau of Statistics	Strategic Plans	<ul style="list-style-type: none">• To assess the extent of alignment of FYDP II III into their strategic Plans To analyse plans that were included for adequate provisional of data

Responsible Entity	Name of Document	Reason
	Monitoring and Evaluation Reports 2016/17-2021/22	<ul style="list-style-type: none"> • To understand the set mechanisms for monitoring and evaluating the progress of implementation of FYDP II • To assess the frequency and inputs in monitoring and evaluation
	Medium Term Expenditure Framework 2016/17-2021/22	<ul style="list-style-type: none"> • To assess the extent for the mobilization of resources for provision of data needed for tracking implementation of FYDPs that mainstreamed SDGs. • Analyse allocation of resources for Monitoring and Evaluation
	Progress report on metadata for National/SDG Indicators	<ul style="list-style-type: none"> • To assess the availability of quality routine data and harmonization of data progress reporting formats • To analyse trend of data submitted by the implementing ministries on the metadata for National/SDGs indicator template
President's Office Regional Authorities and Local Government	Strategic Plan	<ul style="list-style-type: none"> • To assess the extent of aligning FYDP II & III into PO-RALG Strategic Plan • To assess the plans in place for the provision of data for tracking performance at LGAs
	Monitoring and Evaluation Reports from 2016/2017 to 2021/2022	<ul style="list-style-type: none"> • To assess extent of monitoring review of LGAs' strategic Plans. • To assess monitoring that is done on the implementation of FYDSs in the LGAs • To assess the feedback mechanism on the monitoring that is conducted by MoFP and PO-RALG to the LGAs
	Annual Plan 2016/17-2021/22	<ul style="list-style-type: none"> • To assess the plans in place for the provision of data for tracking performance at LGAs
	Annual Progress Reports 2016/17- 2021/22	<ul style="list-style-type: none"> • To assess the extent of achievement on the implementation of FYDP II

Responsible Entity	Name of Document	Reason
	Progress report on metadata for National/SDG Indicators	<ul style="list-style-type: none"> • To assess the availability of quality routine data and harmonization of data progress reporting formats • To analyse trend of data submitted by the LGAs on the metadata for National/SDGs indicator template
PMO	Progress Report of the Department of Policy and Government Businesses Coordination Department	<ul style="list-style-type: none"> • To assess the extent of monitoring review of sector ministries policies and reporting strategic plans,
	Monitoring Reports 2016/17 to 2021/22	<ul style="list-style-type: none"> • To assess the performance of ministries policies
Sector Ministries	Strategic Plans	<ul style="list-style-type: none"> • To assess the extent of aligning FYDP II & III into PO-RALG Strategic Plan • To assess the plans in place for the provision of data for tracking performance at LGAs
	Policies	<ul style="list-style-type: none"> • To assess the review of policy after FYDP II & III
	Monitoring and Evaluation Report 2016/17-2021/22	<ul style="list-style-type: none"> • To assess the key performance Indicators in place if they attain in tracking the implementation of the set plans in the respective sector ministry
	Progress report on metadata for National/SDG Indicators	<ul style="list-style-type: none"> • To assess the trend of data submitted by the implementing ministries on the metadata for National/SDGs indicator template
	Annual Progress Reports 2016/17- 2021/22	<ul style="list-style-type: none"> • To assess the extent of achievement on the implementation of FYDP II
	Medium Term Expenditure Framework 2016/17-2021/22	<ul style="list-style-type: none"> • To analyse inclusion of the vulnerable groups in the budget
Regional Secretariats	Strategic Plans	<ul style="list-style-type: none"> • To assess the extent of aligning FYDP II & III into their Strategic Plan
	Annual Plans 2016/17- 2021/22	<ul style="list-style-type: none"> • To analyse the inclusion on the needs of the identified vulnerable group
	Monitoring and Evaluation	<ul style="list-style-type: none"> • To assess monitoring that is done on the

Responsible Entity	Name of Document	Reason
	Report 2016/17-2021/22	implementation of FYDSs <ul style="list-style-type: none"> • To assess the feedback mechanism on the monitoring that is conducted by PO-RALG
	Medium Term Expenditure Framework 2016/17-2021/22	<ul style="list-style-type: none"> • To analyse inclusion of the vulnerable groups in the budget
Local Government Authorities	Strategic Plans	<ul style="list-style-type: none"> • To verify the review and extent of mainstreaming FYDP II & III into their strategic plans
	Annual Plans 2016/17-2021/22	<ul style="list-style-type: none"> • To analyse the inclusion on the needs of the identified vulnerable group
	Annual Progress Report from 2016/2017 to 2021/2022	<ul style="list-style-type: none"> • To find out the progress of implementing the planned activities
	Progress report on metadata for National/SDG Indicators	<ul style="list-style-type: none"> • To assess the trend of data submitted by the implementing ministries on the metadata for National/SDGs indicator template
	Monitoring and Evaluation Report 2016/17-2021/22	<ul style="list-style-type: none"> • To analyse data that is reported to RSs and PO-RALG on the implementation of FYDP II and III • • To assess the coordination in place with NBS •
	Medium Term Expenditure Framework 2016/17-2021/22	<ul style="list-style-type: none"> • To analyse inclusion of the vulnerable groups in the budget

Source: Auditors' Analysis on the List of Documents Reviewed (2022)

Appendix 6: Persons Interviewed and Reasons for the Interviews

This part provides details of the Officials who were interviewed and the reasons for interviewing them.

Public Entity	Person Interviewed	Reason(s) for the interview
MoFP	National Planning Development <ul style="list-style-type: none"> • Commissioner National Development Planning • Assistant Commissioner Planning and Development • Assistant Commissioner National Monitoring and Evaluation • Assistant Commissioner of Social Economic Development 	<ul style="list-style-type: none"> • To assess the extent of mainstreaming of SDGs into FYDP II & III • To establish the extent to which MoFP oversee policy framework and institutional arrangements on the sector ministries • To assess the extent of implementation for sustainable development goals • To assess the extent to which the needs of the identified Vulnerable groups in FYDPs are addressed • To assess functioning of the National coordination framework in implementation of SDGs • To assess provision of capacities at different levels of the government for achievement of implementation of FYDP II & III • To assess monitoring that is done on the implementation of FYDSs • To assess the feedback mechanism on the monitoring that is conducted by MoFP • To assess the extent to which awareness about Monitoring and Evaluation of plans is created to the implementing agencies.
	External Finance Division <ul style="list-style-type: none"> • Commissioner External Finance • Assistant commissioner for Aid Programming and Monitoring Section 	To assess the extent to which mobilization of resources in the implementation of FYDP II and III is effective.
	Government Budget Management Division	<ul style="list-style-type: none"> • To assess the extent to which mobilization of resources in the implementation of

	<ul style="list-style-type: none"> • Commissioner Government Budget Management • Assistant commissioner MDAs Section • Assistant commissioner Regions and LGAs Section • Assistant Commissioner for Expenditure Tracking and Performance Monitoring Section 	<p>FYDP II AND III is effective To assess the mobilization of resources in Regions and LGAs</p> <ul style="list-style-type: none"> • To track expenditure and performance in MDAs, RSs and LGAs
	<p>Policy Analysis Division</p> <ul style="list-style-type: none"> • Commissioner for Policy Analysis Division • Assistant Commissioner for Fiscal Policy • Assistant Commissioner for Macro Economic Policy 	<ul style="list-style-type: none"> • To assess the adequacy of the policies in place to facilitate domestic and external resource mobilization • To Analyse the extent at which policy provides for establishment of alternative source of domestic revenue
	<p>Debt Management Division</p> <ul style="list-style-type: none"> • Commissioner Debt Management Division • Assistant Commissioner Debt Resource Mobilization • Assistant Commissioner Debt Database Management 	<ul style="list-style-type: none"> • To assess the extent to which resources mobilization for the implementation of FYDP II AND III is effective • To assess the contribution of debt in the National Budget • To analyse strategies in place for reducing dependence on debt in the National Budget
NBS	<p>Director of Finance Administration and Marketing</p>	<ul style="list-style-type: none"> • To assess the extent to which FYDP II & III have been aligned into their strategic Plans • To assess the extent to which plans for adequate provisional of data exist during implementation of FYDP II & III

	Directorate of Population and Social Statistic	<ul style="list-style-type: none"> • To assess the adequacy of the data production based on the SDGs indicators • To assess the mechanisms in place for tracking the progress of the implementation of SDGs targets
PO-RALG	Director of Policy and Planning	<ul style="list-style-type: none"> • To assess the alignment of FYDP II & III into PO-RALG strategic plan. • Extent of review of institutional arrangement after introduction of FYDP II & III • To assess the plans in place for the provision of data for tracking performance at LGAs • To assess functioning of the National coordination framework in implementation of SDGs • To assess provision of capacities at different levels of the government for achievement of implementation of FYDP II & III • To assess monitoring that is done on the implementation of FYDSs • To assess the feedback mechanism on the monitoring that is conducted by PO-RALG
	<ul style="list-style-type: none"> • Director of Economic and Productive Sector Coordination Section ; • Director of Health, Social Welfare and Nutrition Service Division • Director of Regional Administration and Director of Local Government Division; 	<ul style="list-style-type: none"> • To assess the extent implementation of the plans at LGAs • To assess availability and coordination of metadata for National/SDG Indicators • To assess the analysis of data and information regarding the performance of the RS and LGAs

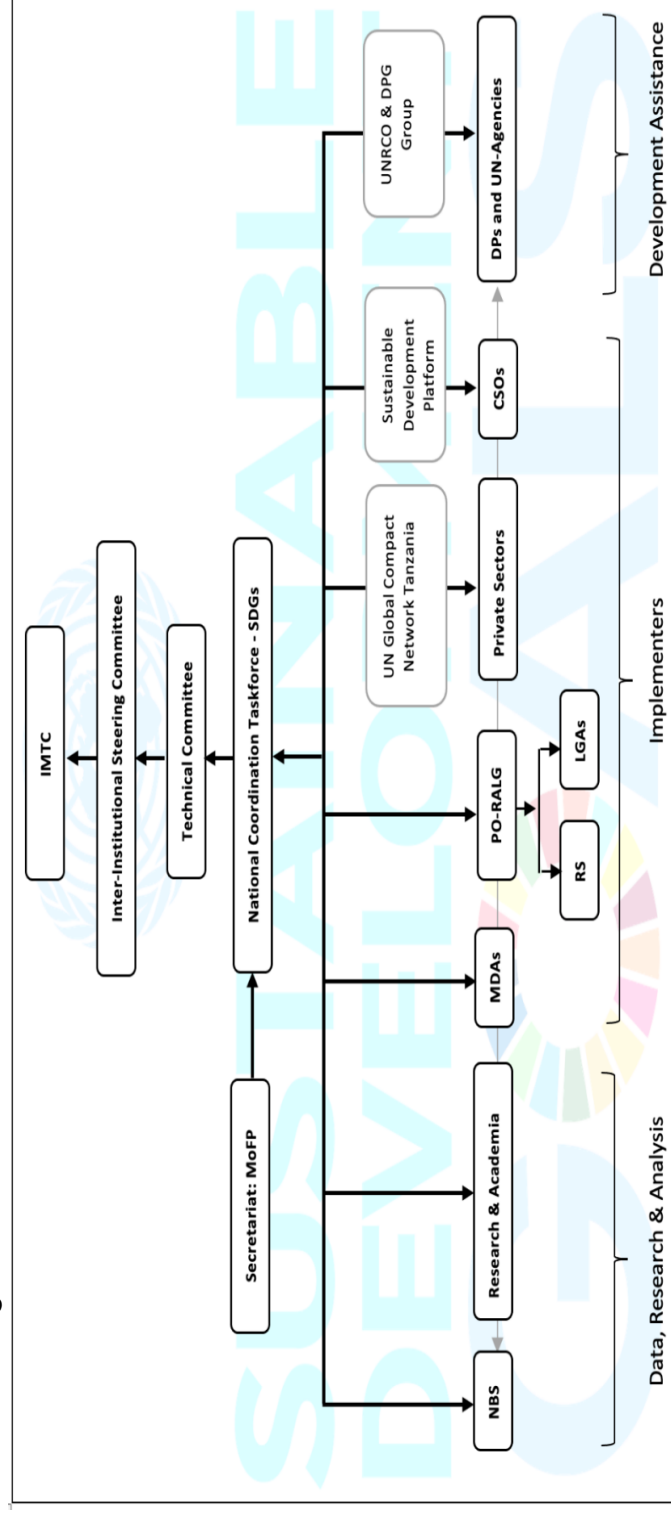
PMO	<p>Policy and Government Business Coordination Department</p> <ul style="list-style-type: none"> • Director of Policy and Government Business Coordination • Assistant Director Ministries Affairs • Assistant Director Performance Management 	<ul style="list-style-type: none"> • To assess the extent to which monitoring and review of strategic plans of sector ministries are effectively conducted. • To determine the extent to which PMO oversees the policy frameworks, policies reviews and institutional arrangement for implementation of the SDG goals from the sector ministries • To assess coordination and monitoring of Government Decisions in Ministries • To assess the performance of sector ministries on the implementation of Ministries Policies • To assess the analysis and maintenance of data and information concerning the performance of Ministries, RSs and LGAs. • To assess functioning of the National coordination framework in implementation of SDGs
Sector Ministries	<ul style="list-style-type: none"> • Director of Policy and Planning • Assistant Director responsible for M &E 	<ul style="list-style-type: none"> • To assess the alignment of FYDP II & III into strategic plans of the selected sector ministries • To assess the extent to which the needs of Vulnerable groups are addressed in the plans • To assess functioning of the National coordination framework in implementation of SDGs • To assess monitoring that is done on the implementation of FYDSs • To assess the feedback mechanism on the monitoring that is conducted by Sector Ministries and MoFP • To assess the availability of quality routine data and harmonization of data progress reporting formats
RSS	<ul style="list-style-type: none"> • Head of Policy and Planning • Regional 	<ul style="list-style-type: none"> • To identify a challenge in place in implementing the SDGs at RSS level • To verify the awareness of

	<ul style="list-style-type: none"> Agricultural Officer Regional Medical Officer Regional Treasurer 	<p>responsibilities and performance regarding implementing SDGs</p> <ul style="list-style-type: none"> To assess the extent to which the needs of vulnerable groups are addressed in various plans. To analyse the inclusion of vulnerable groups in the budget To assess monitoring that is done on the implementation of FYDSs To assess the feedback mechanism on the monitoring that is conducted by MoFP To assess the availability and coordination of metadata for National/SDG Indicators
LGAs	<ul style="list-style-type: none"> Head of Policy and Planning District Agricultural Officer District Medical Officer District Treasurer 	<ul style="list-style-type: none"> To assess the extent to which the FYDP II & III have been aligned into strategic plans of the implementing agencies. To assess the extent which the needs of the identified Vulnerable groups are effectively addressed. in the plans To assess effectiveness of monitoring that is done on the implementation of FYDSs To assess the feedback mechanism on the monitoring that is conducted by MoFP To assess availability and coordination of metadata for National/SDG Indicators

Source: Auditors' Analysis on the List of Interviewed Officials (2022)

Appendix 7: Diagrammatical Presentation of the Coordination among Key Stakeholders on the Implementation of SDGs (Whole of Society Approach)

Provides the framework intending to support and facilitate coordination, mobilizing and building partnerships towards realization of Agenda 2030



Appendix 8: Implementation Status of the Agricultural Sector as per SDG Data Mapping

This part presents the statistical status on the implementation of Goal 2 (No hunger and ensure food security) as implemented by the Agricultural sector

SDG Target	SDG Indicator	Tier	Applicability	Mapping	Year	Prevalence of undernourishment among Children under 5 years of Age			TDHS-2015
						undernourishment among Children under 5 years of Age	Children under 5 years of Age	Percentage	
2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to	2.1.1 Prevalence of undernourishment	Tier 1	Yes	OII - 1.102 Prevalence of undernourishment among Children under 5 years of Age, Dis-aggregated by Stunting, Wasting and Underweight(S),	2016	34.7%	4.5%	13.4%	TNNS, 2018 TO DATE
					2017	34.7%	4.5%	13.4%	
					2018	31.8%	3.5%	14.6%	
					2019	31.8%	3.5%	14.6%	
					2020	31.8%	3.5%	14.6%	
					2021	31.8%	3.5%	14.6%	

safe, nutritious and sufficient food all year round	2.1.2 Prevalence of moderate or severe food insecurity in the population, based on the Food Insecurity Experience Scale (FIES)	Tier 2	Yes	FYDP II 2016/17 - 2020/21 - 2.3.7.1 Food Self Sufficiency Rati o(P),	2022	31.8%	3.5%	14.6%	
					Food Self-Sufficiency Ratio				
						Availability	Demand	FSSR	
					2015/2016	15,528,820	12,946,103	120	
					2016/2017	16,172,841	13,159,326	123	
					2017/2018	15,900,864	13,300,034	120	
					2018/2019	16,891,974	13,569,285	124	
					2019/2020	16,293,637	13,819,663	118	
					2020/2021	18,196,733	14,404,171	126	
					2021/2022	18,665,217	14,835,101	126	
					2022/2023	17,403,880	15,073,885	115	

SDG Target	SDG Indicator	Tier	Applicability	Mapping	Year	Prevalence of stunting in children aged 0 - 59 months	Children under 5 years overweight	Wasting (weight for height) of under- fives
2.2 By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons	2.2.1 Prevalence of stunting (height for age <-2 standard deviation from the median of the World Health Organization (WHO) Child Growth Standards) among children under 5 years of age	Tier 1	Yes	FYDP II 2016/17 - 2020/21 - 2.3.7.2 Prevalence of stunting in children aged 0 - 59 months(P), OII - 1.21 Children under 5 years overweight(S), FYDP II 2016/17 - 2020/21 - 2.3.7.3 Wasting (weight for height) of under-fives(S),	2016	34.7%	3.5%	4.5%
	2017				34.7%	3.5%	4.5%	
	2018				31.8%	2.8%	3.5%	
	2019				31.8%	2.8%	3.5%	
	2020				31.8%	2.8%	3.5%	
	2021				31.8%	2.8%	3.5%	
	2022				31.8%	2.8%	3.5%	
	2.2.2 Prevalence of malnutrition				FYDP II 2016/17 - 2020/21 - 2.3.7.3 Wasting (weight for height) of under-fives(S),		Wasting (weight for height) of	Children under 5 years

	(weight for height >+2 or <-2 standard deviation from the median of the WHO Child Growth Standards) among children under 5 years of age, by type (wasting and overweight)	Tier 1	Yes	fives(P), OII - 1.21 Children under 5 years overweight(S), FYDP II 2016/17 - 2020/21 - 2.3.7.2 Prevalence of stunting in children aged 0 - 59 months(S), FYDP II 2016/17 - 2020/21 - 2.3.7.6 Prevalence of Low Birth Weight (LBW) among children (Out of 53 delivered in a health facility)		under-fives	overweight	(LBW) among children (Out of 53 delivered in a health facility)
					2016	4.5%		
					2017	4.5%		
					2018	3.5%		
					2019	3.5%		
					2020	3.5%		
					2021	3.5%		
					2022	3.5% to date		
	2.2.3 Prevalence of anaemia in women aged 15 to 49 years, by pregnancy					Prevalence of anaemia in women aged 15 to 49 years, by pregnancy status (percentage)		
						Prevalence of anaemia in women	women aged 15 to 49 years	Percentage

	status (percentage)			aged 15 to 49 years	pregnancy status	
				2016		
				2017		
				2018		
				2019		
				2020		
				2021		
				2022		

SDG Target	SDG Indicator	Tier	Applicability	Mapping	Year	Share of forestry subsector to GDP at current prices (%)	Number allocated farms for forest	
2.3 By 2030, double the agricultural	2.3.1 Volume of production per labour unit by classes of	Tier 3	Yes	FYDP II 2016/17 - 2020/21 - 2.5.3.2 Share of	2016			
					2017			

productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment	farming/pastoral/forestry enterprise size	Tier 3	Yes	forestry subsector to GDP at current prices (%) (S), FYDP II 2016/17 - 2020/21 - 2.3.6.12 Number of allocated farms (S),	2018			
					2019			
					2020			
					2021			
					2022			
	2.3.2 Average income of small-scale food producers, bysex and indigenous status			OII - 1.46 Average income of small-scale food producers, by sex and indigenous status(P),		Average income of small-scale food producers, by sex and indigenous status		
						small-scale food producers female	small-scale food producers male	
					2016			
					2017			
					2018			
					2019			

						2020			
						2021			
						2022			

SDG Target	SDG Indicator	Tier	Applicability	Mapping	Year	Farm land under irrigation		
						Available cultivated land	Land under irrigation	
2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that	2.4.1 Proportion of agricultural area under productive and sustainable agriculture	Tier 3	Yes	FYDP II 2016/17 - 2020/21 - 2.3.6.12 Number of allocated farms (S), FYDP II 2016/17 - 2020/21 - 2.5.1.5 Farm land under irrigation	2016	29,400,000	461,326	
					2017		468,338	
					2018		469,188	
					2019		475,052	
					2020		561,383	

increase production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and progressively improve land and soil quality				(Hectares)(S),	2021	694,715	
					2022	727,280	

SDG Target	SDG Indicator	Tier	Applicability	Mapping	Year	Data for Plants and Animal genetic resource for food and agriculture secured in eithermedium- or long-term conservation facilities
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						Number of plant for food and agriculture secured	Number of (a) animal food and agriculture secured	
2.5 By 2020, the maintain genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and	2.5.1 Number of (a) plant and animal genetic resources for food and agriculture secured in either medium- or long-term conservation facilities	Tier 2	Yes			2016	6584	
						2017	6884	
						2018	7084	
						2019	7236	
						2020	7636	
						2021	7686	
						2022	9232	
						Proportion of local breeds classified as being at risk of extinction		
	2.5.2 Proportion of local breeds classified as being at risk of extinction	Tier 2	Yes				Available	Extinction
						2016		

equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed					2017				
					2018				
					2019				
					2020				
					2021				
					2022				

SDG Target	SDG Indicator	Tier	Applicability	Mapping	Year	The agriculture orientation index for government expenditures		
						Available	Demand	
2.a Increase investment, including enhanced international cooperation, in rural infrastructure, agricultural research and extension	2.a.1 - The agriculture orientation index for government expenditures	Tier 2	Yes		2016	210,359,133,000		
					2017	214,815,759,000		
					2018	162,224,814,000		
					2019	208,044,783,140		
					2020	202,504,117,000		

services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular developed countries					2021	228,751,243,000		
					2022	368,561,661,000		
					NB- These budget as approved by the National Assemble. In addition, the data is only for vote 43			
	2.a.2 - Total official flows (official development assistance plus other official flows) to the agriculture sector	Tier 1	Yes	OII - 1.80 Total official flows (official development assistance plus other official flows) to the agriculture sector(P),		Total official flows (official development assistance plus other official flows) to the agriculture sector		
						Available	Demand	
					2016			
					2017			
					2018			
					2019			
					2020			
					2021			
2.b Correct and	2.b.1 -	Tier	Yes	FYDP II 2016/17 -		Share of livestock subsector		exports
					2022			

prevent trade and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round	Agricultural export subsidies	1		2020/21 - 2.5.2.3 Share of livestock subsector exports to total export earnings (%) (S),	to total export earnings (%)		
					Subsector export	Total export earnings (%)	
					2016		
					2017		
					2018		
					2019		
					2020		
					2021		
					2022		
2.c Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including	2.c.1 - Indicator of food price anomalies	Tier 2	Yes	FYDP II 2016/17 - 2020/21 - 4.1.2.1 National Inflation rate (%) (S),	National Inflation rate (%)		
					National Inflation rate		
					2016	5.2	
					2017	5.3	

on food reserves, in order to help limit extreme food price volatility					2018	3.5			
					2019	3.5			
					2020	3.3			
					2021	3.6			
					2022	4.4			

Appendix 9: Status of Implementation of SDG Goal No. 3 on Health Sector

This part presents the statistical status on the implementation of Goal 3 (Ensure healthy lives and promote well-being for all at all ages) as implemented by the Health sector.

S/N	Indicator	No. of the Indicator	Description	Mapped/Unmapped	Status
1	3.a Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate	3.a.1	Age-standardized prevalence of current tobacco use among persons aged 15 years and older	Unmapped	Unmapped
2	3.b Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS	3.b.1	Proportion of the target population covered by all vaccines included in their national programme	OII: Proportion of the population with access to affordable medicines and vaccines on a sustainable basis	No statistics
3	Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all	3.b.2	Total net official development assistance to the medical research and basic health sectors	Unmapped	Unmapped
4		3.b.3	Proportion of health facilities that have a core set of relevant essential medicines available and affordable on a sustainable basis	Unmapped	Unmapped

5	3.c Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States	3.c.1	Health worker density and distribution	Health worker density and distribution	18.18/10000 population
6	3.d Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks	3.d.1	International Health Regulations (IHR) capacity and health emergency preparedness	Unmapped	Unmapped
7	3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births	3.1.1	Maternal mortality ratio	Maternal mortality rate per 100,000 births	556 /100,000 births
8		3.1.2	Proportion of births attended by skilled health personnel	Births attended by a skilled health worker (%)	63.5% (TZ Mainland), 54.8% (Rural), 86.9% (Urban)
9		3.2.1	Under-five mortality rate	Under five mortality rate per 1,000 births(P),	79% (TZ Mainland), 76% (Rural), 87% (Urban)
10	3.2 By 2030, end preventable deaths of new-borns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births	3.2.2	Neonatal mortality rate	Infant Mortality Rate per 1,000 births	52% (TZ Mainland), 47% (Rural), 63% (Urban)
11				Neonatal deaths per 1,000 live births	25 deaths per 1,000 live births
12	3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases	3.3.1	Number of new HIV infections per 1,000 uninfected population, by sex, age and key populations	National HIV prevalence rate (%)	4.7% (TZ Mainland), 3.1% (Male), 6.2% (Female)

13		3.3.2	Tuberculosis incidence per 100,000 population	Tuberculosis incidence per 1,000 population	253 per 100,000 population (2018)
14		3.3.3	Malaria incidence per 1,000 population	Malaria incidence per 1,000 population	125 per 1000 Population (2016)
15		3.3.4	Hepatitis B incidence per 100,000 population	Oll: Hepatitis B incidence per 100,000 population	No statistics
16		3.3.5	Number of people requiring interventions against neglected tropical diseases	Number of people requiring interventions against neglected tropical diseases	33,868,257
17				Epidemiological coverage: % of people treated with recommended (PCT) out of the total at risk population in the country	73% of people received treatment for LF, 79% for Trachoma and 80% for Onchocerciasis
18	3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being	3.4.1	Mortality rate attributed to cardiovascular disease, cancer, diabetes or chronic respiratory disease	Percentages of deaths attributed of NCDs (cancer, Cardiovascular, chronic res-piratory disease and diabe-tes)	No Statistics

19		3.4.2		Suicide mortality rate	Life expectancy (Years)	No Statistics
20		3.5.1		Coverage of treatment interventions (pharmacological, psychosocial and rehabilitation and aftercare services) for substance use disorders	OII: Coverage of treatment interventions (pharmacological, psychosocial and rehabilitation and aftercare services) for substance use disorders	No Statistics
21		3.5.2		3.5.2 Alcohol per capita consumption (aged 15 years and older) within a calendar year in litres of pure alcohol	Harmful use of alcohol, defined according to the national context as alcohol per capita consumption (aged 15 years and older) within a calendar year in litres of pure alcohol	8.10%
22		3.6.1		Death rate due to road traffic injuries	OII: Death rate due to road traffic injuries	55.6% (TZ Mainland), 54.8% (Rural), 57% (Urban)
				3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol		
				3.6 By 2020, halve the number of global deaths and injuries from road traffic accidents		

23	3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes	3.7.1	Proportion of women of reproductive age (aged 15-49 years) who have their need for family planning satisfied with modern methods	Proportion of women of reproductive age (aged 15-49 years) who have their need for family planning satisfied with modern methods	27.3% (TZ Mainland), 32.4 % (Rural), 18.8% (Urban)
24		3.7.2	Adolescent birth rate (aged 10-14 years; aged 15-19 years) per 1,000 women in that age group	Adolescent birth rate (aged 10-14 years; aged 15-19 years) per 1,000 women in that age group	0.531
25		3.8.1	3.8.1 Coverage of essential health services	Human development Index	No statistics
26	3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all	3.8.2	Proportion of population with large household expenditures on health as a share of total household expenditure or income	OII: Number of people covered by health insurance or a public health system per 1,000 population	No statistics
27	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination	3.9.1	Mortality rate attributed to household and ambient air pollution	Mortality rate attributed to household and ambient air pollution	No statistics

28		3.9.2	Mortality rate attributed to unsafe water, unsafe sanitation and lack of hygiene (exposure to unsafe Water, Sanitation and Hygiene for All (WASH) services)	Mortality rate attributed to unsafe water, unsafe sanitation and lack of hygiene (exposure to unsafe Water, Sanitation and Hygiene for All (WASH) services)	No statistics
29		3.9.3	Mortality rate attributed to unintentional poisoning	Unmapped	Unmapped

Appendix 10: Status of Implementation of SDG Goal Number 9 on Industry Sector

Thus parr presents the Statistical Status on the Implementation of Goal 9 (promote inclusive and sustainable industrialization) as implemented by the Industrial sector

SDG Target	SDG Indicator	Tier	Applicability	Mapping	Year	Manufacturing Value Added	GDP	Value Added per GDP
	9.2.1 Manufacturing value added as a proportion of GDP and per capita	Tier 1	Yes	FYDP II 2016/17 - 2020/21 - 2.2.1 Share of Manufacturing sector to GDP at current prices (%) (P), FYDP II 2016/17 - 2020/21 - 2.2.5 Share of low tech manufacturing exports (%) (S), FYDP II 2016/17-2020/21 - 2.2.6 Share of medium tech manufacturing exports (%) (S), FYDP II 2016/17 - 2020/21 - 2.2.7 Share of high tech	2016			
					2017	7.7		8.2
					2018	8.1		8.3
					2019	5.8		8.5
					2020	4.5		8.3
					2021	4.8		7.8
					2022			

				manufacturing exports (%) (S), FYDP II 2016/17 2020/21 - 2.2.4 Share of resource based manufacturing exports (%) (S),			
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SDG Target	SDG Indicator	Tier	Applicability	Mapping	Year	Total employment
	9.2.2 - Manufacturing employment as a proportion of total employment	Tier 1	Yes	FYDP II 2016/17 - 2020/21 - 2.1.4 Share of employment of overall industrial sector (%) (S), FYDP II 2016/17 - 2020/21 - 2.2.3 Share of Manufacturing sector employment to total employment (%) (P),	2016	267,524
					2017	280,899
					2018	306,180
					2019	336,797
					2020	370,485
					2021	345,615
					2022	

SDG Target	SDG Indicator	Tier	Applicability	Mapping	Year	Proportion of Small scale	Total industries	small-scale industries in total industry value
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[illegible]

SDG Target	SDG Indicator	Tier	Applicability	Mapping	Year	Reduction in Charcoal consumption	CO2 emission	CO2 emission per unit of value added	Red of charcoal per unit of value added
	9.4.1 - CO2 emission per unit of value added	Tier 1	Yes	FYDP II 2016/17 - 2020/21 - 2.7.2.2 Reduction in charcoal consumption in urban areas (%) (S), Oil - 1.93 CO2 emission per unit of value added	2016				
					2017				
					2018				
					2019				
					2020				
					2021				
					2022				

9.3.1 - Proportion of small-scale industries in total industry value Added

9.4.1 - CO2 emission per unit of value added

- Currently the ministry does not capture the information mentioned above (9.3.1, 9.4.1), the ministry will team up with NBS and NEMC to ensure relevant information is available.