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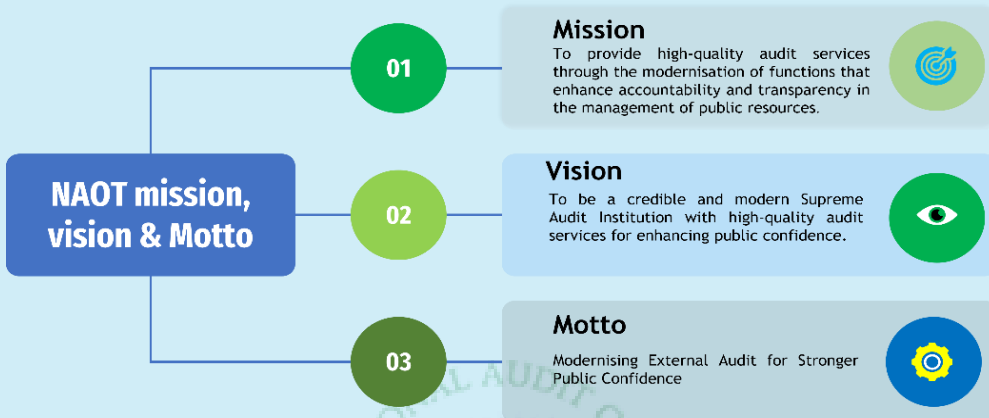
PERFORMANCE AUDIT REPORT ON THE MANAGEMENT OF BEACHES

CONTROLLER AND AUDITOR GENERAL
MARCH, 2024



About the National Audit Office

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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 Management of Beaches.

The report contains findings, conclusions, and recommendations that are directed to the Ministry of Natural Resources and Tourism (MNRT), President's Office - Regional Administration and Local Government (PO-RALG) and Marine Parks and Reserves Unit (MPRU).

Ministry of Natural Resources and Tourism (MNRT), President's Office - Regional Administration and Local Government (PO-RALG) and Marine Parks and Reserves Unit (MPRU) 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 Natural Resources and Tourism (MNRT), President's Office - Regional Administration and Local Government (PO-RALG) and Marine Parks and Reserves Unit (MPRU) 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 Natural Resources and Tourism (MNRT), President's Office - Regional Administration and Local Government (PO-RALG) and Marine Parks and Reserves Unit (MPRU) in implementing the recommendations given in this report.

I would like to thank my staff for their commitment to 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
February, 2024



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LIST OF ABBREVIATIONS

CMT	:	Council Management Team
EIA	:	Environmental Impact Assessment
EPZA	:	Export Processing Zones Authority
ESRF	:	Economic and Social Research Foundation
FYDP III	:	Five-Year Development Plan III
GMP	:	General Management Plan
ISSAIs	:	International Standards of Supreme Audit Institutions
LGAs	:	Local Government Authorities
MICE	:	Meetings, Incentives, Conferences and Exhibitions
MLF	:	Ministry of Livestock and Fisheries
MNRT	:	Ministry of Natural Resources and Tourism
MPAs	:	Marine Park Authorities
MPRU	:	Marine Parks and Reserves Unit
PO-RALG	:	President's Office - Regional Administration and Local Government
SDGs	:	Sustainable Development Goals
TTB	:	Tanzania Tourist Board
TZS	:	Tanzanian Shillings
UNWTO	:	United Nations World Tourism Organization

EXECUTIVE SUMMARY

Background

Beaches are landforms that exist along water bodies and are made up of various materials, including sand, gravel, or rocks. These landforms are natural habitats for many flora and fauna. They play a crucial role in human life, including tourist attractions for locals and foreigners, as they act as recreational areas. Although beaches are used for various purposes, such as protecting coastal structures from storms, sustaining flora and fauna, and facilitating the habitat of plants and animals, they are also among tourism products used for recreational activities.

Meanwhile, there is still untapped potential for coastal tourism products like beaches. To date, there are no statistics regarding the contribution of beaches to the tourism sector. Thus, managing beaches is crucial to enhance its contribution to the national economy.

The main objective of the audit was to assess whether the Ministry of Natural Resources and Tourism, the President's Office - Regional Administration and Local Government and the Marine Parks and Reserves Unit have adequately managed beaches to protect natural habitat and increase coastal tourism.

Main Audit Findings

89% of the Identified Potential Beach Areas along the Coast Areas have not been Utilized for Coastal Tourism Activities

Tanzania has at least 1424 km of coastline. However, the audit noted that up to October 2023, 71 out of 79 (equivalent to 89%) of the identified potential beach areas in the country were not yet developed and utilized for beach tourism. Instead, the areas were utilized for other purposes, such as small-scale farming (cashew nuts and coconuts), livestock keeping, salt harvesting activities, etc. This is despite the identified potential beach areas having good features for beach tourism, such as swimming, snorkelling, scuba diving, water sports, and sunbathing. However, the beaches were missing features for supporting activities necessary for

making the beaches or parks a popular destination for travellers seeking both relaxation and adventure for tourists.

Underutilizing beach areas for coastal tourism denied the government the ability to generate revenue from beach tourism. Our analysis of revenue generated by the sample beaches indicated revenue collection from the sampled beaches had not increased significantly. For instance, 2 out of 5 beaches along the marine parks areas, namely Mnazi Bay Ruvuma Estuary and Marine Park Tanga Coelacanth, the revenue collected was noted to decrease from TZS 7,165,204 and TZS 30,964,023 in 2019/20 to TZS 5,765,810 and TZS 24,506,556 in 2022/23 respectively. Meanwhile, Thanda Beach in the Mafia Island Marine Park's revenue collection increased from TZS 801,148,614 in 2019/20 to TZS 1,182,593,303 in 2022/23 after being developed.

The Available Beaches in the Country did Not Facilitate the Achievement of the Target of Tourist Visitors

The Ministry of Natural Resources and Tourism (MNRT) targeted increasing international visitors from 1,527,230 to 5,000,000 in 2025. However, the analysis of MNRT's statistics from 2019/20 to 2022/23 showed that, until 2022, the targeted number of international tourist visitors was achieved by 29%. From 2018 to 2019, the number of international visitors was almost stagnant, while the target was noted to increase the number of tourists by 400,000 through the contribution of the diversified products of beach tourism. In 2020, the number of tourists dropped to 620,867, and the reason given was COVID-19 Pandemic. The number of tourists increased to 1,454,920 in 2022, although it was still below the benchmark of 1,505,702 tourists in 2018.

Further, MNRT did not have the statistics specifically for contributions of beach products to the number of tourists in the country as per its MNRT's set target. The absence of statistics on the contribution of beaches makes it difficult to measure and realize its contribution and impacts on the tourism sector for corrective action and decision-making.

The Available Strategies and Plans were Not Adequate to Facilitate the Development of Beaches to Enhance Coastal Tourism

The audit noted that MNRT was using an outdated Tourism Master Plan from 2002. This was prepared more than two decades ago and did not reflect the current needs, specifically areas that have potential and need investment to support current strategies and plans on the management of beaches.

It was also noted that although MNRT had a Quick Win Strategy in place, in 2019, the Ministry did not include the intervention in its Annual Action Plan. As a result, recommendations from the Quick Win Strategy were not adequately implemented. For instance, Quick Win Strategy recommended that the Ministry establish or appoint an institution responsible for managing and developing beach areas, which were not included in all four Annual Actions Plans of the Ministry, 2019/20 - 2022/23.

Similarly, the MNRT's strategies for promoting and marketing beaches for tourism were inadequate. While the Tanzania Tourist Board is required to adopt technological changes, especially marketing strategies and human resource development, to cope with changing customer behaviour and preferences, the audit noted that TTB's strategy for marketing and promotion of tourism products was more focused on wild animals and cultural tourism and little attention was given to the beaches.

Also, the audit noted that PO-RALG did not have specific plans for the management of beaches in the country, implying that PO-RALG did not prioritize the development of beaches as part of its core activity, despite the fact that most of the beaches fall under PO-RALG through LGAs which is the Planning Authorities.

For the case of MPRU, the audit noted that there are also inadequacies in the strategies and plans to facilitate the development of beaches. For the period 2019/20 - 2022/23, the Audit noted that MPRU lacked a strategic plan. Also, there was a lack of general management plans in two out of five visited Marine Parks Authorities (MPAs), while three out of five MPAs lacked updated General Management Plans.

Ineffective Implementation of the Available Plans and Strategies for Management of Beaches

For the case of MNRT, the Audit noted that 80% of the planned interventions in the Quick Win Strategy of 2019 were not implemented, while 60% of the interventions in MNRT Strategic Plan 2021/22 - 2025/26 were not implemented. The interventions not implemented in the Quick Win Strategy include establishing or appointing an institution responsible for beach and empowerment of EPZA for coastal development. Under this strategic plan, MICE, Beach, and Cruise ship, which was planned to be implemented in the financial year 2022/23, were not developed as planned. As a result, the intervention to ensure effective management of beaches was not achieved.

Limited Accessibility to Public Beaches along the Coastal Areas

The Audit noted three (3) common challenges regarding accessibility to beaches along the coastal areas that include:

Insufficient or poor infrastructures to facilitate accessibility to beach areas: The audit noted that transportation to and from the beach was insufficient and, in some areas, had inconveniences to facilitate access to the beaches. The audit noted that five (5) out of 19 beach sites visited were inaccessible during the rainy season due to poor road infrastructure. The lack of proper roads and public transportation systems discourages tourism and limits local community access, affecting these regions' potential revenue and economic development.

High transport cost: Despite Mafia being a world-class beach destination attraction, it has major constraints associated with high transport costs. The cost is mainly associated with the unreliability of air travel, so many tourists opt for the less expensive and easier route of the same attraction instead of going to the Mafia. Similarly, its only one ferry operated between Mafia and Tanzania's mainland via Nyamisati, which was very far from Dar es Salaam. The water transport service is neither reliable nor appropriate for accessing tourist attractions available at Mafia since the ferry makes only four routes per week and takes around five hours.

Blockage of passage to allow access to open public beach area: In one (1) out of four (4) visited LGAs, namely Kinondoni Municipal Councils in the Dar es Salaam Region there were constructed permanent structures and fences creating a blockage of passage to allow citizens to access the open public beach areas. This is contrary to Regulation 3 of the Urban Planning Regulations, 2018, which requires the public to have access to beaches without any limitation and for public beaches to be open to the general public.

Blockage of passage to the open beach was caused by inadequate monitoring of beaches to enforce adherence to Regulation 3 of the Urban Planning Regulations, 2018. As a result, the community could not access beaches along the coastal areas through the required passage.

Limited access to invest in the available beach plots along the coastal area: The audit noted that in two (2) out of four (4) LGAs visited, namely Kinondoni and Mafia, investors experienced limitations in investing in beach areas. For example, the review of the letter from Thanda Management dated 3 March 2020 to Tanzania Investment Center (TIC) requesting to invest at Nyororo Island. Still, up to the time of this audit, there was no response from TIC.

Non-response to the applications for investment limited the opportunity for the investors to develop the beaches, which affected the contribution of beach tourism to the country's economy.

Audit Conclusion

The audit concluded that, although the MNRT has collaborated with the President's Office - Regional Administration and Local Government to identify potential beach areas for development, the Ministries have not implemented effective strategies and plans for managing these beaches. This has resulted in inadequate development of the beaches, which cannot support coastal tourism or conservation efforts. The current governance and institutional set-up do not facilitate the effective and efficient development, promotion, and marketing of beaches. This hinders the potential contribution of beach tourism to the national economy. There is no effective coordination mechanism between the PO-RALG, the Ministry of Natural Resources and Tourism, and the Marine Parks and Reserve Unit, which falls under the Ministry of Fisheries.

Audit Recommendations

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

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

- (a) Ensure that all coastal areas are surveyed by the respective LGAs and zoning is done by specifying the recreational activities for each respective area to facilitate promotion for investors and development; and
- (b) Develop and regularly update the database of all beaches in each LGA. The database should indicate the owner of the beaches and their development status. It should be used to periodically evaluate and monitor the development status of the respective beaches as well as the performance of LGAs in the management of beaches.

Recommendations to the Ministry of Natural Resources and Tourism

The Ministry of Natural Resources and Tourism is advised to:

- (a) In collaboration with PO-RALG, review and update the study to identify potential beach areas and the available potential tourism features covering all coastal regions. The Ministry should use the result of the updated study to develop effective strategies for development and marketing for investors based on the potential tourism features of the respective areas; and
- (b) Ensure that the Tanzania Tourist Board integrates activities of promotion and marketing of beaches in its plans, as well as prioritizes and regularly reports on its implementation.

Recommendations to the Marine Parks and Reserves Units

The Management of the Marine Parks and Reserves Units is urged to:

- (a) Regularly evaluates and monitors the performance of the respective beaches in the marine parks and reserve areas and reports to the sector Ministries and key stakeholders for informed decision-making; and
- (b) Conduct inspections, supervision and review of the current existing contracts for private investors to ensure that they are executed and contain effective terms to facilitate the development of beaches for tourism and conservation of coastal areas in marine parks and reserve areas.



CHAPTER ONE

INTRODUCTION

1.1 Background of the Audit

Beaches are landforms that exist along water bodies and are made up of various materials, including sand, gravel, or rocks. These landforms are natural habitats for many flora and fauna. They play a crucial role in human life, including tourist attractions for locals and foreigners, as they act as recreational areas¹. Although beaches are used for various purposes, such as protecting coastal structures from storms, sustaining flora and fauna, and facilitating the habitat of plants and animals, they are also among the tourism products used for recreational activities.

Tourism is currently one of the leading economic sectors in Tanzania, contributing 17% of the GDP and 25% of foreign income. Also, employment in tourism was earmarked to represent about 5.3% of the country's total employment in 2021². In 2019, international visitation to Tanzania was around 1.6 million tourists who brought to the country US\$2.5 billion and contributed more than 17% of GDP, around 30% of foreign earnings and 10% of formal employment³. However, in the fourth quarter of 2020, earnings from tourism dropped by nearly 75% compared to quarter four in 2019 due to the coronavirus (COVID-19) pandemic⁴.

Between 2019 and 2022, there has been a decrease of 5% in international tourist arrivals from 1,527,230 in 2019 to 1,454,920 tourists in 2022. In 2020 and 2021, the number of International visitors decreased to 620,867 and 922,692 due to COVID-19 Pandemic. From 2021 to 2022, the number increased from 922,692 to 1,454,920, equivalent to 58%. Meanwhile, there is still untapped potential for coastal tourism products like beaches. There

¹ <https://studycorgi.com/the-beach-and-its-benefits/> viewed on 30 May 2023

² <https://www.statista.com/our-research-commitment/1076/lars-kamer>

³ Anderson, W., Mossberg, L., & Andersson, T. (Ed). (2021). *Sustainable tourism development in Tanzania*. Cambridge Scholars Publishing, UK;

⁴ Nelly Maliva, Wineaster Anderson, Annæ Buchmann & Katherine Dashper (2023): Risky business? Women's entrepreneurial responses to crisis in the tourism industry in Tanzania, *Journal of Sustainable Tourism*, <https://doi.org/10.1080/09669582.2023.2186827>

is no specific data on beaches' contribution to tourism. Thus, managing beaches is crucial to enhance its contribution to the national economy.

Management of beaches involves activities to maintain or improve the conditions of a beach as a recreational resource and as a means of coast protection while providing facilities that meet the demands of those who use the beach⁵. Tanzania has more than 1425 km of coastlines with potential beach areas for tourism. In addition, the areas with these beaches have various tourist attractions, including beaches with beautiful scenery and islands⁶. Therefore, better management of the beaches, particularly in the Indian Ocean, for tourism activities is important to ensure that these resources are effectively utilized for the socio-economic benefit of the country.

Tanzania has five regions with beaches along the coastal areas: Tanga, Dar es Salaam, Pwani, Lindi and Mtwara. Moreover, there are beaches in the main lakes of Victoria, Tanganyika and Nyasa, among others. In recognizing the importance of beaches in the country, the government has identified beaches as among the strategic tourism products. It plans to ensure that potential beaches are developed by June 2026⁷.

The development of beaches is performed by the Ministry of Natural Resources and Tourism (MNRT), the President's Office - Regional Administration and Local Government (PO - RALG) and Marine Parks and Reserves Units (MPRU).

1.2 Motivation for the Audit

The audit was motivated by the potential mentioned above of the beaches in the contribution to the national economy and the reported weaknesses related to the management of beaches and their associated environmental risks. These challenges call for more attention to enhance the management of beaches to maximize their benefits. These motivation factors are as detailed below:

⁵ Retama (2019): Beach Management. <https://www.sciencedirect.com/topics/earth-and-planetary-sciences/beach-management> Accessed 05th June, 2023

⁶ Reports with beaches for investment in Tanga, Mtwara, Lindi and Pwani regions

⁷ MNRT's Strategic Plan, 2021/22- 2025/26

1.2.1 Lack of Plan for Development along Coastal Areas

According to the paper titled ‘Towards a Comprehensive Strategy for Tourism Diversification, Growth and Development in Tanzania, 2019’ of MNRT, it was reported that there is a lack of a plan for development along coastal areas. This has led to mixed developments in most of the coastal areas, notably tourist facilities, residential areas, areas for agriculture or even pastoral land. The lack of a plan and survey limits potential investors’ attraction to beach tourism, as it can lead to future land disputes, whereby the investors are not ready to bear that risk.

Further, the lack of a development plan and unregulated development along the coast can cause environmental effects such as accelerated erosion, vegetation removal and dunes and improper construction practices.

1.2.2 High Potential Contribution of Revenue from Beaches Tourism to the Economy

From the best practice, various countries with beaches as tourist attractions have earned enormous amounts of foreign currency from their respective countries from beach tourism. In 2018, Egypt received a total of US\$ 7.6 billion, Mauritius received US\$ 1.8 billion, and Seychelles received USD 600 million⁸. While this is the case for other countries, the CAG’s Performance Audit Report on the Development and Promotion of Tourism, issued in March 2022, reported that the Government, through MNRT, has focused more on the development of wildlife tourist products while other tourism products like beach tourism have been disregarded.

In this regard, conducting an audit into the management of beaches will provide more insight to the government on the need to enhance the management of beaches. Hence, upon improved development and promotion of beaches as tourist products, there is a high potential for earning foreign currency, which could contribute to the economy.

⁸ Ministry of Natural Resources and Tourism (2020): Report on the Improvement in Management and Development of Beaches in the Country

1.2.3 Contribution to the Achievement of Sustainable Development Goal Number 14

Target No. 14.1 of the Sustainable Development Goal (SDG) Number 14 insists on preventing and significantly reducing marine pollution, particularly land-based activities. Further, target number 14(2) insists on conserving at least 10% of coastal and marine areas, consistent with national and international law and based on the best available scientific information.

Concerning the above SDGs, the government, through the Marine Parks and Reserves Unit (MPRU), is targeted to protect, conserve, and restore the species and genetic diversity of living and non-living marine resources and the ecosystem process of marine and coastal areas⁹. In this regard, this audit identified areas for further improvement in the management of beaches, which will eventually facilitate the attainment of SDG Number 14.

1.2.4 Absence of Sustainable Development and Investment in Beach Resources

During the 8th Sustainable Development Forum in Mwanza City, the Vice-President emphasized the need to protect, manage, and invest in rare beach resources in Tanzania to boost socio-economic development. He highlighted the vast coastline, marine reserves, and protected under-utilised areas.

He further urged regional offices to create a strategic plan for developing existing beaches and recreational areas. He believed combining conservation and tourism services would attract domestic and foreign tourists¹⁰.

In view of the above, the Controller and Auditor General decided to carry-out a performance audit on the management of beaches in Tanzania. The intention was to examine the effectiveness and efficiency of the audited entities in managing beaches and recommend areas for improvements.

⁹ Marine Parks and Reserves Act, 2009

¹⁰ <https://dailynews.co.tz/vp-wants-more-benefits-from-beach-resources/> checked on 24th July, 2023

1.3 Design of the Audit

1.3.1 Audit Objective

The main objective of the audit was to assess whether the President's Office - Regional Administration and Local Government, Ministry of Natural Resources and Tourism and the Marine Parks and Reserves Unit have adequately managed beaches to protect natural habitat and increase beach tourism.

Specific Audit Objectives

Four specific audit objectives were used to address the main audit objective.

These specific objectives of the audit were to assess whether:

- a) Beaches have been adequately developed to increase coastal tourism;
- b) Key requirements for environmental management for coastal areas have been adhered to;
- c) Promotion and marketing of beach tourism have been adequately done; and
- d) Beaches have been effectively monitored to ensure effective management.

Detailed audit questions and sub-questions are presented in *Appendix II* of this report.

1.3.2 Scope of the Audit

The main audited entities were the President's Office-Regional Administration and Local Government (PO-RALG), through Local Government Authorities responsible for managing beaches in the country, the Ministry of Natural Resources and Tourism (MNRT) and the Marine Parks and Reserves. The Marine Park and Reserves Unit (MPRU) manages beaches under its Marine Parks and Reserves. The Ministry of Natural Resources and Tourism has been selected as it is responsible for identifying tourism products and promoting the development of the identified products, beaches being among them.

The audit focused mainly on the adequacy of responsible government entities in managing beaches to protect natural habitats and increase coastal tourism.

Specifically, on the adequacy of the development of beaches to increase coastal tourism, the audit assessed the adequacy of available strategies and plans to facilitate the development of beaches, implementation of the strategy and plans on the development of beaches, promotion and marketing by MPRU and LGAs on the investing on beaches, identification of areas along the coast for the investment, utilities (infrastructures) and recreational facilities to facilitate coastal tourism and monitoring of the development of beaches by both LGAs and MPRU.

Similarly, the audit focused on the effectiveness of adherence to key requirements of environmental management of coastal areas by assessing (a) the effectiveness of beaches in meeting the requirements of the Environmental Management Act and its Regulations, (b) the adequacy of identifying and addressing risks associated with the environment in line with the requirements of the Environmental Management Act, (c) the sufficiency of infrastructures and sanitation facilities to support environmental conservation along the coastal areas, (d) the effectiveness of measures for controlling human activities which facilitate environmental degradation and encroachment along the coastal areas and (e) the effective coordination of key actors responsible for enforcing the implementation of environmental aspects along the beach in coastal areas.

Also, the focus was on the adequacy of the promotion and marketing of beach tourism by covering the adequacy of the plans and strategies for the promotion and marketing of beach tourism, effectiveness in the implementation of the available plans and strategy for the promotion and marketing of beach tourism and coordination for the promotion and marketing of beaches for tourism.

In addition, the audit assessed the effectiveness of PO-RALG and MNRT in monitoring beaches in the country by analyzing the adequacy of PO-RALG and MNRT in planning for assessing the performance of LGAs, TTB and MPRU on the management of beaches for coastal tourism. Furthermore, the audit assessed the adequacy of data at ministries and information for measuring the performance of LGAs, MPRU and TTB, and the adequacy of analysis of

information and data during the assessment of the performance of LGAs, MPRU and TTB on the management of beaches.

The audit covered the coastal areas alongside the Indian Ocean by involving MNRT, PO-RALG, and its sampled four regions: Dar es Salaam, Tanga, Pwani, and Mtwara. Also, MPRU-Head Quarters and its four Regional Offices were covered to assess its performance in managing beaches.

The Audit covered four financial years, from 2019/20 to 2022/23, to establish performance trends over time. Further, this was when the Government prioritised the promotion of various tourist attractions within and outside the country to encourage more visitors, as evidenced by the release of the Royal Tour documentary in April 2022. The documentary aimed to promote available tourist products in the country, beaches being among them.

1.3.3 Assessment Criteria

Assessment criteria for beach management in the country were drawn from legislation, standards, good practices, and strategic plans of MNRT, PO-RALG, and MPRU.

The following were the assessment criteria for each of the specific audit objectives:

(a) Development of the Beaches

According to MNRT's Strategic Plan of 2021/22 - 2025/26, as part of enhancing the development and promotion of sustainable tourism, MNRT targeted to develop strategic tourism products in potential areas, including beaches, cruise ships and cable cars by June 2026. It also targeted the review and update of existing tourism development and promotion strategies. One of the interventions for implementing this strategy is to promote investment in developing tourism infrastructures and facilities.

Similarly, MPRU's Strategic Plan of 2023/24 - 2027/28, to ensure that the tourism infrastructures are developed and maintained by June 2028, MPRU targeted developing at least five sustainable tourism investments by 2028.

Further, according to Section 6(1) (a) and (b) of the Tourism Act of 2008, the MNRT is responsible for formulation and enhancing sectorial policy and regulatory functions. Specifically, in managing beaches in the country, the Ministry is responsible for identifying tourist attractions, beaches being among them, to promote and encourage the establishment and development of appropriate tourist facilities, activities, and amenities.

Tourism Master Plan (Strategy and Action) of April 2002 requires the designation of areas or zones for priority in development when it comes to tourism. It emphasized that when zoning, the consideration to include but not limited to the location of the national parks, game reserves, and conservation area; the range of tourism products that could be developed; the existing and planned level of infrastructure, particularly roads and utilities.

(b) Adherence to the Key Requirement for Environmental Management for Coastal Areas

World Tourism Organization, 2023, in the paper for *Sustainable Tourism Governance and Management in Coastal Areas of Africa*, requires countries to ensure Environmental Impact Assessment (EIA) is carried out for development in the coastal areas.

Further, the best practice, as reported in the New Tourism Strategy for Kenya 2021-2025 Page 24, is to prioritize cross-cutting initiatives to improve current beach cleanliness through fines, zero-tolerance plastic mandate, and sponsored programs for cleaning beaches.

Also, in Regulation 17(1f) of the Urban Planning Regulations, 2018, PO-RALG and MPRU are required to maintain beaches in the areas of their jurisdiction. They must ensure no deposit or disposal of waste or rubbish, oily liquid, acid or other chemicals or toxic or polluting substances into the marine environment on a public beach or coastline.

Moreover, in Sections 4(2) and 117(a) and (b) of the Environmental Management Act, 2004, the LGAs are required to ensure that beaches are clean and safe and that the community has the right to access various public places, including beaches for leisure and recreational purposes. Also, they must prescribe the best ways to collect various solid waste classifications

from generating sources. They shall, on their own or with any commercial or private sector, arrange ways to recover the solid waste collection costs.

Section 125 of the Environmental Management Act, 2004 also requires LGAs to ensure that sewage is appropriately treated before it is finally discharged into water bodies or open land and that it does not increase the risk of infections, ecological disturbance and environmental degradation.

Section 5.4.3 of Sustainable Coastal Tourism on the integrated planning and management approach of the United Nations Environment Program (UNEP), 2009, emphasises maintaining clean and accessible public restrooms, showers, and changing facilities. Install adequate trash bins and recycling stations. Ensure safe and well-maintained beach access points, walkways, and parking areas.

(c) Adequacy of Promotion and Marketing of Coastal Tourism

According to the United Nations World Tourism Organization (UNWTO), 2021, African countries are required to use digital marketing partnerships with digital experts like Google, Netflix, Facebook and other online media to improve online destination brands and strengthen the use of videos to build online brand associations. Further, applying digital branding involves designing and building a brand online through websites, social media, videos and more. It allows destinations to convert a one-time tourist into a lifelong loyal brand ambassador.

Further, the Corporate Strategic Plan 2017/18-2021/22 of TTB, Page 30, requires TTB to execute an International Marketing Strategy (IMS) by emphasizing modern marketing techniques, including online marketing, while using traditional marketing techniques.

International Tourism Marketing Strategy for Destination Tanzania 2020-2025 also requires TTB to adapt to technological changes, especially marketing strategies and human resource development, to cope with changing customer behaviour and preferences.

(d) Monitoring of Beaches

United Nations World Tourism Organization (UNWTO)¹¹ requires countries to monitor tourism's economic, environmental and social impact at the destinations, including beach areas. The targeted key issues to be monitored and evaluated for the sustainability of tourist destinations include tourism seasonality, employment, destination economic benefits, governance, local satisfaction, energy management, water management, wastewater (sewage) management, solid waste management, accessibility, and climate changes.

Further, Regulation 11 of the Urban Planning Regulations, 2018, as part of enhancing monitoring of beaches in the country, requires Local Government Authorities to ensure that no person or group of persons undertake any development on a public beach or coastline.

Moreover, Section 3.5.4 of the Marine Parks and Reserves Strategic Plan, 2023/24 - 2027/28, requires MPRU to encourage participatory management by involving local communities and other stakeholders in managing resources within and adjacent to Marine Parks Authorities. Further, it aims to increase their understanding and ownership in monitoring and controlling illegal activities in marine and coastal (beaches) ecosystem restoration programs by June 2025.

The Land Use Planning Act, 2007, as part of the monitoring of the management of beaches in the country through section 21(2), require LGAs in consultation with relevant stakeholders to prepare district land use framework plans which incorporate relevant aspects of plans designed under applicable urban planning law and should include small islands, coastline and beaches.

¹¹ GOA roadmap for tourism as a vehicle for achieving the sustainable development goals, 2023, pg.66

1.4 Sampling Techniques, 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 Techniques Used in the Audit

The audit focused on the beaches along the ocean/coastal areas based on the criteria that African countries perform well in beach tourism and depend on beaches along coastal areas. Those countries include Seychelles, Egypt, and Mauritius. Therefore, beaches along the coastal areas of Tanga, Dar es Salaam, Pwani, Lindi and Mtwara were prioritized;

The Ministry of Natural Resources and Tourism has prioritised beaches along the Indian Ocean for activities related to investment to facilitate beach tourism. However, potential beach identification and development activities have only been implemented in limited areas along the coast and other water bodies. Since the identified potential beaches fall in Tanga, Dar es Salaam, Pwani, Lindi and Mtwara Region, these regions were selected to assess the efforts made by the MNRT. Based on the two factors mentioned above, it would be more beneficial if the expected improvements focused on beaches along the coastal areas of Tanga, Dar es Salaam, Pwani, Lindi and Mtwara.

Sampling of Regions Visited

Purposive sampling was used to select the regions covered. There were five regions along the coast of the Indian Ocean, as explained above. The Audit covered four regions: Dar es Salaam, Pwani, Tanga and Mtwara. Lindi region was not included in the Audit since it had beaches managed by the PO-RALG only, while the Audit Team considered regions with beaches managed by both entities, i.e. PO-RALG and MPRU, to compare the two entities' performance. This ensured that both entities assessed the adequacy and effectiveness of the development, promotion, and marketing of beaches.

Sampling of Beaches Covered during the Audit

The audit team covered 20 out of 60 beaches from the four selected regions, where five beaches were selected from each region. In Tanzania, beaches are owned by PO-RALG through LGAs and MPRU, as well as public and private institutions and private individuals. In choosing the covered beaches, PO-

RALG managed two, MPRU managed another two, and public institutions or private individuals managed one. This selection enabled the team to analyze the performances of all entities for comparison purposes and make recommendations for improvements.

Further, the Audit Team considered beaches in urban areas with high populations when assessing performance. Also, beaches under MPRU were considered in respective regions based on the available potential.

1.4.2 Methods for Data Collection

Both qualitative and quantitative data were collected to provide strong and convincing evidence regarding the performance of the President's Office Regional Administration and Local Government, the Ministry of Natural Resources and Tourism, and the Marine Parks and Reserve Unit.

The Audit Team used different methods to collect information from the audited entities and other stakeholders. These methods included *document reviews/desk research*, *interviews* and *physical verifications/observation*, as detailed below:

(a) Document Reviews

The Audit Team reviewed documents from the President's Office - Regional Administration and Local Government (PO-RALG), Ministry of Natural Resources and Tourism (MNRT) and Marine Parks and Reserves Unit (MPRU) to get comprehensive, relevant and reliable information on the performance of PO-RALG, MNRT and MPRU regarding the management of beaches in the country.

Reviewed documents from the audited entities were those falling within the period under the audit, i.e., from 2019/20 to 2022/23. The reviewed documents included planning, performance and progress reports, monitoring and evaluation reports. Detailed information on the documents reviewed and reasons for review is presented in **Appendix III**.

(b) Interviews

Interviews were conducted with PO-RALG, MNRT and MPRU officials at Headquarters and regional offices. Furthermore, interviews were used to validate information from the documents reviewed. A List of officials interviewed is listed in *Appendix IV*.

(c) Physical Verifications

Physical verifications were made to the selected beach sites. The Audit Team conducted site visits to the sampled beach sites to assess the performance of the beach management team. The team visited twenty beaches in four selected regions: Dar es Salaam, Pwani, Tanga, and Mtwara.

During the verification, the Audit Team assessed the extent to which the beach sites are accessible to the general public. Also, the extent to which the beaches are susceptible to environmental degradation due to pollution, erosion, and waste management in the beach areas was assessed. In addition, the Audit Team assessed the adequacy of the development, promotion and marketing of beach tourist products.

1.5.3 Methods for Data Analysis

The collected information was analyzed using qualitative and quantitative methods to obtain facts and sufficient information regarding the overall performance of PO-RALG, MNRT and MPRU in ensuring the management of beaches in the country.

a) Analysis of Qualitative Data

- Content analysis techniques were used to analyze qualitative data by identifying different concepts and facts originating from interviews or document reviews and categorising them based on their assertions;
- The extracted concepts or facts were either tabulated or presented as they were explained or established a relationship between different variables originating from the audit questions;
- The recurring concepts or facts were quantified depending on the nature of the data it portrays; and

-
- The quantified information (concepts/facts) was then summed up or averaged on spreadsheets to explain or establish the relationship between different variables.

b) Analysis of Quantitative Data

- Quantitative information was tabulated on spreadsheets to develop time series data and relevant facts extracted from the computed figures; and
- The tabulated data were summed up, averaged or proportionated to extract relevant information and relationships from the figures and the sums, averages or percentages were presented using different graphs and charts.

1.5 Data Validation Process

The Ministry of Natural Resources and Tourism, the President's Office - Regional Administration and Local Government, and the Marine Park and Reserve Unit were given the opportunity to go through the draft report, comment on the figures, and presented information. The Ministries confirmed the accuracy of the figures and the information presented in the audit report. The comments and responses of MNRT, PO-RALG and MPRU are presented in **Appendix One**.

In addition, experts in the field of tourism, specifically in the management of beaches, cross-checked the presented information and data to validate the information obtained and presented in the report.

1.6 Standard Used for Audit

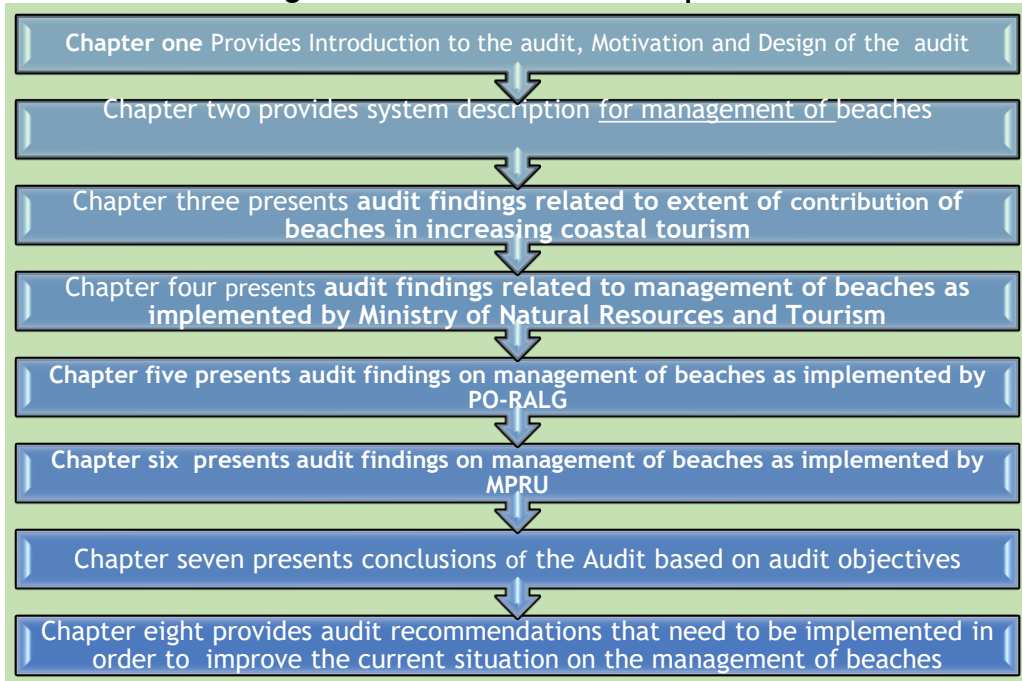
The audit was conducted by the International Standards for Supreme Audit Institutions (ISSAIs) on performance auditing issued by the International Organization of Supreme Audit Institutions (INTOSAI).

These standards require that the audit is planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the findings and conclusion based on audit objectives.

1.7 Structure of the Audit Report

The subsequent chapters of this report are presented in **Figure 1.1**

Figure 1.1: Structure of the Report



CHAPTER TWO

SYSTEM FOR MANAGING BEACHES IN TANZANIA

2.1 Introduction

This chapter describes the system for managing the development of beaches in Tanzania. It provides details on governing legal framework, policies, strategies, guidelines, roles and responsibilities of key players in managing the development of beaches. It also describes the processes and resource arrangement for managing the development of beaches in the country.

2.2 Governing Legal Framework

2.2.1 Governing Policies and Legislation

Figure 2.1 elaborates on the country's governing policies and registration for developing beaches. These include the Tanzania National Tourism Policy, 1999; Tourism Act, 2008; Marine Parks and Reserves Act (Chapter 126); and the Urban Planning Act, 2007.

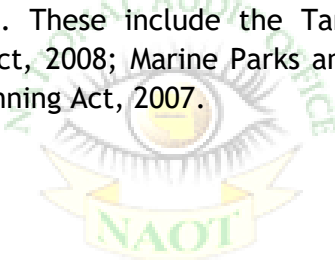
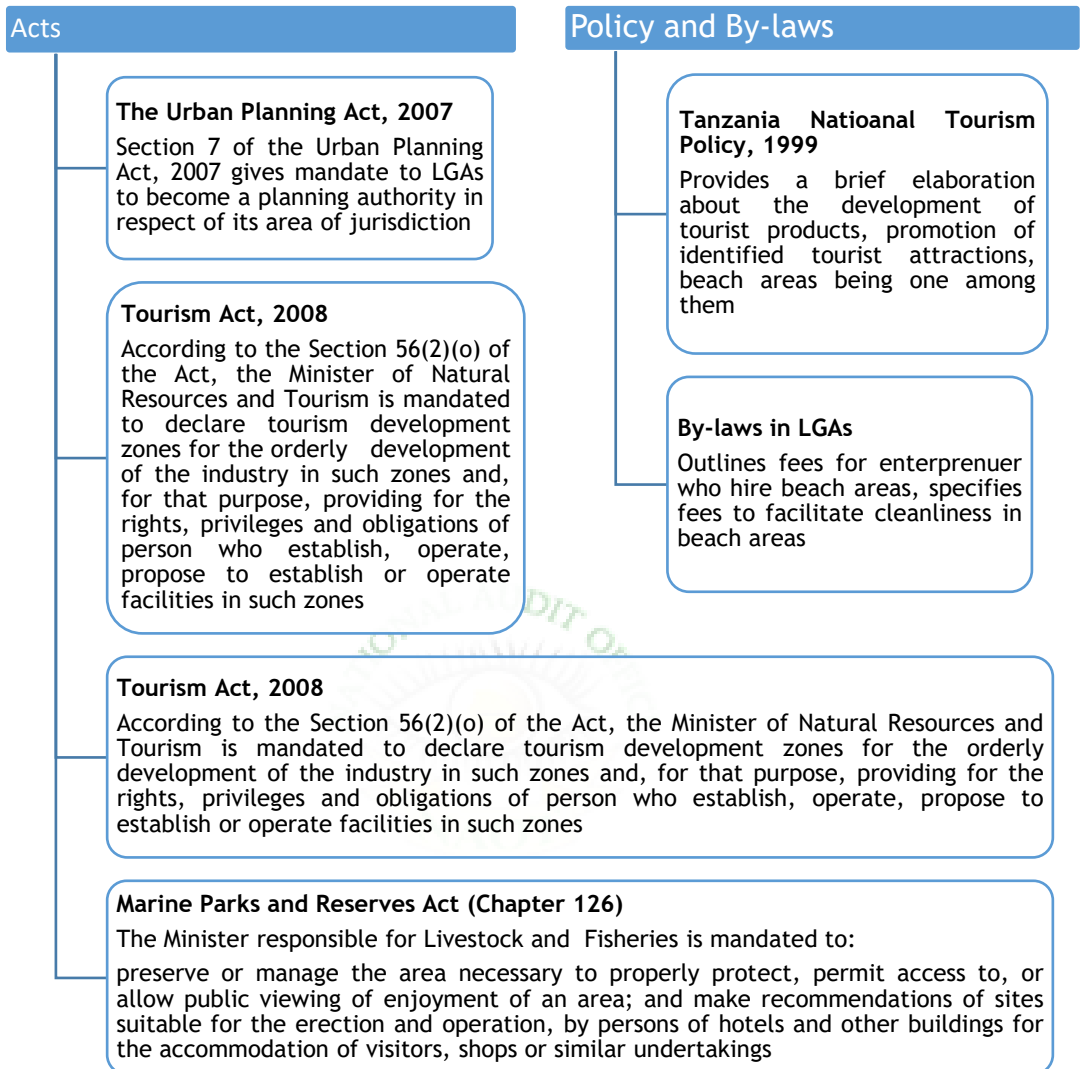


Figure 2. 1: Governing Policy and Legislation



Source: Auditors' Analysis of the Reviewed Policy and Legislations (2023)

2.2.2 Sustainable Development Goals, Tourism Master Plan and Strategic Plans

The Sustainable Development Goals (SDGs), Tourism Master Plan and Strategic Plans of the main auditee have highlighted various targets relating to the management of beaches in the country, as detailed in **Table 2.1**

Table 2. 1: The available plans and main issues relating to the management of Beaches

Name of Plan/ Target of SDG	Key issues covered relating to the Management of Beaches
Global goals insisted that, by 2025, countries devise and implement policies to conserve and sustainably use the oceans, seas and marine resources for sustainable development - SDG No. 14	To conserve at least 10% of coastal and marine areas, consistent with national and international laws and based on the best available scientific data by 2020.
Tourism Master Plan, 2002	It highlighted that there are accessible beaches in the Northern and Southern parts of the country, although they have not been developed for tourism purposes. The plan is to develop and improve the waterfront (Beach), small-scale, luxurious holiday resorts.
General Management Plan (GMP)	Act No. 29 of 1994 makes it conditional for every gazetted park or reserve to have a General Management Plan detailing conservation and management activities of the area, like investment and involvement of the community on how beaches within the park will be managed.
FYDP 2021/22-2025/26 (Section 5.3.7 and Table 21)	Targeted to increase the share to GDP of the percentage contribution of sustainable tourism from 6 to 11% by 2025/26. This could be achieved, among other things, through increased investment in beach and ecosystem tourism
MNRT Strategic Plan (Pages 31&32 of Strategic Plan 2021/22 - 2025/26)	Targeted to develop Strategic tourism products, including beaches and cruise ships in potential areas by June 2026
MPRU Strategic Plan (Section 3.4.5 Marine Parks and Reserves Strategic Plan for 2023/24 - 2027/28)	To improve the existing poor tourism infrastructures in most Marine Park Areas. Currently, tourism-related infrastructures are inadequate, and their improvement remains critical for tourism marketing, promotion and investments within the Marine Park Areas.
PO-RALG Strategic Plan of 2021/22 - 2025/26	Targeted to coordinate and allocate land for investment, including the coastal area in 184 LGAs by June 2026

Source: Auditors' Analysis of Strategic Plan from PO-RALG (2023)

2.3 Roles and Responsibilities of Key Players and Stakeholders

2.3.1 Role of Key Players and Resources Responsible for the Management of Beaches

Key players involved in the management of beaches to enhance coastal tourism include the Ministry of Natural Resources and Tourism (MNRT) through its Tourism Division and the Tanzania Tourist Board (TTB). Also, PO-RALG, through its Division of Rural and Urban Development, players include the Marine Park and Reserves Unit (MPRU), which is under the Ministry of Fisheries and Livestock (MLF) and Local Government Authorities (LGAs), which are under the PO-RALG.

Marine Protected Areas activities were managed under the Department of Fisheries under the Ministry of Natural Resources and Tourism. Then, in 1994, the Marine Parks and Reserves Unit (MPRU) was established under the Marine Reserves and Protected Areas Act No. 29 of 1994. Since 2017, it has been placed under the Ministry of Livestock and Fisheries. The roles of the key stakeholders are presented in **Figure 2.3**.

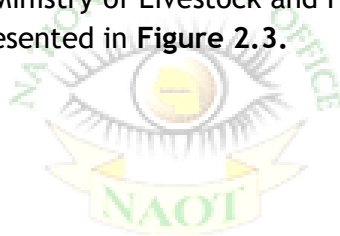


Figure 2. 2: Roles of each key stakeholders

Ministry of Natural Resources and Tourism (MNRT)	<p>According to the Tourism Act, 2008 the Ministry is responsible for</p> <ul style="list-style-type: none"> •formulating and enhancing sectoral policy and regulatory functions •Identify tourism attractions, beaches being one among them; and •Promote and encourage the establishment and development of appropriate tourism facilities, activities, and amenities
President's Office - Regional Administration and Local Government	<p>According to the PO-RALG's Approved New Organization Structure of January 2022, PO-RALG is responsible to</p> <ul style="list-style-type: none"> •guide LGAs on rural and urban development planning, housing and sustainable land use, including beach plots; and •guide, monitor and evaluate Regional Secretariats and Local Government Authorities in results - based implementation of Urban and Rural development policies and legislations
Local Government Authorities (LGAs)	<p>According to Section 7 of the Urban Planning Act, 2007, Local Government Authorities are the planning authorities in their areas of jurisdiction. They are responsible for management of beaches and preparation of the by-laws to govern management of beaches</p>
Marine Parks and Reserves Unit (MPRU)	<p>According to Section 3 of CAP 146 R.E. 2009, MPRU is required to</p> <ul style="list-style-type: none"> •establish and monitor the control, management and administration of marine parks and reserves, including beaches within the parks and reserves; and •seek funds for the establishment and development of marine parks and reserves, including beaches
Tanzania Tourist Board (TTB)	<p>According to Tanzania Tourist Board Act, CAP 364 [R.E 200], TTB is responsible for adopting all measures to advertise and publicize Tanzania as a popular tourist destination. In this regard, it is responsible for promoting and marketing all tourism products in the country, with beaches being one among them.</p>

(i) Financial resources for the management of beaches in the country

The financial resources for managing beaches in the country are allocated to all three entities responsible for managing beaches, namely MNRT, PO-RALG and MPRU, as detailed in **Table 2.2**. However, all three entities did not use the fund exclusively for the management of beaches rather, it was used for the general day-to-day operations of the respective departments in respective entities.

Table 2. 2: Financial resources for management of Beaches

Entity	Financial Year	Budgeted Amount - TZS million	Disbursed Amount -TZS million	Percentage Disbursed (%)
MNRT	2019/20	2570	2300	89
	2020/21	3313	3004	91
	2021/22	3110	3076	99
	2022/23	3159	2667	84
PO-RALG	2019/20	219	155	71
	2020/21	219	263	120
	2021/22	219	160	73
	2022/23	262	170	65
MPRU	2019/20	120	80	67
	2020/21	240	180	75
	2021/22	320	210	66
	2022/23	480	350	73

Source: Auditors' Analysis of MTEF from respective entity from 2019/20-2022/23

Table 2.2 shows that, for the four financial years, MNRT received funds less than the budgeted and approved amount. In 2022/23, the Ministry received 84% of the budget. In 2021/22, although the MNRT received less than the budgeted and approved amount, the amount disbursed was 99% of the budgeted amount, which sufficed to execute most planned activities. Further, in 2020/21, MNRT received 91%, while in 2019/20, MNRT received 89% of the budgeted amount.

Further, it shows that, for four financial years, PO-RALG received funds below 74% of the approved budget in the two financial years, 2019/20 and 2021/22. For the financial year 2020/21, the Ministry received 120%. This windfall was contributed mostly by extra funds allocated for promoting *Local industrial and economic development at all levels of PO-RALG*, which received TZS 94 million, while its budget was TZS 50 million.

In addition, it shows that for four years, MPRU received less than the amount budgeted and approved for the management of beaches. Despite the increased amount of annual disbursed funds for four years, the allocations started to decline from the financial year 2021/22 to 2022/23, whereby the amount disbursed in the respective year was below the budgeted and approved amount.

(ii) Human resources for the management of beaches in the country

The human resources for managing beaches in the country are allocated to all two entities responsible for managing beaches, namely MNRT and PO-RALG, as detailed in Table 2.3.

Table 2. 3: Human resources for the management of beaches at PO-RALG and MNRT

Entity	Number of Required Human Resources (n)	Number of Available Human Resources (n)	Percentage (%)
MNRT	22	18	81
PO-RALG	28	16	57

Source: Auditors' Analysis of Staff Establishments of the respective Ministries from 2019/20-2022/23

Table 2.3 shows that MNRT has adequate staff for implementing various activities (81%), including formulation of policies and guidelines for the management of beaches and the development and identification of beaches as tourist attractions.

Further, it shows that at PO-RALG, 16 out of 28 (57%) required human resources for managing beaches at the Division of Rural and Urban Development are required. This shows that the Division has a human resource gap of 43% of the required personnel.

The status of the availability of human resources for implementing activities related to the management of beaches at TTB and MPRU is presented in Table 2.4.

Table 2. 4: Human Resources for Managing Beaches at TTB and MPRU

Institution	Profession	Required Personnel	Available	Gap
TTB	Marketing Officers	16	3	13
	Tourism Officers	20	13	7
Total		36	16	20
MPRU	Marine Biologist	25	16	9
	Sociologist	8	4	4
Total		33	20	13

Source: Auditors' Analysis of Personnel Enrolment of Staff from TTB (2023)

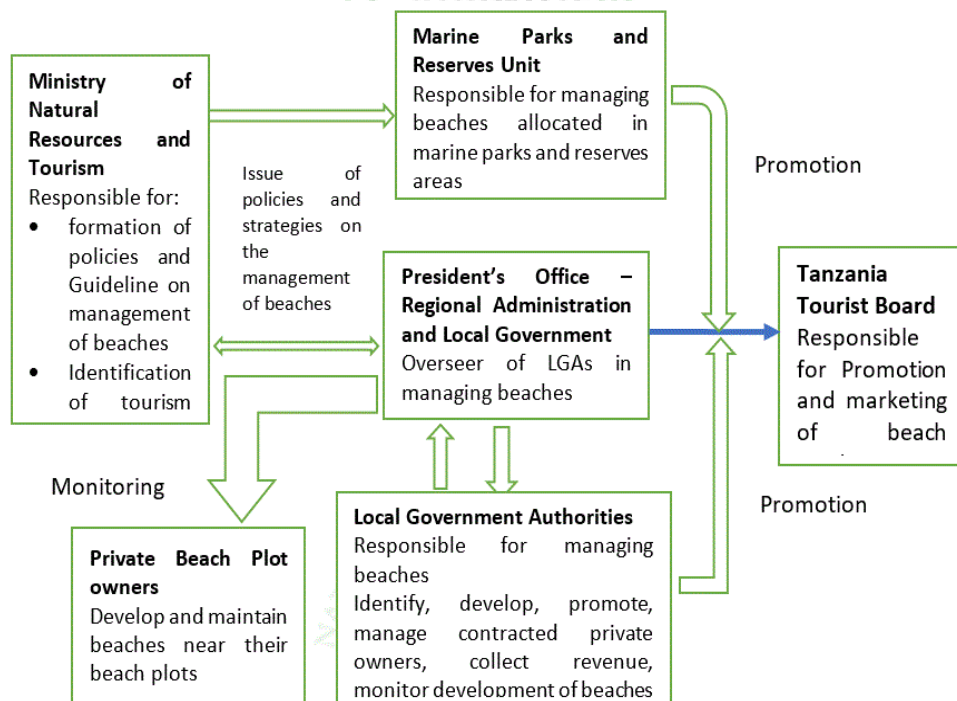
Table 2.4 shows that there are 16 out of 36 required staff members, indicating a deficit of 20 required staff members for implementing all activities related to the promotion of tourist products, including beaches. In addition, it shows that the Marine Parks and Reserves Units have 16 out of 25 (equivalent to 64%) of the required Marine Biologists and 4 out of 8 (equivalent to 50%) of the needed Sociologists for managing beaches in the country.

2.3.2 Roles of Other Stakeholders

Other stakeholders involved in the management of beaches include the Export Processing Zones Authority (EPZA) and private beach plot owners along the coastal areas.

Figure 2.3 shows the relationship of key stakeholders in the management of beaches.

Figure 2. 3: Diagrammatic Summary of Relationship of key Stakeholders



Source: Auditors' Analysis of Policies and Guidelines from Stakeholders in Management of Beaches (2023)

2.4 Process for the Management of Beaches in the Country

The process for the management of beaches in the country by PO-RALG and MPRU is as detailed hereunder:

(a) Process for Management of Beaches as Implemented by PO-RALG through LGAs

The management of beaches in the country, as implemented by PO-RALG through LGAs, involves the following activities:

1. Preparation of general planning scheme/master plan

According to Section 7 of the Urban Planning Act, 2007, LGAs are planning authorities in their areas of jurisdiction. In this regard, LGAs are responsible for preparing a General Planning Scheme for proper physical development of land, such as buildings, agriculture, and recreational areas. This intends to make suitable provisions for using land for various activities. In this regard, beaches are also specifically allocated as recreational areas in the coastal areas.

2. Identification of potential beach areas for investment

Before preparing the General Planning Scheme (GPS), LGAs are required to identify potential beach areas in their jurisdiction. The Local Government Authorities/ Planning Authorities usually identify potential areas for investment along the coast and store/keep the database of the same for beach development for tourism and recreational purposes along the coastal areas. Potential beach areas for investment are identified in collaboration with the Ministry of Natural Resources and Tourism (MNRT).

After identification, the Local Government Authority may rent it to potential investors for development or development. In case they decide to rent to potential investors, process number three (3) shall be applicable, but when they decide to develop themselves, process six (6) shall be the next.

3. Application request to rent beach plot for investment

Investors submit their application for beach plots for investment to the Planning Authority. According to Section 10 of the Urban Planning Act, the

Planning Authority is required to assess the submitted application based on the prepared general planning scheme of the respective area. For small investors/entrepreneurs, the terms of the rent period will be issued by the Town Planner in collaboration with the District Treasury. In contrast, for big investors, the rental terms of 5 years are issued by the Council Management Team (CMT).

4. Inspecting the requested areas for investment

The officials from the LGAs visit the intended areas for investment to verify the area's prevailing condition and actual demarcation. The verification also includes the District/Municipal/City Engineer inspecting the area and the designated plan for the use of the area. Further, the National Environmental Management Council's officials also visit the area and ensure that an Environmental Impact Assessment (EIA) is conducted depending on the nature and level of investment if qualified for EIA.

After inspection, the LGA prepares a report containing demarcation and coverage area, which is used to decide whether to grant approval or not as per the second schedule of Urban Planning (Control of Access to Public Beaches and Coastlines) Regulations, 2018.

5. Approval and preparation of contract

Upon verification of the beach area to be rented to the investors, the LGA prepares the contract for them. For small investors/entrepreneurs, the contract will be one year long; for big investors, the contract will be up to five years. The Council Management Team approves proceeding with contract preparation when the applicant meets the criteria. The Municipal/City Director and Mayor sign the prepared contract.

6. Development of the beach areas

The beach development involves constructing and maintaining potentially identified coastal areas to facilitate tourism activities and enhance visitor experiences. These activities include but are not limited to parking areas, public restrooms, waste management facilities, lifeguard services, access points to the beaches, and visitors' facilities and services. Visitors' facilities include recreational activities like water sports, beachside restaurants and cafes, beach equipment rentals, beach cleaning services, and information

centres to guide and assist tourists. The availability of proper utilities ensures tourists' comfort, safety, and convenience.

On the other hand, beach safety and security is another aspect of beach development. This involves ensuring the availability of measures such as lifeguard services, safety signage, designated swimming areas, and emergency response systems. It also involves putting the security measures necessary to prevent theft, harassment, or other criminal activities, creating a secure tourist environment.

Regulation 10 of the Urban Planning (Control of Access to Public Beaches and Coastal Lines) Regulation 2018 further requires LGAs to ensure that the development does not involve the construction of permanent buildings.

7. Environmental auditing/management of developed beaches

Environmental Officers from the LGAs monitor environmental issues during development and for developed beaches. This includes ensuring the LGAs or investors conduct EIA for all projects qualifying for EIA. Further, the officers must cooperate with NEMC in all issues related to the monitoring of the environment in their areas of jurisdiction. The investor/the LGA operating beaches shall ensure that the developed beach is free from litter, deposit or disposition of any waste to the beaches or coastlines. Also, investors/LGAs must ensure there is no damage or interference with flora, including trees and grasses, on public beaches or coastlines.

8. Monitoring of developed beaches

The Local Government Authorities are responsible for monitoring the developed beach areas. The LGAs ensure that investors implement the agreed terms of the contract accordingly during and throughout the contract period. During the implementation, the investor should obtain a permit from the LGAs. The LGA further monitor the condition of the area periodically, including ensuring that the investor pays rent and required fees as per agreement. Additionally, the LGA are responsible for regularly monitoring the hotel premises along the coast and annually undertaking checks, including environmental control and waste management.

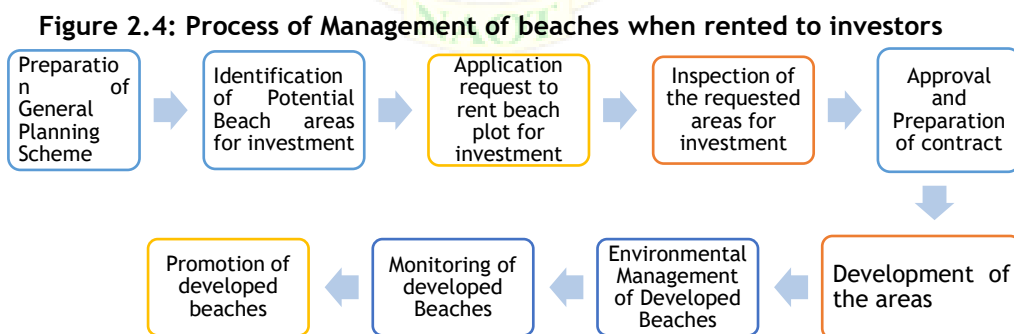
LGAs also ensure their beaches are developed and monitored regularly according to environmental rules and regulations.

9. Promotion of the developed beaches

According to the TTB's Corporate Strategic Plan of 2021/22 - 2025/26, TTB promotes tourist products, including beaches. Thus, once beaches have been developed, the Ministry of Natural Resources and Tourism, through the Tanzania Tourist Board (TTB), are responsible for promoting the beaches. This is done through participation in domestic and international events/fairs and using digital marketing in promotion, using social media, websites, and web portals. Also, the Marine Park and Reserve Unit works with TTB to promote the available beaches, especially participation in domestic and international events/fairs.

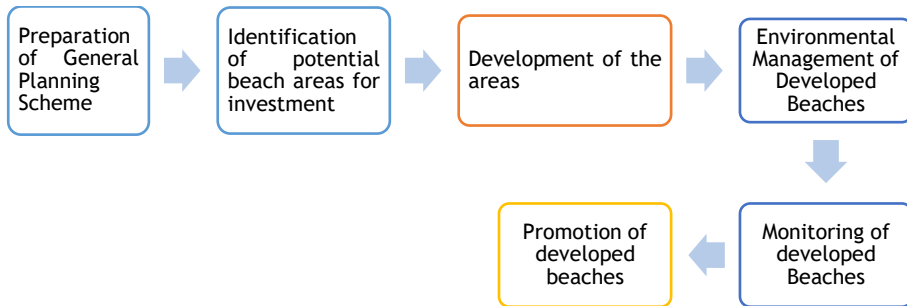
Further, while TTB is responsible for promoting developed beaches, EPZA and Tanzania Investment Centre (TIC) are responsible for promoting and developing beaches. EPZA and Tanzania Investment Centre (TIC) also promote investment in the identified beach areas under special economic zones.

The summary of the process for the management of beaches in the country by PO-RALG through LGAs is summarized in **Figures 2.44 and 2.55:**



Source: Auditors' Analysis of Strategies and Plans from PO-RALG (2023)

Figure 2.5: Process of management of beaches when developed by LGA



Source: Auditors' Analysis of Strategies and Plans from PO-RALG (2023)

2. Process for management of beaches by MPRU

The management of beaches in the country as implemented by MPRU is under their areas of jurisdiction, i.e. Marine Parks Areas is detailed hereunder:

(a) Preparation of general management plan

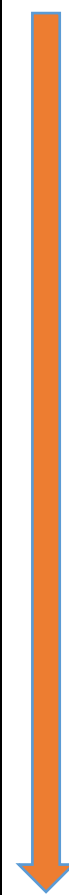
Upon declaring the area as a Marine Park and Reserve as per Section 9 of the Marine Park and Reserve Act (Chapter 146), the Advisory Committee and the Village Councils shall prepare and recommend a proposed General Management Plan to the Board no later than six months. The board shall consider such a plan and recommend its adoption to the Minister.

According to Section 17, the General Management Plan should contain/include a plan of various zones within the Marine Parks and Reserves area. Usually, a plan of zones will contain a specific map showing the zones and boundaries of the marine parks and a description of zones and activities to be conducted at each zone, beaches being one among them. MPRU may also decide to develop zoned areas depending on the level of development requirement and the conditions of resources.

(b) Acquisition of investors and approval of proposed plan for development

Before approval, the potential investor will follow several procedures to ensure the proposed plan is approved for development. These procedures are summarized in **Table 2.5**:

Table 2. 5: Process for approval of investor of the proposed plan for development



Activity	Description
<i>Submission of the Letter of Intent by Investor</i>	According to CAP 146 (R.E 2009), the investor must submit the Letter of Intent and a brief “Project Concept” to the MPRU for an initial assessment.
<i>Conducting Initial Assessment by MPRU</i>	MPRU will assess the project proposal and accept it when it meets the General Management Plan criteria, and send the feedback to the investor
<i>Developing a Detailed Project Proposal by Investor</i>	The investor will then develop a detailed project proposal by gathering information from the community and going to the national level.
<i>Assessment of the detailed project proposal by MPRU</i>	The MPRU will assess the proposal and see whether it contains all the required information. Upon approval, the investor will proceed with EIA.
<i>Conducting EIA by Investor</i>	The investor is required to conduct EIA before implementation of the project by following NEMC’s guidelines.
<i>Review of EIA Report by MPRU & NEMC</i>	MPRU will review the EIA report and submit it to NEMC for further review and recommendation
<i>Approval</i>	The MPRU Manager shall produce and submit a summary of the conclusion and recommendations to the Board of Marine Parks and Reserves Trustees. The Board of Trustees shall recommend that the Minister responsible for the Marine Parks and Reserves APPROVE the proposed project, clearly describing the reasons for their recommendation.

Source: Auditors’ Analysis (2023)

(c) Development of the beach areas

Upon signing the contract and approval of the investment/development proposal. The investors will develop the beach per the terms and conditions specified in the contracts. The MPRU shall ensure that the investors develop the beach or zone per the terms and conditions of the signed contracts. This includes adherence to the specified environmental management plan and monitoring protocol.

(d) Environmental Auditing /Management of Developed Beaches

The developed beaches are subjected to periodic Environmental Audits, which NEMC or Designated District Committees do. The investor and MPRU operating beaches shall ensure that the developed beaches are free from litter, deposit or disposition of any waste to the beaches or coastlines.

(e) Periodic monitoring of developed beaches

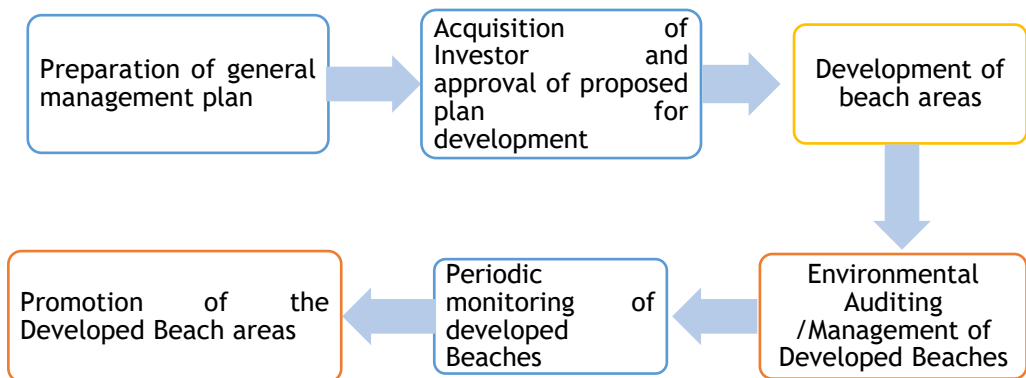
The MPRU is responsible for monitoring the developed beaches within their mandated areas. This is done through the Research Monitoring and Evaluation Department, which conducts a monthly routine check. Further, MPRU is monitored comprehensively every two years. The aim is to get the status of all parks in the country. There is also regional monitoring, which aims to monitor particular issues targeted regionally. In addition, there are agreements with some NGOs to monitor beaches under MPRU.

(f) Promotion of the developed beach areas

Promoting the developed beaches follows a similar process described in section 2.4(a)(9).

Figure 2.6 summarises the process for managing beaches as implemented by MPRU.

Figure 2.6: Process for Managing Beaches at MPRU



Source: Auditors' Analysis of MPRU's Strategies and Plans (2023)

CHAPTER THREE

AUDIT FINDINGS ON THE EXTENT OF THE CONTRIBUTION OF BEACH-TO-COAST TOURISM IN THE COUNTRY

3.1 Introduction

This chapter presents audit findings on the extent of the contribution of beaches to increased coastal tourism in Tanzania. Specifically, the findings demonstrate the extent of utilization of the available beaches for coastal tourism and their contribution towards increasing visitors. Below are detailed findings:

3.2 The Extent of the Contribution of Beaches to Increase Coastal Tourism

Beaches are among the tourism products expected to contribute to increasing beach tourism. Tanzania's beaches, particularly those along the coastline, are well known for their white sandy shores, clear waters, and vibrant marine life. Thus, due to these natural features, beaches in Tanzania are expected to attract more tourists worldwide.

The Audit noted that, in recognizing the importance of beaches, the government, through MNRT, PO-RALG and MPRU, has employed several efforts to facilitate beach development to increase its contribution to coastal tourism and the national economy. Among the efforts include the preparation of the Coastal Tourism Development Strategy, 2023-2033, which is still at the draft stage. In addition, a strategy, namely 'Towards a Comprehensive Strategy for Tourism Diversification, Growth and Development in Tanzania, The Quick Win, 2019, is being prepared.

Nonetheless, the analysis revealed some deficiencies indicating the inadequate contribution of beaches to coastal tourism, as noted in the following:

3.2.1 Ineffective Utilization of Available Beaches in the Country

MNRT Strategic Plan of 2021/22- 2025/26 targets developing strategic tourism products such as beaches, cruise ships, and cable cars by June 2026.

The MNRTs' Report on Status of Beach Development, 2021, reported that despite the country having areas with sandy, coral and mangrove beaches, the government has not fully benefited from the presence of beaches along the lakes and oceans. The following facts support the ineffective utilization of beaches for coastal tourism:

(a) 89% of the identified potential beach areas were not developed

In a review of MNRT's Report on the Identification of Beach Plot Areas in Four Coastal Regions in 2021, it was noted that the Ministry, in collaboration with the LGAs in coast areas covering 1423km, managed to identify 77 potential beach areas/plots in Tanga, Pwani, Lindi and Mtwara regions.

According to the reports, the identified beach areas had various potential features for coastal tourism, such as swimming, snorkelling, scuba diving, water sports, condominiums, restaurants, camping, amusement parks, and other recreational facilities. Nevertheless, the reports indicated that the areas were not yet developed for beach tourism and instead were utilized for other purposes, such as small-scale farming (cashew nuts and coconuts) and fishing. This is despite the fact that MNRT was expected to accomplish this objective by June 2026.

The management of MNRT indicated that it had recognized this challenge and is taking several initiatives, such as signing a Memorandum of Understanding (MoU) with the Export Processing Zones Authority (EPZA) to collaborate in the development and promotion of tourism activities along the coastal areas of the Indian Ocean and lake shores. Accordingly, the Ministry indicated that these initiatives went hand in hand with encouraging owners of beach plots to submit their areas to EPZA so they can be designated as special investment zone areas.

Further, the Ministry indicated that it is currently developing the Coastal Tourism Strategy, which focuses on marketing and investment of coastal tourism products, managing coastal and marine resources sustainably, researching to support the growth of coastal tourism, and building institutional and human resources capacity. The Ministry indicated that the draft strategy is awaiting stakeholders' opinions and will serve as a means to facilitate inter-ministerial cooperation, enhance the tourism business

environment, attract investors, and increase the number of tourists visiting coastal areas.

However, the audit noted that the initiatives have not yet facilitated the development of the identified beaches. As a result, the identified potential beach areas are currently utilized for other activities. Analysis of the beaches, their potentiality for beach tourism and their utilization status is summarized in **Table 3.1:-**

Table 3. 1: Summary of Potential Beach Areas and their Utilization Status

Coastal Regions	Name of the District	Names/Number of Identified Potential Beach Area (n)	Number of Beach Developed and utilized for Coastal Tourism (n)	Ownership	Utilization status of Undeveloped Beaches
Tanga	Mkinga District	2	1	Individuals	Human settlement, fishing and farming activities
	Muheza	1	0	Government and Private	
	Tanga City	6	3	Government and Private	
	Pangani	5	0	Government and Private	
Mtwara	Mtwara District	44	0	Government and Private	Human settlement, farming and fishing activities are conducted
	Mtwara Mikindani	1	0	Government and Private	
Lindi	Lindi MC	11	2	Government and Private	Salt farming, coconut tree farming, fishing activities and resting area
	Kilwa DC	19	1	Government and Private	
	Mtama DC	5	0	Government and Private	
Pwani	Bagamoyo DC	66	0	Government and Private	Fishing, Farming, Livestock

Coastal Regions	Name of the District	Names/Number of Identified Potential Beach Area (n)	Number of Beach Developed and utilized for Coastal Tourism (n)	Ownership	Utilization status of Undeveloped Beaches
					keeping and Salt harvesting
	Mkuranga DC	8	0	Government and Private	
	Kibiti	4	0	Government	
Dar es Salaam ¹²	Under MPRU Statistics	7	2	Beaches under MPRU	Farming and fishing
Total		79	9		

Source: Auditors' Analysis of Report of Identification of Beach Areas for Tanga, Lindi, Mtwara and Pwani (2023)

Table 3.1 shows that 9 out of 79 identified beaches were developed. This implies that 71 out of 79 (89%) beaches along the coast were not developed to facilitate tourism activities. It also shows that the beaches are utilized for other activities such as fishing, farming, livestock keeping and salt harvesting.

Further analysis of the percentage of undeveloped beaches and their associated reasons is presented in Table 3.2.

Table 3. 2: Beaches which Were not Developed and Reasons

Coastal Region	District	No. of Identified Potential Beaches	No. of Developed Beaches	% of Beaches Not Developed	Reason For not Developing Beach
Tanga	Mkinga DC	2	1	50	<ul style="list-style-type: none"> Lack of title deed for beach plots, which
	Muheza	1	0	100	

¹² The data are as per MPRU Statistics

Coastal Region	District	No. of Identified Potential Beaches	No. of Developed Beaches	% of Beaches Not Developed	Reason For not Developing Beach
	Tanga City Council	6	3	50	<ul style="list-style-type: none"> discourages investors Non-allocation of funds for the development of beaches at LGAs
	Pangani DC	5	0	100	
Mtwara	Mtwara DC	44	0	100	<ul style="list-style-type: none"> Lack of title deed for beach plots, which discourages investors Non-enforcement by LGAs to ensure that beach owners develop their plots as per planned use
	Mtwara Mikindani DC	1	0	100	
Lindi	Lindi MC	11	2	62	<ul style="list-style-type: none"> Lack of title deed for beach plots, which discourages investors Non-enforcement by LGAs to ensure that beach owners develop their plots as per planned use Non-allocation of budget to develop the beaches
	Kilwa DC	19	1	95	
	Mtama DC	5	0	100	
Pwani	Bagamoyo DC	66	0	100	<ul style="list-style-type: none"> Lack of title deed for beach plots, which discourages investors Non-enforcement by LGAs to ensure that beach owners develop
	Mkuranga DC	8	0	100	
	Kibiti DC	4	0	100	

Coastal Region	District	No. of Identified Potential Beaches	No. of Developed Beaches	% of Beaches Not Developed	Reason For not Developing Beach
					their plots as per planned use <ul style="list-style-type: none"> • Non-allocation of budget to develop the beaches
Dar es Salaam	Under MPRU Statistics	7	2	71	<ul style="list-style-type: none"> • Non-issuance of the island with beaches for investment
Total		79	9	89	

Source: Auditors' Analysis of Report of Identification of Beach Areas for Tanga, Lindi, Mtwara and Pwani (2023)

Table 3.2 shows that 89% of beaches were not developed for various causes such as lack of title deed, which discourages investors from investing in developing the beach areas; non-issuance of the island with beaches for investment; non-allocation of budget for the development of beaches by LGAs; and weak enforcement by LGAs to ensure that the owners of the beach plot develop their respective beach plots.

(b) Absence of statistics regarding contribution of beach tourism

Through the review of MNRT's Report for Identification of Potential Beach Areas in 2021 and 2022, it was noted that the tourism industry in the country is more dependent on wildlife tourism in attracting tourists to the country where this tourism activity takes place for more than 80%. This is despite Tanzania having large areas of Sea and Lake beaches, which are among the cleanest beaches in Africa, with various attractions such as powder white sands, turquoise blue seas, azure waves and beaches with palm trees offering shade.

Further, the report indicated that despite all these potentials for beach tourism, the contribution of beaches to tourism could not be earmarked as there were no statistics regarding the number of visitors in the beach areas.

Accordingly, the reports indicated that the contribution of beach tourism was not quantified in monetary terms, while all these statistics were available for other tourism products like wildlife.

Similarly, our analysis of Reports, namely Maliasili Statistical Bulletin and Quarterly Reports for 2019 - 2022, also confirmed that as of 2022, the MNRT lacked statistics regarding the status of beaches in the country. This was also confirmed through interviews with officials from MNRT, who indicated that there were no reports regarding the contribution of beaches to the country. According to the officials, beaches are under LGAs, which are not under the mandate of MNRT. Hence, it is challenging to get the statistics/information. Further, the Audit noted no coordination between PO-RALG, which oversees LGAs and MNRT to facilitate information regarding beach tourism.

The Audit Team noted that this was due to inadequate development of potential beaches in the country at national and international levels. As a result, the potential contribution of beach tourism has not yet been realized.

The absence of statistics indicates a low effort from responsible Ministries (MNRT & PO-RALG) to ensure the information is obtained. Further, the coordination between the two Ministries is not functioning at all. As a result, there were no planned developments at LGAs based on the status of available beaches due to a lack of statistics.

3.2.2 There was no Contribution of Beach Tourism to Increase Tourists

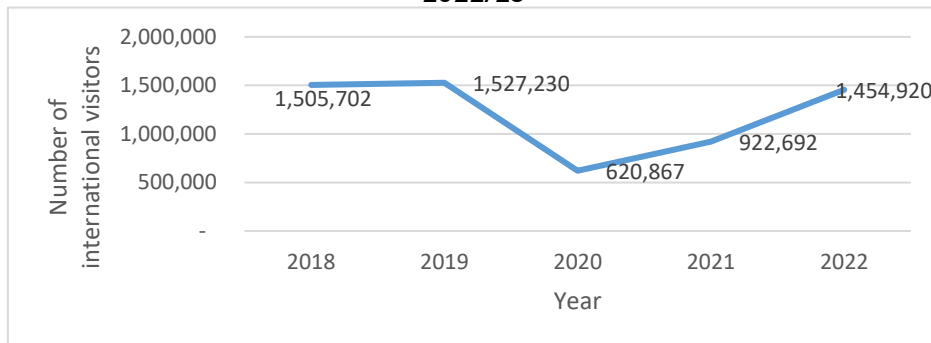
According to the report, *“Towards a Comprehensive Strategy for Tourism Diversification, Growth and Development in Tanzania: The Quick Wins”* of the MNRT, 2019, the number of new beach tourists was projected to be 400,000 in the first year (2019/20) after beach improvements. The report further projected the number of beach tourists to reach 680,000 in the year 5 (2023/24) and 963,000 in the year 10 (2029) under the pessimistic scenario. Further, the target of the MNRT was to double the number of tourists visiting the country by 2022 and eventually be able to attract at least 5 million tourists’ arrivals by 2025.

Through the analysis of the reported statistics of tourists, the audit revealed that there is no contribution of beaches to increased tourist visitors, as indicated by the following:-

The available beaches in the country did not facilitate the achievement of the target of tourists

Analysis of the MNRT's statistics on the number of tourist visitors from 2019/20 to 2022/23 showed that the target number of visitors had yet to be achieved. The trend was stagnant, declining or slightly increasing in four years, as shown in **Figure 3.1**.

Figure 3.1: Trend of number of tourist visitors in the country from 2019/20-2022/23



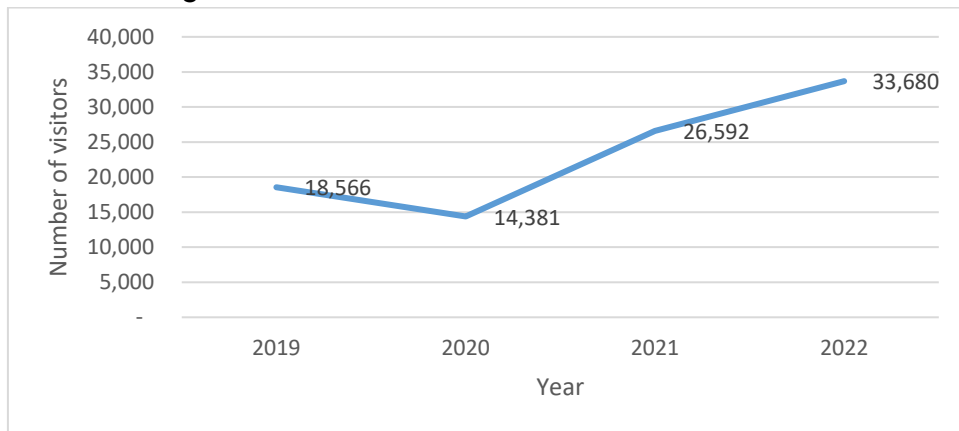
Source: Auditors' Analysis' of MNRT's Statistical Bulletin (2023)

Figure 3.1 shows that from 2018 to 2019, the number of international visitors was almost stagnant. The target was to increase the number of tourists by 400,000 by contributing diversified beach tourism products. In 2020, the number of tourists dropped to 620,867 because of COVID-19. From 2020, the number of tourists increased to 1,454,920, although it was still below the benchmark of 1,505,702 in 2018.

Further, **Figure 3.1** shows that the MNRT might not meet its target of increasing the number of international visitors from 1,527,230 to 5,000,000 in 2025. The trend shows a risk of not meeting the target until 2022; the percentage achieved was only 29%. The analyzed statistics further show that no statistics show the contributions of beach products to the number of tourists in the country per MNRT's set target. Without statistics on the contribution of beaches, it is difficult to measure and realize their potential in the tourism sector for corrective action and decision-making.

The coastal tourism package in Tanzania is not limited to beaches only but includes national parks and reserve areas. It includes more than one product, such as wildlife. Our analysis of the trend of visitors in national parks and reserve areas with other tourist products like wildlife indicates that the trend also did not significantly increase to reach the expected target. **Figure 3.2** shows the trend of visitors to the only National Park with beach products along the coast in Tanzania, namely Saadan National Park.

Figure 3.2: Trend of visitors at Saadan National Park



Source: Auditors' Analysis of Data from Maliasili Statistical Bulletin (2023)

Figure 3.2 shows that, for the four financial years, the trend of visitors increased except from 2019/20 to 2020 due to the COVID-19 Pandemic. The percentage increase from 2020 to 2021 was 85%, while the percentage increase from 2021 to 2022 was 27%.

In addition, there were no statistics on the number of visitors to beach tourism in the country, even at Saadan National Park, the only agency under MNRT with beach and wildlife products in coastal areas. Interviewed officials from Sadaan revealed they lack statistics for beach visitors because their guests usually go there to see wildlife.

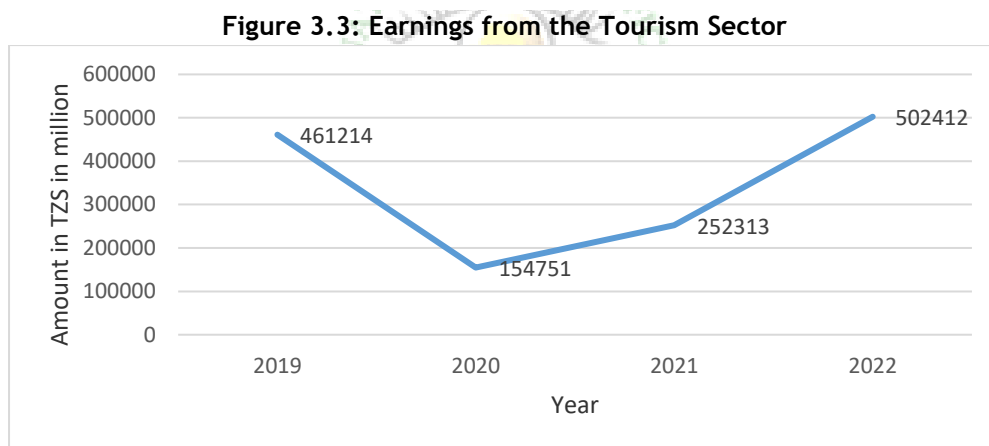
Further, our discussion with Officials from Sadaan National Park indicated no statistics specific to the beaches. In most cases, the first intention of their visitors was wildlife. The Audit Team also observed this through physical verification, which revealed that the condition of beaches in those areas was not well developed to enhance coastal tourism.

Those beaches have potential coastal tourism features such as swimming, snorkelling, scuba diving, water sports, and sunbathing. However, the beaches were missing these activities necessary for making the beaches or parks popular destinations for travellers seeking relaxation and adventure.

The audit noted that several factors cause beaches to contribute less to coastal tourism. These include *inadequate development of beaches, inadequate planning and survey of the identified potential beach areas, inadequate plans for development of the beaches, and ineffective promotion, marketing, and monitoring of the beaches*. The subsequent chapters of this report provide a detailed presentation of these factors for the three audited entities, MNRT, PO-RALG, and MPRU.

Earnings from the tourism sector for four years

The audit further analyzed the earnings from the tourism sector for the four years under the scope of the audit, as detailed in **Figure 3.3**.



Source: Auditors analysis of data from Maliasili Statistical Bulletin (2023)

Figure 3.3 shows that the earnings from the tourism sector dropped significantly from TZS 461,214 million to TZS 154,751 million in the years 2019 and 2020, respectively, due to the COVID-19 Pandemic. For three consecutive years, the trends show increased revenue from TZS 154,751 million to TZS 502,412 million in 2020 and 2022, respectively. There were no specific earnings from beaches in the country for the analysed earnings.

CHAPTER FOUR

AUDIT FINDINGS ON THE MANAGEMENT OF BEACHES AS IMPLEMENTED BY THE MINISTRY OF NATURAL RESOURCE AND TOURISM

4.1 Introduction

This chapter presents the audit findings on the performance of the MNRT in managing beaches in the country. Specifically, the chapter focuses on findings relating to the audit objectives presented in Section 1.3 of the first Chapter of this report. The findings are related to the adequacy of the development of beaches, adherence to the key environmental requirements along the beaches, and the effectiveness of MNRT in monitoring TTB when executing her roles for the promotion and marketing of beaches for tourism purposes. It also presents findings related to the effectiveness of monitoring beaches.

4.2 Inadequate Development of Beaches to Increase Coastal Tourism

Section 24(6) & (7) of the Urban Planning Act, 2007 require the Minister for Land to determine and declare beaches, wetlands, areas and coastline to be special planning areas after consultation with the Ministers responsible for natural resources and environment. Additionally, the Minister responsible for land is also required to make regulations concerning beaches and coastline development and ensure accessibility to all members of the public.

Further, the development of beaches involves the identification of potential beaches for investment/development, preparing strategies and plans for the development of beaches, implementing the prepared strategies and plans, and promoting and marketing the developed beaches. However, the audit noted that MNRT did not ensure that the available beaches were identified and developed to facilitate coastal tourism, as detailed below: -

4.2.1 Inadequate Identification of Potential Beaches for Investment

According to Section 6(1) (b) of the Tourism Act, 2008, the MNRT is responsible for formulating and enhancing sectorial policy and regulatory functions. The Ministry is responsible for identifying tourist attractions, with beaches being one of them.

However, the audit team noted that the identification exercise was done in 2021 without including the Dar es Salaam region. Further, the identified beaches in the country by MNRT in collaboration with PO-RALG were not accompanied by the plan to develop them. **Table 4.1** shows the analysis of identified beaches by MNRT in 2021.

Table 4. 1: Analysis of identified potential beaches

Region	LGA	Number of Identified Beaches
Dar es Salaam	Ilala Municipal Council	Identification activity did not cover Dar es Salaam
	Kigamboni District Council	
	Kinondoni District Council	
Pwani	Mkuranga District Council	8
	Kibiti District Council	4
	Bagamoyo District Council	6
	Mafia District Council	0
Tanga	Mkinga District Council	2
	Tanga City Council	6
	Muheza District Council	1
	Pangani District Council	5
Lindi	Kilwa District Council	19
	Lindi Municipal Council	11
	Mtama District Council	5
Mtwara	Mtwara District Council	4
	Mtwara Mikindani Town Council	1
Total		72

Source: Auditors' Analysis on MNRT Beach Identification Report (2021)

Table 4.1 indicates that MNRT, in collaboration with PO-RALG, identified 72 beaches in four regions, namely Pwani, Tanga, Lindi, and Mtwara, leaving Dar es Salaam, which also has potential productive beaches.

The noted reason for inadequate coverage was the failure to prioritize resources for executing the activity. As a result, the available potential beaches for development were not promoted and marketed to potential investors within and outside the country. Further, the MNRT did not diversify tourist products and depended mainly on wildlife products and other potential areas like beach tourism. This has also impacted the length of stay of tourists in the country, with few options for tourist products.

4.2.2 MNRT's Strategies and Plans for the Development of Beaches were Not Adequate to Facilitate the Development of Beaches

Developing beaches to enhance coastal tourism requires the implementer (MNRT) to have effective strategies and plans. The audit acknowledges that MNRT had a Tourism Master Plan in place, Strategies and Plans, which included interventions for the development of beaches as recommended by the United Nations World Tourism Organization (UNWTO)¹³. The UNWTO emphasizes that countries have a tourism master plan, identify tourism zones, and identify potential tourism opportunities and tourist products suitable for each zone.

However, analysis of strategies and plans made by the audit team revealed that MNRTs' Strategies and Plans were not adequate to facilitate the effective development of beaches, as detailed in **Table 4.2**:

Table 4.2: Summary of identified gaps in the prepared strategies

Strategy	Issues Covered /Interventions Planned	Auditors' Remarks
Quick win strategy, 2019	<ul style="list-style-type: none"> To carry out a detailed study to ascertain beach areas suitable for tourism development and to be mapped and allocated as Tourism Special Economic Zone (TSEZ) under SEZ ACT To establish or appoint an institution to manage the development of beach areas; and To empower, encourage, and direct EPZA in allocating coastal land and planning more coastal land for tourism development. 	There is no budget for implementing this strategy and no specified timeline.
Tourism Master Plan, 2002	<ul style="list-style-type: none"> designations of areas or zones for priority in development when it comes to tourism, including small islands, coastline and beaches 	The plan is outdated. These plans focused on the first two years of the master plan 2002 - 2003. The plans

¹³ UNWTO (2013) Sustainable Tourism Governance and Management in Coastal Areas of Africa

Strategy	Issues Covered /Interventions Planned	Auditors' Remarks
	<ul style="list-style-type: none"> Development plans for - Southern Circuit, Northern Circuit, and Coastal Zone 	do not have specific interventions after 2003

Source: Auditors' Analysis of Quick Win and Tourism Master Plans (2023)

Table 4.2 indicates gaps identified in the strategies, whereby for Quick Win Strategy 2019, there was a recommendation/proposed way forward that missed the timeline, budget, and responsible institution to implement the issued recommendations.

Further, the intervention outlined in the Tourism Master Plans was a plan to be implemented in the first two years, i.e., 2002 and 2003. There was no specific intervention to be implemented to facilitate the development of beaches beyond the year 2003.

Due to the absence of a timeframe and budget to implement the strategy, it wasn't easy to measure the performance of the implementation of the set strategy. This is because there was no timeframe for implementing the activity and resources requirement. Further, the outdated Tourism Master Plan cannot adequately facilitate the development of beaches as the planned intervention was to be implemented in 2002 and 2003.

The MNRT revealed that, even though the Tourism Master Plan of 2002 and the National Tourism Policy of 1999 were developed years back, they are still important guidelines that guide the management and development of the country's tourism sector. The Ministry also indicated that the available contents are still relevant to what is currently needed in the sector. However, since the strategies and plans were developed more than 20 years ago, the Ministry was expected to review and update the plans to accommodate and match the requirements of modern and constantly evolving technologies necessary in the modern-day tourism sector.

Further, the Audit noted that the inadequacy of strategies and plans to facilitate development was caused by the following:

MNRT action plan did not take on board - issued recommendations/interventions from Quick Win Strategy

In a review of the MNRT’s Action Plan for the financial years 2019/20 to 2022/23, the audit noted inadequate incorporation of issued recommendations/interventions by the Quick Win strategy in the MNRT action plan. Detailed information on the analysis of the status of incorporation of the Quick Win Strategy in the action plan is presented in **Table 4.3.**

Table 4.3: Extent of Inclusion of Quick Win Strategy and MoU in the MNRT’s action plan

Issued Recommendations by Quick Win Strategy	Coverage in the Annual Plan			
	2019/20	2020/21	2021/22	2022/23
Conduct a detailed study to ascertain beach areas suitable for tourism development and to be mapped and allocated as the Tourism Special Economic Zone (TSEZ) under SEZ ACT.	It was covered by setting a target to identify specific beach areas to be used as beach pilot projects to develop tourism products.	It was covered by setting the target to identify specific beach areas to be used as beach pilot projects for developing tourism products.	Not covered	Not covered
Establish or appoint an institution to manage the development of beach areas.	Not covered	Not covered	Not covered	Not covered
EPZA should be empowered, encouraged and directed to allocate and plan more coastal land for tourism development	-	MNRT signed an MoU with the EPZA	The issues in the MoU were not covered in the plan	The issues in the MoU were not covered in the plan

Source: MNRT’s Action Plan for the financial year from 2019/20 to 2022/23, Quick Win Strategy (2019) and MoU between EPZA and MNRT (2023)

Table 4.3 shows the extent of coverage in the action plan for the three (3) recommendations issued from the Quick Win Strategy. It further shows that the first recommendation relating to ‘carry out a detailed study to ascertain beach areas suitable for tourism development and to be mapped and be allocated as Tourism Special Economic Zone (TSEZ) under SEZ ACT’ was included in two Annual Action plans out of four under the Audit. The second recommendation to ‘establish or appoint an institution to manage the development of beach areas’ was not included in all four Annual Action Plans under the audit. The third recommendation to ensure that EPZA is empowered, encouraged and directed to allocate and plan more coastal land for tourism development was not covered in 2019/20, while for 2020/21, MNRT signed a MoU with EPZA.

Despite the signing of the MoU with EPZA, the Ministry did not include issues to be implemented under the MoU for the consecutive years under the Audit before the signing of the MoU. In response to this weakness, the MNRT indicated that a number of plot owners were not ready to register their land with EPZA for investment, which caused challenges in implementing the MoU.

However, the audit noted that inadequate awareness of plot owners regarding the roles of EPZA was among the contributing factors to the non-implementation of the MoU. Also, the non-inclusion of issued recommendations was caused by the non-prioritization of the activity in the annual action plan. As a result, the recommendation issued by Quick Win and the MoU between MNRT and EPZA was not implemented to attain the intended objectives.

The identified tourism products are not accompanied by effective strategies and plans to facilitate their development

According to Section 6(1) (b) of the Tourism Act 2008, MNRT is responsible for formulating and enhancing sectorial policy and regulatory functions. The Ministry is also responsible for identifying tourist attractions, with beaches being one of them.

However, a review of the identification activity conducted in 2016 and 2021 indicated that effective strategies did not accompany the activity and plans to ensure that the identified potential areas were developed. As a result,

the identification of the same potential areas in the two years was repeated. **Table 4.4** shows detailed information on the repeatedly identified areas.

Table 4.4: Analysis of beaches which repeated their identifications

Region	LGAs	Number of Identified Beaches in 2016 and 2021		Number of repeated Beaches in 2021
		2016	2021	
Dar es Salaam	Ilala Municipal Council	1	In 2021, the identification activity did not include Dar es Salaam	0
	Kigamboni District Council	1		0
	Kinondoni District Council	8		0
Pwani	Mkuranga District Council	8	8	8
	Kibiti District Council	0	4	0
	Bagamoyo District Council	7	6	5
	Mafia District Council	8	0	0
Tanga	Mkinga District Council	4	2	1
	Tanga City Council	3	6	2
	Muheza District Council	1	1	0
	Pangani District Council	7	5	3
Lindi	Kilwa District Council	7	19	6
	Lindi Municipal Council	0	11	0
	Mtama District Council	0	5	0
Mtwara	Mtwara District Council	5	4	4
	Mtwara Mikindani Town Council	0	1	0
Total		60	72	29

Source: Auditors' Analysis of information Extracted from the MNRT's Beach Identification Reports of Beaches in 2016 and 2021

Table 4.4 indicates that MNRT identified potential beach areas in 2016 and 2021. It indicates that 29 out of 72 beaches identified in 2021, equivalent to 40%, were already identified in 2016. Further, in 4 out of 13 LGAs where beach identification was conducted in 2021, more than 50% of the beaches were previously identified in 2016.

Further, **Table 4.4** indicates that in one LGA, Mkuranga District Council, all the beaches identified in 2021 were already identified in 2016. Identification of one beach area for more than once is caused by:

- a) Lack of a mechanism to ensure that the identified areas are developed through securing potential investors;
- b) The promotion and marketing of the identified areas are not adequately done to ensure that potential investors are obtained; and
- c) There is a lack of follow-up of identified areas to know the extent of development done before identification.

As a result, the identified areas were abandoned and not developed, which led to the identification of the same potential areas previously identified.

4.2.3 Inadequate Implementation of Available Strategies and Plans to Facilitate Development of Beaches

According to MNRT Strategic Plan of 2021/22-2025/26, as part of enhancing the development and promotion of sustainable tourism, MNRT targeted to develop strategic tourism products in potential areas, including Beaches, and Cruise ship and Cable Cars, by June 2026 to develop and promote eight (8) existing tourism products. Among the interventions for this strategy was to promote investment in tourism infrastructure and facilities.

However, the Audit revealed that the planned interventions were not adequately implemented. **Figure 4.1** summarises the overall percentage of interventions that were not implemented.

Figure 4.1: Summary of overall implementation of MNRT's strategies as of 2019/20 -2022/23

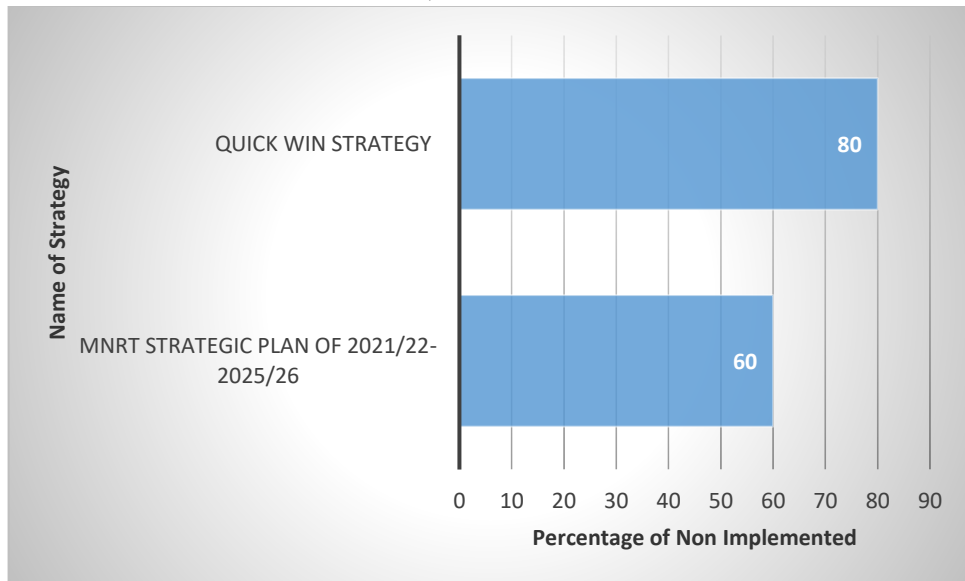


Figure 4.1 shows that MNRT did not adequately implement the planned intervention. 80% of the planned interventions in the Quick Win Strategy and 60% of the interventions in the MNRT Strategic Plan were not implemented. The interventions not implemented as planned in the Quick Win Strategy include establishing or appointing an institution responsible for overall beach management and empowerment of EPZA for coastal development. Also, an intervention not established for MNRT's strategic plan includes MICE, beach, and the introduction of cruise ships, which were planned to be implemented in the financial year 2022/23.

Interviewed officials from MNRT indicated that no funds were disbursed to implement the activity. The reviewed annual implementation report indicated that the budgeted TZS 658 million for 2022/23 was not disbursed by the Ministry of Finance (MoF). As a result, the planned intervention was not implemented.

4.3 Inadequate Promotion and Marketing of Beach for Tourism

This section covers strategies and plans for promoting and marketing beaches for tourism as implemented by TTB.

4.3.1 Strategies and Plans for Promotion and Marketing of Beach for Tourism

The adequacy of strategies and plans is key to ensuring effectiveness in promoting and marketing beaches for tourism in the country. However, the Audit noted various weaknesses relating to the adequacy of the strategies and plans for promotion as detailed hereunder:

(a) Limited strategies for the promotion and marketing of beach tourism

International Tourism Marketing Strategy for Destination Tanzania 2020 - 2025 requires TTB to adopt technological changes, especially marketing strategies and human resource development, to cope with changing customer behaviour and preferences.

Further, the Corporate Strategic Plan 2017/18-2021/22 of TTB requires TTB to execute an International Marketing Strategy (IMS) by emphasizing the use of modern digital marketing techniques, including online marketing, while using traditional marketing techniques.

In the review of TTB's strategies, the audit noted that TTB has developed four strategies. However, they did not adequately cover the strategy for promoting beaches, as detailed in **Table 4.5**.

Table 4.5: Coverage of promotion of beach tourism on the TTB strategies

Name of the Strategies	Beach Tourism Strategies	Audit Remarks
Tanzania's Southern Circuit Marketing and Promotion Strategy of 2021-2026	Covered general marketing of tourism products. It covered digital and social media marketing strategy by creating a video clip with different themes taken at Mikumi National Park, Nyerere National Park, Ruaha National Park and	Beach aspects were not widely covered because Tanzania's Southern Circuit Marketing and Promotional Strategy 2021-2026 was prepared under the REGROW project as an initial document to help implement the promotion of Southern Circuit.

Name of the Strategies	Beach Tourism Strategies	Audit Remarks
	Udzungwa Mountains National Park	Thus, the strategy has a short-term and medium target of up to 2026.
International Tourism Marketing Strategy for Destination Tanzania 2020-2025	Covered general marketing of tourism products without specifying the products	The strategy has no short-term target and no medium-term target. All the targets have to be attained by 2025, but they are not specific to beaches.
Domestic Tourism Marketing Strategy of 2018 - 2023	It covered general domestic marketing strategies, with the beach being among them.	The strategy has no short-term target and no medium-term target. All the targets have to be attained by 2023
Tanzania Cultural Tourism Experiences Marketing Strategy May 2021	It does not cover beach issues. It is based on cultural issues.	It covered the cultural tourism aspect. The strategies have no issues related to beaches.
Using Bar Codes with various tourist attractions	It covered country tourism videos, various tourist attractions, and beach products.	Covered various tourism products in the country, including beaches.

Source: Auditors' Analysis from Strategies of TTB for the year 2021to2026, 2020 to 2025, 2021-2026 and 2021

Table 4.5 indicates that, of the five reviewed strategies, only one covered the promotion and marketing of beaches using the Bar Code strategy. Using a Bar Code, users are linked directly to short video clips with tourism products. The other three did not directly cover the promotion of beach tourism and lacked short-term targets.

Also, TTB was still marketing and promoting tourism products based on wild animals and cultural tourism, which are highly prioritised to date. As a result, there were no strategies or plans directly focused on promoting and marketing beach tourism.

(b) Inadequacy of plans for promoting and marketing beach tourism

TTB's Corporate Strategic Plan 2017/18-2021/22 requires the execution of the International Marketing Strategy (IMS) by emphasizing modern marketing techniques, including online marketing and traditional marketing techniques.

Further, according to the International Tourism Marketing Strategy for Destination Tanzania 2020-2025, TTB is required to adopt technological changes, especially digital marketing strategies and human resource development, to cope with changing customer behaviour and preferences.

Through the review of the Performance Contract between the Board of Directors of Tanzania Tourist Board and Treasury Registrar from the financial years 2020/21 to 2022/23, the Audit noted that TTB did not include activities for the promotion of beach tourism in the country for the year 2019/20. Promotion of the beach was planned for two financial years, 2020/21 and 2021/22. This revealed that the four years under the audit performance contract between the Board of Directors of TTB and the Treasury Registrar only covered two years. The years 2019/20 and 2022/23 were not covered.

Similarly, TTB did not adequately include the activities for the promotion of beaches in the Annual Action Plans for the four financial years starting from 2019/20 to 2022/23.

Table 4.6 summarises the coverage of beach tourism promotion in the TTB action plan for the financial years from 2019/20 to 2022/23.

Table 4.6: Coverage of promotion of beach tourism in TTB Action Plan for the Financial Years from 2019/20 to 2022/23

Financial Year	TTB Plans for Promotion and Marketing of Beach Tourism
2019/20	No action plan was submitted.
2020/21	The target was the development of Beach and Cruise tourism in potential areas by June 2022
2021/22	Strengthening publicity of new tourism products, including MICE, Cultural Tourism, Cruise Tourism and Beach Tourism
2022/23	Not covered in TTB's action plan

Source: Auditors' Analysis from Action Plan for the Financial Year from 2020/21 to 2022/23

Table 4.6 indicates that in TTB's four financial years, from 2019/20 to 2022/23, only three action plans were submitted to the auditor. The three reviewed plans for the financial years (2020/21 to 2022/23) for beach tourism were not covered.

Inadequate coverage of beach tourism in the TTB action plan was caused by low prioritization of beach tourism products compared to other tourism products. This has made beach tourism products available in Tanzania not well-advertised locally and internationally. Further, the potential increase in earnings from beach tourism products has not been realized.

4.3.2 The Planned Activities related to Beaches were Not Implemented

MNRT Strategic Plan 2021/22 to 2025/26 requires planned intervention to be implemented. Further, it requires evaluating the implemented intervention by collecting and analysing statistics and generating information to answer questions about the plan's progress.

In the review of the Annual Implementation Report from the financial years 2019/20 to 2022/23, the audit noted that TTB did not implement the plans related to the promotion of beaches for tourism for the three financial years from 2020/21 to 2022/23.

Table 4.7 summarises the planned activities' implementation status for the financial year 2020/21 to 2022/23.

Table 4. 7: Summary of implementation status of planned activities for the financial year 2020/21 to 2022/23

Financial Year	TTB Plans on Beach Tourism	Implementation Status
2019/20	No implementation report that was submitted	Nil
2020/21	Development of Beach and Cruise tourism in potential areas June, 2022	Not implemented because the fund was not disbursed
2021/22	Strengthening publicity of new tourism products, including MICE, Cultural Tourism, Cruise Tourism and Beach Tourism	It was not implemented due to the COVID-19 outbreak, which negatively impacted the tourism sector as a whole. Cultural tourism enterprises (CTEs) and beach tourism

Financial Year	TTB Plans on Beach Tourism	Implementation Status
		implementation did not start as expected.
2022/23	The action plan did not have beach tourism issues	NA

Source: TTB Annual implementation Reports for the Financial Year 2020/21 to 2022/23

Table 4.7 indicates that although there were planned activities for beach tourism for the two financial years, 2020/21 and 2021/22, these plans were not implemented. It showed that, for 2020/21, the fund to implement beach tourism activities was not disbursed, and for the financial year 2021/22, the non-implementation of the planned promotion activities was caused by the advent of the COVID-19 Pandemic and its subsequent impact upon the tourism sector.

The ineffective implementation of plans for promoting beach tourism has contributed to the non-attaining of the targeted number of tourists in the country.

Nevertheless, the MNRT responded that promoting any tourism products/attractions, such as beaches, requires the availability of 5 As' (Accommodation, Attraction, Amenities, Accessibilities and Activities). The Ministry added that most beaches in Tanzania's Mainland lack these 5As, which hinders efforts towards marketing and promotional activities. The Ministry further indicated that the Tanzania Tourism Board has promoted developed beaches like Saadani National Parks, Kilwa Kisiwani, and Mafia Island. Despite this response from MNRT, the audit team sees a need for the Ministry to improve the implementation of available strategies and plans for promotion and marketing.

4.3.3 Ineffective Coordination in the Promotion and Marketing of Beaches for Tourism

According to TTB's strategic plan for 2017/18 to 2021/22 and 2021 to 2026, the plan was to strengthen partnerships with stakeholders, including state agencies and tourism private-sector organizations, to achieve a more coordinated approach to travel and undertake tourism marketing in Tanzania. This was achieved by strengthening stakeholder engagement in

tourism development and promotion, developing stakeholder engagement plans, and organizing stakeholder meetings on tourism development and promotion, which increased from one (1) to twenty-five (25) by June 2026.

Also, an interview with the TTB's officials revealed that they only coordinate with the Marine Parks and Reserve Unit when they have a specific event. Also, there were no planned coordination mechanisms with Local Government Authorities. This was because each institution works independently and lacks close cooperation in promoting the beach areas.

Ineffective coordination in the country's promotion and marketing of beaches contributed to the inadequate promotion and marketing of beaches. This has also hindered potential benefits from developed beaches, like revenue collection from both local and foreign tourists.

4.4 Ineffective Monitoring of Beaches in the country

Ministry of Natural Resources and Tourism Strategic Plan 2021/22 to 2025/26 requires MNRT to prepare a monitoring plan to track the implementation of various interventions. The plan must include indicators, baseline data, target values, and data collection methods.

In the review of the action plan and implementation reports, the audit noted ineffective monitoring of the promotion of beaches as implemented by TTB. The following section presents noted shortcomings that hinder the effective monitoring of beaches.

4.4.1 Inadequate Plan for Assessing the Performance of TTB in the Promotion and Marketing of Beach Tourism

Section 3.2.3 of the National Guidelines for Monitoring and Evaluation of Programs, 2021, requires MNRT to prepare a work plan. The work plan is expected to specify the human, financial, equipment and time resource requirements for monitoring and evaluation tasks. The action plan outlines the procedure for using resources allocated for M&E activities. In addition, the availability of financial resources to cover the implementation of M&E activities is an important area in building an effective monitoring and evaluation system for managing beaches in the country.

Interviewed officials from MNRT reported that no annual plan is being prepared specifically to monitor the performance of TTB. Interviewed Officials also indicated that they only monitor the Performance by reviewing their performance report against the TTB action plan to provide feedback to TTB. However, there were no review reports of MNRT on TTB performance reports submitted to auditors for all four financial years under the audit (from 2019/20 to 2022/23).

Further, the Audit requested minutes from TTB's Board Meetings; however, there were only minutes from one TTB Board Meeting out of 16 expected Meetings for 2019/20 to 2022/23. The response of one unsigned minute provided by TTB shows that the planned Board Meeting aimed at assessing the performance of TTB was not conducted.

The interviewed official also indicated that inadequate monitoring of TTB is caused by the fact that MNRT did not sign a performance agreement with TTB, and they believe that it is not their role. As a result, the Ministry does not include a plan for monitoring TTB.

The review of the action plan from MNRT for the financial years from 2019/20 to 2022/23 indicated that the plan for monitoring TTB activities was not covered.

4.4.2 The Ministry does not have Reliable Data and Information for Measuring the Performance of TTB in the Marketing and Promotion of Beaches Tourism

According to the MNRT Strategic Plan 2021/22 - 2025/26, MNRT oversees the management of sectoral institutions, including the Tanzania Tourist Board (TTB). In this regard, the MNRT was responsible for overseeing the performance of TTB.

Interviewed officials from MNRT indicated that the performance of TTB is measured by reviewing the annual performance report using the TTB action plan for the respective financial year. Therefore, MNRT assesses how far TTB have reached in implementing its plans. However, no report was submitted to the auditors revealing how MNRT assessed the performance of TTB against the action plan.

This has resulted in MNRT not adequately assessing the performance of TTB on the promotion of beaches to increase coastal tourism. This was also contributed by MNRT not signing a performance agreement with TTB.

4.4.3 The Results of the Performance Measurement of TTB by MNRT are not adequately used to improve the Performance of TTB in the promotion of beaches

Ministry of Natural Resources and Tourism Strategic Plan 2021/22 to 2025/26 requires MNRT to conduct a review to track the progress towards achieving the annual targets. The reviews were required to track any change in outputs realized and assess issues, challenges, and lessons learned over the year. In addition, the reviews would check the extent of the contribution of outputs towards achieving objectives. Findings from the review were to be used to improve the plan's implementation.

However, the interviewed officials reported that they provided feedback to TTB on the results of the performance reports review. Still, they do not conduct follow-ups on the implementation of issued recommendations to improve the performance of TTB. The reason for not conducting follow-ups was attributed to TTB having a Board of Directors. According to MNRT officials, the board of directors works on their behalf.

4.4.4 Ineffective Governance and Coordination Among the Ministries

Section 5.3.7 of the National Five Years Development Plan (NFYDP) of 2021/22 to 2025/26 urges promoting new tourism products and increasing the share of tourism contribution towards national GDP from 6% to 11%. This could have been achieved by strengthening institutions' frameworks and fostering coordination among relevant stakeholders involved in tourism services.

Through the interviews, officials from MNRT indicated inadequate coordination between stakeholders responsible for managing beaches in the country. These stakeholders are PO-RALG through LGAs, MPRU, EPZA and MNRT, who are directly involved in managing beaches in the country. However, no stakeholder was responsible for the overall coordination of the management of beaches in the country. Each stakeholder had a standalone act that governed the management of beaches without linking to each other.

According to the report to improve the management of beaches in Tanzania that came out in 2020, some of the Acts that are in place include the Tourism Act (Chapter 364), used by MNRT; Marine Parks and Reserve Unit Act (Chapter 146), used by MPRU; Town Planning Act (Chapter 113), used by LGAs; The Special Economic Zone Act (Cap 420 RE 2012), used by EPZA and Tourist Board Act (Chapter 364), used by TTB. Each entity had a mandate in its own jurisdiction without effective coordination by one entity.

As a result, no formal meetings were conducted or undertaken, and no information regarding beach tourism activities was shared since each entity works independently. Further, MNRT, as the parent Ministry, lack data regarding beach tourism in the country. In addition, statistics on tourists and earnings from beach tourism are not included in the Maliasili Statistical Bulletin for various years. The lack of reliable data and central coordination affects the promotion and marketing of developed beaches by TTB.



CHAPTER FIVE

AUDIT FINDINGS ON THE MANAGEMENT OF BEACHES AS IMPLEMENTED BY PO-RALG

5.1 Introduction

This chapter presents audit findings on the management of beaches in the country as implemented by the President's Office - Regional Administration and Local Government. The chapter focused on findings related to assessing the adequacy of the development of the beaches to increase coastal tourism, adherence to key requirements for environmental management along the beaches, and effectiveness in monitoring beaches in the country. Below are detailed findings:

5.2 Low Extent of Development of Beaches to Increase Coastal Tourism

The Audit noted that the extent of development of the available beaches to increase coastal tourism is still low. This was indicated by the presence of beaches that lacked the required recreational facilities such as water sports, sanitation facilities, access roads to the beach areas, social amenities like water and electricity, and inadequate adherence to the key requirements for environmental management for coastal areas. Also, the audit noted that there was ineffective monitoring of beaches.

These shortcomings are as detailed below:

5.2.1 PO-RALG did not have Adequate Strategies and Plans to Facilitate the Development of Beaches

The presence of strategies and plans regarding the available beaches is key to ensuring that the respective beach areas along the coast are developed. This was also emphasized in the Tourism Master Plan, 2002, which requires the zoning of tourism products to be developed by indicating areas for wilderness and hunting and where and what to develop. All these apply even to beach areas along the coast, which require adequate plans and strategies indicating zoning and where and what to be developed.

However, through the review of strategies and plans at the PO-RALG and sampled LGAs, the audit indicated that PO-RALG and LGAs did not have proper strategies to facilitate the development of beaches. Analysis of the availability and adequacy of the strategy and plans for the development of beaches at the Central level and LGAs is as detailed below:

PO-RALG did not have adequate strategies and plans for the development of beaches

The analysis of PO-RALG's Strategic Plan for 2021/22 - 2025/26 and Annual plans for the four years starting from 2019/20 to 2022/23 revealed that PO-RALG did not have adequate strategies and planned activities for the development of beaches. As one of its strategies to improve the ease of doing business at RSs and LGAs, PO-RALG targeted to improve the coordination of programs and projects related to Public Private Partnerships at RSs and LGAs and the allocation of land for investment in 184 LGAs. Nevertheless, the audit noted that PO-RALG did not indicate how, who, and what activities/interventions would be implemented to achieve these strategic targets.

On the other hand, while PO-RALG had another strategic target to review business-related laws and regulations, the PO-RALG did not state which regulations and laws are related to investment for the development of beaches. Despite the effective development of beach investment, which will require PO-RALG to capacitate RAs and LGAs in acquiring investors.

Further, the PO-RALG did not have specific plans for capacitating, monitoring and guiding RSs and LGAs on aspects related to beach development. This is because PO-RALG, through its Directorate of Urban and Rural Development, was expected to strengthen the capacities of LGAs in aspects related to rural and urban development planning environments.

Instead, the Annual Plans of the Directorate of Urban and Rural Development covered activities related to Spatial plans for villages and emerging small towns, land management for investment and industrialization with consideration of environmental issues, and facilitation of work performance. Interviews with the Officials from PO-RALG indicated that inadequate strategies and plans were mainly attributed to a lack of prioritization in the initial planning stages for the beaches specifically. As

some of the outlined planned activities revealed, it was stated that beaches fall under rural or urban areas but do not stand alone.

As a result, the management of beaches at LGAs was not given the required attention and priority. The audit noted that none of the visited LGAs had adequate strategies and plans for developing beaches.

Similarly, analysis of the availability and adequacy of the strategies and plans for developing beaches and LGAs indicated that their strategies and plans were based on potential areas for investment. However, they lacked strategy and plans to develop the identified areas. The audit noted that none of the visited LGAs had adequate plans to develop potential beach areas available in their jurisdictions, as detailed in **Table 5.1**.

Table 5. 1: Available Strategies and Plans at LGAs

Name of the visited Region	Name of the visited LGAs	Availability of Strategies for Development of Beaches (√/x)	Adequacy of Strategies and Plan (√/x)	Auditors' Remarks
Coast	Bagamoyo DC	√	X	The available plans are investment guides specific to respective regions, which are not specific to beaches. The guides identified areas for investment along the coast. The LGAs lacked plans and strategies to ensure that private individuals who own beaches develop them.
Dar es Salaam	Kigamboni MC	√	X	
Tanga	Tanga CC	√	X	
Mtwara	Mtwara Mikindani	√	X	

Source: Auditors' Analysis of Plans and Strategies at LGAs (2023)

Table 5.1 indicates the inadequacy of the plans and strategies at LGAs. This is contrary to Section 7 of the Urban Planning Act, 2007, which requires Local Government Authorities as Planning Authorities to have plans for the development of their areas, including beach areas. The municipals lacked

strategies and plans for promotion and enforcement to develop identified opportunities in their respective areas.

Further, LGAs are responsible for preparing by-laws for the effective development of beaches, including collecting revenue from stakeholders doing business at beach areas. However, reviewed bylaws in the visited LGAs did not include enforcement of development, especially for speculators who own beach areas without developing them for several years.

5.2.2 Strategies and Plans Not Adequately Implemented for the Development of Beaches

To ensure that beaches in the country are developed, LGAs had various strategies and plans. Therefore, the audit team assessed their level of implementation as detailed in Table 5.2.

Table 5. 2 Status of Identified opportunities for investment in visited LGAs

Name of Coastal Region	Available strategies & plans - Investment Guide in the respective region	Remarks
Pwani	Presence of virgin coast for potential development of beaches at Mkuranga, Kibiti and Bagamoyo districts	As per the investment guide, there was no report regarding developed beaches on the identified virgin coast at Mkuranga, Kibiti, and Bagamoyo. During physical verification at Bagamoyo, two out of three visited beaches were rehabilitated at Bagamoyo DC.
Dar es Salaam	Kinondoni Municipal Opportunity for establishing recreational centres at Mbweni, Mbezi, Kawe and Ununio; and Tourist hotel at Oysterbay	Nothing was reported to be implemented for all identified opportunities.
	Kigamboni Municipal Opportunity to build facilities for boat riding, sport fishing, recreation facilities and tourist hotels	There is still a lack of boat riding, sport fishing, and recreation facilities. Also, no reports are indicating the newly built hotel as per plan in the investment guide, 2019

Name of Coastal Region	Available strategies & plans - Investment Guide in the respective region	Remarks
	<p>Temeke Municipal</p> <p>The municipal invites investors to invest in modern hotels through joint ventures with local investors. The municipal area lacked good tourism facilities like hotels and campsites.</p>	<p>No public-private partnership contract has been engaged between Temeke municipal and investors. Further, no report indicates improved tourism facilities like hotels and campsites.</p>
Mtwara	<p>Mtwara Region Investment Guide</p> <p>The identified areas include the Mnazi Bay Marines Reserve, Msimbati, Msanga Mkuu and Shangani. Some proposed activities in these areas include beach sports, deep sea diving, walking, etc.</p>	<p>The identified areas for development are yet to be developed. There are no established beach sports, deep sea diving or walking areas as proposed in Investment Guide, 2019</p>
Tanga	<p>Northern Zone Regions Investment Guide; and Tourism Master Plan, 2011-2016</p> <p>Identified areas include:</p> <ul style="list-style-type: none"> • Establishment of tourist hotels along the coast beach and around Saadani National Park • Operation of tours/ transport services (Land, marine & air) • Transport around beach hotels and Saadani National Park 	<ul style="list-style-type: none"> • No new hotel is reported based on the proposal from the Investment Guide. Transport around Saadan National Park is still challenging as road construction is underway. • Although Saadan had supplement plans to develop its coastal area, the area is yet to be developed contrary to the proposal from the Investment Guide, the Proposal for the Saadani National Park Tourism Development Project (SANAPA-TDP) issued in 2017/18, and the Report from a study tour to Mafia Island, Dar Es Salaam, and Zanzibar issued on April 2019 which came up with a plan for the establishment of

Name of Coastal Region	Available strategies & plans - Investment Guide in the respective region	Remarks
		recreational areas for water sports.

Source: Auditors Analysis of reviewed Investment Guides and Strategies and Plans for the respective region (2023)

Table 5.2 shows that no development was made in all four regions for all identified opportunities and investments to develop tourist attractions in beach areas.

Among the noted causes for inadequate implementation of plans and strategies for the development of beaches include:

Inadequate promotion and marketing of identified potential areas for investment. MNRT, in collaboration with LGAs, identified potential areas for investment but did not put in place an advertisement mechanism to ensure they secure investors to develop them. As a result, the identified areas for investment were not developed.

Lack of action plans on ensuring the identified investment areas are developed. The audit team noted that the report on identified areas for investment in four regions lacked action plans on how the development of identified areas will be done. As a result, the areas identified for investment were not developed to date.

5.2.3 Limited accessibility to public beaches along the coastal areas

Clause 24(7) of the Urban Planning Act, 2007, requires LGAs to ensure accessibility to all members of the public concerning beaches and coastline development. Similarly, the United Nations World Tourism Organization (UNWTO)¹⁴ requires countries to monitor and evaluate beaches as among the tourist products to assess the sustainability of tourist destinations, covering accessibility, among other factors.

¹⁴ GOA roadmap for tourism as a vehicle for achieving the sustainable development goals, 2023, pg.66

Contrary to these requirements, the audit noted that 10 out of 19 visited beaches had shortfalls related to accessibility to beach areas. The challenges were related to the availability of convenient transportation facilities and infrastructures to the beach areas, affordability in terms of cost, access to information about the beach, access to investment for development, and restrictions to access beaches in open areas.

The details of the accessibility challenges are presented in **Table 5.3**, which provides a summary of the challenges:

Table 5. 3: Summary of accessibility challenges to the beaches

Accessibility Challenge	Number of Beaches with the Challenge	Name of beach with the challenge
Challenges related to transportation aspects (Road, water and air)	6	Msanga Mkuu Festival Beach, Msanga Mkuu Afree Beach, Ruvula, Nanano, Mbarakuni, Thanda and Mafia
Challenges related to affordability in terms of cost for both domestic and international tourists	1	Thanda
Blockage of access to beach between business owners along the coast	1	Coco beach
Availability of respective beach information accessible to tourists	8	Ruvula, Msanga Mkuu Festival Beach, Msanga mkuu Afree Beach, Sahare, Badeco Badeco Bath club and Kidete Beaches.
Challenges related to the limitation to investment to beaches/islands (No approval of request for investment)	2	Nyororo Island and Coco Beach

Source: Auditors' Analysis (2023)

Table 5.3 shows that the common accessibility challenges were related to transportation, which was noted in six (6) beaches, followed by limitation to investments, which was noted in two (2) beaches.

More explanation of the shortfalls is presented below: -

(i) Limited accessibility for information on the beaches for coast tourism

The audit noted that, despite the availability of beaches with potential tourism features, the information on beaches was still not widely accessible in maps, guides, and online resources. Such information helps tourists plan their trips to the selected beach destination with other tourism products. Through the review of the websites of the respective LGAs¹⁵, it was noted that the available beaches in these LGAs were not available on their websites as part of the tourist products. Similarly, the Southern Tanzania Undiscovered Word Visitors' Guide of 2022 only mention the Mnazi Bay Ruvuma (Beach at Msimbati). Officials from MPRU indicated that other southern beaches were not included in the visitors' guide as they had not yet been developed to meet tourist standards.

As a result, tourists lacked sufficient information on the other beaches and their potential beach features.

(ii) Inconveniences of transportation to access the beaches

Tourism Master Plan, 2002 requires the Ministry of Tourism to improve access in terms of transport and infrastructures, including internal access to tourist products, beaches being among them. To ensure beaches are as conducive as recreational areas, accessible roads, electricity, and potable water are required. The modes of transportation to the beaches available include surface, air, and water transport.

However, the audit noted that transportation to and from six (6) out of 19 visited beaches was not convenient to facilitate access to the beaches. The study, *'Towards A Comprehensive Strategy for Tourism Diversification, Growth and Development in Tanzania: The Quick Wins, 2019'*, reported limited accessibility to prime beach tourist areas. It was noted that most beach sites were not accessible during the rainy season due to poor road infrastructure to access the beach areas. The audit team also confirmed this when they visited four (4) beaches in Mtwara DC: Msanga Mkuu Festival Beach, Msanga Mkuu Afree Beach, Ruvula, and Nanano.

¹⁵ Kigamboni MC, Mtwara DC, Tanga MC and Bagamoyo DC

On the other hand, the beaches in Mafia DC, accessed using road and boats through Nyamisati Ferry, have some inconveniences due to limitation in terms of limited ferry routes, which run four (4) times per week and can take five (5) hrs. This creates inconveniences for the tourist. It was noted that accessing it through air transportation was convenient, but it was not affordable for most domestic tourists.

Further, the audit revealed significant infrastructural challenges affecting beach access in mainland Tanzania. For instance, the road network leading to Saadani Beach, the only wildlife sanctuary bordering the ocean, is in poor condition, making it difficult for visitors to access the area. This lack of proper roads and public transportation systems discourages tourism and limits local community access, affecting these regions' potential revenue collection and economic development.

Furthermore, despite being a world-class beach destination attraction, the audit noted that the Mafia has major constraints associated with the high transport cost in remote island tourism development. The cost is mainly associated with the unreliability of air travel. Hence, many tourists opt for the less expensive and easier route of the same attraction, like Zanzibar, instead of going to Mafia. It was also noted that, in the case of water transport to Mafia, only one ferry plied between Mafia and Tanzania's mainland via Nyamisati, which was very far from Dar es Salaam. Water transport by ferry is neither reliable nor appropriate for accessing tourist attractions available at Mafia since it makes only four routes per week.

(iii) Limited access to invest in the available beach plots along the coastal area

The audit noted that in two (2) out of four (4) LGAs visited, namely Kinondoni and Mafia, investors experienced limitations in investing in beach areas. It was noted that investors who submitted requests to invest in open beach areas with potential features for beach tourism did not receive responses to their requests. For example, the audit reviewed the letter from Thanda Management dated 3rd March 2020 to Tanzania Investment Center (TIC), which requested to invest at Nyororo Island. However, up to the time of this audit, there was no response from TIC.

Similarly, interviewed officials from Kinondoni MC revealed that investors who submitted their applications to invest in beaches close to Coco Beach did not receive responses to their applications. Accordingly, Officials indicated that there was no response on whether the request was approved or not and the reason for not approving the request, which left the applicants stranded. As a result, the available potential beaches were left undeveloped, although some investors had shown interest.

Non-responding to the applications for investments limited the opportunities for the investors to develop the beaches to improve the contribution of beach tourism to the country's economy.

(iv) Blockage of passage to allow access to open public beach area

During a site visit to the selected beaches in four (4) LGAs covered in this audit, the audit noted a passage blockage to allow access to public beach areas. This was indicated by permanent structures and fences constructed to restrict citizens from accessing the open areas along the beaches. This situation was noted in one (1) out of four (4) visited LGAs, namely Kinondoni Municipal Councils in Dar es Salaam Region.

Interviewed officials from visited four LGAs indicated that, before the EMA, 2004, private individuals were allowed to own plots within 60 meters. However, Regulation 10 of the Urban Planning (Control of Access to Public Beaches and Coastal Lines) Regulation 2018 restricts development within 60 meters. It was further revealed that some individuals were given title deeds in the previous years before EMA 2004 was enacted.

Limited accessibility was caused by inadequate monitoring of beaches to enforce adherence to Regulation 3 of the Urban Planning Regulations, 2018, which states that public beaches are open to the general public. Further, the Regulation states that “no person shall hold on any public beach or coastline, any public gathering, any public entertainment or any activity to which the public is convened or is entitled or permitted to have access, whether on payment or otherwise unless he holds an authorization granted by the authority under Regulation 6 of the Urban Planning Regulations.

In this regard, the practice of owners of beach plots to join their building at the beach plot without leaving the pass-way in between towards the beach is contrary to Regulation 3 of the Urban Planning Regulations, which requires the public to have access to beaches without any limitation. In addition, the practice of beach plot owners to extend their business to the public beaches is also contrary to Regulation 3 of the Urban Planning Regulations since the public beaches are used for the interest of beach plot owners, as was noted to be common in Kinondoni municipal beaches.

As a result, the community is unable to access beaches along the coastal areas through a passage between two or more owners of developed beach plots and owners with extended business to the public beach as required.

(v) Economic accessibility challenges

High entry costs at popular beaches such as Sun and Sandy in Dar es Salaam present considerable economic barriers. These costs disproportionately affect residents, who are often unable to afford the fees associated with beach visits. This economic inaccessibility leads to a lack of equitable access to natural resources, which are supposed to be public assets.

Further, entry fees for various visited beaches were analyzed. For beaches under LGAs, the entry fees were set by respective LGAs, while for beaches under MPRU, the fees were set by MPRU. For all private beaches under private ownership, the respective beach owner sets the entry fees.

The fees are set based on operational and maintenance costs, tourism demand, environmental conservation needs, local economic conditions, government policies, revenue goals, and socio-cultural considerations. This approach balances maintaining beach quality, supporting local communities, promoting sustainable tourism, and ensuring accessibility for both residents and tourists.

At LGAs and MPRU, the entry fees are regarded as normal revenue to the respective LGAs and MPRU. At LGAs, the collection is done using PoS, while at MPRU, they issue a control number, and the fund is collected in the consolidated fund. The daily operation of MPRU is funded by requests from the government on a monthly basis. To both LGAs and MPRU, the plans to

develop or improve their beaches depend on the annual allocated and disbursed budget for development or improvement of the earmarked beach and not on a collection basis. Detailed information regarding the entry fee is shown in **Table 5.4**.

Table 5. 4: Entry Fees for the visited Beaches

Name of Region	Name of Beach	Ownership	Entry fees - TZS	
			Resident	Non-Resident
Dar es Salaam	Coco Beach	Public	Free	
	Pweza	Private	5,000	
	Kidete	Public	Free	
	Mbudyia	under MPRU	11,800	54,280
	Sun and Sandy	Private	10,000	
Pwani	Nunge Beach	Private	No entry fee, not developed	
	Badeco (a) Beach	Private	Free	
	Badeco (b) Beach	Private	Free	
Tanga	Bath Club	Public	1,000	
	Raskazone Beach	Public	Free	
	Maziwe	under MPRU	11,800	54,280
	Sahare	Public	Free	
Mtwara	Msanga mkuu Afree Beach	Private	Free	
	Msanga Mkuu Festival Beach	Private	Free	
	Nanano	under MPRU	11,800	54,280
	Ruvula	under MPRU	11,800	54,280

Source: Auditors' Analysis of data from visited Beaches (2023)

Table 5.4 shows that for the 16 beaches visited, six had no entry fee, but entering the beach, the visitors had to buy various services offered on respective beaches, like soft drinks. Those who charge entry fees ranged from TZS 5,000 to 10,000 for residents and TZS 54,280 for non-residents. The entry fees were noted to be relatively affordable.

Further weaknesses noted include:

Inadequate facilities and amenities: The audit highlighted a significant lack of essential facilities and services at several mainland beaches. For example, Kigamboni Beach, despite its popularity, suffers from a shortage of basic amenities such as clean restrooms and reliable food services. This inadequacy detracts from the visitor experience and poses health and sanitation concerns, particularly impacting families and individuals with specific needs.

Privatization of beach land: The increasing privatization of beachfront areas near major cities like Dar es Salaam has restricted public access to previously accessible beaches. The Audit found that this trend leads to the exclusion of local communities from their traditional recreational spaces, thereby creating social and cultural rifts.

Safety and security concerns: There is a notable absence of adequate safety and security measures at many beaches. For instance, Mbudya Island, while a popular destination, lacks sufficient lifeguard services and safety signage. This oversight poses safety risks to beachgoers and tarnishes these destinations' reputations as safe tourist spots.

5.2.4 Establishment of Permanent Structure within 60 Meters Along the Coast area Contrary to Regulation 10 of the Urban Planning Regulation 2018

According to Regulation 10 of the Urban Planning (Control of Access to Public Beaches and Coastal Lines) Regulation 2018, “no development other than conservation and that consisting of water-related human activities shall be carried out/undertaken within a public beach or coastline strip of land of a width of not less than 60 metres from the high-water mark of the ocean, sea, lake and river. The area shall be reserved exclusively for conservation and strictly water-related human activities”.

Further, Regulation 17(2) of the Urban Planning Regulations states that “no person shall erect any sign or structure, display or cause to display any writing on a public beach or coastline, except with the written authorization of the Authority given under Regulation 13 of the Urban Planning Regulations”.

However, the Audit Team noted that, in three (3) out of four (4) visited LGAs, permanent buildings were established within 60 meters. The scenario was noted in Tanga, Dar es Salaam and Mtwara Regions, as detailed in **Table 5.5**:

Table 5. 5: Shows established permanent buildings within 60 meters along the coast area

Name of Region	Name of Beach	Status of Building within 60 meters
Kinondoni & Kigamboni MC	Coco Beach	Establishment of a Permanent Building within 60 meters
	Pweza	No Permanent structure was noted.
	Son and Sandy	No Permanent structure was noted.
Pwani Bagamoyo DC	Nunge Beach	No Permanent structure noted
	Badeco (a) Beach	Temporary building but within 60 meters
	Badeco (b) Beach	Temporary building but within 60 meters
Tanga Tanga CC	Bath Club	Establishment of a Permanent Building within 60 meters
	Raskazone Beach	No Permanent structure was noted.
	Sahare	No Permanent structure was noted.
Mtwara Mtwara DC	Msanga mkuu Afree Beach	Establishment of a permanent building within 60 meters
	Msanga Mkuu Festival Beach	No Permanent structure was noted.

Source: Auditor's Analysis of Data from Physical Verification (2023)

Table 5.5 shows that permanent buildings were established within 60 meters in three out of 11 visited beaches. The scenario was noted at Coco Beach in Kinondoni municipal, Bath Club in Tanga and Msanga Mkuu Afree in Mtwara regions.

This was caused by inadequate monitoring of beaches and non-enforcement of the Urban Planning Act requirements. As a result, public spaces were utilized.

5.2.5 Ineffective Promotion of Identified Potential Beach Areas for Investment

The LGAs, in collaboration with other stakeholders like the Tanzania Investment Center, are responsible for promoting and marketing identified potential areas for investment in their areas of jurisdiction.

However, the Audit Team noted that LGAs do not adequately advertise the identified potential beach along the coast. The audit team noted that promotions were not done to find potential investors for the earmarked potential beach areas along the coast. Further, there were investment guides for all visited LGAs, but since their issuance in 2019, no effort has been made to advertise the identified potential areas for investment.

The main causes for the inadequate promotion of identified potential areas for investment are the lack of priority, inadequate plans and strategies for promotions and lack of coordination between LGAs, the Regional Secretariat and the Tanzania Investment Center to ensure that the available opportunities are advertised and promoted. Further, modern techniques such as Facebook, Instagram, TikTok, Twitter, and other social media influencers are not being applied to advertise the available opportunities by LGAs. As a result, the expected potential benefits from beach tourism are not realized.

5.2.6 Inadequate Availability of Essential Infrastructure and Recreational Facilities by LGA and MPRU to the Beaches

The best practice requires beaches to have infrastructure such as access roads, toilet facilities and dust bins. It also requires recreational facilities such as sitting shade, beach beds, and changing rooms for swimmers.

During the audit, 18 beaches were visited at LGA and MPRU. The audited assessment of infrastructures to the visited beaches is presented in **Table 5.6**.

Table 5. 6: analysis of the availability of infrastructure and recreation facilities on the visited beaches under LGAs and MPRU

Name of the Region	Number of Beaches Visited	Number of Beaches Complied					
		Availability of Sanitation facilities	Availability of Access Road	Sitting Shade associated with their chairs	Beach bed	Dust bins	Changing rooms
Dar es Salaam	3	3	3	3	1	2	3
Pwani	3	2	3	2	2	0	2
Tanga	3	1	3	1	3	3	1
Mtwara	2	2	2	2	2	0	2
MPRU	7	6	3	4	4	4	6
Total	18	14	14	12	12	9	14

Source: Auditors' analysis from physical verifications in the visited LGAs and MPRU (2023)

Table 5.6 indicates that in a total of 18 visited beaches, the maximum compliance with beach infrastructure was noted to be 14 out of 18 beaches. The noted compliance was on the availability of sanitation facilities such as washing basins and toilets, road access, and availability of changing rooms, which is equivalent to 78%. The minimum compliance was noted on the availability of dustbins for littering, for which only 9 out of 18 beaches complied, which is equivalent to 50%.

Inadequate availability of requirements in terms of infrastructure and recreation facilities make beaches unattractive to tourists.

5.2.7 Identified Potential Beach Areas along the Coast are Not Effectively Monitored for Development

According to the Land Act 2019, when the right of occupancy has been granted for any commercial or residential development in any urban or peri-urban area, the area's development should be as the purpose for which the right of occupancy has been granted.

However, LGAs were not monitoring the development of identified beaches in the country. Interviewed officials at LGAs revealed that land plot owners along the coast do not develop their plots. According to the officials, some are land speculators who expect to sell them at higher prices. This was also highlighted in the tourism master plan, which states that the available beautiful beaches are underdeveloped and hardly used for tourism purposes.

Further, MNRT did two identification exercises in collaboration with LGAs in 2016 and 2021. The Audit noted that more than 50% of the potential beach areas identified in 2021 were already identified in 2016. This revealed that the identified potential beach areas had yet to be developed, and that is why the same areas were identified again in 2021. The LGAs were not effectively monitoring the development of identified beaches.

Interviewed officials at visited LGAs further indicated that it is difficult to monitor development in un-surveyed areas because the community develop their plots without a permit from LGAs. They further indicated that, for surveyed areas, procedures are followed, including requesting/issuing permits for development activities. On the other hand, the LGAs cannot monitor development for unsurveyed areas since all ongoing development activities do not involve the request/issue of permits. As a result, there was development that was contrary to the requirements along the coastal areas. Further, public beaches were underutilized to benefit the respective LGAs.

Non-utilization of public beaches to benefit the respective LGAs

The available beaches in various Local Government Authorities have potential revenue for their respective LGAs. The initiative of respective LGAs is key to ensuring that the available beaches benefit them.

However, the visited LGAs are not benefiting from the beaches available in their respective LGAs. The audit noted that LGAs had potential beaches that could generate revenue in respective LGAs; however, for various reasons, the status of revenue generation is detailed in **Table 5.7**.

Table 5. 7: Status of revenue in visited beaches

Name of LGA	Name of Public Beach	Status of Utilization to Generate Revenue	Remarks
Kinondoni MC	Coco Beach	200 entrepreneurs were doing business without paying taxes, while the bylaws require each entrepreneur to pay a tax of TZS 1,000 per day	The LGA lost at least TZS 3 million per month and TZS 36 million per year. Further, the area was noted to have more revenue generation potential compared to the amount they were supposed to generate as per their bylaws; the benchmark can be seen in making comparison with Bathing Club in the Tanga region, which generated TZS 181 million in 2022/23 per year although it has less potential than Coco Beach.
Kigamboni MC	Kidete	The area has huge potential to generate revenue upon development, and the LGAs earn nothing since the beach is still under development.	The LGA could generate more revenue upon the development of the beach either by renting to potential investors or by developing itself.
Bagamoyo DC	Badeco	Two investors were developing the areas; the contract for the first investor was TZS 5.5 million per month, while the second investor was TZS 700 thousand per month; for the financial year 2023/24, the LGA was expecting to generate an income of TZS 6.3 million per	The LGA will benefit upon the commencement of operation of the investors.

Name of LGA	Name of Public Beach	Status of Utilization to Generate Revenue	Remarks
		month and TZS 75.6 million per year.	
Tanga CC	Bathing Club	For the period under the Audit, the collection was TZS 363 million, with an average of TZS 90 million per year.	The area was not developed, and despite the revenue generated, the Audit noted the huge potential for more revenue upon improved conditions.
Mtwara DC	Nil		All were privately owned.

Source: Auditors' analysis from financial records from visited LGAs (2023)

Table 5.7 shows that for the available public beaches, there was underutilization of the available potential. For instance, Coco Beach in Dar es Salaam was losing at least TZS 3 million per month as per the requirement of its bylaws. Further, Coco's rates and available potential were above the set rate in its bylaws. This can be justified through the noted revenue generated for the other public beaches visited at Bathing Club and Badeco, which had higher revenue despite having low potential compared to Coco Beach.

Underutilization of public beaches to generate revenue for respective beaches was caused by:

- (i) Scenario of some LGAs struggling to develop the beach area due to lack of the budget to develop them. Such LGAs could instead design the area, call upon investors to develop them and enter into a contract for some fees as noted in Tanga and Bagamoyo; and
- (ii) The scenario of LGAs allowing investors to develop the public beaches without establishing any terms that could benefit them in terms of revenue generation, as noted at Coco Beach in Kinondoni MC.

As a result, the full potential benefit from the available beaches is not realized. Further, the dependence of LGAs on funds from the central government to support their operations is not reduced through increased revenue from LGAs' own revenue sources.

5.3 Non-adherence to the Key Requirements for Environmental Management for Coastal Areas

According to Sections 4(2) and 117(a) and (b) of the Environmental Management Act, 2004, the LGAs are required to ensure that beaches are clean and safe and that the community have the right to access various public places, including beaches, for recreational purposes.

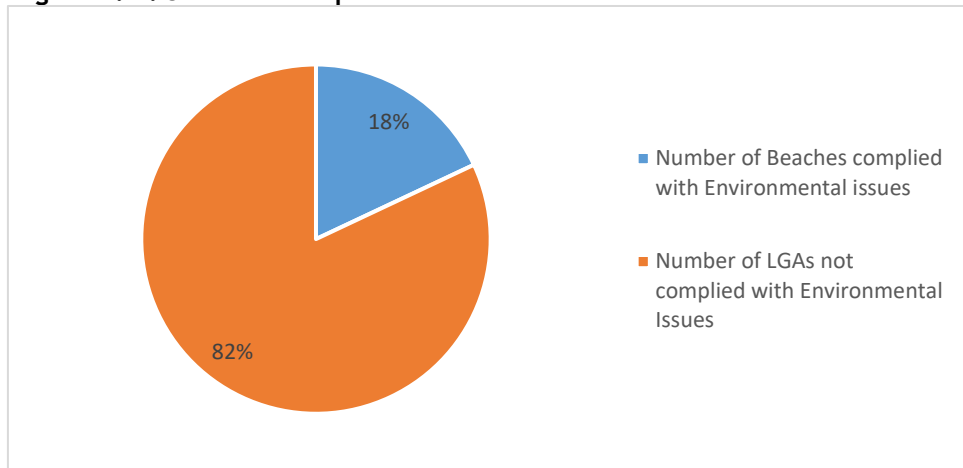
However, the Audit Team noted that this key requirement was not adhered to, as detailed hereunder:

5.3.1 9 out of 11 Visited Beaches Managed by LGAs Did Not Meet the Requirement of the Environmental Management Act 2004 and its Regulations

Section 5.4.3 of the Sustainable Coastal Tourism on the integrated planning and management approach of the United Nations Environment Program (UNEP), 2009, emphasizes maintaining clean and accessible public restrooms, showers, and changing facilities. Further, it emphasizes installing adequate trash bins and recycling stations. Also, ensuring safe and well-maintained beach access points, walkways, and parking areas.

However, during the visit to the 11 selected beaches managed by LGAs in four regions, the Audit Team noted that the beaches did not adequately meet the requirements of the Environmental Management Act, 2004 and its Regulations, 2009. Beaches had insufficient sanitation facilities such as toilets and littering containers; uncontrolled human activities facilitated beach environmental degradation. **Figure 5.1** gives detailed information regarding beaches that comply with environmental issues.

Figure 5. 1: Status of compliance of environmental issues to visited beaches

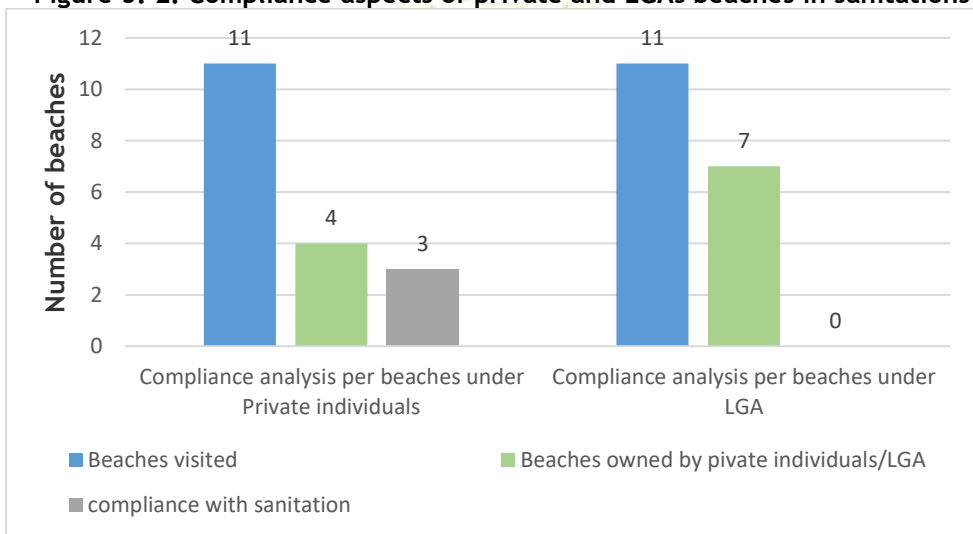


Source: Auditors' Analysis of Information from Physical Verification in LGAs (2023)

Figure 5.1 shows that 82% of visited beaches did not comply with environmental issues, while 18% complied with them.

The audit further noted that private individuals owned and operated beaches that complied with environmental issues. Figure 5.2 details compliance aspects of private and LGA beaches in sanitation.

Figure 5. 2: Compliance aspects of private and LGAs beaches in sanitations



Source: Auditors' Analysis of information from physical verifications (2023)

Figure 5.2 shows that the beaches under private individuals were compliant with sanitation utilities compared to LGAs, which did not comply. The Audit further analyzed the sanitation requirements that were not met on the visited beaches, as detailed in **Table 5.8**

Table 5. 8: Analysis of sanitation requirements that were not met/available on the visited beaches

Common Missing Sanitation Facilities in the Beaches	Total Number of Beaches Identified (n)	Names of the Beaches
Toilets	1	Kadete in Kigamboni
Toilets	1	Nunge beach in Bagamoyo
Toilets	1	BADECO beach (a) Bagamoyo
Toilets	1	Bath Club in Tanga
Toilets	1	Raskazone in Tanga
Toilets	1	Sahare in Tanga
Toilets	1	Msanga Mkuu A free-Mtwara
Toilets	1	Msanga Mkuu Festival-Mtwara
Total number of beaches identified	8	

Source: Auditors' Analysis from physical verification in respective beaches (2023)

Table 5.8 shows the analysis of sanitation requirements in the visited beaches, which are not conducive to supporting tourism activities in the beach areas for the coastal regions in the country.

Further analysis of the adherence to various key aspects of the environment is detailed in **Table 5.9**.

Table 5. 9: Status of adherence to the key environmental issues to visited beaches

Common Weakness Related to the Environment on Visited Beaches	No. of Beaches with Similar Weakness	No. of LGAs with Similar Weakness	Nature of Weakness
Sanitation Facilities	9	4	Lack or inadequate toilets and dustbins
Uncontrolled Human Activities	2	2	Uncontrolled human activities
Failure to Carry out EIA and	2	2	Failure to carry out EIA and

Common Weakness Related to the Environment on Visited Beaches	No. of Beaches with Similar Weakness	No. of LGAs with Similar Weakness	Nature of Weakness
environmental Audit			environmental audit
Absence of Utilities	4	2	Absence of electricity and water

Source: Auditors' Analysis from physical verification in respective beaches (2023)

Table 5.9 shows various environmental aspects not adhered to at the visited beaches. These include inadequate toilets, the absence of dustbins, and the absence of electricity and water. Additionally, the audit analyzed key causes of the noted non-adherence to environmental issues, as detailed in Table 5.10.

Table 5. 10: Causes for non-adherence to the environmental requirements

Common Causes of Non-Adherence to the Environmental Requirements	No. of Beaches with the same problem	No. of LGAs facing the same Problem
Inadequate enforcement	9	4
Inadequate Monitoring	11	4
Lack of awareness campaigns on Environmental issues in the Community	2	2
Beaches not prioritized	1	1

Source: Auditors' Analysis of information from visited LGAs (2023)

Table 5.10 shows various causes for non-compliance to environmental issues in visited LGAs. These include inadequate enforcement and monitoring and a lack of awareness campaigns on environmental issues in the community. As a result, notable issues facilitate environmental degradation, as noted in three (3) out of four (4) visited regions, as shown in Photo 5.1.

Photo 5. 1: Human activities which facilitate environmental degradation



5.3.2 LGAs did Not Develop a Plan for Environmental Risk Management

Section 67 (2) (g) of the Environmental Management Act, 2004, calls for establishing risk on environmental issues. Further, the third schedule of the Environmental Management Regulations of 2018 requires an Environmental Impact Assessment to establish potential significant risks and hazards associated with the proposed projects and its emergency preparedness and response plan.

Further, section 103 of the Environmental Management Act requires any person/LGA whose activities are likely to impact the environment to make a statement on the social, health, biotechnological or any other risk impact assessment he may determine.

However, the audit team noted that for the four LGAs visited, two LGAs implemented various beach projects without the conduction of EIAs. Bagamoyo and Mtwara DC at Badeco and Msanga Mkuu beaches, respectively. Interviewed officials at Bagamoyo revealed that, before rehabilitation at Badeco Beach, they conducted EIA, and during major rehabilitation, they were supposed to conduct an environmental Audit.

However, they did not submit the report regarding the conducted EIA before major rehabilitation.

The noted cause for the non-conduction of EIA given by officials from LGA was that the area was not surveyed; hence, it was difficult for LGAs to enforce the conduction of EIA and development in general. Further, the Audit noted inadequate enforcement by responsible officials at LGAs. As a result, the developed areas did not consider the risks associated with environmental issues and how to take measures upon occurrence.

5.3.3 Insufficient Sanitation Facilities to Support Environmental Conservation along the Coastal Areas

Section 5.4.3 of the Sustainable Coastal Tourism on the integrated planning and management approach of the United Nations Environment Program (UNEP), 2009 emphasizes maintaining clean and accessible public restrooms, showers, and changing facilities. Further, it emphasizes installing adequate trash bins and recycling stations. Also, it stresses the need to ensure safe and well-maintained beach access points, walkways, and parking areas.

However, there were inadequate utilities and sanitation facilities for the 9 out of 11 visited beaches in the four regions to support environmental conservation along the coastal areas. Detailed information regarding each beach in the respective LGA and the noted anomalies are shown in **Table 5.11**.

Table 5. 11: Beaches and anomalies noted on sanitary and waste management utilities

Name of Region	Name of Beach	Owner of the beach	Sanitary and Waste Management Utilities
Dar es Salaam Kigamboni MC	Kadete	<ul style="list-style-type: none"> Kigamboni MC 	<ul style="list-style-type: none"> Absence of dustbins for collection of litter The available toilet can accommodate a few people compared to the population of visitors.
	Pweza	<ul style="list-style-type: none"> Private Individual 	<ul style="list-style-type: none"> The area is developed with adequate toilets to accommodate visitors

Name of Region	Name of Beach	Owner of the beach	Sanitary and Waste Management Utilities
			<ul style="list-style-type: none"> • Presence of dustbins • Presence of utilities like water and electricity
	Son and Sandy	<ul style="list-style-type: none"> • Private individuals 	<ul style="list-style-type: none"> • The area is well developed with adequate toilets to accommodate visitors • Presence of utilities like water and electricity • Presence of dustbins
Pwani Bagamoyo DC	Nunge Beach	<ul style="list-style-type: none"> • Bagamoyo DC 	<ul style="list-style-type: none"> • The area has no sanitation facilities like toilets since a big part of the covered area has mangrove trees.
	Badeco (a) Beach	<ul style="list-style-type: none"> • Bagamoyo DC but hired a private individual to operate 	<ul style="list-style-type: none"> • Inadequate sanitation facilities, the available toilet cannot accommodate the number of visitors • Lack of dustbins
	Badeco (b) Beach	<ul style="list-style-type: none"> • Bagamoyo DC but hired a private individual to operate 	<ul style="list-style-type: none"> • Availability of toilets under construction
Tanga Tanga CC	Bath Club	<ul style="list-style-type: none"> • Tanga CC 	<ul style="list-style-type: none"> • Poor sanitation facilities: The sanitation facilities visited, like toilets, were very dirty and needed major rehabilitation. • Lack of dustbins
	Raskazone Beach	<ul style="list-style-type: none"> • Tanga CC 	<ul style="list-style-type: none"> • There is a lack of sanitation facilities. During the site visit, Tanga CC was constructing a toilet, and the beach was in use. • Lack of dustbin
	Sahare	<ul style="list-style-type: none"> • Tanga CC 	There were no sanitation facilities like toilet

Name of Region	Name of Beach	Owner of the beach	Sanitary and Waste Management Utilities
Mtwara Mtwara DC	Msanga mkuu Afree Beach	<ul style="list-style-type: none"> Mtwara DC 	Toilets are available but not well-constructed
	Msanga Mkuu Festival Beach	<ul style="list-style-type: none"> Mtwara DC 	<ul style="list-style-type: none"> There are no available bins for waste disposal, and waste disposal signs Toilets are available but not well-constructed

Source: Auditors' Analysis from Physical verifications in the visited LGAs (2023)

5.3.4 Ineffective Measures for Controlling Human Activities along Coastal Areas

Section 4(2) and 117(a) and (b) of the Environmental Management Act, 2004, require LGAs to ensure that beaches are clean and safe and that the community have the right to access various public places, including beaches, for recreational purposes.

However, site visits to the sampled beaches in 4 visited regions indicated littering, human activities facilitating environmental degradation and the encroachment of open spaces along the coastal areas. These include extracting sand and coral reefs at the coastal areas used for chicken food as an ingredient and establishing permanent structures within 60 meters. The detailed information on the specific LGAs, beach and noted anomalies contrary to sections 4(2), 117 (a) and (b) are detailed in **Table 5.12** hereunder.

Table 5. 12: Name of the LGA, specified beach and noted anomalies

Name of LGA	Name of Beach	Noted Uncontrolled human activities that are likely to/may facilitate coastal degradation
Kigamboni MC	Kadete	Uncontrolled human activities, i.e. sand extraction and collection of coral reef as a chicken food ingredient
	Pweza	Uncontrolled human activities, i.e. sand extraction sand and collection of coral reef as a chicken food ingredient
	Sun and Sandy	Human activities include collecting sand and coral reefs, which facilitates land degradation.
Bagamoyo DC	Nunge Beach	High rate of cutting mangrove trees along the mangrove beach

Source: Auditors' Analysis from physical verification in respective beaches (2023)

Table 5.12 shows that of the 11 beaches visited in four regions, 4 had indications showing that there were no measures in place to control human activities that facilitate environmental degradation, such as coastal erosion.

Inadequate measures were caused by insufficient enforcement by responsible officials from respective LGAs. As a result, there was encroachment to coastal areas and non-adherence to environmental issues in developed beaches in the country. This poses risks for disruption of natural sediment transport processes, leading to accelerated erosion and eventually may lead to loss of beach area.

5.4 Ineffective of PO-RALG in monitoring beaches in the country

Section 3.2.3 of the National Guidelines for Monitoring and Evaluation of Programs, 2021, requires PO-RALG to prepare a work plan. The work plan is expected to specify the human, financial, equipment and time resource requirements for monitoring and evaluation tasks. The action plan outlines the procedure for using resources allocated for M&E activities. In addition, the availability of financial resources to cover the implementation of M&E activities is an important area in building an effective monitoring and evaluation system for managing beaches in the country.

Despite the PO-RALG mandate to monitor the function performed by the LGAs, including the management of beaches, the audit noted that the

Ministry was not executing her role effectively. The following weaknesses indicated this:

5.4.1 Lack of plans for assessing the performance of LGAs in the management of beaches for coastal tourism

For effective monitoring and evaluation of the performance of LGAs, PO-RALG was supposed to have plans or frameworks for monitoring the performance of LGAs in all activities regarding the management of beaches in the country.

However, the reviews of PO-RALG Strategies and Plans for Managing Beaches and the Annual Plans of Rural and Urban Development Division noted that PO-RALG lacked plans for monitoring and evaluating the performance of LGAs on the aspects related to the management of beaches. In addition, PO-RALG had no Master Plan for developing beaches along the coast. The plan could be key in monitoring the performance of LGAs when managing beaches.

In addition, the Audit Team noted that the Rural and Urban Development Division was focusing mainly on administrative issues such as rural and urban development management. In contrast, issues regarding the management of beaches specifically have not been paid the required attention. As a result, LGAs were not adequately monitored, and no resources were allocated since no plans were in place.

5.4.2 PO-RALG lacked reliable data and information for measuring the performance of LGAs

To monitor the performance of LGAs, PO-RALG was supposed to have data relevant to assessing the management of beaches. The required information includes a performance report related to beaches, the status of available beaches and potential coastal areas for developing beaches in the country. However, there were no performance reports regarding the management of beaches submitted by LGAs to the PO-RALG.

Interviews with PO-RALG officials revealed that their department mainly focused on administrative issues such as providing administrative support to staff, evaluating and guiding the regional secretariat in implementing the policies and strategies and enhancing rural and urban land management for

investment and industrialization with environmental sustainability. In addition, no specific officials were dealing with managing beaches at PO-RALG. Further, it was revealed that the custodians of data on the available and status of beaches are the respective LGAs.

As such, the PO-RALG did not measure the performance of LGAs regarding beaches in their areas. Further, as overseer of LGAs, PO-RALG lacked data that could be used for various decision-making to improve the management of beaches, enhance coastal tourism, and protect natural habitats.

As a result, the performance of LGAs in managing beaches was not improved, leading to financial and environmental implications as detailed below:

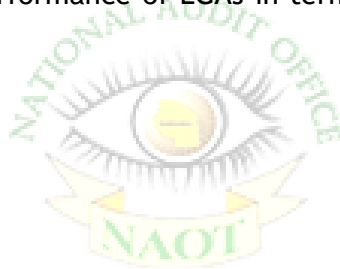
- (i) Weaknesses related to revenue collection from Beaches from the LGAs. There are potential beaches which could have generated income for the respective LGAs. However, they are left idle without being developed;
- (ii) Inadequate enforcement on the misuse of the beach areas: Various practices of using beaches for other activities contrary to the intended purposes like farming and livestock keeping, as indicated in previous chapters. The intended use could have more benefits, including being more friendly to the environment;
- (iii) Non-compliance to environmental issues along the coast areas. Previous chapters have shown non-compliance to environmental issues like human activities, which facilitate environmental degradation. Inadequate monitoring by respective LGAs and PO-RALG at the ministry level contributed to this;
- (iv) Delay in development of beaches: There were noted owners who own beach plots without developing them for a number of years, and PO-RALG and respective LGAs do not take appropriate action to ensure that they develop them;
- (v) Weak management of Investors/owners of the Beaches. Some owners owned land along the coast without developing it, while PO-RALG and respective LGAs did not take appropriate action to ensure that the land owners developed them; and
- (vi) Inadequate supervision of the utility requirements in the beach areas. As indicated in the previous chapters, site verification revealed various issues regarding the lack of utilities at beaches.

However, PO-RALG, in collaboration with respective LGAs, did not prioritise these requirements to ensure that beaches have appropriate utilities.

5.4.3 Lack of analyzed information from the beach at PO-RALG to assess its performance and that of LGAs

PO-RALG was supposed to analyze the performance report from LGAs to assess the performance of the management of beaches in the country. However, it was noted that no analysis was done on performance reports regarding the management of beaches from LGAs.

The main noted cause was the tendency of not submitting performance reports to PO-RALG from LGAs regarding the management of beaches in the country. As a result, PO-RALG did not have information/reports related to the performance of beaches in the country. Further, PO-RALG will not be able to measure the performance of LGAs in terms of the management of beaches in the country.



CHAPTER SIX

AUDIT FINDINGS ON THE MANAGEMENT OF BEACHES AS IMPLEMENTED BY MPRU

6.1 Introduction

This chapter presents audit findings on the management of beaches in marine protected areas as implemented by the Marine Parks and Reserves Unit. Specifically, the chapter focuses on findings related to the adequacy of the development of beaches, adherence to the key requirement for environmental management along the beaches, and effectiveness in monitoring investors for the developed beaches.

6.2 Beaches in Marine Protected Areas not well managed by MPRU

The MPRU Strategic Plan 2023/24 - 2027/28 stipulates that among the roles of MPRU is to manage marine and coastal areas to promote the sustainability of existing resources. For this case, MPRU was expected to manage beaches by maintaining or improving the conditions of a beach as a recreational resource and as a means of coast protection while providing facilities that meet the demands of beach users.

However, the Audit noted inadequate management of beaches in marine protected areas. This was justified by the identified weaknesses, which include inadequate development of beaches in marine protected areas, inadequate adherence to the key requirements for environmental management for coastal areas, and ineffective MPRU in monitoring beaches in marine protected areas. These are as detailed hereunder:

6.2.1 Underdevelopment of beaches in marine protected areas

Despite the need to develop the available beaches under Marine Parks and Reserves Units (MPRU) to increase coastal tourism, the audit noted that MPRU did not adequately develop the beaches under its jurisdiction. This was disclosed by the absence of strategies and plans to facilitate the development of beaches, non-identification of potential beaches for investment in marine protected areas, and insufficient implementation of available strategies and plans as detailed hereunder:

Inadequate MPRU's strategies and plans for the development of beaches in marine protected areas

Through the review of Strategic Plans and Annual Operation Plans, it was noted that MPRU's Strategies and Plans were not adequate to facilitate the development of beaches, as detailed below:

(i) MPRU did not have a Strategic Plan covering four financial years, 2019/20 - 2022/23

The audit revealed a chronological gap in strategic planning at MPRU. The previous strategic plan covered the period from 2014 to 2019, and the current plan commences from 2023/24 to 2027/28. No strategic plan existed for 2019/20 to 2022/23. This gap indicates a period during which MPRU's activities were operated without a formal strategic framework.

The audit also noted that among the causes of the lack of a new strategic plan was the absence of a Board of Trustees in the financial year 2019/20 when the strategic plan elapsed. The Board could have enforced the preparation of a new strategic plan, which could have been used as the road map in navigating and overseeing the implementation of MPRU's planned activities. As a result, there was no roadmap for activities implemented between the years 2019/20 to 2022/23.

On examining the strategic plans before and after the gap, it was noted that neither adequately addressed the management of beaches. This omission is significant, given MPRU's jurisdiction and responsibilities. The existing legislation also fails to address these emerging challenges, further exacerbating the situation.

In response, MPRU management indicated that the period in question was used to solicit funds and initiate drafting the new strategic plan for 2023/24 - 2027/28. During the gap, operations were guided by the objectives of the 2014/15 - 2018/19 strategic plan.

The audit has a view that it is essential to underscore the necessity of having a continuous strategic plan in place. Operating without a strategic plan for 2019/20 - 2022/23 posed risks to MPRU's operational effectiveness and strategic vision.

(ii) Inadequate coverage of activities for the development of beaches in annual plans

A review of Annual Action plans for the financial year 2019/20 to 2022/23 revealed that the plans inadequately covered issues relating to beach development. The exception was noted in the 2021/22 plan, where MPRU intended to conduct a feasibility study for infrastructure improvement at Utende Beach by June 2022. Furthermore, the operational plan for 2022/23 included an initiative to develop and maintain a camping site in TACMP and MBREMP. However, these instances were exceptions rather than a consistent pattern of prioritizing beach development.

Interviews with MPRU officials revealed a strategic focus that leaned heavily towards establishing and managing marine protected areas. This focus led to the disregarding of beach development activities, which were not treated as a priority.

(iii) Two out of five visited marine park Areas lacked general management plans

Section 14 (41) of the Marines and Reserves Act require the Minister to adopt a General Management Plan for each marine park and state the requirements for adopting the General Management Plan.

The Audit Team noted that two out of five visited Marine Park Areas, namely South Dar es Salaam Marine Reserve and North Tanga Coelacanth Marine Park, did not have General Management Plans. This contradicts Section 14 (41) of the Marines and Reserves Act, which requires each Marine Park Area to have its own General Management Plan.

The GMP was important as it could have provided key information and guidance on conservation and management activities of the marine park area, including detailed information on the investment and involvement of the community. Thus, the absence of GMP leads to the ineffective management of beaches due to the lack of guiding information.

Further, the audit noted that 3 out of 5 visited MPAs did not have the updated General Management Plan and were expected to update the GMP after ten years. This is in accordance with the interview with officials from MPRU, who said that GMP has to be reviewed after ten years.

Detailed information on the MPA which lacked/did not update the General Management Plan is presented in **Table 6.1**:

Table 6. 1: Extent of availability of GMP in the visited beaches in the marine park areas

Name of Marine Park Area	Status of General Management Plan	
	Available but not updated (v)	Not available
North Dar es Salaam Reserves Systems	√	√
Mnazi-Bay Ruvuma Estuary Marine Parks	√	
Dar es Salaam Marine Reserves South		√
South Tanga Coelacanth Marine Park	√	
North Tanga Coelacanth Marine Park		√

Source: Auditors' Analysis from of MPRU's Physical Progress Report 2019/20 - 2022/23

Table 6.1 shows that all four visited MPRU Regional Offices were noted to have inadequate plans and strategies for developing beaches in their jurisdiction. Three out of five visited MPAs used outdated General Management Plans, while the remaining two lacked General Management Plans.

According to the interviewed officials at MPRU, the lack of funds to facilitate the activities was the cause for neither having nor updating the General Management Plan for some MPAs. However, through the review of the MTEF for 2019/20 to 2022/23, it was noted that the respective MPRU budget was only for one year, 2021/22, while the other three financial years were not budgeted.

As a result, the MPAs without GMP could not have known the buffer zone and full description of the nature and location of the Marine Park and, therefore, could not accommodate the location and nature of changes taken for the lapsed period.

6.2.2 Inadequate implementation of the strategies and plans for the development of beaches

MPRU is required to implement all planned interventions from its strategies, including those derived from its strategic plans

Through the review of a Beach Identification Report of 2021, it was noted that the MNRT, in collaboration with MPRU, identified potential beach areas that required investment for development. However, as of the date of this audit, November 2023, the identified areas had not yet been developed.

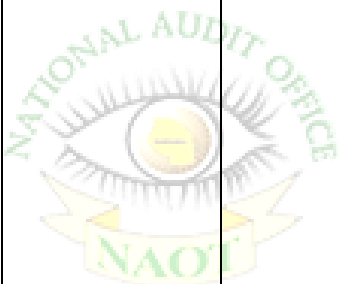
Table 6.2 shows identified beaches which are under MPRU and their current status:

Table 6. 2: Identified areas for Potential Development in the MPRU Regional Offices

Name of MPRU	Identified Beach area for investment	Planned Action	Implementation Status as of November 2023	Comment
Tanga Coelacanth Marine Park	Toten Island	To improve the historical site as a tourist attraction	From the physical verification, the historical site is not conducive for tourist activities due to accessibility (walkways), the historical features not well kept, toilets not enough to accommodate visitors	<ul style="list-style-type: none"> • It has great potential due to easy accessibility as it is near the city although to date it is not developed • Lack of standard toilet • The presence of a restaurant which was very substandard • The area was not well-

Name of MPRU	Identified Beach area for investment	Planned Action	Implementation Status as of November 2023	Comment
				maintained, including accessibility of available antiquities, which could be used to generate additional income for the LGA
	Maziwe Island	<ul style="list-style-type: none"> From the interviews conducted and physical verification, Maziwe is a sand island with no existing structure or any economic activity apart from tourists coming over for a picnic. 	<ul style="list-style-type: none"> The sand island is a marine reserve; therefore, no human activities are involved apart from a few water sports like sport fishing and picnics by the tourists. 	<ul style="list-style-type: none"> Has huge potential for tourism activities; however, there was an island nearby, Funguziwa, with attractions that were not at the same level as Maziwe Island. The boat and hotel owners benefitted by sending tourists to Funguziwa, telling them it was Maziwe

Name of MPRU	Identified Beach area for investment	Planned Action	Implementation Status as of November 2023	Comment
				<p>Island. As a result, MPRU was missing revenue (entry fee) amounting to TZS 10,000 per person.</p> <ul style="list-style-type: none"> The nearby island was not under MPRU, and the Pangani LGAs were not ensuring they controlled and benefited from it, resulting in individuals benefiting.
Dar es Salaam	Mbudya Island	To develop recreation and accommodation facilities	Construction of accommodation camps and recreational facilities underway	<ul style="list-style-type: none"> The island had huge potential for tourism activities The contract with the investor was entered in 2015 and



Name of MPRU	Identified Beach area for investment	Planned Action	Implementation Status as of November 2023	Comment
				<p>was for 20 years. However, during the site visit, the investor started investment in 2023</p> <ul style="list-style-type: none"> • There is no EIA report submitted to the Auditors despite the request
Mtwara	Mnazi Bay-Ruvuma Estuary	To survey the areas owned by MPRU and invite potential investors to invest.	Surveying has been done, and waiting for the investors, MPRU started construction of the performance stage foundation and it has been completed.	No recreational facilities
	Ruvula (Privately operated)	To develop recreation and accommodation facilities	<ul style="list-style-type: none"> • Developed but not active, and investor has abandoned the facilities 	<ul style="list-style-type: none"> • EIA not conducted • Not easily accessible due to poor road condition

Name of MPRU	Identified Beach area for investment	Planned Action	Implementation Status as of November 2023	Comment
				<ul style="list-style-type: none"> There are no recreational facilities like water sports
	Nanano (privately operated)	To develop recreation and accommodation facilities	Development is ongoing	<ul style="list-style-type: none"> EIA not conducted to date Not easily accessible due to poor road condition There are no recreational facilities like water sports
Pwani (Mafia)	Thanda island	Under a private investor who has an MOU with MPRU.	<ul style="list-style-type: none"> Currently performing as one of the most expensive and award-winning private islands worldwide. Also awarded as Africa's leading luxury island of 2023 by the World 	<ul style="list-style-type: none"> It is the only island which was noted to be highly developed It can be used as a benchmark for other islands There was a presence of water sports activities

Name of MPRU	Identified Beach area for investment	Planned Action	Implementation Status as of November 2023	Comment
			Travel Awards	
	Mbarakuni island	Waiting for the decision to approval request for investment from the potential investor	No developments done	<ul style="list-style-type: none"> • It is the potential beach for investment like Thanda • Currently, no development has been done

Source: Auditors' Analysis from site visit (2023)

Table 6.2 shows the islands and beaches visited in coastal areas under MPRU that have potential features for tourism activities. However, it was noted that visited locations were not adequately developed to meet the requirement of better tourism activities. Only one island, namely Thanda Island in Mafia, was developed to compete with other privately operated islands at international levels, such as Seychelles, Maldives, and Thailand.

The non-development of these beaches denied the MPRU the opportunity to generate more revenue. It was noted that the country benefited from various taxes on the developed beach at Thanda Island, while on the contrary, the country did not adequately benefit from the beaches that were not developed.

Table 6.3 provides a trend of revenue generated from the visited identified parks with potential features for coastal tourism:

Table 6. 3: Trend of Revenue Generation

Name of the MPA	Revenue generation (in Million TZS)	Financial Year (Amount in Million TZS)			
		2019/20	2020/21	2021/22	2022/23
Mafia Island Marine Park	3,612.5	801.1	801.14	827.6	1,182.6
Mnazi Bay Ruvuma Estuary Marine Park	21.7	7.1	3.1	5.7	5.8
Tanga Coelacanth Marine Park	82.1	301.0	13.8	12.9	24.5
Dar es Salaam Marine Reserves System	1,406.9	125	333.9	237.2	710.8
Total	5,123.2	1234.2	1151.94	1083.4	1,923.7

Source: Auditors' Analysis (2023)

Table 6.3 shows that for the period of four years 2019/20 -2022/23, the visited MPAs, MIMP was leading in the collection of revenue with a total of TZS 3,612.5 million while the minimum was noted in Mnazi Bay Ruvuma Estuary Marine Park with TZS 21,746,264. According to the MPRU officials, the developed island at Mafia (Thanda Island) contributed significantly to Mafia Island's revenue.

It was further revealed that the Mafia and other MPAs could benefit more from the available islands under MPRU when developed. However, interviews with MPRU officials revealed that the absence of government responses or delayed approvals for investment in identified promising areas is an obstacle to developing these potential regions. A review of a letter from Thanda management dated 3rd March 2020 indicates that the owner of Thanda Island wrote to TIC requesting to develop Nyororo Island near Thanda. However, there was no reply despite the investor having invested in Thanda, where his performance could be evaluated. As a result, the government did not maximize the available earning potential in those areas.

In addition, interviewed Officials further revealed that MPRU does not adequately develop and manage its park and reserves areas for tourism due to hindering factors, which are outlined hereunder:

-
- (i) Lack of instruments for the Ministry of Livestock and Fisheries to facilitate conservation, ultimately positively impacting tourism activities. According to the officials, the instrument/mandate to implement the conservation activity was under MNRT.
 - (ii) The ministry also lacked paramilitary personnel to support staff during monitoring activities of parks and reserves, which various agencies also implemented under MNRT, especially parks.
 - (iii) Conservation and activities related to developing tourist attractions, like dividing centres and beaches, are not the core function of MoLF while they are under the MNRT.

Furthermore, it was revealed that when tourists encounter problems at beaches under the jurisdiction of MPRU, they typically report these issues to the Ministry of Natural Resources and Tourism (MNRT) and the Ministry of Livestock and Fisheries (MLF). This procedural approach has led to a lack of direct responsibility and attention from the MLF since it is not directly responsible for tourism matters, specifically towards beach development for enhancing tourism and its overall management.

As a result, the MLF has not given the MLF the necessary priority to develop and maintain beaches under MPRU. This situation contributes to these key tourist destinations' observed under-development and management challenges. The lack of a clear, direct line of communication and responsibility between tourists, MPRU, and the ministries created a gap in effective beach management.

6.2.3 Ineffective promotion and marketing of identified potential beaches for recreation and investment by MPRU

MPRU is responsible for promoting and marketing the identified potential beach areas and the reserves for recreation and investment in their respective areas of jurisdiction.

Nevertheless, for the four financial years under the scope of the Audit, 2019/20 to 2022/23, the audit noted that MPRU did not adequately implement its planned various interventions for the promotion and marketing of tourism as detailed in **Table 6.4**:

Table 6. 4: Planned interventions for the promotion and marketing of tourism product

Financial Year	Planned Interventions related to the promotion and development of Beaches by MPRU	Implementation Status as of June 2023
2019/20	<p>MPAs resources and attractions promoted to increase the level of visitors by June 2020</p> <ul style="list-style-type: none"> To develop and maintain two information centres (Bongoyo & Mbudya-DMRS) by June 2020 To develop and maintain a camping site at MBREMP, Mtwara, by June 2020 	<ul style="list-style-type: none"> MBREMP performed various tourism activities, including maintaining, cleaning and improving the MBREMP tourist camping site. The report does not clearly state the development aspect but has focused only on cleaning as part of tourism activities, not activities done by the entity itself.
2020/21	To conduct four tourism festivals by June 2021	<ul style="list-style-type: none"> Only 1 out of 4 tourism festivals was conducted MBREMP conducted a tourism festival in Msimbati in August 2020
2021/22	To conduct four (4) tourism festivals by June 2022	No conducted tourism festival as per the reviewed physical progress report
2022/23	To conduct four (4) tourism festivals by June 2023	No conducted tourism festival as per the reviewed physical progress report

Source: Auditors' Analysis of MTEF and Annual Progress Report (2023)

Table 6.4 shows that for the four financial years from 2019/20 to 2022/23, MPRU did not implement activities related to promoting tourism products for 2021/22 and 2022/23. Further, for 2019/20 and 2020/21, MPRU implemented approximately 30% of the planned activities, as indicated in Table 6.4.

This lack of effective implementation was attributed to several key issues. Firstly, the audit team noted a lack of prioritization in these activities. Secondly, collaborative strategies were absent, particularly failing to engage effectively with key stakeholders such as the Tanzania Tourism

Board (TTB). Moreover, a critical factor contributing to these shortcomings was the absence of a strategic plan within MPRU, which would have served as a roadmap for systematic implementation and performance monitoring of these interventions.

Despite these findings, it was observed that in October 2023, MPRU began adopting a multifaceted approach to promote beach tourism, including digital media, educational outreach, and participation in prominent events. However, these recent initiatives were not included in the Annual Operation Plans covering the audit scope, indicating a lack of systematic planning and prioritization in earlier years. Consequently, the implemented initiatives did not align with the audited period, thereby not reflecting the actual performance of MPRU in promoting beach tourism during the years under review.

6.2 The Low Extent of Adherence to the Key Requirements for Environmental Management in Coastal Areas

Section 4 (2) and 117(a) and (b) of the Environmental Management Act, 2004, the MPRU is required to ensure that beaches are clean and safe and that the community have the right to access various public places, including beaches, for recreational purposes. Similarly, Section 125 of the Environment Act 2004 requires MPRU to ensure that sewage is appropriately treated before it is discharged into water bodies or open land. It does not increase the risk of infections, ecological disturbance, or environmental degradation.

However, the Audit Team noted during physical verification that not all key requirements for environmental management for coastal areas in protected areas were effectively adhered to, as detailed below:-

6.2.1 Beaches along the Coast did not Meet the Requirements of the Environmental Management Act and its Regulations

Section 5.4.3 of the Sustainable Coastal Tourism on the integrated planning and management approach of the United Nations Environment Program (UNEP), 2009 emphasizes maintaining clean and accessible public restrooms, showers, and changing facilities. Further, it emphasizes

installing adequate trash bins and recycling stations. Also, ensure safe and well-maintained beach access points, walkways, and parking areas.

However, during a site visit to selected beaches in four regions, the audit team noted that these beaches lacked sufficient sanitation facilities, uncontrolled littering, and a lack of control over human activities, which were identified as factors contributing to environmental degradation in these beach areas. The highlighted shortfalls are detailed under parts 6.4.2 to 6.4.5 of this report.

6.2.2 Absence of Developed Mitigation Measures for Addressing Risks Associated with the Environmental Aspects

Section 67 (2) (g) of the Environment Management Act, 2004, calls for a need for “the establishment of mitigation measures for the risks associated with the use and release of living-modified organisms resulting from biotechnology, which are genetically modified and are likely to have adverse environmental impacts that could affect the conservation and sustainable use of biological diversity, also taking into account the risks to human health as well as social, economic cultural ethical concern”.

Further, section 103 of the Environmental Management Act requires any person, including MPRU, whose activities are likely to impact the environment to make a statement on the social, health, biotechnological or any other risk impact assessment he may determine.

However, the Audit Team noted that MPRU did not develop or establish risk mitigation measures associated with the environment as per the requirement of the Environmental Management Act. Further, the MPRU lacked a strategic plan under the audit's scope from 2019/20 to 2022/23, which could have indicated the way forward regarding the development of environmental risk and the planned mitigation measures. In addition to that, MPRU's Strategic Plan covering the period from 2014-2019 (a period out of scope) lacked risk mitigation and disaster plans.

Similarly, a review of Annual Operation Plans and Quarterly Reports for the four years, i.e. 2019/20 to 2022/23, revealed that MPRU did not have mitigation plans for risks associated with environmental aspects within the marine protected areas. As a result, there is a lack of pre-identified risks and associated measures that could be taken in case of occurrence.

In response to the audit findings, MPRU indicated that it has developed a draft Risk Management Framework and risk register for environmental management within Marine Protected Areas (MPAs). This framework is expected to be operationalized by June 2024. However, as of now, MPRU has no mitigation measures to manage environmental aspects, which is a significant concern. The delay in implementing these measures means there is no assurance of adherence to environmental aspects along the MPAs, posing a risk to these areas' conservation and sustainable use.

6.2.3 Inadequate Sanitation Facilities to Support Environmental Conservation Along the Coastal Areas

Section 5.4.3 of the Sustainable Coastal Tourism on the integrated planning and management approach of the United Nations Environment Program (UNEP), 2009 emphasizes maintaining clean and accessible public restrooms, showers, and changing facilities. Further, it emphasizes installing adequate trash bins and recycling stations. Also, it stresses the need to ensure safe and well-maintained beach access points, walkways, and parking areas.

However, for the islands/beaches visited in the four (4) MPRU's regional offices, the audit team noted that shortfalls in the available sanitation facilities to support environmental conservation along the coastal areas required improvement. Detailed information regarding specific MPA and its availability of sanitation facilities and utilities is indicated in **Table 6.5**:

Table 6. 5: Beaches and anomalies noted on utilities and sanitation

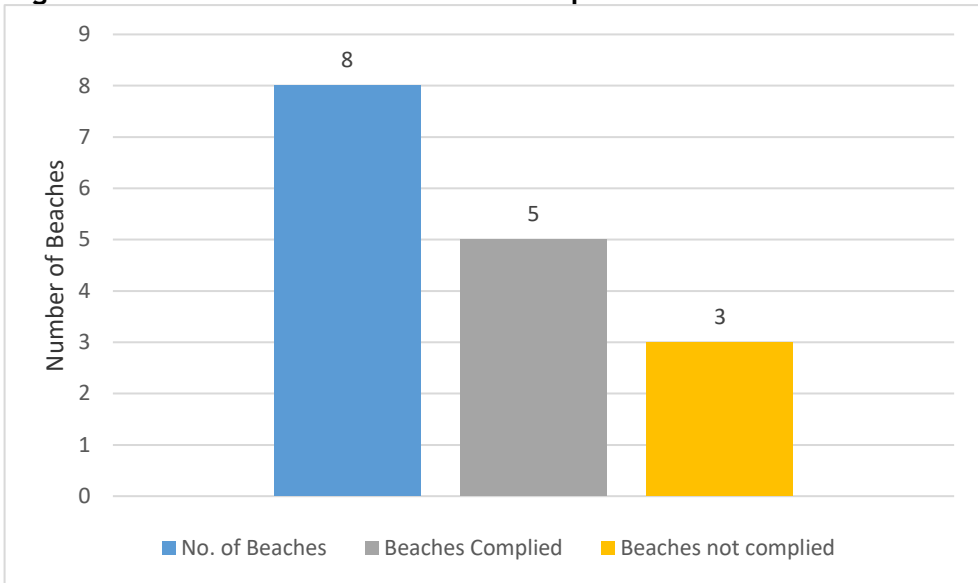
Name of the region	Name of the beach	Owner	Adherence to key environmental requirements	
			Aspect 1 Sanitation Facilities	Aspect 2 Uncontrolled Human Activities
Tanga Coelacanth Marine Park	Toten Island	Private investors under MPRU	<ul style="list-style-type: none"> Lack of enough toilets to accommodate tourism activities Lack of dustbins 	Nil
	Maziwe	MPRU	There was no toilet, and the mechanisms	No planned activities on how

Name of the region	Name of the beach	Owner	Adherence to key environmental requirements	
			Aspect 1 Sanitation Facilities	Aspect 2 Uncontrolled Human Activities
			to accommodate day trip visitors on issues related to sanitation.	to handle littering for day trip visitors
Dar es Salaam Marine Reserve	Mbudya Island	Private investors under MPRU	Adequate toilets were available.	Nil
Mtwara	Mnazi bay Ruvuma	MPRU	Adequate toilets were available	Nil
	Ruvula	Private	Adequate toilets were available	Nil
	Nanano	Private	Adequate toilets were available	Nil
Pwani	Thanda	Private investors under MPRU	It has all the required sanitation facilities	Nil
	Mbarakuni	MPRU	No outline of issues regarding sanitation and waste management during the picnic events	Nil

Source: Auditors' observations of physical verification in the visited MPRU regional offices (2023)

Table 6.5 shows that three (3) out of eight (8) beaches under MPRU did not have sufficient toilets, while one (1) was noted to lack a plan for controlling human activities. This was caused by the ineffective monitoring and inspections of environmental issues at the beaches. Further analysis was done to show the environmental compliance of the beaches under MPRU, and the result is presented in Figure 6.1.

Figure 6. 1: Status of environmental compliance of the visited beaches



Source: Auditors' Analysis from Physical verification of visited beaches (2023)

Figure 6.1 shows that three (3) out of eight (8) visited beaches under MPRU were not complying with environmental requirements aspects. Further, the Audit analyzed the sanitation requirements not met on the visited Beaches, as shown in **Table 6.6**.

Table 6. 6: Analysis of sanitation requirements that were not met/available in the visited beaches

Common Missing Sanitation Facilities in the Beaches	Total Number of Beaches Identified (n)	Names of the Beaches
Toilets	3	Toten Island, Maziwe and Mbarakuni
Dustbins	1	Toten Island
Lack of waste management plan and facilities	1	Mbarakuni

Source: Auditors' Analysis of information from physical verification (2023)

Table 6.6 shows the audit's analysis of sanitation facilities at various beaches managed by MPRU, revealing notable deficiencies that impact the suitability of these locations for tourism activities. The table highlights that out of the beaches visited, three lacked adequate toilet facilities (Toten Island, Maziwe, and Mbarakuni), one had no dustbins (Toten Island), and

one was missing both a waste management plan and facilities (Mbarakuni). These findings underscore a significant issue in maintaining basic sanitation standards, which are crucial for supporting tourism and ensuring environmental conservation along the coast.

Despite MPRU's assertions of collaboration with regional and district authorities to improve facilities and support environmental conservation, the audit findings indicate that these efforts have not effectively addressed the environmental and sanitation needs of the beaches. The lack of essential sanitation infrastructure, such as toilets, dustbins, and waste management plans, detracts from the tourist experience. It raises concerns about the environmental impact and sustainability of these beach areas.

6.2.4 Inadequate Measures in Place for Controlling Human Activities and Encroachment along the MPAs

Sections 4(2) and 117(a) and (b) of the Environmental Management Act, 2004, require MPRU to ensure that beaches are clean and safe and the community have the right to access various public places, including beaches, for recreational purposes.

However, a review of the Annual Physical Progressive Report for the financial year 2019/20 to 2022/23 indicated that ongoing human activities facilitated environmental degradation along the MPAs. Detailed information regarding the status of various MPAs is shown in **Table 6.7**.

Table 6. 7: Name of MPA and noted anomalies

Annual Performance Report	Name of MPA	Reported cases affecting the beach environment
2019/20	Tanga Coelacanth Marine Park	<ul style="list-style-type: none"> • 2 paxes were reported to be involved in Sand Mining • Tanzania Sisi ni Nyumbani (TSN) spilt crude oil into the ocean, resulting in mangroves and coral reefs being affected
	Mnazi Bay Ruvuma Estuary Marine Park	<ul style="list-style-type: none"> • Reported 145 mangrove pieces which were cut
2020/21	Tanga Coelacanth Marine Park	<ul style="list-style-type: none"> • Collection of 195 beach trash to an area of around 100m² for four months

Annual Performance Report	Name of MPA	Reported cases affecting the beach environment
2021/22	Mnazi Bay Ruvuma Estuary Marine Park	<ul style="list-style-type: none"> Harvested 245 pieces of poles and 441 pieces of “Fito”, 64 pieces of wood without a permit
	Tanga Coelacanth Marine Park	<ul style="list-style-type: none"> Reported collecting 125 pieces of trash in an area of 100m²
2022/23	Tanga Coelacanth Marine Park	<ul style="list-style-type: none"> Collection of 337 plastic bottles in an area of around 25 m² Destruction of Mangroves by Crude Oil Spillage Tanzania Sisi ni Nyumbani (TSN)
	Mnazi Bay Ruvuma Estuary Marine Park	<ul style="list-style-type: none"> Increased cutting of mangrove trees for various use

Sources: Auditors' Analysis of Annual Performance Reports from MPRU (2023)

Table 6.7 shows that there were reported cases for four years that showed inadequate control of human activities, which affected the environment from two out of four MPAs, namely Tanga Coelacanth Marine Park and Mnazi Bay Ruvuma Estuary Marine Park. The noted cases include pollution of beaches using plastic bottles and other stuff, destruction/cutting of mangrove trees, and crude oil spills.

These environmental anomalies point towards ineffective monitoring and enforcement mechanisms within MPRU, leading to the risk of environmental degradation, including soil erosion and habitat destruction. Despite MPRU's implementation of measures such as zoning, fishing regulations, tourism management plans, community involvement, and surveillance, the audit found these efforts insufficient in addressing the ongoing challenges.

Furthermore, MPRU management acknowledged limitations within the MPRU Act that hinder the effective implementation and enforcement of protective measures. These limitations often require the involvement of other institutions, leading to delays in action against violators, as exemplified by the TNS oil spillage incident on 10th August 2022. This acknowledgement by MPRU management corroborates the audit's observation that the current measures are inadequate in effectively managing human activities and protecting the environmental integrity of these MPAs.

6.3 Ineffectiveness of the Board of Trustees in Monitoring the Performance of MPRU

According to the United Nations World Tourism Organization¹⁶ (UNWTO), countries must monitor and evaluate tourism's economic, environmental and social impact at the destinations, including beach areas. The targeted key issues to be monitored and evaluated for the sustainability of tourist destinations include tourism seasonality, employment, destination economic benefits, governance, local satisfaction, energy management, water, Wastewater (sewage), Solid waste, accessibility, and climate changes.

However, the audit team noted that the monitoring of MPRU activities was ineffective, which was attributed to the non-conduct of some board meetings to assess the performance of MPRU. Additionally, the absence of the Board of Trustees for certain quarters and the lack of an internal auditor during specific periods contributed to this ineffectiveness, as outlined below.

6.4.1 Infrequent Conduct of Board of Trustee's Meetings to Evaluate Performance of MPRU

The board of trustees at the Marine Parks and Reserves Unit usually monitor the activities performed by MPRU quarterly through a review of quarterly reports. Further, the Board usually meets Quarterly to discuss the submitted reports and issue directives upon review of the performance report submitted to it.

The audit revealed significant lapses in the conduct of Board of Trustees meetings at the Marine Parks and Reserves Unit (MPRU), which are crucial for monitoring and guiding the Unit's operations. Ordinarily, the Board is tasked with quarterly reviews of MPRU's activities by evaluating performance reports. However, between July 2020 and the time of this audit, the Board convened only 7 out of the scheduled 12 meetings, falling short of their statutory responsibility. The Management of MPRU attributed this shortfall to the impacts of the COVID-19 Pandemic, particularly the

¹⁶ GOA roadmap for tourism as a vehicle for achieving the sustainable development goals, 2023, pg.66

significant drop in revenue during 2019/2020, which hindered the facilitation of physical meetings. While MPRU has expressed intentions to enhance meeting frequency by installing virtual meeting tools and devices for e-Board sessions under eGA, they did not provide a satisfactory explanation for not adopting virtual meetings during the pandemic, as other institutions did.

This oversight in maintaining regular Board meetings has serious implications for MPRU's governance. The lack of statutory meetings implies that MPRU operated with diminished oversight, resulting in inadequate evaluation of its performance. The infrequency of these meetings also led to an absence of necessary guidance and advice from the Board on various management issues within MPRU. This situation highlights a significant gap in MPRU's governance structure. It suggests a need for more rigorous adherence to meeting schedules and the utilization of available technologies to ensure consistent oversight, especially during challenging periods like the COVID-19 Pandemic.

6.4.2 Operations of MPRU without Board of Trustees

Section 4(1) of the Marine Parks and Reserves Act of 1994 requires the Minister to appoint a Board of Trustees for Marine Parks and Reserves upon the advice of the Principal Secretary. Among other functions of the Board of Trustees is to advise the Director on managing marine reserves and to advise on the designation of specified marine and coastal areas as marine parks, marine reserves or buffer zones.

However, interviews with officials from MPRU revealed that, for the financial year 2019/20, under the scope of the Audit, there was no Board of Trustees to oversee the function of the MPRU under their Manager. Further, the last Board of Trustees at MPRU ended its term in June 2023, and as of the time of this audit, a new board had not been appointed to oversee, monitor, and regulate the conduct of MPRU. There were no justifiable reasons as to why there was no Board of Trustees.

In response to this observation, the management of MPRU indicated that it understands the importance of the Board as an overseer of the management of MPRU activities as provided under Section 4(3) of the Act. It also stated that it would follow up with the parent Ministry. However, the Management

of MPRU did not state the progress made due to its follow-up efforts with the parent Ministry.

The failure to have a Board of Trustees means that MPRU operated without an overseer of their activities. As a result, the performance of MPRU was not adequately assessed, and the board lacked directives/advice on various issues regarding its management.



CHAPTER SEVEN

AUDIT CONCLUSION

7.1 Introduction

This chapter presents the conclusion on the extent to which the Ministry of Natural Resources and Tourism (MNRT), Marine Parks and Reserves Unit (MPRU) and President's Office - Regional Administration and Local Government (PO-RALG) managed beaches in the country.

The Audit Team acknowledges the efforts shown by the President's Office - Regional Administration and Local Government, Ministry of Natural Resources and Tourism and the Marine Parks and Reserves Unit in managing beaches in the country, like identification of beaches, preparation of strategies like Quick Win Strategy of 2019 and Tanzania's Southern Circuit Marketing and Promotion Strategy 2021-2026.

The chapter contains the overall audit conclusion and specific audit conclusion as detailed hereunder:

7.2 Overall Audit Conclusion

Based on the data collected and analysed in the finding chapters of this report, the Audit concludes that the President's Office - Regional Administration and Local Government, Ministry of Natural Resources and Tourism, and the Marine Parks and Reserves Unit inadequately managed beaches to protect natural habitat and increase coastal tourism.

Despite the efforts shown by MNRT in collaboration with the President's Office - Regional Administration and Local Government in identifying potential beach areas for development, the Ministries lacked effective strategies and plans for managing beaches to ensure they are developed and utilized. As a result, the development of beaches to support both coastal tourism and conservation is at an unsatisfactory level.

Neither the current governance nor institutional setup facilitate effective and efficient development, promotion, and marketing of beach development to realise beach tourism's potential contribution to the national economy. There is no effective coordination mechanism among the

PO-RALG, the Ministry of Natural Resources and Tourism and the Marine Parks and Reserve Unit under the Ministry of Livestock and Fisheries. As a result, there is no direct sharing of key information and data on the available beaches in the country. In that case, MNRT, as the sector Ministry, is not well informed and aware of the extent of the potential financial contribution from beach tourism despite being its strategic tourist product expected to contribute to the national economy massively. This weakness in governance hinders the development of the beach and its management at large.

7.3 Specific Audit Conclusions

7.3.1 Beaches are Not Adequately Developed to Increase Coastal Tourism

Based on the findings, the audit concluded that the entities responsible, namely the Ministry of Natural Resources and Tourism, the President's Office - Regional Administration and Local Government and Marine Parks and Reserves Units, have not ensured adequate beach development in the country.

The hindering factors which need close attention include the lack of a responsible agency or department which deals with the management of beaches in the country, the lack of surveyed and zoned coastal areas to ensure that various recreational activities are located in specified areas, and the lack of enforcement to ensure that, speculators who own land along the coastal areas develop them by joining with capable investors or themselves. Further, 23% of the beaches in visited LGAs were not accessible, which hinders the process of their development.

There is a noted duplication of efforts when managing beaches in the country since the three actors do not effectively implement their roles. Further, in the scenario of MPRU's differing objective from the parent ministry, the Ministry of Natural Resources and Tourism does not own beaches. Still, it has roles to identify and promote and cannot adequately enforce their development. Either having multiple uncoordinated entities responsible for managing beaches hinders the effectiveness of addressing the existing challenges.

7.3.2 Inadequate Adherence to Key Requirements of Environmental Management

The Audit concluded that there was non-compliance with the key environmental management requirements when managing the country's available beaches. 82% of the beaches visited in LGAs did not comply with environmental issues. Further, 25% of the visited private beaches did not comply with the environmental issues, while 100% of the visited beaches under the government did not comply with the environmental issues.

Non-compliance with environmental issues was attributed to inadequate enforcement by responsible entities, namely MPRU, PO-RALG, and MNRT, which allowed human activities to affect the environment. Furthermore, all three entities were inadequately monitored to ensure compliance with environmental issues. In addition, the management of beaches was not highly prioritized, which greatly contributed to inefficiencies in managing beaches.

As a result, the ongoing human activities facilitated environmental degradation, such as cutting mangrove trees and extracting coral sand from coral reefs along the coastal areas. In addition, stern measures to control environmental issues were not in place due to the failure to undertake environmental impact assessments of various developments taking place along the coastal areas. This led to the destruction of the natural habitat of living organisms, including breeding areas along the coastal areas.

7.3.3 Inadequate Promotion and Marketing of Coastal Tourism

The promotion and marketing of coastal tourism still need improvement. The conclusion is based on the fact that TTB mainly focuses on promoting and marketing tourist attractions, primarily wildlife and cultural attractions, while beach tourism is neglected.

The non-inclusion of beach tourism products was attributed to the traditionally low priority given to beach tourism products. Priority was mainly given to wildlife and cultural products. TTB has not prioritized promoting beach tourism in its strategic and annual plans. In addition, TTB's

plans did not adequately cover the promotion and marketing of beaches in the country.

The reviewed annual operation plans revealed that from 2019/20 to 2022/23, the plans covered beach issues in only two out of four years, namely 2020/21 and 2021/22. Further, for the five available strategies, beach tourism was covered in only three, equivalent to 60%. Despite the plans covering beaches for two years, the plans were not implemented either.

Further, entities like the Marine Parks and Reserves Unit and Local Government Authorities had no coordination mechanism to ensure that all the available beach attractions in coastal areas were included in the TTB packages when promoting and marketing tourism products within and outside the country.

As a result, the expected revenue potential from beach tourism products has not been realized. It was also noted that the potential development level is still very low and immediate action is needed to ensure beaches are adequately developed.

7.3.4 Ineffective Monitoring of Management of Beaches

Based on the findings, the Audit concluded that there was ineffective monitoring of the management of beaches in the country. Monitoring beaches in the country is key to ensuring that the tourism products are diversified. The PO-RALG which is responsible for monitoring functions performed by LGAs, including management of beaches, was not performing its functions effectively. The Ministry lacked data on the status of the beaches in the country, which could be key in decision-making at the strategic level.

The Board of Trustees responsible for overseeing the activities performed by the Marine Parks and Reserves Unit was not meeting adequately as required to discuss various issues on the operation of MPRU activities and issue directives accordingly.

The noted contributing factors for inadequate monitoring of beaches in the country include PO-RALG's focusing on administration issues and paying less attention to monitoring of the management of beaches at LGAs; lack of evaluation of the activities on the management of beaches at PO-RALG due to lack of data on the status of beaches; operation of the MPRU without Board of Trustees who are responsible for overseeing its functions. All of these shortcomings contributed to the ineffective monitoring of beaches in the country. As a consequence, the country is not realizing the intended goal of diversifying tourism products through improved beach tourism.



CHAPTER EIGHT

AUDIT RECOMMENDATIONS

8.1 Introduction

This chapter provides recommendations to the President's Office - Regional Administration and Local Government (PO-RALG), Ministry of Natural Resource and Tourism, and Marine Parks and Reserves Units, which is under the Ministry of Livestock and Fisheries on what should be done to improve the management of beaches in the country.

The audit team acknowledges the government's effort towards improving coastal tourism by identifying beach areas for investment and drafting a beach development strategy. However, more strategic interventions are required to address the observed gaps and ensure that beach tourism is improved and promoted.

The National Audit Office believes these recommendations need to be fully implemented to ensure improvements in the management of beaches in the country.

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

8.2.1 To improve the Development of Beaches in the country

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

- (a) Ensure that all coastal areas are surveyed by the respective LGAs and zoning is done by specifying the recreational activities for each respective area to facilitate promotion for investors and development;
- (b) In collaboration with MNRT, develop and disseminate the guidelines for developing beaches to Regional Secretariats and LGAs. The guidelines should stipulate all key requirements and standards for coastal tourism and environmental conservation requirements, such as utilities, infrastructures, and recreational and sanitation facilities. It should also

ensure that all LGAs use it as a template to develop contracts for private investors in their respective areas.

8.2.2 To enhance Adherence to Environmental Management of Coastal Areas

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

- (a) Ensure that LGAs develop and implement mechanisms for controlling human activities along the coastal areas and ensure the availability of sanitation facilities. The mechanisms should enable LGAs to identify risks to the environment and mitigation measures, conduct regular environmental inspections, take appropriate actions against defaulters and regularly produce reports showing the extent of adherence to all key environmental requirements;

8.2.3 To Improve Effectiveness in Monitoring Beaches

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

- (a) Develop and regularly update the database of all beaches in each LGA. The database should indicate the owner of the beaches and its development status and use it to periodically evaluate and monitor the development status of the respective beaches as well as the performance of LGAs in the management of beaches;
- (b) Ensure that regional secretariats and LGAs prepare and implement monitoring plans, tools, and key performance indicators to measure the performance of beaches and private investors engaged in the management of beaches. The developed tools should enable LGAs to report on the development status of the beaches regularly for revenue collection.
- (c) Ensure there is effective coordination within all Departments and Units responsible for the management of beach activities in the Regional Secretariats and LGAs during monitoring of beaches covering all

matters, including revenue management, development of beaches and environmental aspects; and

- (d) Ensure LGAs conduct inspections of the current existing contracts for private investors to ensure that they are executed and contain effective terms to facilitate the development of beaches for tourism and conservation of coastal areas.

8.3 Recommendations to the Ministry of Natural Resources and Tourism

8.3.1 To Improve the Development of Beaches in the Country

The Ministry of Natural Resources is advised to:

- (a) In collaboration with PO-RALG, review and update the study to identify potential beach areas and the available potential tourism features covering all coastal regions. The Ministry should use the result of the updated study to develop effective strategies for development and marketing for investors based on the potential tourism features of the respective areas;
- (b) Collaborate with PO-RALG and other Sector Ministries, such as the Ministry of Livestock and Fisheries, to review and improve the current administrative/governance structure and setup for the management of beaches. The set-up should aim to clearly define and harmonize the roles of the stakeholders to enhance accountability on the management of beaches;
- (c) In collaboration with PO-RALG, develop a coordination mechanism that will ensure activities for the management of beaches are effectively coordinated from the National levels, at Regional Land Offices and Local Government Authorities levels and across all key implementers.

8.3.2 To Improve the Promotion and Marketing of Coastal Tourism

The Ministry of Natural Resources is advised to:

- (a) Ensure that the Tanzania Tourist Board integrates activities of promotion and marketing of beaches in its plans, as well as prioritizes and regularly reports on its implementation.

8.3.3 To Improve Effectiveness in Monitoring of Beaches

The Ministry of Natural Resources and Tourism is advised to:

- (a) Develop and implement a mechanism for tracking key performance information on the development of beaches from all implementers. The mechanism should enable the Ministry to have sufficient and reliable data for assessing the enhanced contribution of beaches to tourism for appropriate corrective measures.

8.4 Recommendations to the Marine Parks and Reserves Units

8.4.1 To improve development of beaches

The Management of the Marine Parks and Reserves Units is advised to:

- (a) Cooperates with other Ministries and Government entities responsible for investment, such as Tanzania Investment Centre (TIC), to seek investors for the identified potential islands which are found in the marine parks and reserve areas; and
- (b) Review the outdated General Management Plans and ensure that the plans provide a guideline for developing beaches in the marine parks and reserve areas. The General Management Plan should stipulate all key requirements and standards for coastal tourism and environmental conservation, such as utilities, infrastructures, and recreational and sanitation facilities. It should ensure that all LGAs use it to develop contracts for private investors in their respective areas.

8.4.2 To enhance adherence to environmental management of marine park area

The Marine Parks is urged to:

- (a) Develop and implement a mechanism for controlling human activities along the coastal areas and ensure the availability of sanitation facilities. The mechanism should enable MPRU to identify risks to the environment and mitigation measures, conduct regular environmental inspections, take appropriate actions against defaulters and regularly produce reports showing the extent of adherence to all key environmental requirements.

8.4.3 To improve effectiveness in monitoring beaches

The Marine Parks is urged to ensure that it:

- (a) Regularly evaluates and monitors the performance of the respective beaches in the marine parks and reserve areas and reports to the sector Ministries and key stakeholders for informed decision-making;
- (b) Develop the monitoring plans, tools and key performance indicators for measuring the performance of beaches and private investors engaged in managing beaches in the marine parks and reserve areas. The developed tool and plan should enable the MPRU to regularly report on the development status of the beaches and revenue collection; and
- (c) Conducts inspections, supervision and review of the current existing contracts for private investors to ensure that they are executed and contain effective terms to facilitate the development of beaches for tourism and conservation of coastal areas in marine parks and reserve areas.

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APPENDICES

Appendix I: Responses from the Audited Entities

This part covers the responses from the three audited entities: the Ministry of Natural Resources and Tourism, the President's Office - Regional Administration and Local Government and the Marine Parks and Reserves Unit. The responses are divided into two parts, namely, general and specific comments to each audited entity. These responses are prescribed below:

Appendix 1(a): Responses from the President's Office - Regional Administration and Local Government (PO-RALG)

General Comment

Beaches and lakes, rivers, seas or oceans, also plainly known as coastlines, are geographical features, natural or man-made, that have social, environmental, technological and economic values. They feature in both rural and urban areas.

The beach sub-sector in Tanzania in the local government context is still underdeveloped, due to improper management in regard to institutional outreach and mandate in certain situations. It is widely caused by inadequate strategic coordination and harmonization of the actors' diversified interests. For instance, despite having guidelines for managing Public Beaches or Coastlines, the *Urban Planning (Control of Access to Public Beaches and Coastlines) Regulations of 2018* are mainly aligned with the urban environment.

Relevant sectors are deemed to be forged so as to strategically inform and integrate their initiatives in common with the engagement of the private sector in promoting beach and coastline investments linked to the blue economy. However, there are attributes that LGAs can be assisted to work on as follows: -

Overall, sectors in collaboration with PO-RALG can facilitate the following matters: -

- a) Land allocation for coastal tourism development;
- b) Implementation of community awareness programmes on coastal and marine resources management; and
- c) Development of waste management systems.

Thus, Local Government Authorities can be supported 'with resources' in

- a) Land-use planning, urban and rural development for coastal tourism business development;
- b) Provide and maintain coastal tourism services (public services), sites and attractions;
- c) Promote local attractions and disseminate information regarding coastal tourism;
- d) Ensure public health and safety around the coastal tourists' sites and attractions;
- e) Facilitate the engagement of local communities in the coastal tourism subsector; and
- f) Licensing coastal tourism establishments in accordance with the national framework.

In effect, compoundment in the management of beaches ought and must be inclusive, particularly at the grassroots level, for the purpose of sustainability and compliance with UN - SDGs 8.9, 12.b and 14.7 and imbue the following aspects in the local context: -

- a) Develop an inclusive LGA beach and coastline management strategy;
- b) Diversify beach and coastal tourism products;
- c) Ensure availability and accessibility of suitable land and infrastructure for beach and coastline investments; and
- d) Strengthen human resource and coordination capacity of beach and coastline social and environmental management activities.

In so doing, PO-RALG, regional administrations, and local government will be able to harness the management of beaches and coastline areas well.

Specific Comments

S/ N	Recommendations to PO-RALG	Comments from PO-RALG	Planned actions	Implementation Timeline
1	Ensure that all coastal areas are surveyed by the respective LGAs and zoning is done by specifying the recreational activities for	PO-RALG developed a Guideline for implementing Master Plans, detailed plans including surveying beach areas. Also, a Geographical Information System Tool for collecting,	Dissemination of the Guideline and the Tool to all 26 Regional Commissioners	By December 2024

S/N	Recommendations to PO-RALG	Comments from PO-RALG	Planned actions	Implementation Timeline
	each respective area to facilitate promotion for investors and development.	processing, and analysing geographical data can inform, among others, the status quo of beaches. The latter will enable the establishment of a database for beaches, which can further promote investment attraction.	rs' Offices and 184 LGAs	
2	In collaboration with MNRT, develop and disseminate the guidelines for developing beaches to regional secretariats and LGAs. The guideline should stipulate all key requirements and standards for coastal tourism and environmental conservation requirements, such as utility infrastructure and recreational and sanitation facilities. It should also ensure that all	MLHHS D has developed a guideline for the management of Public Beaches or Coastlines: <i>Urban Planning (Control of Access to Public Beaches and Coastlines) Regulations, 2018</i> . PO-RALG, in collaboration with MNRT, is implementing the aforementioned Regulations.	PO-RALG to liaise with MNRT and make regular follow up to LGAs on the management of beaches and coastlines and further guide and ensure that LGAs abide by the relevant Regulations with well-developed contracts beneficial to the LGAs while engaging private investors	By June 2024

S/ N	Recommendations to PO-RALG	Comments from PO-RALG	Planned actions	Implementation Timeline
	LGAs use it to develop contracts for private investors in their respective areas.			
3	<p>Ensure that LGAs develop and implement mechanisms for controlling human activities along the coastal areas and ensure the availability of sanitation facilities.</p> <p>The mechanism should enable LGAs to identify risks to the environment and mitigation measures, conduct regular environmental inspections, take appropriate actions against defaulters and regularly produce reports showing the</p>	<p>PO-RALG acknowledges this recommendation in that Regional Commissioners' Offices (RCOs) will be guided to oversee that LGAs establish and implement effective methods and means for barring unwanted human activities on beaches and coastal areas.</p> <p>Also, LGAs will be required to develop or build necessary public infrastructure facilities such as articles containing all sorts of wastes before final disposal, safety guard rails and other necessary preventive solid features. Moreover, they will be guided to carry out socio-environmental monitoring of beaches and coastal areas to detect any risks and</p>	PO-RALG to direct RCOs to submit quarterly and annual reports on the management of beaches and coastal areas in their respective LGAs	By June and December 2024

S/ N	Recommendations to PO-RALG	Comments from PO-RALG	Planned actions	Implementation Timeline
	extent of adherence to all key environmental requirements.	promptly act with mitigation measures to curb any defaults and report as necessary.		
4	Develop and regularly update the database of all beaches in each LGA. The database should indicate the owner of the beaches and their development status and be used to periodically evaluate and monitor the development status of the respective beaches as well as the performance of LGAs in the management of beaches.	PO-RALG has developed a Guideline for a Geographical Information System Tool of June 2023 for collecting, processing and analysing geographical data, which can inform, among others, on the status quo of beaches at any needed time. LGAs via RCOs will be required to conduct a performance evaluation of beaches, and RCOs will rate the performance of LGAs.	PO-RALG to strengthen GIS Units at RCOs and LGAs	By June 2025
5	Ensure regional secretariats and LGAs prepare and implement monitoring plans, tools,	PO-RALG will prepare performance indicators to measure performance as a tool for managing beaches. RCOs and LGAs will be	PO-RALG will guide RCOs and LGAs to conduct meetings with beach	By December 2024

S/ N	Recommendations to PO-RALG	Comments from PO-RALG	Planned actions	Implementation Timeline
	<p>and key performance indicators to measure the performance of beaches and private investors engaged in the management of beaches. The developed tools should enable LGAs to report on the development status of the beaches regularly for revenue collection.</p>	<p>required to provide the status of development progress of beach facilities and report on locally generated revenue collected from beach operations.</p>	<p>operations stakeholders</p>	



S/ N	Recommendations to PO-RALG	Comments from PO-RALG	Planned actions	Implementation Timeline
6	Ensure there is effective coordination within all departments and units responsible for the management of beach activities in the Regional Secretariat and LGAs during monitoring of beaches covering all matters, including revenue management, development of beaches and environmental aspects.	In all RCOs and LGAs, no specific department/section/unit is responsible for beach tourism development, management, or promotion. Hitherto, departments/sections/units assigned a responsibility to manage the beaches take precedence in doing that duty individually or collectively. Where and when needed, RCOs and LGAs consult or engage MNRT for technical legal advice on revenue dues and socio-environmental undertakings.	PO-RALG to require RCOs and LGAs to implement the guideline for beach development under the Department responsible for Rural and Urban Development at their levels	By December 2024
7	Ensure LGAs carry out inspections of the current existing contracts for private investors to ensure that they are executed and contain effective terms to facilitate the development of	PO-RALG has developed a Guideline for implementing Master Plans and detailed plans, including surveying beach areas. Inspection aspects are incorporated in the guideline aimed at strengthening the effectiveness of the development of beaches to cater to tourism and the	Dissemination and technical awareness sessions on the Guidelines for the implementation of Master Plans and the application of the GIS Tool to be	By December 2024

S/ N	Recommendations to PO-RALG	Comments from PO-RALG	Planned actions	Implementation Timeline
	beaches for tourism and the conservation of coastal areas.	conservation of coastal areas.	made to reach out to all 26 Regional Commissioners' Offices and 184 LGAs	



Appendix 1(b): Responses from Ministry of Natural Resources and Tourism (MNRT)

General Comment

Tanzania has many distinct owners of beach plots, including both public and private entities. Each owner has a unique plan for the utilization of their property. The availability of multiple laws that govern beach areas depending on the owners and speculators that occupy big coastal land and have not been able to utilize it for any economic purposes are among the challenges that hinder beach development in Tanzania mainland. The Ministry has recognized this challenge and is taking a number of initiatives to address it, such as:

- a) Identification of potential beach areas for tourism activities development in Tanga, Coastal, Lindi and Mtwara Regions;
- b) Signed a Memorandum of Understanding (MoU) with the Export Processing Zones Authority (EPZA) to collaborate in the development and promotion of tourism activities along the coastal areas of the Indian Ocean and lake shores. This initiative went hand in hand with encouraging owners of beach plots to submit their areas to EPZA for them to be designated as special investment zone areas; and
- c) Developing the Coastal Tourism Strategy, which focuses on marketing and investment of coastal tourism products; managing coastal and marine resources sustainably; conducting research to support the growth of coastal tourism; and building institutional and human resources capacity. We currently have a draft that is awaiting stakeholders' opinions. When the strategy is complete, it will serve as a means to facilitate inter-ministerial cooperation, enhance the tourism business environment, attract investors, and increase the number of tourists visiting coastal areas.
- d) The ministry has started to develop its own beaches (Saadan, Kilwa and Bagamoyo) to be a model for beach development for other beach areas that are owned by other stakeholders (LGAs, Public and Private institutions and privateers) by doing various initiatives such as introducing new cruise ships, construction of hostel and dining in Saadani National Park and development of infrastructure such as walking trails

Promotion and Marketing of Beach Tourism

Promotion of the tourism products/attractions requires the availability of five As' (accommodation, attraction, amenities, accessibilities, activities). The

absence of 5 A's in most beaches on the Tanzania mainland hinders marketing and promotion activities. However, through the Tanzania Tourism Board, the Ministry has been promoting developed areas like Saadani National Parks, Kilwa Kisiwani, Bagamoyo and Mafia Island and packaging them with wildlife, historical and heritage tourism.

Specific Comments

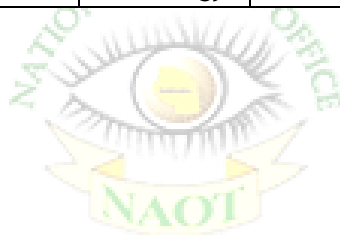
S/N	Recommendation to MNRT	Comments from MNRT	Planned actions	Implementation Timelines
1	In collaboration with PO-RALG, review and update the study to identify potential beach areas and the available potential tourism features covering all coastal regions. The Ministry should use the result of the updated study to develop effective strategies for development and marketing for investors based on the potential tourism features of the respective areas.	The Ministry has noted the Auditor's recommendations on collaborating with PO-RALG for the review and update of the study to identify potential beach areas and the available potential tourism features covering all coastal regions.	In collaboration with Officers from PO-RALG, Update and map suitable beach potentials for tourism developments. Set aside funds to identify potential beach areas that are suitable for tourism activities on Lake shores; Encourage beach plot owners to register their areas to the Export Processing Zones Authority (EPZA) for investment.	June, 2026

S/N	Recommendation to MNRT	Comments from MNRT	Planned actions	Implementation Timelines
2.	Collaborate with PO-RALG and other Sector Ministries, such as the Ministry of Livestock and Fisheries, to review and improve the current administrative/governance structure and setup for the management of beaches. The setup should aim to clearly define and harmonize the roles of the stakeholders to enhance accountability for the management of beaches.	The Ministry has noted the auditors' recommendations for collaborating with key stakeholders to improve the current administrative/governance structure and setup for the management of beaches.	<p>Strategies enhanced include:</p> <p>Development of a Coastal Tourism Development Strategy (2023-2033).</p> <p>The strategy has assigned responsibilities /roles to various institutions and stakeholders to ensure beach tourism is developed;</p> <p>In addition, the Strategy has also included an action plan that specifies all activities that should be carried out within a period of 10 years of its implementation. To develop the Pamoja</p>	June, 2026

S/N	Recommendation to MNRT	Comments from MNRT	Planned actions	Implementation Timelines
			<p>Tourism Development Framework to coordinate actors in the tourism sector, including Beach tourism development</p> <p>The framework is expected to propose an action plan and responsibility for each stakeholder.</p>	
3.	In collaboration with PO-RALG, develop a coordination mechanism that will ensure activities for the management of beaches are effectively coordinated from the national levels, at regional land offices, and at Local Government Authorities levels and across all key implementers.	The Ministry has noted Auditors' recommendations on developing a coordination mechanism to ensure activities for managing beaches are effectively coordinated across all key implementers.	<p>To develop the Pamoja Tourism Development Framework to coordinate actors in the tourism sector</p> <p>Establishment of a National Steering Committee for Beach Tourism Development, and its role is to ensure optimal utilization of the potential of beaches in a coordinated manner.</p>	June 2025

S/N	Recommendation to MNRT	Comments from MNRT	Planned actions	Implementation Timelines
4.	Ensure that the Tanzania Tourist Board integrates activities of promotion and marketing of beaches in its plans, as well as prioritizes and regularly reports on its implementation.	The Ministry has noted the Auditor's recommendation regarding the promotion and marketing of beaches and has embarked on implementing various strategies to increase the number of tourists visiting beaches.	TTB will incorporate beach tourism promotion marketing in its strategic plan. Encourage more investment along the coastline to be able to attract more visitors. Continue to improve tourism infrastructure in beach areas owned by MNRT	June, 2026
5.	Develop and implement a mechanism for tracking key performance information on the development of beaches from all implementers. The mechanism should enable the Ministry to have sufficient and reliable data for assessing the enhanced contribution of beaches to tourism for appropriate corrective measures.	The Ministry has noted the auditors' recommendation on the need to develop and implement mechanisms for tracking key performance	To Develop a Monitoring and Evaluation (M&E) framework for beach tourism development. This may involve regular assessments, data collection, and reporting.	June 2025

S/N	Recommendation to <i>MNRT</i>	Comments from <i>MNRT</i>	Planned actions	Implementatio n Timelines
		information to effectively monitor beach tourism development. The ministry is currently developing a Coastal Tourism Development Strategy.		



Appendix 1(c): Responses from Marine Parks and Reserves Unit (MPRU)

General Comment

MPRU adheres to the audit's recommendations for improved management of coastal and marine resources, including beaches. Implementing the proposed recommendations will enhance better management and increase the performance of the MPAs and coastal tourism in the country for a better contribution to the blue economy. Collaboration of key stakeholders in managing marine and coastal resources will address issues of conflicting mandates over these resources.

Specific Comments

S/N	Recommendation to MPRU	Comments from MPRU	Planned actions	Implementation Timelines
1.	Cooperates with other Ministries and Government entities responsible for investment, such as Tanzania Investment Centre (TIC), to seek investors for the identified potential islands which are found in the marine parks and reserve areas	MPRU adheres to the audit recommendations. Apart from cooperation with other Government entities responsible for investments, MPRU developed its own Guidelines and Procedures for the developments in marine parks, reserves and small islands, which outline the entire process of inviting prospective investors to invest on the islands.	i) Digitalize potential islands for investments and update information on the website. ii) MPRU collaborate with Local Government Authorities and other Government entities, in particular TIC, for better guidance on investments in the MPA.	June 2024 June 2024

S/ N	Recommendation to MPRU	Comments from MPRU	Planned actions	Implementation Timelines
2.	Review the outdated General Management Plans and ensure that the plans provide a guideline for developing beaches in the marine parks and reserve areas. The General Management Plan should stipulate all key requirements and standards for coastal tourism and environmental conservation, such as utilities, infrastructures, and recreational and sanitation facilities. It should ensure that all LGAs use it to develop contracts for private investors in their respective areas.	MPRU has secured funds for the Dar es Salaam Marine Reserves System (DMRS) GMP through the United Nations Environment Program (UNEP) - Nairobi Convention. MBREMP has submitted the concept note to the potential donor through the USAID-Heshimu Bahari initiative (the concept note was provided previously). MPRU Management will ensure that activities related to the development of beaches are given priority in the preparation of the Plans and Budget for the financial year 2024/2025.	<ul style="list-style-type: none"> i) Review missing GMPs for DMRS and MBREMP. ii) Develop ToRs for GMP review to include issues related to coastal tourism and environmental conservation issues. iii) Strengthen partnerships with LGAs and local communities through participatory management of coastal and marine resources. 	<ul style="list-style-type: none"> June 2025 June 2025 Annually
3.	Develop and implement a mechanism for controlling human activities along the coastal areas and ensure the availability of sanitation	Although MPRU has employed several measures and strategies in its MPAs to address environmental degradation caused by human	<ul style="list-style-type: none"> i) Installation of trash bins, washrooms and beach walkways in the MPAs. ii) Finalize the development 	June 2024

S/N	Recommendation to MPRU	Comments from MPRU	Planned actions	Implementation Timelines
	facilities. The mechanism should enable MPRU to identify risks to the environment and mitigation measures, conduct regular environmental inspections, take appropriate actions against defaulters and regularly produce reports showing the extent of adherence to all key environmental requirements.	activities, improvements for better performance will always be appreciated. MPRU will ensure it complies with the Environmental Management Act, 2004, requirements when preparing its plans. The MPRU Risk Management Framework and Risk Register are in place and incorporate environmental risks within MPAs. The risk register was prepared in accordance with sections 22-24 of Marine Parks and Reserves Act Cap 146. MPRU will continue to ensure that all beaches accessible to visitors and respective communities are provided with necessary sanitation facilities.	of the risk management framework and register. iii) Conduct SP mid-year review to include the identified risks for better implementing environmental conservation procedures and standards.	June 2024 June 2026
4.	Regularly evaluates and	MPRU will ensure and continue	i) Conduct monitoring	Quarterly

S/N	Recommendation to MPRU	Comments from MPRU	Planned actions	Implementation Timelines
	monitors the performance of the respective beaches in the marine parks and reserve areas and reports to the sector Ministries and key stakeholders for informed decision-making.	with regular evaluation and monitoring of MPA's beaches. Reports will be shared with internal and external stakeholders, particularly Sector Ministries.	and evaluation of performance in MPAs. ii) Develop performance reports and upload them to the website for sharing with stakeholders.	Annually
5.	Develops the monitoring plans, tools and key performance indicators for measuring the performance of beaches and private investors engaged in managing beaches in the marine parks and reserve areas. The developed tool and plan should enable the MPRU to regularly report on the development status of the beaches and revenue collection.	MPRU has monitoring plans and strategies for managing its beaches in the MPAs; however, it needs improvement as recommended.	i) Develop plans and strategies for monitoring key performance indicators for the management of marine resources, including beaches in the MPAs.	June 2025
6.	Conducts inspections, supervision and review of the current existing contracts for private investors to ensure that	Currently, MPU has only two signed contracts with investors in MPAs. Furthermore, MPRU will continue to abide	i) Review existing contracts	June 2024

S/ N	Recommendation to MPRU	Comments from MPRU	Planned actions	Implementation Timelines
	they are executed and contain effective terms to facilitate the development of beaches for tourism and conservation of coastal areas in marine parks and reserve areas	by the terms of investment contracts as recommended.		

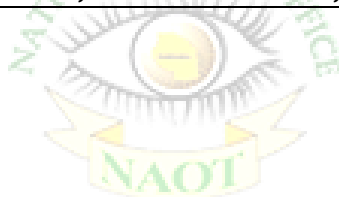


Appendix II: Audit Questions and Sub-Questions

This part provides details of the audit questions and sub-questions used in this audit to answer each of the specific audit objectives.

Audit Question 1	To what extent have beaches contributed to increased coastal tourism?
Sub-question 1.1:	<i>Are the available beaches in the country effectively utilized for</i>
Sub-question 1.2:	<i>To what extent do the available beaches in the country contribute to increasing tourist visitors in the country?</i>
Audit Question 2	To what extent have the beaches been developed to increase
Sub-question 2.1:	<i>Are the available strategies and plans adequate to facilitate the development of beaches in the country?</i>
Sub-question 2.2:	<i>Are the available strategies and plans for the development of beaches adequately implemented?</i>
Sub-question 2.3:	<i>Are the potential beach areas along the coast areas</i>
Sub-question 2.4:	<i>Do MPRU and LGAs effectively promote the identified potential beach areas for investment to ensure adequate</i>
Sub-question 2.5:	<i>Do LGA and MPRU ensure the availability of sufficient utilities (infrastructures) and recreational facilities necessary to facilitate coastal tourism in the country?</i>
Sub-question 2.6:	<i>Do MPRU and LGAs effectively monitor the development of the identified potential beach areas along the coast</i>
Audit Question 3	Are key requirements for environmental management for coastal areas effectively adhered to?
Sub-question 3.1	<i>To what extent do the beaches along the coast meet the requirements of the Environmental Management Act and</i>
Sub-question 3.2	<i>Do MPRU and LGAs develop and adequately implement the risks associated with the environment in line with the requirements</i>
Sub-question 3.3	<i>Are adequate infrastructures and sanitation facilities to support environmental conservation along the coastal areas?</i>
Sub-question 3.4	<i>Are there effective measures for controlling human activities that facilitate environmental degradation and encroachment along the coastal areas?</i>
Sub-question 3.5	<i>Is there an effective coordination mechanism of key actors responsible for enforcing the implementation of environmental aspects along the beach in coastal areas?</i>
Audit Question 4	Is the promotion and marketing of beach tourism adequately
Sub-question 4.1	<i>Does TTB have adequate plans and strategies for promoting and marketing beach tourism?</i>

Sub-question 4.2	<i>Are the available plans and strategies for promoting and marketing beach tourism effectively implemented?</i>
Sub-question 4.3	<i>Is the promotion and marketing of beaches for tourism effectively coordinated?</i>
Audit Question	Are beaches in the country effectively monitored?
Sub-question 5.1	<i>Do the Ministries (PO-RALG and MNRT) have plans (tools, guidelines, and plans) for assessing the performance of LGAs, MPRU, and TTB in managing beaches for coastal tourism?</i>
Sub-question 5.2	<i>Do the Ministries have reliable data and information for measuring the performance of LGAs, and TTB, MPRU regarding</i>
Sub-question 5.3	<i>Do PO-RALG and MNRT adequately analyze the information and data of beaches to assess their performances and those of LGAs and MPRU in developing beaches in the country?</i>
Sub-question 5.4	<i>Are the performance measurement results of LGAs, TTB and MPRU by PO-RALG and MNRT used to improve the performance of respective entities concerning beach</i>
Sub-question 5.5	<i>Are the governance and coordination structures among the Ministries working effectively to facilitate improved performance of the contribution of beach tourism to the</i>



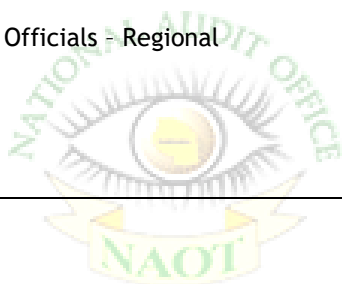
Appendix III: Documents Reviewed and Reasons for Reviewing them

Category of the documents	Title of Documents Reviewed	Reasons for Reviewing
Plans and Strategies	<p>MNRT, PO-RALG and MPRU</p> <ul style="list-style-type: none"> • Strategic Plans of 2021/22 -2025/26 • Annual Operational Plan for the financial year 2019/20 - 2022/23 • Inspection and Monitoring Plans for financial year 2019/20 - 2022/23 • Monitoring plans • Budgets set aside for the management of beaches in the country (2019/20-2022/23) 	<p>To assess the:</p> <ul style="list-style-type: none"> • Effectiveness of PO-RALG, MNRT and MPRU in the preparation of strategies and plans for the management of beaches in the country • Adequacy of the inspections and monitoring plans • Budget and priorities for the management of beach activities in the country • Effectiveness of promotion and marketing of beaches as implemented by MNRT through TTB • Adequacy of implementation of issues regarding the environment during the management of beaches in the country
Performance Reports	<p>MNRT, PO-RALG and MPRU</p> <ul style="list-style-type: none"> • Supervision Reports conducted 2019/20 - 2022/23 • Monitoring and Evaluation Reports from 2019/20 - 2022/23 • Annual Internal Audit Reports from 2019/20 - 2022/23 • Performance Reports from 2019/20 - 2022/23 	<p>To assess the: Effectiveness of MNRT, PO-RALG and MPRU</p> <ul style="list-style-type: none"> • in monitoring and evaluating activities performed by various stakeholders in the management of beaches in the country • in the implementation of plans for the management of beaches in the country • capacity in terms of human resources, guidelines, tools and funds for the management of beaches in the country • In the promotion and marketing of beaches in the country • Monitoring environmental issues during the management of beaches in the country

Appendix IV: Officials Interviewed and Reasons for Interviewing

Institution covered	Title of official interviewed	Reasons for interviewing
President's Office Regional Administration and Local Government (PO-RALG)	Director, Rural and Urban Division	To assess the performance by PO-RALG in the management of beaches in the country, specifically in the monitoring of the
	Assistant Director - Urban	
	Assistant Director - Rural	
	Selected Officials from Urban and Rural Sections	
Local Government Authorities	Director - Urban and Rural Planning Department	To assess the performance of LGAs in the management of beaches in the country, specifically on: <ul style="list-style-type: none"> • development of beaches in the country • adequacy in the implementation of environmental issues • effectiveness in the promotion and marketing of
	Officials - Urban and Rural Planning Department	
	Head - Trade and Investment	
	Officials - Trade and Investment Officer	
Ministry of Natural Resources and Tourism	Head, Tourism Division	To assess the performance of MNRT in: <ul style="list-style-type: none"> • Identification of potential areas for potential development of beaches • Identification of developed beaches
	Assistant Director, Tourism	
	Director, Research, Training and Statistics	
	Assistant Director Licensing and Quality Control	
	Officials from the Tourist Division	
Tanzania Tourist Board	Director, Marketing	To assess the performance of TTB in marketing and promotion of Beach Tourism in the country
	Manager, Domestic and	
	Manager, International	
	Officials from the Marketing	
	Director, ICT Unit	
	Officials from the ICT unit	

Institution covered	Title of official interviewed	Reasons for interviewing
Marine Parks and Reserves Units (MPRU)	Officer in charge - Marine Reserves Management and	To assess the performance of MPRU in the management of beaches in the country, specifically to assess the: <ul style="list-style-type: none"> • development of beaches in the country • adequacy in the implementation of environmental issues • effectiveness in the promotion and marketing of beaches in the country • monitoring of beaches in the country
	Selected Officials - Marine Reserves Management and	
	Officer in charge - Marines Parks Management and	
	Selected Officials - Marine Parks Management and	
	Director - Tourism Investment and Business Service	
	Officials - Tourism Investment and Business Service	
MPRU - Regional Centers	Warden in Charge - Regional	
	Selected Officials - Regional Centers	



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