



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



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PERFORMANCE AUDIT REPORT ON THE MANAGEMENT OF TOWN PLANNING

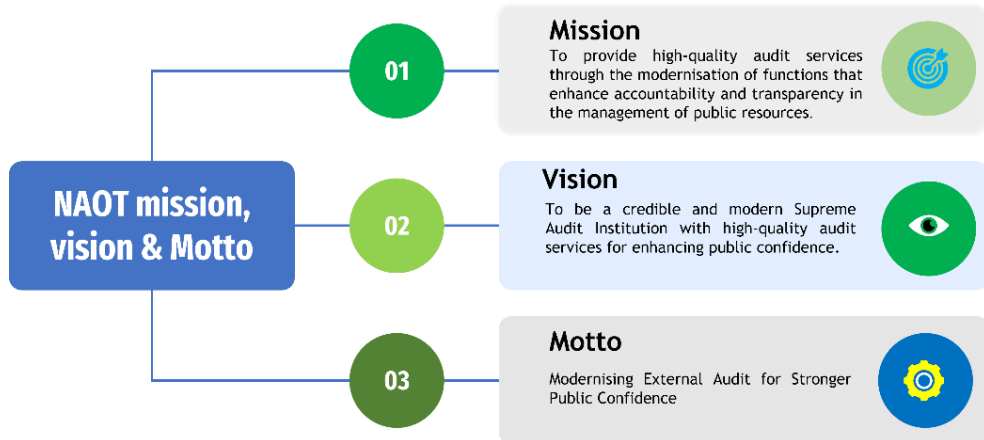


**CONTROLLER AND AUDITOR GENERAL
MARCH, 2024**



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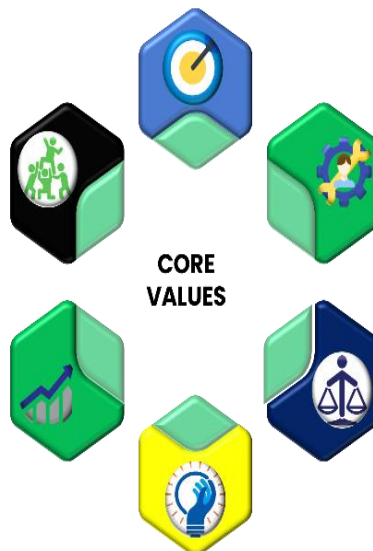
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PREFACE

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

I have the honour to submit to Her Excellency, the President of the United Republic of Tanzania, Hon. Dr. Samia Suluhu Hassan, and through her to the Parliament of the United Republic of Tanzania, the Performance Audit Report on the Management of Town Planning.

The report contains findings, conclusions, and recommendations directed to the Ministry of Lands Housing and Human Settlements Development (MLHSD) and the President's Office - Regional Administration and Local Government (PO-RALG).

The MLHSD and the PO-RALG had the opportunity to scrutinise and comment on the factual contents of the report. I acknowledge that, the discussions with the MLHSD and the PO-RALG have been valuable and constructive.

My Office will carry out a follow-up audit at an appropriate time regarding actions taken by the MLHSD and the PO-RALG in implementing the recommendations given in this report.

I would like to express my heartfelt thanks to 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.

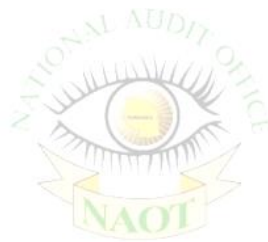
A handwritten signature in green ink, appearing to read 'Charles E. Kichere', with a large, sweeping flourish extending to the right.

Charles E. Kichere
Controller and Auditor General
The United Republic of Tanzania
March, 2024

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LIST OF ABBREVIATIONS AND ACRONYMS

AQRB	: Architects and Quantity Surveyors Registration Board
CBDs	: Central Business Districts
CC	: City Council
CCRO	: Certificate of Customary Right of Occupancy
CIP	: Community Infrastructure Programme
CMT	: Council Management Team
CRO	: Certificate of Right of Occupancy
CSOs	: Civil Society Organisations
DMDP	: Dar es Salaam Metropolitan Development Project
DRUD	: Division of Rural and Urban Development
ERB	: Engineers Registration Board
ESRF	: Economic and Social Research Foundation
FAO	: Food and Agriculture Organization
FAO	: Food and Agriculture Organisation
FYDP	: Five-Year Development Plan
GDP	: Gross Domestic Product
GIS	: Global Information System
GPS	: General Planning Schemes
Ha	: Hectares
ICM	: Integrated Coastal Management
ICT	: Information Communication Technology
ILMIS	: Integrated Land Management Information System
INTOSAI	: International Organisation of Supreme Audit Institutions
ISSAIs	: International Standards of Supreme Audit Institutions
IT	: Information Technology
LAN	: Local Area Network
LGAs	: Local Government Authorities
M&E	: Monitoring and Evaluation
MC	: Municipal Council
MLHSD	: Ministry of Lands, Housing and Human Settlements Development
MoF	: Ministry of Finance
MOLIS	: Management of Land Information System
MTEF	: Mid-Term Expenditure Framework
NEMC	: National Environment Management Council
NGOs	: Non-Government Organisations
NSDI	: National Spatial Data Infrastructure
NUA	: New Urban Agenda
PO-RALG	: President's Office - Regional Administration and Local Government
PPP	: Public Private Partnership

RAS	: Regional Administrative Secretary
RS	: Regional Secretariat
SDGs	: Sustainable Development Goals
SMEs	: Subject Matter Experts
SPSS	: Spatial Planning and Social Studies
SUDPs	: Strategic Urban Development Plan
TARURA	: Tanzania Rural and Urban Roads Agency
TBA	: Tanzania Building agency
TC	: Technical Committee/Town Council
TPDC	: Tanzania Petroleum Development Authority
TPRB	: Town Planners Registration Board
TTCL	: Tanzania Telecommunication Cooperation Limited
URP	: Urban and Regional Plan
URT	: United Republic of Tanzania



DEFINITION OF TERMS

- ***A general planning scheme (Master plan)*** is a plan providing for the overall land use plan of a planning area. It is a long-term plan (usually 20 years) intended to guide the growth and development of a City/Municipality/Town or any part thereof.
- ***An Interim Land Use Plan*** is a short/medium-term general planning scheme (not exceeding ten years).
- ***Detailed planning schemes (Town Plans/Neighborhood Plans)*** guide the use and development of land and buildings in an area, the alignment of roads and other physical infrastructures, and the location of community facilities and amenities. Normally, it is designed to serve a population of between 3,000 and 5,000 people.
- ***Land tenure*** means a system of land ownership or holding the land.
- ***Peri-urban areas*** are transition zones from rural to urban land uses located between the outer limits of urban and regional centres and the rural environment.
- ***Regularisation Schemes*** are complementary plans that involve restructuring physical plot boundaries, formalising land tenure rights, and providing basic infrastructure services to informally developed settlements.
- ***Urban Renewal Schemes*** are plans that consider decisions and actions taken to put existing old urban areas, which have become physically, functionally and socio-economically obsolete, back into a worthwhile state.

EXECUTIVE SUMMARY

Background of the Audit

According to the Tanzanian Land Policy of 1995, Town Planning needs to focus on comprehensive and detailed schemes for land use by adhering to standards and regulations for the provision of infrastructure, promoting compact forms of buildings in all urban areas, and ensuring more dwelling units are accommodated in the residential areas according to zoning plans. The Ministry collaborates with the President's Office - Regional Administration and Local Government (PO-RALG) and Local Government Authority (LGAs) and uses various tools to guide urban growth and land development while addressing the problem of mushrooming unplanned settlements.

The main objective of this audit was to assess whether the MLHSD and PO-RALG, through Planning Authorities (LGAs), have effectively designed, developed and implemented town plans necessary to create functionally efficient and aesthetically pleasing environments for living and working.

Main Audit Findings

The National Five-Year Development Plan-III of 2021/22-2025/26 indicates that, only 25% of Tanzania's Land is surveyed. The plan also shows that, informal settlements cover 70% of general land. The New Urban Agenda (NUA) Implementation Report of 2021 indicates that, 1,444,586 properties were constructed in unplanned settlements in the Country.

The audit further noted that, of the covered LGAs, the region with the most unplanned developments was the Arusha region, whose coverage of unplanned settlements was 95%. This was because settlers and farmers who occupied unplanned land continued to subdivide, sell and build buildings without seeking building permits from the city council. Similarly, due to its demography and topography, the Mwanza region was at risk of unplanned development.

Furthermore, for the past four financial years, out of the 55 Master Plans planned to be developed and approved, only 25 were prepared (45%), and out of these, five (5) were approved (equivalent to 9% of the total approved

Master Plans). Similarly, the MLHSD exceeds the set target for approving the layout plans. It achieved 195% during the financial year 2020/21. This was attributed to the many regularization activities carried out in various towns. However, in the financial years 2019/20, 2021/22 and 2022/23, the performances stood at 63%, 64% and 99%, respectively.

The audit noted that, the inadequate management of Town Planning activities was caused by the factors detailed below:

(a) Inadequate Design and Development of Town Planning Schemes

The audit noted the following shortcomings regarding the design and development of town planning activities.

MLHSD and PO- RALG did not Ensure Developed Planned Schemes abide by the Standards

The audit noted that, the developed plans did not include all town planning aspects as required by established standards, such as recreational facilities, public facilities, parking lots, carriageways, right-of-way roads, and footpaths. There was also a lack of provisions for appropriate transport systems such as railways, trams, metro, and public utilities in cities. Similarly, there were no specific corridors for water supply utilities, no zoning plans for trade and industries, education facilities, low-rise, high-rise, skyscrapers, and residential areas.

Planning Authorities did not Adequately Identify Areas for Inclusion in Town Planning

The audit noted that, planning authorities did not adequately identify areas for inclusion in town plans, largely due to the failure to acquire land before planning. This limited the planning authorities (LGAs) from identifying areas of inclusion because the developed areas would require compensation before they can be used as proposed in the master plans. Based on this fact, the audit noted that, in visited Planning Authorities, the developed Master Plans largely covered the already developed areas, which made it difficult for developed Master Plans to achieve the established requirements.

Moreover, all reviewed Master Plans in the 11 Planning Authorities visited did not adequately identify areas for inclusion in Town Planning covering open spaces, educational facilities, modern transport systems, community centres, and utility service corridors. The non-inclusion of areas for town planning development is attributed to informal settlements, resulting in a need to regularise the informal settlement, which is not the best practice in the town or urban planning and land use development.

(b) Developed Town Planning Schemes were not effectively Implemented

The audit noted the following shortcomings regarding the implementation of developed town planning schemes:

Towns were not Developed as per Approved Town Plans

The audit noted that, both the Master Plans and detailed plans were not effectively implemented and did not comply with the indicated development requirements of the cities. The audit further noted that, in all the visited Planning Authorities, there were undefined land use zoning, encroachment on open spaces and non-adherence to high-rise buildings in Central Business District (CBD) areas. Other missing items were the landscape of town centres, the locations for public utilities, recreation centres and the modern road network. Only the Dar es Salam region was noted to have adhered to the requirements of high-rise buildings in the CBDs.

Furthermore, the audit noted that, all visited Planning Authorities complied with established plot size standards. However, in all these Planning Authorities, Auditors noted that the compliance was not 100% on aspects such as standards for road width and walkways, open spaces, parking lots, rights of way and way leaves and corridors for railway infrastructure.

These gaps were attributed to the failure of the Planning Authorities to acquire land in advance planning, weak enforcement of land use development control in respective Planning Authorities and delays in approval of Master Plans and Detailed Planning Schemes. For instance, the Master Plan for Mafinga Town Council was supposed to be approved in 2020, but up to 11th January 2024, it was not yet approved. The audit noted that,

the identified performance gaps have contributed to sprawling spatial development within the visited Planning Authorities as outlined below:

Planned Land Plots were not Surveyed in a Timely Manner

The audit noted that MLHHSO, through Land Regional Offices and LGAs, did not conduct timely survey plots. This was due to the fact that, there were plots planned to be surveyed but were not surveyed in respective planned financial years.

It was further noted that MLHHSO achieved its targets of timely planning and surveying plots in the financial years 2019/20 and 2020/21. The plots delivered on time and met targets exceeded 120% and 116% in the financial years 2019/20 and 2020/21, respectively. However, the MLHHSO did not achieve its set targets for surveying plots in a timely manner in the financial years 2021/22 and 2022/23. During these years, only 6% and 37%, respectively, were achieved. As a result, 24,166 plots were not surveyed in the financial year 2021/22, while 185,023 plots had been surveyed by the end of 2022/23.

Ineffective Automated System for Town Planning Activities

The audit noted that, MLHHSO had installed and operated ILMIS in 2 out of 6 regions by June 2023. These regions were Dodoma and Dar es Salaam. This is equivalent to 3.3% of the planned target. This implies that, MLHHSO underperformed by 96.67% against the target of ensuring that, ILMIS is effectively automated and used for Town Planning activities. This led to gross underperformance in MLHHSO.

It was, however, noted that, MLHHSO managed to install and operate ILMIS in all LGAs of the Dar es Salaam region. But, in the Dodoma region, they managed to install and operate in one LGA only, namely the Dodoma City Council. The reasons provided include inadequate budgetary resources.

Moreover, interviews held with MLHHSO and LGAs Officials also pointed out that, despite enrolling ILMIS in 2 regions of Dodoma and Dar es Salaam, there was a pile of pending land Information documents not yet transferred into digital format (ILMIS) in the respective areas. This was attributed to insufficient staff at Regional Land Offices to facilitate data conversion.

However, two LGAs in the Dar es Salaam region, Kinondoni MC and Ubungo MC, had most of their data converted to digital format.

Audit Conclusion

The audit recognises the efforts made by the MLHSD, PO-RALG, and planning authorities towards improving the management of town planning activities and covers the preparation of various Guidelines to guide the implementation of town planning activities. However, the findings indicated that, MLHSD, PO-RALG, and planning authorities did not adequately manage the design, planning, and implementation of town planning activities. Also, they did not ensure adequate enforcement of the developed town planning schemes.

This was evidenced by the presence of extensive un-surveyed land development, which stood at 75%, and informal settlements, which stood at 70% of all urban areas. The Audit further revealed inadequate preparation of Master and Detailed planning Schemes.

Audit Recommendations

(a) Recommendations to the Ministry of Lands, Housing and Human Settlements Development

The Ministry of Lands, Housing and Human Settlements Development is urged to:

- (i) Strengthen mechanisms to ensure the identification and declaration of new planning areas for inclusion in town planning for which Master and Detailed Plans would be prepared and include such areas;
- (ii) Collaborate with PO-RALG and other Ministries, Departments and Agencies (MDAs) to devise an effective land sector institutional set-up structure to ensure effective implementation of town planning activities and reporting at the Planning Authorities level; and
- (iii) Strengthen planning for evaluation and monitoring of town planning activities. This includes developing Key Performance Indicators and ensuring they are adequately implemented, attained and reported accordingly.

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

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

- (i) Collaborate closely with MLHSD and other MDAs and review the institutional placement of staff working in LGAs on urban planning matters to ensure that there is a clearly defined boundary in the line of responsibilities and accountability at the LGA level; and
- (ii) Prepare and implement Monitoring Plans and apply Key Performance Indicators to determine the performance of LGAs considering close collaboration in the management of urban planning activities.



CHAPTER ONE

INTRODUCTION

1.1 Background

Town Planning involves a spatial ordering of land uses in urban settings to create functionally efficient and aesthetically pleasing living, working, circulation and recreational environments. It is concerned with the general organisation of urban land uses, the character and location of public buildings and structures, the design of streets, the location and development of utilities and transportation systems and all other physical facilities which are necessary or desirable to promote the socio-economic and environmental betterment, comfort, convenience and general welfare¹.

According to the Tanzania Land Policy of 1995, Town Planning needs to focus on the comprehensive and thorough use of urban land by adhering to standards and regulations for the provision of infrastructure, promoting a more compact form built up in urban areas, and ensuring more dwelling units are accommodated in the residential plots by zoning out areas for vertical development².

Town planning, as stipulated in the Urban Planning Act, 2007 (4) (1), aims to facilitate sustainable, efficient and orderly management of land use practices. It helps ensure security and equity in access to land resources while enabling public participation in preparing and implementing land use policies and plans³. It also provides a framework for incorporating such relevant principles contained in the national and sectoral development policies as may, from time to time, be defined by the Government⁴.

The Ministry of Lands, Housing and Human Settlements Development has put in place guidelines for the preparation of general planning schemes and detailed schemes for new areas, urban renewal and formalisation and

¹ Planning: The Town Planners' Perspective; Journal of Geography and Regional Planning, 2019

² Tanzania Land Policy, 1995

³ Urban Planning Act 2007

⁴ Town and Country Planning Act, 1956 (Revised 2002)

regularisation. The guidelines provide tools for guiding urban growth and development. It also addresses the problem of mushrooming of unplanned settlements that may lead to inadequate services and infrastructure, pollution and general disorderliness⁵.

1.2 The Motivation for the Audit

This Audit was motivated by the following factors:

a) Goal 11 of the Sustainable Development Goals and Targets aimed to be attained by 2030 and New Urban Agenda

The targets 11.2, 11.3, 11.7, and 11.8 of SDGs aim to attain sustainable cities and communities. The focus is to ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums; provide access to safe, affordable, accessible and sustainable transport systems for all; and improve road safety, especially by expanding public transport, with special attention to the needs of those in vulnerable situations such as women, children, persons with disabilities and older persons.

Moreover, the targets also aim to enhance inclusive and sustainable urbanisation and capacity for participatory, integrated, and sustainable human settlement planning and management in all countries and support positive economic, social, and environmental links between urban, peri-urban, and rural areas. This ought to be attained by strengthening national and regional development planning by 2030⁶.

Based on these facts, if well-planned and managed, urban development will enhance the initiatives to attain the outlined targets of Goal 11 of the SDGs and the New Urban Agenda (2016). However, rapid and poorly planned urbanisation leads to many challenges, including a shortage of affordable housing and insufficient infrastructure (such as public transportation and basic services)⁷.

⁵ Guidelines for the Preparation of General Planning Schemes and Detailed Schemes for New Areas, Urban Renewal and Regularisation, 2007

⁶ <https://www.undp.org/sustainable-development-goals/sustainable-cities-and-communities>.

⁷ The Sustainable Development Goals Report, 2022.

b) The New Urban Agenda (2016)

The New Urban Agenda, which the UN General Assembly endorsed, calls for a collective vision for a better and more sustainable future - a well-planned and managed urbanisation as a tool for sustainable development (UN, 2016).

c) Human Development Strategic Interventions for the National Five-Year Development Plan III from 2021/22 to 2025/26

This audit is also motivated by indicators and targets for urbanisation, housing and sustainable human settlements as included in the National Five-Year Development Plan III from 2021/22 to 2025/26. The strategic direction of FYDP III is to ensure land tenure security to economic agents and promote planned and serviced urban settlements with functioning town planning procedures, including improved solid and liquid waste management, use of sustainable transport and cleaner energy. Interventions in this section will also address the critical implications of rapid urban population growth on settlements⁸.

d) Inadequate Monitoring and Evaluation of the Implementation of Land Use Plans

According to an article published in the Journal of the Geographical Association of Tanzania by Yamungu (2022)⁹ it observed that, there was no mechanism in Tanzania for implementing, monitoring and evaluating land use plans as recommended in the FAO guidelines for land use planning. Furthermore, regional (zonal) physical plans have never been used to guide the investment location. It was suggested that any monitoring and evaluation system must be practicable to ensure effective implementation of the proposed Urban Plans.

⁸ National Five-Year Development Plan 2021/22-2025/26.

⁹Yamungu, N. E., (2022). Integrating Resilience in Urban Planning Process in Mlandizi; Journal of Geographical Association of Tanzania; Vol. 42, No. 02.

e) Rapid Urbanisation Associated with Urban Sprawl

In Tanzania, urbanisation is largely informal and unplanned, with a large proportion of inhabitants residing in areas lacking adequate basic services such as clean water, sanitation, roads, and electricity. Also, environmental risks in urban settlements are potentially large and impacts rooted in agglomeration and poor environmental conditions have been extensively documented. For example, a single flood in April 2018 claimed the lives of 15 people and displaced more than 2,000 families living in the Dar es Salaam Msimbazi River basin¹⁰.

1.3 The Design of the Audit

This part explains the main audit objective, specific audit objectives, audit scope, sampling, data collection and analysis methods, and assessment criteria.

1.3.1 Overall Objective

The main objective of this audit was to assess whether the MLHSD and PO-RALG, through Planning Authorities, effectively designed, developed, and implemented town plans required to create functionally efficient and aesthetically pleasing environments for living and working.

Specifically, the audit focused on assessing whether:

1. The design and preparation of general and detailed planning schemes were adequately done;
2. The designed and approved urban planning schemes were effectively implemented;
3. The enforcement of developed urban planning schemes was adequately done; and
4. The performance of planning authorities on town/urban planning was periodically evaluated.

¹⁰ International Bank for Reconstruction and Development, 2019 Tanzania Country Environmental Analysis.

1.3.2 The Scope of the Audit

The main audited entities were the Ministry of Lands, Housing and Human Settlements Development (MLHSD) and the President's Office - Regional Administration and Local Government (PO-RALG) through LGAs.

MLHSD is responsible for administering land and human settlement development in Tanzania. On the other hand, PO-RALG, as prescribed in the Urban Planning Act of 2007, is responsible for ensuring the preparation and execution of General and Detailed Planning Schemes and coordinating land use planning and development in Local Government Authorities.

Specifically, the audit focused on the design and preparation of general and detailed planning schemes, as well as their implementation, enforcement, and evaluation of performance by the planning authorities.

Moreover, the Audit evaluated the design and development of urban planning schemes and detailed plans to ensure a functional, efficient and aesthetically pleasing environment for living and working. In this respect, the audit team assessed whether or not the planning authorities ensured that, the planned schemes were effectively complied with, including adherence to the required standards and adequate identification of ripe areas for inclusion in town planning schemes for future planned land development. The aim was also the extent of the involvement of stakeholders in the physical planning and design of towns.

Furthermore, the audit team assessed if the Planning Authorities effectively planned for and conducted awareness creation programmes and activities to ensure adequate coverage and recognition of town planning activities at the community level, planned for adequate resources to facilitate effective implementation of town planning activities, including; compensation of land prior to planning, and valuation of land parcels before spatial/physical planning is prepared.

With regard to the implementation of the developed town plans, the audit team assessed whether or not towns were developed as per approved town plans and if factors contributing to discrepancies between the actual and approved town plans were established and addressed. Other issues assessed include the availability of resources to facilitate the implementation and

review of town planning activities, surveying planned land plots in a timely manner, and determining whether the implementation of planning schemes was effectively coordinated.

Moreover, the audit team assessed information sharing on the implementation of town planning among the key stakeholders by using automated systems for town planning activities.

Regarding the enforcement of planning schemes to ensure the development of towns adhere to the developed planning schemes, the audit team assessed the compliance with the developed planning schemes, the effectiveness of the mechanisms in place for the urban controls, and the effectiveness of Planning Authorities in the settlement of land disputes.

Furthermore, in evaluating the performance of planning authorities on town/urban planning, the audit team assessed the adequacy of plans for evaluation of planning authorities if the implementation of town planning activities at Regional Land Offices and planning Authorities was effectively evaluated. Furthermore, the audit team assessed the adequacy of follow-up activities conducted, corrective measures undertaken and provision of feedback on issues identified during the evaluation of town planning activities.

The audit covered four financial years from 2019/20 to 2022/23. The rationale for selecting this period was to assess the performance of the Regional Land Offices (established in May 2020), which are responsible for managing land activities, including town planning at the regional level. It is also a period when the land-based technical staff of the various offices of the PO-RALG were transferred to and directed to report to the MLHSD. This was effected via circular number CAC.44/431/01 of 2nd July 2019, issued by the President's Office - Public Service Management and Good Governance. The chosen period facilitated the establishment of a trend in the implementation of town planning activities. This was key to enabling the auditors to understand and draw appropriate conclusions and recommendations.

1.3.3 The Assessment Criteria

To respond to the audit questions, the assessment criteria were drawn from various sources, such as Regulations on land matters, Strategic Plans and Guidelines, which give the respective audited entities the mandate and guidance to perform their functions regarding town planning.

The criteria were formulated purposely to address the four specific objectives and were clustered into four categories: design and performance development for planning schemes, implementation of the designed planning schemes, enforcement of the developed planning schemes and evaluation of planning authorities. These criteria are detailed as follows.

(a) The Design and the Preparation of Planning Schemes

According to Para 4.1.4.2 of the National Human Settlements Development Policy of 2000, planning authorities develop strategies for providing sufficient funds for planning and surveying urban plots.

Based on the organisation structure of MLHSD, among the functions of the Divisions of Human Settlements Development is to oversee the preparation of plans and town planning drawings and ensure they are prepared to acceptable stipulated standards.

Moreover, Section 173(1)&(4) of the Land Act No. 4 of 1999 established a Land Compensation Fund known as the Fund. The objective and purpose of the fund are to pay compensation to any person who, as a result of the implementation of any of the provisions of this Act by the Government or any public or local authority, suffers any loss, deprivation or diminution of any rights or interests in land or any injurious affection in respect of any occupation of land.

On the other hand, Regulations 8 and 9 of the Valuation and Valuers (General) Regulations of 2018 provide that the assessment basis for any land and unexhausted improvements for compensation under the Act is the market value of such land and unexhausted improvements. The market value of any land and unexhausted improvements shall be arrived at using a comparative method with evidence from actual recent sales of similar

properties or by using the income approach or replacement cost method where the property is of a special nature and not saleable.

Also, Para 2.7.2 of the Guidelines for the Preparation of General Planning Schemes and Detailed Planning Schemes for New Areas, Urban Renewal, and Regularisation requires LGAs to mobilise resources by allocating adequate budget and funds disbursements for prioritised projects.

Regulation 4(1) of the Urban Planning Space Standards Regulations requires the planning authority to allocate adequate functional space to create compact towns and control minimum spaces between buildings.

Furthermore, Para 2.1.2 and 4.1 of the Guidelines for the Preparation of General Planning Schemes and Detailed Planning Schemes for New Areas, Urban Renewal and Regularisation of 2007 require the Steering Committee to mobilise and sensitise stakeholders through Consultative meeting(s) with the view to create or raise awareness, solicit commitment and elaborate on roles, mandates and ownership of each stakeholder, and initiating the process for urban renewal schemes by creating awareness of intention to prepare the renewal schemes.

(b) The Implementation of Designed and Approved Planning Schemes

According to para 2.5.1 and 3.3.5, the Ministry of Lands, Housing and Human Settlements Development Medium Term Strategic Plan (2021/22 - 2025/26) para is required to use ILMIS to enhance access to land information to improve the security and reliability of land transactions through an efficient and reliable land information system. The target is for the ILMIS to be functional in 26 Regional Land Offices by June 2026.

However, Regulation 4(1) of the Urban Planning Building Regulations of 2018 requires any person wishing to erect a building to acquire a written building permit from the planning authority as per the approved town plan drawing.

Moreover, Para 2.7.2 of the Guidelines for the Preparation of General Planning Schemes and Detailed Schemes for New Areas, Urban Renewal and Regularisation of 2007 requires LGAs to mobilise resources by allocating adequate budget and funds disbursements for prioritised projects.

Para 3.4 of the Guidelines for the Preparation of General Planning Schemes and Detailed Planning Schemes for New Areas, Urban Renewal and Regularisation of 2007 further requires the Council or planning authority Management Team to mobilise resources for carrying out the cadastral survey and infrastructure provision. The respective Technical Committee coordinates the carrying out of cadastral surveying by the local authority or private surveyors.

Para 2.1.2 and 4.1 of the Guidelines for the Preparation of General Planning Schemes and Detailed Planning Schemes for New Areas, Urban Renewal and Regularisation of 2007 requires the Steering Committee to mobilise and sensitise stakeholders through Consultative meeting(s) with the view to create or raise awareness, solicit commitment and elaborate on roles, mandates and ownership of each stakeholder, and initiating the process for urban renewal schemes by creating awareness of intention to prepare the renewal schemes.

(c) The Enforcement of Developed Planning Schemes

Section 28(a)&(c) of the Urban Planning Act No. 8 of 2007 requires that, a planning authority control the use of land, development of land and buildings for the proper and orderly development of the planning areas, control sub-division of land or existing plots into smaller areas, and formulate by-laws to regulate zoning in respect of use and density of development.

Sections (40&42) of the Urban Planning Act No. 8 of 2007 require a planning authority to control and regulate development in the relevant planning area and execute and enforce such scheme within its planning area to conform to the scheme's requirement, intent and purpose.

Section 167 of the Land Act No. 4 of 1999 requires that, every dispute or complaint concerning land be instituted in the Court having jurisdiction to determine land disputes in a given area. The Court of Jurisdiction under this section includes the Village Land Council, the Ward Tribunal, the District Land and Housing Tribunal, the High Court (Land Division) and the Court of Appeal of Tanzania.

Section 4(1)(f) of the Urban Planning Act No. 8 of 2007 requires all persons and authorities exercising powers under, applying or interpreting this Act to facilitate the establishment of a framework for preventing land use conflicts.

(d) The Performance Evaluation of Planning Authorities

Para 2.7.1 of the Guidelines for the Preparation of General Planning Schemes and Detailed Planning Schemes for New Areas, Urban Renewal and Regularisation of 2007 require the Steering Committee to adopt Stakeholders Participatory Monitoring by deciding on the need for an assessment, determining the cost and time available, identifying a lead participatory monitoring facilitator, definition of Terms of Reference for the monitoring and training the team of monitoring facilitators.

On the other hand, Section 6 (3) of the Urban Planning Act No. 8 of 2007 requires the Director to approve all planning schemes and monitor and evaluate their implementation. Also, Section 7 (5) of the Urban Planning Act No. 8 of 2007 requires a planning authority to monitor and evaluate the progress of the general and detailed planning schemes.

Moreover, Sections 14 (3) and 22 (1) of the Urban Planning Act No. 8 of 2007 require a planning authority at regular intervals of twelve (12) months to submit to the Director and Regional Secretariat a progress report and evaluation of the operation and implementation of the general planning schemes.

1.4 Sampling, Methods for Data Collection and Analysis

The following are detailed explanations of sampling techniques, methods of data collection and data analysis:

1.4.1 Sampling Techniques

In assessing the management of town planning activities, the audit team used a purposive sampling method to select LGAs covered during the audit.

The following factors guided the selection process:

- a) Nature of LGAs, i.e., only urban councils (City Councils, Municipal Councils and Town Councils) were selected;
- b) Performance of Planning Authorities (LGAs) (i.e., availability of Detailed Planning Schemes, general planning scheme, actual planning of respective towns); and
- c) Availability of ILMIS.

Sampling Based on the Nature of LGAs

Under this aspect, the audit team only sampled 46 out of 184 LGAs in urban areas. Based on this, the LGAs visited were those with an urban nature, as defined in Clause 7 (1) of the Urban Planning Act No 8 of 2007.

Sampling-based on the Performance of the Planning Authorities (LGAs) and availability of ILMIS

The Audit team also used another factor to establish Planning Authorities (LGAs) to be covered during the audit. This factor was the performance of planning authorities in terms of developing detailed planning schemes, the number of surveyed plots, and actual planning in respective planning authorities. Based on this, the performances were grouped into three categories, namely high ($\geq 75\%$), medium (50% - 74%) and low performance ($<50\%$).

The results for each factor assessed showed that, for detailed planning schemes, 27 LGAs scored high, 3 LGAs scored medium, and 16 LGAs scored low; the number of surveyed plots was 11 LGAs scored high, 1 LGA scored medium, and 34 LGAs scored low. Concerning actual planning in respective planning authorities, 10 LGAs scored high, 5 LGAs scored medium and 31 LGAs scored low. **Appendix Two** provides more details on sampled LGAs and regions that were visited.

From **Appendix Two**, the Audit Team carried out further analysis to establish LGAs and Regions visited during the audit, as indicated in **Table 1.1**.

Table 1.1: Sampled LGAs and Regions visited during the Audit

Region	Name of LGA	Ranking	The region with at least 2LGAs	Selected Regions
Mara	Tarime TC	High	Selected	-
	Musoma MC	High		
Mwanza	Ilemela MC	High	Selected	Mwanza
	Mwanza CC	High		
Shinyanga	Shinayanga MC	High	Not Selected	-
Arusha	Arusha CC	High	Not Selected	-
Mbeya	Mbeya CC	High	Not Selected	-
Kilimanjaro	Moshi MC	High	Not Selected	-
Dodoma	Kondoa TC	Medium	Not Selected	-
Lindi	Lindi MC	Medium	Not Selected	-
Pwani	Kibaha TC	Low	Not Selected	-
Morogoro	Ifakara TC	Low	Not Selected	-
Mtwara	Mtwara MC	Low	Selected	Mtwara
	Nanyamba TC	Low		
	Masasi TC	Low		
Simiyu	Bariadi	Low	Not Selected	-
Tanga	Tanga CC	Low	Selected	Tanga
	Handeni TC	Low		
	Korogwe TC	Low		
Manyara	Babati TC	Low	Selected	-
	Mbulu TC	Low		
Iringa	Iringa MC	Low	Selected	Iringa
	Mafinga TC	Low		
Rukwa	Sumbawanga MC	Low	Not Selected	-

Source: Auditors' Analysis from LGAs Performance Database from PO-RALG, (2024)

From **Table 1.1**, LGAs visited were Ilemela MC and Mwanza CC in the Mwanza region; Mtwara MC and Masasi TC in the Mtwara region; Tanga CC and Korogwe TC in the Tanga Region; and Iringa MC and Mafinga TC in Iringa Region.

On the other hand, the Dar es Salaam and Dodoma regions were included because they were the only regions with functioning ILMIS. In Dar es Salaam Region, random sampling was used to select Dar es Salaam CC and Kinondoni MC because all LGAs had an equal chance of being selected. With regard to

the Dodoma region, the audit team covered only Dodoma CC. Based on the fact that, it was the only council in the region with a functioning ILMIS.

1.4.2 The Methods of Data Collection

Three methods were used for data collection, namely interviews, document review and observation through physical verification as follows:

Document Review

Various documents regarding Town Planning activities were reviewed to identify performance problems and ultimately identify root causes. Table 1.2 shows various documents that were reviewed during the audit.

Table 1.2: The List of Reviewed Documents

Name of Document	Justification
Strategic Plans (2021/22 - 2025/26)	To assess the targets set and its Key Performance Indicators
Annual Budgets (2019/20 - 2022/23)	To get information on set targets and how the budget was controlled
Annual Performance Reports (2019/20 - 2022/23)	To assess the performance of the implemented town planning activities
Land Survey Reports (2019/20 - 2022/23)	To assess the extent of surveyed land plots and land as a whole in the country
Cash books (2019/20 - 2022/23)	To assess the payment made regarding town planning activities
Financial statement (2019/20 - 2022/23)	To review the capacity and disclosure from a financial perspective
Management Meeting Minutes (2019/20 - 2022/23)	To assess various board decisions made regarding revenue
Board Meeting Minutes (2019/20 - 2022/23)	To assess various management decisions made regarding revenue.
Committee Meeting Minutes (2019/20 - 2022/23)	To examine the decisions made and Conclusions on issues related to Planning Activities
Personnel Emolument (2019/20 - 2022/23)	To examine the availability number of staff charged for Town Planning activities, their capacity and categorisation
Internal Audit reports (2019/20 - 2022/23)	To examine the performance of internal controls.
Action Plan (2019/20 - 2022/23)	To examine the implementation activities

Name of Document	Justification
Maps, Drawings and Plans	To examine the actual plans and get issues included in plans for verifications
Monitoring and Evaluation Reports (2019/20 - 2022/23)	To examine implemented monitoring and Evaluation activities
Valuation Reports (2019/20 - 2022/23)	To assess the Valuation Status
Compensation Report	To assess the information on valuation before planning schemes
Training Reports	To assess the information on the adequate of conducted Training for Staff

Source: Auditors' Analysis (2023)

Interviews

Interviews were conducted to obtain relevant information and clarifications regarding the Management of Town Planning. The Audit Team conducted interviews and discussions with officials from MLHSD, PO-RALG, Regional Land Offices and LGAs. **Appendix Three** shows the details of the individuals interviewed and the entities they worked for during the audit.

Physical Verification

The audit team visited various areas from respective regions, namely Dar es Salaam, Mtwara, Tanga, Iringa, Dodoma and Mwanza, to assess compliance with planning schemes and the extent of development controls. In this regard, observation was done through site visits, taking photographs and interviewing officials responsible for the Town Planning Activities as evidence of what was observed.

(a) The Techniques for Data Analysis

The audit team used various techniques to analyse both qualitative and quantitative data as follows:

(i) The Analysis of Qualitative Data

The analysis of qualitative data was as follows:

-
- Content analysis techniques were used to analyse qualitative data by identifying different concepts, explanations, and facts extracted from interviews or document reviews and categorise them based on their assertions;
 - The extracted concepts, facts or explanations were presented in tables or explained by establishing relationships between different variables;
 - The recurring concepts, explanations or facts were quantified depending on the nature of the data it portrays; and
 - The quantified information (concepts/facts and/or explanation) was analysed through contents analysis to draw explanations and establish the relationships between different variables.

(ii) The Analysis of Quantitative Data

Quantitative data were analysed using descriptive statistics. In this regard, the data in Excel sheets were processed based on relevant variables such as budget plans, human resources, plants and equipment, approved planning schemes, awareness campaigns, and allocated plots were analysed to address the audit objectives as follows:

- The tabulated data were statistically analysed through normal distribution and presented in figures, graphs, and tables depending on the nature of the data; and
- Other quantitative data with a single occurrence were presented by explaining the facts it asserts.

1.5 Data Validation

The Ministry of Lands Housing and Human Settlements Development (MLHSD) and the President's Office - Regional Administration and Local Government (PO-RALG) were given opportunity to review the draft report and comment on the information and figures presented. The Ministries confirmed the accuracy of the information and figures presented in this audit report (refer to **Appendix One**). The information was also cross-checked and discussed with Town Planning experts to confirm the validity of the information and facts presented in the audit report.

1.6 The Standards Used for the Audit

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

1.7 The Structure of the Report

The remaining parts of this Audit Report are presented as follows:

Chapter Two	Provides the description of the audited area various actors and processes involved in the management of Town Planning
Chapter Three	Presents findings of the audit related to Management of Town Planning by MLHHS and PO-RALG
Chapter Four	Provides overall and specific conclusions of the audit based on the main audit objective and specific audit objectives
Chapter Five	Provides recommendations that are directed to The Ministry of Lands Housing and Human Settlement Development (MLHHS) and the President's Office-Regional Administration and Local Government (PO-RALG) in order to create functionally efficient and aesthetically pleasing environment for living and working

CHAPTER TWO

THE SYSTEM DESCRIPTION FOR THE MANAGEMENT OF TOWN PLANNING

2.1 Introduction

This chapter describes the system for the management of town planning. It details the governing legal framework, strategies, key players and their responsibilities, and processes they use in managing town planning.

2.2 The Governing Policies, Laws, Regulations, Guidelines and Strategies

This part explains policies, laws and regulations that govern the management of town planning in the country.

2.2.1 The Governing Policies

The policies that govern the management of town planning in Tanzania include the National Land Policy of 1995 and the National Human Settlements Development Policy of 2000. These are as elaborated below:

Table 2.1: The Policies Governing the Management of Town Planning

Concerned Policy	Policy Objective	Responsible Entity
National Land Policy, 1995	To promote and ensure a secure land tenure system, to encourage the optimal use of land resources and to facilitate broad-based social and economic development without upsetting or endangering the ecological balance of the environment.	MLHSD, PO-RALG, LGAs and other MDAs
National Human Settlements Development Policy, 2000	To promote the development of sustainable human settlements and to facilitate the provision of adequate and affordable shelter to all income groups in Tanzania.	MLHSD, PO-RALG, LGAs and other MDAs

Source: Auditors' Analysis on the policies governing Town Planning (2023)

2.2.2 The Governing Legislation

There are a number of legislations that govern the management of town planning in the country. The legislation, issues covered, and responsible implementing entity are detailed below.

Table 2.2: The Governing Legislations on the Management of Town Planning

Concerned Law or Regulations	Main focus or requirement	Responsible Entity
The Urban Planning Act, 2007	<p>The Act gives the planning authorities the mandate to manage urban planning activities.</p> <p>The main objective of the Act is to facilitate efficient and orderly land use management.</p>	MLHHS, PO-RALG and LGAs
The Land Use Planning Act, 2007	<p>This Act outlines provisions for sustainable land use, emphasising capacity building and infrastructure improvement. It aims to promote human settlement development, generate employment, and alleviate poverty. The Act establishes objectives like ensuring equity in land resource access, preventing conflicts and disputes and providing guidelines for land use plans through the Land Use Planning Commission.</p>	MLHHS, PO-RALG and LGAs
The Urban Planning Regulations of 2018	<p>Provide insights into urban planning space standards for creating compact designs/built areas and allocating adequate and functional spaces to minimise space between buildings.</p> <p>The regulations outline permissible land uses within the boundaries of the planning area, including residential, commercial, industrial, institutional, public utilities, beach and recreational spaces, transportation facilities, agricultural areas, water bodies, conservation zones, and economic development zones.</p>	MLHHS, PO-RALG and LGAs

Source: Auditors' Analysis on the Governing Legislations on the Management of Town Planning (2023)

2.2.3 The Guidelines Related to Town Planning

Two guidelines govern the management of town planning in the country. The details of the guidelines are elaborated in **Table 2.3**.

Table 2.3: The Guidelines Related to Town Planning

Concerned Guideline	Main focus or requirement	Responsible Entity
Guidelines for the Preparation of General Planning Schemes and Detailed Schemes for New Areas, Urban Renewal and Regularization of 2007	These guidelines have been formulated to harmonise the good qualities and practices emerging from Master Plans and SUDPs regarding the preparation process, time frames, contents, implementation, monitoring and review. Formulating these guidelines is necessary to guide urban growth and development in the country. This includes mushrooming unplanned and un-serviced settlements, planned areas with poor services and infrastructure, pollution and general disorderliness.	MLHHS, PO-RALG, LGAs, Utility agencies and Private companies dealing with land-related issues
Guidelines for District Integrated Coastal Management Planning of 2002	The purpose of this document is to guide the preparation of District Integrated Coastal Management (ICM) Action plans in Tanzania. The guidelines encourage each coastal district to focus on its priority issues and areas. The action plan specifies local ICM goals and issues and identifies how to effect change.	MLHHS, PO-RALG, LGAs and Private companies/firms dealing with land-related issues

Source: Auditors' Analysis on the Guidelines Related to Town Planning (2023)

2.2.4 The Programmes and Strategies for the Management of Town Planning

This section provides available national strategies for managing town planning.

(i) Programme for Planning, Surveying, and Titling of Land Parcels in Tanzania (2016 - 2026)

The programme's overall goal is to ensure that all land in Tanzania is planned, surveyed, and titled. Its related information is properly maintained for efficient land management, thus guaranteeing land tenure security. The programme aims to ensure that every urban centre is planned and every land parcel is surveyed and titled.

(ii) The National Five-Year Development Plan II (FYDP II) of 2016/17 - 2020/21 and III (FYDP III) of 2021/22 - 2025/26

The strategic direction of FYDP II is to ensure that, increasingly, Tanzania is characterised by planned and serviced urban settlements with functioning town planning procedures, including improved solid and liquid waste management, use of sustainable transport and cleaner energy. The Plan also addresses the critical implications of rapid urban population growth on settlements.

On the other hand, the strategic direction of FYDP III, as detailed in Paraph 5.5.4, is to ensure land tenure security to economic agents and promote planned and serviced urban settlements with functioning town planning procedures, including improved solid and liquid waste management, use of sustainable transport and cleaner energy.

The strategic key interventions are to promote and facilitate planning, surveying and titling of land parcels for investment and human settlement; Prepare urban, island and coastal development master plans; Establish affordable housing schemes; Upgrade and scale up an Integrated Land Management Information System; Mainstream land management and planning systems in other sectoral development plans; and promote the use of ICT in land use planning, land surveying and titling.

However, over the years, Tanzania has initiated various programmes to manage urban growth and combat informal settlement growth. These include the Slum Clearance Programme (the 1960s), the National Sites and Services Project (1970s-1980s), the Sustainable Cities Project (1990s), the Community Infrastructure Programme (CIP) (1995), the Provision of Serviced

Plots (20,000 plots project - 2002/03), and the Formalisation and Regularisation of Informal Settlements 2013-2023.

2.3 The Roles and Responsibilities of Key Actors and Stakeholders

This part outlines key actors and stakeholders' roles and responsibilities in town planning activities.

2.3.1 The Key Actors and their Responsibilities

The key actors involved in the management of town planning include the Ministry of Lands, Housing and Human Settlements Development (MLHSD), the President's Office - Regional Administration and the Local Government (PO-RALG), and Local Government Authorities (LGAs). Their roles and responsibilities are as explained below:

(i) The Ministry of Lands, Housing and Human Settlements Development (MLHSD)

According to the Land Act, CAP 113, the Ministry of Lands has been mandated to administer land and human settlement development in Tanzania. The Ministry is also mandated to formulate land policies, guidelines and standards. It advises the government and the public on land and human settlement development matters. It provides various land-related services to individuals and institutions in the country.

To facilitate the management of town planning, the Ministry of Lands operates under the following Divisions:

The Human Settlements Development Division

The Division's main objective is to provide expertise and services on physical planning, land use planning, housing and the development of sustainable human settlements in the country. The Division's focus is on the management of town planning, and its responsibilities include developing, coordinating, and reviewing the implementation of policies, laws, strategies, programmes, and guidelines related to Human Settlements and Housing, approving general/detailed planning schemes, and overseeing the implementation of the physical development plans.

The Division has four sections: the Physical Planning and Design Section, the Settlement Regularisation Section, the Physical Development Control Section, and the Housing and Property Development Section. Two of the four sections, the Physical Planning and Design Section and the Physical Development Control Section, are each led by the Assistant Director and have specific roles in town planning.

The physical planning and design section has the following roles: Assist planning authorities in the preparation of general planning schemes and urban development plans and oversee their implementation; Scrutinise and recommend for approval general and detailed planning schemes submitted by Planning Authority (LGAs); and Develop guidelines, circulars, directives and publications for general planning scheme.

The Physical Development Control Section has the following roles: Prepare, monitor, evaluate and review the implementation of policies, legislations, guidelines, circulars, directives and standards on physical development control; Prepare and monitor enforcement of Town Planning Regulations, development conditions, procedures; Identify and recommend for declaration of planning areas ripe for development, redevelopment, and conservation after consultation with local authorities; and Monitor and supervise the enforcement of development control and evaluate urban development.

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

The Ministry administrates Local Government Authorities (LGAs) by facilitating capacity building through Regional Secretariats (RSs) in planning and implementing urban development activities. Its objectives are to ensure they are properly planned and have safe and sustainable economic, social, environmental and political development.

PO-RALG, through the Urban Development Section under the Division of Rural and Urban Development, is responsible¹¹ for Coordinating land use

¹¹The functions and organisation structure of the Prime Minister's Office, Regional Administration and Local Government (PMO-RALG) (approved by the President on 12th February, 2015).

planning and development in LGAs, facilitating and coordinating the preparation and implementation of Master Plans or General Plan Schemes (GPS), Interim Land Use Plans, and coordinating implementation of informal settlements upgrading schemes in Urban Councils.

(iii) The Local Government Authorities (Planning Authorities)

According to Section 7(1) of the Urban Planning Act No. 8 of 2007, every LGA is a planning authority for the area under its jurisdiction. Local Government Authorities are the main actors in the regularisation of land plots in their respective jurisdictions. Through the Urban Planning Department, Local Government Authorities are responsible for planning and surveying as part of land regularisation. Also, LGAs are responsible for enforcing land development controls within their respective jurisdictions.

The Regional Land Offices

The regional land offices were established as an extended arm of the Ministry of Lands at the regional level. As such, except for policy matters, preparation of guidelines, issuance of circulars, standards and approval of General Planning Schemes (GPS), they semi-autonomously discharge all activities as if the Ministry discharged the same.

These activities include Review and approving layout drawings and land surveying within seven (7) days from the date received from the Planning Authority; Verify, signing and registering land titles within fourteen days from the date of submission of its drafts by the Planning Authority; and prepare and submit to the Ministry of Lands implementation information on weekly, monthly, quarterly, half year and year and any other time whenever needed.

2.3.2 Other Stakeholders and their Responsibilities

(i) Town Planners Registration Board (TPRB)

The board has the roles of registering private planning companies and town planners' professionals and monitoring, managing, evaluating and monitoring the performance of private companies and town planners engaged in providing town planning services to ensure they comply with

professional standards¹² and code of conduct and ethics. The Board is also responsible for evaluating the training programmes for Town Planning trainees offered by recognised institutions, including Universities and Colleges.

(ii) The Private Sector Involvement in Town Planning

The Guideline for Preparation of General Planning Schemes and Detailed Schemes for New Areas, Urban Renewal and Regularisation (2007) provide for the private sector's involvement in town planning. The Guideline specifies that the Technical Committee (TC) of the Planning Authority is responsible for coordinating the execution of cadastral surveying by either the local authority or a private surveyor.

(iii) The Beneficiaries of Town Planning

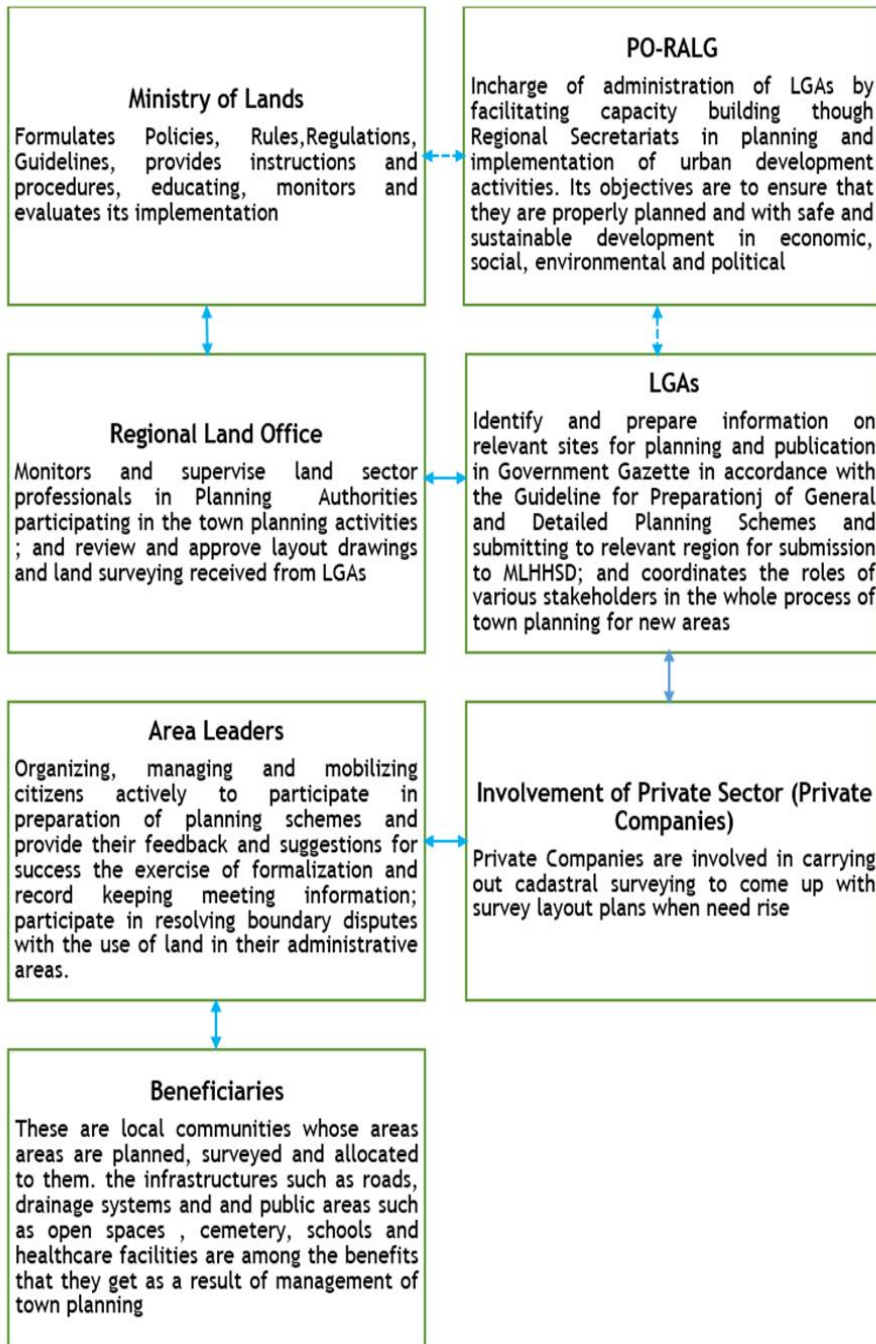
The beneficiaries of the management of town planning are local communities whose areas are planned, surveyed and allocated to them. Infrastructure such as roads and drainage systems and public areas such as open spaces, cemeteries, schools, and healthcare facilities are among the benefits they get from effectively managing town planning activities.

2.4 The Institutional Set-up for the Management of Town Planning

The town planning activities are managed in a decentralised manner. The setup for the management of town planning is shown in **Figure 2.1**.

¹²Town Planners (Registration) Act, 2007.

Figure 2.1: The Institutional Set-up for the Management of Town Planning in the Country



Source: Auditors' Analysis Institutional Set-up for the Management of Town Planning in the Country (2023)

2.5 The Key Processes, Activities and Responsible Entities in the Management of Town Planning

According to the Urban Planning Act, 2007 and the Guidelines for Preparation of General Planning Schemes and Detailed Planning Schemes for New Areas, Urban Renewal and Regularisation of 2007, the process for town planning process involves the following activities:

(i) **The Preparation of General Planning Schemes (Master Plans and Interim Land Use Plans)**

According to the Guidelines for Preparation of General Planning Schemes and Detailed Schemes for New Areas, Urban Renewal and Regularisation of 2007, preparation of the General Planning Schemes shall be undertaken by the Planning Authorities, which include the Minister responsible for Town Planning and responsible LGAs. The course of preparing a General Planning Schemes (Master Plan/Interim Land Use Plan) is supposed to provide a roadmap and zoning of activities to be implemented in a certain area for effective planning of areas. **Figure 2.2** presents a summarised structure.

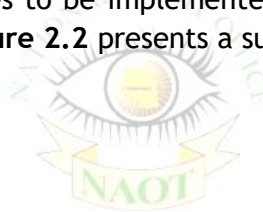
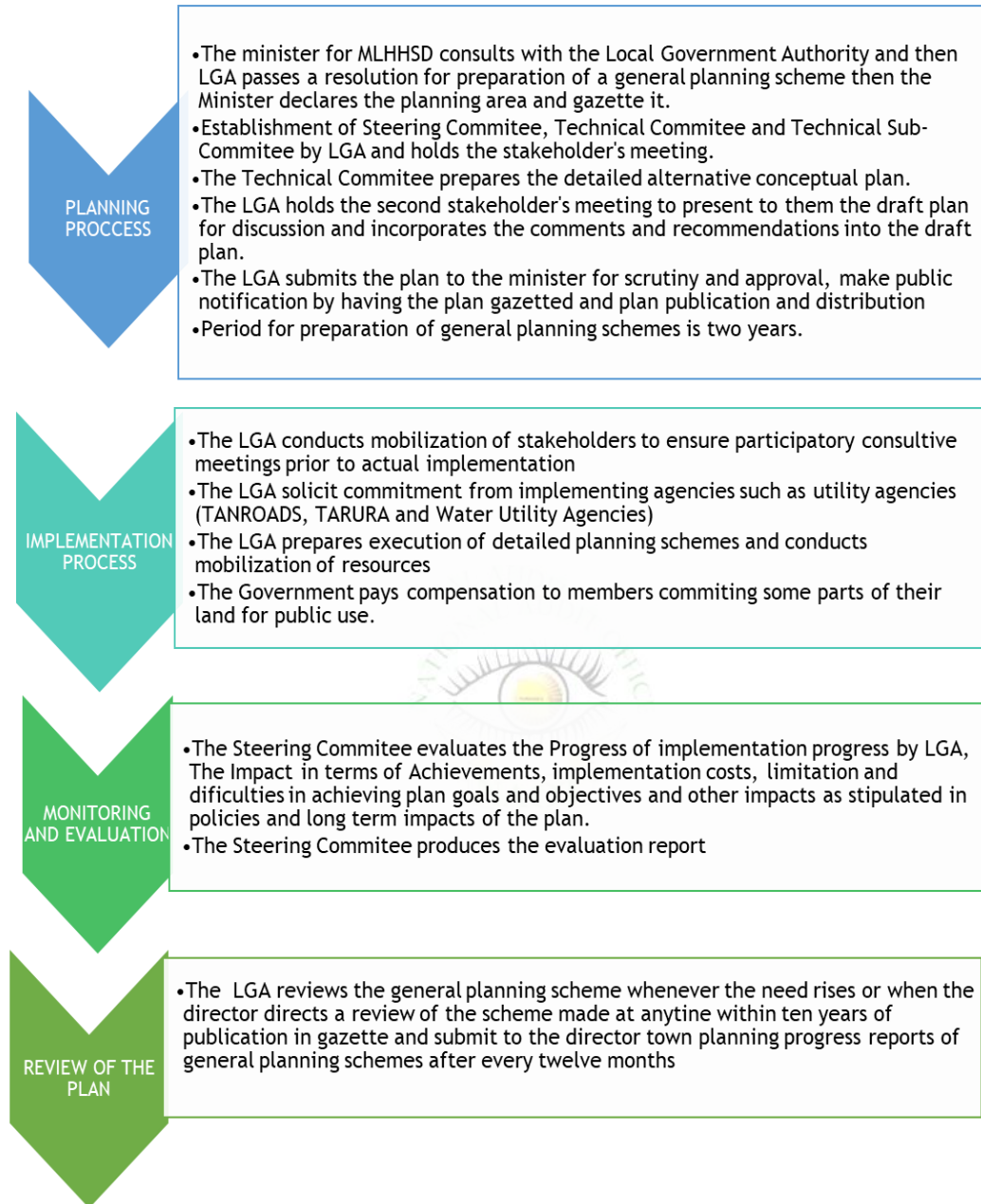


Figure 2.2: The Preparation of General Planning Schemes



Source: Auditors' Analysis of the Guidelines for the Preparation of General Planning and Detailed Planning Schemes for New Areas, Urban Renewal and Regularisation (2023)

(ii) **The Preparation of Detailed Planning Schemes for New Areas (Areas Not Developed)**

The preparation of detailed planning schemes for new areas involves the planning (preparation), implementation, monitoring and evaluation, and review of the plan, as shown in **Appendix Four**.

2.6 The Resources for the Management of Town Planning in the Country

Both the Ministry of Lands, Housing and Human Settlements Development (MLHSD) and the President's Office - Regional Administration and Local Government (PO-RALG) require the resources (financial, equipment and human resources) for the management of town planning. Details of the resources are shown in the following sub-sections.

2.6.1 The Financial Arrangements for the Management of Town Planning at MLHSD

The Ministry of Lands Housing and Human Settlements Development receives financial resources from the central government to manage town planning, as shown in **Table 2.1**.

Table 2.1: The Budget for the Management of Town Planning at MLHSD

Financial Year	Budget Amount (TZS) (a)	Amount Released (TZS) (b)	Deficit (c)=b-a	% of Deficit (c/a) *100
2019/2020	3,227,981,317	2,539,616,154	688,365,163	21
2020/2021	3,046,126,000	1,213,037,141	1,833,088,859	60
2021/2022	1,382,014,000	1,334,860,986	47,153,014	3

Source: Annual Performance Reports from MLHSD (2019/20 to 2021/22)

Table 2.1 shows that, during the three financial year review period, the Division of Human Settlements Development at the Ministry of Lands received less funds than budget, ranging from 3% to 60%.

2.6.2 The Human Resources at MLHSD for the Management of Town Planning

For four years (2019/20 to 2022/23), the staff required and those on post in various planning authorities or LGAs and Regional Offices to facilitate the management of town planning are summarised in **Table 2.2**.

Table 2.2: The Breakdown of Land-Based Professionals/ Staff in LGAs and Regional Land Offices in the Country

Cadre	Required Staff (a)	Available Staff (b)	Staff Deficit ©=a-b	Percentage of Deficit (%) (c/a) *100
Town Planners	1,117	326	791	71%
Land Surveyors	943	491	452	48%
Land Officers	952	675	277	29%
Valuers	343	186	157	46%
Total	3,355	1,678	1677	50%

Source: Audit'rs' Analysis of Data Collected from MLHSD (2023)

Table 2.2 shows that, the degree of variation ranged from 29% to 71%. There is a high deficiency of the town planners' cadre by 71%, but the land officers cadre had the lowest deficit of 29%. Overall, there is an average staff variation of 50% in general.

2.6.3 The Financial Arrangements for the Management of Town Planning at PO-RALG

Financial resources for rural and urban development, including management of town planning, are received by PO-RALG from the Central Government under the Division of Rural and Urban Development (DRUD), as shown in **Table 2.3**.

Table 2.3: The Budgeted Fund for Management of Town Planning at PO- RALG (Division of Rural and Urban Development)

Financial Year	Total Estimates (TZS)	Disbursement (TZS)	Deficit (TZS)	Percentage of Deficit (%)
2019/20	219,407,392	207,925,077	11,482,315	5.2
2020/21	219,407,392	210,494,929	8,912,463	4.1
2021/22	219,407,392	160,333,227	59,074,165	26.9

Source: Analysis of Data Collected from PO-RALG (2022)

Table 2.3 shows that the division received less than budgeted funds for the three financial years (from 2019/20 to 2021/22). The deficit ranges from 4.1% (2020/21) to 26.9% (2021/22).

2.6.4 The Allocated Human Resources at PO-RALG

For three years (2019/20 to 2021/22), PO-RALG allocated staff required to facilitate rural and urban development, including management of town planning as indicated in Table 2.4.

Table 2.4: The Human Resources at PO-RALG (Division of Rural and Urban Development)

Financial Year	Required number of staff	Available Staff	Deficit	Percentage of Deficit (%)
2019/20	26	18	8	30.8
2020/21	26	18	8	30.8
2021/22	26	17	9	34.6

Source: Auditors' Analysis on the PO-RALG Staffing Level (2023)

Table 2.4 shows that the number of staff required was constant over the three financial years period. However, there are variations in the number of staff available, ranging from 30.8% (2019/20 and 2020/21) to 34.6% (2021/22).

CHAPTER THREE

FINDINGS ON THE MANAGEMENT OF TOWN PLANNING

3.1 Introduction

This chapter presents findings on the extent to which the MLHSSD and PO-RALG, through Planning Authorities, effectively design, develop and implement town plans to create functionally efficient and aesthetically pleasing environments for living and working. Specifically, the findings address the specific objectives described in **Section 1.3.1** of this report.

Despite the noted efforts made on the management of town planning, which include the preparation of Master Plans and Detailed Planning schemes and regularisation of properties in unplanned areas, the Audit noted inadequate Management of Town Planning Activities as follows:

3.2 Ineffective Management of Town Planning Activities in the Country

Para 4.1.4.2 of the National Human Settlement Policy of 2000 requires planning authorities to ensure timely planning, surveying and servicing of plots for urban development to prevent unplanned settlements. Through a review of documents, interviews, observation and site verifications, the audit noted the following shortcomings, which indicated inadequate management of Town planning activities:

3.2.1 The Continued Proliferation of Unplanned Settlements

In this regard, MLHSSD and PO-RALG were required to ensure that, areas within the Municipal, City and Town Councils are developed according to Master and Detailed Plans. However, the audit noted that the ministries did not adequately manage town planning activities. Moreover, the development of large areas of the towns and city towns councils was not aligned with the specified urban development plans.

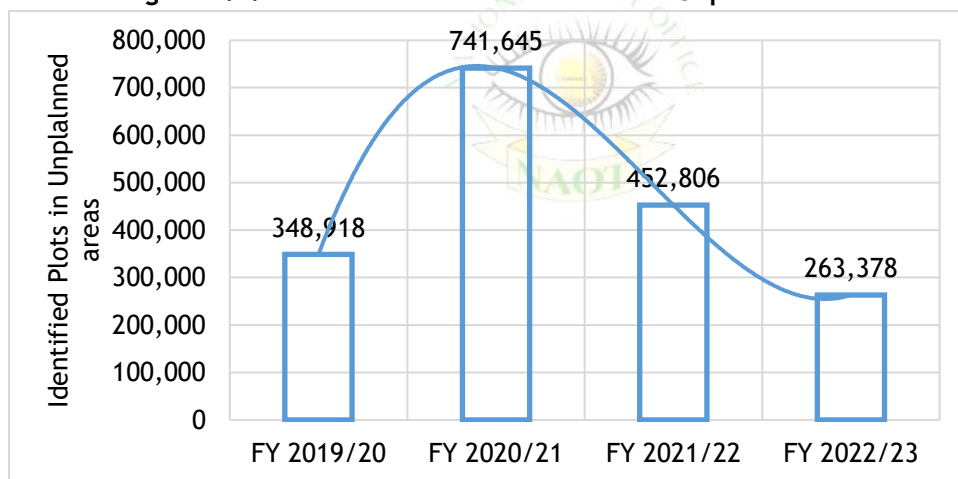
According to the National Five-Year Development Plan III of 2021/22-2025/26, only 25% of Tanza'ia's land is surveyed. It was also indicated that, informal settlements covered 70% of general land. Studies conducted in various councils have shown that new informal/unplanned settlements were emerging, particularly in the peri-urban areas (Kombe and Florence, 2023).

The New Urban Agenda (NUA) Implementation Report of 2021 indicated that, 1,444,586 properties were constructed in unplanned settlements in the Country¹³.

For instance, the review of the MLHHS D’s Annual Performance Reports for the Financial Year 2019/-0 - 2022/23 pointed to the mushrooming of unplanned settlements as among the challenges for managing town planning. The reports indicated unplanned areas, including 28,069 identified land parcels and 23,862 issued residential licenses.

Moreover, the audit noted that informal settlements increased by an average of 25% between the financial years 2019/20 and 2021/22. This was evidenced through the review of MLHHS D’s Annual Performance Report of the financial Year 2019/20-2022/23, which indicated that, there was a sporadic increase and decrease in the number of unplanned settlements, as shown in **Figure 3.1**:

Figure 3.1: The extent of Identified Plots in Unplanned Areas



Source: MLHHS D Annual Performance Reports for Financial Year 2019/20-2022/23

Based on the data presented in **Figure 3.1**, the identified plots in unplanned areas were 348,918 plots in the financial year 2019/20 and 741,645 plots in the financial year 2020/21. This was equivalent to an increase of 113% in the development of unplanned areas. Likewise, 452,806 plots were developed in unplanned areas in the financial year 2021/22. However,

¹³ The National Regularisation Programme (2015-2023).

between the financial year 2020/21 and 2022/23, the number of people living in unplanned areas dropped. This was because the MLHSD commenced the regularisation of informal settlements by planning, surveying, and issuing a right of occupancy (Title Deeds).

The audit noted that the region with the most unplanned development was the Arusha region, which accounted for 95% of unplanned areas. Similarly, the Mwanza region was found to be at risk due to its demography and difficult topography. Interviews with officials from the MLHSD revealed that the mushrooming of unplanned settlements was due to financial resource constraints to ensure every parcel of land was planned, compensated, surveyed, and titled.

Similarly, through a review of the Master Plan and Detailed Schemes, it was noted that, the developed Plans were not accompanied by infrastructure investment plans, which led to difficulties during the implementation of the respective plans, resulting in non-adherence to the developed Master Plans.

Observation and data from the visited regions show that some houses were developed in Central Business Districts (CBDs) without adhering to the Master and Detailed Plan. It was further noted that the towns were sprawling instead of vertically developing or building multi-storey buildings as intended (**Photos 3.1 and 3.2**).



Photo 3.1: Non-compliance with Master and detailed plans at CBD in - Iringa MC (Market, Kihasa, Uhindini, Old bus terminal and Ilala Streets) (Photo taken by Auditors on 29th September, 2023)



Photo 3.2: Non-compliance to Master Plan - Dodoma CC 10th Street. (Auditors' Caption on 22nd September, 2023)

Photos 3.1 and 3.2 show the development of low contemporary building structures as part of ongoing construction development at CBDs contrary to the requirement of high-rise building structures, as observed in Iringa Municipal Council and Dodoma City Council. This resulted in sprawl development contrary to Master Plan requirements, which require vertical development at CBDs.

During interviews with Officials from PO-RALG, it was revealed that, another reason for the mushrooming of unplanned settlements was the lack of Guidelines for implementing Master plans among Local Government Authorities. However, it was noted that, the guidelines for implementing a Master plan for Local Government Authorities were developed in June 2022; however, there was no evidence to show or confirm the dissemination of the Guidelines to respective Planning Authorities.

On the other hand, it was noted that, the developers lacked awareness about the type of structures planned in the Master and Detailed Plans since these were not adequately communicated to the general public. This results from the conventional approach to plan preparation, where responsible authorities do not substantively engage the local community in the planning processes. Consequently, community members, especially landholders,

cannot interpret and use the prepared plans. Hence, implementation of the plans becomes difficult.

3.2.2 The Inadequate Preparation of Master and Detailed Planning Schemes

Section 7 (5) (d-e) of the Urban Planning Act No. 8 of 2007 requires planning authorities to prepare general and detailed planning schemes for implementation in their area of jurisdiction and delimit municipal physical expansion beyond which the focus will shift towards directing the development of self-sustainable neighbourhoods to satellite towns.

Through a review of MLHSDs' Annual Reports for the financial years 2019/20-2022/23, the audit noted shortcomings regarding the preparation of Master and Detailed Schemes as follows:

(a) The MLHSD Managed to Approve only Nine per cent of Master Plans for the Past Four Financial Years

The review of MLHSD's documents¹⁴ indicated that, for the past four financial years, out of the 55 Master Plans planned to be developed and approved, only 25 were developed, and by the time this review was being done, only five had been approved (equivalent to 9% of the number set for the Master Plans as shown in **Table 3.1**).

¹⁴ Annual Performance Reports for financial Year 2019/20-2022/23 and Strategic Plans of 2015/16-2109/20 and (2021/22 - 2025/26).

Table 3.1: The Extent of Prepared Master Plans in the Country from 2019/20 to 2022/23

Financial Year	Planned Master Plans to be Developed and approved	Developed Master Plans	Approved Master Plans	Performance on approved Master Plans (%)
2019/20	12	9	0	0
2020/21	36	11	5	14
2021/22	7	5	0	0
2022/23	21	15	0	0
Total	76	40	5	6.58

Source: Annual Performance Reports for Financial Year 2019/20-2022/23 and Strategic Plans of 2015/-6 - 2019/20 and 2021/22 - 2025/26.

Table 3.1 shows further that, in the financial years 2019/20, 2021/22, and 2022/23, no Master Plans were approved. Furthermore, over the four financial years, none of the annual targets of developing and approving the Master plan was fully achieved.

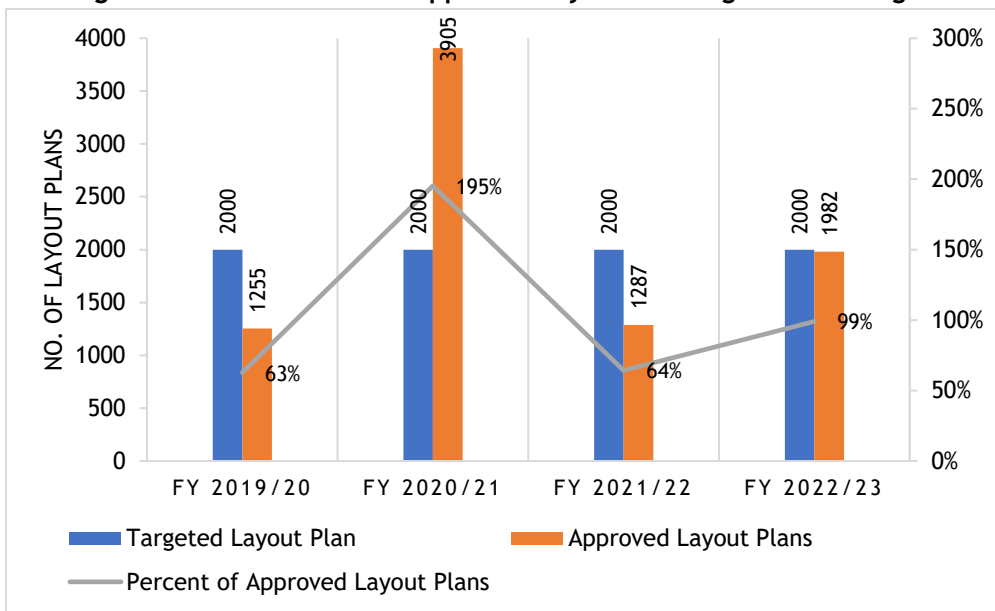
Through interviews held with MLHSD's Officials, it was revealed that, the prepared Master Plans were reviewed and returned to the Planning Authorities with comments which were not addressed on time and resubmitted for approval. However, in the quest to know if an effort was made to enforce a timely incorporation of comments from the reviews to allow timely approval, the audit team noted that, nothing was done to ensure the Planning Authorities work on the comments in a timely manner.

From the site visit to the 11 Planning Authorities, the audit observed that, MLHSD approved 5 out of 40 Master Plans from the Planning Authorities. The Planning Authorities with approved Master Plans were Dodoma CC, Dar es Salaam CC, Kinondoni MC, Iringa MC and Mtwara-Mikindani MC. The audit team further observed delays in the approval of the Mafinga TC's Master Plans 2020/ 2040, which was supposed to be approved in 2020, and it started rolling out its activities between 2020 and 2040. However, up to the time of this audit, the Master Plan had not yet been approved, causing a delay of four years. The delays were due to the delay in the incorporation of comments and approval process by MLHSD.

(b) The MLHHSd did not Manage to Approve all Layout Plans as Targeted in the MTEF

The analysis from Annual Performance Reports and MTEFs of the financial year 2019/20 - 2022/23 indicated that, MLHHSd set the target of approving 2000 Layout Plans each year over the four-year period. The performance in terms of approved layout plans was expected to increase each financial year. On the contrary, it was noted that, except for the financial year 2020/21, the MLHHSd did not approve all planned layout plans per the set target, as indicated in Figure 3.2.

Figure 3.2: The Number of Approved Layout Plans Against Set Target



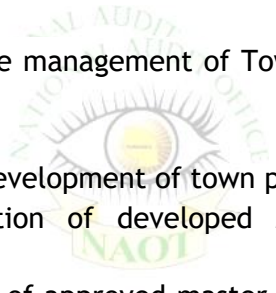
Source: Auditors' Analysis on the *Annual* Performance Report and MTEF of Financial Year 2019/20 -2022/23

Based on the data presented in Figure 3.2, it is found that, MLHHSd set a target of approving 2,000 layout plans per annum over the 4 years. Furthermore, the MLHHSd superseded the set target of approving the layout plans; by the end of the year, it had approved about 3,905 plots, i.e. achieved 195% of the target in the financial year 2020/21. The regularisation activities are accountable for the bulk of the remarkable achievements of the MLHHSd. In Figure 3.2, it is further noted that, in financial years 2019/20, 2021/22 and 2022/23, the performances versus the set targets were 63%, 64% and 99%, respectively.

Regarding the fixed target of layout plans to be approved per year, the Audit noted that, the target set could not measure the actual strength of MLHHS D's performance in approving layout plans since constant targets were set for the four (4) financial year period. Based on the interviews with MLHHS D's Officials, the reason for approving fewer layout plans for the new areas and redevelopment compared to the set target was due to the fact that, MLHHS D placed much more effort and focus on regularisation projects of the property/land in unplanned areas.

In this regard, the unapproved detailed planning schemes and layout plans may affect the issuing of title deeds, especially in those regions which use the Integrated Land Management Information System (ILMIS). This is because the system requires the approved scanned layout plans to be uploaded in digital format to facilitate the process of issuing title deeds. Likewise, unapproved layout plans on areas to be developed are likely to attract more informal settlements and give rise to land disputes.

The audit noted that inadequate management of Town Planning activities was caused by the following:

- 
- (a) Inadequate design and development of town planning schemes
 - (b) Ineffective implementation of developed Master and detailed planning schemes;
 - (c) Inadequate enforcement of approved master and detailed planning schemes to ensure the development of towns adheres to the developed schemes; and
 - (d) Ineffective evaluation of the performance of planning authorities on town/urban planning activities.

These reasons are further detailed as follows:

3.3 The Inadequate Design and Development of Town Planning Schemes

Regulation 4(1) of the Urban Planning Space Standards and Regulations of 2018 requires the planning authority to allocate adequate and functional space to create compact towns and control minimum spaces between buildings.

Based on these criteria, MLHHS D, in collaboration with PO-RALG through planning authorities, was required to design and develop the town planning

schemes adequately. However, through document reviews, interviews, observations and physical verifications of Town Plans and Surveys, the audit noted the shortcomings such as non-adherence of developed planning schemes to standards, inadequate involvement of stakeholders in physical planning and design of towns, inadequate inclusion of future development and inadequate compensation of land before planning.

3.3.1 MLHSD and PO- RALG did not Ensure that Developed Planning Schemes Complied with Standards

Section (5) of Urban Planning Act No. 8 of 2007 provides a mandate to planning authorities to ensure that, planning standards and regulations are adhered to by incorporating gender perspectives and vulnerable groups, securing orderly and environmentally sustainable development, ensuring that, the schemes are geared towards vertical growth, regulate the height, designing the appearance and sitting of buildings, controlling the density of buildings on land and securing of access to land or buildings.

Moreover, the Urban Planning (Planning and Space Standards) and Regulations, 2018 requires Urban Planning to include standards for residential areas, unplanned settlements, building height, building lines and setbacks, floor area, plot coverage and plot ratio, health facilities, education facilities, recreation facilities, beach facilities, golf course, passive and active recreation, public facilities by planning levels, public facilities by population size, parking and road width and urban agricultural/farming grounds.

However, through a review of developed Town Plans and Surveys of financial years 2019/20 to 2022/23 from selected planning authorities, the audit noted that, the developed plans did not include all town planning aspects as required by established standards. The audit noted that, the developed Town Plans lacked key aspects such as recreational facilities, public facilities, parking lots, carriageway right of ways, roads and footpaths. These aspects are missing because most layout plans cover small areas, as most of them were prepared upon requests made based on the parcels of land held by individual landowners without due regard to the land for public use.

During interviews with Officials from MLHSD, it was pointed out that, the corridors and right of ways included all aspects such as recreational

facilities, public facilities, parking lots, carriageway right of ways, roads and footpaths. However, this was not the case during the site visit in selected LGAs. Similarly, auditors observed that, the towns/cities and municipal councils lacked recreational facilities, public facilities, parking lots, carriageways, right-of-way roads, and footpaths.

According to the level of services, the audit also noted that cities such as Dar es Salaam, Mwanza, Tanga, and Dodoma lacked areas for railway corridors, trams, metros, and public utilities. During the site visit, it was further observed that there were no specific corridors for water supply utilities and no zones for trade and industries, education facilities, low-rise, high-rise, skyscrapers, or residential areas. **Table 3.2** provides the status of the gaps observed in each visited planning authority.

Table 3.2: Insufficient Space Allocated for Public Services in the Developed Town Plans

LGA	Name of the Reviewed Plan and Drawing Number	Land use	Standard Size Required	Size as per approved drawing	Percentage of deviation (%)
Mtwara MC	Mjimwema Layout "Samia City" D2157/117	District Hospital	5-10Ha	2.2522Ha	55
	Mjimwema Layout "Samia City" 03/MTW/162/082011-A	Market	4Ha	0.5844Ha	85
Kinondoni MC	Mabwepande Layout Plan DSM/KND/591/072022	Primary School	1.5-4.5Ha	1.057Ha	30
		Petrol Station	0.25-0.4Ha	0.2448Ha	2
Iringa MC	Mgongo-Nduli Layout Plan 07/IRA/313/112021	Market	4Ha	1.52Ha	62
Mafinga TC	Luganga Layout Plan III 07/MAF/31/042019	Market	4Ha	0.75Ha	81
		Shopping Mall	3.6Ha	3.06Ha	15
Dodoma CC	Ndachi Layout Plan I 08/NDCH/01/102019	College	5-10Ha	1.3Ha	74
	Ndachi Layout Plan II 08/NDCH/02/102019	Shopping Mall	3.6Ha	0.8Ha	78

Source: Auditors' Analysis of Sampled Approved Layout Plans from visited LGAs (2023)

From **Table 3.2**, it was observed that, the sampled approved layout plans from LGAs visited provided areas with plots that did not comply with the set standards, i.e., plot sizes specified in the Urban Planning Space Standards Regulations of 2018. It also shows that, the lowest noted default was observed at Kinondoni MC, where the percentage of deviation was 2%, and the highest default was observed at Mtwara MC, where the percentage of deviation was 85%, followed by Mafinga TC (81%) and Dodoma CC (78%).

This resulted from inadequate checks and balances in preparing and approving planning schemes. This emanated from the fact that, Detailed Planning Schemes were noted to be prepared and approved by the same entity, i.e. land sector staff responsible for the preparation of detailed planning schemes in the Planning Authorities reports to MLHSD, which is the Approving Authority.

Moreover, this led to the development of public facilities failing to provide the intended services. For instance, a market built on a 0.5Ha instead of a 4Ha area will have fewer facilities and stalls to provide services to the intended population. On the other hand, a 1.3Ha college that was supposed to be built on a 5 to 10Ha will be unable to accommodate all the required facilities for an efficient and conducive learning environment in such a college.

3.3.2 The Planning Authorities Did not Adequately Identify Areas for Inclusion in Town Planning

As noted in Section (8) of the Urban Planning Act No 8 of 2007, the relevant planning authorities are required to post orders of declared planning areas together with their maps at public places within the planning area. Based on the aforementioned section, MLHSD, through Regional Land Offices and Planning Authorities, was required to ensure new and adequate town planning areas were identified, declared, and planned and their maps posted in public places.

However, the audit noted that planning authorities did not adequately identify areas for inclusion in town plans due to the failure to acquire areas ripe for urban development before they were planned. This limited the visited Planning Authorities (LGAs) from including such areas in Town Plans. The audit further noted that the developed Master Plans in the visited

Planning Authorities had largely covered already developed areas, making implementing the plans in such areas difficult.

A review of the Detailed Planning Schemes availed to Auditors in the 11 visited Planning Authorities indicated that all reviewed Master Plans did not adequately identify areas for inclusion in Town Planning. The aspects that should have been included were open spaces, education and recreational centres, modern transport systems, community centres, and utility service corridors. The reviewed Detailed Planning Schemes did not adequately include them, implying that, they were not identified, as shown in **Table 3.3**.

Table 3.3: The Identification of Area for Inclusion in Town Planning

LGA	Open Spaces	Education and recreation	Modern Metropolitan Transportation and Infrastructure	Health and Community Areas	Utilities and Services corridors
Dodoma CC	X	✓	✓	x	X
Iringa MC	x	X	x	x	X
Mafinga TC	x	X	x	x	X
Dar CC	✓	X	x	x	X
Kinondoni MC	x	X	x	x	X
Mtwara MC	x	X	x	x	X
Masasi TC	x	X	x	x	X

Source: Auditors' Analysis of Information from Detailed Plans from Visited LGAs (2023)

Key: ✓ = Identified
X = Not Identified

Table 3.3 indicates that, Dodoma CC identified areas for education, recreation and modern metropolitan transportation and infrastructure, whereas Dar es Salaam CC identified areas to be used for open spaces. The table further indicates that, none of the visited Planning Authorities has managed to identify health and community areas and utilities and services corridors.

The inadequate identification of planning areas, as explained by planning authorities' officials during interviews, was due to the fact that the development pace in most of the planning authorities superseded the

government plans. It was further noted that LGAs did not have sufficient funds to pay compensation and acquire land for planning. Hence, landowners are developing their areas based on their interests. The non-inclusion of areas for town planning development led to informal settlements and the increasing need to regularise such settlements. Regularisation is a reactive intervention, which is not the best practice for town or urban land development.

3.3.3 Not all Visited Planning Authorities Adequately Included Areas for Future Development in their Respective Detailed Plans

Section 54 (1)(c) of the Local Government Act 2007 gives a mandate to LGAs (Planning Authorities) to further the social and economic development of their areas of jurisdiction and plan for rural and urban development. Also, Section 10 (2)(e) of the Urban Planning Act of 2007 requires that a general planning scheme should consist of maps and plans showing present and future development and land uses in the area. However, the review of detailed plans from visited planning authorities revealed that not all visited planning authorities adequately included areas for future development in the developed detailed plans.

The Audit noted further that the Detailed Plans prepared do not include special areas like social recreation, public open spaces, corridors for Infrastructures' future development, social services and transportation (such as public transport roads and metropolitan infrastructures like trains and tram lines). It was further noted that, these features could not be included because the areas designed in the detailed planning schemes were already developed, encroached on, or not officially acquired and owned by the Planning Authorities. In most cases, every piece of land belongs to local community members. In this respect, any attempt to acquire land to provide such services requires compensation, which the Planning Authority cannot pay due to lack of funds. The extent of inclusion for future development in the approved Detailed Plans is indicated in **Table 3.4**.

Table 3.4: The Extent of Inclusion of Future Development in Detailed Plans

Visited Planning Authorities	Sampled Detailed Plans	Sampled Detailed Plans with the Inclusion of future development	Percentage of Sampled Detailed Plans with Inclusion of Future Development
Dodoma CC	31	7	22.58%
Dar es Salaam CC	0	0	0%
Kinondoni MC	2	2	100%
Mtwara MC	15	14	93.33%
Masasi TC	13	11	84.62%
Iringa MC	3	2	66.67%
Mafinga TC	3	3	100%
Mwanza CC	3	2	67%
Ilemela MC	3	3	100%
Tanga CC	3	2	67%
Korogwe TC	3	2	67%

Source: Auditor's Analysis of Information from Visited LGAs' Detailed Plans (2023)

From **Table 3.4**, data for the visited LGAs shows that, the percentage of inclusion of future development in the developed detailed plans ranges between 22.58% and 100%. Three Planning Authorities of Kinondoni MC, Mafinga TC and Ilemela MC have fully complied and successfully included future development in their Detailed Plans, followed by Mtwara MC, which included 93.33%.

Moreover, **Table 3.4** further indicates that, the inclusion of future development in Dodoma CC stood at 22.58%, which is the lowest compared to other visited Planning Authorities. Also, the table shows that, Dar es Salaam CC had no information on future development primarily because there was no detailed development plan for new areas; instead, only renewal and regularisation schemes exist, which do not provide this information. Furthermore, Mwanza CC, Ilemela MC, Tanga CC, and Korogwe TC did not provide any information regarding detailed plans, including future development.

Furthermore, interviewed officials from MLHSD explained that, the areas for future developments have been identified. However, the Planning Authorities could not carry out further planning and development because most of these areas have not been acquired by respective Planning

Authorities on account of lack of financial resources to pay compensation to the sitting land occupiers,

Generally, this kind of land development results in urban areas that do not have enough areas reserved for necessary future development, such as hospitals, schools and government offices, which requires the planning authorities to use even more funds in the future for compensation and acquisition of land for development.

3.3.4 Planning Authorities Did not Adequately Involve Stakeholders in Physical Planning and Design of Towns

Para 2.1.2 and 4.1 of the Guidelines for the Preparation of General Planning Schemes and Detailed Schemes for New Areas, Urban Renewal and Regularisation of 2007 require the Steering Committee to mobilise and sensitise stakeholders through Consultative meeting(s) with the view to create or raise awareness, solicit commitments and elaborate on the roles, mandates and ownership of each stakeholder.

Para 2.6.1 of the same Guidelines requires the planning authority in the course of preparing a General Planning Scheme (Master Plan) to mobilise stakeholders through participatory consultative meetings/workshops before actual implementation. It also requires the Planning Authority to solicit commitment from implementing agencies such as utility agencies, the private sector, and internal and external development partners to prepare and execute detailed planning schemes.

Furthermore, Para 4.1.9.2 of the National Human Settlements Development Policy of 2000 requires the Planning Authority to promote community participation in planning, integrating and coordinating the actions and resources of various sectoral implementing agencies.

During interviews with Officials from visited Planning Authorities, it was pointed out that, stakeholders' involvement was done during the preparation of the Master Plan. However, it was not adequately done during the physical design and implementation of detailed plans. This was due to weak coordination between planning authorities and other stakeholders regarding the management of town planning activities. This was evidenced through interviews with officials from MLHSD and the visited planning authorities. These revealed inadequate coordination and involvement of

stakeholders during physical mapping, verifications, regulations and design of town and urban developments.

Moreover, a review of Minutes from the meetings with stakeholders during the preparation of Master Plans of the visited Planning Authorities revealed that, in most cases, the Planning Authorities involved Government Institutions only in the physical mapping and design of towns. The government institutions included agencies responsible for the development of utility and infrastructures such as the Tanzania National Electricity Supply Company (TANESCO), the Tanzania Building Agency (TBA), the Tanzania National Roads Agency (TANROADS), the Water Authorities, the Tanzania Telecommunication Company Limited (TTCL) and other agencies and Ministries to identify and contribute towards planning and implementation of General and Detailed Planning Schemes. **Table 3.5** provides details regarding the involvement of stakeholders in visited Planning Authorities.

Table 3.5: Stakeholders Involvement in Physical Mapping and Design of Towns

LGA	Financial Year	Number of stakeholders supposed to be involved	Number of actual stakeholders involved	Percentage of stakeholders involved
Dodoma CC	2019/20	10	5	50%
	2020/21	9	6	67%
	2021/22	7	4	57%
	2022/23	7	5	71%
Dar CC	2019/20	4	3	75%
	2020/21	4	2	50%
	2021/22	4	3	75%
	2022/23	4	3	75%
Kinondoni MC	2019/20	15,762	3,093	20%
	2020/21	2,770	1,847	67%
	2021/22	837	412	49%
	2022/23	752	187	25%
Mtwara MC	2019/20	28	25	89%
	2020/21	28	28	100%
	2021/22	28	24	86%
	2022/23	35	32	91%
Iringa MC	2019/20	8	3	38%
	2020/21	8	3	38%
	2021/22	8	3	38%

LGA	Financial Year	Number of stakeholders supposed to be involved	Number of actual stakeholders involved	Percentage of stakeholders involved
	2022/23	8	3	38%
Mafinga TC	2019/20	7	4	57%
	2020/21	7	4	57%
	2021/22	7	4	57%
	2022/23	7	4	57%
Masasi TC	2019/20	10	6	60%
	2020/21	10	5	50%
	2021/22	10	5	50%
	2022/23	7	5	71%
Korogwe TC	2019/20	No Data	473	-
	2020/21	No Data	205	-
	2021/22	No Data	261	-
	2022/23	No Data	113	-
Tanga CC	2019/20	20,000	8,000	40%
	2020/21	30,000	12,000	40%
	2021/22	15,000	6,000	40%
	2022/23	40,000	9,000	23%
Ilemela MC	2019/20	7	6	86%
	2020/21	7	5	71%
	2021/22	7	7	100%
	2022/23	7	7	100%
Mwanza CC	2019/20	3,393	775	23%
	2020/21	6,957	1,384	20%
	2021/22	1,892	469	25%
	2022/23	681	117	17%

Source: Auditors' Analysis of information from Master Plans' Minutes on Involvement of Stakeholders (2023)

Table 3.5 shows that, stakeholders' involvement ranged between 17% and 100%, indicating that, stakeholders' involvement in the planning and designing of towns was not adequate. It is further indicated that, during the past four financial years (2019/20 - 2022/23), in Dar es Salaam CC, Dodoma CC, Ilemela MC, Mtwara MC, Masasi TC, and Mafinga TC, the involvement of stakeholders was more than 50% compared to Iringa MC, Mwanza CC and Tanga CC which was less than 50%. The performance of Kinondoni MC regarding the involvement of stakeholders was noted to have increased from 20% in the financial year 2019/20 to 67% in the financial year 2020/21 but

decreased to 49% and 25% in the financial year 2021/22 and 2022/23 respectively.

Furthermore, the audit noted that important stakeholders such as NEMC, TPDC, and TTCL were overlooked during the stakeholders' meetings. This was depicted from the interviews with officials, the planning authorities, and the list of stakeholders from respective LGAs that were available to the auditors as per *Appendix Five*.

Generally, the number of stakeholders' meetings conducted was below the target in some of the visited Planning Authorities, as shown in **Table 3.6**. This was attributed to insufficient budget to conduct the planned meetings and ensure that all the required stakeholders were actively involved.

Table 3.6: The Extent of Stakeholders Meetings Conducted on Visited LGAs

LGA	Financial Year	Number of stakeholder meetings planned	Number of actual stakeholders' meetings conducted	Percentage of stakeholders' meetings conducted
Dodoma CC	2019/20	23	16	69%
	2020/21	18	19	105%
	2021/22	19	11	58%
	2022/23	27	17	63%
Dar CC	2019/20	10	6	60%
	2020/21	10	4	40%
	2021/22	12	6	50%
	2022/23	12	8	70%
Kinondoni MC	2019/20	28	21	75%
	2020/21	8	6	75%
	2021/22	4	7	175%
	2022/23	8	5	63%
Mtwara MC	2019/20	16	16	100%
	2020/21	16	16	100%
	2021/22	16	16	100%
	2022/23	16	16	100%
Iringa MC	2019/20	4	6	150%
	2020/21	4	8	200%
	2021/22	4	12	300%
	2022/23	4	10	250%
Mafinga TC	2019/20	2	3	150%
	2020/21	3	8	267%

LGA	Financial Year	Number of stakeholder meetings planned	Number of actual stakeholders' meetings conducted	Percentage of stakeholders' meetings conducted
	2021/22	10	7	70%
	2022/23	10	7	70%
Masasi TC	2019/20	6	4	67%
	2020/21	6	3	50%
	2021/22	6	13	217%
	2022/23	6	4	67%
Korogwe TC	2019/20	2	3	150%
	2020/21	2	2	100%
	2021/22	2	2	100%
	2022/23	1	1	100%
Tanga CC	2019/20	31	29	93.5%
	2020/21	11	11	100%
	2021/22	24	6	25%
	2022/23	24	4	16.7%
Ilemela MC	2019/20	4	2	50%
	2020/21	3	3	100%
	2021/22	4	4	100%
	2022/23	3	3	100%
Mwanza CC	2019/20	14	9	64%
	2020/21	26	18	69%
	2021/22	6	4	67%
	2022/23	3	2	67%

Source: Auditor's Analysis of Annual Performance Report (2023)

Table 3.6 shows the number of stakeholder meetings planned and the meetings conducted. Analysis of data from **Table 3.6** reveals that, the highest percentage of stakeholder meetings reached was 300%. This was noted in Iringa MC, whereas the lowest percentage of stakeholders' meetings conducted was 16.7%, which was noted in Tanga CC.

In this regard, inadequate involvement of stakeholders, such as communities and developers, led to ineffective implementation of the Master Plan due to low awareness of planned areas for town or urban development. This is attributed to uncoordinated efforts and inadequate implementation of Master and Detailed Plans by the utilities and other infrastructure development agencies.

Moreover, the inadequate involvement of stakeholders in the planning and designing of towns eventually leads to a lack of necessary input from stakeholders, which is required during planning. This translated into high costs of providing infrastructure services such as storm water drains, electricity and roads, which were not integrated or covered at the stage of preparing planning schemes.

3.3.5 MLHSD, PO-RALG and Planning Authorities Planned Resources to Implement Town Planning Activities

Para 4.1.4.2 of the National Human Settlement Development Policy of 2000 requires planning authorities to develop strategies for providing sufficient funds for planning and surveying urban plots. Para 2.7.2 of the Guidelines for the Preparation of General Planning Schemes and Detailed Schemes for New Areas, Urban Renewal and Regularisation also requires LGAs to mobilise resources by allocating adequate budget and funds disbursements for prioritised projects. The review of the Annual Progress Report and MTEF for the financial years 2019/20 to 2022/23 and interviews with officials from MLHSD, PO-RALG and the visited Planning Authorities revealed the presence of plans for resources required to facilitate the implementation of town planning activities.

On the other hand, a review of the Annual Progress Report and Staff Establishment from MLHSD indicated the number of required staff to facilitate the planning, surveying and allocation of land plots (Town Planners, Land Surveyors, Land Officers and Valuers). The report showed that, by 30th June 2023, the Ministry’s Headquarters, Regional Land Offices and LGAs required 3,355 employees, of which 1,117 were Town Planners, 943 were Land Surveyors, 952 were Land Officers, and 343 were Valuers. The breakdown of the staff in MLHSD, LGAs, and Regional Land Offices countrywide is shown in Table 3.7.

Table 3.7: The Breakdown of Staff Required by the MLHSD, LGAs and Regional Land Offices in the Country

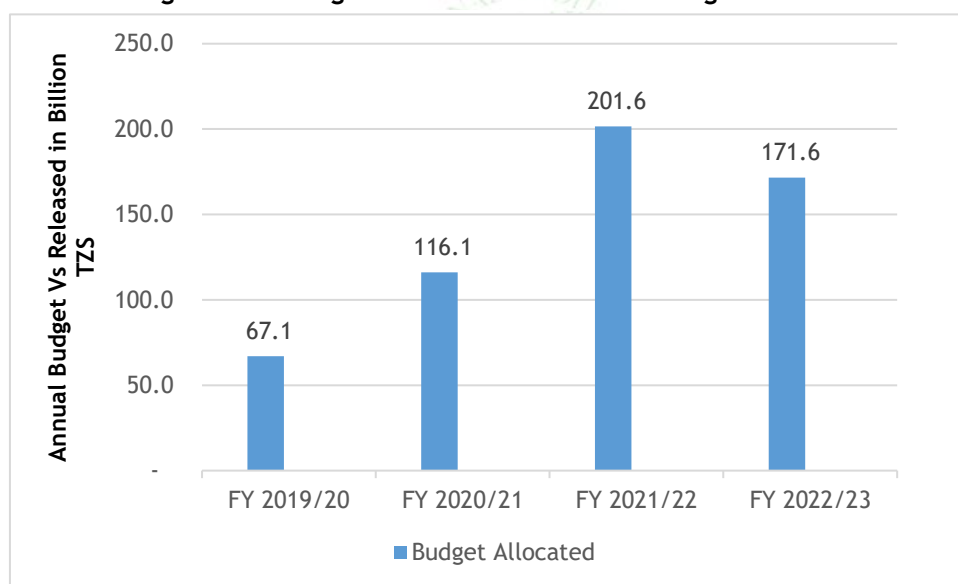
Cadre	Number of Required Human Resources			
	2019/20	2020/21	2021/22	2022/23
Town Planners	472	1,117	1,117	1,117
Land Surveyors	486	943	943	943
Land Officers	247	952	952	952
Valuers	65	343	343	343

Cadre	Number of Required Human Resources			
	2019/20	2020/21	2021/22	2022/23
Total	1,270	3,355	3,355	3,355

Source: Auditors' Analysis on the Annual Performance Report of MLHHS, 2019/20-2022/23

Table 3.7 shows the planned staff required to facilitate the implementation of town planning activities. The table reveals that the highest number of staff was required in the Town Planners cadre, followed by the Land Surveyors cadre. The table further indicates that, the lowest number of staff required was in the Valuers cadre. On the other hand, the reviews of the Annual Progress Reports and MTEF of Financial Years 2019/20 to 2022/23 indicated that, MLHHS budgeted for financial resources ranging from TZS 67.1 Billion to TZS 201.6 Billion to facilitate implementation of town planning activities as detailed in Figure 3.3.

Figure 3.3: Budgeted Funds for Town Planning Activities



Source: Auditors' Analysis on the Annual Performance Report and MTEFs of Financial Year 2019/20-2022/23

From Figure 3.3, it is notable that the planned budget increased from TZS 67.1 Billion in the financial year 2019/20 to TZS 201.6 Billion in the financial year 2021/22 but dropped to TZS 171.6 Billion in the financial year 2022/23. Interviewed with officials from MLHHS revealed that, the increase in the planned budget was due to the significant increase in regularisation activities.

Moreover, MLHSD was required to ensure that, the Regional Offices have sufficient resources for planning, physical designs, surveys, and monitoring the implementation of plans and ensure that the approved plans are adhered to. The audit noted that, the visited Planning Authorities had established the required number of staff to facilitate the implementation of town planning activities, as detailed in **Table 3.8**.

Table 3.8: The Required Number of Staff from the Visited LGAs as of 2022/23

LGA	Required number of Staff				Average number of Required Staff
	2019/20	2020/21	2021/22	2022/23	
Dodoma CC	48	48	48	48	48
Iringa MC	20	20	20	20	20
Mafinga TC	17	17	17	17	17
Dar CC	48	48	48	48	48
Kinondoni MC	48	48	48	48	48
Mtwara MC	20	20	20	20	20
Masasi TC	20	20	20	20	20
Ilemela MC	20	20	20	20	20
Mwanza CC	48	48	48	48	48
Tanga CC	48	48	48	48	48
Korogwe TC	20	20	20	20	20

Source: Auditor's Analysis of IKAMA / Staffing Level from Visited Planning Authorities (LGAs) (2023)

Based on **Table 3.8**, the average required number of staff in the visited LGAs as of June 2023 ranged from 17 to 48 staff. The highest number was required in Dodoma CC, Dar es Salaam CC, Kinondoni MC, Mwanza CC and Tanga. Mafinga TC required the lowest number of staff. The number of required staff was determined by the extent to which town planning activities were implemented by a particular Planning authority.

Moreover, PO-RALG receives from the Central Government under the Division of Rural and Urban Development (DRUD) financial resources for rural and urban development, including management of town planning.). It was also found that, from the financial year 2019/20 to 2021/22, PO-RALG had a fixed budget of TZS 219,407,392. As elaborated during interviews with

Officials from PO-RALG, the reason behind the fixed budgeted amount was the budget ceiling received from MoF.

3.3.6 MLHSD and PO-RALG, through Planning Authorities, did not Adequately Plan for Conducting the Awareness Programmes

Para 2.1.2 and 4.1 Guidelines for the Preparation of General Planning Schemes and Detailed Schemes for New Areas, Urban Renewal and Regularisation of 2007 requires the Steering Committee to mobilise and sensitise stakeholders through Consultative meeting(s) with the view to create or raise awareness, solicit commitment and elaborate on roles, mandates and ownership of each stakeholder, and initiating the process for urban renewal schemes by creating awareness of intention to prepare the renewal schemes. In this respect, a review of MTEF by MLHSD and Planning Authorities for the period under review revealed that, both MLHSD and Planning Authorities plan to conduct awareness programs and activities on land-related matters, as shown in **Table 3.9**.

Table 3.9: Planned Awareness Programmes in Visited Planning Authorities

LGA	Financial Year	Number of Planned Awareness Creation Programmes
Dodoma CC	2019/20	10
	2020/21	9
	2021/22	7
	2022/23	7
Dar CC	2019/20	0
	2020/21	0
	2021/22	0
	2022/23	0
Kinondoni MC	2019/20	5
	2020/21	4
	2021/22	6
	2022/23	4
Mtwara MC	2019/20	12
	2020/21	12
	2021/22	12
	2022/23	12
Iringa MC	2019/20	18
	2020/21	18
	2021/22	18
	2022/23	18

LGA	Financial Year	Number of Planned Awareness Creation Programmes
Mafinga TC	2019/20	4
	2020/21	4
	2021/22	4
	2022/23	4
Masasi TC	2019/20	4
	2020/21	4
	2021/22	4
	2022/23	4
Korogwe TC	2019/20	4
	2020/21	4
	2021/22	4
	2022/23	4
Tanga CC	2019/20	27
	2020/21	7
	2021/22	50
	2022/23	10
Ilemela MC	2019/20	2
	2020/21	4
	2021/22	2
	2022/23	2
Mwanza CC	2019/20	10
	2020/21	10
	2021/22	10
	2022/23	10

Source: Auditors' Analysis on the Medium Expenditure Framework from the Visited Planning Authorities (2023)

Analysis of information from **Table 3.9** indicates that, Dar es Salaam CC did not plan for awareness programmes. This is because it lacked detailed plans for new areas and redevelopment areas. Instead, it had only regularisation schemes. Moreover, for the rest of the visited Planning Authorities, the number of planned programmes ranged between 4 and 50. The highest number was noted at Tanga CC, and the lowest number of planned awareness programmes was noted at Masasi TC, Korogwe TC, Mafinga TC and Kinondoni MC.

The reviewed annual performance reports for the period under review indicated that, the awareness programmes conducted focused on legal aid, dissemination of guidelines, land policies, and regularisation of unplanned

areas. It further shows that the MLHSD used a variety of public media outlets, such as TV and radio programmes, press briefs, articles, and social media, to disseminate guidelines and promotion materials (exhibition) and to create public awareness, as indicated in **Table 3.10**.

Table 3.10: Awareness Programmes Conducted by MLHSD during Law Day and Saba Saba Day

Financial Year	Awareness Programmes Conducted
2019/20	<ul style="list-style-type: none"> Information on Land related issues provided to the media and social networks through broadcasting, interviews, press conferences and 6 Feature articles Public awareness of mortgage and condominium/co-ownership property arrangements was conducted during the 'Ya kwetu' fare exhibitions in Dodoma City. The exhibition was held from 25 to 31 August 2019. Public awareness was created during the Sabasaba, the Nanenane exhibitions, Law Day 2020 in all Zones, and the week of Legal Aid in the Simiyu Region.
2020/21	<ul style="list-style-type: none"> Awareness creation on related laws was conducted in 99 LGAs Awareness of laws, regulations and guidelines on urban development control was created in 13 Regional offices Public awareness was raised during the week to mark Sabasaba Day 2020 in all Zones, the week of Legal Aid at Dodoma and Tanga Regions and Law Day in all regions
2021/22	<ul style="list-style-type: none"> Public awareness was raised during the week to mark Sabasaba Day 2021 and the week to mark the law day in all Zones. Public awareness activities were conducted through various media, press briefings, articles, social media, online newsletters, and meetings held with the newspaper's Editors.
2022/23	<p>Public Awareness on land-related issues was conducted through:</p> <ul style="list-style-type: none"> National exhibitions, held during Saba Saba, Nane Nane (Mbeya and Dodoma) and Bunge and Law Day Public awareness is conducted through television programs, radio programs, press briefings, published articles, publications, social media content, and online newsletters that are prepared and shared through various social media.

Source: MLHSD Annual Performance Reports (2019/20-2022/23)

Similarly, the review of the audit team's annual progress reports from the visited planning authorities noted the shortfalls in executing the planned awareness programmes on land-related matters, as indicated in **Table 3.11**.

Table 3.11: Planned Awareness Programmes in Visited Planning Authorities

LGA	Financial Year	Number of Planned Awareness Programmes	Number of Conducted Awareness Programmes	Percentage of Awareness Programmes Conducted (%)
Dodoma CC	2019/20	10	5	50
	2020/21	9	6	67
	2021/22	7	4	57
	2022/23	7	5	71
Dar CC	2019/20	0	0	-
	2020/21	0	0	-
	2021/22	0	0	-
	2022/23	0	0	-
Kinondoni MC	2019/20	5	3	60
	2020/21	4	6	150
	2021/22	6	5	83
	2022/23	4	2	50
Mtwara MC	2019/20	12	12	100
	2020/21	12	18	150
	2021/22	12	15	125
	2022/23	12	8	67
Iringa MC	2019/20	18	7	39
	2020/21	18	8	44
	2021/22	18	12	67
	2022/23	18	6	33
Mafinga TC	2019/20	4	4	100
	2020/21	4	4	100
	2021/22	4	4	100
	2022/23	4	4	100
Masasi TC	2019/20	4	2	50
	2020/21	4	2	50
	2021/22	4	4	100
	2022/23	4	3	75
Tanga CC	2019/20	27	20	74
	2020/21	7	7	100
	2021/22	50	30	60
	2022/23	10	20	200
Korogwe TC	2019/20	4	4	100
	2020/21	4	4	100
	2021/22	4	4	100
	2022/23	4	4	100
Ilemela MC	2019/20	2	2	100
	2020/21	4	4	100

LGA	Financial Year	Number of Planned Awareness Programmes	Number of Conducted Awareness Programmes	Percentage of Awareness Programmes Conducted (%)
	2021/22	2	1	50
	2022/23	2	2	100
Mwanza CC	2019/20	10	4	40
	2020/21	10	8	80
	2021/22	10	4	40
	2022/23	10	1	10

Source: Auditors' Analysis of Information from Visited Planning Authorities (2023)

Analysis of information in **Table 3.11** indicates that, the percentage of implementation of planned awareness programmes ranges between 10% and 200%. During the Financial Year 2021/22, the highest % of awareness creation meetings were conducted was 50. This was recorded in Tanga CC, while in the Financial Year 2022/23, Mwanza CC conducted fewer awareness programmes than the planned number. On the other hand, it was also noted that, Dar es Salaam CC did not plan to carry out any public awareness programmes as there were no detailed plans for new areas or redevelopment. They, instead, had only regularisation schemes.

Interviews with officials from MLHSD and planning authorities noted that the inadequate awareness programmes held were attributed to low priorities given by the MLHSD in allocating budget for awareness programmes.

3.3.7 The Inadequate Compensation of Land Before Planning

Section (173)(1&4) of the Land Act No. 4 of 1999 establishes a Land Compensation Fund, known as the Fund, the objective and purpose of the fund is to pay compensation to any person who, as a result of the implementation of any of the provisions of this Act, suffers any loss or deprivation or diminution of any rights or interests in land or any injurious effects in respect of any occupation of land. However, the audit noted that, land compensation was not adequately done prior to planning due to lack of adequate funds to pay compensation.

According to the Strategic Plan for the financial year 2019//20 to 2020/23, the MLHSD was required to strengthen the Land Compensation Fund by providing adequate finances to effect prompt compensation for land being

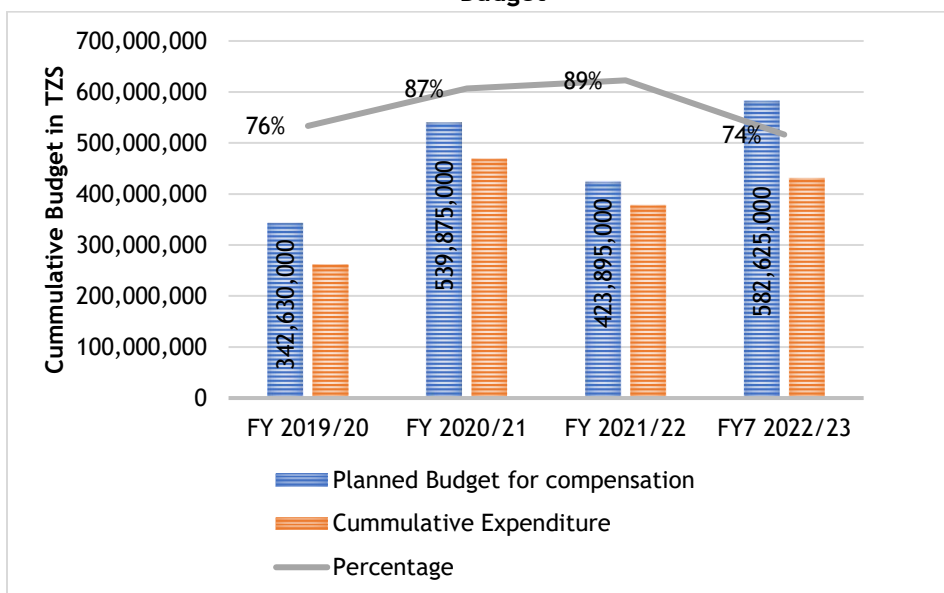
identified to promote investments by June 2023. It also required the MLHHS D to enforce the operationalisation of the land compensation fund by June 2023.

However, interviews with officials from the MLHHS D revealed that, the compensation fund had not been functioning properly since its establishment. This was evidenced by the review of the document on the Land Compensation Fund provided by MLHHS D.

The audit noted that MLHHS D did not provide adequate compensation for land acquisition in new areas. This was evidenced through a review of MLHHS D Annual Budget and Performance Reports for Financial 2019/20-2022/23, which indicated inadequate compensation for new areas required for urban development.

Moreover, in an interview with MLHHS D Officials, the problem of inadequate compensation was attributed to the public entities, institutions and Local Governments Authorities not contributing and depositing funds for compensation in the Funds as required by the MLHHS D's Operational Manual for Managing Land Compensation Fund of 2016. As a result, the compensation fund has been dormant, leading to the inability to pay compensation to the land occupiers prior to planning. Also, it was caused by the disbursement of insufficient funds to facilitate the implementation of compensation on land acquisition before planning at MLHHS D, as shown in **Figure 3.4**.

Figure 3.4: Planned and Disbursed Funds for Valuation and Compensation Budget



Source: MLHHS D’s Annual Performance Reports and MTEF of Financial Year 2019/20-2022/23

Figure 3.4 shows that, in 2019/20 and 2020/21, the disbursement for paying compensation was TZS 342,630,000 and TZS 539,875,000 respectively. These figures indicate a significant increase, but in the financial year 2021/22, the budget dropped to TZS 432,895,000 before increasing again to TZS 582,625,000 in the financial year 2022/23.

Figure 3.4 shows that, throughout the four-year review period, the use of compensation funds was below the target. For instance, the MLHHS D utilised 76% of the allocated funds in the financial year 2019/20, 87% in the financial year 2020/21, and 89% in the financial year 2021/22. However, up to the end of the financial year in June 2023, the MLHHS D had utilised only 74% of the funds allocated for valuation and compensation. This was due to delayed disbursement of funds, as detailed in Section 3.4.5.

Moreover, the Planning Authorities (LGAs) would be required to budget for and pay compensation prior to the physical design, survey and development of respective land within their jurisdiction. However, the audit noted that LGAs inadequately budget funds to pay compensation to land owners prior to planning, designing, surveying, and developing land. This was due to the fact that, Planning Authorities focused more on regularising unplanned

settlements. MLHSD was required to budget sufficient funds to pay compensation for basic services such as schools and health facilities and adequate/access roads under the regularisation activities; however, this was not the case.

On the other hand, from the review of the Annual Budgets and Progress Reports of the visited Planning Authorities, the audit noted that, despite inadequate budgeting for compensation, there were also challenges in releasing the approved funds. For instance, the audit noted that, out of the eleven visited planning authorities, only 3, Mwanza CC, Kinondoni MC and Iringa MC, received the funds for compensation. Also, in most cases, the funds received were less than the budgeted amount, as shown in **Table 3.12**.

Table 3.12: The Comparison of Budgeted and Released Funds for Compensation by Planning Authorities

Financial Year	Region	LGA	Planned Budget for Compensation (TZS)	Amount Received (TZS)
2019/20	Dodoma	Dodoma CC	0	0
		Iringa	Iringa MC	80,000,000
	Mafinga TC		0	0
	Dar es Salaam	Dar es Salaam CC	0	0
		Kinondoni MC	862,094,500	742,396,203
	Mtwara	Mtwara MC	0	0
		Masasi Town	0	0
	Tanga	Korogwe TC	44,000,000	0
		Tanga CC	100,000,000	0
	Mwanza	Ilemela MC	0	0
Mwanza CC		524,200,000	523,669,816	
2020/21	Dodoma	Dodoma CC	0	0
		Iringa	Iringa MC	50,000,000
	Mwanza CC		0	0
	Dar es Salaam	Dar es Salaam CC	0	0
		Kinondoni MC	2,020,00,000	889,769,013
	Mtwara	Mtwara MC	0	0
		Masasi TC	0	0
	Tanga	Korogwe TC	25,000,000	0
		Tanga CC	100,000,000	0
	Mwanza	Ilemela MC	0	0
Mwanza CC		620,000,000	470,654,958	
2021/22	Dodoma	Dodoma CC	0	0

Financial Year	Region	LGA	Planned Budget for Compensation (TZS)	Amount Received (TZS)
	Iringa	Iringa MC	50,000,000	50,000,000
		Mafinga TC	0	0
	Dar es Salaam	Dar es Salaam CC	0	0
		Kinondoni MC	1,022,420,000	597,535,036
	Mtwara	Mtwara MC	0	0
		Masasi TC	0	0
	Tanga	Korogwe TC	0	0
		Tanga CC	100,000,000	0
	Mwanza	Ilemela MC	0	0
		Mwanza CC	750,000,000	663,476,407
2022/23	Dodoma	Dodoma CC	0	0
	Iringa	Iringa MC	180,000,000	0
		Mafinga TC	0	0
	Dar es Salaam	Dar es Salaam CC	0	0
		Kinondoni MC	3,000,000,000	2,510,318,764
	Mtwara	Mtwara MC	0	0
		Masasi TC	0	0
	Tanga	Korogwe TC	0	0
		Tanga CC	150,000,000	0
	Mwanza	Ilemela MC	0	0
Mwanza CC		640,000,000	788,663,797	
Total		8,297,714,500.00	7,346,483,994.00	

Source: LGA's Annual Performance and MTEF Report of the Financial Year 2019/20-2022/23

From Table 3.12, it was noted that, only Kinondoni MC, Mwanza CC and Iringa MC planned and received funds for compensation. However, in the financial year 2019/20 and 2022/23, Iringa MC did not receive any compensation. Furthermore, the audit noted that, the remaining LGAs either did not plan for compensation or planned for compensation but budgeted fund were not disbursed.

3.3.8 MLHSSD Conducted Valuation of Land for Compensation by 88%

Regulations 8 and 9 of the Valuation and Valuers (General) Regulations of 2018 provide that, the assessment basis for any land and unexhausted improvements for compensation under the Act is the market value of such land and unexhausted improvements therein. It also stipulates that, the

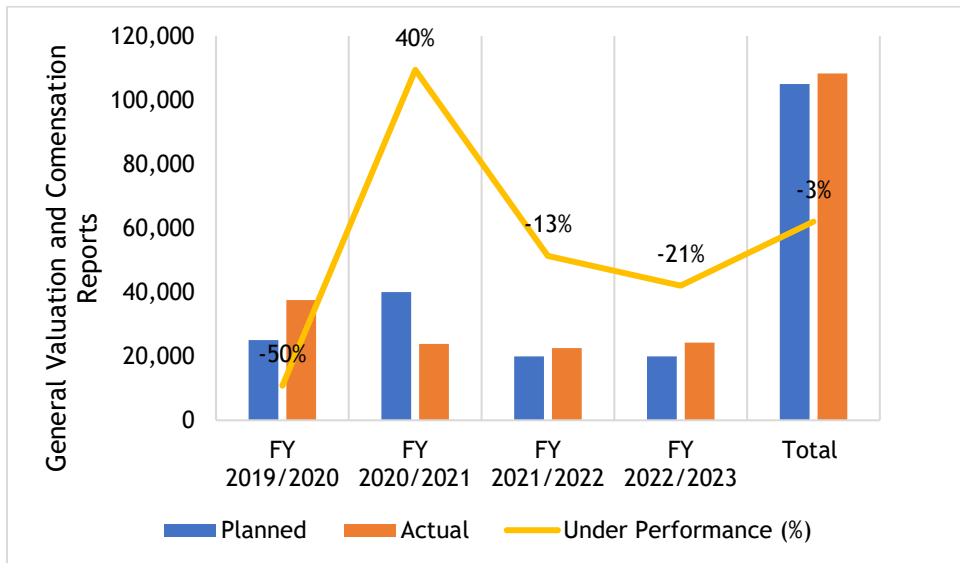
market value of any land and unexhausted improvements be arrived at by use of comparative method with evidence from actual recent sales of similar properties or by use of the income approach or replacement cost method where the property is of a special nature and not saleable.

The review of the Strategic Plan and MTEFS of MLHSD for the financial year 2019/20 to 2022/23 indicated that MLHSD planned to conduct and approve 120,000 general valuation reports by June 2023.

However, a review of the Annual Performance Report of the financial year 2020/21 from the MLHSD indicated that, the general valuation reports conducted and approved stood at 70%. This implies that, for the four years (i.e. 2019/20-2022/23), MLHSD approved 84,007 out of 120,000 General Valuation Reports.

Moreover, the audit noted variations in the set targets for approval of the general reports. A review of MLHSD’s Annual Performance Reports for financial years 2019/20-2022/23 indicates that, the MLHSD set a target of preparing and approving 105,000 valuation reports. This was below the target of 120,000 set in the Strategic Plan and MTEFS for the financial years 2019/20-2022/23. The extent of Valuation is detailed in **Figure 3.5**.

Figure 3.5: The General and Valuation Reports for the Past 4 Financial Years



Source: Annual Performance Reports, MTEF and Strategic Plans (2019/20-2022/23):

The MLHSD overperformed by 50%, 13%, and 3% in the financial years 2019/20, 2021/22, and 2022/23, respectively. Also, from **Figure 3.5**, it is noted that, the MLHSD underperformed by 40% in the Financial Year 2020/21. This was due to inadequate funds, whereas a total of TZS 128,750,000 was spent out of a planned budget of TZS 158,620,000. This implies that, they spent 81% of the planned budget in the financial year 2020/21.

3.4 The Developed Town Planning Schemes were not effectively Implemented

According to para 3.4 of the Guidelines for the Preparation of General Planning Schemes and Detailed Schemes for New Areas, Urban Renewal and Regularisation of 2007, the Planning Authority, through the Council Management Team, is required to present the approved schemes to Ward/Subward Offices and mobilise resources needed for implementation. In this regard, TC coordinates the cadastral surveying by LGA and gets the survey plans approved by the Ministry. CMT have to collaborate with utility agencies to ensure the provision of infrastructure. Meanwhile, LGAs facilitate the disposal of plots to potential developers and facilitate the processing of building permits and occupancy certificates.

However, a review of various documents and interviews with Officials from the MLHSD and Planning Authorities indicated that, the planning schemes were not adequately developed, as detailed below:

3.4.1 Towns were not Developed as per Approved Town Plans

Sections 40 and 42 of the Urban Planning Act No. 8 of 2007 require a planning authority to control and regulate development in planning areas, execute and enforce such schemes within its planning area and conform to the scheme's requirements, intents and purposes.

Moreover, Section 28(a-c) of Urban Planning Act No 8 of 2007 requires a planning authority to control the use of land, development of land and buildings for proper and orderly development of the planning areas, control

sub-division of land or existing plots into smaller areas, and formulate by-laws to regulate zoning in respect of use and development density.

Likewise, Regulation 4(1) of the Urban Planning Building Regulations of 2018 requires any person intending to erect a building in planning areas to acquire a written building permit from the respective planning authority as per the approved town plan drawings.

However, a review of General Planning Schemes, Town Plans, and Survey Plans and observations made through the field verification in the visited Planning Authorities, the audit noted that, the Towns are not developed as per approved General Planning Schemes and Detailed Plans, primarily due to weak land use development control and limited resources especially finance.

In this regard, MLHSD, through Regional Land Offices and PO-RALG, and through Planning Authorities, was required to ensure that the Master Plans were effectively implemented. However, the audit noted that, the Master Plans and detailed planning schemes were not effectively implemented and complied with.

In the visited Planning Authorities, the audit noted non-adherence to the approved town plans as manifested by the following features, as indicated in Tables 3.13 and 3.14.

Table 3.13: The extent of Implementation of Approved Master and Detailed Town Plans in the Visited Planning Authorities

Region	LGA	Undefined Zoning	Encroached Space	Lack of Landscape of Town centres	Lack of Location of Public Utilities	Lack of Recreation centres	Lack of Modernised road network	Non adherence to High rise Building Area (CBDs)
Dodoma	Dodoma CC	✓	✓	✓	✓	✓	✓	✓
Iringa	Iringa MC	✓	✓	✓	✓	✓	✓	✓
	Mafinga TC	✓	✓	✓	✓	✓	✓	✓
Dar es Salaam	Dar CC	✓	✓	✓	✓	✓	✓	×
	Kinondoni MC	✓	✓	✓	✓	✓	✓	✓

Mtwara	Mtwara MC	✓	✓	✓	✓	✓	✓	✓
	Masasi TC	✓	✓	✓	✓	✓	✓	✓

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

Table 3.13 indicates that, all visited Planning Authorities had town planning schemes with undefined zoning, encroachment on open spaces and non-adherence to high-rise building standards in the CBD areas. Other missing items were the landscape of town centres, the area for public utilities, recreation centres and the modern transport network. Only Dar es Salam City Council adhered to the requirements of high-rise building areas.

Table 3.14: The Extent of Compliance with Planning Schemes and Standards of Developed Town Plans

Council	Compliance Aspects on Overall Observation from Planning Authorities						
	Plot sizes in urban areas	Plot Ratio, use and setbacks in metres	Road width with walkways	Recreational open spaces	Parking lots (Parking)	Right of Way and Wayleave	Corridors for inclusion for railway infrastructure
Dodoma CC	✓	x	x	x	x	x	x
Iringa MC	✓	✓	x	x	x	x	x
Mafinga TC	✓	✓	x	x	x	x	x
Dar CC	✓	x	x	x	x	x	x
Kinondoni MC	✓	x	x	x	x	x	x
Mtwara MC	✓	✓	x	x	x	x	x
Masasi TC	✓	✓	x	x	x	x	x

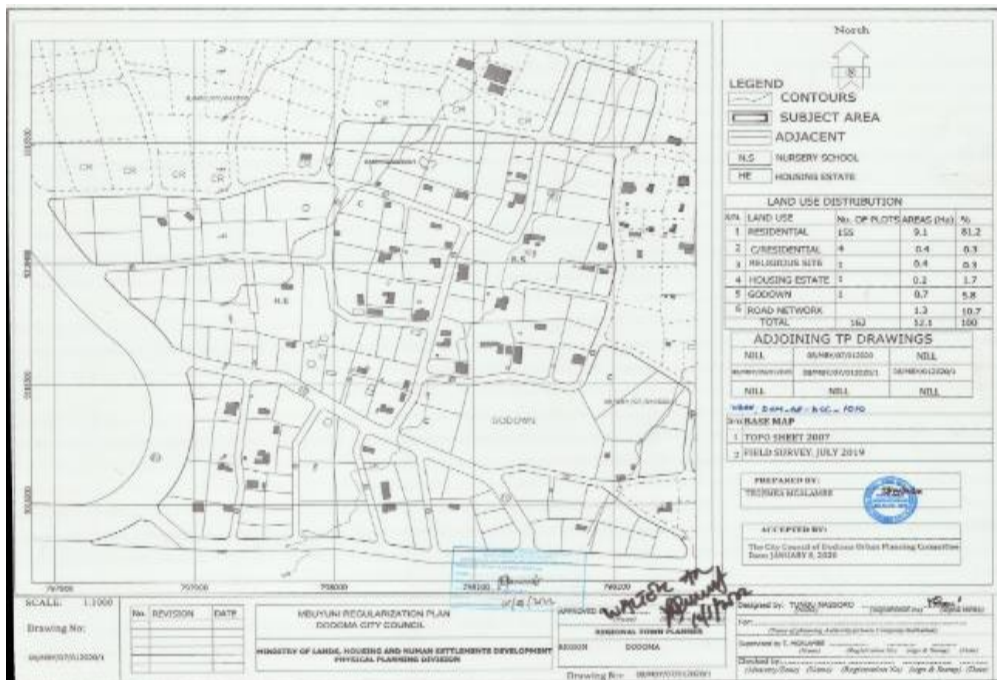
Source: Auditor's Analysis from Reviewed Urban Planning (Planning and Space Standards) Regulations, 2018 versus Observed Actual Implementation (2023)

Table 3.14 indicates that, all visited Planning Authorities complied with established standards for plot size. In this respect, 4 Planning Authorities, equivalent to 57%, adhered to the established plot ratios use and setback standards. Table 3.14 further indicates that, in all the visited planning authorities, auditors noted non-compliance with the established standards

on road width with walkways, recreational open spaces, parking lots, right of way and way leaves, and corridor inclusion for railway infrastructure.

For instance, auditors’ observation made at the Mbuyuni area in Dodoma CC during a field visit revealed that, the planned industrial area was encroached upon by residential buildings, which resulted in regularisation, as indicated in Excerpt 1.

An Excerpt 1: The Encroachment of the Mbuyuni Area in Dodoma City Council



Source: Dodoma City Council’s Detailed Planning Scheme for Regularisation of informal settlements that encroached industrial zone (2022)

The Mbuyuni area above was formerly zoned/planned as an industrial area, but it was encroached on by squatters. This led to the regularisation, as shown in Excerpt 1. Similarly, based on site visits conducted to Namupa (Masasi TC), Mabwe Pande (Kinondoni MC) and Mbuyuni (Dodoma CC), the audit noted that, these areas were developed contrary to approved town plans as presented in Table 3.15.

Table 3.15: The Comparison of Planned Uses Against Observed Actual Development

LGA	Area	Planned Use as per Approved Detailed Plan	Actual Development During the Audit Site Visit
Masasi TC	Napupa	Cemetery	Residential
Kinondoni MC	Mabwe Pande	Primary School	Residential
Dodoma CC	Mbuyuni	Industrial	Residential

Source: Auditors' Analysis based on Auditors' site visits and review of Detailed Planning Schemes (2023)

The noted encroachment shown in Table 3.15 was due to the failure of the Planning Authorities to acquire land before planning, weak enforcement of development control measures by respective Planning Authorities and delays in the approval of Master Plans and Detailed Planning Schemes. For instance, the Master Plan for Mafinga Town Council was supposed to be approved in 2020; however, up to 11th January 2024, it was not yet approved. The audit further noted that, the identified performance gaps gave rise to the mushrooming of unplanned development within Planning Authorities.

3.4.2 Factors Contributed to Discrepancies between the Actual Development and Approved Town Plans were not Established and Addressed

Planning Authorities were required to identify and address challenges, gaps and discrepancies noted in the implementation of Master Plans and Town Plans by establishing the underlying causes and mechanisms to address them. However, the audit observed that, none of the visited planning authorities had identified the factors for discrepancies between actual and approved town plans.

Based on the interviews conducted with the respective officials from visited Planning Authorities, MLHSD, PO-RALG, review of various documents and field verification, auditors established factors that contributed to the notable discrepancies. Table 3.16 provides examples of the discrepancies, contributing factors and their consequences.

Table 3.16: A Sample of Discrepancies, Causes Factors and their Consequences

Discrepancies Between the Actual Development and Approved Town Plans	Causes	Consequences observed in Comparison to Master and Detailed Planning schemes
Delayed preparation and implementation of modern Town Development	Funding and budget Constraints	Inadequate Compensations
	Bottlenecks associated with Land Acquisitions	Mushrooming of unplanned settlements.
	Cross-cutting sectoral Issues and Weak Coordination between Key Stakeholders such as MDAs and Planning and Design revisions	Unauthorised change of use and urban sprawl.
	Economic downturns and lack of skilled workforce	Inadequate enforcement of town planning (Master and Detailed) planning schemes
Untimely Approval of Master and Detailed Planning Schemes	Long review process and bureaucratic approvals	Delay in Approval of Master and Detailed Planning Schemes.
Weak enforcement of Controls for Town Planning Development by respective Planning Authorities	Resources constraints	Inadequate Compensation
	Political Interferences	Mushrooming of unplanned settlements
	Unethical Practices by Planning Authorities Officials	
	Lack of Capacity and Training of Staff	Uncontrolled Development
	Inadequate Legislations	Inadequate Coordination
	Lack of Public Awareness	Mushrooming of unplanned settlements Lack of adequate land for public uses.
Lack of effective Systems to detect uncontrolled development		
Weak Coordination between MLHSD, PO-RALG, LGAs (Planning Authorities) and MDAs during the development and implementation of Master and Detailed Schemes.	Institutional fragmentation, conflicting legal and regulatory framework	Development that does not comply with planning schemes, in turn, leads to unplanned development.
	Lack of a cross-sectoral unit at the town/city level to coordinate the implementation of approved planning schemes	
Lack of will to enforce the approved Master Plans and Detailed Planning Schemes for the better functional	Lack of interest in enforcing approved Plans	The Master Plans and detailed planning schemes are not implemented as planned due to political interference and interests, such as ordering the non-demolition of houses that
	Short-term plans	
	Pressure from developers to seek relief on non-compliance with Master Plans	
	legal challenges	

Discrepancies Between the Actual Development and Approved Town Plans	Causes	Consequences observed in Comparison to Master and Detailed Planning schemes
environment and aesthetics of Cities.	Vested interests and fear of change in political landscapes	have been built in non-residential areas.
	Inadequate capacity and expertise	
Growth of Uncontrolled Informal Settlements in the Country	Rapid Urbanisation	Encroachment on areas leading to unplanned settlements Restrained revenue collection from property in informal or unplanned areas or settlements High costs of retrofitting informal settlements, including delivery of public services.
	Poverty and Inequality	
	Lack of Buildings Guidelines	Noncompliance with the Master Plans and Detailed Planning schemes, High costs of retrofitting and providing basic infrastructure services Lack of elegant appearance in the cities/towns Low land/property values and public revenues.
	Weak Enforcement of Approved Plans	
	Rural-urban Migration	
	Land Tenure Issues - existence of customary & quasi-customary land tenure in urban areas	
	Employment Opportunities	
Demographic Growth		
Inadequate Planning and Updating of Plans to address the needs of growing populations	Population Growth Rate	The planned areas, such as open spaces, are encroached, leading to the failure to implement planning schemes successfully.
	Economic (resources) constraints	
	Lack of identification of land use and zoning	
	Lack of long-term vision for urban growth and development	Inadequate setting of areas for future development.
	Lack of coordination with MDAs and other stakeholders	Installment of services that are not as per approved planning schemes.
Inadequate Awareness and Public Participation in the Planning and Development process	Inadequate dissemination and access to information	Aggrieved communities
	inadequate outreach engagements	Development which is not per planning schemes
	Inadequate resources to provide awareness to the public There is little awareness among the public about their right to participate	Inadequate governance of land and urban development in general.

Discrepancies Between the Actual Development and Approved Town Plans	Causes	Consequences observed in Comparison to Master and Detailed Planning schemes
Absence of areas for future development, absence of areas allocated for recreational open spaces, encroachment of the same	Funding and Budget Constraints Lack of alternative and appropriate planning and implementation vision and strategies among LGAs & MLHSSD	Inadequate Compensation Failure to promote coherent and sustainable urban development in cities and towns

Sources: Reviewed Town Plans, Surveys and Auditors' Analysis from Interviews with PO-RALG's, MLHSSD's and LGAs' Officials and Annual Performance Reported (2019/20-2022/23)

3.4.3 The MLHSSD, PO-RALG and Planning Authorities Did not Ensure the Availability of Resources to Facilitate the Implementation of Town Planning Activities

Para 2.7.2 of the Guidelines for the Preparation of General Planning Schemes and Detailed Schemes for New Areas, Urban Renewal and Regularisation of 2007 require LGAs to mobilise resources and allocate adequate budget and funds disbursements for prioritised projects.

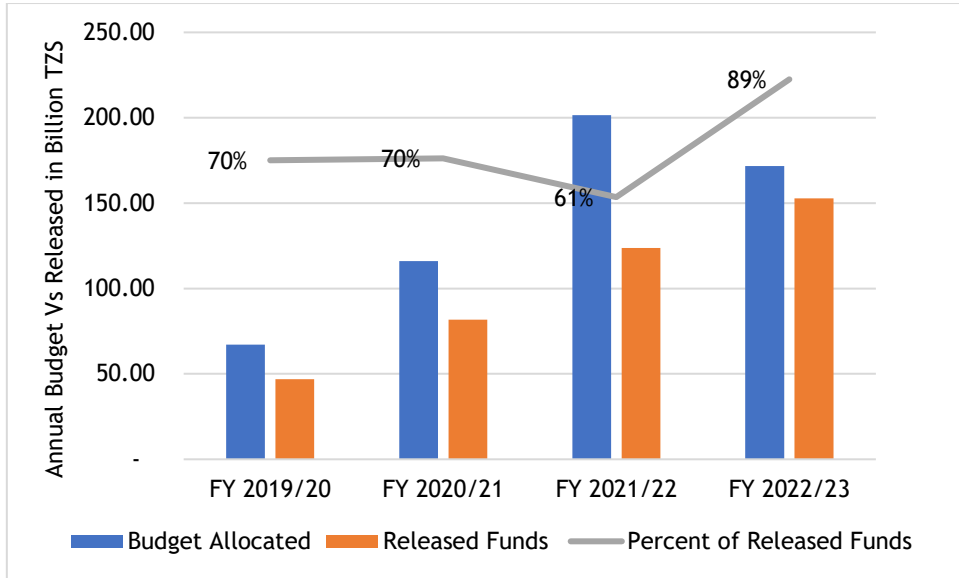
Para 4.1.4.2 of the National Human Settlement Development Policy of 2000 requires planning authorities to develop strategies for providing sufficient funds for planning and surveying urban plots.

The audit assessed the availability of resources to facilitate the implementation of town planning activities for Planning Authorities. It was noted that, there were inadequate resources allocated, as further detailed as follows:

(a) The Inadequate Allocation of Financial Resources

Through the reviews of Annual Progress Reports and MTEF of Financial Years 2019/20 to 2022/23, the audit noted that, MLHSSD planned for financial resources to implement town planning activities, as shown in Section 3.3.5. However, it was noted that, between 11% and 39% of the budgeted funds were not disbursed as detailed in **Figure 3.6**.

Figure 3.6: Planned and Disbursed Funds for Town Planning Activities

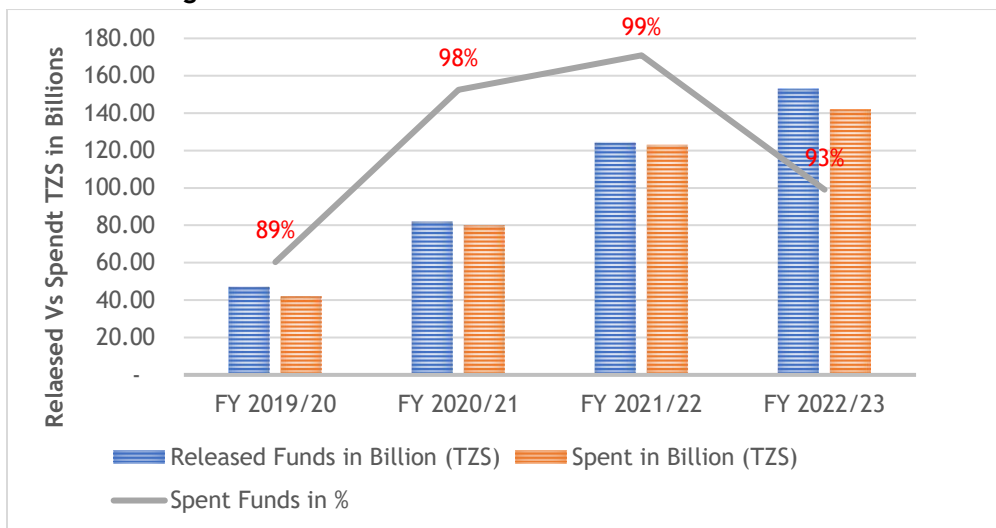


Source: Annual Performance Report and MTEFs of Financial Year 2019/20-2022/23 from the MLHSD

From **Figure 3.6**, it can be inferred that, in all four financial years, MLHSD did not receive funds as budgeted; the disbursed funds ranged between 61% and 89% of the budget. It was also found that, the disbursements continuously increased from TZS 47 Billion in 2019/20 to TZS 152 Billion in 2022/23.

The audit further noted that, despite inadequate released funds, MLHSD did not fully manage to utilise the released funds. Implementation of planned activities continued up to June of the respective financial year. This was due to late disbursement of funds. The extent of utilisation of released funds is presented in **Figure 3.7**.

Figure 3.7: The Extent of Utilisation of Released Funds



Source: MLHSD Annual Performance Reports for Financial Year 2019/20 - 2022/23

Figure 3.7 shows that the utilisation of released funds by MLHSD during the four-year review period varies between 89% and 99%. The minimum utilisation was observed in the financial year 2019/20, which had 89% of disbursed funds, while the maximum utilisation was noted in 2021/22, which had 99% of the disbursed funds. In 2022/23, the utilisation stood at 93%. Also, inadequate disbursement of funds was noted at PO-RALG. The disbursed funds for the implementation of town planning under the Division of Rural and Urban Development (DRUD) are shown in **Table 3.17**.

Table 3.17: Budgeted Fund for the Management of Town Planning at PO- RALG (Division of Rural and Urban Development)

Financial Year	Total Estimates (TZS)	Disbursement (TZS)	Variation (TZS)	Percentage of variation (%)
2019/20	219,407,392	207,925,077	11,482,315	5.2
2020/21	219,407,392	210,494,929	8,912,463	4.1
2021/22	219,407,392	160,333,227	59,074,165	26.9

Source: Auditors' Analysis on Medium Term Expenditure from PO-RALG (2022)

Table 3.17 shows that, for a period of 3 financial years (2019/20 to 2021/22), the division received less than budgeted funds. The undisbursed budget ranged from 4.1% in the financial year 2020/21 to 26.9% in the financial year 2021/22.

Through reviews of the Annual Budgets and MTEF of Financial Years 2019/20 to 2022/23 of the visited Planning Authorities, the audit noted that (as indicated in **Appendix 8** of this report), few visited Planning Authorities budgeted for financial resources to facilitate the implementation of town planning activities. However, no funds were disbursed to them.

During the interviews with officials from visited planning authorities and PO-RALG, it was indicated that, non-disbursement of funds was attributed to the changed reporting structure of officers dealing with land issues (i.e., town planners, surveyors, etc) who were directed to report to MLHSD. PO-RALG did not give priority to the disbursement of funds for their respective land sector because the land sector staff are not in the council's organisation structure; hence, they lack the grounds for disbursement of funds.

(b) Inadequate Allocation of the Required Human Resources

A review of the Annual Progress Report of the Ministry of Lands, Housing and Human Settlements Development for the financial years 2019/20 to 2022/23 indicated that, MLHSD did not adequately plan for resources for managing the implementation of town planning activities.

The reviewed Annual Progress Report indicated a deficit of staff required to facilitate the planning, surveying and allocating of land/plots (Town Planners, Land Surveyors and Land Officers). The report showed that, by 30th June 2021, the Ministry's Headquarters, Regional Land Offices and LGAs had 2,139 employees on-post, whereas the required number was 5,234, which made a deficit of 2,895 staff¹⁵, equivalent to 55% of the required staff. Furthermore, the breakdown of the staff in LGAs and Regional Land Offices countrywide as of June 2023 is shown in **Table 3.18**.

¹⁵ Annual Progress Report of MLHSD for 2020/21.

Table 3.18: The Breakdown of Staff in LGAs and the Regional Land Offices in the Country

Cadre	Required Staff (a)	Existing Staff (b)	Deficit (c)=a-b	Percentage of Deficit (%) (c/a)*100
Town Planners	786	175	611	77.7
Land Surveyors	1,018	145	873	85.8
Land Officers	1,206	605	601	49.8
Total	3010	925	2085	67.9

Source: Auditor's Analysis of IKAMA / Staffing Level from MLHSD (2023)

Table 3.18 shows that, the deficit of required staff ranged from 49.8% to 85.8%. The lowest deficit of 49.8% was noted in the land officers cadre, and the highest deficit was noted in the land surveyor cadre, which had a deficit of 85.8%. In total, the noted deficit for the three cadres was 69.3%. The audit also noted a significant shortage of staff in the visited Planning Authorities. The shortage of staff ranged between 10% and 71%, as detailed in **Table 3.19**. High human resource deficits translated into poor performance by LGAs in undertaking Town Planning activities

Table 3.19: The Deficit of Staff in the Visited LGAs as of 2022/23

Region	Council	Required Staff	Available	Deficit	Percentage of Deficit
Dodoma	Dodoma CC	93	45	48	52%
Iringa	Iringa MC	38	16	22	58%
	Mafinga TC	20	9	11	55%
Dar es Salaam	Dar CC	75	31	44	59%
	Kinondoni MC	58	22	36	62%
Mtwara	Mtwara MC1	24	8	16	67%
	Masasi TC	16	7	9	56%
Mwanza	Ilemela MC	20	18	2	10%
	Mwanza CC	48	27	21	44%
Tanga	Tanga CC	48	14	34	71%
	Korogwe TC	20	9	11	55%

Source: Auditor's Analysis of IKAMA / Staffing Level from Visited Planning Authorities (LGAs) (2023)

From **Table 3.19**, it was found that staff deficits ranged from 10% to 71%; Tanga CC had the highest deficit of staff at 71%. **Appendix Seven** provides detailed information on the availability of staff per cadre. This deficit led to a huge workload for staff working in the LGAs. In turn, this led to inadequate performance in the management of Town planning activities. As

a result, there was inadequate preparation of town plans as well as inadequate development controls of the ongoing town development, as explained in **Section 3.5.2** of this report.

Based on the interviewed officials of the visited Planning Authorities, it was revealed that the variation of staff was due to non-approval of recruitment requests submitted to the President's Office - Public Service Management and Good Governance, which is responsible for recruiting and employing civil servants.

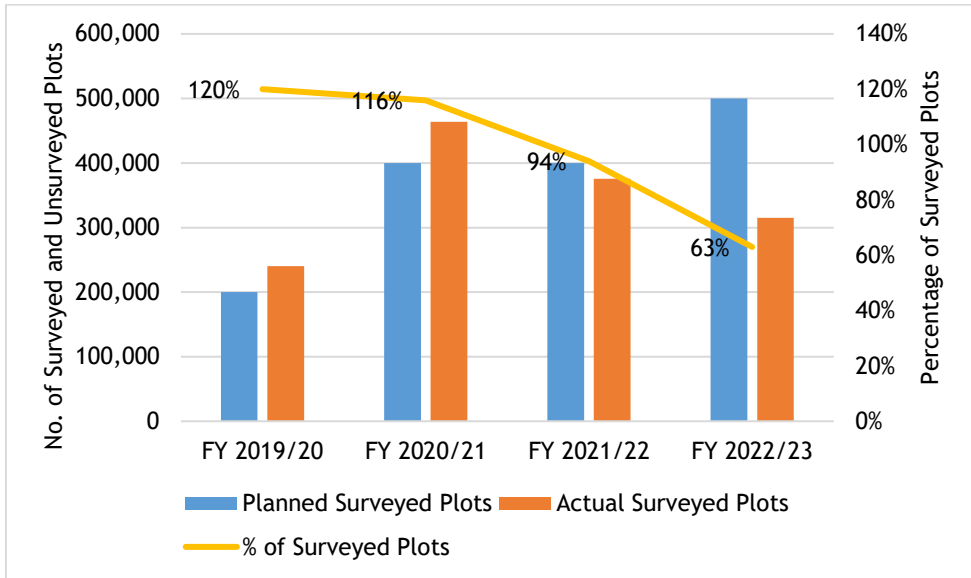
Moreover, the deficiency of staff responsible for town planning activities in the visited LGAs resulted in a lack of urban development control. This was evidenced by the lack of land rangers at lower levels to ensure that the ongoing construction and developments were closely monitored and reported. The Land Rangers could have scouted and closely monitored ongoing unauthorised land development. In this regard, officials from Planning Authorities emphasized during interviews the need for the lower level to be explicitly involved in land development controls.

3.4.4 The Planned Land Parcels Were Not Surveyed on time

Para 3.4 of the Guidelines for the Preparation of General Planning Schemes and Detailed Schemes for New Areas, Urban Renewal and Regularisation of 2007 requires the Council Management Team to mobilise resources for carrying out cadastral surveys and provision of infrastructure. The Technical Committee is required to coordinate cadastral surveying by a local authority or private surveyors. Similarly, Para 4.1.4.2 of the National Human Settlement Policy of 2000 requires planning authorities to ensure timely planning, surveying and servicing of land parcels proposed for urban development to prevent unplanned settlements.

However, the audit noted that MLHSD, through Land Regional Offices and LGAs, did not conduct timely survey plots. This was revealed through the review of MLHSDs' Annual Performance Report of Financial Year 2019/20-2022/23, which indicated that, plots were planned to be surveyed, but the targets for surveys were achieved during the first two years, not for the rest as shown in **Figure 3.8**.

Figure 3.8: The Extent of Surveyed Plots Against the Set Targets



Source: Annual Performance Reports for Financial Year (2019/20-2022/23)

Figure 3.8 shows that MLHSD surpassed its targets of timely surveying plots planned for 2019/20 and 2020/21 financial years. The percentage of plots surveyed was 120% and 116% in the financial years 2019/20 and 2020/21, respectively. However, MLHSD did not achieve its set targets for surveying plots on time in the subsequent two financial years. During the 2021/22 and 2022/23, the MLHSD underperformed by 6% and 37% respectively. This implies that, 24,166 plots were not surveyed in the financial year 2021/22, while 185,023 plots were surveyed up to the end of 2022/23.

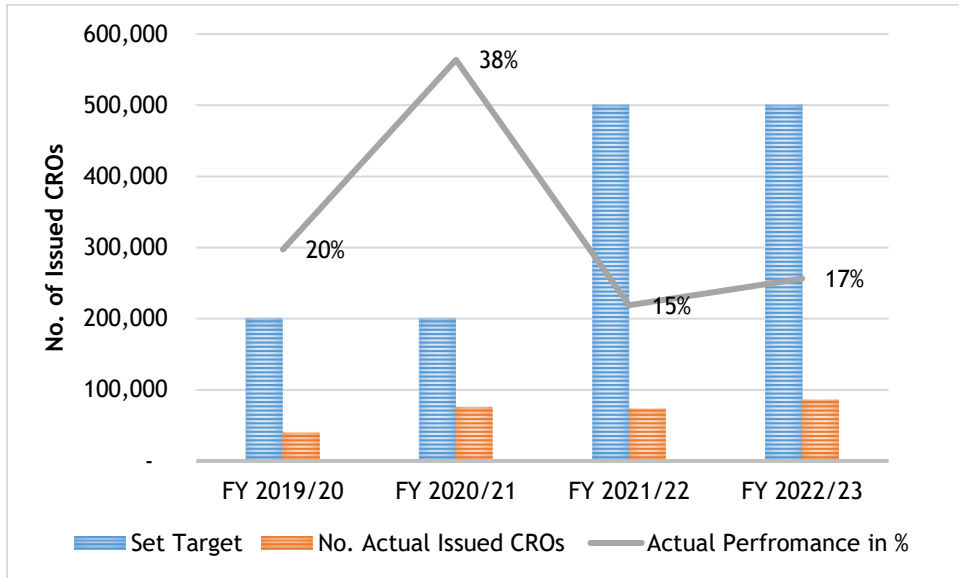
The inability to survey the planned plots led to the following adverse effects:

a) Ineffective Issuance of the Certificate of Right of Occupancy

The Audit noted that untimely surveying of the planned plots led to the failure to issue the planned Certificates of Right of Occupancy (CROs). The inadequate number of issued CROs was due to insufficient resources and a smaller number of surveyed plots.

Moreover, a review of MLHSDs’ Annual Performance Reports for the financial years 2019/20-2022/23 noted that, the issued CROs for the four (4) financial years ranged between 15% and 38%, as shown in **Figure 3.9**.

Figure 3.9: The Extent of Issuance of the Certificate of Right of Occupancy



Source: Annual Performance Reports of financial years 2019/20-2022/23

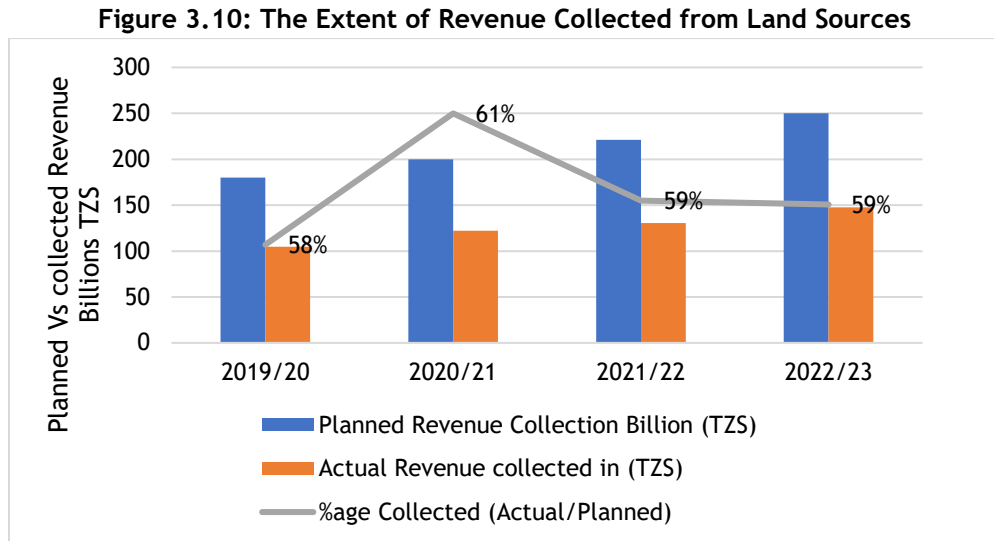
Figure 3.9 indicates that, over the four financial years, i.e., 2019/20-2022/23, MLHSD did not fully adhere to the target set to issue CROs’. On average, the issuance of CROs stood at 22.5%. The CROs issued in the financial year 2019/20, 2020/21, 2021/22 and 2022/23 were 20%, 38%, 15% and 17% of the set targets respectively.

Apart from inadequate issuance of CROs arising from an inability to survey the plots on time, the low performance is also contributed by low awareness among property owners on the importance of obtaining CROs and the lack of an effective system in the country to fast-track the slow and bureaucratic documentation process. As a result, this led to inadequate collection of revenues from land sources, as detailed in **Section 3.4.4 (b)**.

b) The Inadequate Collection of Revenues from Survey Activities

The audit also noted that, an untimely survey of the targeted number of plots may contribute to the inadequate collection of revenues from land sources as per performance indicators stipulated in Strategic Plans of 2019/20-2025/26.

The review of annual performance reports and MTEF of financial years 2019/20-2022/23 noted inadequate revenue collection from land sources. The extent of the annual performances of collected revenues from land sources is shown in **Figure 3.10**.



Source: MTEF and Annual Performance Reports of Financial Year 2019/20 - 2022/23

Based on the analysis of information from **Figure 3.10**, it was found that the performance of revenue collection from land sources ranged between 58% and 61%, which is low compared to the reported physical performance. This may be attributed to the inadequate conduct of surveys as per planned plots and targets.

3.4.5 The Implementation of Planning Schemes Were not Effectively Coordinated

Regulation 4 (1) of the Urban Planning (Co-operation and Coordination) Regulations, 2018 requires every Planning Authority or relevant authorities to cooperate, coordinate, engage, ask for and consider inputs received from agencies such as local authorities, landholders, utility bodies, institutions and other similar bodies. This regulation further requires the planning authorities to liaise as necessary with responsible ministries and other organs of the government to ensure government organs ensure that the policy, objectives, and strategy of urban authority are achieved.

Likewise, the Strategic Plan for financial years from 2015/16 - 2025/25 indicate that, the purpose of the Plan is to have a framework for MLHSD stakeholders' coordination.

However, the audit noted that, there was inadequate coordination while implementing the planned schemes. **Table 3.20** provides the coordination status during the implementation of town planning activities by the visited planning authorities.

Table 3.20 The Status of Coordination During the Implementation of Town Planning Activities in the Visited Planning Authorities

Visited Planning Authorities	The Status of Coordination at the Respective Planning Authorities
Dar es Salaam City Council	The audit noted no coordination, as every utility agency performs its core function independently.
Kinondoni Municipal Council	There was inadequate coordination between MLHSD and the Planning Authority in implementing Town plans.
Mtwara Mikindani Municipal Council	The audit noted that, in Mtwara MC, all planning activities for roads, water facilities and phone cables are done in consultation with the respective utility agencies. Also, the utility agencies consult land offices during the implementation to show the boundaries before installing the facilities/ services.
Masasi Town Council	The audit noted coordination; for instance, during the installation of water and electrical facilities, they requested assistance from the land offices on where to install the utilities.
Dodoma City Council	The audit noted coordination because they attend meetings during the approval of town planning drawings and are also involved in the design.
Iringa Municipal Council	The coordination was conducted during the preparation of planning schemes, and the inputs were given to Town Planners and incorporated into their drawings. However, there was no evidence on whether they were shared.
Mafinga Town Council	They coordinate during the preparation of planning schemes by giving their inputs, and once the inputs are incorporated and the drawings are approved, the copies are shared among them.

Source: Auditors' Analysis on the Conducted Interviews in the Visited LGAs (2023)

Table 3.20 indicates that, out of the visited Planning Authorities, five (5) have shown that they coordinated during the implementation of town planning activities while the rest did not.

Moreover, through a review of Master Plans from visited Planning Authorities, the audit noted that, to a large extent, the coordination activities were mostly conducted during the preparation of Master Plans, as further explained in **Section 3.4.6**.

Therefore, inadequate coordination was mainly caused by stakeholders' low response and awareness of Town Planning activities. Also, initiatives by LGAs to act as a key institution to coordinate other stakeholders in urban development were a problem. The audit further indicated that, inadequate coordination during town planning activities and gaps in the implementation of planning schemes resulted in the mushrooming of informal land development in urban areas.

3.4.6 Information Sharing on Implemented Town Planning Activities with Other Key Players was not Ensured

The Urban Planning (Co-operation and Coordination) Regulations, 2018, require planning authorities to hold consultative meetings to share or issue planning notices, feedback, and annual plans to stakeholders so as to enable them to make fair, reasonable and informed planning decisions. Planning Authorities are also required to receive and respond to concerns and comments from planning stakeholders.

The audit noted that, MLHSD did not establish a clear mechanism for information sharing with key stakeholders such as CMT, Police Force, Fire and Rescue Force, TARURA, TANROADS, TANESCO, Urban Planning Committees, Urban Water Supply Agencies, NEMC and TTCL.

According to the interviews held with MLHSD officials, the Ministry's role is to prepare policies, issue guidelines and directives regarding land use, and approve all land use plans in the country through their respective Regional Land Offices. Through interviews, it was further emphasised that, most land use management activities are discharged by LGAs, which are under PO-RALG. Therefore, LGAs are required to ensure that there is effective sharing of information regarding town planning activities.

Further assessment by auditors revealed that, MLHSD was supposed to coordinate land issues with other ministries such as PO-RALG. However, no evidence of information sharing was available on implementing town planning activities such as budgeting and planning, issuance of title deeds, and building permits.

However, interviews with PO-RALG officials revealed that, PO-RALG was no longer managing land planning activities such as land use planning and surveying. The officials added that, PO-RALG does not formally receive any report from LGAs regarding land development activities; such reports are submitted to the MLHSD.

Interviews held with PO-RALG Officials, the Regional Administrative Secretariat (RAS) and Land Officials from respective LGAs elaborated that, the Regional Land Offices were not reporting anything to RAS because the Administrative structure requires them to report land issues to MLHSD since they are under MLHSD. Therefore, RAS accesses information through a formal request from the Assistant Regional Land Commissioner. Moreover, officials from PO-RALG added that the land sector organisation structure is defective because land officers in respective LGAs were not accountable to the heads of the institutions they work for, i.e., council directors. Subsequently, PO-RALG was not informed of the day-to-day town planning activities of the LGAs. The extent of conducted coordination meetings from the financial year 2019/20 to 2022/23 is shown in **Table 3.21** below;

Table 3.21: The Coordination Meetings Conducted over the Financial Year 2019/20 to 2022/23

Region	LGA	Target	Total conducted Coordination Meeting	Percentage of Conducted Coordination meetings
Dodoma	Dodoma CC	33	25	76%
Iringa	Iringa MC	18	16	89%
	Mafinga TC	16	16	100%
Dar es Salaam	Dar CC	16	11	69%
	Kinondoni MC	48	39	81%
Mtwara	Mtwara MC	12	8	67%
	Masasi TC	16	11	69%
Mwanza	Ilemela MC	16	14	88%
	Mwanza CC	49	33	67%
Tanga	Tanga CC	90	50	56%

Region	LGA	Target	Total conducted Coordination Meeting	Percentage of Conducted Coordination meetings
	Korogwe TC	50	42	84%

Source: Auditors' Analysis of Data Collected from Respective Visited LGAs (2023)

Table 3.21 shows that coordination meetings conducted by the visited planning authorities range between 56% and 100%. It was further indicated that Mafinga TC managed to conduct all the coordination meetings as targeted; Tanga CC had the lowest, with only 56% of the planned coordination meetings being held.

The audit noted that the information shared by the planning authorities with other stakeholders on the implemented town planning activities was inadequate. There was no evidence indicating information sharing on the implemented town planning activities among stakeholders.

3.4.7 Ineffective Information Management System for Town Planning Activities

Para 2.5.4 (xv) of the Ministry of Lands, Housing and Human Settlements Development Medium Term Strategic Plan (2019/20 - 2023/24) and the ruling party manifesto of 2015 - 2020 was aligned with MLHSD programmes and requires the ministry to establish Integrated Land Management System (ILMIS).

Para 3.3.5 of the Ministry of Lands, Housing and Human Settlements Development Medium Term Strategic Plan (2021/22 - 2025/26) targeted to establish a functioning Integrated Land Management and Information System (ILMIS) in the 26 Regional Land Offices by June 2026. It also stipulated that, ILMIS would be functional in 6 regions by June 2023.

Based on this fact, ILMIS was introduced as a tool for efficient discharge and delivery of all land management and administration functions (cadastral surveying, land delivery services, town planning and workflow management), improving the security and reliability of land transactions through an efficient and reliable land information system, providing a technical framework to harmonise and share land data; tracking the efficiency and transparency in delivering land administration services; and contributing to the creation of a reliable land administration services for

the customers and improving public confidence in the land administration services.

However, the audit noted that, MLHHS D had installed and operated ILMIS in only 2 out of 6 regions by June 2023. These regions were Dodoma and Dar es Salaam. This is equivalent to 3.3% of the target. This implies that, MLHHS D underperformed by 96.67% against the target of ensuring the ILMIS was operationalised in 6 regions.

Moreover, the audit noted that MLHHS D installed and operated ILMIS in all LGAs in the Dar es Salaam region. However, in the Dodoma region, they only managed to install and operate in 1 LGA, namely the Dodoma City Council. The main reason given was inadequate financial resources.

Furthermore, interviews held with MLHHS D and LGAs officials also pointed out that, despite the installment of ILMIS in the two regions of Dodoma and Dar es Salaam, there was a pile of analogue documents with land information which have not been digitised; as such, the ILMIS has not been effectively used even in these two regions due to insufficient skilled staff and inadequate capacity system installed.

Furthermore, the review of MLHHS D's Annual Performance Reports for the financial year 2019/20-2022/23 indicated that MLHHS D digitalised analogue documents for 2020/21 only. For instance, in the financial year 2020/21, MLHHS D managed to convert data (documents) from analogue to digital in Dodoma city, whereby digitisation of geo-referencing and vectorisation of 239,000 plots was done.

Similarly, the Dodoma City Council digitised 890 town planning maps and 1,000 survey maps. This implies that, MLHHS D did not plan to digitise the analogue documents during the financial years 2019/20, 2021/22 and 2022/23. This was due to delays in upgrading the system, which was expected to be completed in June 2023 but is still ongoing.

However, interviews held with Dar es Salaam Regional Land Office officials revealed that substantial analogue documents still need to be digitized. It was further revealed that, only 2 LGAs in Dar es Salaam region, namely Kinondoni MC and Ubungu MC, had most of their data converted to digital form. Insufficient skilled staff at the Regional Land Offices was a real challenge.

This further emanated from the fact that, the previous process of land administration and documentation of land information was handled manually. This posed a lot of risks, such as double allocation of land parcels and an increase in land disputes. This also led to several problems, including the long process of obtaining title deeds and permits required to facilitate land development, hence increasing unplanned developed areas¹⁶.

On the other hand, MLHSD set the target to install a local area network (LAN) to support the functioning and operation of ILMIS in Iringa, Lindi, Mwanza, Dar es Salaam and Dodoma. This was, however, only done in two regions of Dar es Salaam and Dodoma. Interviews with Dodoma Land Regional officials responsible for ILMIS pointed out that, there have been delays in securing the request for control number due to low coverage of Local Area Network (LAN). As a result, most of the works are performed manually by the Planning and Land Officers.

Moreover, brief minutes of the Land Sector Staff Meeting of the Dar Es Salaam Region held on 03rd June 2023 revealed other challenges related to the ILMIS. These are as follows:

i) Inadequate Skills in the Use of ILMIS System

The reviewed minutes of the meeting of Land Officials held at Kinondoni MC reported that, Kinondoni Municipal Council had reduced incidences of 200 transactions that were recorded twice in the ILMIS system. The minutes also indicated that, there were 300 applications with duplicate payments. However, the minutes did not indicate the claims due to double payments.

On the Other hand, the minutes pointed out that, there were 1,580 pending applications, of which 406 have been paid, but the documents had not been processed through ILMIS. This challenge was due to incomplete works associated with the lack of knowledge among designated Land Officers on how to distribute workloads among the Land Officers; they had to seek technical support from the IT Officers.

¹⁶ Annual Performance Report FY 2021.

ii) **ILMIS had Low Storage Capacity to Capture all Information**

Reviewed minutes of the Meeting of Land Officials held at Kinondoni MC revealed challenges of the ILMIS system installed. This included low storage capacities, insufficient cache space and internal cloud storage for scanned documents. Due to this, the information on survey drawings and town plans could not be uploaded into ILMIS due to their size and format. These weaknesses were caused by the uncompleted ILMIS system, which requires further improvement.

3.5 MLHSD and PO-RALG, through LGAs, did not Adequately Enforce Planning Schemes and Master Plans

Sections (40 and 42) of the Urban Planning Act No. 8 of 2007 require planning authorities to control and regulate land development in the relevant planning area and execute and enforce such scheme within their planning areas to conform to the scheme's requirements, intents and purposes.

The audit noted various weaknesses, which show inadequate enforcement of developed Planning Schemes and Master Plans, as detailed as follows:

3.5.1 MLHSD and PO-RALG did not Ensure Compliance with the Developed Planning Schemes

According to the Approved Functions and Organisation Structure of the Ministry of Lands, Housing and Human Settlement Development, 2018, the Division of Human Settlements Development has the responsibility to develop, monitor, evaluate and review the implementation of National physical planning policies, housing policies, strategies, legislations, guidelines and standards.

The audit noted that MLHSD has a guideline for the preparation of general planning schemes and detailed schemes for new areas, as well as urban renewal and regularisation (2007), which provides implementation guidance on town planning activities.

The approved functions and Organisation structure of the President's Office - Regional Administration and Local Government, 2022 requires the Urban Development Section to coordinate and provide technical backstopping to LGAs (Planning Authorities) in the preparation and implementation of Urban Development Policy, Strategy and Guidelines as well as facilitate the

preparation and implementation of General Planning Schemes (Master Plans) for urban areas.

Moreover, MLHSD prepares guidelines to facilitate the preparation and implementation of detailed planning schemes for new areas. The guidelines identify challenges such as inadequate involvement of stakeholders, lack of awareness about planning schemes, poor coordination among developers and actors involved in urban land development and poor enforcement of land use development control measures. Despite the identification of these challenges and the issuance of guidelines, the problems still persist.

Furthermore, PO-RALG prepared a Guideline for the Implementation of Master Plans for LGAs that provides instructions to the Council Directors, including submission of an implementation report to the Ministry. However, the officials interviewed from PO-RALG revealed that the guidelines were not disseminated to all LGAs.

Also, through interviews with Officials from LGAs, it was revealed that, no official from PO-RALG had visited the LGAs to oversee the processes for implementation of planning schemes. This led to inadequate control mechanisms by LGAs, leading to encroachment on land proposed for planned development, as detailed in **Section 3.5.2**. This also resulted in inefficient land utilisation and insufficient services to the community, such as water and electricity.

3.5.2 Ineffective Systematic Urban Land Use Development Control Mechanisms among Planning Authorities

Section 28(a-c) of the Urban Planning Act No. 8 of 2007 requires a planning authority to control the use of land, development of land and buildings for proper and orderly development of the planning area, control sub-division of land or existing plots into smaller areas, and formulate by-laws to regulate zoning in respect of use and density of development. Regulation 4(1) of the Urban Planning Building Regulations of 2018 also requires any person intending to erect a building within a Planning Area to seek a written building permit from the planning authority.

MLHSD and PO-RALG, through Regional Land Offices and LGAs, were required to ensure effective land use development control mechanisms in respective LGAs.

However, the review of MLHSD's Annual Performance report from 2019/20 to 2022/23 indicates that, the mechanisms for enforcing the Master and Town Plans by respective LGAs were ineffective. Similarly, the audit noted that, MLHSD, through LGAs, lack systematic mechanisms. As a result, they use ad hoc inspections whenever needed.

Through interviews with officials from visited planning authorities, it was pointed out that land use development control mechanisms include using land rangers, the presence of zoning guidance, and issuing building permits and public participation. Contrary to these observations, the audit noted that, these mechanisms were inadequately used. As a result, they fall short of ensuring effective enforcement of the developed Planning Schemes, as detailed in Table 3.22.

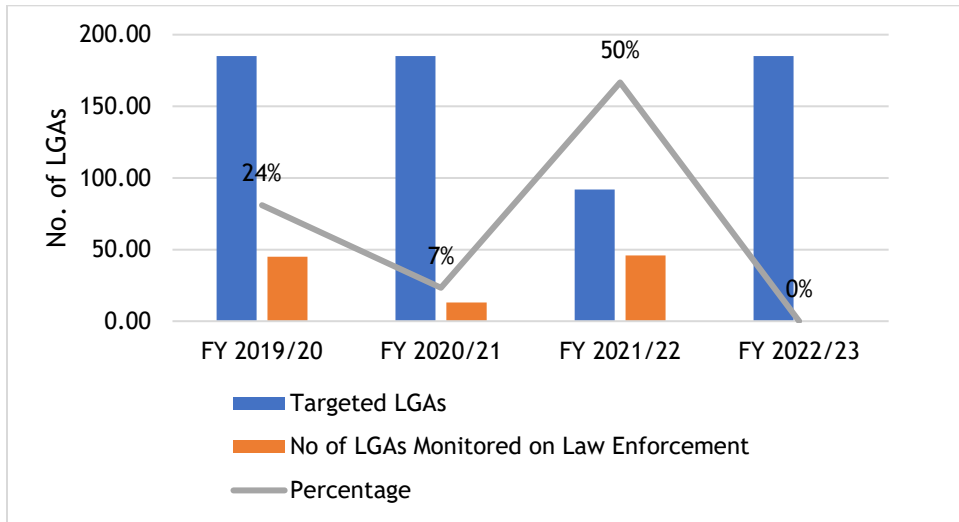
Table 3.22: The Land Developed Control Mechanisms

Control Mechanism	Performance indicators	The Status of the implementation of the Control Mechanism
Presence of Zoning Guidance	Number of cases where zoning regulations are in place and have been violated	No information reported
Issuance of Building permits	Number of building permits issued and average processing time for building permit	No information was reported on the number of building permits and average processing time. However, the audit noted that 6 out of 11 of the visited planning authorities used only the issuing of building permits as a tool to control physical development.
Ensure Public participation in land-related matters.	Number of public awareness creation meetings held and public engagements conducted	No information reported
Use of Land Rangers to patrol land use development and construction works	Number of land rangers/inspectors on post and number of issued stop orders and demolition orders	No information

Source: Auditor's Analysis from MLHSD's Strategic Plans for the Financial Year (2019/20) and (2025/26)

The audit team also noted that, MLHHS D conducted inadequate awareness to the public and insufficient monitoring of Planning Authorities in land use development control, as shown in **Figure 3.11**.

Figure 3.11: The Trend in Public Awareness of Land Development Control by LGAs



Source: MLHHS D's Annual Progress Reports of Financial Year 2019/20-2022/23

Based on the information provided in **Figure 3.11**, it was found that, 24% of LGAs were monitored, and awareness of land use development control enforcement was provided in the financial year 2019/20. The percentage declined to 7% in the financial year 2020/21. Similarly, 50% of LGAs were involved in awareness of land development control in the financial year 2021/22, but in the financial year 2022/23, the MLHHS D did not conduct any public awareness on land development control among LGAs. This led to weak enforcement of laws on land development control under Planning Authorities.

It was also noted that weak enforcement was attributed to insufficient resources, such as a lack of land rangers to ensure that the ongoing construction and developments were closely monitored. The Land Rangers could have scouted and closely monitored the ongoing land development. Interviews with officials emphasised the need for a lower level of stakeholder involvement in monitoring land development.

However, it was found that, control mechanisms set by MLHHS D were not monitored and reported, including their impact. This is attributed to

uncontrolled land development within areas of the jurisdiction of Planning Authorities' areas. For instance, the observed mechanism used by the visited LGAs was a Building Permit, except for the Dodoma City Council, which uses Land Rangers and Building Permits.

Therefore, the inadequate control mechanism of enforcement of land use development led to the reluctance of developers to continue with development without obtaining consent from the planning authority and other stakeholders such as the Engineers Registration Board (ERB), Architects and Quantity Surveyors Registration Board (AQRB), Fire and Rescue Force and National Environment Management Council (NEMC). Furthermore, inability to implement mechanisms for urban land development control adequately resulted to challenges, including the encroachment of public spaces, the mushrooming and continued development of unplanned and un-surveyed areas.

3.5.3 Ineffective Resolution of Land Conflict Cases and Disputes

Section 167 of the Land Act No. 4 of 1999 requires that, every dispute or complaint concerning land be instituted in the Court having jurisdiction to determine land disputes in a given area. The Court of jurisdiction under this section includes the Village Land Council, the Ward Tribunal, the District Land and Housing Tribunal, the High Court (Land Division) and the Court of Appeal of Tanzania.

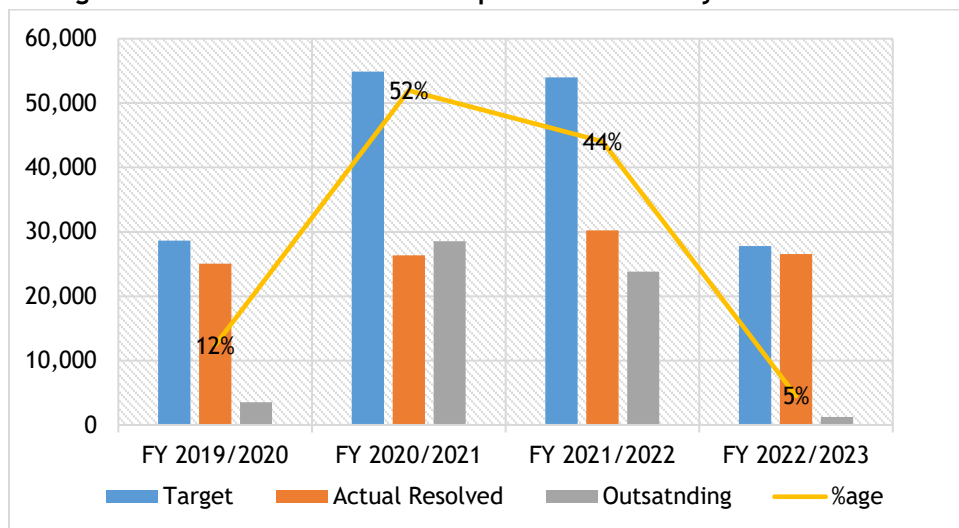
Likewise, section 4(1)(f) of the Urban Planning Act No. 8 of 2007 requires all persons and authorities exercising powers under, applying or interpreting this Act to facilitate the establishment of a framework for preventing land use conflicts.

However, a review of MLHHS's Annual Performance Reports from 2019/20 to 2021/23 revealed a backlog of land cases and disputes that have not yet been settled. It was also noted that, many land disputes resulted from individuals developing beyond their plot boundaries or on plots they do not legally own.

Further analysis of information available in the Annual Performance Reports of the four-year period 2019/20 to 2022/23 indicated that, MLHHS did not resolve land disputes and cases as per its target. For instance, in the financial year 2019/20, the Ministry resolved 25,066 out of 28,615 land

cases, whereas in the financial year 2020/21, it resolved land cases were 26,370 out of 54,883 land cases; in the financial year 2021/22, 30,211 out of 54,002 land cases were resolved; and in the financial year 2022/23, a total of 26,545 out of 27,801 land cases were determined as indicated in **Figure 3.12**.

Figure 3.12: The Resolution of Disputes and Cases by the Land Tribunals



Source: Annual Performance Report Financial Year 2019/20-2021/23

As shown in **Figure 3.12**, the unresolved land cases were 12%, 52%, 44% and 5% in the financial years 2019/20, 2020/21, 2021/22 and 2022/23, respectively. The backlogs of unresolved land cases were attributed to inadequate resources. For instance, case determination was slow due to a shortage of chairpersons and Assessors for Land Disputes in the Land Tribunals¹⁷. The other reason is the long processing time caused by inadequate evidence in the respective cases.

Other reasons are weak enforcement of land use development control measures by planning authorities and low awareness of land policy, legislation, and approved plans among local communities (see Section 3.3.6 for details). Furthermore, the review of the 2022/23 report from the land disputes resolution committee of Dodoma City Council revealed that the main reasons for increasing land disputes in Dodoma are unethical behaviours and lack of integrity among the land sector officers. This leads

¹⁷ Strategic Plans 2019/20-2023/24 and Strategic Plan 2021/22-2025/26.

to problems such as double allocation of land. Furthermore, in a review of Minutes from visited LGAs, the audit noted that, few cases were resolved compared to those filed, as shown in **Table 3.23**.

Table 3.23: Cases Resolved by LGAs for the Financial Year 2019/20-2022/23

Council	2019/20		2020/21		2021/22		2022/23	
	Cases Reported	Cases Resolved	Cases Reported	Cases Resolved	Cases Reported	Cases Resolved	Cases Reported	Cases Resolved
Dodoma CC	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data
Iringa MC	6	5	4	3	4	4	3	2
Mafinga TC	24	17	4	1	3	1	7	4
Dar CC	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data
Kinondoni MC	348	205	292	112	302	270	317	256
Mtwara MC	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data
Masasi TC	26	20	23	16	30	18	22	14
Ilemela MC	58	51	67	59	42	40	66	62
Mwanza CC	57	0	57	0	48	9	36	12
Tanga CC	29	16	21	17	5	3	12	7
Korogwe TC	2	2	2	2	3	3	0	0

Source: Auditors' Analysis of Cases Resolved by LGAs from Visited Planning Authorities (2023)

Table 3.23 further shows that, Kinondoni MC managed to resolve many land cases in the Financial Year 2021/22, while fewer cases were resolved in the Financial Year 2020/21 and 2021/22, as noted at Mafinga Town Council. This was because of initiatives such as land case clinics put by the ministry to resolve land cases.

3.6 Ineffective Evaluation of the Performance of Planning Authorities in Town Planning Activities

The audit noted the following weaknesses in the evaluation of the performance of planning authorities in existing town planning activities:

3.6.1 Inadequate Planning for Monitoring of the Planning Authorities by MLHHS and PO-RALG

Section 6 (3) of the Urban Planning Act No. 8 of 2007 requires MLHHS to approve all planning schemes and monitor and evaluate their implementation. Likewise, a Five-Year Development Plan of 2020/21 to 2025/26 gives mandate to PO-RALG to conduct Monitoring and Evaluation of Projects and Programmes implemented by LGAs to realise value for money.

A review of MLHHS's and PO-RALG's Annual Performance Reports and MTEF of the financial year 2019/20 to 2022/23 noted that, MLHHS has been planning to monitor and evaluate Town Planning activities as shown in **Table 3.24**.

Table 3.24 MLHHS Budget to Facilitate the Implementation of Monitoring and Evaluation of Town Planning Activities

Financial Year	Budgeted Amount (TZS)
2019/20	46,745,000
2020/21	70,475,000
2021/22	44,500,000
2022/23	55,050,000

Source: MLHHS's Annual Performance Reports and MTEFs of financial years 2019/20-2022/23

According to **Table 3.24**, the MLHHS planned to spend TZS 46,745,000 and TZS 70,475,000 to monitor and evaluate town planning activities in financial years 2019/20 and 2020/21, respectively. Also, in 2021/22 and 2022/23, MLHHS planned to spend 44,500,000 TZS and 55,050,000 TZS, respectively.

Similarly, PO-RALG planned to monitor town planning activities, as shown in **Table 3.25**. The audit noted that, PO-RALG planned to coordinate, monitor and evaluate the implementation of Guidelines related to rural and Urban development in 184 LGAs by the end of June 2020, as shown in **Table 3.25**.

Table 3.25: PO-RALG Budget to Facilitate the Implementation of Monitoring and Evaluation of Town Planning Activities (DRUDs)

Financial Year	Planned Budget	Planned Activities
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2019/20	18,700,000	To coordinate, backstop, monitor and evaluate the implementation of Action plans of the National Address and Postcode in LGAs by June 2020
2020/21	15,470,000	To coordinate, backstop, monitor and evaluate the implementation of guidelines related to rural and urban development in 184 LGAs by June, 2021
2021/22	Not indicated	Not indicated
2022/23	Not indicated	Not indicated

Source: PO-RALG's Strategic Plans for the year (2020/21-2025/26)

Table 3.25 indicates that, PO-RALG planned to use an amount of TZS 18,700,000 and an amount of TZS 15,470,000 to monitor town planning activities in the financial years 2019/20 and 2020/21, respectively. PO-RALG also did not plan to monitor and evaluate LGAs' performances in town planning activities in 2021/22 and 2022/23, and this is because PO-RALG did not prioritise Town Planning activities because the MLHHS managed these activities. In addition, there was weak coordination between PO-RALG and MLHHS in Town Planning activities and land matters in general.

3.6.2 Ineffective Monitoring of the Performance of Town Planning Authorities

Section 6 (3) of the Urban Planning Act No. 8 of 2007 requires the Director to approve all planning schemes and monitor and evaluate their implementation by the Planning Authorities. Likewise, a Five-Year Development Plan of 2020/21 to 2025/26 gives a mandate to PO-RALG to Conduct Monitoring and Evaluation of Projects and Programmes implemented in LGAs to realise the value for money.

The review of MLHHS's Annual Performance Reports from the financial year 2019/20 to 2022/23 and interviews with MLHHS officials revealed that MLHHS was supposed to visit and evaluate the performance of LGAs every quarter. However, the Ministry did not monitor the performance of LGAs as further elaborated in **Table 3.26**.

Table 3.26: The Monitoring of Town Planning Activities Implemented by Various Planning Authorities

Financial Year	Activity to be monitored	Planned Number of LGAs to be monitored	Actual Number of LGAs Monitored	Percentage of Variation (%)
2019/20	Urban Development Control Standards	111	45	41
2020/21	Planning, Surveying and Titling Programme	No Data	22	-
2021/22	Planning, Surveying and Titling Programme	No Data	61	-
	General Activities	184	46	25
2022/23	Preparation and Implementation of Detailed Planning Schemes	184	98	53
	Preparation and Implementation of Regularisation Schemes	184	162	88
	Urban Development Control Standards	30	46	153

Source: Auditor's Analysis from MLHHS D's Annual Performance Reports from Financial Year 2019/20 to 2022/23

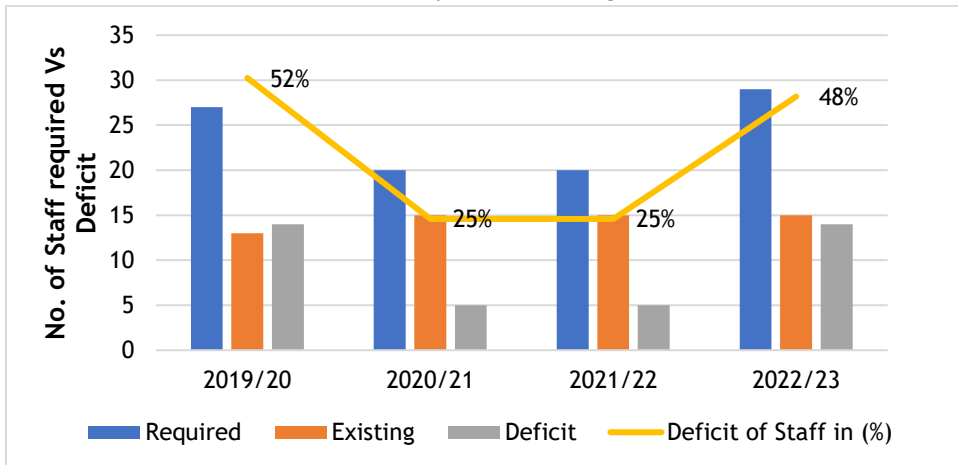
Table 3.26 shows that MLHHS D did not monitor all Planning Authorities as planned. It also shows that, in the financial year 2022/23, MLHHS D exceeded the planned target of monitoring urban development control standards activities by 53%. The extent of monitoring other planned activities ranged from 25% to 88%.

It is further noted that, the most monitored activities were urban development control standards and preparation and implementation of regularisation schemes, which stood at 88% and 153%, respectively. The monitoring activities for these two town planning components were conducted in the financial year 2022/23. The overperformance was noted because of the implementation of a new planning, surveying and titling programme.

According to the MLHHS D officials, the main reason for not monitoring and evaluating the performance of LGAs on town planning activities as per targets set was inadequate funds and human resources to facilitate

monitoring and evaluations of planned town planning activities in Planning Authorities. For instance, the staff deficit from the Policy and Planning Unit ranged from 25% to 52%, as shown in **Figure 3.13**.

Figure 3.13: The Deficit of Personnel to Facilitate Monitoring of Activities by the Policy and Planning Unit

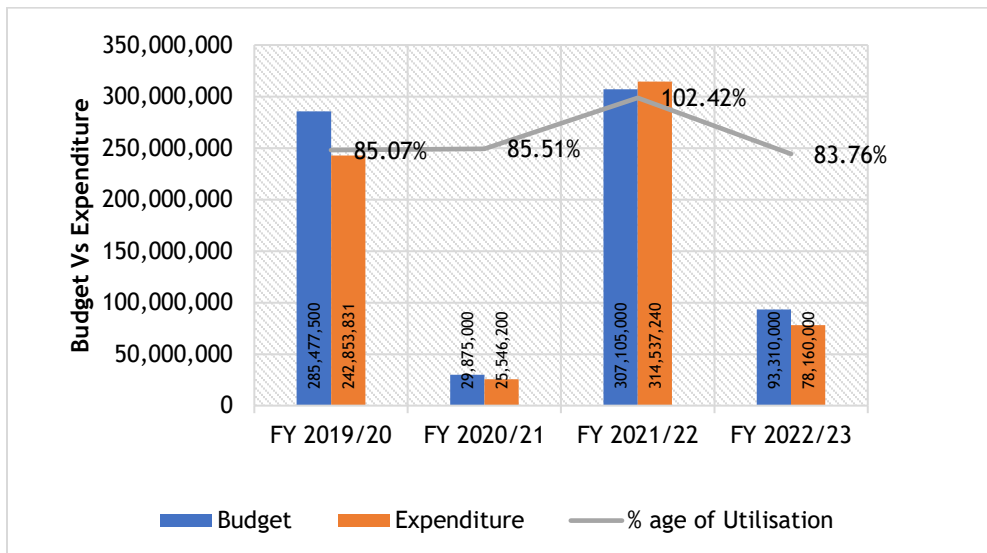


Source: Auditors' Analysis on Annual Performance Report of Financial Year 2019/20-2022/23, (2023)

Figure 3.13 shows that, in the financial years 2019/20 and 2020/21, the Policy and Planning Unit at MLHSD had a deficit of staff by 52% and 25%, respectively, while in financial years 2021/22 and 2022/23, there was a deficit of 25% and 48% respectively.

From the analysis of the disbursed funds to facilitate monitoring of town planning activities, it was found that, MLHSD did not utilise all disbursed funds, as shown in **Figure 3.14**.

Figure 3.14: The Monitoring and Evaluation Planned Budget and the Extent of Utilisation



Source: MLHHS’s Annual Performance Reports and MTEFs of financial years 2019/20-2022/23

Figure 3.14 indicates that, MLHHS utilised 85.07% and 85.51% of the planned budget in 2019/20 and 2020/21, respectively. It is further noted that, 83.76% was utilised in the financial year 2022/23. But, in the financial year 2021/22, MLHHS spent more than they had expected; the total expenditure reached 102.42% of the released funds.

The inadequate utilisation of released funds was attributed to the reallocation of the funds to activities other than monitoring and evaluation which was done after setting targets. Also, PO-RALG did not monitor and evaluate the performance of LGAs on town planning activities primarily because town planning activities implemented by land sector staff in LGAs were reported to MLHHS and not to the respective Planning Authorities according to changes in the reporting line and organisation structure.

3.6.3 Inadequate Follow-Up on the Issues Identified During the Monitoring of Town Planning Authorities

Section 6 (3) of the Urban Planning Act No. 8 of 2007 requires the Director to approve all planning schemes and monitor and evaluate their implementation. Likewise, a Five-Year Development Plan of 2020/21 to 2025/26 gives PO-RALG responsibility to monitor and evaluate Projects and Programmes implemented in LGAs to realise value for money.

Interviewed officials working for the Planning Authorities visited by auditors, namely Dodoma City Council, Dar es Salaam City Council, Mtwara Municipal Council, Masasi Town Council, Iringa Municipal Council and Mafinga Town Council, revealed that MLHSD did not conduct follow-ups on the issues identified during monitoring of town planning activities.

Similarly, a review of project correspondences from the visited LGAs showed that, no reports were submitted to LGAs by the Ministry of Lands as feedback on the monitoring aspects conducted by planning authorities.

Furthermore, interviewed MLHSD Officials revealed that, the Ministry did not follow up with the planning authorities on the issues identified during monitoring. They further emphasised that, the lack of follow-up was a result of inadequate financial and human resources.



CHAPTER FOUR

AUDIT CONCLUSION

4.1 Introduction

This chapter presents the audit conclusion based on the findings presented in chapter three.

4.2 General Conclusion

The audit recognises the efforts made by MLHSD, PO-RALG, and planning authorities towards improving the management of town planning activities in the country to create a functionally efficient and aesthetically pleasing living and working environment. These efforts include the preparation of various Guidelines to steer the implementation of town planning activities, including General and Detailed Planning Schemes, and effectively supporting urbanisation, housing and sustainable human settlements in accordance with the targets and indicators in the National Five-Year Development Plans II and III, etc.

The audit also recognises the reforms that MLHSD is undertaking, including a review of the National Land Policy of 1995, the National Human Settlements Policy of 2000, the preparation of a new Housing Policy, and a review of the Land Survey Ordinance. Likewise, the automation of Land sector activities through ILMIS remains limited because only 6 Planning Authorities have adopted ILMIS so far.

However, more interventions are still needed to improve the management of town planning activities. Based on the findings, it has been noted that MLHSD, PO-RALG, and planning authorities did not adequately manage the design, planning, and implementation of town planning activities. The Ministries did not ensure adequate enforcement of the developed town planning schemes.

This was evidenced by the presence and continuation of the development of unplanned and un-surveyed land, whereas unplanned housing land development stood at 75%. The Audit further revealed inadequate preparation of General and Detailed Planning Schemes. The MLHSD approved only 9% of the Master Plans planned to be approved over the review period.

Furthermore, financial and skilled human resources together with evaluation, monitoring and follow-up of the performance of Planning Authorities by PO-RALG and the MLHSSD, remain inadequate.

4.3 Specific Conclusions

4.3.1 MLHSSD, PO-RALG and the Planning Authorities inadequately Designed and Prepared Town Planning Schemes

Even though MLHSSD, PO-RALG and Planning Authorities managed to design and develop town planning schemes, the designed planning schemes did not adequately adhere to the established standards and new areas for inclusion in town planning schemes were not adequately identified. Planning Authorities' performance in the developed planning schemes and engagement of stakeholders in the preparation of planning schemes were inadequate. This led to continued mushrooming of informal settlements in cities and towns, resulting in regularisation. This development has, in turn, reduced the capacity of MLHSSD, PORALG and LGAs to collect desperately needed revenues. It also implies higher costs of providing public infrastructure services, including utilities, security and roads in the sprawling cities and towns across the country.

4.3.2 The Developed Urban Planning Schemes are not Effectively Implemented

The planning schemes prepared were not effectively implemented as planned. MLHSSD and PO-RALG did not systematically ensure the use of the General and Detailed Planning Schemes as tools to guide the urbanisation and development of towns. Subsequently, towns were not developed as per approved town plans. Factors that contributed to discrepancies between the actual and approved town plans were not established. On the other hand, the required resources to support the implementation of town planning activities were not adequately established. In turn, this led to a lack of control mechanisms and inadequate follow-ups on the extent of the implementation of approved Master Plans.

There was also a coordination challenge among key stakeholders in town planning activities. This emanated from the fact that, to a large extent, the coordination activities were done more during the preparation of Master Plans and not during their implementation. This was manifested by the lack of evidence on information sharing with PO-RALG on implementing Town

Planning activities. Furthermore, Regional Land Offices were not reporting to RAS on land issues, as the new structure required them to report land issues to MLHSD. This further compound the problem of coordination at LGA and Regional levels.

4.3.3 MLHSD and PO-RALG, through the Planning Authorities, did not Adequately Ensure the Enforcement of the Planning Schemes

Despite the preparation of guidelines to facilitate the preparation and implementation of detailed planning schemes for new areas, the audit concludes that, MLHSD and PO-RALG, through Planning Authorities, did not adequately ensure compliance with the developed planning schemes. This is due to the fact that the developed guidelines were not adequately disseminated to all planning authorities, and monitoring processes by MLHSD and PO-RALG for the implementation of planning schemes were not adequately executed. Similarly, the Planning Authorities did not have an effective urban land use development control mechanism in place.

In this regard, it is further concluded that, MLHSD and Planning Authorities failed to adequately achieve the targets set to resolve land cases and disputes. This was manifested in the backlog of outstanding cases and disputes not yet settled. The percentage of unresolved land cases was 12%, 52%, 44% and 5% in the financial years 2019/20, 2020/21, 2021/22 and 2022/23, respectively.

Inadequate enforcement of land use development control and inadequate preparation of general and detailed planning schemes resulted in the mushrooming of unplanned settlements in the towns, overcrowding, lack of social amenities, flooding, inadequate basic infrastructure and poor sanitation facilities.

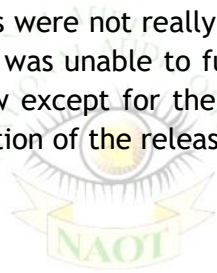
4.3.4 MLHSD and PO-RALG do not Effectively Evaluate the Performance of Planning Authorities on Town/Urban Planning Activities

It was further found that MLHSD and PO-RALG do not effectively evaluate the performance of planning authorities in town/urban planning activities. This was due to inadequate planning for monitoring the performance of town planning authorities. As a result, MLHSD and PO-RALG did not set a budget for monitoring Town Planning activities.

The extent of monitoring of planned activities ranged between 25% and 88%. Also, the MLHHSO did not consider all issues during its monitoring activities since most of the monitored activities were related to urban land use development control standards and preparation and implementation of regularisation schemes, which stood at 88% and 153%, respectively, in the financial year 2022/23, whereas other town planning activities such as preparation of general and detailed scheme received little priority.

It was also noted that, MLHHSO did not make follow up on the issues identified while monitoring town planning activities. Also, no reports were submitted to the LGAs by the MLHHSO as feedback on the monitoring conducted by the respective planning authorities.

The reason for the inadequate monitoring and lack of follow-up on the issues identified during the monitoring of town planning authorities was the scarcity of financial and human resources. However, the audit analysis concluded that financial resources were not really the key factors. In fact, the audit found that the MLHHSO was unable to fully utilise the disbursed amount in the years under review except for the financial year 2021/22, where there was a 2% over-utilisation of the released funds.



CHAPTER FIVE

AUDIT RECOMMENDATIONS

5.1 Introduction

This chapter presents recommendations for the Ministry of Lands, Housing and Human Settlements Development (MLHSD) and the President's Office - Regional Administration and Local Government (PO-RALG) on what should be done to improve the implementation and management of town planning activities in the country.

The audit team acknowledges that the government has made efforts towards better management of town planning activities, such as the preparation of general and detailed planning schemes and surveying and titling in the country. However, more strategic interventions are required to address the observed gaps and meet targets for effective management of town planning activities.

These recommendations need to be fully implemented to achieve significant improvements in the management of town planning. This will, in turn, promote and facilitate the development of formal human settlements and create a functional, efficient, and aesthetically pleasing environment for living and working.

5.2 Recommendations to the Ministry of Lands, Housing and Human Settlements Development

5.2.1 To Improve the Design and the Development of General and Detailed Planning Schemes

The Ministry of Lands, Housing and Human Settlements Development is urged to:

- (i) Strengthen its mechanisms to ensure the identification of new planning areas for inclusion in town planning for which Master and Detailed Plans can be prepared;

-
- (ii) Devise mechanisms of ensuring the availability of funds for paying compensation for the acquisition of land and prepare Master Plans and Detailed Plans for the acquired lands as per standards;
 - (iii) Ensure adequate involvement of stakeholders and effective awareness programmes in the land use/physical planning and design of towns to facilitate smooth implementation of Master and Detailed Plans.

5.2.2 Ensure Effective Implementation of the Designed Urban Planning Schemes

The Ministry of Lands, Housing and Human Settlements Development is urged to:

- (i) Ensure timely approval of Master and Detailed Plans to facilitate development in accordance with the approved plans and standards;
- (ii) Ensure availability of resources to facilitate effective and timely implementation of town planning activities to prevent continued mushrooming of unplanned settlements;
- (iii) Collaborate with PO-RALG and other MDAs to review the current organisation set up of the land sector to devise an effective land sector institutional set-up structure to ensure effective coordination and implementation of town planning activities and its reporting at the PO-RALG and Planning Authorities level; and
- (iv) Ensure enhanced use of automated systems for the implementation and monitoring of town planning activities.

5.2.3 To Ensure the Development of Towns Adhere to the Developed General and Detailed Planning Schemes

The Ministry of Lands, Housing and Human Settlements Development is urged to:

- (i) Collaborate with PO-RALG and planning authorities to design mechanisms for effective urban land use development control to ensure compliance with developed planning schemes and prevent the spread of unplanned settlements.

5.2.4 Improve Evaluation of the Performance of the Planning Authorities in Town/Urban Planning

The Ministry of Lands, Housing and Human Settlements Development is urged to:

- (i) Strengthen its planning for monitoring and evaluation of town planning activities by developing key Performance Indicators and ensuring that, they are systematically used in the M&E Processes; and
- (ii) Collaborate with PO-RALG to ensure adequate follow-ups are conducted, feedback is given to Planning Authorities, and corrective measures are taken on issues identified during the monitoring and evaluation of town planning activities.

5.3 Recommendations to the President's Office - Regional Administration and Local Governments (PO-RALG)

5.3.1 To Improve Planning for Implementation of Town Planning Activities

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

- (i) Commit resources to ensure that urban planning activities in LGAs are implemented in a timely manner.

5.3.2 To Improve Implementation of Town Planning Activities

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

- (i) Ensure that, LGAs effectively involve stakeholders and raise community awareness on the preparation and Implementation of General Planning Schemes and Detailed Planning Schemes;

5.3.3 To Improve Coordination of Town Planning Activities

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

- (i) Collaborate closely with MLHSD and other MDAs to review the institutional placing of staff working in LGAs on urban planning matters in the LGAs to ensure that these staff have clearly defined responsibilities and lines on accountability to the LGAs they are working for; and
- (ii) Work in collaboration and closely with MLHSD and other MDAs, especially those responsible for land, information communication and physical address, statistics/census, administrative boundaries, infrastructure and other related roles in urban development.


5.3.4 To Improve Evaluation of the Performance of the Planning Authorities on Town Planning

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

- (i) Prepare and implement Monitoring Plans and apply Key Performance Indicators to determine the performance of LGAs considering inclusivity in the management of urban planning activities;
- (ii) Collaborate with MDAs to monitor and evaluate the implementation of urban planning activities by planning authorities; and
- (iii) Collaborate with MDAs, conduct follow-ups, give feedback and carry out corrective interventions to address the identified weaknesses and deficits in the evaluation of urban planning activities and reporting back.

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APPENDICES



Appendix 1 (a): Responses from the Ministry of Lands, Housing and Human Settlement Development (MLHSSD)


This part provides responses from the MLHSSD.

Specific Responses

No	Recommendation	Comment(s)	Action (s) to be taken	Timeline
	<i>To improve the Design and Development of General and detailed Planning Schemes, the MLHSSD is urged to:</i>			
1.	Strengthen its mechanisms to ensure the identification of new areas for inclusion in town planning from which Master Plans and Detailed Plans can be prepared and include such areas;	Agreed	The ministry will identify new areas for inclusion during the master plan and prepare a detailed plan.	By the end of June, 2025
2.	Device a mechanism of ensuring the availability of funds for the acquisition of land through compensation and prepare Master Plans and Detailed Plans as per standards;	Agreed	The ministry will ensure that land for development is available. The issue of compensation involves many institutions, the leading Local Government Authorities and other beneficiaries' individuals and public and private institutions of lands in which compensation package will be done by themselves, the	By the end of June, 2025

No	Recommendation	Comment(s)	Action (s) to be taken	Timeline
			ministry will stay to its core business of providing policies, laws, regulations and guidelines to conduct compensation activities smoothly.	
3	Ensure adequate involvement of stakeholders and effective awareness programmes in the physical planning and design of towns to facilitate smooth implementations of Master and Detailed Plans.	Agreed	The ministry will ensure that stakeholders and land owners are involved at each stage, from initial planning to implementation stages.	By the end of June, 2025
<i>Ensure Effective Implementation of designed Urban Planning Schemes, MLHSD is urged to:</i>				
4	Ensure timely approval of Master and Detailed Plans to facilitate development in accordance with the approved plans;	Agreed	A follow-up mechanism will be deployed to ensure that the days TP drawings are received and approved in a timely manner.	By the end of June, 2025
5	Ensure availability of resources to facilitate effective and timely implementation of town planning activities	Agreed	The ministry will continue to facilitate funds for planning authorities, especially those	By the end of June, 2025

No	Recommendation	Comment(s)	Action (s) to be taken	Timeline
	to prevent unplanned settlements;		that have not benefited before, to assist in town planning activities.	
6	Collaborate with PO-RALG and other MDAs to devise an effective land sector institutional set-up structure to ensure effective implementation of town planning activities and its reporting at the Planning Authorities level.	Agreed	The ministry will collaborate with PO-RALG and planning authorities to devise an effective institutional set-up structure for the land sector.	By the end of June, 2025
7	Ensure effective use of automated systems for the implementation of town planning activities.	Agreed	The ministry is transforming its land business into automated systems, including town planning activities.	By the end of June, 2025
	<i>Improve Enforcement of Detailed Planning Schemes and Master Plans to Ensure the Development of Towns Adhere to the Proposed Developed Planning and Design Schemes, the MLHSD is urged to:</i>			
8	Collaborate with PO-RALG, planning authorities, and other MDAs to devise a mechanism for effective urban development control to ensure compliance with developed planning schemes and prevent	Agreed	The ministry will collaborate with PO-RALG and planning authorities to devise a mechanism for effective urban development control.	By the end of June, 2025

No	Recommendation	Comment(s)	Action (s) to be taken	Timeline
	the spread of unplanned settlements.			
	<i>Improving Evaluation of the Performance of Planning Authorities in Town/Urban Planning, the MLHSD is urged to:</i>			
9	Strengthen its planning for monitoring and evaluation of town planning activities by developing key Performance Indicators and ensuring that they are adequately used in the M&E Process.	Agreed	The ministry will strengthen its M&E for all planning activities for regional offices and planning authorities.	By December, 2024
10.	Collaborate with PO-RALG to ensure adequate follow-ups are conducted and corrective measures are taken on issues identified during monitoring and evaluation of town planning activities and provide feedback to relevant stakeholders.	Agreed 	The ministry will collaborate with PO-RALG in all planning activities and provide feedback to relevant stakeholders.	By December, 2024

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

This part provides responses from the PO-RALG.

Specific Responses

No.	Recommendation	Comment(s)	Action (s) to be taken	Timeline
Improve planning for the Implementation of Urban planning Activities, the PO-RALG is urged to:				
1	Commit resources to ensure that urban planning activities in LGAs are implemented in a timely manner.	<p>1) PO - RALG has directed all LGS to allocate funds adequately and budget for town planning activities and implement them as scheduled.</p> <p>2) PO-RALG is enabling Regional Commissioners' Offices (RCOs') and LGAs to have a special <i>GFS-Code</i> for costing and budgeting of Town Planning activities. This has come owing to the fast rate of urbanization in the country, third in Sub-Saharan Africa.</p> <p>3) PO- RALG has ruled out that Plans and Budget proposals of RCOs and LGAs will not be authorized</p>	<p>1) Guiding Sessions to be further offered to RCOs' and LGAs' staff on town planning with a special emphasis on the implementation of Structural Plans, Interim Land Use Plans and Master Plans</p> <p>2) Current and future urban projects will be scrutinized in detail to properly capture town planning aspects and put stringent <i>fiscal and non-fiscal</i> conditions in place for compliance by LGAs and the general public.</p>	Jan - June 2024

No.	Recommendation	Comment(s)	Action (s) to be taken	Timeline
		until they have included plans and budget items in the GFS Code for Town Planning activities.		
Improve the Implementation of Urban Planning Activities, PO-RALG is urged to:				
2	Ensure that LGAs effectively involve stakeholders and raise community awareness on the preparation and Implementation of General Planning Schemes and Detailed Planning Schemes;	In 2023, PO-RALG prepared and disseminated Guidelines for the implementation of <i>Structural Plans, General Planning Schemes</i> and <i>Application of GIS</i> to LGAs alongside providing corresponding training to the staff of RCOs and LGAs.	PO-RALG to conduct thorough training to RCOs and LGAs staff on adhering to town planning rules while supporting various urban projects and programmers	Jan - June 2024
Improve Coordination of Urban Planning Activities, the PO-RALG is urged to:				
3	Collaborate closely with MLHHS and other MDAs and review the institutional placing of staff working in LGAs on urban planning matters to ensure that there is a clearly defined boundary in the line of	1) In consideration of enhancing proper Decentralization practices, PO-RALG has liaised and agreed with MLHHS to reinstate Land Sector Staff who previously worked under RCOs and LGAs before their transfer to	1) PO - PSM & GG will support PO-RALG and MLHHS in <i>re-transferring</i> and procuring more land sector staff to strengthen the <i>institutional and human resource</i> capacity of the Planning Authorities (LGAs) and improve their performance in urban planning services.	Jan - June 2024 and beyond

No.	Recommendation	Comment(s)	Action (s) to be taken	Timeline
	responsibilities on accountability at the LGA level;	MLHSD in late 2019. 2) In the meantime, the government is working to resolve institutional hiccups so far observed to enable LGAs, who are planning authorities, to deliver meaningful land services.	2) PO-RALG will guide RCOs and LGAs in the localization of SDGs 2030, African Agenda 2063, SADC and EAC Visions 2050, the Tanzania Development Vision 2025, and the forthcoming Vision 2050. The emphasis is on SDG 11, with a deep focus on urban development and control activities	
4	Work in collaboration with MDAs especially those responsible for land, information communication and physical address, statistics/census, administrative boundaries, infrastructure and similar others to ensure the sharing of spatial data and information on urban planning activities.	PO-LALG has developed a <i>TAUSI e-system</i> in which land-related information and services have been integrated into it and is now in operation	The <i>TAUSI e-system</i> will further undergo improvement to integrate and be sound-inclusive and linked with other <i>e-systems</i> across other sectors. Note: Sharing information and data among MDAs and Agencies is still practically ambiguous.	Jan - June 2024
Improve the evaluation of the performance of Planning Authorities on Urban Planning Activities, <i>the</i> PO-RALG is urged to:				
5	Prepare and implement	1) The <i>GIS</i> and <i>General Planning</i>	PO-RALG to keep guiding LGAs to abide by the	Fiscal year

No.	Recommendation	Comment(s)	Action (s) to be taken	Timeline
	<p><i>Monitoring Plans</i> and apply <i>Key Performance Indicators</i> to determine the performance of LGAs considering inclusivity in the management of urban planning activities.</p>	<p><i>Schemes Implementation Guidelines</i> for Planning Authorities have been prepared and disseminated to the LGAs. The guidelines have been in operation since June 2023 to help deriving and implementing monitoring plans for town planning practices in LGAs, among others.</p> <p>2) Including <i>Planning, Costing, and Budgeting</i> facets in the <i>urban planning and implementation</i> in the wholesome own Budget of PO-RALG is a prime performance indicator for valuing urban planning and development in the country. It is in the context that PO-RALG oversees the performance of Planning Authorities.</p>	<p>Guidelines, budget and set aside adequate funds for urban planning activities in their areas of jurisdiction</p>	<p>Budget 2023/24 and beyond</p>

No.	Recommendation	Comment(s)	Action (s) to be taken	Timeline
		<p>3) Adding the GFS-Code for <i>urban planning activities</i> in the MTEF budgeting sheet of Planning Authorities will indicate valuing urban issues down to the monetary allocation and financing level. Other indicators include: -</p> <p>4) Number of meetings on town planning held at Ward/Village level</p> <p>5) Number of Building Permits issued over time frames in LGAs</p> <p>6) Number of LGA Urban Planning Committee meetings conducted, with Number of approved TP drawings; Number of reports</p> <p>7) List of Urban and rural economic potential planning areas</p> <p>8) Level of implementation of</p>		

No.	Recommendation	Comment(s)	Action (s) to be taken	Timeline
		<p>Decentralization issues in urban planning</p> <p>9) Proportion of <i>urban growth</i> and <i>administrative transformation</i></p>		
6	<p>In collaboration with MDAs to monitor and evaluate the implementation of urban planning activities in planning authorities.</p>	<p>In both <i>urban authorities</i> and <i>district authorities</i>, where <i>urban areas</i> also <i>abundantly</i> exist, the implementation of <i>orderly</i> urban planning is just around 16%. This denotes that about 97% of urban features or faces are in District Authorities and are unplanned. (PO-RALG 2023).</p> <p>A <i>monitoring checklist</i> has been prepared and is in use during fieldwork.</p> <p>Further find-out of the <i>status quo</i> of over-changing urban features to be conducted by applying sound scientific urban development indicators</p>	<p>1) Regional Commissioners' Offices, LGAs, MDAs, and other potential stakeholders are to be engaged in deriving workable monitoring and impact evaluation handouts for urban planning activities in the country's spatial, rural, and urban settings.</p> <p>2) PO-RALG to continue expanding deep and broad coverage exploration of Emerging Small Towns (ESTs) to capture <i>City Region</i> potentials in urban planning and development for sustainable economic benefits of <i>commerce and investments</i> made in each spatial administrative jurisdiction</p>	<p>Fiscal year Budget 2023/24 and beyond</p>

No.	Recommendation	Comment(s)	Action (s) to be taken	Timeline
			3) PO-RALG will further lead in establishing the Kwala Commercial and Investment City in the Coast Region as directed by the government. Its Master Plan is digital by design to foster efficiency in offering urban services with maximized economic output.	
7	In collaboration with MDAs, conduct follow-ups and carry out corrective interventions to revert identified defaults while evaluating urban planning activities and reporting back.	PO-RALG is collaborating and will expand interaction with diverse stakeholders who are potentially eager and can transform the urban sector to better it and contribute to the country's welfare.	<p>1) PO-RALG will conduct a deep stakeholder analysis cross-sectionally, engaging the grassroots level and localizing regional and global scenarios to build up a strong heterogeneous urban planning platform or mechanism that will drive towards qualitatively desired urban scenes presently and in the future.</p> <p>2) PO-RALG to fast-track the final phase of crafting the <i>Draft Final Rural and Urban Development Policy</i>. It reviews and merges the</p>	Fiscal year Budget 2023/24 and beyond

No.	Recommendation	Comment(s)	Action (s) to be taken	Timeline
			<p><i>Rural Development Policy of 2003</i> with the newly drafted <i>Urban Development Policy</i>. The focus is to establish a firm set-up of -rural-urban linkage in development initiatives brought up by sectoral investments in LGAs</p> <p>3) PO-RALG will guide RCOs and LGAs in tapping the often neglected, excluded, and <i>self-excluding (specifically businesses)</i> potential stakeholders in the urban planning and development process for sustainability purposes.</p>	



Appendix Two: The List of Interviewed Officials and Reasons for the Interviews during the Pre-study

Entity	Department /Division/Section	Officer Interviewed	Reason for Interview
Ministry of Lands, Housing and Human Settlements Development (MLHHS)	Human Settlements Development Division	Assistant Director: Physical Design and Design Section	To understand how general planning schemes are managed and the availability of design guidelines, circulars and policies. This includes understanding the key issues/activities in town planning, the management of town planning, and how town planning activities and their management are carried out. Also, it covers town planning activities, the challenges facing town planning, and root causes.
		Director: Human Settlements Development Division	To understand how issues of human settlement development are planned, the coverage of town planning in the country, and the challenges facing the sector, including root causes.
		Assistant Director: Physical Development Control Section	To understand the roles of the section in relation to the management of town planning and land use development control systems in place, including challenges hindering their effectiveness.
	Surveying and Mapping Division	Director: Surveying and Mapping	To understand the Division's roles in relation to the management of town planning.
		Assistant Director: Urban Cadastral Surveys	To understand the roles of the section in relation to the management and practices of town planning.
	Land Administration Division	Commissioner: Land Administration	Underscore how land is allocated, documents related to certificate of

Entity	Department /Division/Section	Officer Interviewed	Reason for Interview
			right of occupancy are prepared, and land disputes settled.
		Assistant Director: Urban Land Administration Section	To gain an understanding of urban land administration issues in relation to the management of town planning
	Division of Policy and Planning	Assistant Director of Policy and Planning	To understand the policy issues and consolidated budgets/financial planning aspects in the town planning activities, including associated challenges and their root causes.
	Division of Administration and Human Resources Management	Assistant Director: Administration and Human Resources Management	To understand the availability of human resources/allocation, including challenges associated with the availability of land sector staff and the root causes of their deficits.
President's Office - Regional Administration and Local Government	Division of Rural and Urban Planning	Director: Rural and Urban Development	To understand the roles of PO-RALG in the management of town planning. This includes strategies and practices in place to ensure effective town planning management, challenges and their root causes.
		Assistant Director/Senior Officials in Rural and Urban Development Division	To understand the roles of PO-RALG in the management of town planning. This includes strategies for effective town planning management, challenges they are facing, and root causes.
Regional Land Offices	Land Administration	Assistant Commissioner of Lands	To understand the roles of PO-RALG in the management of town planning. Also, to understand the procedures, practices and tests

Entity	Department /Division/Section	Officer Interviewed	Reason for Interview
			used to assess the effectiveness of town planning in its management.
	Town Planning Department	Town Planners	To gain an understanding of the issues and practice of land use/spatial (town) planning, town planning management at the regional level, coverage of town planning, including associated challenges
	Surveying and Mapping Department	Land Surveyors	To gain an understanding of the issues and practice of surveying and mapping in relation to town planning and coverage, including associated challenges
Local Government Authorities	Department of Town Planning and Land Surveying	Town Planners	To understand and practice the issues of management of town planning at the level of LGAs, including associated challenges
		Land Surveyors	To gain an understanding of the issues of management and practice of town planning at the level of LGAs in relation to land surveying, including associated challenges
		Land Officers	To gain an understanding of the issues of management of town planning at the level of LGAs in relation to land administration issues and practices, including associated challenges

Source: Auditor's Analysis, 2023

Appendix Three: The Description of Processes Involved in the Preparation of Detailed Planning Schemes for New Areas

Process	Description	Responsible Entity	Expected Output
Initial/ Preparation Process	1. The LGA shall justify a need for a detailed planning scheme and declare the planning area.	Planning Authority (LGA)	Planning areas declared
	2. The LGA shall pass a resolution of intention to prepare a detailed planning scheme.	Planning Authority (LGA)	Resolution for intention to prepare detailed planning schemes passed by LGA
	3. The Steering Committee (Council Management Team-CMT) shall let the Minister responsible for town planning publish intent by a notice in a Government Gazette and newspaper circulating in the local area and put a notice in local government (Street and Ward offices).	Planning Authority (LGA)	Intent notice was published in the government gazette and newspaper circulating in the local area.
	4. The Preparatory Authority shall convene a meeting of all stakeholders in the area affected by the scheme to allow participation in the preparation of the scheme and allow landholders to submit their proposals/schemes.	Preparatory Authority/Planning Authority	Proposals or views of stakeholders affected by the Scheme submitted by the preparatory Authority to stakeholders, and their views or input incorporated
	5. Following a positive resolution from the stakeholders meeting, the Council Management Team (CMT) and LGA shall endorse the idea.	Council Management Team (CMT) and LGA	Endorse Idea for preparation of the scheme
	6. The Technical Committee (TC) shall identify actors and stakeholders, their roles, mandates, and capacity for implementation.	Technical Committee (TC)	Roles, mandates and Capacity of Stakeholders identified
	7. The CMT shall consult with the actors and stakeholders, including service providers, and	CMT	Development proposals and views of stakeholders, incl. services provided,

Process	Description	Responsible Entity	Expected Output
	seek their development proposals and views for the planning area.		submitted and incorporated
	8. The TC shall prepare a planning program indicating population, uses, land use budget, standards, and conceptual plan.	Technical Committee	Planning program indicating population, uses and land use budget, standards and conceptual plan prepared.
	9. The TC shall prepare a draft detailed planning scheme for the area and a 3-dimensional illustration of a part or whole scheme.	Technical Committee	A detailed planning scheme for the area.
	10. The CMT shall prepare corresponding infrastructure layout proposals in collaboration with utility agencies and solid waste collection and disposal sites.	CMT and utility agencies and solid waste collection and disposal sites	Infrastructure layout proposals
	11. The TC shall prepare action plans and budgets.	Technical Committee	Action plans and budget.
	12. The Preparatory Authority (PA/CMT) shall present the scheme to stakeholders and the Council for acceptance and endorsement.	The Preparatory Authority (PA/CMT)	Schemes endorsed by stakeholders/council and accepted
	13. The Local Government Authority (LGA) shall submit the scheme to the Director of Town Planning through the RAS.	Local Government Authority (LGA)	The scheme submitted to the Director of Town Planning
Implementation Process	1. The TC shall send copies of an approved scheme to the Regional Secretariat and planning authority for custody.	Technical Committee	Scheme records stored by the Regional Secretariat and Planning Authority
	2. The CMT shall present an approved scheme to Ward/Street/Mtaa Offices and avail copies for display and custody of Street/Ward/MtaaLeaders .	CMT, Ward/Street Offices	Approve schemes presented to Ward/Street/Mtaa & displayed Ward/street have copies.

Process	Description	Responsible Entity	Expected Output
	3. The CMT shall mobilize resources for effecting cadastral survey and infrastructure provision.	CMT	Resources mobilised
	4. The CMT shall convene a consultation meeting with actors and stakeholders to agree on implementation, operation and maintenance modalities, including shared roles and responsibilities, timeframe, and commitment.	CMT, actors and stakeholders	Implementation, operation and maintenance modalities, including shared roles and responsibilities, timeframe, and commitment
	5. The CMT shall establish a committee comprising stakeholder representatives to mobilize resources needed for implementation.	CMT	The resources mobilisation committee
	6. The TC shall coordinate the carrying out of cadastral surveying by local authority or private surveyor.	TC	Cadastral surveying by a local authority or private surveyor.
	7. The TC shall get the survey plan approved by the Ministry.	TC	Approved plan by the Ministry
	8. The CMT shall collaborate with basic utility agencies to ensure the provision of infrastructure, community facilities, and solid waste collection and disposal sites.	CMT, utility agencies	Services and community facilities, as well as solid waste collection and disposal sites, provided
	9. The LGA shall dispose of plots to prospective developers and facilitate the processing of the certificate of occupancy.	LGA and prospective developers	Plots allocated & processing of certificate of occupancy facilitated
	10. The LGA shall facilitate the issuing of building permits.	LGA	Issuance of building permits
	11. The TC shall enforce and ensure adherence to development conditions	TC	Conditions enforced and adhered
	12. The TC shall ensure developers have obtained building permits or planning consents.	TC	Developers obtain building permits or planning consent

Process	Description	Responsible Entity	Expected Output
	13. In collaboration with Ward/Street/Mtaa Offices, the TC shall ensure that development conforms to development conditions.	TC and Ward/Street/Mtaa Offices	Development conforms to conditions
Monitoring and Evaluation	1. In collaboration with Ward/Street/Mtaa Offices, the TC shall monitor the implementation of the approved detailed schemes at three-month intervals.	TC and Ward/Street Offices	Monitoring of implementation of the approved detailed schemes conducted quarterly (three months)
	2. The TC shall prepare an annual detailed plan implementation report indicating achievements of targets, constraints and recommendations.	TC	Annual detailed implementation report prepared
	3. The TC shall submit the report to the local authority for forwarding to the Regional Secretariat and Director of Human Settlements Development.	TC	annual implementation report submitted to LGA, Regional Secretariat and Director of Human Settlements
Review of the Plan	1. As per section 22 of the Urban Planning Act 2007, the Planning Authority shall review a new detailed planning scheme within five years or at an extended time as the Director may determine. The Planning Authority shall also submit to the Director a progress report and evaluation of the operation and implementation of the detailed planning scheme at regular intervals of twelve months. Progress reports should highlight the implementation status concerning set targets, bottlenecks, and initiatives to address them.	Planning Authority	Review report on the evaluation of the implementation of detailed planning scheme prepared and submitted at regular interval

Source: Auditors' Analysis of Urban Planning Act, and the Guidelines for Preparation of General Planning Schemes and Detailed Schemes for New Areas, Urban Renewal and Regularisation (2007), 2023

Appendix Four: Selection of Regions and Planning Authorities Visited

Selection Factor based on LGA performances	LGAs with Detailed Planned scheme	LGAs with plots planned to be surveyed	LGAs with plots to be planned
LGA with High Performances	Dar es Salaam CC	Lindi MC	Shinyanga MC
	Kinondoni MC	Shinyanga MC	Kahama MC
	Kigamboni MC	Arusha CC	Arusha CC
	Temeke MC	Moshi MC	Moshi MC
	Ubungo MC	Singida MC	Musoma MC
	Morogoro MC	Musoma MC	Tarime TC
	Songea MC	Bunda TC	Mwanza CC
	Mbinga TC	Tarime TC	Ilemela MC
	Kasulu TC	Mwanza CC	Mbeya CC
	Tabora MC	Ilemela MC	Tunduma TC
	Nzega TC	Mbeya CC	
	Shinyanga MC		
	Kahama MC		
	Arusha CC		
	Moshi MC		
	Dodoma CC		
	Singida MC		
	Musoma MC		
	Tarime TC		
	Mwanza CC		
	Ilemela MC		
	Geita TC		
	Bukoba MC		
	Mpanda MC		
	Makambako TC		
Njombe TC			
Mbeya CC			
LGA With Medium Performances	Lindi MC	Kahama MC	Lindi MC
	Kigoma Ujiji MC		Kondoa TC
	Kondoa TC		Dodoma CC
			Singida MC
		Mpanda MC	
	Kibaha TC	Dar es Salaam CC	Dar es Salaam CC

Selection Factor based on LGA performances	LGAs with Detailed Planned scheme	LGAs with plots planned to be surveyed	LGAs with plots to be planned
LGAs with Low Performances	Ifakara TC	Kinondoni MC	Kinondoni MC
	Mtwara MC	Kigamboni MC	Kigamboni MC
	Masasi TC	Temeke MC	Temeke MC
	Nanyamba TC	Ubungo MC	Ubungo MC
	Bariadi TC	Kibaha TC	Kibaha TC
	Tanga CC	Ifakara TC	Ifakara TC
	Handeni TC	Morogoro MC	Morogoro MC
	Korogwe TC	Songea MC	Songea MC
	Babati TC	Mbinga TC	Mbinga TC
	Mbulu TC	Mtwara MC	Mtwara MC
	Bunda TC	Masasi TC	Masasi TC
	Iringa MC	Nanyamba TC	Nanyamba TC
	Mafinga TC	Kigoma Ujiji MC	Kigoma Ujiji MC
	Sumbawanga MC	Kasulu TC	Kasulu TC
	Tunduma TC	Tabora MC	Tabora MC
		Nzega TC	Nzega TC
		Bariadi TC	Bariadi TC
		Tanga CC	Tanga CC
		Handeni TC	Handeni TC
		Korogwe TC	Korogwe TC
		Babati TC	Babati TC
		Mbulu TC	Mbulu TC
		Kondoa TC	Bunda TC
		Dodoma CC	Geita TC
		Geita TC	Bukoba MC
		Bukoba MC	Iringa MC
		Iringa MC	Mafinga TC
		Mafinga TC	Sumbawanga MC
		Sumbawanga MC	Makambako TC
		Mpanda MC	Njombe TC
	Makambako TC		
	Njombe TC		
	Tunduma TC		

Appendix Four (b): Selected and Visited Regions Based on Planning Authorities' Performances

Region	LGA	Ranking	Region with at least 2LGAs	Selected Regions
Dar es Slaam	DSM CC	High	Selected	Dar es Salaam
	Kinondoni MC	High		
Mara	Tarime TC	High	Selected	-
	Musoma MC	High		
Mwanza	Ilemela MC	High	Selected	Mwanza
	Mwanza CC	High		
Shinyanga	Shinayanga MC	High	Not Selected	-
Arusha	Arusha CC	High	Not Selected	-
Mbeya	Mbeya CC	High	Not Selected	-
Kilimanjaro	Moshi MC	High	Not Selected	-
Dodoma	Kondoa TC	Medium	Not Selected	Dodoma CC
Lindi	Lindi MC	Medium	Not Selected	-
Pwani	Kibaha TC	Low	Not Selected	-
Morogoro	Ifakara TC	Low	Not Selected	-
Mtwara	Mtwara MC	Low	Selected	Mtwara
	Nanyamba TC			
	Masasi TC	Low	Selected	
Simiyu	Bariadi	Low	Not Selected	-
Tanga	Tanga CC	Low	Selected	Tanga
	Handeni TC			
	Kororgwe TC	Low		
Manyara	Babati TC	Low	Selected	-
	Mbulu TC	Low		
Iringa	Iringa MC	Low	Selected	Iringa
	Mafinga TC	Low		
Rukwa	Sumbawanga MC	Low	Not Selected	-

Appendix Five: Extent on Involvement of Stakeholders from Respective Visited Planning Authorities

LGA	Financial Year	Stakeholders Planned to Be Involved	Stakeholders Involved	Stakeholders Not Involved
DAR ES SALAAM CITY COUNCIL	2019/20	NO INFORMATION	NO INFORMATION	NO INFORMATION
	2020/21			
	2021/22			
	2022/23			
KINONDONI MUNICIPAL COUNCIL	2019/20	NO INFORMATION	NO INFORMATION	NO INFORMATION
	2020/21			
	2021/22			
	2022/23			
MTWARA MIKINDANI MUNICIPAL COUNCIL	2019/20	NO INFORMATION	NO INFORMATION	NO INFORMATION
	2020/21			
	2021/22			
	2022/23			
MASASI TOWN COUNCIL	2019/20	CMT, TARURA, TANROADS, Police (Fire And Traffic), TANESCO, MANAWASA, Land Owners From The Specified Area, Urban Planning Committee	CMT, TARURA, TANROAD, TANESCO, MANAWASA, Land Owners From Specified Area	Police (Fire And Traffic), Urban Planning Committee
	2020/21	CMT, TARURA, TANROAD, POLICE (FIRE AND TRAFFIC), TANESCO, MANAWASA, LAND OWNERS FROM THE SPECIFIED AREA, URBAN PLANNING COMMITTEE	CMT, TARURA, TANROAD, TANESCO, MANAWASA, LAND OWNERS FROM SPECIFIED AREA	POLICE (FIRE AND TRAFFIC), URBAN PLANNING COMMITTEE
	2021/22	CMT, TARURA, TANROAD, POLICE (FIRE AND TRAFFIC), TANESCO, MANAWASA, LAND OWNERS FROM THE SPECIFIED AREA,	CMT, TARURA, TANROAD, TANESCO, MANAWASA, LAND OWNERS FROM SPECIFIED AREA	POLICE (FIRE AND TRAFFIC), URBAN PLANNING COMMITTEE

LGA	Financial Year	Stakeholders Planned to Be Involved	Stakeholders Involved	Stakeholders Not Involved
		URBAN PLANNING COMMITTEE		
	2022/23	CMT, TARURA, TANROAD, POLICE (FIRE AND TRAFFIC), TANESCO, MANAWASA, LAND OWNERS FROM THE SPECIFIED AREA, URBAN PLANNING COMMITTEE	CMT, TARURA, TANROAD, TANESCO, MANAWASA, LAND OWNERS FROM SPECIFIED AREA	POLICE (FIRE AND TRAFFIC), URBAN PLANNING COMMITTEE
DODOMA CITY COUNCIL	2019/20	NO INFORMATION	NO INFORMATION	NO INFORMATION
	2020/21			
	2021/22			
	2022/23			
IRINGA MUNICIPAL COUNCIL	2019/20	CMT, POLICE, FIRE AND RESCUE FORCE, TARURA, TANROADS, IRUWASA, TANESCO, URBAN PLANNING COMMITTEE	CMT, FIRE AND RESCUE FORCE, URBAN PLANNING COMMITTEE	POLICE, URBAN, TARURA, TANROADS, IRUWASA, TANESCO
	2020/21	CMT, POLICE, FIRE AND RESCUE FORCE, TARURA, TANROADS, IRUWASA, TANESCO, URBAN PLANNING COMMITTEE	CMT, FIRE AND RESCUE FORCE, URBAN PLANNING COMMITTEE	POLICE, URBAN, TARURA, TANROADS, IRUWASA, TANESCO
	2021/22	CMT, POLICE, FIRE AND RESCUE FORCE, TARURA, TANROADS, IRUWASA, TANESCO,	CMT, FIRE AND RESCUE FORCE, URBAN PLANNING COMMITTEE	POLICE, URBAN, TARURA, TANROADS, IRUWASA, TANESCO

LGA	Financial Year	Stakeholders Planned to Be Involved	Stakeholders Involved	Stakeholders Not Involved
		URBAN PLANNING COMMITTEE		
	2022/23	CMT, POLICE, FIRE AND RESCUE FORCE, TARURA, TANROADS, IRUWASA, TANESCO, URBAN PLANNING COMMITTEE	CMT, FIRE AND RESCUE FORCE, URBAN PLANNING COMMITTEE	POLICE, URBAN, TARURA, TANROADS, IRUWASA, TANESCO
MAFINGA TOWN COUNCIL	2019/20	CMT, TARURA, TANROAD, POLICE (FIRE AND TRAFFIC), TANESCO, MANAWASA, COMMUNITY FROM THE SPECIFIED AREA, URBAN PLANNING COMMITTEE	CMT, COMMUNITY, POLICE (FIRE AND TRAFFIC), TANROAD	URBAN PLANNING COMMITTEE, MANAWASA, TANESCO, TARURA
	2020/21	CMT, TARURA, TANROAD, POLICE (FIRE AND TRAFFIC), TANESCO, MANAWASA, COMMUNITY FROM THE SPECIFIED AREA, URBAN PLANNING COMMITTEE	CMT, COMMUNITY, POLICE (FIRE AND TRAFFIC), TANROAD	URBAN PLANNING COMMITTEE, MANAWASA, TANESCO, TARURA
	2021/22	CMT, TARURA, TANROAD, POLICE (FIRE AND TRAFFIC), TANESCO, MANAWASA, COMMUNITY FROM THE SPECIFIED AREA, URBAN	CMT, COMMUNITY, POLICE (FIRE AND TRAFFIC), TANROAD	URBAN PLANNING COMMITTEE, MANAWASA, TANESCO, TARURA

LGA	Financial Year	Stakeholders Planned to Be Involved	Stakeholders Involved	Stakeholders Not Involved
		PLANNING COMMITTEE		
	2022/23	CMT, TARURA, TANROAD, POLICE (FIRE AND TRAFFIC), TANESCO, MANAWASA, COMMUNITY FROM THE SPECIFIED AREA, URBAN PLANNING COMMITTEE	CMT, COMMUNITY, POLICE (FIRE AND TRAFFIC), TANROAD	URBAN PLANNING COMMITTEE, MANAWASA, TANESCO, TARURA



Appendix Six (a): Planning for Monitoring of Town Planning Activities

Financial Year	Target Description	Actual Progress	Cumulative Budgeted Fund (TZS)	Cumulative Actual Expenditure (TZS)	Percentage of achievement (%)
2019/20	Ministerial plans, projects and programmes monitored and evaluated by June 2022	Monitoring of the Planning, Surveying and Titling Project was conducted in 24 districts, and data was collected, analyzed, interpreted, and reported with preparation.	86,250,000	85,967,722	100
	200,000 properties regularized by June 2020	A total of 176,567 landed properties were regularized; a total of 926,654 regularized properties were monitored and evaluated.	100,250,000	82,594,600	82
	Urban development control standards monitored by 111 Planning Authorities by June 2020	Two guidelines on 1) Settlements regularization and 2) Preparation of detailed village settlement plan and decent and affordable housing for rural areas have been prepared; Monitoring of implementation of laws, regulations and guidelines on urban development was conducted in 45 planning Authorities;	118,967,500	94,458,296	79

Financial Year	Target Description	Actual Progress	Cumulative Budgeted Fund (TZS)	Cumulative Actual Expenditure (TZS)	Percentage of achievement (%)
		Sensitization and capacity building was conducted in 24 Planning Authorities on laws, regulation and guidelines on urban development control; a total of 161 applications for change of land use were received and approved; and, Government Notice for 16 areas have been prepared, approved and published.			
	12 Master plans approved by June, 2020	Technical assistance was provided in preparing nine (9) Master Plans of Iringa, Songea, Arusha, Mtwara, Mbeya, Mwanza, Lindi, Dar es Salaam and Musoma.	37,000,000	29,969,500	81
	Two (2) urban redevelopment schemes approved by June, 2020	Monitoring of the implementation of 2 redevelopment schemes was conducted in Mwanza and Arusha cities	88,192,500	73,543,103	83
2020/21	Ministerial plans, projects	i) Monitoring was conducted	245,997,500	249,493,066	101.4

Financial Year	Target Description	Actual Progress	Cumulative Budgeted Fund (TZS)	Cumulative Actual Expenditure (TZS)	Percentage of achievement (%)
	and programs will be monitored and evaluated by June 2023.	to 22 Council received funds in the financial year 2020/21 for the Planning, Surveying and Titling Program; and ii) The Ruling Party Manifest Implementation Report for FY 2020/21 was prepared.			
2021/22	Ministerial plans, projects and programs monitored and evaluated by June 2024	Monitoring was conducted in 54 districts which are implementing the Planning, Surveying and Land Titling Program, and a report was prepared.	203,655,000	215,187,240	106

Appendix Six (b): MLHSDs' and PO-RALGs' Planned Monitoring and Evaluation Activities

Financial Year	ACTIVITY
19/20 Budget	To monitor the performance of the land sector in zonal offices by June 2020
	To monitor ILMIS data conversion in land offices in five district councils in the Dar es Salaam zone by June 2020
	One master plan was prepared, supervised, and monitored.
	To monitor the implementation of the Tabora, Katavi and Kigoma Master Plan
19/20 Annual Performanc e Report	Urban land use development control standards were monitored by 111 planning authorities by June 2020. Monitoring of the implementation of laws, regulations, and guidelines on urban development was conducted by 45 planning authorities.
	2,000 detailed urban layout plans approved by June 2020 vs 1,054 layout plans were monitored and evaluated.
	Ministerial plans projects and programmes monitored and evaluated by June 2022 vs Monitoring of Planning, Surveying and Titling Project was conducted in 24 districts received funds and data collected, analysed, interpreted and advised accordingly.
20/21 Action Plan	Oversee and monitor the preparation of 2000 layout plans in 26 regional offices by June 2021
20/21 Annual Performanc e Report	160 layout plans from 5 LGA's approved and 1 Master Plan supervised by June 2023 Vs Monitoring and evaluation of the implementation of 24 approved detailed layout plans and Master Plans has been conducted to 3 LGA
21/22 Annual Performanc e Report	A total of 23 Regions and 162 planning authorities were evaluated and monitored on the preparation and implementation of regularization schemes Vs 6000 Urban detailed plans (1,200,000 plots) approved, implemented and monitored by June 2024
	Monitoring carried out in 54 districts which are implementing Planning, Surveying and Land Titling Program and report prepared Vs Ministerial plans, projects and programs monitored and evaluated by June 2024
22/23 Annual Action Plan	To undertake monitoring and evaluation of the implementation of laws, regulations and guidelines by June 2023
	To oversee and evaluate the urban development control and undertaking inventory by creating a database of all open space and other public uses in 184 LGAs by June 2023

Financial Year	ACTIVITY
	To oversee and monitor the implementation of 12 master plans by June 2023
	To oversee and monitor the preparation of 2000 layout plans in 26 regional offices by June 2023
22/23 Budget	To monitor the implementation of approved detailed layout plans by June 2023
	Monitor and evaluate implementation of approved detailed layout plans and master plans by June 2023
	Monitor and evaluate implementation of approved detailed layout plans by June 2023
	To monitor the implementation of approved detailed layout plans by June 2023
PO-RALG	
20/21 DRUD Budget	To coordinate, backstop, monitor and evaluate the implementation of guidelines related to rural and urban development in 184 LGAs by June 2020
19/20 DRUD Budget	To coordinate, backstop, monitor and evaluate the implementation of Action plans of National Addressing and Postcode in LGAs by June 2020
DRUD Strategic Plan 2021/22-2025/26	RSs and LGAs' implementation of Rural Development Policies, Regulations, Guidelines and Strategies guided and evaluated by June 2026

Appendix Seven: Status of Staff Availability in Visited Planning Authorities

LGA	Cadre	Required Number of Staff	Existing Number of Staff	Staff Needs	Percentage of Variation
Dodoma CC	Town Planners	13	9	4	30.77%
	Land Surveyors	15	11	4	26.67%
	Assistant Land Surveyors	9	0	9	100%
	Land Officers	24	15	9	37.5%
	Assistant Land Officer	8	2	6	75%
	Valuers	9	4	5	55.5%
	Assistant Valuers	5	0	5	100%
	Cartographer	10	4	6	60%
Dar CC	Town Planners	15	7	8	53%
	Land Surveyors	7	1	6	86%
	Assistant Land Surveyors	10	5	5	50%
	Land Officers	15	11	4	27%
	Assistant Land Officer	10	3	7	70%
	Valuers	8	4	4	50%
	Assistant Valuers	6	0	6	100%
	Cartographer	4	0	4	100%
Kinondoni MC	Town Planners	10	6	4	40%
	Land Surveyors	10	3	7	70%
	Assistant Land Surveyors	5	3	2	40%
	Land Officers	12	5	7	58%
	Assistant Land Officer	6	1	5	83%
	Valuers	4	2	2	50%
	Assistant Valuers	6	2	4	67%
	Cartographer	5	0	5	-
Mtwara MC	Town Planners	5	3	2	40%
	Land Surveyors	4	0	4	100%
	Assistant Land Surveyors	3	0	3	100%
	Land Officers	4	3	1	25%
	Assistant Land Officer	3	0	3	100%
	Valuers	2	1	1	50%
	Assistant Valuers	2	0	2	100%

LGA	Cadre	Required Number of Staff	Existing Number of Staff	Staff Needs	Percentage of Variation
Masasi TC	Cartographer	2	1	1	50%
	Town Planners	2	2	0	0%
	Land Surveyors	2	0	2	100%
	Assistant Land Surveyors	2	1	1	50%
	Land Officers	2	2	0	0%
	Assistant Land Officer	2	0	2	100%
	Valuers	2	1	1	50%
	Assistant Valuers	2	0	2	100%
Iringa MC	Cartographer	2	1	1	50%
	Town Planners	5	2	3	60%
	Land Surveyors	5	1	4	80%
	Assistant Land Surveyors	4	0	4	100%
	Land Officers	7	7	0	0%
	Assistant Land Officer	4	0	4	100%
	Valuers	5	2	3	60%
	Assistant Valuers	-	-	-	-
Mafinga TC	Cartographer	3	0	3	100%
	Town Planners	3	2	1	33.33%
	Land Surveyors	2	1	1	50%
	Assistant Land Surveyors	2	2	0	0%
	Land Officers	3	1	2	66.67%
	Assistant Land Officer	3	0	3	100%
	Valuers	2	1	1	50%
	Assistant Valuers	-	-	-	-
Mwanza CC	Cartographer	2	0	2	100%
	Town Planners	7	2	5	71%
	Land Surveyors	6	1	5	83%
	Assistant Land Surveyors	8	2	4	50%
	Land Officers	7	5	2	29%
	Assistant Land Officer	8	2	6	75%
	Valuers	3	1	2	67%
	Assistant Valuers	5	3	2	40%
	Cartographer	6	1	5	83%

LGA	Cadre	Required Number of Staff	Existing Number of Staff	Staff Needs	Percentage of Variation
Ilemela MC	Town Planners	7	2	5	71%
	Land Surveyors	6	2	4	67%
	Assistant Land Surveyors	8	2	6	75%
	Land Officers	7	5	2	29%
	Assistant Land Officer	8	2	6	75%
	Valuers	3	4	1	33%
	Assistant Valuers	5	1	4	80%
	Cartographer	6	1	5	83%
Tanga CC	Town Planners	7	3	4	57%
	Land Surveyors	3	1	2	67%
	Assistant Land Surveyors	6	0	6	100%
	Land Officers	5	4	1	20%
	Assistant Land Officer	8	0	8	100%
	Valuers	3	2	1	33%
	Assistant Valuers	3	0	3	100%
	Cartographer	3	1	2	67%
Korogwe TC	Town Planners	3	1	2	67%
	Land Surveyors	2	1	1	50%
	Assistant Land Surveyors	2	1	1	50%
	Land Officers	5	3	2	40%
	Assistant Land Officer	3	1	2	67%
	Valuers	2	0	2	100%
	Assistant Valuers	2	1	1	50%
	Cartographer	2	0	2	100%

Source: Auditors' Analysis on Data Collected in Visited LGAs (2023)

Appendix Eight: Budgeted Against Disbursed Funds at Visited LGAs

LGA	Financial Year	Original Requested Budget Funds	Budgeted Funds	Disbursed Funds
Dodoma CC	2019/20		No Data	No Data
	2020/21	7,309,980,838	64,360,480	64,360,480
	2021/22	1,035,166,699	798,920,000	798,920,000
	2022/23	959,900,851	665,441,561.01	665,441,561.01
Dar CC	2019/20	1,850,000,000	1,650,500,000	800,000,000
	2020/21	2,000,000,000	1,750,000,000	1,100,000,000
	2021/22	2,000,000,000	1,850,000,000	900,000,000
	2022/23	2,500,000,000	2,150,000,000	1,300,000,000
Kinondoni MC	2019/20	1,172,094,503	1,636,994,500	734,021,286.21
	2020/21	2,500,000,000	2,985,000,000	1,005,938,013.12
	2021/22	1,189,345,400	589,980,000	427,551,288.12
	2022/23	3,158,486,400	3,577,986,400	2,388,513,094.88
Mtwara MC	2019/20	112,000,000	112,000,000	28,000,000
	2020/21	112,000,000	112,000,000	21,000,000
	2021/22	112,000,000	112,000,000	23,000,000
	2022/23	66,990,000	66,990,000	15,000,000
Masasi TC	2019/20	26,700,000	26,700,000	Fund Not Disbursed
	2020/21	2,000,000	2,000,000	Fund Not Disbursed
	2021/22	4,000,000	4,000,000	Fund Not Disbursed
	2022/23	4,200,000	4,200,000	Fund Not Disbursed
Iringa MC	2019/20	40,000,000	40,000,000	40,000,000
	2020/21	121,433,800	121,433,800	121,433,800
	2021/22	50,531,800	50,531,800	50,531,800
	2022/23	79,000,000	79,000,000	79,000,000
Mafinga TC	2019/20	300,000,000	177,000,000	172,000,000
	2020/21	211,000,000	125,000,000	123,000,000
	2021/22	205,000,000	184,532,170	183,202,000
	2022/23	203,000,000	14,000,000	12,300,000

Source: Auditors' Analysis on Data Collected in Visited LGAs (2023)

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