



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



**PERFORMANCE AUDIT REPORT ON THE MANAGEMENT OF
NATIONAL MUSEUMS AND CULTURAL HERITAGE SITES IN TANZANIA**



CONTROLLER AND AUDITOR GENERAL
FEBRUARY, 2022



About National Audit Office

Mandate

The statutory duties and responsibilities of the Controller and Auditor General are given under Article 143 of the Constitution of the URT of 1977 and in Sect. 10 (1) of the Public Audit Act, Cap 418.

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A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.

Mission

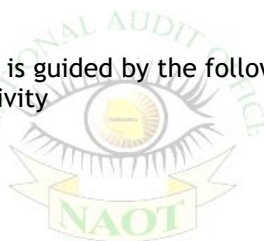
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- ✓ Providing technical advice to our clients on operational gaps in their operating systems;
- ✓ Systematically involve our clients in the audit process and audit cycles; and
- ✓ Providing audit staff with appropriate training, adequate working tools and facilities that promote their independence.

TABLE OF CONTENTS

LIST OF TABLES.....	IV
LIST OF ABBREVIATIONS AND ACRONYMS.....	VI
PREFACE	VII
EXECUTIVE SUMMARY	IX
CHAPTER ONE.....	1
INTRODUCTION	1
1.1 BACKGROUND	1
1.2 MOTIVATION FOR THE AUDIT	1
1.3 DESIGN OF THE AUDIT.....	4
CHAPTER TWO	17
SYSTEM FOR MANAGING MUSEUMS AND HERITAGE SITES.....	17
2.1 INTRODUCTION.....	17
2.2 POLICIES, STRATEGIES, GOVERNING LAWS AND REGULATIONS.....	17
2.3 KEY PLAYERS AND THEIR ROLES	22
2.4 MUSEUMS AND HERITAGE SITES	26
2.5 ACTIVITIES PERFORMED IN THE MANAGEMENT OF MUSEUMS AND HERITAGE SITES	28
2.6 RESOURCES FOR THE MANAGEMENT OF MUSEUMS AND HERITAGE SITES	30
CHAPTER THREE.....	33
AUDIT FINDINGS	33
3.1 INTRODUCTION.....	33
3.2 INADEQUATE DEVELOPMENT OF MUSEUMS AND HERITAGE SITES	33
3.3 INADEQUATE MECHANISMS IN PLACE FOR IDENTIFICATION OF MUSEUMS COLLECTIONS AND HERITAGE SITES	57
3.4 ADHERENCE TO PROCEDURES AND PROCESSES FOR THE ESTABLISHMENT OF MUSEUMS AND GAZETTING HERITAGE SITES.....	65
3.5 INADEQUATE PRESERVATION OF CULTURAL HERITAGE SITES AND MUSEUM COLLECTIONS	69
3.6 AVAILABILITY OF RESOURCES FOR THE MANAGEMENT OF MUSEUMS AND HERITAGE SITES AND THEIR ADEQUACY IN UTILIZATION.....	87
3.7 INADEQUATE MONITORING AND FOLLOW UP MECHANISMS ON THE PERFORMANCE OF MUSEUMS AND HERITAGE SITES.....	93
CHAPTER FOUR	105
AUDIT CONCLUSIONS	105

4.1 INTRODUCTION.....	105
4.2 GENERAL CONCLUSION.....	105
4.3 SPECIFIC CONCLUSIONS	106
CHAPTER FIVE	110
AUDIT RECOMMENDATIONS	110
5.1 INTRODUCTION.....	110
5.2 AUDIT RECOMMENDATIONS	110
REFERENCES.....	112
APPENDICES	113



LIST OF TABLES

Table 1.1: Available Categories of Museums	6
Table 1.2: Available Museums and Regions	7
Table 1.3: Selected Cultural Sites	9
Table 2.1: Summary of Objectives, Rationale, Strategy and Target of MNRT's Medium Term Strategic Plan from 2016/17 to 2020/21	19
Table 2.2: Summary of Objectives, Rationale, Strategy and Target of NMT's Medium Term Strategic Plan from 2017/18 to 2021/22	20
Table 2.3: Categories of Museums in the Country	27
Table 2.4: Preservation and Conservation Activities	29
Table 3.1: Status of Human Resource and Information Centers at the Visited Heritage Sites	35
Table 3.2: Shortage of Museum Personnel	44
Table 3.3: Status of Electronic Registration of Collections in NMT Database	46
Table 3.4: Museum Collections Recorded in MHoC Database	47
Table 3.5: Level of NMT's Compliance to ICOM Requirements	49
Table 3.6: Amount and categories of museum collections electronically recorded during trial phase at MHoC	52
Table 3.7: Physical Infrastructures and Services Development at MNRT in 2017/18 and 2019/20	54
Table 3.8: Research Budget at NMT, 2016/17 to 2020/21	61
Table 3.9: Status of permits for exported collections	63
Table 3.10: Status of Submission of Research Reports to DoA	64
Table 3.11: Assessed Cultural Heritage Sites Recently Gazetted	66
Table 3.12: Status of Policies on Conservation and Preservation of Museum collections at NMT	71
Table 3.13: Research Budget at NMT 2016/17 to 2020/21	81
Table 3.14: Workload of curators of museums' collections as on June 2021	85
Table 3.15: MNRT officials Allocated in Cultural Heritage Sites in the Country	91
Table 3.16: MNRT's Key Performance Indicators	93
Table 3.17: Monitoring by NMT	95

LIST OF FIGURES

Figure 1.1: Number of Heritage Sites Based on their Nature and Region .	8
Figure 1.2: Regions with Number of Scored Characteristics and Cultural Heritage Sites.....	8
Figure 2.1: Diagrammatical Presentation of the Relationship among Key Stakeholders.....	26
Figure 2.2: Budgeted and Disbursement of Fund between 2017/18 to 2020/21 at the Division of Antiquities.....	30
Figure 2.3: Budgeted and Disbursement of Fund between 2016/17 to 2020/21 at National Museum of Tanzania.....	31
Figure 2.4: Staffing Level for the Management of Museums and Heritage Sites	32
Figure 3.1: Requirements for the Establishment and Management of Museums.....	39
Figure 3.2: The conservation status of traditional houses at the Village Museum	41
Figure 3.3: Percentage decrease in revenue collection by NMT for the period from 2016/17 to 2020/21.....	43
Figure 3.4: Collection of Revenue of Museum from 2016/17 to 2020/21	50
Figure 3.5: Allocated Fund and Expenditure for the Development of Infrastructures for Museums and Cultural Heritage Sites	55
Figure 3.6: Status of Experts in the Field of Antiquities	60
Figure 3.7: Awareness creation performed from 2017/18 to 2020/21	73
Figure 3.8: Sketched Map of Amboni Caves Surrounded with Mining Plots Cultural Heritage Site	76
Figure 3.9: Released funds to cater for activities at NMT 2016/17 to 2020/21.....	82
Figure 3.10: Available and Required Curators in the visited Museums	84
Figure 3.11: Cultural Heritage Sites Transferred to Honorary Antiquities Wardens.....	86
Figure 3.12: Allocated funds to cater for planned activities at NMT	88
Figure 3.13: Allocated fund to cater planned activities at MNRT.....	89
Figure 3.14: Human Resource at MNRT HQ and Cultural Heritage Sites ..	90
Figure 3.15: Gap of Staff in Museums under NMT in the Country	92

LIST OF ABBREVIATIONS AND ACRONYMS

DoA	-	Division of Antiquities
GDP	-	Gross Domestic Product
ICOM	-	International Council of Museums
ICT	-	Information and Communication Technology
MHoC	-	Museum and House of Culture
MNRT	-	Ministry of Natural Resources and Tourism
NCAA	-	Ngorongoro Conservation Area Authority
NMT	-	National Museum of Tanzania
TANAPA	-	Tanzania National Parks
TAWA	-	Tanzania Wildlife Management Authority
TFS	-	Tanzania Forestry Services Agency
TTB	-	Tanzania Tourist Board
TZS	-	Tanzania Shilling
URT	-	United Republic of Tanzania
UNESCO	-	United Nations Educational, Scientific and Cultural Organization

PREFACE



Section 28 of the Public Audit Act CAP 418 [R.E 2021] mandates the Controller and Auditor General to carry-out Performance Audit (Value-for-Money Audit) for the purposes of establishing the economy, efficiency and effectiveness of any expenditure or use of resources in the Ministry, Department and Agencies (MDA), 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, Hon. Samia Suluhu Hassan, the President of the United Republic of Tanzania, and through her to the Parliament of the United Republic of Tanzania the Performance Audit Report on the Management of Museums and Cultural Heritage Sites.

The report contains findings of the audit, conclusions and recommendations that have focused mainly on the Management of Museums and Cultural Heritage Sites as performed by the Ministry of Natural Resources and Tourism and the National Museum of Tanzania.

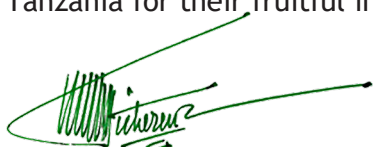
The Ministry of Natural Resources and Tourism and the National Museum of Tanzania were given the opportunity to scrutinize the factual contents of the report and came up with comments on it. I acknowledge the Audited Entities for the very useful and constructive discussions we had during the audit.

My Office intends to carry-out a follow-up at an appropriate time regarding actions taken by the Audited Entities in relation to the recommendations of this report.

The Office subjected this report to the critical reviews of Prof. Fidelis Taliwawa Masao, retired Senior Lecturer, University of Dar Es Salaam and Dr. Thomas John Biginagwa, Senior Lecturer, University of Dar Es Salaam who came up with useful inputs on improving the output of this report.

This report has been prepared by Ms. Yuster D. Salala - Team Leader, Mr. Gerald Anthony and Mr. Sayi E. Sayi - Team Members under the supervision and guidance of Ms. Esnath H. Nicodem - Chief External Auditor and Mr. George C. Haule - Acting Deputy Auditor General.

I would like to thank my staff for their assistance in the preparation of this report. My thanks should also be extended to the Management and Staff of the Ministry of Natural Resources and Tourism and the National Museum of Tanzania for their fruitful interaction with my Office during the audit.



Charles E. Kichere
Controller and Auditor General
United Republic of Tanzania
February, 2022



EXECUTIVE SUMMARY

Tanzania has seven national museums with collections of relics for public viewing through exhibits that may be permanent or temporary. Museums have varying aims, ranging from serving researchers and specialists to serving the general public. Also, Tanzania has a total of 131 gazetted cultural heritage sites. Out of the 131 cultural heritage sites that have been gazetted in Tanzania only four¹ are listed in the world heritage list. Worldwide, cultural heritage sites provide insights into the past and help the people to learn about the human history.

Africa is both fortunate and unfortunate as far as cultural heritage resources are concerned. The continent is fortunate for being a home to a variety of heritage assets informative of the origin and development of our humanity. In the meantime, it is unfortunate that Africa does not take care of such vast cultural treasures.

The main audit objective was to assess whether the Ministry of Natural Resources and Tourism and the National Museum of Tanzania have adequately managed Museums and Cultural Heritage Sites to ensure long-term survival and enhance Tanzania's culture and natural heritage.

Focus of the audit was on assessing mechanisms in place for the identification and acquisition of cultural heritage objects; adherence to criteria set for the establishment of museums as well as the identification and subsequent declaration of heritage sites; sustainability of preservation and conservation measures of heritage assets; sufficiency of resource to take care and develop museums and heritage sites; and adequacy of monitoring and follow-up mechanisms in managing Museums and Heritage Sites.

¹ Ngorongoro Conservation Area, Ruins of Kilwa Kisiwani and Songo Mnara, Stone Town of Zanzibar and Kondoa Rock-Art Sites

Audit Findings

Inadequate Development of Museums and Heritage Sites

For the period between 2016/17 to 2020/21, the audit noted that Museums and Heritage Sites were left undeveloped. Inadequate development of Museums and Heritage Sites was evidenced through the following indicators:

Underperformance of Heritage Sites

The Audit noted MNRT did not ensure adequate preservation of cultural remains in all 131 gazetted Heritage Sites. Out of 131 gazetted Heritage Sites only 18 (equivalent to 14%) were operational in terms of public access and protection mechanisms. MNRT have information regarding operational status of these heritage sites. However, in the 12 visited heritage sites that were managed under MNRT through DoA, there was absence of information centers and staff to take care of the sites. Only 4 out of 12 visited heritage sites have information centers to guide the visitors.

The Audit noted that of 131 heritage properties registered to date, 76 (58.8%) were proclaimed and registered during colonial period by the British colonial government. Since independence, DoA has proclaimed and registered only 55 properties (41.2%) which are located in eight administrative regions and covers only 30.7% of the regions of Tanzania. That reveals DoA has not been able to conduct national wide survey to identify, locate and proclaim cultural heritage properties for protection.

It was observed that only 15 (11%) of Cultural Heritage Sites contributed to revenue for the period from 2016/17 to 2020/21. The Heritage Sites that collected revenue included Kaole Ruins (Coast), Kunduchi Ruins (Dar Es Salaam), Oldupai Gorge (Arusha), Isimila Stone Age Site (Iringa), Bagamoyo Stone Town (Coast), Mkwawa Grave in Kalenga (Iringa), Ruins of Kilwa Kisiwani and Songo Mnara (Lindi), Mbozi Meteorite (Songwe), Amboni Caves and Tongoni Ruins (Tanga), Livingstone Memorial Site Museum (Kigoma), Livingstone's Tembe and Kwihara Reserved Area (Tabora), Mungomi wa Kolo (Dodoma), Caravan Serai (Pwani), and Mwalimu Nyerere Memorial House (Dar Es Salaam).

Out of 18 heritage sites that were transferred to the Honorary Antiquities Wardens namely; NCAA, TANAPA, TFS and TAWA, 4 Cultural Heritage Sites (22%) did not generate revenue for the past five years. These Cultural Heritage Sites include Old Afya Building managed by TFS, Engaruka Ruins, Engaresero and Mumba Rock Shelter both managed by NCAA.

The main reason for the above anomalies was due to unapproved investment guidelines that could guide proper decision making and choice of the investment opportunities available in the respective cultural heritage sites.

The Audit noted that out of 12 visited Heritage Sites, 7 had inadequate details about the Cultural Heritage Sites or content(s) therein. For instance, there were no information such as names, dates of the objects and details about it; for example, for structures, Cultural Heritage Site graves and walls as evidenced at German Bridge (Dodoma), Fliessbach Grave (Dodoma), Kisikimto Graves and Mosque (Tanga), Chongoleani Wall (Tanga), Chikalikani Walls (Tanga), Kunduchi Ruins (Dar Es Salaam) and Mbuamaji Mosque and Graves (Dar Es Salaam).

Furthermore, from 2016/17 - 2020/21 the Department of Antiquities successfully gazetted only one (equivalent to 7%) out of 14 historical buildings as envisioned in the Strategic Plan of 2016/17-2020/21. This was caused by inadequate utilization of research results (which is the basis for identification of heritage properties to be gazette) as well as inadequate follow-up on the historical buildings which were not documented and gazette.

Underperformance of the Museums

The Audit found out that Museums Premises did not ensure the wellbeing and sustainability of Museums' collections. For instance, 3 out of 4 visited museums namely the National Museum and House of Culture, Maji maji Museum and the Village Museum were found with limited space for storage of museum collections.

The Audit noted that the Village Museum used only 41% of the available land intended for displaying traditional houses of different ethnic groups found in Tanzania. It was noted that 13 out of 32 houses were operational

and open for public access; 6 houses had fallen down and were never renovated, and 13 other houses were not in use for public visitors since they needed renovation.

On the level of compliance to the requirement for the establishment and management of museums, it was found out that 1 out of 10 parameters was fully complied, namely Display Exhibition. Six out of 10 parameters were partially complied, namely; Research, conservation and restoration of collections, Documentation of collections, museum premises, competence of museum practitioners, and income generating policy. Three out of the 10 parameters were not complied, namely; disposal of objects, insurance, and collection policy. To a large extent, museums in the country complied with only 1 out of 10 established parameters for the establishment and management of museums.

Furthermore, the Audit noted the under collection of targeted revenue by the Museum for the period of 3 years (2016/17 to 2018/19). During the cited years, NMT managed to collect about 70% of the target. For the following years, 2019/20 and 2020/21, NMT managed to collect around 48% and 32%, respectively, of the target set. While COVID 19 Pandemic is likely to have contributed to this trend, the audit noted the prevalence of under collection even before the advent of the crisis. Generally, the under collection of internal sources of revenue is largely due to decrease in number of visitors as well as unavailability of tenants in the available rental properties of NMT.

Efforts by MNRT to enhance Development of Museums and Heritage Sites

The Audit noted some infrastructural development as among the strategies of enhancing the development of Heritage Sites. That was evidenced through a release of budgeted fund to cater for rehabilitation, conservation and construction at some Heritage Sites for the year 2017/18 and 2018/19.

However, it was noted that the disbursement of fund was less than the budget for the period from 2017/18 to 2018/19. Out of the cumulative budgeted amount of TZS 1,248,918,192, the released amount was TZS 795,425,494, which is equivalent to 64% consequently, inadequate release

of fund led to non-completion of all planned activities intended for developing Heritage Sites.

Transfer of Heritage Sites to the Honorary Antiquities Wardens

The Audit noted that there were funds allocated by the Honorary Antiquities Warden for improving the Cultural Heritage Sites.

In the year 2019/20, only two institutions (NMT and NCAA) were allocated with fund for infrastructural development on the given Heritage Sites. NMT and NCAA spent 63% and 59% of the total fund respectively, In the year 2019/20. While in the year 2020/21 all five institutions allocated budgets for developing Museums and Heritage sites in the country, only NMT, TANAPA, NCAA and TAWA effected their budget; this was by 38%, 31% 19%, and 14% respectively.

Despite the effort of transferring the management of Heritage Sites from DoA to the aforementioned Wardens, the Audit noted some weakness as follows:

Out of 109 transferred heritage sites, the audit team managed to obtain only 10 Memorandum of Understandings (equivalent to 9%) that were signed between MNRT and the honorary antiquities warden namely; TANAPA, TAWA, TFS, NCAA and NMT. Also, there were no signed Memorandum of Understanding between MNRT (DoA) and NMT regarding the management of 91 sites that were transferred to NMT.

Absence of situational analysis to evaluate whether or not the transfer would end the problems pertaining the development of Cultural Heritage Sites.

Absence of timeline in all the 131 Heritage Sites that were transferred to the Honorary Antiquities Warden had no defined timelines on when the Heritage Sites would be returned to be managed by the responsible entity.

These limits the initiatives of the appointed Honorary Antiquities Wardens towards developing the Heritage Sites. This was attributed to lack of proper road map at MNRT towards restoration and development of the Heritage Sites to ensure sustainability of cultural heritage resources.

Inadequate Mechanisms in Place for Identification and Acquisition of Museums' Collections and Heritage Sites

The Audit noted that, there were inadequate mechanisms in place for identification and acquisition of Museums' collections and Heritage Sites. This was attributed to insufficient research that could enable the identification and inform on proper procedures for acquiring museums' collections and heritage sites at MNRT.

The Audit noted insufficient research activities due to inadequate research plans, non-establishment of the Research Council, insufficient monitoring of researches undertaken in the country, and lesser number of experts in the field of antiquities.

Inadequate budget for research activities

The Audit found out that at NMT despite that they were supposed to conduct 30 researches (at least 2 in each field), there was inadequate release of budgeted amount of fund for research activities. Failure to conduct such institutionalized and thematic research has led to lack of inventory of heritage resources available in the country. In turn, this led to inadequate augmentation of museums' collections, acquisition of new heritage sites for protection, as well as lack of scientific publications.

Inadequate Mechanisms in place to ensure Inventory of Collections after the Completion of Research

The Audit noted that at the Division of Antiquities there were no any mechanism to ensure the inventory of collections after the completion of research, especially those undertaken by foreigners. Such inventory was also missing for the materials that are being taken to foreign countries for laboratory procedures. This was evidenced by the absence, since 2010, of cultural materials that were supposed to be returned back to Tanzania after pertinent export permits had expired. Inadequate follow up on the exported research collections caused this.

Inadequate Utilization of Research Findings

The Audit noted inadequate utilization of research findings at NMT and DoA. This is evidenced by lack of newly-generated museum collections

from research activities undertaken in the country, as well as lack of newly identified and gazetted heritage sites in the country.

This was largely caused by inadequate submission of scientific research reports due to lack of close follow-up by DoA. A total of fifty-two (52) research projects were conducted in different Heritage Sites and Museums in the country for (a period of) the past five years from 2016/17 to 2020/21 but, no scientific research reports were availed to the MNRT. The audit noted that inadequate utilization of research findings was caused by absence of research policy and pertinent guidelines.

Adherence to Procedures and Processes for the Establishment of Museums and Declaration of Cultural Heritage Sites

For the period from 2016/17 to 2020/21, the audit team selected two recently gazetted cultural heritage sites, namely Nkrumah Hall and the Historic Town of Mikindani, to assess the adherence to the required procedures. The audit team noted that, the declaration processes of Nkrumah Hall complied with the established criteria and procedures. However, for Mikindani Historic Town, the audit team was not availed with the documents informative of the procedures followed. This implied non-compliance to the established criteria stated under Section 3 of the Antiquities Act (Principal Legislation) Chapter 333.

Unavailability of Local Standards and Procedures for the Establishment and Management of Museums in the Country

Audit team noted unavailability of local standards to govern establishments of national museums in the country. For the period from 2016/17 to 2020/21, one national museum was established in Tanzania namely, Rashid Mfaume Kawawa Museum. The audit noted unavailability of documents that could help to assess if the criteria for the establishment of the mentioned museum, which was officially opened on 27th February 2017 were met.

Unavailability of local procedures for the establishment of Museums in the country was due to minimum effort in place to ensure establishment of local standards and procedures. Consequently, there has been low pace of establishing and opening new museums in the country (as stipulated in the National Museum Act No. 7, 1980 Cap 281), hence failure of the National

Museum to serve the wide community as pledged in the Tanzania's Cultural Policy of 1997.

Inadequate Preservation of Cultural Historical Sites and Museum Collection

Despite the presence of sectoral policies (i.e. Cultural Policy of 1997 and the Cultural Heritage Policy of 2008), the audit team noted lack of specific policies responsible for directing the conservation of heritage sites.

Absence of Guidelines to manage Museum Collections at NMT

The absence of specific policies directing curatorial activities has led to lack of guidelines that specific govern the curation of museum collections.

Excellent Performance in Raising Public Awareness on Museum Activities

Performance review on the achievement up to June 2021 revealed 152% overall achievements in awareness raising campaign activities by National Museum and House of Culture for the Museum from 2017/18 to 2020/21. NMT performed well on the planned TV and radio programs, production of documentaries and theoretical performances as well as conducting outreach programs.

Inadequate Plans to ensure Conservation of Cultural Heritage Sites

The audit noted inadequate implementation of plans for conservation of Cultural Heritage Sites due to slow pace of gazetting Heritage Sites and presence of un-demarcated conserved areas. Additionally, there was only 60% attainment of construction or rehabilitation of infrastructures in cultural heritage sites. Review of National Cultural Heritage Register as updated in 2018 revealed that, for the period from 2016/17 to 2020/21 MNRT managed to gazette Mikindani Historic Town only in 2017, out of targeted 6 cultural heritage sites and 14 historical buildings.

Review of implementation of the Strategic Plan revealed that, MNRT managed to demarcate the boundaries of 2 heritage sites namely Kalenga and Livingstone Tembe Kwihara for the period from 2016/17 to 2020/21.

Absence of clear demarcations of Cultural Heritage Sites

The audit noted unavailability of clear demarcation and regular encroachment of the sites. Out of 12 Cultural Heritage Sites visited by the audit team, 3 heritage sites namely; Mbuamaji, Chongoleani Wall and Kichalikani Wall had no clear demarcations. As a result, the surrounding community allocated to themselves pieces of land around the Cultural Heritage Sites. Lack of clear demarcations of boundaries for some of the cultural heritage sites was due to inadequate efforts of conducting detailed land survey, following up and monitoring by MNRT on the Heritage Sites.

Regular Encroachment of the Heritage Sites

The Audit Team noted that in the 5 heritage sites that were encroached 2 had clear demarcations. The two visited sites that had clear demarcations and were still encroached were Kunduchi Ruins and Amboni Caves. Kunduchi Ruins, had incidences of regular encroachment to the extent that a private school has been built within the area of the sites.

Furthermore, Amboni Caves is surrounded with quarrying mining plots whose owners involve themselves in mining activities which involve dynamite blasting that increases risk of collapse of caves due to the massive explosions. The explosions also leaves empty pits around the environment which threaten existence of the caves. The Audit noted that there was no adequate space between the caves and the Mining Plots that would reduce the risk of threatening existence of the caves.

Inadequate Preservation of Museums' Collections

The Audit noted inadequate conduct of research that inform preservation status of museum collections. For the period between 2016/17 to 2020/21, the review of implementation status of strategic plan revealed that, 6 researches (equivalent to 5%) out of planned 120 researches were done in collaboration with other International researchers, and 7 publications (equivalent to 12%) out of planned 60 publications were produced.

The Audit team noted the absence of research plans in place to identify priority areas for research. This was caused by unavailability of internal

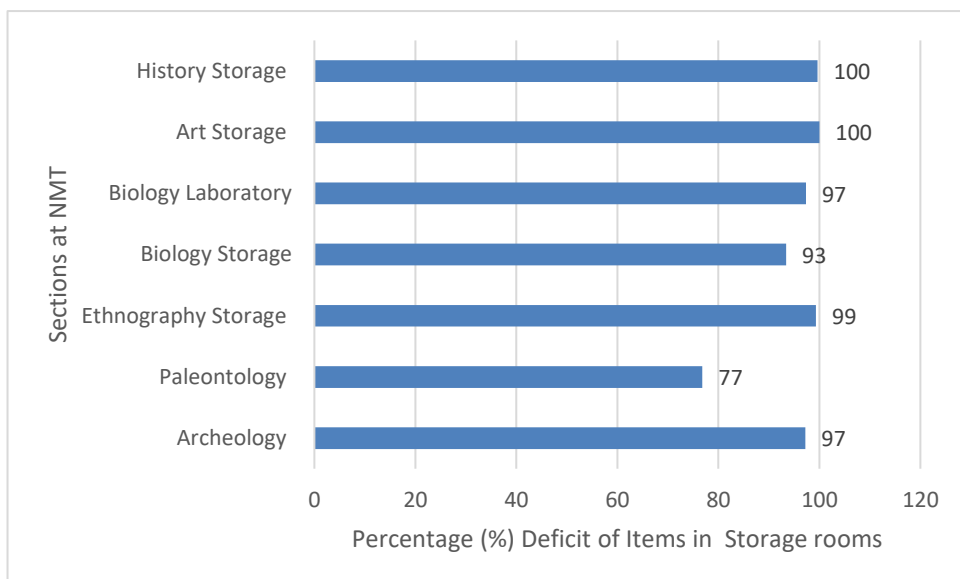
research policy at NMT to govern the research activities. The under achievement to conduct the targeted researches was due to inadequate planning, budgetary constraints, and lack of priority given to research.

For the period between 2016/17 to 2019/20, NMT proposed budget of TZS 360 million per month on average. However, the approved budget was TZS 38 million, equivalent to 11%, while the actual release of fund averaged at TZS 25 million per month, which is equal to 7% of the proposed budget. The audit noted huge improvement for the year 2020/21 whereby 72% of the proposed budget was approved and 53% of the approved budget was disbursed.

Limited equipment to Facilitate Preservation and Curation of Museum Collections

The audit team noted unavailability of all necessary tools that ensure sustainable wellbeing of museum collections. Conservation facilities and appliances such as thermometers, hydrometers, lux meters, desiccators, refrigerators, and blowers were needed to maintain the required conditions of various museums' collections.

Inadequacy of the above-mentioned appliances exacerbates deterioration of the museum collections due to factors such as light, humidity, temperature, and sunrays among others. The Figure below reveals the shortage of conservation facilities needed to ensure sustainability of museum collections.



Ethnography and Art Sections were not supplied with conservation facilities to ensure promptly conservation of museum collections. Other sections such as Archaeology, Paleontology, Biology storage, biology lab and History storage were supplied with less conservation facilities compared to the actual demand.

Shortage of Museum Curators

The audit noted the general shortage of well-trained and competent museum curators responsible for curation of museum collections. For instance, 3 out of the 4 museums visited by the audit team had severe shortage of curators. These were the National Museum and House of Culture, the Maji Maji Memorial Museum, and Rashid Mfaume Kawawa Memorial Museum.

Unavailability of Conservators at Several Cultural Heritage Sites

The Audit noted shortage of professional conservators needed to serve at Cultural Heritage Sites. Conservators were highly needed to ensure sustainability of cultural heritage sites through provisioning technical advice and overall management of cultural heritage sites and contents therein. The highest gaps of skilled personnel are as follows: Principal

Conservators I (78% of the required personnel), Conservators II (44%) Principal Conservators of Antiquities I (50%), and Senior Technician I (50%).

Furthermore, the audit noted unavailability of needed skills namely; Technicians, Civil Engineering, and Architectural Engineering to ensure long term survival of gazetted historical building in the country. The available skills with background on Archaeology, Anthropology, Geography, Biology, Botany, History and Geology were not competent enough to ensure monitoring during rehabilitation or construction of historic buildings in the country.

Insufficient Staff for the Management of Museums and Cultural Heritage Sites

The Audit noted that only 17 out of 109 (16%) declared cultural heritage sites in the country were allocated with officials from MNRT. This allocation of staff is significantly insufficient since 92 cultural heritage sites (84%) remain unattended by officials. As such, the unattended sites remain non-operational and stagnant.

Inadequate Monitoring and Follow-up Mechanisms on the Performances of Museums and Heritage Sites

The Audit noted inadequate mechanisms on monitoring and follow-up on the performances of Museums and Heritage Sites in the country as evidenced through:

Relevance and Measurability of MNRT and MNT Performance Indicators

The Audit noted the presence of performance indicators for evaluation of MNRT as indicated in the Medium Strategic Plan 2016/17 to 2020/21. However, such performance indicators were not adequately measurable, achievable, and realistic. This was mainly because the KPI's did not consider the availability of both financial and human resources in terms of adequacy and capacity to achieve the targets set by MNRT within timeframe set forth.

Furthermore, based on the review of the rolling NMT Strategic Plan (2017/18 to 2020/21) and interviews with planning Unit at NMT, it was revealed that monitoring activities to assess institutional performance were lacking. This handicap is due to the absence of a section responsible to conduct monitoring of museum activities at NMT.

Absence of Mechanisms for Monitoring Research Activities

The review of MNRT annual reports undertaken by the audit team did not locate any evidence informative of how research reports submitted (if any) to MNRT are monitored, handled and utilized for sustainable development of the heritage sector. Additionally, no evidence was revealed to inform how cultural materials exported outside the country for further laboratory works are monitored for safe return. In this regard, for instance, the audit noted that, for the period of 5 years 31 export permits of cultural materials were issued. However, there was no evidence that those materials were returned after the expiry of such permits.

Inadequate Conservation Activities of Heritage Sites in the Country

Based on the review of MNRT's achievement reports (2015-2019), the audit team found out that, in the visited 12 cultural heritage sites, only 5 had undergone major restorations and rehabilitations with painting. These were; Mwalimu Nyerere Memorial House, Kunduchi Ruins, Amboni Caves, Mungoni wa Kolo Rock Art Site, and Kondo Rock Shelter.

Inadequate monitoring and evaluation of restoration, rehabilitation and development proposals of urban and rural and Cultural Heritage Site

Seven out of 12 cultural heritage properties visited by the audit team were in poor conservation status for having been left unattended by DoA. These heritage properties are; Cultural Heritage Site Chongoleani Wall, Chikalikani Walls, Kisikimto Graves and Mosque, Dar Es Salaam City Historic Buildings, Mbuamaji Mosque and Graves as well as German Bridge and Fliessbach Grave.

MNRT through DoA did not monitor and evaluate the restoration rehabilitation and development proposal of urban and rural, historic built heritage, buildings, structures and archaeological sites. This was

evidenced through existence of Cultural Heritage Sites that had deteriorated over the years to the extent that they failed to maintain the original structures.

Inadequate monitoring of the implementation of conservation, development and management plans for cultural heritages sites

Most of the declared cultural heritage sites visited by the audit team had no management plans for the period under covered by this audit that could guide the technical conservation (restoration and rehabilitation), as well as access and utilization of those sites.

Lack of reporting mechanism in place to facilitate communication and smooth flow of information between stakeholders managing Cultural Heritage Site

The audit noted no clearly-defined reporting mechanisms on the performance of Heritage Sites. This led to inadequate monitoring of the heritage sites by MNRT through DoA. Also, there was insufficient flow of information between MNRT, NMT and DoA that was attributed to inadequate reporting mechanisms between the actors managing cultural heritage sites. Such communication gap hinders decision making processes regarding the wellbeing of cultural heritage sector, including formulation of appropriate guidelines and regulations.

Inadequate utilization of information for developing Museums and Heritage Sites in the Country

The Audit noted that, the absence of monitoring by MNRT led to lack of information for use by the Ministry to issue appropriate recommendation to key stakeholders to ensure future improvement. At MNRT there was no evidence of any recommendation sent to key stakeholders resulting from monitoring done by the Ministry of Natural Resources and Tourism.

Audit Conclusion

Based on the findings and as assessed by the overall objective of the audit, it is concluded that, the Ministry of Natural Resources and Tourism and the National Museum of Tanzania have inadequately managed the national museums and Cultural Heritage Sites to ensure long- term survival and enhancement of Tanzania's cultural heritage sector.

This was evidenced through inadequate development of Museums and Heritage Sites as well as underperformance of the Museums and Heritage Sites. It was noted that only 14% of heritage sites in the country were operating with availability of qualified human resources and were open for public access for tourism and education purposes.

Audit Recommendations

Recommendations to the Ministry of Natural Resources and Tourism

The Ministry of Natural Resources and Tourism is urged to:

1. Institute a proper road map towards transformation on the management of Cultural Heritage Sites that involves MNRT to transfer operation activities to a defined responsible entity for Cultural Heritage Sites;
2. Develop mechanisms for the identification and acquisition of collections relating to Tanzania's cultural heritage;
3. Develop Local standards governing the establishment of national Museums and declaration of Heritage Sites in the country;
4. Utilize research results in developing policies and guidelines for conservation and preservation of Museums' collection and Heritage Sites in the country;
5. Develop mechanisms for monitoring research collections both exported outside the country and those kept in Museums and Cultural Heritage Sites;
6. Improve the system of keeping records and descriptions of collections in Museums and Heritage Sites; and
7. Create a research fund to enable qualified Tanzanians to undertake fieldwork in heritage area directed at expanding spatial coverage and salvaging threatened heritage relics.

Recommendations to the National Museum of Tanzania

The National Museum of Tanzania is urged to:

1. Develop a mechanism for the identification and acquisition of collection of cultural remains relating to Tanzania's heritage;
2. Develop a mechanism for conservation and preservation of Museums collection and Cultural Heritage Sites;
3. Enhance effective utilization of resources in order to improve conservation and preservation of museum collection and development of Cultural Heritage Sites;
4. Have in place a monitoring system on all Museums and Cultural Heritage Sites in the country; and
5. Initiate plans to augment museum collections relating to Tanzania's cultural-histories and heritage in general.



CHAPTER ONE

INTRODUCTION

1.1 Background

A museum is an institution that cares for (conserves) a movable collection of artifacts and objects of artistic, cultural, historical, or scientific importance. Tanzania has seven² national museums that make collection of artifacts, cultural, historical and relic objects available for public viewing through exhibits that may be permanent or temporary. Museums have varying aims, ranging from serving researchers and specialists to serving the general public. Museum is a cultural property that often provides the primary evidence in a number of subject disciplines, such as archaeology and the natural sciences, and therefore represents an important contribution to knowledge.

Cultural Heritage Policy of 2008 defines cultural heritage sites as places where cultural heritage resources are found. The register of national cultural heritage issued by the Department of Antiquities in 2018 revealed that Tanzania has a total of 131 gazetted cultural heritage properties (sites, monuments and objects). Out of 131 cultural heritage properties that were gazetted in Tanzania, only four³ were listed in the world heritage sites. Cultural heritage provides insights into the past and helps people to learn about human history. Heritage sites present clear picture about our ancient life styles and cultures such as working tools used by our ancestors (like stone tools) as well as our ancestors' art work⁴, creativity and other behavioural capabilities.

1.2 Motivation for the Audit

Despite notable conservation efforts made, this sector faces many challenges which to a large extent were caused by lack of Antiquities Policy (until 2008) and inadequate public awareness on the importance

² Natural History Museums, Village Museum, National Museum and House of Cultural, Arusha Declaration Museum, Mwalimu Nyerere Museum, The Maji Maji Museum and Rashid Mfaume Kawawa Museum.

³ Ngorongoro Conservation Area, Ruins of Kilwa Kisiwani and Ruins of Songo Mnara, Zanzibar Stone Town and Kondoa Rock-Art Sites.

⁴ https://www.tanzaniatourism.go.tz/en/things-to-do/category/historical_sites

of conservation of cultural heritage resources⁵. The audit was motivated by the following factors:

(a) Limited Awareness to Local Communities Located near the Museums and Cultural Heritage Sites

The review of challenges and Management of World Heritage Sites in Tanzania published by the International Journal of Tourism and Hotel Business Management on April, 2020 revealed that, local communities expect social and economic development from protected sites. Many of the local communities living in protected areas lack adequate social services such as good hospitals, quality schools, clean water, energy and live in poverty. They also know the potentiality of the protected areas to generate revenue that can be used to implement development projects that might eradicate poverty. This perhaps led the local communities to find alternative mechanism of improving their social and economic developments through engaging in illegal activities such as treasure hunting and poaching. Such activities were evidenced in Kondoa Rock Art Site, Selous Game Reserve and other protected areas within the country.

The same Journal also revealed that, in Kilwa Kisiwani and Songo Mnara, human encroachment at the sites has been a significant problem. This led to some of the coral stones being taken from the ruins by the community and being reused for the construction of their houses. Additionally, some members of the local community encroached the site to obtain land for agricultural activities.

(b) Inadequate Conservation Efforts of Cultural Heritage Sites

This was evidenced through the collapse of the House of Wonders in Zanzibar in December, 2020. The House of Wonders is the largest and tallest building in Stone Town and occupies a prominent place facing the Forodhani Gardens on the old town's seafront. The House of Wonders, built in 1883, is currently closed due to disrepair, with large sections of the veranda and roof, which collapsed in 2012 and 2015 respectively, threatening the structural integrity of the rest of the building.

⁵ Cultural Heritage Policy 2008.

The Article, ‘Challenges Facing the Conservation of Historical Buildings through Local Eyes: The Case of the Swahili Town of Kilwa Kivinje’ (2018), revealed that 34 buildings were in a relatively poor state due to inadequate conservation from the perspective of residents in Kilwa Kivinje in Tanzania. Also, the Article indicated that, this situation was due to; limited awareness of conservation issues and responsibilities, socio-psychological and relational challenges such as a limited sense of heritage ownership, the lack of interest and motivation to conserve, neglect by owners and occupants, lack of trust in the conservation authorities, and socio-economic challenges such as limited economic benefits and scarcity of resources.

(c) Weak Enforcement of Legislations on Cultural Heritage Management

The same Article⁶ highlighted that, weak enforcement of legislations on matters regarding antiquities is attributed to limited support from the antiquities’ agencies and none-involvement of residents in the decision-making process. Unlike in the past, residents were engaged in the authoritative discourse to explain the challenges of conserving heritage. Furthermore, it highlighted the importance of coordinating with the local communities in managing heritage sites.

(d) Under utilization of Cultural Heritage Assets

A case study of Tanzania on Strategy for Cultural Heritage Management in Africa highlighted that Africa is both fortunate and unfortunate as far as Cultural Heritage Resources is concerned. Fortunate, because the continent is a warehouse for the heritage resources which document the origin and development of our humanity, and is unfortunate because the continent is too poor to take care of such vast cultural treasures.

An effective means of accomplishing this goal is to ensure that, products of the past are attractive and accessible by the public for cultural tourism. Only in that way, the past heritage of Tanzania can become

⁶ Challenges Facing the Conservation of Historic Buildings through Local Eyes: The Swahili Town of Kilwa Kivinje of 2018 by Dr. Noel Biseko Lwoga from the University of Dar Es Salaam.

economically sustainable for long term survival, productivity and contribute to global education, research, tourism, and pride in the accomplishment of humanity.

1.3 Design of the Audit

1.3.1 Audit Objective

The main audit objective was to assess whether the Ministry of Natural Resources and Tourism and the National Museum of Tanzania have adequately managed Museums and Heritage Sites in order to ensure long-term survival and enhance Tanzania's culture and natural heritage.

Specific Objectives were to assess whether there is:

- (a) A mechanism in place for the identification, and acquisition of collections relating to Tanzania's culture and natural heritage;
- (b) Criteria for the establishment of Museums and declaration of Heritage Sites are in place and adhered to consistently;
- (c) Conservation and preservation measures in place to ensure sustainability of Museum Collections and Heritage Sites;
- (d) Sufficient resources (skilled personnel, equipment and funds) for the management of Museums and Cultural Heritage Sites in place; and,
- (e) Monitoring and evaluation mechanisms on the performance of Museums and Heritage Sites in the country.

The detailed audit questions and sub-questions are presented in **Appendix 2**.

1.3.2 Scope of the Audit

The main audited entities were the Ministry of Natural Resources and Tourism (MNRT) and the National Museums of Tanzania (NMT). This was because this Ministry is responsible for managing and overseeing all Museums and Heritage Sites in the country. NMT is responsible for day to day management and supervision of museums and a caretaker of 91 gazetted heritage sites in the country.

The focus of the audit was on the efforts undertaken by the government to ensure that Museums and Heritage Sites are adequately managed with a view to guarantee long term survival of collections of cultural and natural remains relating to Tanzania's heritage for the coming generations and tourism purposes. This included an assessment of mechanism for identification, acquisition, preservation and conservation of museums' collections and Heritage Sites. The audit also assessed the level of resources (skilled personnel and funds) used for the management of museums and Heritage Sites and the adequacy of mechanisms for monitoring and follow up on their performances.

With regard to the mechanism of identification and acquisition of collections of natural and cultural heritage, the audit assessed the conduct of research based on the issuance of permits, funding, management of movable relics, presence of inventories of cultural materials, Cultural Heritage Sites and utilization of research results.

On the preservation measures, the audit assessed availability of defined mechanisms for conservation, preservation and the extent of the Ministry and NMT's involvement. On the conservation measures, the Audit Team also assessed availability of defined mechanisms for conservation and their implementation by assessing the extent of conservation done by NMT.

On the sufficiency of resources, the Audit Team focused on the availability of skilled personnel and funds for the management of Museums and Heritage Sites in the country.

With regards to monitoring and follow-up on the management of Museums and Heritage Sites, the Audit Team ascertained the presence and operationalization of monitoring framework and follow up mechanism. It also ascertained availability and adequacy of Key Performance Indicators on evaluating the performance of Museums and Heritage Sites and the Performance of National Museum of Tanzania. Furthermore, the Audit Team confirmed on the existence and functionality of follow-up mechanisms in tracking the implementation of recommendations and planned improvements.

The Audit Team also covered both Heritage Sites and Museums where cultural, political and natural museums were considered. In addition, the Cultural Sites managed by the National Museums of Tanzania (NMT) and other entities were also covered.

The audit covered a period of five financial years (i.e. 2016/17 to 2020/21). This period was chosen because it provided performance trend of the Ministry and NMT on the management of Museums and Heritage Sites in the country. Also, this period provided the basis for assessment of the Cultural Heritage Sites before and after being transferred to other entities.

Sampling Method for Data Collection and Analysis

Various methods for sampling, data collection and analysis used by the Audit Team are presented below:

i) Sampling Methods

Non-Probability Sampling method was used to select Museums and Heritage Sites. At first, National Museums were considered and categorized based on the nature of the collections stored that is natural /biological, cultural and political. The said characteristics were used to select museums to be visited.

Table 1. 1: Available Categories of Museums

Name of the Museum	Natural/Biological (No. of Museum)	Cultural (No. of Museum)	Political/Political (No. of Museum)
Natural History Museums	1	1	0
Village Museum	0	1	0
National Museum and House of Cultural	1	1	0
Arusha Declaration Museum	0	1	1
Mwalimu Julius Kambarage Nyerere Museum	0	1	1
Maji Maji War Memorial Museum	0	1	1

Rashid Mfaume Kawawa Museum	0	1	1
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Source: Auditors' Analysis of Museums Statistics, 2021

Four museums were purposely selected to represent different categories of Museums. For the natural or biological museums the Audit Team covered the National Museum and House of Culture. In relation to cultural aspect to ethnicity in the country the audit covered Village Museum, Maji Maji Memorial and Rashid Mfaume Kawawa Memorial Museums.

In order to assess the historical background of political movements in the country, the audit visited Maji Maji Memorial Museum and Rashid Mfaume Kawawa Museum. Table 1.2 shows visited Museums with their respective Regions;

Table 1. 2: Available Museums and Regions

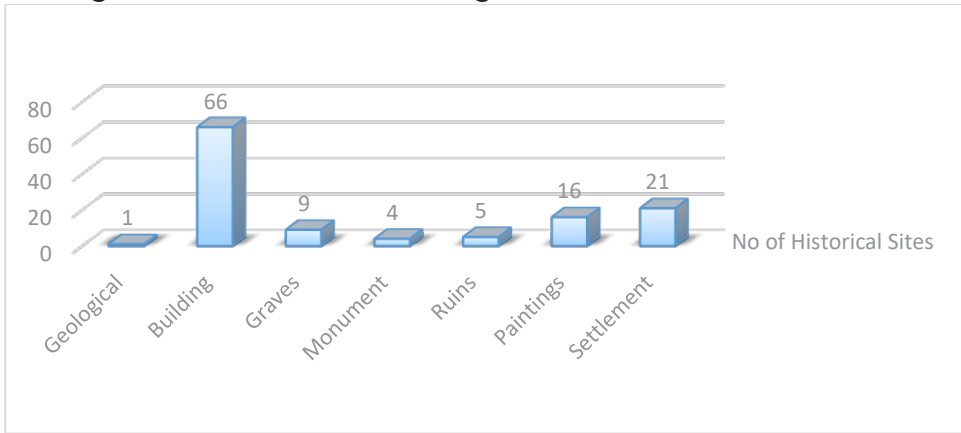
Region	Museums	No. of Characteristics at a Museum
Dar Es Salaam	National Museum and House of Cultural	2
	Village Museum	1
Ruvuma	Maji Maji War Memorial Museum	2
	Rashid Mfaume Kawawa Museum	2

Source: Auditors' analysis of Museums Statistics, 2021

The Audit Team covered 4 Museums with both Biological, Natural and Political characters thus the audit team visited Dar Es Salaam and Ruvuma regions where all the 4 Museums are located.

Heritage sites were also categorized based on their nature. For instance, Cultural Heritage Sites were categorized into Geological; Buildings that include Structures, Defensive Walls, Religious or Historic buildings; Memorial Graves; Monuments; Ruins; Paintings and Rock Shelters; and Historic Settlements or Recreations as shown in **Figure 1.1** below

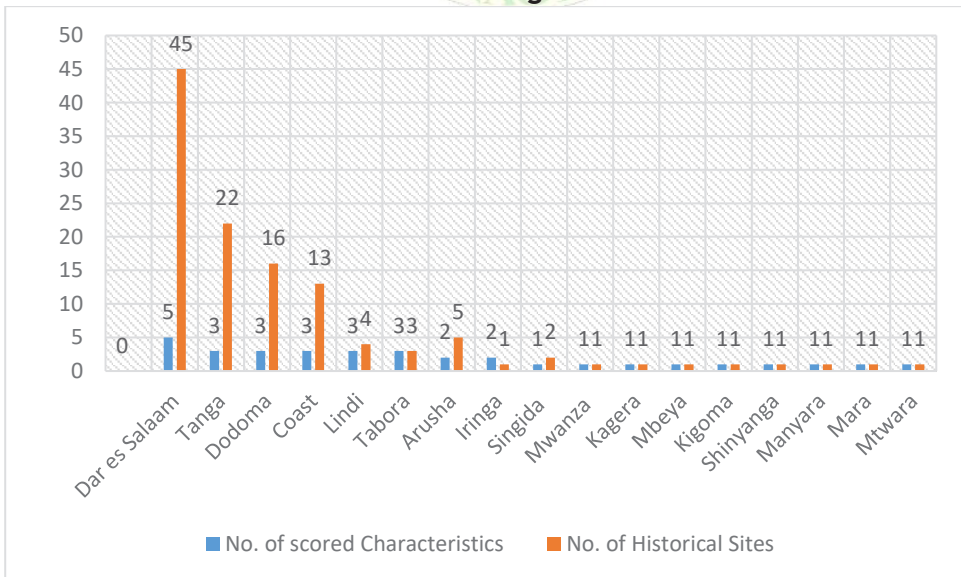
Figure 1. 1: Number of Heritage Sites Based on their Nature



Source: Auditors' Analysis from Cultural Heritage Register of 2018

Purposive Random Sampling was used to select different categories of Heritage Sites to be covered. Regions will be grouped based on the number of scored characteristics and number of Heritage Sites. **Figure 1.2** shows regions with a number of different categories of Cultural Heritage Sites within the respective region.

Figure 1. 2: Regions with Number of Scored Characteristics and Cultural Heritage Sites



Source: Auditors' Analysis from Cultural Heritage Register of 2018

From **Figure 1.2** above, three regions with highest number of score with different categories of heritage sites were selected. The selected regions represented a total of 83 heritage sites which was equivalent to 63% of the total 131 gazetted heritage sites. Regions that were visited in the assessment of the Heritage Sites are Dar Es Salaam, Tanga and Dodoma.

From the three selected regions two main factors were considered during the selection of the Heritage Sites, namely:

- a) Heritage Sites with information centre and have been transferred to be managed by either NCAA, TAWA, TANAPA or TFS; and
- b) Heritage Sites with no information centre and have been transferred to be managed by the National Museum of Tanzania.

Considering the two factors mentioned above, 4 Heritage Sites from each of the selected regions were selected as detailed below

Table 1. 3: Selected Cultural Sites

Regions	Managed by	Selected Cultural Heritage Sites	Selected Museum
Dar Es Salaam	TANAPA	Mwalimu Nyerere Memorial House	Museum and House of Culture
	NMT	Dar Es Salaam City	The Village Museum
	TAWA	Kunduchi Ruins	
	NMT	Mbuamaji Mosque and Graves	
Tanga	NCAA	Amboni Caves	Nil
	NMT	Kisikimto Graves and Mosque	
	NMT	Chongoleani Wall	
	NMT	Chikalikani Walls	
Dodoma	TFS	Kondoa Rock shelter with paintings	Nil
	TFS	Mungomi wa Kolo rock shelter with paintings	
	NMT	German Bridge	
	NMT	Fliessbach Grave	

Regions	Managed by	Selected Cultural Heritage Sites	Selected Museum
Ruvuma		Nil	Maji Maji War Memorial Museum
			Rashid Mfaume Kawawa Memorial Museum

Source: Auditors' Analysis

From **Table 1.3**, 4 site museums and 12 Heritage Sites were transferred to NMT, NCAA, TAWA, TFS and TANAPA based on the mentioned criteria. Museums and Cultural Heritage Sites were comprehensively studied in order to get a clear picture on the efforts in place in managing Museums and Cultural Heritage Sites.

ii) Methods Used for Data Collection

The Audit Team used three main methods to collect information from the audited entities and stakeholders. These methods include *interviews, document reviews, and observations* on the management of museums and heritage sites as detailed below:

(a) Documents Review

The Audit Team reviewed documents from MNRT, NMT, 4 selected Museums and 12 selected Heritage Sites so as to get comprehensive, relevant and reliable information about the management of Museums and Heritage Sites in the country.

Reviewed documents from the audited entities were those falling within the period under audit i.e. from July, 2016 to December, 2021. The reviewed documents included: planning documents, performance and progress reports, registers of museum's collections and visitors, monitoring and evaluation reports. The list of documents that were reviewed is presented in **Appendix 3**.

(b) Interviews

Interviews were held with Officials from the Ministry of Natural Resources and Tourism, National Museum of Tanzania, 4 Museums and 12 Heritage Sites in order to gain insights and clarifications on the information regarding practices and mechanism in place for developing

and enhancing sustainability of Museums and Heritage Sites. Furthermore, interviews were used to validate information from the reviewed documents. The list of officials interviewed is presented on **Appendix 4**

(c) Observations

Physical observations were made to all Museums and Heritage Sites that were visited by the Audit Team. During the observation, notes were taken on the observed conditions of the Museums and Heritage Sites as well as taking pictures of the observed infrastructure and facilities.

The Audit Team also observed the status of Museum and Heritage Sites in relation to the management, identified museum's collections and Heritage sites, preservation of Museums Collections and Heritage Sites, and mechanisms in place for conservation of Museums and Heritage Sites.

iii) Methods of Data Analysis

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

Qualitative data were described, compared and related so that they can be explained in order to bring into a finding as compared to audit objective. The analysis involved looking for categories such as events, descriptions, consistencies or differences so as to develop theory or conclusion from the collected data.

Depending on the number of interviews and documents reviewed, information was transformed into quantitative data by going through interviews/documents to see how many of them included a positive or negative statement about certain issues, or how many have made similar statements. Calculations were made, expressing the percentage of investigated documents or interviews that included a particular type of a statement.

1.3.3 Assessment Criteria

In order to assess the adequacy of measures for the development of Museums and Heritage Sites, assessment criteria were drawn from different sources such as Policies, Legislations (Acts and Regulations), Guidelines, Standards, Good Practices and Strategic Plans of MNRT and NMT.

The following are the audit criteria for each of the specific audit objective:

Management of Museums and Cultural Heritage Sites

According to the MNRT's Medium Term Strategic Plan from 2016/17 to 2020/21, the Ministry is required to ensure that natural and cultural resources become the highest contributor to the GDP in Tanzania through developing eight new sources of revenue and promoting six new investment opportunities on the development of Museums and Heritage Sites.

Also, according to the same Strategic Plan, the Ministry is required to develop and promote natural and cultural resources in the country.

Identification and Acquisition of Museum Collections and Cultural Heritage Sites

According to the MNRT's Medium Term Strategic Plan from 2016/17 to 2020/21, the Ministry is required to ensure availability of reliable and research based information to serve as a basis for developing policy, laws and guidelines with targeted outcome so that an increased number of cultural heritage resources are gazetted and demarcated.

Similarly, according to the the Antiquities Act, 1979, the Minister of Natural Resources and Tourism may, by order in the Gazette, declare any place or structure of historical interest to be a monument.

Furthermore, according to the NMT's Medium–Term Strategic Plan, 2017/18 to 2020/21, the National Museum of Tanzania is required to conduct research and expeditions in the fields of movable cultural and natural heritage and publish and disseminate information. Thirty (30)

researches, (at least 2 in each field) to be conducted and 15 publications produced annually.

Establishment of Museums and Gazzeting of Heritage Sites

According to the Cultural Policy, 1997, the Department of Antiquities is required to ensure that cultural heritage sites are identified, gazetted and developed, including establishment of site museums.

Section 3 of the Antiquities Act (Principal Legislation) Chapter 333 stipulates declaration of Monuments and Conservation areas. It states that the Minister responsible for antiquities after consultation with the Minister responsible for lands may, by order in the gazette, declare any place or structure of historical interest to be a monument.

Conservation and Preservation Measures to Ensure Sustainability of Museum Collections and Cultural Heritage Sites

The Ministry is required to provide awareness to stakeholders on benefits accrued from sustainable use of natural and cultural heritage through developing programmes aimed to raise the level of awareness and coverage. This is according to MNRT's Medium–Term Strategic Plan, 2016/17 to 2020/21.

The Antiquities Act, 1979, requires the Director of Antiquities and any person authorized by him, at reasonable time to protect or preserve any monument.

According to the Antiquities Act of 1979, the Department of Antiquities is required to evaluate and review heritage policies, laws, guidelines and strategies on cultural heritage conservation, and promotion of cultural heritage Tourism.

NMT's Strategic Plan from 2017/18 to 2021/22 requires NMT to preserve, protect and curate the movable cultural and natural heritage for use by present communities and future generations. NMT intends to expand infrastructure, improve management, and documentation of collections.

NMT's Strategic Plan from 2017/18 to 2021/22 requires NMT to educate and sensitize the public as to the value of cultural and natural heritage. This can be achieved through exhibitions, cultural festivals and other media undertaking in order to promote national unity. To implement that, NMT planned to conduct TV and Radio programs, carry out permanent and temporary exhibitions, produce outreach programs, and improve education kits.

MNRT's Medium–Term Strategic Plan 2016/17 to 2020/21 requires the Ministry to ensure adherence to quality standards, prepare and implement conservation guidelines.

Antiquities Policy of 2008 requires the Department of Antiquities to collect, document, conserve and develop Tanzania's architecture and culture heritage resources.

Sufficiency of Resources in Managing Museums and Heritage Sites

NMT's Strategic Plan from 2017/18 to 2021/22 requires NMT to ensure availability of both - human (technical and supporting staff) and financial resources as well as improved working environment in order to improve services delivered.

MNRT's Medium Term Strategic Plan - 2016/17 to 2020/21 requires the Ministry to ensure sufficient capacity building in terms of human and financial resources, modern equipment and other facilities in order to achieve the optimal services.

Mechanisms for Monitoring and Evaluation of Performance of Museums and Cultural Heritage Sites

The Monitoring and Evaluation Framework of the Government requires that whenever M&E is planned to be conducted, Key Performance Indicators be put in place. This component includes outcome, output, process and input indicators.

Also, in the strategic planning process, MDAs are required to develop a Results Framework that will include outcome, output, process and input

indicators in the framework. That will form the basis of day to day M&E work of the MDAs.

Moreover, Institutions that had undergone M&E and key stakeholders are required to be issued with M&E report including recommendations for improvement with an intention of ensuring that they address the shortcomings for further improvements.

MNRT's Medium Term Strategic Plan from 2016/17 to 2020/21 requires Policy and Planning Division at the Ministry to conduct Monitoring and Evaluation in order to ensure targets are met, act as an early warning for making timely adjustment, and ensure regular review of strategies and mobilization of appropriate interventions at all stages of implementation.

The Cultural Heritage Policy of 2008 stipulates the protection and promotion of our cultural heritage is a civic responsibility and shall be supervised by the Ministry of Natural Resources and Tourism.

NMT's Strategic Plan from 2017/18 to 2021/22 requires the Planning Unit to conduct M&E at NMT through assessing milestones attained on quarterly basis, reporting of the performance, review of milestones and rapid appraisal that intend to gather information for facilitating implementation of planned interventions.

1.4 Data Validation Process

The Ministry of Natural Resources and Tourism and National Museum of Tanzania were given the opportunity to go through the draft performance audit report and comment on the figures and information presented. They confirmed on the accuracy of the figures and information being presented in the audit report.

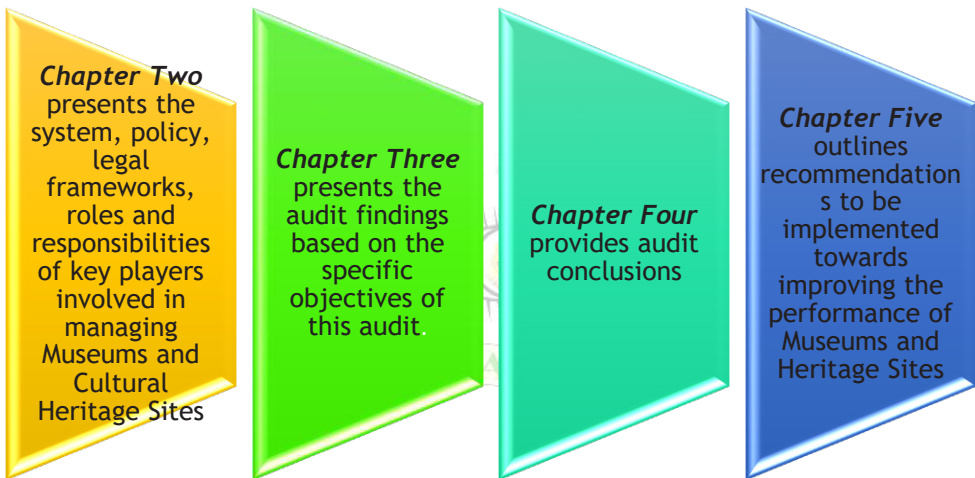
Furthermore, the information was cross-checked and discussed with experts on the management of museum and cultural heritage sites to ensure validation of the information obtained and presented.

1.5 Standards Used for the Audit

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

1.6 Structure of the Audit Report

The subsequent sections of this report cover the following chapters:



CHAPTER TWO

SYSTEM FOR MANAGING MUSEUMS AND CULTURAL HERITAGE SITES

2.1 Introduction

This chapter describes the system for the management of Museums and Cultural Heritage Sites in the country. It covers policies, legal and administrative framework, key stakeholders involved in the management of Museums and Cultural Heritage Sites with their main responsibilities and processes that ensure their inheritance, protection, preservation and development.

2.2 Policies, Strategies, Governing Laws and Regulations

There are policies, laws, regulations and guidelines which govern the management of Museums and Cultural Heritage Sites in the country as explained below:

2.2.1 Policies

There are two main policies governing the management of Museums and Cultural Heritage Sites in the country. These policies are described below;

The Cultural Heritage Policy of 2008

The Cultural Heritage Policy of 2008 provides that the role of the sector of cultural heritage is to conserve and develop the National Cultural Heritage resources. The policy provides for the intention to ensure that Historical Monuments, cultural areas and sites are protected, preserved and developed. The policy states the functions of the Department of Antiquities within the Ministry of Natural Resources and Tourism that includes collecting, documenting, conserving and developing Tanzania's architecture and cultural heritage resources including traditional architectural heritage. This is a big and important role which requires clear guiding principles to show where we came from, the present and future developments of our heritage. Despite the availability of other Policies that govern the sector, Cultural Heritage Policy identify and gives directives on key issues concerning the management of cultural heritage resources in the country.

The Cultural Policy of 1997

The Cultural Policy of 1997 provides for the protection and promotion of cultural heritage as a civic responsibility and supervised by the Government. Cultural heritage sites are identified, delineated and developed including establishment of site museums.

Also, it requires the Government to ensure that private and public offices recognize the value of records and archival material in their possession and preserve them for the national's history and cultural bearers. All man-made objects become national monuments on attaining the age of one hundred years.

2.2.2 Governing Laws and Regulations

The Antiquities Act, Cap 333 (R.E 2002)

The Antiquities Act Cap 333 (R.E 2002) provides for the preservation and protection of sites and article of archaeological, historical or natural interest and for related matters. Furthermore, it provides for management of Antiquities through the following;

Allows the Government to

- (a) enter and inspect any monument;
- (b) fence, repair and otherwise protect or preserve any monument;
- (c) search and excavate for relics in any monument and remove any relics hither to undiscovered.

Allows the Government to

- (a) excavate, dig or probe for monuments or relics; or
- (b) remove or collect any relic or any object he supposes to be a relic from the site of its discovery
- (c) search for or collect any ethnographical object.

Restrict exportation from Tanzania of

- (a) relic discovered in Tanzania
- (b) monument or part thereof; or
- (c) protected object

Declaration of any place or structure of historical interest to be a monument

Sell or exchange of relic discovered in Tanzania, or any protected object, can only be done with a license issued by the MNRT

The National Museum of Tanzania Act, 1980

Sections 3(1) and 4(1) of the National Museum Act, 1980 provides for the establishment of the National Museum of Tanzania as well as the Board of National Museum of Tanzania, respectively. To execute its functions, the National Museum of Tanzania is capable of holding, purchasing and otherwise acquiring in any other way, any movable or immovable or of disposing any of its property. The Board of National Museum of Tanzania's functions shall be to control, manage and develop National Museum of Tanzania.

2.2.3 Strategies

MNRT's Medium Term Strategic Plan for the Period from 2016/17 to 2020/21

The strategy intends to ensure conservation of natural and cultural resources and development of tourism for the wellbeing of the nation through development of appropriate policies, strategies and guidelines; formulation and enforcement of laws and regulations. It also provides for monitoring and evaluation of implementation of policies and laws; enhancing institutional capacity building; training, regional and international cooperation; enhance revenue collection measures and sector research.

Table 2.1 provides analysis of the objective, rationale, strategy and targets for the management of museums and cultural heritage sites as part of cultural heritage resources.

Table 2. 1: Summary of Objectives, Rationale, Strategy and Target of MNRT's Medium–Term Strategic Plan from 2016/17 to 2020/21

Objective	Rationale	Strategy	Target
Management decision based on clear policies, legislation, guidelines and research information realized	Availability of reliable and research based information serves as a basis for development of the policy,	Support research and training institutions	<ul style="list-style-type: none">• Support to Ministerial research and training institutions increased to 50%• Cultural heritage resources surveyed and demarcated

Objective	Rationale	Strategy	Target
	laws and guidelines		
Institutional Capacity to deliver Optimal required services attained	Sufficient capacity building in term of human and financial resources, modern equipment and other facilities will be given a due consideration	<ul style="list-style-type: none"> • Improve human resources capacity and Productivity • Improve Infrastructure and services in natural, cultural and tourism development 	<ul style="list-style-type: none"> • Training Programme for 1,250 staff prepared and implemented by June 2021 • Physical Infrastructure and service provision maintained and increased by 80%

Source: MNTR's Medium–Term Strategic Plan 2016/17 to 2020/21

NMT's Strategic Plan for the Period Covered from 2017/18 to 2021/22

National Museum of Tanzania prepared strategic plan from 2017/18 to 2021/22 aimed at ensuring solid foundation, vision and a clear strategic direction that intend to improve quantity and quality of products and services, capacity and quality of staff, appropriateness of physical facilities and working tools and appropriateness of management of management systems and processes.

Table 2.2 provides analysis on the objective, rationale, strategy and target for the management of Museums and Cultural Heritage Sites as part of cultural heritage resources.

Table 2.2: Summary of Objectives, Rationale, Strategy and Target of NMT's Medium–Term Strategic Plan from 2017/18 to 2021/22

Objective	Rationale	Strategy	Target
Cultural and Natural Heritage Values Promoted	NMT will ensure sustainable management of heritage resources by disseminating the effective knowledge to the society	<ul style="list-style-type: none"> • Raise Public awareness on natural and cultural heritage • Improve exhibitions Infrastructure • Promote Museum 	<ul style="list-style-type: none"> • 9 TV and Radio Programs on general Tanzanian Cultural heritage aired annually • Produce 12 Museums documentaries and theoretical performance annually. • 12 temporary exhibitions produced by each Museum annually

Objective	Rationale	Strategy	Target
		Products and services	<ul style="list-style-type: none"> • 11 permanent exhibitions improved and 2 new installed by June 2021 • 12 outreach program on heritage conducted by each museums annually • 50 education kits produced and existing ones improved by each museums annually • Education Programs reviewed, new developed and implemented by each museum by June 2019
Preservation of Collections Improved	Improve Preservation Infrastructure to ensure survival of the collections using appropriate methods and techniques	<ul style="list-style-type: none"> • Expand Infrastructure for Collections • Strengthen research • Improve Collection Management 	<ul style="list-style-type: none"> • 18 collections' stores retooled by June 2021 • 95% of collections documented by acquiring and installation of 12 set of hardware • Electronic collection monitoring system procured and installed by June 2019 • 30 researches (at least two in each Field) conducted and Publications produced annually
Capacity of NMT to deliver services Improved	NMT is obliged to meet stakeholders' expectations according to the objectives of its establishment through delivering efficient and effective services	<ul style="list-style-type: none"> • Strengthen human resources management • Strengthen financial management • Improve working environment 	<ul style="list-style-type: none"> • Maintenance Plan developed and Implemented • Develop and Implement a comprehensive training Plan by June 2018 • Market Plan prepared and Implemented by June 2019

Source: NMT's Strategic Plan, 2017/18 to 2021/22

2.3 Key Players and their Roles

2.3.1 The Ministry of Natural Resources and Tourism

The Ministry of Natural Resources and Tourism is responsible for the management of natural and cultural heritage resources which are used as tourism products. Specifically, MNRT is responsible for research and conservation of cultural heritage, developing heritage sites, monitoring, evaluation and reviewing of heritage policies, laws, guidelines and strategies on cultural heritage conservation, promotion of cultural and natural tourism resources. The management of Cultural Heritage Sites in the country at Ministerial level is implemented by the Antiquities Department.

Roles and Responsibilities of the Antiquities Department

The Department of Antiquities is responsible for conservation, preservation, protection and management of cultural heritage resources and it has the following specific roles:-

- (a) Protecting, preserving and developing the country's cultural heritage Sites, approving of matters related to restoration, rehabilitation, documentation and revitalisation of historical monuments, cultural areas and sites;
- (b) Collecting, documenting, conserving and developing Tanzania's architectural and cultural heritage resources, including traditional architectural heritage; and
- (c) Co-ordination and undertaking of archaeological research and related activities, issuing permits (licenses) to local and foreign researchers for excavation, collection and export of collections.

Institution under the Ministry of Natural Resources and Tourism

To discharge its mandate of managing museums and Cultural Heritage Sites, the Ministry has one main institution that is National Museum of Tanzania which is responsible for the National Museums. Also, the

Department of Antiquities is responsible for the Heritage Sites. The National Museum of Tanzania has a Board.

The Board of National Museum of Tanzania

Section 4(1) of the National Museum of Tanzania Act of 1980 state that there shall be established the Board of National Museum of Tanzania. Functions of the Board shall be to control, manage and develop National Museum of Tanzania and for the purposes of carrying out those functions the Board may:

- (a) exchange, sell or otherwise dispose any duplicate objects belonging to National Museum which the Board considers unfit to be preserved or not required for the purposes of the National Museum;
- (b) lend any objects belonging to 'the Board to any gallery, museum, exhibition or, educational institution whether within or outside Tanzania;
- (c) advise the Minister on all matters connected with the development of museums in the country.

The National Museums of Tanzania

The National Museum of Tanzania (NMT) is a body corporate established by the National Museum of Tanzania Act No.7 of 1980. It is a scientific and cultural institution charged with the duties of collecting, conserving, displaying and researching on all materials relating to Tanzania's culture and natural heritage.

The major roles and functions of the MNT are to;-

- Conduct research and collection expeditions in the fields of movable cultural and natural heritage and to publish and disseminate information;
- Preserve, protect and curate the movable cultural and natural heritage for use by present communities and future generations;

-
- Educate and sensitize the public as to the value of cultural and natural heritage through exhibitions, publications, cultural festivals and other media in order to promote national unity; and
 - Set criteria and promote the establishment of Museums in Tanzania at different levels i.e. regional, district and divisional levels.

2.3.2 Other Key Stakeholders

Honorary Antiquities Warden

Antiquities Act (Principal Legislation) Cap 333 (R.E 2002) allows the Director of Antiquities to appoint fit and proper persons to be honorary Antiquities Warden for the purpose of assisting in the carrying out management of Antiquities in the country. During the year 2019/20, 109 cultural heritage sites were awarded to 5 'competent authorities' namely Ngorongoro Conservation Area Authority (NCAA), Tanzania Forest Services Agency (TFS), Tanzania Wildlife Authority (TAWA), Tanzania National Parks (TANAPA) and the National Museum of Tanzania (NMT).

Honorary Antiquities Warden were responsible for Human resource management, Revenue Collection Management and general operational of gazetted sites. The Ministry is responsible for Policy formulation and overseeing its implementation regarding the management of cultural heritage Cultural Heritage Sites in the country.

Researchers and Academicians/Scientists

Researchers and Academicians with a background on museums and cultural heritage Cultural Heritage Site are consulted to provide inputs for better operations of Museums and cultural heritage Sites. Researchers and Academicians are used to provide research consultancy, outreach programs, projects, lectures, seminars and workshops. They are also responsible to ensure museological expertise and share of findings to NMT on the research conducted. Also, collections generated from research in the country are required to be kept at the National

Museum after completion of research work, hence additional source of museum collections.

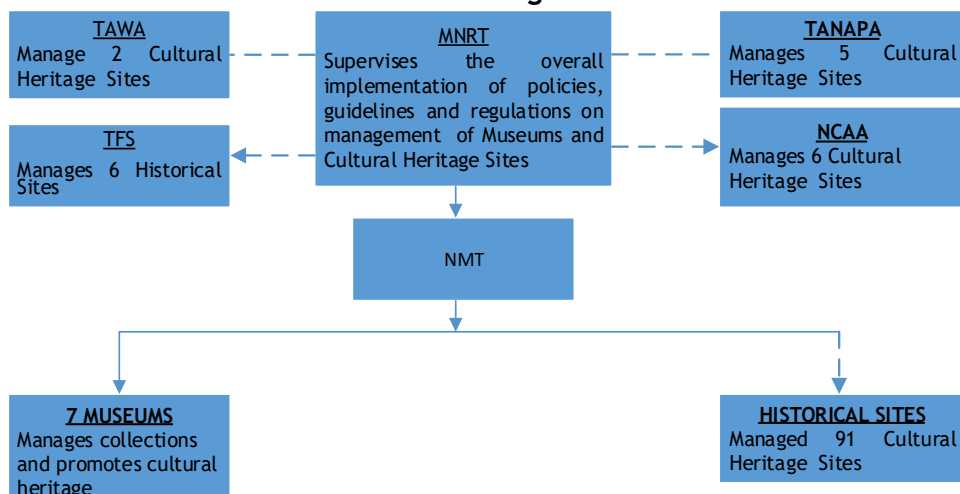
Citizens

Citizens are involved during knowledge sensitization on value of cultural and natural heritage. NMT and other actors that manage nature and culture provide knowledge to citizens through Exhibitions, publications, cultural festivals and other media in order to promote identity and sense of unity in the country. Also, in order to attain the Target of the Ministry of Natural Resources and Tourism efforts were in place to increase revenue collection in the tourism sector. It was expected that number of citizens that visit tourist attractions to increase so as to attain the targeted revenue of TZS 180 billion by June 2021.

2.3.3 Relationship among Stakeholders in the Management of Museums and Cultural Heritage Sites

Museums and Cultural Heritage Sites fall under the Ministry of Natural Resources and Tourism. Whereas museums are managed by National Museum of Tanzania, cultural heritage sites were managed by the Directorate of Antiquities before 2017, but by the power vested to the Minister of Natural Resources and Tourism he appointed the institutions under his Ministry to oversee the Cultural Heritage Sites because they were underperforming. If adequate investments that do not jeopardize conservation ethics is done these heritage sites will be able to generate reasonable income; however, income generation has never been a driving force for heritage conservation globally. **Figure 2.1** shows the link between the entities under the Ministry of Natural Resources and Tourism managing Museums and Cultural Heritage Sites.

Figure 2. 1: Relationship among Institutions Managing Museums and Cultural Heritage Sites



Source: Auditors' Analysis of Roles and Responsibilities of various Institutions within MNRT in the Management of Museums and cultural heritage Cultural Heritage Site

2.4 Museums and Cultural Heritage Sites

2.4.1 Museums

According to the National Museum Act of 1980, a Museum is defined as an educational and cultural institution for the collection, preservation and research of scientific and cultural objects.

In Tanzania museums are classified according to ownership, hence *Public Museums* and *Private Museums*. Public museums are those owned by the government while private museums are those owned by non-government institutions.

Tanzania has a total of 42 museums whereas 23 are under the government ownership and 19 are under non-governmental institutions as detailed in **Table 2.3**.

Table 2. 3: Category of Museums in the Country

Museum Category	Owner		Number
Government	Ministry of Natural Resources and Tourism	National Museums of Tanzania	7
		Other Institutions	10
	Institutions under other Ministries		3
	Local Government(City, Councils and District)		3
Sub-Total			23
Non-Government	NGO		4
	Religious Institutions		6
	Private Individual /Group Enterprise		8
	Community based		1
Sub-Total			19
Total			42

Source: Museum Sector Survey in Tanzania by NMT, 2021

From **Table 2.3** under the Government, the Ministry of Natural Resources and Tourism has 17 Museums whereby 7 are owned by the National Museum of Tanzania and are considered as National Museums. The remaining 10 museums are owned by TANAPA, NCAA, TAWA and TFS.

2.4.2 Cultural Heritage Sites

Cultural Heritage Sites are the official locations where pieces of cultural or social history are found and preserved due to their cultural heritage value. They are protected by Antiquities Act, Cap 333 (R.E 2002). In Tanzania there are total of 131 Cultural Heritage Sites that were managed by the Directorate of Antiquities but due to underperformance and inadequate funding the Directorate of Antiquities had to transfer them to other institutions that are under the Ministry of Natural Resources and Tourism.

By virtue of the power conferred upon the Minister these other institutions were appointed as Honorary Antiquities Wardens. These institutions are Ngorongoro Conservation Area Authority that were given 5 sites, Tanzania Forestry Services Agency were given 6 sites, Tanzania National Parks were given 5 sites and Tanzania Wildlife Management Authority were given 2 sites. The remaining 91 heritage sites were given

to the National Museum of Tanzania. The Directorate of Antiquities will oversee the sites from above.

2.5 Activities Performed in the Management of Museums and Cultural Heritage Sites

There are various activities that are performed by different institutions in the course of managing museums and cultural heritage sites. The following are activities involved;

2.5.1 Research

Researches on cultural heritage sector are conducted by professionals available at NMT and Academic Institutions in the country such as the University of Dar Es Salaam. Additionally, researches are conducted in collaboration with foreign experts. The knowledge obtained from research provides opportunities to reflect in a contemporary context, as well as for the interpretation, representation and presentation of museums' collections. It is only through the knowledge obtained from research that the full potential of museums and Cultural Heritage Sites can be realized and made available for public consumption.

2.5.2 Conservation and Preservation

The preservation of cultural and natural heritage in the Museums and heritage Sites comprise of activities such as acquisition of the museum collections, collection management, risk analysis, security of collections, as well as preventive measures against deterioration of the collections. Conservation involves remedial activities for the purpose of ensuring sustainability and integrity of collections when used and stored. Both Curators and Conservators are responsible for preserving and conserving natural and cultural resources. **Table 2.4** presents activities falling under conservation and preservation.

Table 2. 4: Conservation and Preservation Activities

Activity	Requirements	Responsible Actor
Collections Management	-Collection Policy in place. -To document collections -Competence Museum personnel -Collection Conservation and Restoration	NMT
Security of collections	Insurance to Museum Collections	NMT
Issuance of Permit for Rehabilitation or restoration of Cultural Heritage Site' assets	Approving of matters related to restoration, rehabilitation, documentation and revitalization of monuments, cultural areas and sites	DoA

Source: Auditors' Analysis from ICOM Code of Ethics, 2013, and Antiquities Act of 1964/1979

2.5.3 Communication

Interpret and disseminate knowledge on museum collections, monuments and sites within their specific area of expertise and to organize exhibitions as appropriate. Also, NMT organizes public events, taking part in relevant cultural activities and other interactions with the public in both physical and digital forms in promoting and protecting national heritage.

2.5.4 Education

NMT provides formal and non-formal education and lifelong learning through development and transmission of knowledge, education and pedagogical programs that help to raise greater awareness of the importance of preserving heritage and fostering creativity. NMT can also provide knowledge and experiences that contribute to the understanding of related societal issues.

2.6 Resources for the Management of Museums and Cultural Heritage Sites

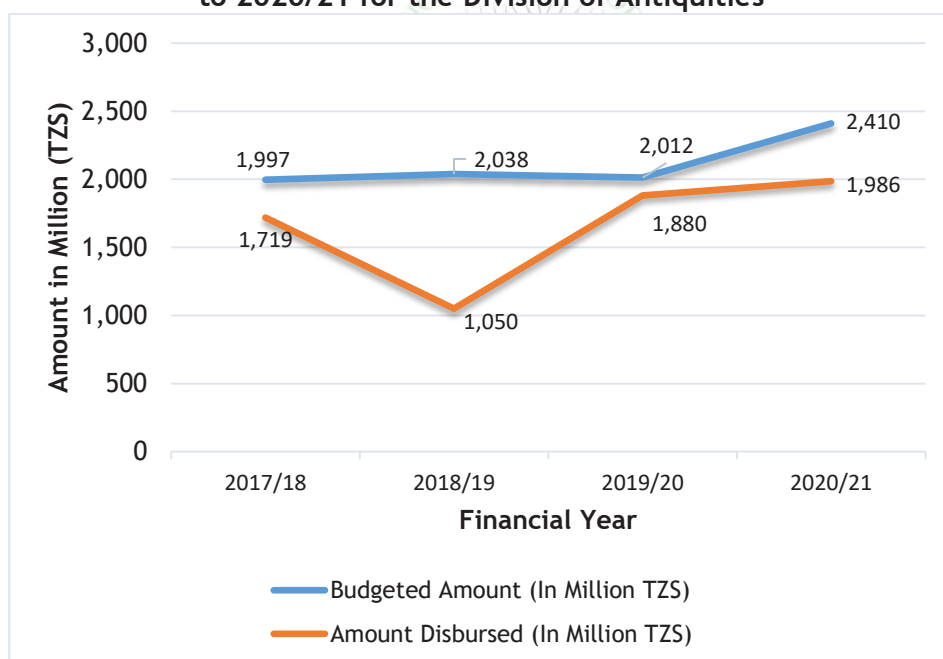
In order to ensure implementation of activities regarding the management of Museums and Cultural Heritage Sites both human and financial resources to execute the planned activities are vital.

Financial Resources

The allocated financial resources to cater for planned activities at the Ministry of Natural Resources and Tourism and National Museums of Tanzania are as shown below;

Ministry of Natural Resources and Tourism (MNRT)

Figure 2. 2: Budgeted and Disbursement of Fund between 2017/18 to 2020/21 for the Division of Antiquities



Source: Medium –Term Expenditure Framework for the period between 2017/18 to 2020/21

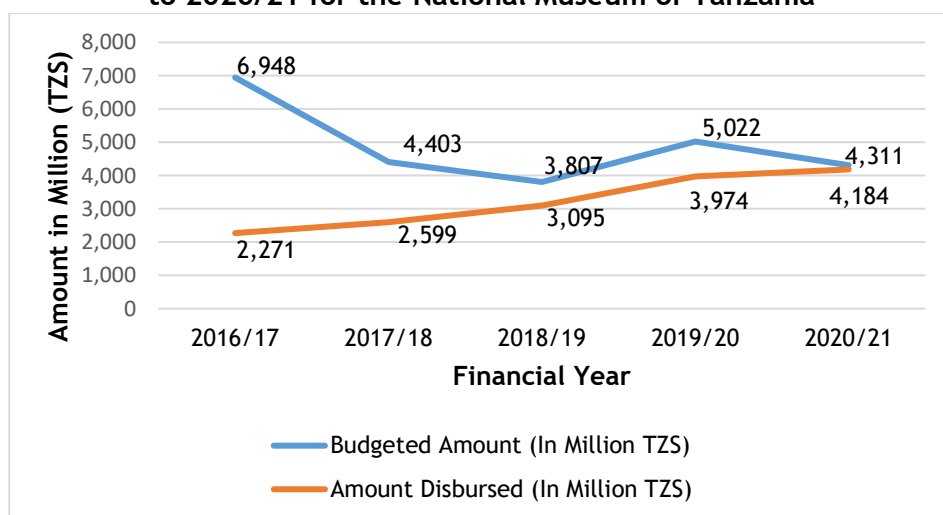
From **Figure 2.2** above the Antiquities Division received more than 50% of the budgeted amount for the period 2017/18 to 2020/21. Availability

of funds facilitated the execution of the planned activities including preservation, rehabilitation and provision of public awareness and personnel training in the country.

National Museum of Tanzania (NMT)

National Museum of Tanzania implemented the planned activities through funds disbursed from the government via responsible Ministry of Natural Resources and Tourism. **Figure 2.3** presents the budgeted and released amounts for the last five financial years.

Figure 2.3: Budgeted and Disbursement of Fund between 2016/17 to 2020/21 for the National Museum of Tanzania



Source: Medium–Term Expenditure Framework for the period between 2016/17 to 2020/21

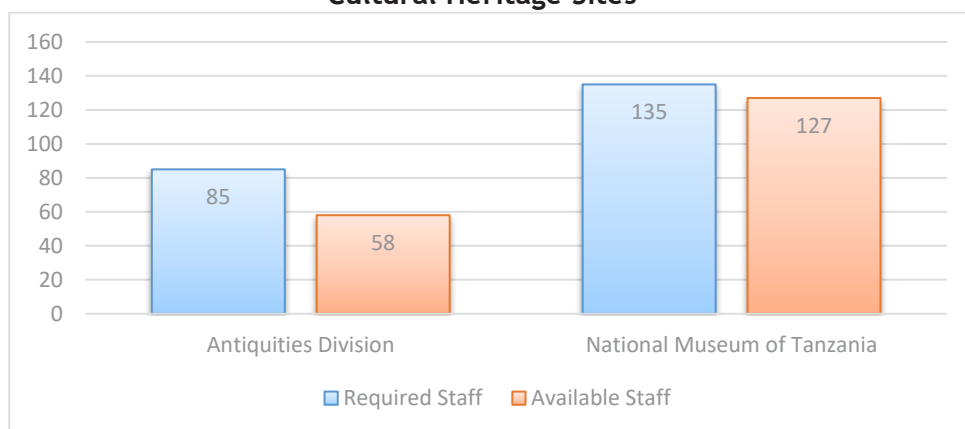
For the period from 2016/17 to 2020/21, NMT received a total of TZS 16,122.72 million (equivalent to 66%) of the total budgeted amount of TZS 24,492.15 million. During the financial year 2016/17 NMT received 33% of the budgeted amount and for the period from 2017/18 to 2019/20, NMT received more than 50% of the budgeted amount.

2.6.2 Status of the Human Resource at MNRT & NMT

Management of Museums and Cultural Heritage Sites in the country has been done by the Ministry of Natural Resources and Tourism (MNRT) and

National Museum of Tanzania (NMT). **Figure 2.4** shows human resource status both at MNRT and NMT.

Figure 2.4: Staffing Level for the Management of Museums and Cultural Heritage Sites



Source: MNRT and NMT Staffing Level, October 2021

Figure 2.4 reveals that the Antiquities Division human resources requirements was met by 68% only while the National Museum of Tanzania had 94%.

CHAPTER THREE

AUDIT FINDINGS

3.1 Introduction

This chapter presents the audit findings on the performance of MNRT and NMT on the management of Museums and Cultural Heritage Sites in the country. The findings focused on assessing the management of Museums and Cultural Heritage Sites Cultural Heritage Site based on audit questions presented in chapter one.

3.2 Inadequate Development of Museums and Cultural Heritage Sites

Section 4(1) of the National Museum Act of 1980 directs the Board of the National Museum of Tanzania to control, manage and develop National Museum of Tanzania and for the purposes of carrying out those function. The Board is responsible to advise the Minister on all matters connected with the development of museums in the country.

The Department of Antiquities is responsible for protecting, preserving and developing the country's cultural heritage sites, approving of matters related to restoration, rehabilitation, documentation and revitalization of historical monuments, cultural areas and sites⁷.

For the period between 2016/17 to 2020/21 the audit noted that, Museums and Cultural Heritage Sites were left undeveloped. The audit team noted inadequate conduct of research activities that would lead to increase of museum collections and identification of new cultural heritage sites. This was due to inadequate allocation of resources to ensure the indentification and gazzetment of Cultural Heritage Sites as well as the acquisition of museums' collections..

Inadequate development of Museums and Cultural Heritage Sites was evidenced through the following issues:

⁷ <https://www.maliasili.go.tz>

3.2.1 Underperformance of Cultural Heritage Sites

Objective D of Medium–Term Strategic Plan, 2016/17 to 2020/21, highlighted that MNRT’s target was to ensure that natural and cultural resources become the highest contributor to the GDP in Tanzania through developing eight (8) and promote six (6) new sources of investment opportunities.

The audit noted that, despite having 131 gazetted Cultural Heritage Sites, MNRT through DoA has only information regarding performance and operational status of only 18 Cultural Heritage Site properties. This means that DoA ensured the sustainability of only 18 cultural heritage properties and Cultural Heritage Sites. The audit noted that 13 out of 131 Cultural Heritage Sites & cultural heritage properties generate revenue from various cultural heritage related activities that included tourism and education purposes. With regards to the performance of cultural heritage sites the noted anomalies are presented below:-

MNRT did not ensure Conservation of all 131 Gazetted Cultural Heritage Properties in Cultural Heritage Site

MNRT through DoA was responsible for protecting, preserving and developing cultural heritage resources so that the country can benefit from them through tourism, research and education. The Audit noted that, of the 131 Cultural Heritage Site only 18 (equivalent to 14%) were accessed with cultural operational activities, relatively protected, and MNRT had information regarding operational status. Heritage sites that were under the religious institutions, district or regional operational and those privately owned performed their conservation and protection activities independently. A review of Operational Files from MNRT by the Audit team noted that, for the period between 2016/17-2018/19 there were no information regarding development, modification and rehabilitation of the 113 cultural heritage sites that were under DoA.

Furthermore, from the 12 visited cultural heritage sites that are managed by MNRT through DoA, the audit noted the following;

(a) Absence of Information Centers and Conservators

Despite being gazetted by the Minister of Natural Resources and Tourism, only 4 Cultural Heritage Site had information centers. Information centers are important for communicating information about the heritage property to visitors. For instance, at Mbuamaji site, which was transferred to NMT in 2019, there were no key information about the ruins. It was also observed that only 5 heritage sites had DoA staff to ensure operational of the sites as shown in the **Table 3.1**.

Table 3. 1: Status of Human Resource and Information Centers at the Visited Heritage Sites

Regions	Caretaker	Selected Heritage Sites	Status
Dar Es Salaam	TANAPA	Mwalimu Nyerere Memorial House	<ul style="list-style-type: none"> • Presence of Information Center • 3 staff available
	NMT	Dar Es Salaam Historic City	<ul style="list-style-type: none"> • Absence of Information Center • 1 staff available
	TAWA	Kunduchi Ruins	<ul style="list-style-type: none"> • Presence of Information Center • 3 staff available
	NMT	Mbuamaji Mosque and Graves	<ul style="list-style-type: none"> • Absence of Information Center • No staff available
Tanga	NCAA	Amboni Caves	<ul style="list-style-type: none"> • Absence of Information Center • 2 Staff available
	NMT	Kisikimto Graves and Mosque	<ul style="list-style-type: none"> • Absence of Information Center • No staff available
	NMT	Chongoleani Wall	<ul style="list-style-type: none"> • Absence of Information Center • No staff available
	NMT	Chikalikani Walls	<ul style="list-style-type: none"> • Absence of Information Center

Regions	Caretaker	Selected Heritage Sites	Status
			<ul style="list-style-type: none"> No staff available
Dodoma	TFS	Kondoa Rock shelter with paintings	<ul style="list-style-type: none"> Presence of Information Center 5 staff available
	TFS	Mungomi wa Kolo rock shelter with paintings	
	NMT	German Bridge	<ul style="list-style-type: none"> Absence of Information Center No staff available
	NMT	Fliessbach Grave	<ul style="list-style-type: none"> Absence of Information Center No staff available

Source: Auditors' Analysis of 2021

(b) Insufficiency of Revenue-Generating Cultural Heritage Sites

It was observed that not all Cultural Heritage Sites generate revenue needed to administer heritage activities such as conservation and preservation of cultural heritage sites. It was observed that only 15 (11%) Cultural Heritage Sites contributed to revenue for the period from 2016/17 to 2020/21.

The Heritage Sites that collected revenue include; Kaole Ruins, Kunduchi Ruins, Oldupai Gorge, Isimila Stone Age Site, Bagamoyo Stone Town, Mkwawa Grave in Kalenga, Ruins of Kilwa Kisiwani and Ruins of Songo Mnara, Mbozi Meteorite, Amboni Caves, Tongoni ruins, Livingstone Memorial Site, Livingstone's Tembe, Kwihara reserved Area, Mungomi wa Kolo, Caravan Serai and Mwalimu Nyerere Memorial Museum.

Out of 18 heritage sites that were transferred to the Honorary Antiquities Wardens, namely; NCAA, TANAPA, TFS and TAWA, 4 Cultural Heritage Sites (22%) did not generate revenue for the past five years. These Cultural Heritage Sites include; Old Afya building managed by TFS, Engaruka, Engaresero, and Mumba Rock Shelter that are managed by NCAA.

The main reason for the above anomalies was unavailability of investment guidelines that could ensure proper decision making, and choice of investment opportunities that are available in the cultural heritage sites in the country. In due regard, no fund was injected by

DoA from MNRT to ensure the availability of information centres, tourist activities and facilities such as toilets in several heritage sites in the country. However, the Audit Team noted that MNRT was in the verge of developing investment guidelines which is currently in the draft form. The audit also noted that shortage of human resource was a limiting factor towards prompt operational of several heritage sites.

(c) Inadequate Documentation and Gazette of Heritage Properties

The Minister may, by order in the Gazette, declare any place or structure of historical interest to be a monument for the purposes of the Antiquities Act of 1964/1979. Heritage sites are Gazetted so as to be protected by laws and conserved for present and future generation .

Inadequate Information about the Sites and Contents therein

The Audit noted that out of 12 visited Cultural Heritage Sites, 7 had inadequate documentation on the details of the Cultural Heritage Site property. There were no adequate details concerning structures found at the Cultural Heritage Site such as graves and walls as evidenced at; German Bridge, Fliessbach Grave, Chongoleani Wall, Chikalikani Walls, Kunduchi Ruins and Mbuamaji Mosque and Graves. Furthermore, Kisikimto Graves and Mosque were not found by the Auditors as Antiquities Division could not locate them.

The graves lacked information such as names, dates and background of deceased ones. Similarly, structures found at the Mbuamaji Mosque and Graves had no adequate historical information about them. This was due to inadequate management of the Cultural Heritage Site by MNRT, including efforts directed to gather information about heritage under protection through research.

Slow Pace of Identifying and Gazetting Heritage Properties

According to Objective H of MNRT Strategic Plan, the target of the ministry for the period from 2016/17 to 2020/21 was to document and gazette 14 heritage properties by June 2021.

The Audit noted that from 2016/17 - 2020/21 the Department of Antiquities successfully gazetted only 1 (equivalent to 7%) out of 14 historical buildings envisioned in the cited Strategic Plan.

Interviews held with officials from MNRT revealed that, inadequate gazette was generally caused by DoA's failure to utilize research results, which is the basis for identification of new heritage properties including detailed information about their significance.

The noted slow pace to gazette and document cultural heritage properties has led to unavailability and non-capturing of key information of cultural societies in the county.

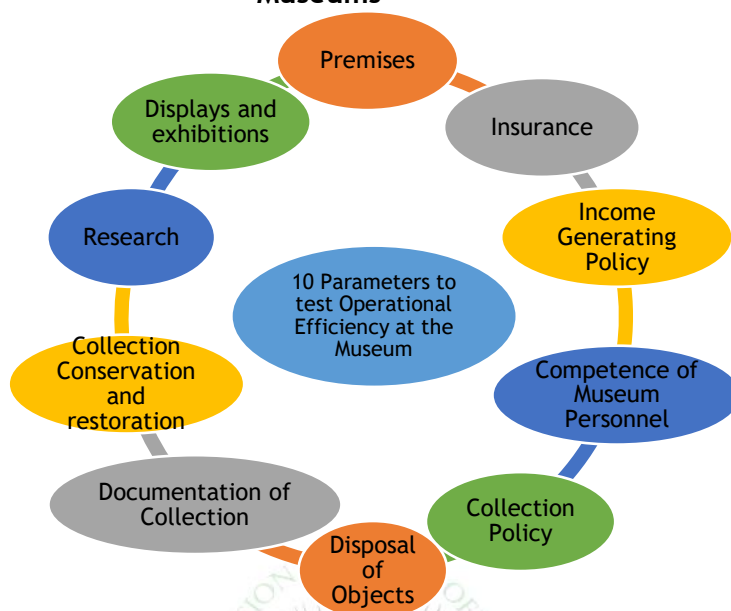
3.2.2 Under Performance of the Museums

The review of National Museum Act of 1980 pointed out that the source of funds and revenue for NMT include sums as may be provided for the purposes of the National Museum by Parliament, revenue from entrance fees that may be imposed by the Board, grants, gifts and other sources such as artist rent, guided tour, project fees and shop sales.

The MNRT through the Division of Antiquities is responsible for conservation, preservation, protection and management of cultural heritage resources of the country's Cultural Heritage Sites, approving of matters related to restoration, rehabilitation, documentation and revitalisation of historical monuments, areas and sites.

The Audit team used 10 parameters to test operational efficiency of Museums in the country. These parameters were drawn from International Standards as stipulated by International Council of Museums (ICOM). Tanzania is among the countries that adopted the cited standards. Figure 3 presents the ICOM standards for establishment and management of museums.

Figure 3. 1: Requirements for the Establishment and Management of Museums



Source: ICOM Code of Ethics, 2013

Audit observations on a sample of parameters are presented below:

(a) Museums' Premises did not ensure Sustainability of Museum Collections

According to International Council of Museums (ICOM) Code of Ethics of 2013, the National Museum of Tanzania is supposed to ensure adequate premises with a suitable environment for the museum to fulfill the core functions defined in its mission.

The audit noted that 3 out of 4 visited museums, namely; National Museum and House of Culture, Majimaji War Memorial Museum and the Village Museum, had limited space for storage of museums' collection, hence did not ensure the sustainability of the collections.

The audit team visited the National Museum and House of culture in November 2021 and noted the insufficiency of pertinent storage facilities to accommodate all categories of collections in all six sections,

namely; Archaeology, Arts, Biology, Ethnography, History and Palaeontology (see e.g. **Photo 3.1**).

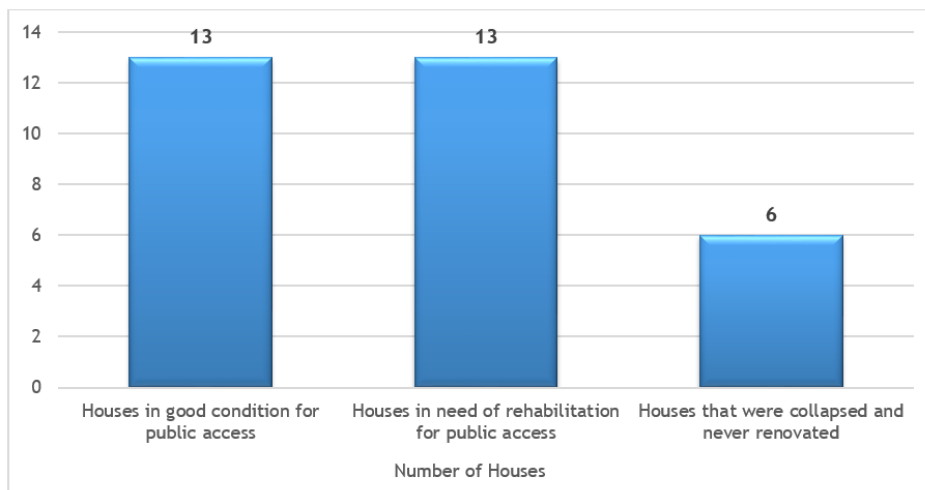


Photo 3.1: A sample of museum collections (mammal bones) stored on the floor at the National Museum and House of Culture, Dar Es Salaam
(*Source: Auditors' Observation, November 2021*)

During the site visit conducted in November 2021, The Audit noted that, the Village Museum used only 41% of the available land intended for showcasing material culture of different ethnic groups found in Tanzania. This includes the underutilization of spaces available for construction of traditional houses of different ethnic groups in the country. By the time the Audit team visited the site, the Village Museum had only 32 such houses. Of these, 6 had collapsed and had not been renovated. Another 13 houses were not in use for public access since they needed renovations. As such only 13 houses were in good conditions for public access.

Figure 3.2 depicts the status of available houses at the Village Museum at the time of this audit.

Figure 3.2: The Conservation Status of Traditional Houses at the Village Museum



Source: Village Museums Implementation Report and Auditors Observation, November 2021

Review of Village Museum's Plan for improvement of service and sustainable land use revealed that, in 2016 Village Museum developed a land use plan which intended to allocate the constructed houses based on the structure or map of Tanzania. The plan allowed village museum to construct houses at the village museum of each ethnic societies to represent their respective region. Interviews held with officials from Village Museum revealed that the available plan discouraged rehabilitations of 6 ethnic houses that were not allocated as per Tanzania map.

(b) Insurance Policy for Museum Collections

Standard practices require the museum governing body to ensure adequate insurance cover for museum collections including objects in transit or on loan.

However, the Audit noted the absence of Insurance Policy adopted in all national museums in the country. This puts at risk the sustainability of museums' collections and physical properties in the event of both natural and human-induced calamities.

(c) Income Generating Policy

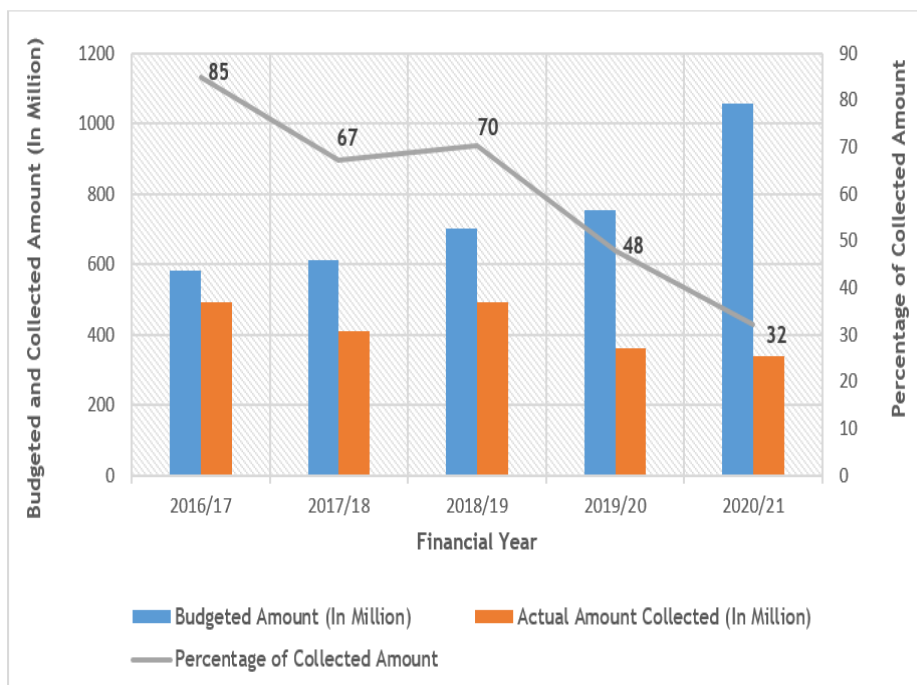
According to the International Council of Museums' (ICOM) Code of Ethics of 2013, the National Museum of Tanzania is supposed to have a written policy regarding sources of income that it may generate through its own activities or assistance from outside. The same Code of Ethics directs that regardless of funding source, museums should maintain control of the content and integrity of their programs of activities.

Responsively, Section 6 of the National Museum Act of 1980 identified sources of fund for the National Museum which consist of the revenue from grants, gifts, and entrance fees that are imposed by the Board.

However, the Audit Team noted that, there was no internal income generating policy in place despite that the sources of revenue generated at NMT included the stated sources in Section 6 of the National Museum Act of 1980. The Audit Team has seen that there are guidelines which guide on the charges to be used in the Museums. Yet, the Audit noted under collection of targeted revenue.

For the period from 2016/17 to 2020/21 the audit team noted decline in collection of revenue from the established targets. The percentage of attainment of revenue collection from own sources declined from 85% in year 2016/17 to 32% in year 2020/21. There was 3% increase in revenue from year 2017/18 to 2018/19 in which the amount of actual collection increased from TZS 410 million in year 2017/18 to TZS 492 million in year 2018/19. **Figure 3.3** presents the percentage attainment of revenue collected by the National Museum of Tanzania from year 2016/17 to 2020/21.

Figure 3. 3: Percentage Decrease in Revenue Collection by NMT for the Period from 2016/17 to 2020/21



Source: Budgeted and Revenue Reports for the period from 2016/ 17 to 2020/21

Despite that the National Museum of Tanzania was one of the institutions negatively affected by the Covid-19 pandemic during the year 2019/20, the audit noted that, this situation of decrease of revenue collection prevailed even before the crisis. It was further noted that, the decline of internal sources of revenue was due to decrease in number of visitors as well as lack of tenants in the available rental properties of the NMT.

(d) Shortage of Museum Personnel

The employment of qualified personnel with the expertise required to meet all responsibilities is necessary. The Audit noted that there was shortage of needed personnel in all the 4 visited museums. The highest shortage was evidenced at the Village of Museum as shown in **Table 3.2:**

Table 3.2: Shortage of Museum Personnel

Name of the Museum	Required Number of Personnel	Available Number Personnel	%Available Personnel
The National Museum and House of Culture	51	32	63
The Village Museum	35	22	63
The Majimaji Memorial Museum	15	5	33
Rashid Mfaume Kawawa Memorial Museum			

Source: Auditors' Analysis of Human Resources Data, 2021

(e) Collections Policy

The governing body for each museum should adopt and publish a written collections policy that addresses the acquisition, care and use of collections. The policy should clarify the position of any material that will not be catalogued, conserved, or exhibited.

Absence of Collection Policy at NMT

International Council of Museums (ICOM) Code of Ethics of 2013 requires the National Museum of Tanzania to ensure each museum adopt and publish a written collections policy that addresses the acquisition, care and use of collections. Collection Policy also is needed for clarification of the position of any material that are not catalogued, conserved, or exhibited.

The audit noted that, the National Museum of Tanzania did not manage to develop collection policy. Unavailability of collection policy poses a threat regarding handling, documenting and storage of museums' collections from the acquired sites.

(f) Disposal of Objects Removed from the Collections

Each museum should have a policy defining authorized methods for permanent removal of an object from the collections through donation, transfer, exchange, sale, repatriation, or destruction, and that allows the transfer of unrestricted title to any receiving agency.

The Audit noted further that, disposal of objects removed from the collections were not stipulated in the local standards. The Board of Directors is responsible for disposal of objects as defined in the National Museum Act. However, NMT is basing on the ICOM standards of disposing the object from the collection.

(g) Documentation of Collections

International Council of Museums (ICOM) Code of Ethics of 2013 requires the National Museum of Tanzania to ensure museum collections were documented according to the accepted professional standards. Such documentation should include a full identification and description of each item, its associations, provenance, condition, treatment and present location. Furthermore, Objective D of the 2017/18 to 2021/22 NMT's Strategic Plan aimed to improve preservations of collections by targeting 95 percent of collections to be documented through acquisition of Software and install 12 set of hardware by June 2021.

Review of NMT Strategic Plan (2017/18 - 2021/22) pointed out that, absence of collections database as one of the critical issues challenging the institution.

During the audit review of ICT Database on recorded museum collections it was noted that, by November 2021 less than 1% of museums' collections in the country were electronically documented. In the visited Museums it was noted that 3 (equivalent to 75%) of 4 visited museums had collections that were not electronically documented. These museums were the Village Museum, Majimaji Memorial Museum and Rashid Mfaume Kawawa Museum. The audit noted electronic documentation was done as a trial only at the National Museum and House of Culture.

The review of NMT Strategic Plan (2017/18-2021/22) pointed out the absence of collections database as one of the critical issues challenging the institution. **Table 3.3** shows the extent of electronic registration of the museums' collections.

Table 3.3: Status of Electronic Registration of Collections in NMT Database

Name of the Museum	Total Museum's Collections	Museum's Collections documented in ICT database	Percentage of documented collections in ICT database
The National Museum and House of Culture	373,983	46	0.01
Village Museum	1,417	0	0
Maji Maji Memorial Museum	736	0	0
Rashid Mfaume Kawawa Museum	302	0	0
Total	376,438	46	0.01

Source: Database report of recorded Museums' collection at NMT, 2021

Interview with Official from NMT revealed that, for the past five years the process of registering collections in a database was initiated during the year 2019/20, but was not fully executed. The reason for manual-recording of the museum collections was due to the delay of procuring processes of the server needed for storage of museum collections database.

Review of access books and excel on the sections in the visited 4 National Museums revealed that, most of the collections were manually registered in Museum collections accession book. Museums kept details of their collections in the accession book and some transfer the details in excel sheets.

Review of the Database report of recorded Museums' collections at NMT (2021) revealed that, not all six sections under National Museum and House of Culture were included during the trial of recording of museum collections. **Table 3.4** below shows the number of the electronically recorded collections for the period from 2016/17 to 2020/21.

Table 3. 4: Museum Collections Recorded in MHoC Database

Category of Collection	Number of Collection	Collections registered electronically	Percent of collections registered electronically (%)
Archaeology	130,000	0	0
Arts	628	10	2
Biology	34,000	0	0
Ethnography	6,703	27	0.4
History	2,652	9	0.3
Palaeontology	200,000	0	0
Total	373,983	46	0.01

Source: Database report of recorded Museum's collection at NMT, 2021

Three sections of the National Museum and House of Culture namely; Archaeology, Arts and Ethnography were included in the trial for recording museum collections in the electronic database. These cumulatively recorded 0.01% of 373,983 collections available at the National Museum and House of Culture.

Table 3.4 indicates that information regarding museum collections was not safely and properly documented. Excel or books used as registers only kept basic information such as source of acquisition, name, classification and the date which the collection was received in the museum.

Review of NMT Annual Implementation Report for the year ended June 2021 revealed that, the National Museum of Tanzania managed to reach 75% of registering museum's collections through excel software. Absence of proper recording of the museum objects pose a risk of data loss with a limited chance of recovery in case the manual registers are destroyed or lost. Additionally, it is very hard to notice when the collections are lost.

(h) Collection, Conservation and Restoration

The museum should carefully monitor the condition of collections to determine when an object or specimen may require conservation-restoration work by a qualified conservator-restorer.

The Audit noted that there was deterioration of collections caused by inadequate conservation and restoration of collections. Collections were exposed to the environments that contributed to their damage. Also, shortage of the needed qualified human personnel contributed to damage of the collections such as bones, clothes and biological species.

(i) Research

Research by museum personnel should relate to the museum's mission and objectives and conform to established legal, ethical and academic practices.

Absence of Research Policy at NMT

International Council of Museums (ICOM) Code of Ethics of 2013 requires the National Museum of Tanzania to ensure research conducted by museum personnel relates to the museum's mission and objectives and conform to established legal, ethical and academic practices.

The audit noted that there was no research policy that governed the conduct of research, management of collections from research, publications of research finding, sharing and utilization of research findings.

Shortage of such key Policy limits management of research, adequate implementation of research and attainment of planned research to be conducted by the National Museum of Tanzania.

(j) Displays, Exhibitions and Special Activities

Displays and temporary exhibitions, physical or electronic, should be in accordance with the stated mission, policy and purpose of the museum.

The Audit noted that displays, exhibition and special activities were actively performed in the visited museums through established permanent and temporary exhibitions. This is despite the outdated technology used in displays and exhibition as the world has moved towards modern technology of exhibitions and displays with less effect on the museum's collections.

Table 3.5: Level of NMT's Compliance to ICOM Requirements

Parameter	Compliance Level			Comments
	Not Complied	Partially Complied	Fully complied	
Premises		V		Premises do not ensure sustainability of the collections
Insurance	V			No Insurance Policy
Income-generating Policy		V		-No income-generation policy in place; -Revenue collection is below target
Competence of Museum Personnel		V		Shortage of competent personnel
Collections Policy	V			Absence of collection Policy
Disposal of Objects/ Removed from the Collections	V			No policy in place
Documentation of Collections		V		Less than 1% of museum collection were documented in ICT database
Collection Conservation and Restoration		V		Inadequate allocation of resources and low prioritization of conservation activities
Research		V		No research Policy in place
Displays, Exhibitions and Special Activities			V	Displays and exhibitions were executed.

Source: Auditors' Situational Analysis against ICOM Standards, 2021

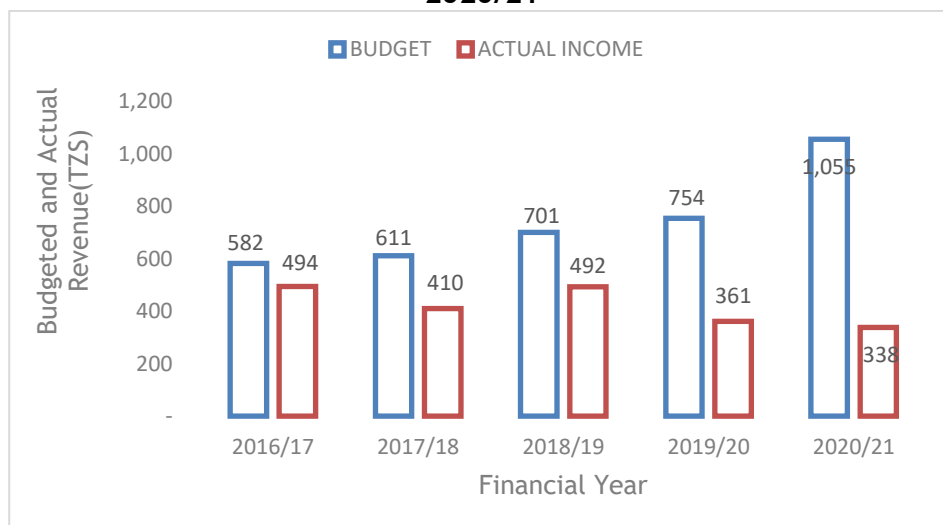
As **Table 3.5** above indicates, only 1 out of 10 parameters was fully complied, 6 out of 10 parameters partially complied, and 3 out of 10 parameters not complied at all. To a large extent, museums in the country complied with only 1 out of 10 established parameters for the establishment and management of museums.

Under Collection of Targeted Revenue by NMT

In Dar Es Salaam Museum and House of Culture there were no tenants to establish rental property that were expected to be used as restaurant and coffee shops. Nonetheless, from the year 2021 in June NMT was able

to secure a tenant that rented the place. **Figure 3.4** below shows total collections that were internally generated in all the Museums from 2016/17 to 2020/21.

Figure 3. 4: Collection of Revenue of Museum from 2016/17 to 2020/21



Source: Budgeted and Revenue Report for the financial year from 2016/17 to 2020/21

From **Figure 3.4**, it was observed that for the period of 3 years (2016/17 to 2018/19), NMT collected about 70% of the target set. For years 2019/20 and 2020/21 NMT collected around 48% to 32%, of the target that was set for respective years.

Although COVID 19 pandemic contributed to under collection of revenue at NMT, the audit noted that this situation had prevailed even before the pandemic, due to decreasing number of visitors and absence of tenants in the available rental properties at NMT.

Inadequate Electronic Recording of Museum objects

Objective D of the 2017/18 to 2021/22 NMT's Strategic Plan aimed to improve preservations of collections by targeting 95% of collections to be documented through acquisition of Software and install 12 sets of hardware by June 2021.

The Audit noted inadequate recording of Museum Objects to enhance their sustainability. The review of NMT's Strategic Plan (2017/18-2021/22) pointed out that, absence of collections database is one of the critical issues challenging the institution.

According to ICOM Standards of 2013, museum collections were required to be documented accordingly by including full of information such as; detailed description of each item, its associations, provenance, condition, treatment and present location.

During the site visits made by the Audit Team at the National Museum and House of Culture (MHoC) in Dar Es Salaam, it was revealed that almost 373,937 collections were not registered electronically. Likewise, no collections were recorded electronically at the Village Museum. Both MHoC and Village Museum were using excel and book register to keep information of museum's objects.

Interview held with Official from NMT revealed that, the process of registering collections in a database was initiated during the year 2019/20. However, most of the collections were manually registered. That means curators in the museums are keeping details of their collections in the accession book and some had begun transferring the details in computer excel sheets. The audit established the following reasons for the failure of NMT to accomplish the electronic recording of museum collections.

(a) Absence of Museum Collections' Database

The Audit noted that for the period under this audit the National Museum of Tanzania did not have pertinent database of various collections that could be recorded electronically. There was less priority given for the need of having a database. Additionally, there was absence of the ICT Unit at NMT by then that could facilitate the exercise. However, this audit was informed of the initiatives underway for having the ICT Unit at NMT.

(b) Absence of Server Space for Storage of Database of Museums' Collections

According to NMT's Strategic Plan of 2017/18 to 2021/22, NMT aimed to improve preservation of collections by targeting 95% of all collections; the first step towards accomplishing this being proper documentation of museum collections by acquiring pertinent Software and install 12 sets of hardware by June 2021.

Review of the contract document between TTCL and NMT on the acquisition of Server Space revealed that, the contract was completed and signed by both parties by October 2021. However, the initiatives to ensure electronic documentation was not executed. The Audit Team noted that, unavailability of server space limited the attainment of targeted timeline of documenting museums' collections electronically.

Review of Progress Report on Database of Collections at NMT revealed that NMT conducted ICT database documentation trial on April 2021. This trial was conducted using the system that was not procured for the NMT and focused at MHoC only. The trial recorded only 46 collections (out of the total 373,983 collections available), equivalent to 0.01%. **Table 3.6** presents the number of the recorded collections electronically for the period from 2016/17 to 2020/21.

Table 3. 6: Amount and Categories of Museum Collections Electronically Recorded during Trial Phase at MHoC

Category of Collection	Number of Collection	Collections registered electronically	Percent of collections registered electronically (%)
Archaeology	130,000	0	0
Arts	628	10	2
Biology	34,000	0	0
Ethnography	6,703	27	0.4
History	2,652	9	0.3
Paleontology	200,000	0	0
Total	373,983	46	0.01

Source: Database records at the National Museum and House of Culture, 2016/17 to 2020/21

Table 3.6 indicates a number of collections that were recorded during the trial from each category of the collections. However, Archaeology, Biology and Paleontology categories were not considered.

3.2.2 Efforts by MNRT to enhance Development of Museums and Heritage Sites

According to the MNRT Medium–Term Strategic Plan 2016/17 to 2020/21, the Ministry was required to develop and promote natural and cultural resources in the country.

Among the efforts made by Ministry of Natural Resources and Tourism for the last three years i.e. from 2017/18 to 2019/20 were, to ensure that physical infrastructure and services provision maintained and increased by 80% in order to develop heritage sites for tourism and education purpose.

The Audit noted that infrastructural development was made regarding enhancing development of Heritage Sites. That was evidenced through release of budgeted fund to cater for rehabilitation, conservation and constructions at Heritage Sites for the year 2017/18 and 2018/19.

The details of the implementation of these activities in each year are provided below:

- In the Financial Year 2017/18, under the stated strategic objective, the MNRT through the Director of Antiquities managed to allocate TZS 341,776,832 to construct the Information center at Mbozi Meteorite site. The construction was initiated from July 2017 and completed on May 2018. Landscaping activity was completed on February 2019 despite that MNRT contributed TZS 107,586,966 TZS only.
- In the Financial Year 2018/19, the Division of Antiquities in collaboration with TANAPA executed a budget of TZS 141,999,892 to rehabilitate Mwalimu Nyerere Memorial Museum at Magomeni, Dar Es Salaam. Out of the budgeted amount, MNRT contributed TZS 47,874,000 to ensure improvement of infrastructures.

- In the Financial year 2019/20, the budgeted amount of TZS 639,964,528 was disbursed in full. The expenditures were not availed to Auditors to ascertain if the funds were used for maintenance of physical infrastructure and services.

Table 3. 7: Physical Infrastructures and Services Development at MNRT in 2017/18 and 2019/20

Financial Year	Objective	Budget (TZS)	Disbursed (TZS)	% Budget Execution
2017/18	Physical infrastructure and services provision maintained and increased by 80% by June, 2018.	341,776,832	107,586,966	31
2018/19	Physical infrastructure and services provision maintained and increased by 80% by June, 2021.	267,176,832	47,874,000	18
2019/20	Physical infrastructure and services provision maintained and increased by 80% by June, 2021.	639,964,528	639,964,528	100

Source: MNRT's MTEF for the Financial Year between 2017/18 and 2019/20

Table 3.7 above indicates the release of the disbursement was less than 50% for the period from 2017/18 to 2019/20. Out of the cumulative budgeted amount of TZS 1,248,918,192, the released amount was TZS 795,425,494, equivalent to 64%.

Under release of fund led to non-completion of all planned activities. For example, MNRT targeted to maintain and increase physical

infrastructure by 80% in 2021, but due to under release of fund MNRT managed to accomplish the target by 60%.

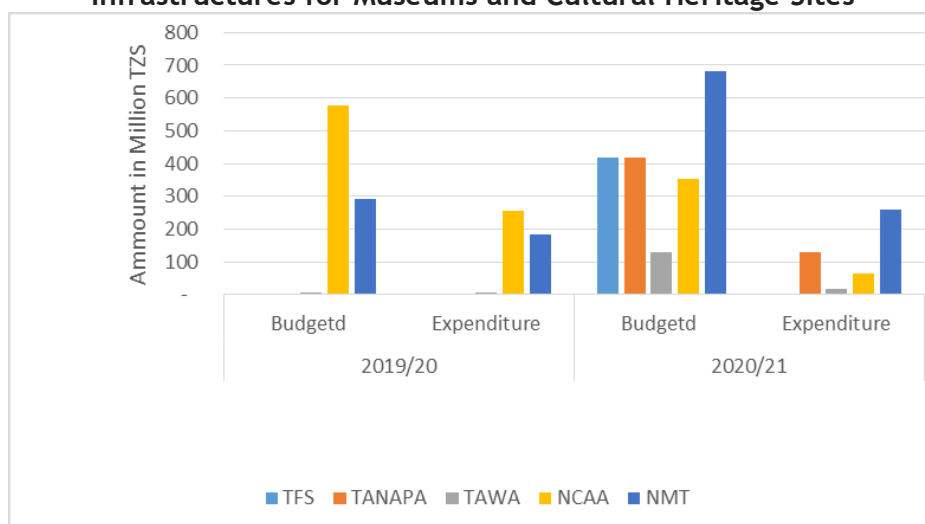
Transfer of Cultural Heritage Sites to Honorary Antiquities Wardens

According to the Antiquities Act, the Director may appoint fit and proper persons to be Honorary Antiquities Wardens for the purpose of assisting in the carrying out of the provisions of the Antiquities Act and, in particular, but without prejudice to the generality of the foregoing, in the prevention and detection offences

Review of the minutes for the meeting held on 19/12/2019 by the Management of MNRT and Heads of selected institutions within the Ministry, noted that, it was agreed to transfer all heritage sites from DoA to NCAA, TFS, TAWA, TANAPA and NMT (now Honorary Antiquities Warden). This was the effort envisioned by MNRT to rescue the cultural heritage sites that were still operating under the Ministry.

Following the efforts of MNRT in transferring the sites, the Audit noted that funds were allocated by the Honorary Antiquities Warden for improving cultural heritage sites as shown in the **Figure 3.5**.

Figure 3. 5: Allocated Fund and Expenditure for the Development of Infrastructures for Museums and Cultural Heritage Sites



Sources: Auditors Analysis of information from MTEF and Implementation Reports of TFS, TANAPA, NCAA and NMT

Figure 3.5 indicates that in the financial year 2019/20 only two institutions were allocated with funds for infrastructural development on the given heritage Sites. The two institutions were NMT and NCAA and they spent almost 63% and 59% of the funds respectively. While in the year 2020/21 all 5 institutions allocated budgets for development of Museums and cultural heritage sites in the country, only NMT, TANAPA, NCAA and TAWA effected their budget by 38%, 31% ,19% and 14% respectively.

Despite the effort of transferring the Cultural Heritage Sites to the above-mentioned Antiquities Wardens, the Audit Team noted some weakness as follows:

Out of 109 transferred Heritage Sites, the audit team managed to obtain only 10 Memorandum of Understandings (equivalent to 9%) that were signed between MNRT and the newly appointed Antiquities Warden such as TANAPA, TAWA, TFS and NCAA. Also, there were no signed memorandum of understanding between MNRT and NMT regarding the management of 91 sites that were transferred to NMT.

The Audit Team noted that, all 131 Heritage Sites that were transferred to the Honorary Antiquities Warden had no defined timelines on when these Sites would be allocated to and managed by the appropriate entity. These limits the initiatives of the appointed Honorary Antiquities Wardens towards developing the Heritage Sites. This was attributed to lack of proper road map at MNRT towards restoration and development of the Heritage Sites to ensure sustainability of cultural heritage resources.

The Audit Team noted the absence of situational analysis to evaluate whether or not the transfer would end the problems pertaining the development of Cultural Heritage Sites.

Review of Conservation and Development Plan from 2020/21 to 2024/25 which intended to ensure transformation of Heritage Sites by NMT revealed that, NMT lacked key information of the delegated Sites. As a result, it was difficult for NMT to plan on assessment of physical existence of sites, assets owned, staffing levels required and general operational status of the heritage sites. Unavailability of such key

information is likely to cause, among other things, land encroachment conflicts between the NMT heritage sites and the community surrounding them.

The main factors that contributed to the inadequate effort of the Ministry in enhancing the development of Museum and Cultural Heritage Sites include:

Lack of Adequate Information on the Cultural Heritage Sites and Museums

The Audit Team noted that MNRT had no information on what corrective actions were to be taken. This was due to absence of reporting from the Museums and Cultural Heritage Sites and lack of Monitoring and Evaluation that would have informed the Ministry on the appropriate actions to be taken.

Consequently inadequate efforts by the Ministry in enhancing the development of Museums and Cultural Heritage Sites in the country led to scarce development of Museums and Heritage Sites.

3.3. Inadequate mechanisms in place for identification and Acquisition of Museums Collections and Cultural Heritage Sites

According to the MNRT's Medium–Term Strategic Plan, 2016/17 to 2020/21, the Ministry is required to ensure availability of reliable and research based information to serve as a basis for developing policy, laws and guidelines with targeted outcome so that an increased number of cultural heritage resources are gazetted and demarcated.

The Audit noted that, there was inadequate mechanism in place for identification and acquisition of Museums collections and Cultural Heritage Sites. This was attributed to:-

3.3.1 Inadequate Research in Place to aid the Identification and Acquisition of Museum Collections and Cultural Heritage Sites at MNRT

According to the MNRT Strategic Plan 2016/17-2020/21, MNRT is mandated with the management of natural and cultural resources. This is undertaken through identification of research areas, prioritization and coordination of research undertaken by various institutions and organizations. Also, according to the same Strategic Plan, the Antiquities Department is responsible for Research and Conservation of cultural heritage, developing heritage sites, monitoring, evaluation and reviewing of heritage policies, laws, guidelines, and strategies on cultural heritage conservation and promotion of cultural heritage tourism.

According to Section 19 A of the Antiquities Act No 10 of 1964 as amended by Act no 22 of 1979 provides for establishment of the council and Functions of the council which includes to advice the Government on the methods of coordinating and Monitoring research relating to museology and antiquities carried on in Tanzania or elsewhere on behalf or for the benefit of the Government of Tanzania. Also to assist the Government in the establishment of a suitable laboratory for carrying out research in techniques of preservation and restoration of monuments.

According to Section 19 B of the Antiquities Act No 10 of 1964 as amended by Act no 22 of 1979 provides for the Establishment for Fund to be known as the National Fund for Antiquities; the Fund shall be applied for the purpose of research, preservation of antiquities and for any purpose relating to the functions of the council.

The MNRT through the Division of Antiquities is responsible for co-ordination and undertaking of archaeological research and related activities, issuing permits (licenses) to local and foreign researchers for excavation, collection, and export and film production. However, the Audit noted inadequate research in the country that was contributed by the following:-

(a) Absence of Research Plans

At the Ministry of Natural Resources and Tourism, there was no research plans in place to guide the Ministry on the priority areas of research and on approval of the research permit. It was noted that key research functions supposed to be undertaken by DoA had been delegated to the Training Department of the MNRT since 2018.

Director of Antiquities neither conducts direct research nor monitors them despite this being within their mandate. This was attributed to shortage of competent experts and inadequate budgeting. Also through review of action plan and implementation report it was noted that, there was no fund allocated for research for the period of 5 years at Antiquities Department, although the National Fund for Antiquities generates fund from research fees.

(b) Non establishment of the Council

The Audit noted the absence of an established Council, which is contrary to the requirements of the Antiquities Act. According to the Antiquities Act, the Council would have been responsible, among other things, to oversee the conduct of research activities. The absence of the Council was caused by non-adherence to the Antiquities Act by DoA. Consequently, little priority has been given to research activities including establishment of the research laboratory. This is despite the fact that research results are key to inform the overall development plans of the sector including developing pertinent policies, laws and regulations.

(c) Insufficient Monitoring of Research Activities

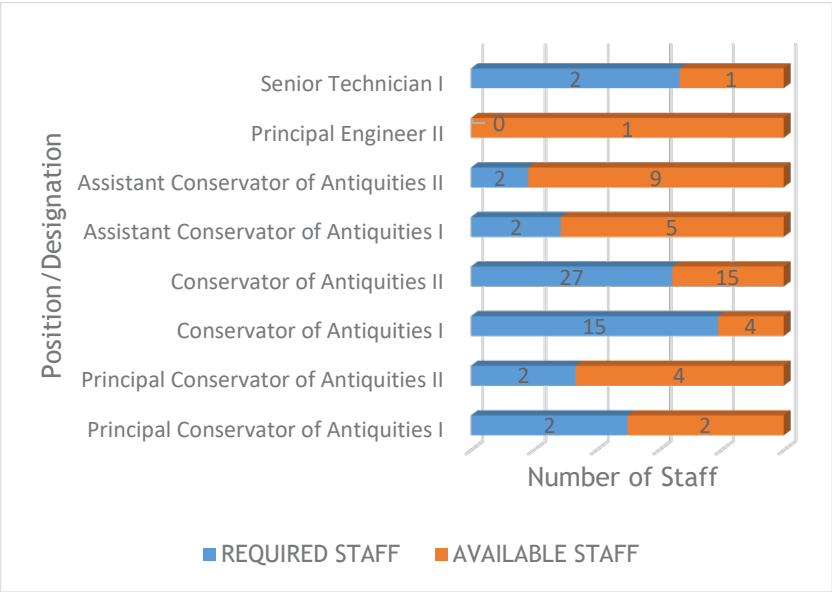
The Audit noted insufficient monitoring of research activities. For instance, there were no research reports from MNRT informing the progress of the research that were conducted in the country by the researcher from foreign countries. Additionally, there was no follow-up efforts to ensure the submission of research reports as required and stipulated in the research permits issued to researchers. The audit team was availed with only 17 research project titles from NCAA - suggesting that there were no formal submission of concrete research reports.

(d) Shortage of Staff in the Field of Antiquities

During the conduct of archaeological research representative from Division of Antiquities at MNRT are required to be available throughout the process in the field area. Staff under the Division of Antiquities either from outpost or at Headquarters are involved during the conduct of research.

Shortage of staff at Division of Antiquities at MNRT limited smooth conduct of research activities throughout the period under the audit. The available staff status is presented in the **Figure 3.6**.

Figure 3. 6: Status of Experts in the Field of Antiquities



Source: Auditors' Analysis

(e) Inadequate Budget for Research Activities

The Audit found out that NMT were supposed to conduct 30 researches (at least 2 in each field) but there were insufficient budget for research activities. **Table 3.8** below presents the amount of funds budgeted for research at NMT.

Table 3. 8: Research Budget at NMT, 2016/17 to 2020/21

Financial Year	Planned Budget (TZS)	Effectuated Budget (TZS)
2016/17	88,025,396	0
2017/18	0	0
2018/19	0	0
2019/20	33,153,181	9,732,531
2020/21	82,550,000	8,223,600

Source: NMT MTEF, 2016/17-2019/20

From **Table 3.8**, it was evidenced that NMT managed to allocate a total of TZS 203,728, 577 for research but the released amount was only TZS 17,956,131, which is equivalent to 9%. There were no releases of funds to facilitate conduct of research for 3 out of 5 years under scope. Consequently inadequate research to guide the identification and acquisition of Museums' collections and declaration of cultural heritage Sites led to:

(a) Slow Pace of Documenting and Gazetting Cultural Heritage properties

The Audit noted that, due to inadequate research, MNRT did not reach its set targets of documenting and gazetting new 14 cultural heritage properties. Only 2 Cultural Heritage Site properties were identified, documented and gazetted, namely Mikindani historic town and Nkrumah Hall.

(b) Few number of submitted research reports

The Audit noted that inadequate research has led to few submitted research reports. For the period under the Audit there were a total of 52 research conducted by researchers from foreign countries but no reports were provided at the MNRT. MNRT did not benefit from the research results since the reports were not submitted. These could have been utilized to inform and guide the development of the sector, including the acquisition of museum collections and conservation of cultural heritage sites.

3.3.2 Inadequate Mechanisms to ensure Proper Inventory of Collections emanating from Researches

According to the rule number 6 of the Antiquities (conduct of excavation and access to monument) Rules, 1991 states that no object may be exported outside Tanzania without a special authorizing such as exportation and signed by the Director of Antiquities.

According to the same rules export permits will not normally be granted save that under special circumstances temporary exportation for the purpose of study and examination may be permitted for a period of not exceeding three years.

The Audit Team noted that, at the Division of Antiquities there were no mechanisms in place to ensure proper inventory of collections after the completion of research. This was specifically the case for research conducted by foreigners and cultural materials exported outside the country for laboratory procedures. This was evidenced through:

Inadequate Follow-Up on the Exported Research Collections

The Audit noted that after completion of research by foreign researchers who exported the research materials for laboratory procedures, DoA had maintained a register on the exported collections. Through audit's observation done on the register of exported materials, it was evidenced that no material was returned since 2010. Inadequate follow up was contributed by:-

(a) Lack of Reminders to Researchers who have exceeded Time of Working on the Materials

The Audit noted that no reminder was sent to researchers who have overstayed with materials abroad. The register indicates that a total of 78 export permits were issued since the year 2010, and between 2016 and 2021 a total of 31 export permits have expired.

Table 3. 9: Status of Permits for Exported Collections

Permit Expiry Year	Number of Permits Issues	Reminder Evidenced
2016	9	0
2017	10	0
2018	3	0
2019	0	0
2020	7	0
2021	2	0
Total	31	0

Source: Auditor's Analysis of Export Permits' Register

From the **Table 3.9**, it was evidenced that for the period of the audit, no reminder had been issued for the 31 exported permits that had expired.

(b) Absence of Penalty for a defined Time that have been Extended

The Audit noted that no penalty has been imposed to researchers who have overstayed with the exported materials. In addition to jeopardizing the wellbeing of the materials and increased risk of loss of ownership, this also contributes to loss of government revenue.

Absence of Database Guidelines

The Audit noted the absence of guidelines that covered the description of the database and the importance of keeping the database for the exported research collections. The audit team noted that, DoA had kept a register for the exported materials but it lacked detailed description of the inventory. In addition, it was stored in a single computer only, hence there is no backup.

3.3.3 Inadequate Utilization of Research Results

According to rule number 3(4) of the Antiquities (conduct of excavation and access to monument) Rules, 1991 states that any person institutions which intends to undertake any research and collection shall cause to be prepared and to be made available to the Director of Antiquities preliminary account of the scientific results of the

research and collection made within six months upon expiry of the licences

According to rule number 3(5) of the Antiquities (conduct of excavation and access to monument) Rules, 1991 it states that any person institutions which intends to undertake any research shall deposit with the Director of Antiquities copies of all publications including these dissertations submitted for examinations or degrees dealing with the result of work undertaken.

Absence of Evidence for Dealing with Research Results

The Audit noted inadequate utilization of research results by DoA as evidenced by low pace of declaring cultural heritage sites as well as absence of evidence for degrees dealing with the result of the work undertaken and inadequate amount of museum collections generated from researches undertaken in the country.

Inadequate Submission of the Research Report

The Audit noted inadequate adherence by researchers to submit research reports to DoA as stipulated in research permits issued. **Table 3.10** provides the status of research reports submitted to the Department of Antiquities for the period under this audit.

Table 3. 10: Status of Submission of Research Reports to DoA

Financial Year	Number of Research Conducted	Submitted Reports
2016/17	14	0
2017/18	10	0
2018/19	12	0
2019/20	9	0
2020/21	7	0
Total	52	0

Source: Auditors Analysis of the Information on Research Licenses issued and Number of Research Results Submitted to MNRT from (2016/17-2020/21)

A total of 52 research projects were conducted in different Cultural Heritage Sites and Museums in the country for a period of five past years, from 2016/17 to 2020/21. However, no research reports were availed at MNRT.

Inadequate Mechanisms of Dealing with Research Results

The Audit noted that there was inadequate mechanism on dealing with research results at the Ministry. No evidence was availed to the audit team on how research findings are consumed by MNRT to inform strategies of developing the cultural heritage sector. Reasons for inadequate utilization of research findings include:-

Absence of Research Policy and Guidelines on the Management of Research Activity

The Audit noted the absence of research policy and pertinent guidelines which could direct priorities for research areas in accordance with National Development Visions.

3.4 Adherence to Procedures and Processes for the Establishment of Museums and Gazettement of Cultural Heritage Sites

According to the Cultural Heritage Policy, 2008, the Department of Antiquities is required to ensure that cultural heritage sites are identified, delineated and developed including establishment of site museums.

This audit assessed adherence to established procedures before establishment of museums and gazzeting of cultural heritage sites in the country as elaborated below:

3.4.1 Adherence to Procedures for Establishment of Cultural Heritage Sites

Section 3 of the Antiquities Act (Principal Legislation) Chapter 333 stipulates declaration of Monuments and Conservation areas. It states that the Minister may, by order in the gazette, declare any place or structure of historical interest to be a monument. The Minister may, after consultation with the Minister responsible for lands, by notice in the gazette, declare to be a conservation area any area or site which:-

- In his opinion is a valuable national heritage for its aesthetic value; or
- Contains homogeneous group of monuments; or

- Contains buildings, structures or other forms of human settlement which in his opinion are a valuable national heritage for their historical, architectural, social and cultural value.

According to the interviews held with officials from MNRT, it was revealed that before the declarations of any monument, there should be assessment of the proposed area to identify its significance. Various aspects, such as economic, social, political and technological are considered during the assessment of heritage sites prior to declaration of Cultural Heritage Site.

For the period from 2016/17 to 2020/21, the audit team selected the two recently gazetted cultural heritage sites namely Nkrumah Hall and Mikindani Historic Town to assess the adherence of procedures for their declaration as shown in **Table 3.11**.

Table 3. 11: Assessed Cultural Heritage Sites Recently Gazetted

Cultural Heritage Site Property Name	Key characteristics:- <ul style="list-style-type: none"> ▪ valuable national heritage ▪ Homogeneous Monument ▪ Contain buildings, structure other form of settlement 	Consultation from the Minister of Land	Declaration by Minister of Natural Resources and Tourism
Nkrumah Hall	On July 2011, UDSM prepared a proposal for nomination of Nkrumah hall as national cultural heritage site and submitted to MNRT. The proposal intended to recognize cultural, symbolic and architectural value of the hall on the academic, socioeconomic and political importance in the country.	Minister of Land was consulted during the procedures	On April 13, 2015 Minister of Natural Resources and Tourism declared Nkrumah Hall as protected item through GN No. 183 of 2015
Mikindani Historic Town	No proposal/research findings about the property was submitted to DoA to show	No evidence of consultations availed information	Mikindani Historic Town was declared in August 2017

	initial efforts to recognize its importance.	of acquisition processes	through GN No. 308
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Source: Auditors' Analysis on procedures followed in declaring Nkrumah Hall and Mikindani Historic Town Cultural Heritage Site, 2021

Table 3.11 shows that the declaration of Nkrumah Hall as a national heritage property complied with the established criteria and processes. Such procedures and criteria remain unknown for Mikindani historic town since the audit team were not availed with documents used prior to its gazetting. Lack of documentation implied non-compliance to the established criteria stated under Section 3 of the Antiquities Act (Principal Legislation) Chapter 333 which was a major requirement prior to gazetting of the Mikindani Historic City. Inadequate compliances to established criteria and procedures limit adequate ownership of Cultural Heritage Site and may hamper subsequent plans to effectively manage and develop them.

3.4.2 Unavailability of Local Standards and Procedures for the Establishment and Management of Museums in the Country

International Council of Museums (ICOM) code of Ethics of 2013 highlights requirement for operations for museums was to preserve, interpret and promote the natural and cultural inheritance of humanity; maintain collections for the benefit of society; museum hold primary evidence for knowledge; museums work in close collaboration with the communities; museums operate in a legal manner; and museums operate in a professional manner.

The audit noted unavailability of local standards and procedures for the establishment of museums in the country as elaborated below:-

(a) Unavailability of Local Standards for Establishment of Museums

Audit team noted unavailability of local standards to govern the establishment of national museums in the country. The National Museum Act of 1980 does not stipulate procedures required for the establishment

of museums in the country. Being a member state of UNESCO and International Council of Museums (ICOM), Tanzania uses the standards of these two international bodies as a benchmark for establishment of museums.

For the period from 2016/17 to 2020/21 one national museum was established in Tanzania namely, Rashid Mfaume Kawawa Museum. The audit noted unavailability of documents for assessment and if the supposed criteria were met for its establishment. This museum was officially opened on 27th February 2017, and it details the personal life, political life and different collections used by Rashid Mfaume Kawawa who was the Second Prime Minister, First Vice President and the Minister of Defense and National Service of the Republic of Tanganyika - currently the United Republic of Tanzania.

(b) Absence of Procedures for the Establishment of Museums

In the absence of local standards for the establishment of museums in the country, the audit also noted the absence of pertinent procedures.

Unavailability of procedures thus limits series of activities needed to be adhered in the course of establishing museums in the country. Furthermore, the audit did not find any initiatives in place of developing operational standards and criteria to be used in guiding their museum establishment and management in the country. This reluctance has survived for 40 years now since the establishment of NMT by the National Museum of Tanzania Act of 1980.

Generally, the failure to develop local standards and procedures for the establishment of museums in the country has contributed to a slow pace of establishing museums in the country as directed in the Cultural Heritage Policy (2008), which in turn contributes to inadequate efforts of preserving movable cultural relics and the failure to utilize cultural heritage more broadly for promoting the national identity and sense of unity.

The main reason for unavailability of standards for establishment and management of Museums in the country is the absence of Board of Directors responsible to Manage National Museum of Tanzania.

The audit team noted that the National Museum of Tanzania has been operating without Board of Directors since 19th January 2019. The Board was removed by the Minister for Natural Resources and Tourism on 19th January, 2019.

Up to the end of January 2022, it has been 3 years without management advice services that were supposed to be provided by the Board to NMT to ensure operational improvement. It was noted that NMT managed to develop draft NMT Policy Final April 2021 which covered exhibition, risk management, research, preservation, dissemination and communication, management and care of collections but it was still unapproved due to lack of Board of Directors.

Absence of Board of Directors led to inadequate supervision of operations of NMT such and delay of approvals which were to be made by the Board of Directors such as approval of Policies, Guidelines and disposal of asset.

3.5 Inadequate Preservation of Cultural Heritage Sites and Museum Collections

The Audit Team noted inadequate preservation and conservation of both cultural heritage sites and museum collections available in the country as pointed out below.

3.5.1 Availability of Policies and Guidelines to Govern Conservation of Museums and Cultural Heritage Sites in the country

The audit assessed the availability of conservation and preservation of both cultural heritage sites and museum management as provided below;

(a) Availability of Policies and Guidelines to Govern Conservation and Preservation of Cultural Heritage Sites in the country

The audit noted availability of Cultural Heritage Policy from MNRT and guidelines from MNRT and ICOMOS that were used to govern the conservation and preservation of cultural heritage sites in the country as highlighted below;

Inadequate Implementation of Cultural Heritage Policy

The Cultural Heritage Policy of 2008 provides for the management and conservation of national culture heritage resources in the country. The policy requires relevant authorities to coordinate and supervise various stakeholders to take part in the management of cultural heritage resources including developing comprehensive plans for sustainable conservation activities and care of museum collections.

However, this audit noted inadequate implementation of policy directives stated above. This was evidenced by unavailability of monitoring and evaluation reports from MNRT on the status of implementing directives outlined in the current Cultural Heritage Policy. This was caused by inadequate reporting mechanism between MNRT and cultural heritage sites.

Another piece of evidence informative of MNRT's inadequate implementation of the policy directives is the presence of Antiquities staff at 17 gazetted cultural heritage sites (out of 131) in the country. Likewise, this situation does not guarantee sustainable conservation and wellbeing of the nation's cultural heritage resources.

Available Guidelines to Manage Cultural Heritage Sites

The Audit Team noted presence of three guidelines in place that were used in relation to conservation of cultural heritage sites in the country. These are: (1) Guideline for the conservation of historic buildings and structures in Tanzania of 2008, (2) Principles and Guidelines for conservations and Management of cultural heritage resources in Tanzania, and (3) ICOMOS Charter - Principles for the analysis, conservation and structural restoration of architectural heritage (2003).

The available guidelines provide analysis on the conservation, restoration, maintenance and reconstruction of historic gardens, historic towns and urban areas, underwater cultural heritage and other cultural heritage resources.

The audit noted that MNRT rehabilitated and constructed 7 cultural heritage sites for the period from 2016/17 to 2020/21. This was equal to 60% of their target.

(b) Unavailability of Policies and Guidelines to Govern Conservation and Preservation of Museum in the country

The audit noted unavailability of local Policies from NMT used to govern the conservation and preservation of museum's collection in the country as highlighted below;

Unavailability of Local Policies to Manage Museum Collections

The audit noted that MNRT did not ensure availability of needed local policies at NMT to govern the conservation and preservation of museum collections in the country. According to International Council of Museums' (ICOM) Code of Ethics of 2013, the conservation and preservation of museum collections is attained by having in place Insurance policy for collections, Income-generating sources, collection management, disposal and research plans. Table 3.12 presents the analysis of availability of pertinent policies at the NMT

Table 3. 12: Status of Policies on Conservation and Preservation of Museum collections at NMT

Category of Policy	Relevance	Status
Insurance Policy	Reduce risk in case of fire, theft or loss of collections	Unavailable
Collection Policy	Addresses the acquisition, care and use of collections	Unavailable
Disposal of Objects	Removing objects from the collections when collections become unfit to the museums.	Unavailable
Research Policy	Guiding research on museum collections in accordance with museum's mission and objectives	Unavailable

Source: Auditors' Analysis from ICOM Code of Ethics of 2013

Table 3.12 above informs on the unavailability of policies that define the management of museums' collections at NMT.

Absence of Guidelines to Manage Museum Collections at NMT

The audit noted the absence of local policies on the preservation and conservation of museum collection. Availability of such policies provides general guidance, advice and support in conducting preservation and conservation of museum collections.

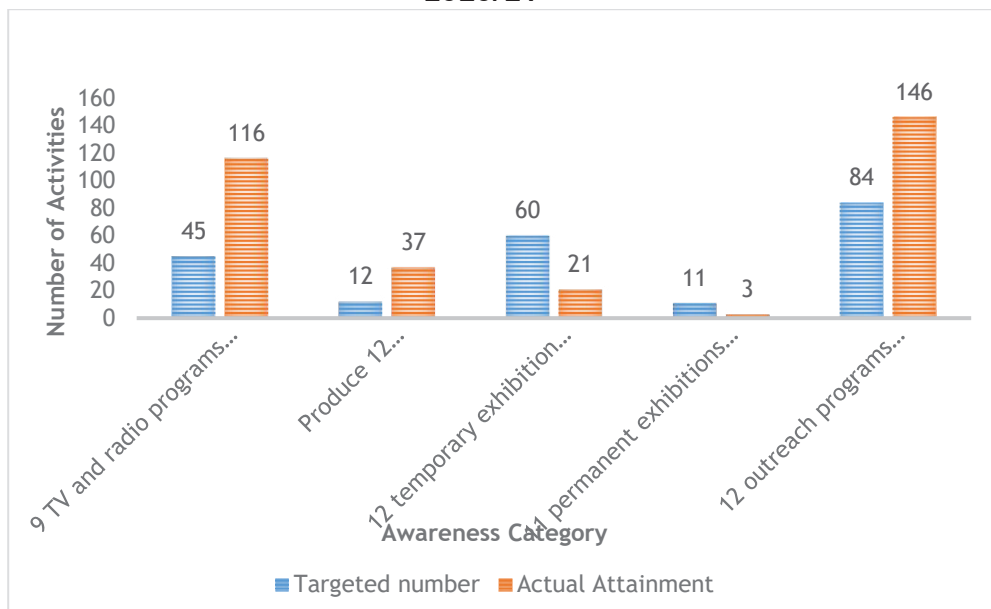
Due to this shortage it limits maximum compliance on the preservation and compliance requirement at the National Museum of Tanzania.

3.5.2 Awareness Creation to Preserve Museum's Collections by NMT

NMTs Strategic Plan from 2017/18 to 2021/22 targeted to raise awareness, improve exhibition infrastructure and diversify educational programs through producing radio and Television programs, museum documentaries, exhibitions and outreach programs.

Awareness Campaigns were used as one of the methods of promoting natural and cultural tourism and to preserve cultural and natural resources from generation to generation. The performance review by this audit noted 152% overall achievements of the intended campaign activities undertaken by NMT from 2017/18 to 2020/21 (see **Figure 3.7**).

Figure 3.7: Awareness Creation Performed from 2017/18 to 2020/21



Source: NMT's Strategic Plan review for the period from 2017/18 to 2021/22

NMT performed well on the planned TV and radio programs, production of documentaries and theoretical performance and conducting of outreach programs on the natural and cultural resources.

3.5.3 Inadequate Plans for Conservation of Museum' Collections and Cultural Heritage Sites

Inadequate Plans to ensure Preservation of Cultural Heritage Sites

According to MNRT's approved organization structure of 2018, the Antiquities Division was required to develop, monitor, evaluate and review implementation of cultural heritage and enforce policy, legislation, guidelines and standards.

The audit noted inadequate implementation of plans for conservation of cultural heritage sites as evidence by slow pace to gazette Cultural Heritage Sites, presence of un-demarcated Cultural Heritage Sites and only 60 percent attainment of construction and rehabilitation of infrastructures at cultural sites.

(a) Slow Pace to Gazette Cultural Heritage Cultural Heritage Sites

The Antiquities Act requires all gazetted Cultural Heritage Sites to be conserved and promoted by Director of Antiquities. Gazetting of Cultural Heritage Sites allows preservation of the sites due to resources allocation to ensure it sustainability.

The audit noted a slow pace to gazetting of Cultural Heritage Sites. MNRT's Strategic Plan for the year 2016/17 to 2020/21 targeted two key components i.e. 6 Cultural heritage sites to be identified and 14 historical buildings documented and gazetted by June 2021. Review of National Cultural Heritage Register as updated on 2018 revealed that, for the period from 2016/17 to 2020/21, NMT managed to gazette only Mikindani Historic Town in 2017 out of 6 Cultural heritage sites and 14 historical buildings targeted.

Slow pace to identify and gazette Cultural Heritage Sites was caused by inadequate implementation of research findings to ensure identified Cultural Heritage Sites were gazetted so as to be protected.

(b) Absence of Clear Demarcations of Cultural Heritage Sites

MNRT's Strategic Plan for the year 2016/17 to 2020/21 aimed to survey and demarcates cultural heritage sites by 2021. Review of implementation of the Plan revealed that MNRT managed to demarcate 2 heritage sites only namely Kalenga and Livingstone's Tembe Kwihara for the period from 2016/17 to 2020/21.

Despite the availability of gazzeted cultural heritage sites, the audit noted unavailability of clear demarcation and regular encroachment of the sites. Out of 12 Cultural Heritage Sites visited by the audit team, 3 heritage sites namely; Mbuamaji, Chongoleani Wall and Kichalikani Wall had no clear demarcations. As a result, the surrounding community allocated to themselves pieces of land around the Cultural Heritage Sites. In Chongoleani and Kichalikani walls the heritage structures were found in between community houses.



Photo 3.2: Chongoleani Wall found in between community houses. This picture was taken 19th January 2022

Lack of clear demarcations of boundaries for some of the cultural heritage sites was due to inadequate efforts of conducting detailed land survey, following up and monitoring by MNRT on the Heritage Sites.

Regular Encroachment of the Heritage Sites

The Audit Team noted that in the 5 heritage sites that were encroached 2 had clear demarcations. The two visited sites that had clear demarcations and were still encroached were Kunduchi Ruins and Amboni Caves. Kunduchi Ruins, had incidences of regular encroachment to the extent that a private school has been built within the area of the sites as evidenced in the detailed map on the areas attached in **Appendix 7**.

Furthermore, Amboni Caves is surrounded with quarrying mining plots whose owners involve themselves in mining activities which involve

dynamite blasting that increases risk of collapse of caves due to the massive explosions. The explosions also leaves empty pits around the environment which threaten existence of the caves. The Audit noted that there was no adequate space between the caves and the Mining Plots that would reduce the risk of threatening existence of the caves. As evidenced in the **Figure 3.8** and accompanied **Photo 3.3**.

Figure 3.8: Sketched Map of Amboni Caves Surrounded with Mining Plots Cultural Heritage Site



The Audit Team observed abandoned open pits around the Amboni Caves as the result of Mining activities as evidenced in **Photo 3.3**.



Photo 3. 3: Evidence of abandoned Open Pits around the Amboni Caves that threaten existence of the caves

Furthermore the Audit Team observed destroyed cave number 8 as the results of the intruders who conducted quarrying mining activities at the cave, thus also threaten existence of the caves as evidenced in **Photo 3.4.**



Photo 3.4: Destroyed Number 8 Cave from Quarrying Activities at Amboni Site

(c) Under Performance in infrastructural Rehabilitation at Cultural Heritage Sites

In order to ensure sustainability of cultural heritage properties, conservation or improvement of supporting infrastructure is inevitable. Review of strategic plan for the period under this audit revealed that

MNRT targeted to improve infrastructure at cultural heritage sites by 80%.

Review of implementation status for the period from 2016/17 to 2020/21 of the envisioned target revealed that there was attainment of 60% only. Physical infrastructure construction and/or rehabilitation was observed at 7 cultural heritage sites namely; Olduvai Gorge in Arusha, Kalenga in Iringa, Mikindani in Mtwara, Kondoa Rock Paintings in Dodoma, Mbozi meteorites in Mbeya, Amboni Caves in Tanga and Mwalimu Nyerere Memorial Museum in Dar Es Salaam.

(d) Not all Heritage Sites were Adequately Managed

Out of 131 declared cultural heritage properties by DoA only 20 (equal to 15%) were adequately managed with staff and open to visitors. These were; Oldupai Gorge, Laetoli footprints, Amboni Caves, Tongoni Ruins, Bagamoyo Historic Town, Kaole ruins, Kondoa Irangi rock art, Livingstone Memorial Museum, Ujiji Livingstone museum, Mbozi Meteorite, Isimila Gorge, Kalenga Museum, Ruins of Kilwa Kisiwani and Songo Mnara, Mikindani Historic Town, Bweranyange Museum, Kunduchi Ruins, Mwalimu Nyerere Memorial House Magomeni, Mbweni Ruins and Butiama Village (Mwitongo).

Reasons for inadequate management of cultural heritage sites are provided below:-

Uncoordinated Conservation Strategies

Plan for rehabilitation or construction of cultural heritage sites owned by Local Government Authorities, Religious and private institutions were supposed to be done by the responsible entities in consultation with Director of Antiquities.

The Audit Team noted uncoordinated conservation strategy that was attributed to different ownership of the heritage sites. Presence of cultural heritage sites that were owned by different actors such as Religious Institutions and Local Government Authorities limited direct intervention implementation of preservation and conservation strategies.

Historic towns were under ownership of Local Government Authorities; Graves, mosque and churches were under Religious institutions; protected objects, geological and historic settlement were under Director of Antiquities; and other historical buildings were owned privately such as Political Parties.

Director of Antiquities was responsible for preservation and conservation of all cultural heritage sites. It was however noted that, some Cultural Heritage Sites that were owned by religious institutions and LGAs performed day to day preservation of Cultural Heritage Sites independently. The audit noted absence of staff from Director of Antiquities to heritage sites that were not owned by DoA.

Consequently inadequate preservation and conservation of cultural heritage sites led to deterioration or destruction of gazetted historical buildings as observed in the **Photo 3.5**;



Photo 3. 5: Deterioration of graves at Mbuamaji in Dar Es Salaam, November, 2021

Inadequate Preservation and Conservation of Museum's Collections

International Council of Museums (ICOM) code of Ethics of 2013 require the museum to carefully monitor the condition of collections to determine when an object or specimen may require conservation-restoration work and the services of a qualified conservator-restorer. With the aim of stabilizing an object or specimen. Strategic plan for the year 2017/18 to 2021/22 targeted to improve Preservation Infrastructure to ensure survival of the collections.

To attain preservation and conservation objective NMT targeted to conduct research, documentation of collections (*see part 3.2 of this chapter*) and awareness creation on preserved objects. With relation to the conduct of preservation activities the following were identified;

Inadequate Conduct of Research for Preservation and Conservation of Museum Collection

NMT Strategic Plan from 2017/18 to 2021/22 targeted to conduct 30 researches (at least two in each field) and 15 publications produced annually.

Review of the strategic plan implementation status for the period 2016/17 to 2020/21 revealed that, 6 researches (equivalent to 5%) out of 120 planned researches were done in collaboration with other International researchers. Seven publications (equivalent to 12%) out of planned 60 publications were done.

The Audit Team noted that, there were no identified priority areas for research in place. This was caused by lack of research policy at NMT to govern such activities.

Under achievement in conduct of research was due to inadequate planning, budgeting and priority given to the research. **Table 3.13** shows amount of fund budgeted at NMT.

Table 3. 13: Research Budget at NMT 2016/17 to 2020/21

Financial Year	Planned Budget	Effectuated Budget	%age of released fund
2016/17	88,025,396	0	0
2017/18	0	0	0
2018/19	0	0	0
2019/20	33,153,181	9,732,531	29
2020/21	82,550,000	8,223,600	10

Source: NMT MTEF 2016/17-2019/20

From **Table 3.13**, it was evidenced that, NMT set fund aside to support staff during collaboration of the research with international researchers twice in the period from 2016/17 to 2020/21. Cumulatively, TZS 203,728,577 was budgeted while only 17,956,131 equivalent to 9% of the budgeted amount was released. Furthermore, it was noted that the release of fund and actual conduct of research did not exceed 10% of the target.

Inadequate research limit additional of collections to be preserved at the Museum. For example, for the year 2020/21 which NMT managed to conduct research on Insect Pollinators, it was noted that the research led to acquisition of 1,600 insects as museum collections.

Causes for Inadequate Preservation of Museum's Collections

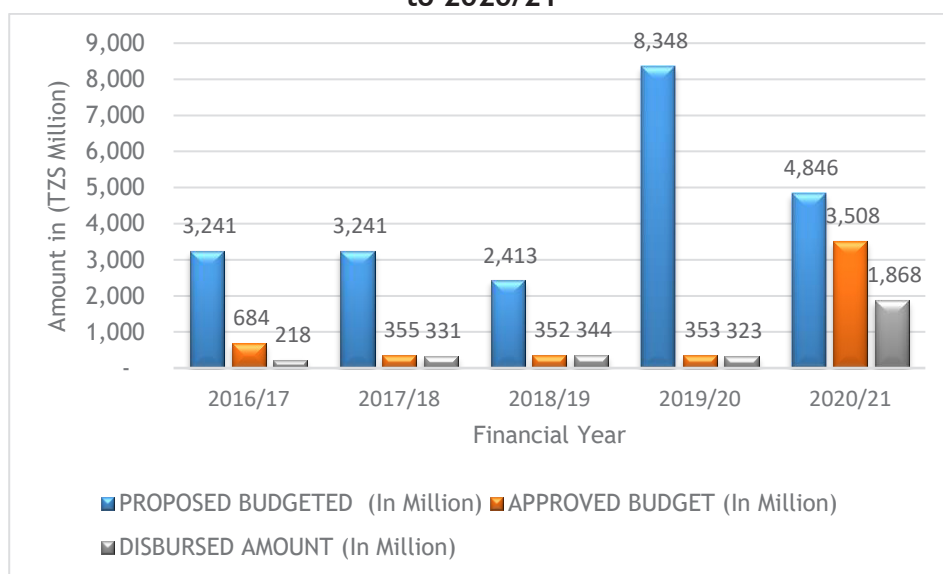
The following were the causes for inadequate preservation of museum collections;

(a) Under Approval of Budgeted Fund to Cater for Preservation Activities

NMT prepared annual budget to cater for core operational activities such as research, preservation, and promotion. The audit noted that, due to presence of ceiling or budget constraints, the entity received a budget that was below the proposed budget.

For the period between 2016/17 to 2019/20, NMT proposed on average, a budget of TZS 360 million per month. However, the approved budget was TZS 38 million (equivalent to 11%), while the actual release of fund averaged at TZS 25 million per month. This is equal to 7% of the proposed budget. However, the audit noted huge improvement for the year 2020/21 where 72% of the proposed budget was approved and 53% of the approved budget were disbursed. **Figure 3.9** presents the proposed budget, approved budget and released fund from 2016/17 to 2020/21.

Figure 3. 9: Released Funds to Cater for Activities at NMT 2016/17 to 2020/21



Source: MTEF at NMT 2016/17-2020/21

Figure 3.9 revealed the presence of ceiling in the budget which led to inadequate conduct of core activities such as preservation at NMT.

(b) Limited Conservation Equipment to Facilitate Preservation and Conservation of Museum Collections

NMT Strategic Plan for the period 2017/18 to 2021/22 stipulates as a custodian of valuable national cultural and natural heritage NMT required to improve infrastructure for collection.

Conservation equipment such as thermometers, hydrometers, lux meters, desiccators, refrigerators and blowers cleaner were required to maintain required standards of Museum's collections, so as to control deterioration of museum's collections that was highly affected by Sun rays, Humidity and high Temperature.

For the visited four⁸ Museums in the country it was observed that, there were collections that fell under Biology, Paleontology, Archaeology, Arts and Ethnography Section. The audit team noted unavailability of all necessary tools that will ensure sustainability of museum collections.

Interviews with officials from NMT revealed that there was a need for minimum of one conservation equipment to each section with respect to temperature, humidity, light, dust and availability of insect. Furthermore, it was revealed that, although NMT strategized for the acquisition of conservation equipment, there was a challenge in execution of the plans. This was due to insufficient allocation of fund to acquire necessary tools to facilitate preventive and remedial measures.

Audit noted absence of Conservation Instrument at NMT to assist the NMT to comply with premises conditions, conservation equipment requirements for the control of factors affecting museum collections.

Unavailability of needed tools and equipment needed exposed museum's collections to all effects such as Sun rays, Humidity and Temperature, hence deterioration of the collections.

(c) Shortage of Curators at Museums

According to NMT Strategic Plan from 2017/18 to 2021/22 in order to improve services delivered, NMT are required to ensure availability both human (core and supporting) and financial resources as well as improved working environment.

The audit noted shortage of curators responsible for conservation of museum collection in three out of the four museums available in the

⁸ Museum and House of Culture, the Village Museum, Maji Maji War Memorial Museum and Kawawa Museum

country. The museums with shortage of curators were; Museum and House of Culture, Maji Maji War Memorial Museum and Kawawa Museum.

Figure 3.10 provides the comparison of the required and available staff at the visited Museums under audit;

Figure 3. 10: Available and Required Curators in the visited Museums



Source: Auditors' Analysis on the Available Number of Curators at NMT, 2021

Inadequate allocation of needed human resources in the conservation of museum's collection led to high workload to personnel responsible for preservation and conservation of museums' collection.

Curators are Personnel that are needed to preserve museums' collections on a daily basis so as to ensure sustainability of collections at the museum. Assessment of available museum collection and available workload in the visited museum revealed that, there was variation in curators' workload regarding preservation of the available natural and cultural resources as shown in the **Table 3.14**.

Table 3. 14: Workload of curators of museums' collections as on June 2021

Name of the Museum	Number of Collection	Number of Curator	Workload in Ratio
Museum and House of Culture	373,983	9	1:41,553
Village Museum	1,417	4	1:354
Maji Maji War Memorial Museum	736	1	1:736
Kawawa Museum	302	1	1:302

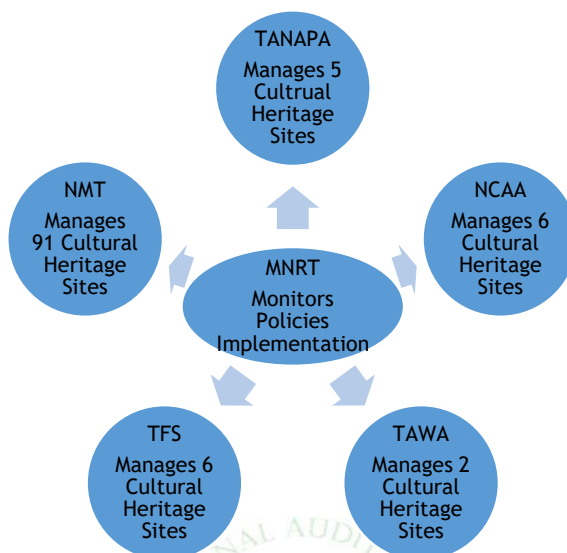
Source: Auditors' Analysis on the Museum Collection Report of September 2021

There were huge workloads to curator at Museum and House of Culture compared to village Museum, Majimaji War Memorial Museum and Kawawa Museum. This was caused by presence of high number of collections with variables in number of curators.

3.5.4 Inadequate Coordination between NMT and other Stakeholders in Managing Cultural Heritage Sites

Management of Cultural Heritage Sites in the country was the sole responsibility of Department of Antiquities. From 2020/21 the Minister of Natural Resources and Tourism transferred the heritage sites to the Honorary Antiquities Warden namely; Ngorongoro Conservation Area Authority (NCAA), Tanzania Forest Services Agency (TFS), Tanzania Wildlife Authority (TAWA), Tanzania National Parks (TANAPA) and National Museum of Tanzania (NMT). **Figure 3.11** shows the number of transferred heritage sites to Honorary Antiquities Warden

Figure 3. 11: Cultural Heritage Sites Transferred to Honorary Antiquities Wardens



Source: Auditors' Analysis from MNRT's 2015 to 2019 Achievement Report

The following were noted regarding coordination between Honorary Antiquities Warden on the management of cultural heritage sites in the country.

Absence of Coordination Mechanism between the actors

The audit team noted absence of coordination mechanism between the actors regarding implementation of cultural heritage sites, evidenced by absence of sharing development plans and implementation strategies and status between the actors.

Inadequate Coordination Mechanism was due to the signed award agreement between the MNRT and Honorary Antiquities Warden not clearly stipulating the coordination structure between the Honorary Antiquities Warden, the NMT and the MNRT on the implementation progress. In addition, the cultural heritage sites were not fully transferred to Honorary Antiquities Warden since MNRT did not state the timelines for honorary Antiquities Warden to manage the awarded heritage sites.

Consequently, honorary antiquities warden lacked a uniform plan on the management of awarded cultural sites. This led to undertaking of different investment initiatives by honorary antiquities warden.

3.6 Availability of resources for the Management of Museums and Cultural Heritage Sites and their adequacy in utilization

The Audit Team noted inadequate availability of resources for managing Museums and Cultural Heritage Sites as detailed below:

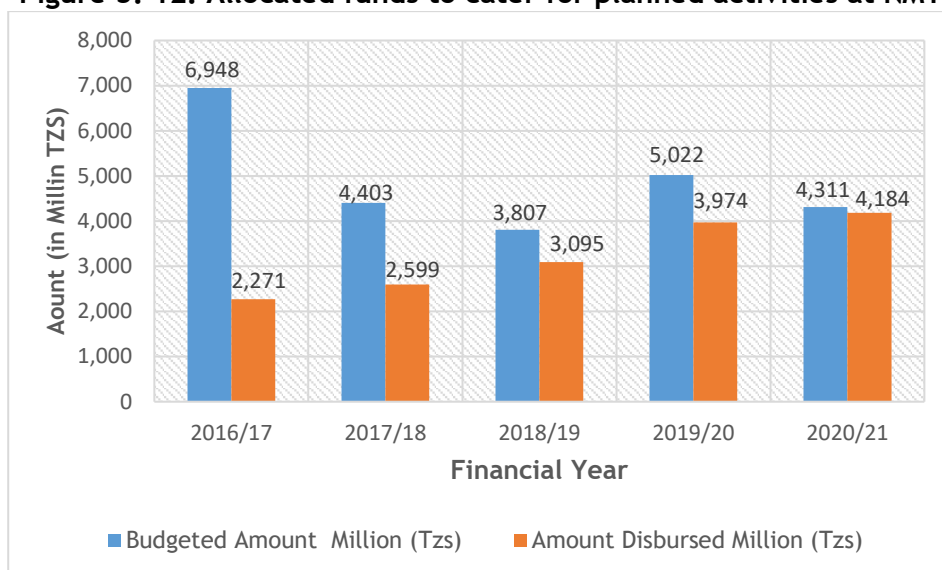
3.6.1 Insufficient Fund Allocation to the Museums and Cultural Heritage Sites for Sustainability

In order to achieve the optimal services, the Ministry is required to ensure sufficient capacity building in terms of financial resources (MNRT's Medium Term Strategic Plan 2016/17 to 2020/21).

From 2016/17 to 2020/21 NMT received a total of TZS 16,122,000,000 equivalent to 66% of the budgeted amount of TZS 24,492,000,000. . NMT had received less than 50% of the budgeted amounts only once and it was in year 2016/17. For years 2017/18 to 2020/21, NMT has been receiving funds that were above 50% of the budgeted amounts, (ranging from 59% to 97%).

Figure 3.12 shows the availability of fund to cater for planned activities at the National Museum of Tanzania.

Figure 3. 12: Allocated funds to cater for planned activities at NMT



Source: NMT Medium Term Expenditure Framework for the period from 2016/17 to 2020/21

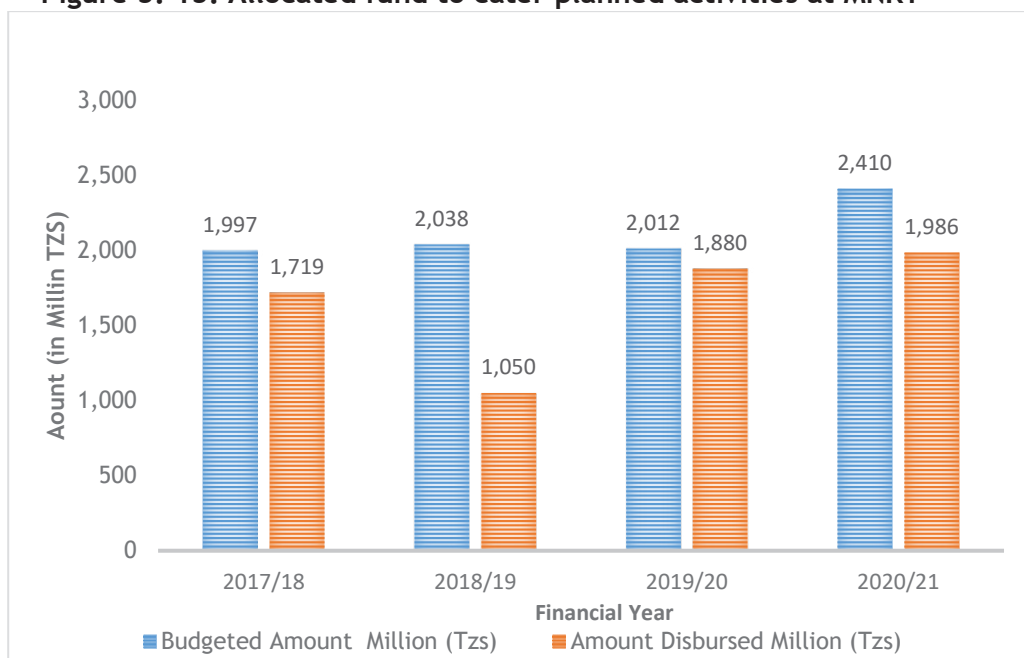
With exception of financial year 2020/21 whereby NMT received 97% of the budgeted target, in other financial years from 2016/17 to 2019/20, the allocated amount was not sufficient to ensure maximum implementation of planned activities. That might have affected sustainability of museum collections in the country.

Adequate Release of Funds at Division of Antiquities

From 2017/18 to 2020/21, the division of Antiquities received a total of TZS 6,635,000,000, equivalent to 78% of the budgeted amount of TZS 8,457,000,000. For the period from 2017/18 to 2020/21, DoA received funds ranging from 52% to 93% of the budget.

Figure 3.13 shows the availability of funds to cater for planned activities at the Division of Antiquities.

Figure 3. 13: Allocated fund to cater planned activities at MNRT



Source: Medium Term Expenditure Framework for the period from 2017/18 to 2020/21

With exception of financial year 2019/20 whereby Division of Antiquities received 93% of the budgeted amount to cater for planned activities, in other financial years from 2017/18, 2018/19 to 2020/21 the allocated amounts did not ensure maximum implementation of planned activities. That might have affected sustainability of gazetted Cultural Heritage Sites in the country.

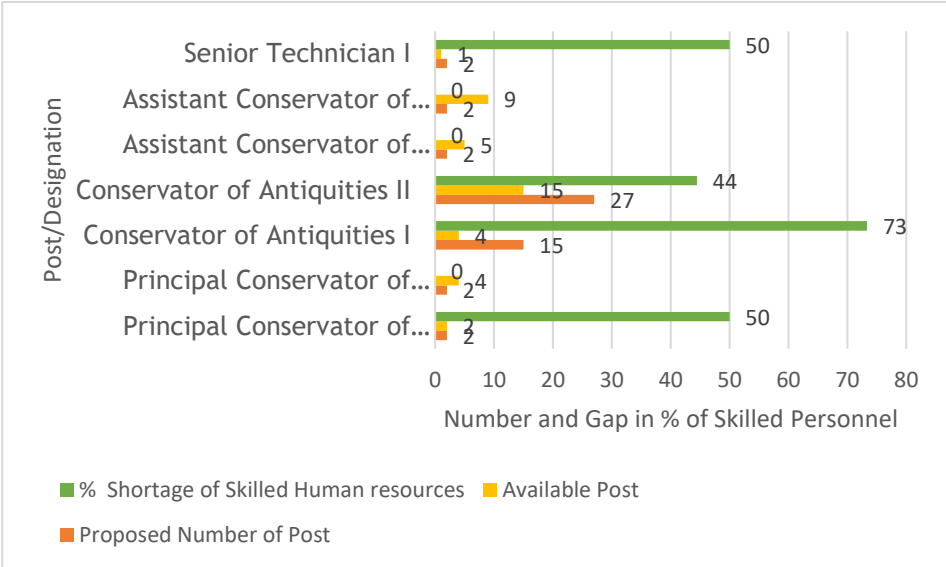
3.6.2 Unavailability of Human Personnel needed to Preserve and Conserve Cultural Heritage Sites

Section 4 (b) of the Antiquities Act Chapter 333 require the Director of Antiquities, and any person authorized by Director of Antiquities to protect or preserve any monument in the country.

The audit noted shortage of conservators at MNRT and at cultural Heritage sites. Conservators are needed for provision of technical advice and overall management of Cultural Heritage Sites.

Figure 3.14 shows the shortage of human resources at MNRT and Cultural Heritage Sites.

Figure 3.14: Human Resource at MNRT HQ and Cultural Heritage Sites



Source: Posting Staffing level (Job list) of Antiquities Division September 2021

Figure 3.14 shows that, the highest gap of skilled personnel is for Principle Conservator I which is 78% of the required staff. For positions of Conservator II, Principal Conservator of Antiquities I and Senior Technician I, the available staff was equivalent to 44%, 50% and 50% respectively from the required number.

Furthermore the Audit Team noted shortage of needed skills in Technicians, Civil Engineering and Architectural Engineering. These skills are required to ensure long term survival of gazetted historical buildings in the country. The available staff with skills in Archaeology, Anthropology, Geography, Biology, Botany, History and Geology were not competent enough to ensure monitoring during rehabilitation or construction of historic building in the country.

There is no academic institution in the country that offers professional training in conservation of Heritage Properties such as buildings and graves, and this has led to shortage of conservators nationally. As a result, conservation of monuments is done by technicians under the guidance of the Head of Monuments and Sites.

The gap in number of conservators in the country, has resulted a heavy workload for the available conservators. For instance, the audit noted that, the Museum House of Culture had only one conservator who was responsible for 373,983 collections. This work overload resulted to some collections of whale's bones, historical cars, and dried animals becoming depleted due to exposure to harmful sunlight, and moisture.

3.6.3 Insufficient Staff for the Management of Museums and Cultural Heritage Sites to ensure Sustainability of Natural and Cultural Heritage

Review of the national cultural heritage register of 2018 revealed that, there are 131 cultural heritage sites under the Department of Antiquities. Out of these sites, only 17 cultural heritage sites were allocated with officials from MNRT. The allocation had a gap of 44% as indicated in Table 3.15.

Table 3. 15: MNRT Officials Allocated in Cultural Heritage Sites in the Country

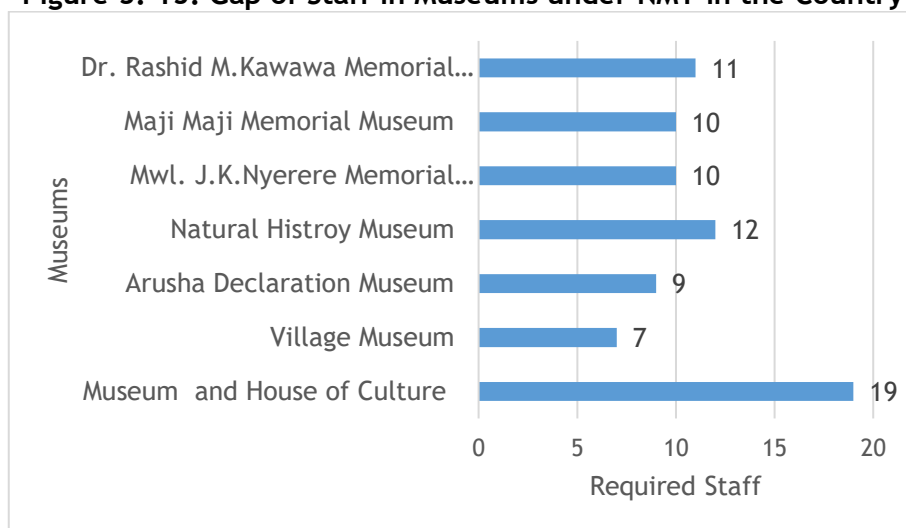
Names of Cultural Heritage Sites	Available	Gap
The Ruins of Kilwa Kisiwani and Songo Mnara	3	5
Mikindani Historic Town	1	3
Isimila Stone Age Site	2	2
Kalenga	2	2
Kunduchi Ruins	3	1
Oldipai Gorge	2	1
Livingstone Memorial Site	3	1
Amboni Caves	2	2
Ngome Kongwe	4	1
Mbozi Meteorite	1	2
Kaole Ruins	3	3
Mungoni wa Kolo	5	2
Engaruka Stone Age Site	2	2
Caravan	3	1
Magomeni Mwalimu Nyerere Memorial Museum	4	0
Livingstone Tembe Kwihara	1	2
Tongoni Ruins	1	2
Total	42	32

Source: Auditors' Analysis from Level of Staffing of MNRT in Cultural Heritage Sites

Through interviews held with officials from MNRT, it was noted that, the 17 Cultural Heritage Sites allocated with officials to preserve and conserve, were located in areas where important facilities (such as presence of infrastructures) and basic services such as road accesses, offices, water supply, electricity, toilets and recreation sites were available. The remaining 92 out of 109 Cultural Heritage Sites which are under supervision of MNRT remained stagnant, without allocation of staff as they lacked needed facilities on their sites.

Similarly, review of evaluation report on follow-up for implementation of Historical Heritages Sites at NMT for the year 2020/21, revealed gaps on the number of staff on each Museums under NMT in the country, as shown in **Figure 3.15**:

Figure 3. 15: Gap of Staff in Museums under NMT in the Country



Source: Auditors' Analysis of information from Evaluation report on Implementation of Historical Heritage

Figure 3.15 shows that in all 7 museums the demand for staff ranged from 7 to 19. This shortage had resulted from lack of permit to employ new staff to replace those who retired or were transferred to entities other than NMT for the period from 2016/17 to 2020/21. This in our opinion, because of the current staffing shortage, the knowledge and expertise will rarely be passed to the new employee.

3.7 Inadequate Monitoring and Follow-up Mechanism on the Performance of Museums and cultural heritage Sites

According to the approved functions and organization Structure of the Ministry of Natural Resources and Tourism, 2018. Antiquities Division has a function on:-

- Monitoring conservation and technical activities of building heritage, historical building, Structures and archeological sites;
- Monitor and evaluate Restoration, rehabilitation and development proposals of urban and rural, historic built heritage, buildings, structures and archeological sites; and
- Monitor the implementation of conservation, development and management plans for cultural heritages sites.

The audit noted, inadequate mechanism on monitoring and follow-up on the performance of Museums and Cultural Heritage Sites in the Country. This was evidenced as follows:

3.7.1 Relevant Performance Indicators in place to Evaluate the Performance of MNRT

The Monitoring and Evaluation Framework of the Government requires that whenever M&E is planned to be conducted, then Key Performance Indicators should be put in place. This component includes outcome and output indicators.

The audit noted that performance indicators for evaluation of MNRT were in place as shown in the Medium Strategic Plan 2016/17 to 2020/21. These performance indicators were developed from the targets that were set for DoA at MNRT as detailed in **Table 3.16**.

Table 3.16: MNRT's Key Performance Indicators

Target	Key Performance Indicator
14 historical buildings documented and gazetted by June 2021	Number of GN issued
Investment and conservation guidelines in 16 cultural heritage e resources prepared and operationalized by June 2021	Number of investment and conservation guidelines prepared and implemented

Eight new sources of revenue identified and developed by 2021	<ul style="list-style-type: none"> • Revenue Collection increased; • Number of new revenue sources
Natural, cultural heritage resources and tourism services promoted in 10 Tanzania's Embassies abroad by June 2021	<ul style="list-style-type: none"> • Number of Embassies with displays • Number of tourism products displayed and promoted
Environmental friendly income generating activities identified and promoted to the communities adjacent to Protected Areas by June 2021	Number of income generating activities identified and promoted
Areas under community based conservation and private sector involvement increased by at least 30% by June 2021	Area of natural and cultural resources managed by communities and private sector
Efficient and appropriate technologies in natural and cultural resources management and utilization promoted in 4 technical divisions by June 2021	Types of technologies identified and promoted
6 areas/sites with cultural heritage identified by June 2021	Number of heritage sites identified
5 projects developed and submitted to donors for funding by June 2021	Number of Projects developed
Level of awareness and coverage in natural, cultural and domestic tourism issues raised by 70% by 2021	Level of awareness and coverage
Benefits accrued from bilateral and multilateral agreements attained by 75% by June, 2021	<ul style="list-style-type: none"> • Number of programs and projects supported • Number of MOU signed • Number of International fora attended
Compliance to regional, bilateral and multilateral treaties and agreements attained by 100% by June 2021	Subscription fees paid
Physical infrastructure and service provision maintained and increased by 80% by June 2021	Level of Physical infrastructure maintained
Natural and cultural resources surveyed and demarcated by June 2021	Area surveyed and demarcated.

Source: Medium Strategic Plan of MNRT for the period from 2016/17 to 2020/21

From **Table 3.16** above, it was noted that key performance indicators were in place but not adequately measurable, achievable and realistic. The KPIs did not consider the availability of resources and capabilities

in achieving the targets set by MNRT, and they did not provide timeline parameters. The Audit noted that the KPIs were inadequate because they did not include a component to measure time, and achievability in terms of availability of resources and capacities.

Implication for having Inadequate KPIs

The Audit noted that when the KPIs are inadequate they will provide little information regarding challenges facing attainment of projects, and this will affect the decision making of MNRT on taking corrective actions.

Relevant Performance Indicators for NMT not in place

According to NMT's Strategic Plan from 2017/18 to 2021/22 Planning Unit at NMT is required to conduct M&E at NMT through assessing milestones attained on quarterly basis, reporting of the performance, review of milestones and rapid appraisal that intend to gather information for facilitating implementation of planned interventions.

The Audit noted that, although NMT had developed KPIs, Monitoring and Evaluation had not been conducted until 2021 where they conducted supervision on the Museums that are under National Museums of Tanzania.

Through the review of the Strategic Plan 2017/18 to 2021/22 it was noted that, NMT had 5 main objectives for the given targets as shown in Table 3.17

Table 3. 17: Monitoring by NMT

Objectives	Number of Targets	No. of Performance Indicators in Place
Objective A: HIV/AIDS infections reduced and support services improved	2	1
Objective B : National anti-corruption strategy enhanced ,sustained and effectively implemented	1	2

Objectives	Number of Targets	No. of Performance Indicators in Place
Objective C :Cultural and natural heritage values promoted	7	1
Objective D :Preservation of collections improved	5	2
Objective F :Capacity of NMT to deliver services improved	11	3

Source: Strategic Plan of 2017/18 to 2021/22

Through the review of the Strategic Plan and interviews held with officials from NMT, the audit team found that, no monitoring activities were conducted on the Museums. For the period from 2017/18 to 2020/21, NMT did not conduct monitoring on the above established indicators that were aimed at assessing institutional performance.

The established indicators were inadequate due to the following factors;

Specific

The Audit noted that the established indicators were not specific to cover all the targets in the respective objectives of the NMT. Example objective C and F their respective key performance indicators were not specific to the respective targets.

Measurable

The Audit noted that, the established Key Performance Indicators were not adequate in measuring the targets and objectives in order to provide the attained percentage of the respective target. On the objective C, the only key performance indicator in place was the attained level of public involvement in heritage management. This would not provide for the performance of the improvement made on exhibition infrastructures.

Attainable

During the establishment of the indicators, NMT did not consider if the established indicators can measure the attainment of the set targets; that is evaluating the available resources and capacities in place for

attaining the set targets. Through review of the Key Performance Indicators in place, there was no indicator that measured the availability of resources and capacities in attaining the set targets.

For the four highlighted outcome indicators, NMT did not manage to monitor its progress on status of heritage resources use, state of deterioration of museum collections, sufficiency of infrastructure for collections and extent to which heritage products were demanded. All these was due to lack of plans and budgeting at NMT.

Also, non-conduct of monitoring activities limit timely tackling of various challenges that faced museum. The following is the reason for non-conduct of monitoring at NMT;

Absence of Section responsible for conducting monitoring to Museums activities

The approved Organization Structure of the year 1980 did not stipulate a Department/Section/Unit responsible for conducting the monitoring of museums in the country.

Currently, NMT proposed changes in the Organization Structure that included an establishment of a Department of Policy and Planning, but the Organization Structure was not yet approved. This unapproved Organization Structure at NMT included five sections/unit which deal with Operational matters. These Section/Unit include Legal unit; Public relations; Procurement Management Unit, ICT unit and Policy and Planning unit.

The Audit noted that at NMT the established Planning Unit did not manage to conduct Monitoring and Evaluation for the period from 2018/19 to 2020/21. The Unit was managed by two Officials who were required to conduct Monitoring and Evaluation to all seven (7) national museums under NMT. It was further observed that the Unit also failed to prepare Monitoring plan so as to identify risks and challenges that faced Museum and Heritage Sites in the country.

Furthermore no performance indicators were observed for measuring the performance of NMT. Unavailability of performance report will lead

DoA and NMT to make decisions without considering critical information provided by the Performance reports.

3.7.2 Absence of Mechanisms for Monitoring Research Activities

According to the guidelines for permit application for archaeological, pale anthropological, and paleontological research, Section 17 states that the representative Officer shall prepare and submit to the Director of antiquities a summary overview of the research conducted during the tenure of the project.

According to rule number 13 of the Antiquities (conduct of excavation and access to monument) Rules, 1991 Throughout the period of research or collection any researcher shall be accompanied by an official as may be appointed by the Director of Antiquities

Monitoring of Research

Review of research permits noted that, MNRT appointed research officers as overseers in the field during research. However, only one report from the research officer was shown out of 52 approved research for the period of 5 years. That reveals inadequate monitoring of research by DoA.

Monitoring of Utilization of Research Results

Through review of reports from MNRT there was no guidance on how to evaluate the research reports submitted to the MNRT. This was attributed to unidentified priority areas to be monitored during the research.

Monitoring of Research Collection

Through review of reports from DoA there was no evidence that monitoring that was done to the research materials that were exported. A review of research export permits revealed that, for the period of 5 years, 31 permits were issued, and due dates for returning 30 of the research collections had expired. However, there was no evidence

showing that the research collections were returned, and no corrective action was taken thereof for the non-return.

Also, in the plans of MNRT there was no evidence for any plans to address the given challenges in monitoring of research collection by DoA. This shortcoming contributed to the loss of collections which are important for sustainability of Museums and Cultural Heritage Sites.

Reasons for inadequate mechanism for monitoring of research activities include:

Inadequate Identification of Priority Areas for Monitoring

The Audit noted that there was inadequate identification of priority areas for Monitoring by MNRT on the activities conducted by the Division of Antiquities that led to lack of monitoring on research areas.

Absence of Monitoring Plans

The Audit noted that there were no plans on monitoring the research areas due to lack of identification of priority areas. In addition, there was no budget allocation set aside for monitoring the research activities.

Lack of adequate mechanism for monitoring lead to of the high risk of making research decisions and taking corrective actions without adequate information, which may result into improper planning.

3.7.3 Inadequate Mechanism for Monitoring and Follow up Performance of Museums and Cultural Heritage Sites in the Country

According to the approved functions and organization Structure of the Ministry of Natural Resources and Tourism, 2018 Antiquities Division is responsible for :-

- Monitoring conservation and technical activities of building heritage, historical building, Structures and archeological sites;

- Monitor and evaluate Restoration, rehabilitation and development proposals of urban and rural, historic built heritage, buildings, structures and archeological sites; and
- Monitor the implementation of conservation, development and management plans for cultural heritages sites.

Also, according to NMT's Strategic Plan from 2017/18 to 2020/21 Planning Unit at NMT is required to conduct M&E at NMT through assessing milestones attained on quarterly basis, reporting of the performance, review of milestones and rapid appraisal that intend to gather information for facilitating implementation of planned interventions.

Monitoring of Conservation and Technical Activities of Building Historical Building, Structures and Archeological Sites

Through review of Ministry achievement reports (2015-2019), the audit team found out that in the visited 12 Cultural Heritage Sites, 5 had major conservation activities. These sites were Nyumba ya Kumbukizi ya Mwalimu Nyerere, Kondo Rock Shelter with painting, Mungoni wa Kolo Rock Shelter with painting, Kunduchi Ruins and Amboni Caves. Furthermore, it was found out that, at Kunduchi ruins there was minor rehabilitation that was done to the graves that were destroyed. These activities were carried out without notification to the Ministry on the technical activities that were going on in the Cultural Heritage Site. In addition the maintenance work that was carried at site on the finished work did not restore the graves to their original colour.

- **Monitor and evaluate Restoration, Rehabilitation and Development proposals of urban and rural, historic built heritage, buildings, structures and archeological sites**

In the visited 12 Cultural Heritage Sites, the Audit noted 7 Cultural Heritage Sites which MNRT through DoA did not monitor and evaluate rehabilitation requirements. The sites are; Chongoleani Wall, Chikalikani Walls, Kisikimto Graves and Mosque in Tanga, Dar Es Salaam City and Mbuamaji Mosque and Graves in Dar Es Salaam and German Bridge, Fliessbach Grave in Dodoma. MNRT through DoA did not monitor and evaluate the restoration rehabilitation and development

proposal of urban and rural, historic built heritage, buildings structures and archaeological sites. These sites had deteriorated severely over the years to the extent that they have failed to maintain the original structures.

- **Monitor the implementation of conservation, development and management plans for cultural heritages sites**

The Audit noted that, MNRT through DoA had not monitored the implementation of conservation, development and management plans for cultural heritage sites for the period under the Audit. This was evidenced through absence of plans and budgets for monitoring implementation.

No monitoring was conducted by DoA to the cultural heritages sites for the entire period of 5 years Review of Medium Term Expenditure Framework reveals in the past 5 years DoA has neither planned nor budgeted for monitoring activities. This was caused by low priority given to monitoring activity by DoA. Monitoring gives information that act as a basis of planning. Inadequate monitoring contributed to underperformance of the cultural heritages sites.

Furthermore, audit team found out that no monitoring was conducted to assess performance of Museums in the country as elaborated below.

Non Conduct of Physical Verifications to Museum and Heritage Sites

Review of the strategic plan and interview with planning Unit at NMT revealed that, no monitoring activities were conducted on the Museums and Cultural Heritage Sites that were under NMT. There were no indicators established to assess performance as no monitoring plans were established as well. Inability to conduct monitoring activities limited performance measurement to various museum and contributed to failure to raise red flags which led to untimely tackling of various challenges that faced Museum and Heritage Sites. The following is the reason for inability to conduct Monitoring and Evaluation at NMT;

Absence of Section responsible to Conduct Monitoring to Museums in the Country

The Audit found out that at NMT, the Organization Structure approved in the year 1980 does not clearly stipulate the Section/Unit that was responsible for conducting Monitoring activities to museums in the country.

Currently, NMT had proposed changes in the Organization Structure but the Organization Structure is not yet approved. The proposed and unapproved Organization Structure at NMT include five sections/unit which were Operational in nature. These Sections/Units include Legal, Public relations, Procurement Management, ICT and planning Units.

According to the interviews held with Officials from NMT it was revealed the established Planning Unit did not Monitoring and Evaluation activity for the period ranging from 2016/17 to 2020/21. This was due to shortage of staff. The Unit started on 2019/2020 with two Officials that were required to conduct Monitoring and Evaluation of all seven Museums under NMT. It was further observed that the Unit also did not prepare Monitoring plans to identify risks and challenges that face Museum and Heritage Sites in the country.

3.7.4 Lack of Reporting Mechanism in place to facilitate communication and smooth flow of information between MNRT, NMT and Stakeholders managing Cultural Heritage Sites and vice versa

Moreover, Institutions that had undergone M&E and key stakeholders to be issued with M&E report including recommendations for improvement with an intention of ensuring that they address them for further improvements.

Lack of Reporting Mechanism to facilitate Communication between MNRT, NMT and Stakeholders

During the period between Dec 2019 and June 2021, MNRT transferred all heritage sites to Competent Authorities to manage the sites. There

was no any defined reporting Mechanism in place between MNRT, NMT and Stakeholders involved.

In the signed MOU between MNRT and the competent authorities (TFS, NCAA, TANAPA and TAWA), there was no any defined reporting mechanism on the performance of 18 heritage sites that were transferred to such authorities. Likewise, the Audit Team noted that there were no MOU signed regarding the management of the transferred heritage sites. This reveals inadequate monitoring and lack of reporting mechanism regarding the Cultural Heritage Sites.

Insufficient Flow of Information among Actors

The Audit noted that there was insufficient flow of information between MNRT, NMT and DoA that was attributed to inadequate reporting between the key actors managing cultural heritage sites. Insufficient flow of information among actors was due to unclear reporting and coordination between the actors. This led to inadequate information necessary for decision making and policy formulation.

3.7.5 Inadequate utilization of information Obtained from monitoring on activities being used to develop Museums and Cultural Heritage Sites in the Country

Moreover, Institutions that had undergone M&E and key stakeholders to be issued with M&E report including recommendations for improvement with an intention of ensuring that they address them for further improvements.

Medium Term Strategic Plan 2016/17 to 2020/21 states that Policy and Planning Division in M&E Unit was responsible to conduct Monitoring and Evaluation in order to ensure Targets are met, act as an early warning for making timely adjustment, and ensure regular review of strategies and mobilization of appropriate interventions at all stages of implementation

The Audit noted that, the absence of monitoring by MNRT led to lack of information to be utilized by the Ministry for issuing of appropriate recommendation to key stakeholders for future improvement. There was

no evidence found of any recommendation sent to key stakeholders as the result of monitoring done by the Ministry.

Furthermore, availability of information act as an early warning for making timely adjustment, ensuring regular review of strategies and mobilization of appropriate interventions at all stages of implementation.



CHAPTER FOUR

AUDIT CONCLUSIONS

4.1 Introduction

This chapter presents the audit conclusion based on the audit objectives and findings presented in Chapters one and three respectively. The basis for drawing the audit conclusions is the overall and specific objectives of the audit.

4.2 General Conclusion

Based on the findings and as assessed by the overall objective of the audit, it is concluded that, the Ministry of Natural Resources and Tourism and the National Museums of Tanzania have inadequately managed Museums and Cultural Heritage Sites to ensure long term survival and enhancement of Tanzanian cultural and natural heritage.

This was evidenced through inadequate development of Museums and Cultural Heritage Sites and underperformance of the Museums and heritage Sites. Only 14% of cultural heritage sites in the country were operated with near capacity of human resources and were easily accessed by the public.

This was caused by inadequate efforts by the Ministry of Natural Resources and Tourism in enhancing the development of Museums and Cultural Heritage Sites in the country through timely release of funds to cater for conservation of the Cultural Heritage Sites. During the years 2017/18, and 2018/19 the released budget was 31% and 18% of the planned budget. This caused MNRT to attain only 60% of its goal instead of the 80% set target of maintaining and increasing the physical infrastructure by 2021.

The audit acknowledges the government efforts on improving the performance of the Museum and Cultural Heritage Sites in the country. However, more interventions are needed to further improve the situation in the management of Museums and Cultural Heritage Sites.

4.3 Specific Conclusions

4.3.1 Inadequate Development of Museums and Heritage Sites

The Ministry of Natural Resources and Tourism did not adequately ensured the development of Museums and Heritage sites in the country as evidenced below:

Ministry of Natural Resources and Tourism did not ensure preservation of 131 sites gazetted as Cultural Heritage Sites. In the visited Cultural Heritage Sites, 33% lacked information centers. There were 13 heritage sites under Director of Antiquities which generated cash for the period between 2016/17 to 2020/21. Furthermore, documentation of historical building was achieved by 7% since only Nkrumah Hall was gazetted in 2017.

50% of the visited museum premises do not ensure sustainability of museum collection as evidenced by improper keeping of the museum collections. It was also noted that, in all 4 visited museums, less than 1% of museums' collections were documented through ICT database. These shortcomings are caused by insufficient allocation of resources needed to ensure development of Museum and Cultural Heritage Sites, which eventually affect sustainability of cultural heritage resources in the country.

4.3.2 Inadequate mechanism in place for identification and acquisition of Museums Collections and cultural heritage Sites

The Ministry of Natural Resources and Tourism did not facilitate the presence of research policy and guidelines, which are important tools on the management of Museums and Cultural Heritage Sites. This weakness contributed to the inadequate management of research since researches are conducted without clear direction which could have been provided by the policy and the guideline. This problem was also accelerated by insufficient funds allocated for research for the period of 5 financial years at the National Fund for Antiquities.

Lack of research guideline has also led to poor compliance to the requirement of submitting research results at Division of Antiquities as directed in the permit. The audit team found that fifty two (52)

researches were conducted in different Cultural Heritage Sites in the country for a period from 2016/17 to 2020/21, but their results were not submitted to MNRT. This was also due to the fact that low priority was given to research activities including; the establishment of the research laboratory, having adequate research plans, and establishment of Council responsible for research activities in accordance to the Antiquities Act. Also, NMT did not ensure that available research plans identify high priority research areas which are vital for the holistic development of museums and Cultural Heritage Sites in the country.

Furthermore, the Ministry of Natural Resources and Tourism did not ensure availability of database and adequate follow-up mechanism on the exported research collections. This was evidenced through noting that no reminder were sent to the researchers that have extended their time or no fines or penalties were imposed for not meeting the return deadlines. It was also noted that, the absence of DoA's Officers for inspecting consignment in the ports of entries was a challenge.

4.3.3 Adherence to Procedures and Processes for the Establishment Of Museums and Cultural Heritage Sites

Ministry of Natural Resources and Tourism in the management of antiquities sector managed to ensure establishment of assessment criteria needed prior to establishing of historical site. However, there were no local criteria in place to ensure establishment of museum in the country.

The museums in the country were established through International Council of Museum (ICOM) standards. There were no documents to show that the establishment of museum and Cultural Heritage Sites complied with the required criteria standards. Non availability of standards to ensure smooth operation of museum pose a risk of having museums which are not complying with the minimum standards of operations.

4.3.4 Inadequate Preservation and Conservation of Museum and Heritage sites

MNRT managed to ensure availability of local policies and guidelines for the management of Cultural Heritage Sites in the country. However, there were no such policies and guidelines for the management of museum in

the country. Also, awareness creation campaign activities conducted by NMT at the National Museum had 152% overall achievement for the period from 2016/17 to 2020/21.

There were inadequate execution of conservations and preservation plans of both Museums and Cultural Heritage Sites characterized by: a) slow pace on gazetting Cultural Heritage Sites; b) presence of unclear demarcation of Cultural Heritage Sites that attracts encroachment to the Sites; c) 60% attainment of construction or rehabilitation of Cultural Heritage Sites in the country caused by inadequate management of the Sites; and, d) Low achievement of only 5% on research conducted at NMT due to unavailability of research policy and plan in the management of museum in the country.

4.3.5 Availability of Resources for the Management of Museum and Heritage Sites

For the period under audit, the Division of Antiquities % and NMT received 78% and 66% of the budgeted amount respectively to cater for planned activities at the Ministry and institutions level.

On the sector contributions, MNRT managed to ensure Cultural Heritage Sites contributed 1.3% and museum contributed 0.4% of the actual revenue of TZS 503 billion earned by MNRT through all natural and cultural resources that are available in the country.

There were under capacity of Human Resources needed to Preserve and Conserve Cultural Historic Sites and museum noted. Of the total 131 gazetted Cultural Heritage Sites, only 17 Cultural Heritage Sites had sufficient human resources. It was also noted that, there were shortages of staff ranging from 7 to 19 staff in the seven museums audited. It was noted that, the shortage of staff led to shedding of high workload to the available staff during implementation of activities on the management of museum and Cultural Heritage Sites.

4.3.6 Inadequate Monitoring and Follow up Mechanism on the Performance of Museums and Heritage Sites

The audit noted inadequate conduct of monitoring and follow up on the management of museum and Cultural Heritage Sites in the country despite establishment of relevant indicators to assist the conduct of Monitoring and follow up. This was caused by the absence of section responsible for monitoring and follow up of museum management activities at NMT.

Absence of mechanism for monitoring research activities was also a challenge. Only one research report was found out of 52 researches conducted between 2016/17 to 2020/21.

Absence of monitoring plans and lack of reporting mechanisms between MNRT, NMT and other stakeholders limits the monitoring and follow-up of activities during executing of Museum and Cultural Heritage Sites plans, and hence posing a risk of underperformance in the sector.



CHAPTER FIVE

AUDIT RECOMMENDATIONS

5.1 Introduction

This chapter contains recommendations to the Ministry of Natural Resources and Tourism (MNRT) and the National Museum of Tanzania (NMT) regarding the management of Museums and Heritage Sites in the country.

The audit acknowledges the government efforts through MNRT and NMT towards improving the performance of the National Museum and development of Heritage Sites in the country. However, MNRT and NMT are required to come up with interventions that will improve the management and performances of Museums and Heritage Sites in the country. Therefore, the envisioned interventions will ensure sustainability and increased contribution of the Museums and Heritage Sites to the GDP.

This Audit provides the following audit recommendation to enhance the performance of MNRT and NMT in managing Museums and Heritage Sites in the country.

The National Audit Office expects that based on the principles of 3Es of Economy, Efficiency and Effectiveness, these recommendations need to be fully implemented to ensure improvements on the Management of Museums and Heritage Sites in the country.

5.2 Issued Audit Recommendations

5.2.1 Recommendations to the Ministry of Natural Resources and Tourism

The Ministry of Natural Resources and Tourism is urged to:

1. Institute a proper road map towards transformation on the management of Cultural Heritage Sites that involves MNRT to transfer operation activities to a defined responsible entity for Cultural Heritage Sites.

-
2. Develop a mechanism for the identification and acquisition of collections of cultural remains relating to Tanzanians culture and natural heritage;
 3. Develop Local standards governing the establishment of national Museums and Heritage Sites in the country;
 4. Utilize research results in developing policies and guidelines for preservation and conservation of Museums and Cultural Heritage Sites in the country;
 5. Develop mechanism for monitoring research collections exported outside the country and those collected from within at various Museums and Heritage Sites;
 6. Improve the system of keeping records and descriptions of collections in Museums and Heritage Sites; and
 7. Create a research fund to enable qualified Tanzanians to undertake fieldwork in heritage areas directed at salvaging threatened heritage relics.

5.2.2 Recommendations to the National Museum of Tanzania

The National Museum of Tanzania is urged to:

1. Develop a mechanism for the identification and acquisition of collections to Tanzanian's culture and natural heritage;
2. Develop a mechanism for conservation and preservation of Museums collections and Heritage Sites;
3. Enhance utilization of resources in order to improve conservation and preservation of collections in Museums and Cultural Heritage Sites;
4. Have in place monitoring system on all Museums and Cultural Heritage Sites in the country; and
5. Initiate plans to augment collections relating to Tanzanian's culture and natural heritage.

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Appendix 1: Responses from the Audited Entities

This part covers responses from the Audited Entities in the Ministry of Natural Resources Tourism (DoA) and the National Museums of Tanzania. The responses are divided into two parts namely, general and specific comments as detailed below:

Appendix 1(a): Responses from the Ministry of Natural Resources and Tourism

General Comment

<p>The Ministry of Natural Resources and Tourism received Auditors from the National Audit Office (NAOT) for doing Performance Audit in the Division of Antiquities and the National Museum of Tanzania.</p> <p>During auditing process, the Ministry provided maximum cooperation to the audit team and were allowed to access necessary and required documents for completion of their audit work.</p> <p>The Ministry and Auditees accept recommendations given by Auditors to be fair for better management of heritage resources. All recommendations given by auditors will be implemented by DoA and NMT to improve conservation and protection of cultural heritage resources as per below Action Plan.</p>

Specific Comments

SN	Recommendation	Comments from MNRT	Planned Action(s)	Implementation Timeline(s)
	Institute a proper road map towards transformation on the management of Cultural Heritage Sites that involves MNRT to transfer operation activities to a defined responsible entity for Cultural Heritage Sites.	<p>The Ministry has foreseen better management of heritage resources is to transfer operational activities from DoA in consultation with stakeholders.</p> <p>This process will enhance DoA with the role of foreseeing policies and Acts implementation of the sub sector.</p>	<ul style="list-style-type: none">Engagement of stakeholders meetingTo review Antiquities Act Cap 333 RE 2002 for transferring of operational activities from DoA so as enhance DoA with implementation of policies and act of the sub sector.	By 2024/2025

SN	Recommendation	Comments from MNRT	Planned Action(s)	Implementation Timeline(s)
		There 131 Gazetted sites situated in various areas of which 109 sites maintained by the Central Government (MNRT) and the rest 22 maintained by individuals, the Ministry will have to enhance implementation of the Antiquities Act.	Amendment Antiquities Cap 333 RE 2002, Section 16 to enforce Local Government to prepare by Laws for management of cultural heritage resources within their jurisdictions	2023/2024 - 2025/2026
	Develop a mechanism for the identification and acquisition of collections of cultural remains relating to Tanzanian's culture and natural heritage	Management agrees with the auditors' recommendation. However, identification of object/building/area of cultural remains done through, Antiquities Division in collaboration with external and internal researchers.	Ministry will develop a mechanism for the identification and acquisition of collections of cultural remains by strengthen research activities <ul style="list-style-type: none"> • Conducting stakeholders meeting for getting their opinions on how to strength identification and collection of the cultural remains. • Preparation of guidelines and procedure for identification and acquisition of collections of cultural remains. 	By 2023/2024

SN	Recommendation	Comments from MNRT	Planned Action(s)	Implementation Timeline(s)
	Develop Local standards governing the establishment of National Museums and Cultural Heritage Sites in the country	Management agrees with the auditors' recommendation and will establish local standard for establishment of Cultural Heritage resources and National Museums of Tanzania	Engagement of stakeholders to prepare standards for establishment of cultural heritage sites and National Museums	By June, 2024
			Preparation of guidelines on Local standards governing the establishment of National Museums and Cultural Heritage Sites	By June, 2024
	Utilize research results in developing policies and guidelines for preservation and conservation of Museums and Cultural Heritage Sites in the country	Management agrees with the auditors' recommendation to utilize research for purpose of improving Museums and cultural heritage sites in the country. Hence, the Ministry will use research results to improve policies and guidelines.	<p>The Ministry will analyse research results to check if there are result areas which may add to policies and guidelines for preservation and conservation of Museums and Cultural Heritage sites.</p> <p>The Ministry will collaborate with universities to conduct research on preservation and conservation of the Museums and cultural heritage sites in the country.</p>	Financial year 2023/2024 and ongoing
			To prepare digital database for	Financial year 2023/2024

SN	Recommendation	Comments from MNRT	Planned Action(s)	Implementation Timeline(s)
			research findings/results	
	Develop mechanism for monitoring research collections both exported outside the country and those Museums and Cultural Heritage Sites	The Ministry is planning to enhance mechanism for monitoring of exported material and those in the museums	To prepare digital database for researchers who exported cultural materials	2024/2025 - 2025/2026
			To prepare monitoring guidelines for research collections both exported outside the country and those at Museums and Cultural Heritage Sites	2022/2023
6	Improve the system of keeping records and descriptions of collections in Museums and Cultural Heritage Sites	The system of keeping records on description of collection kept at the museum and Cultural Heritage Sites will be strengthened	Description of all existing collections in the Museum will be done	2023/2024
			To digitize all collections in the Museum and instal to the Central Government server	2023/2024
			To prepare guidelines for binding researchers to include artifacts details/description s when submitting their research findings To make identification and prepare description for the cultural heritage sites	2023/2024
0	Create a research fund to enable qualified Tanzanians to	Management agrees with the auditors' recommendation, Cultural sites are	<ul style="list-style-type: none"> The Ministry will increase line budget in National 	2024/2025 - 2025/2026

SN	Recommendation	Comments from MNRT	Planned Action(s)	Implementation Timeline(s)
	undertake fieldwork in heritage area directed at salvaging threatened heritage relics	situated in different jurisdictions; their management through research need to have independent institution to advice on challenges on how to address them.	<p>Antiquities Fund to support local researchers to enable qualified Tanzanians to undertake fieldwork in heritage area directed at salvaging threatened heritage relics</p> <ul style="list-style-type: none"> Ministry will make proposal to solicit fund from Donors to finance National Antiquities Fund <p>The Ministry will conduct The Ministry will analyse research results to check if there are result areas which may add to policies and guidelines for preservation and conservation of Museums and Cultural Heritage sites.</p>	

Appendix 1(b): Responses from the National Museum of Tanzania

General Comment

The National Museum of Tanzania is responsible for sustainable conservation and management of cultural heritage. In achieving this, the institution will develop effective measures for conservation and management of natural cultural heritage resources in Tanzania.

Moreover, preservation and conservation practices will be applied to ensure protection efforts of cultural heritage against vandalism, deterioration to enhance its values and significance.

Specific Comments

SN	Recommendation	Comments from NMT	Planned Action(s)	Implementation Timeline(s)
1.	Develop a mechanism for the identification and collection of historical remains relating to Tanzanian's culture and natural heritage	NMT has been increasing artefacts collection through conducting research in different field of specialization including history, archaeology, palaeontology, biology, etc	To Conduct twenty five (25) research	June, 2026
			To establish One National Museum Research Centre	June, 2026
2.	Develop a mechanism for preservation and conservation of Museums collection and Cultural Heritage Sites	Management will implement the following:- i. Improving infrastructure s of museums and sites. ii. Involving community in preservation and conservation	i. To review Legislations and develop and implement four other guidelines	June, 2026
				June, 2026

SN	Recommendation	Comments from NMT	Planned Action(s)	Implementation Timeline(s)
		<p>of natural and cultural heritage resources.</p> <p>iii. Increasing and improving artifacts collection, facilities and storage.</p> <p>iv. Strengthening demand driven research on natural and cultural heritage.</p> <p>v. Establishing inventory of cultural resources treasures existing outside the country.</p>	<p>ii. To develop Five Artefacts Infrastructure and eight to be improved</p>	
			<p>iii. To develop and implement Fifty (50) sites and monuments conservation and Management plans</p>	June, 2026
			<p>iv. To develop and maintain Museum collections preserved and cultural heritage resources database by 80%</p>	June, 2026

SN	Recommendation	Comments from NMT	Planned Action(s)	Implementation Timeline(s)
			v. To develop and implement Restitution plan of cultural heritage treasures	June, 2026
			vi. To rehabilitate Fifty (50) cultural heritage sites	June, 2026
			vii. To develop and register At least 25 new museums	June, 2026
3.	Enhance utilization of resources in order to improve conservation and preservation of collections in Museums and Cultural Heritage Sites	Management will implement the following:- i. Improve working environment . ii. Improve institutional procedures and guidelines iii. Improve the use of ICT	To increase Provision of office working facilities and utilities from 30% to 80%	June, 2026
			To provide required skills to 70 staff	June, 2026

SN	Recommendation	Comments from NMT	Planned Action(s)	Implementation Timeline(s)
			To recruit 44 staff and promote 66 staff	June, 2026
			To install and maintain ICT infrastructure by 90%	June, 2026
			To improve and develop 10 institutional operational procedures	June, 2026
4.	Have in place monitoring system on all Museums and Cultural Heritage Sites in the country	Management is intending to improve the monitoring system whereby the current system in use is not appropriate to insure the proper security of the Museums and Cultural Heritage Sites in the country	l. To establish computerised database system for museum collections and Cultural Heritage Sites	June, 2026

SN	Recommendation	Comments from NMT	Planned Action(s)	Implementation Timeline(s)
			II. To strengthening planning and internal audit unit.	June, 2026
			III. To establish monitoring schedules to all Museums and Cultural Heritage Sites in the country	June, 2026
5.	Initiate plans to augment collections relating to Tanzanian's culture and natural heritage	Management will implement the following:- i. Develop and implement market strategy; ii. Promote stakeholders , involvement in natural and cultural heritage investments; iii. Develop and implement awareness	i. To develop and installed 12 modern permanent museum exhibitions ii. To develop and install 80 temporary	June, 2026 June, 2026

SN	Recommendation	Comments from NMT	Planned Action(s)	Implementation Timeline(s)
		programs on cultural based tourism products; and	exhibitions	
		iv. Strengthening national, regional and international cooperation. cultural based tourism products; and	iii. To develop and implement 240 awareness programmes on natural and cultural heritage.	June, 2026
		v. Strengthening national, regional and international cooperation.	iv. To engaged 50 local government authorities and community in conservation and development of cultural heritage attractions	June, 2026
			v. To conduct 50 cultural events and festivals at museums and sites	June, 2026

SN	Recommendation	Comments from NMT	Planned Action(s)	Implementation Timeline(s)
			vi. To establish and maintain National, regional, bilateral and multilateral cooperation by 75%	June, 2026



Appendix 2: Audit Questions and Sub-Questions

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

Audit Question 1	What is the extent of development in Museums and Cultural Heritage Sites in the country?
Sub-question 1.1	<i>What is the status of Museums and Cultural Heritage Sites in the country?</i>
Sub-question 1.2	<i>What efforts have been made by MNRT to ensure sustainable development of Museums and Cultural Heritage Sites?</i>
Audit Question 2	Are there mechanism(s) in place for identification of Museums Collections and Cultural Heritage Sites?
Sub-question 2.1	<i>Are there research plans in place for the identification of museum's collections and Cultural Heritage Sites?</i>
Sub-question 2.2	<i>Are there mechanisms in place to ensure collection of inventory after the completion of research?</i>
Sub-question 2.3	<i>What is the extent of utilization of research results conducted by researchers on the identification of museum's collection and Cultural Heritage Sites?</i>
Audit Question 3	Are the criteria for the establishment of Museums and Cultural Heritage Sites in place and adhered to?
Sub-question 3.1	<i>Are the procedures and processes for the establishment of Museums and Cultural Heritage Sites in place and adhered to?</i>
Sub-question 3.2	<i>Are there established guidelines for approval of Museums and Cultural Heritage Sites?</i>
Audit Question 4	Are the preservation and conservation measures in place guarantee sustainability of the Museum's Collections and Cultural Heritage Sites?
Sub-question 4.1	<i>Are policies, guidelines and by-laws in place for guiding preservation of museum's collections and Cultural Heritage Sites?</i>
Sub-question 4.2	<i>Does NMT conduct periodical awareness campaign to public to ensure there is general understanding regarding preservation of Cultural Heritage Sites?</i>
Sub-question 4.3	<i>Are policies and guidelines in place for managing conservation of museum's collections and Cultural Heritage Sites?</i>
Sub-question 4.4	<i>Are there plans in place to ensure conservation of museum's collections and Cultural Heritage Sites?</i>
Sub-question 4.5	<i>Is the coordination between NMT and stakeholders in managing some of the Cultural Heritage Sites functioning well?</i>

Audit Question 5	<i>Are the resources for the management of Museums and Cultural Heritage Sites available and adequately utilized?</i>
<i>Sub-question 5.1</i>	<i>Are funds for the management of Museums and Cultural Heritage Sites allocated according to the needs and utilized adequately to ensure economically sustainability?</i>
<i>Sub-question 5.2</i>	<i>Are skilled personnel in the management of museum collection and historical remains in the country available?</i>
<i>Sub-question 5.3</i>	<i>Are staff responsible for the management of Museums and Cultural Heritage Sites sufficient and discharge their duties efficiently and economically to ensure sustainability of natural and cultural heritage?</i>
Audit Question 6	<i>Are the Monitoring and follow up mechanisms on the performance of Museums and Cultural Heritage Sites in the country in place and functioning well?</i>
<i>Sub-question 6.1</i>	<i>Are there relevant Performance Indicators in place to measure performance of DoA and NMT in managing Museums and Cultural Heritage Sites?</i>
<i>Sub-question 6.2</i>	<i>Are there effective mechanisms for monitoring and follow up research and utilization of research results in the country?</i>
<i>Sub-question 6.3</i>	<i>Are there effective mechanisms for monitoring and follow-up performance of museums and Cultural Heritage Sites in the country?</i>
<i>Sub-question 6.4</i>	<i>Is there a reporting mechanism in place to facilitate communication and smooth flow of information between MNRT, NMT and stakeholders managing Cultural Heritage Sites and vice versa?</i>
<i>Sub-question 6.5</i>	<i>Is there a sustainable arrangement in place between MNRT, NMT and other stakeholders of making the Cultural Heritage Sites known through our high commissioner/embassies abroad on a way of attracting Tourists and therefore source of foreign currency?</i>
<i>Sub-question 6.6</i>	<i>Is the information obtained from monitoring and follow up on activities being used to develop Museums and Cultural Heritage Sites in the country?</i>

Appendix 3: Reviewed Documents

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

Category of the document	Documents reviewed	Reasons for the review
Ministry of Natural Resources and Tourism (MNRT)	<ul style="list-style-type: none"> • Strategies and Annual Plans • DoA Quarterly and Annual Progress Reports • Monitoring reports • Research reports from Antiquities representatives • Research reports from the researchers • Export permit of research and collections • Sample License of Research conduction in the area of Cultural Heritage Sites • Excavation / Collector License • Guideline for the Conservation of Historic Buildings and Structures in Tanzania • Principles and Guidelines for the Conservations and Management of Cultural Heritage Resources in Tanzania 	<p>To obtain information on:</p> <ul style="list-style-type: none"> • Performance of MNRT in managing development of Museums and Cultural Heritage Sites. • Management of Research and utilization of research findings • Availability of preservation and conservation policy and guidelines • Effectiveness of Monitoring and Evaluation done by MNRT and NMT to ,Museums and Cultural Heritage Sites

Category of the document	Documents reviewed	Reasons for the review
	<ul style="list-style-type: none"> Annual Internal Audit Reports (2016/17-2020/21) The Approved Organization Structure of the Ministry of Natural Resources and Tourism (Approved by President on 7th July, 2018) 	
National Museum of Tanzania (NMT)	<ul style="list-style-type: none"> Strategic and Annual Plans Quarterly and Annual Progress Reports Monitoring Reports Research Reports Proposed Training Program for the National Museums of Tanzania. 	<p>To obtain information on:</p> <ul style="list-style-type: none"> Performance of NMT in managing development of Museums and Cultural Heritage Sites. Mechanism and fund allocated for preservation and conservation of Museums and Cultural Heritage Sites
NCAA, TAWA, TANAPA, TFS	<ul style="list-style-type: none"> Quarterly and Progressive Reports for the selected Cultural Heritage Sites that are managed by them respectively. Budgets and Budget Implementation Reports for activities related to 	<p>To obtain information on</p> <ul style="list-style-type: none"> Status of Cultural Heritage Sites Preservation and conservation mechanism in place Availability of fund and equipment for preservation and conservation.

Category of the document	Documents reviewed	Reasons for the review
	<p>managed Cultural Heritage Sites from (2017/18 to 2020/21);</p> <ul style="list-style-type: none"> • Research managed in the Cultural Heritage Sites 	
Museums	<ul style="list-style-type: none"> • Budget Implementation Reports • Plans and Progressive Reports from each section in the Museum • Researches which have been conducted for the past 5 years 	Assess information on the status of Museums



Appendix 4: Persons Interviewed and reasons for the Interviews

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

Public Entity	Person to be interviewed	Reason(s) for the interview
Ministry of Natural Resources and Tourism (MNRT)	a) Director of Antiquities b) Assistant Director responsible for Cultural Heritage Development and Communication c) Assistant Director Conservation Technology	To obtain information on: <ul style="list-style-type: none"> • Status of Museums and Cultural Heritage Sites • Efforts made by MNRT to ensure sustainability of Museums and Cultural Heritage Sites. • Mechanisms for monitoring and evaluating performance of Museums and Cultural Heritage Sites by MNRT and NMT. • Key Performance Indicators that are used to evaluate development of Museums and Cultural Heritage Sites. • Research conducted and utilization of research results by MNRT.
	d) Director of Monitoring and Evaluation	To obtain performance information on: <ul style="list-style-type: none"> • Mechanisms for monitoring and evaluating performance of Museums and Cultural Heritage Sites by MNRT and NMT. • Key Performance Indicators that are used to evaluate development of Museums and Cultural Heritage Sites. • Reporting mechanisms in place that facilitate communication and smooth flow of information between MNRT, NMT and stakeholders.
	Antiquities Representatives	To obtain information on: <ul style="list-style-type: none"> • Reports of research from the field

Public Entity	Person to be interviewed	Reason(s) for the interview
		<ul style="list-style-type: none"> Utilization of research results
National Museum of Tanzania	Director of National Museum of Tanzania	To obtain information on: <ul style="list-style-type: none"> Performance of Museums. Preservation and conservation mechanism in place Fund allocated for preservation and conservation of Museums Policies in place and regulations
	Head of Sites and Monuments	To obtain information on: <p>The status of Cultural Heritage Sites</p> <ul style="list-style-type: none"> Preservation and conservation mechanisms in place for Museums and Cultural Heritage Sites Preservation and Conservation policies in place
	Planning Officer	To obtain information about: <ul style="list-style-type: none"> Budgets and plans in place for museums and Cultural Heritage Sites. Performance reports in place from the museums
	Finance	To obtain information about: <ul style="list-style-type: none"> Revenue from the museums Fund allocated for preservation and conservation of Museums
	ICT	To obtain information about: <ul style="list-style-type: none"> Electronic Recording of Collections Policy for ICT
5 Museums	5 Museums Directors	To obtain information on <ul style="list-style-type: none"> Performance of the Museums Strategies in place for sustainability of museums

Public Entity	Person to be interviewed	Reason(s) for the interview
	Archaeology and Paleontology Department Head	To obtain information about: Management of Museums Collection <ul style="list-style-type: none"> • Preservation and Conservation policy ,regulations and mechanism in place • Status of gallery
	Exhibition Department Head	To obtain information about: <ul style="list-style-type: none"> • The status of displays • Management of exhibitions
	Conservation Department Head	To obtain information about: <ul style="list-style-type: none"> • Management of Museums Collection • Preservation and conservation policy ,regulations and mechanism in place • Status of gallery
	Biology Department Head	To obtain information about: <ul style="list-style-type: none"> • Management of Museums Collection • Preservation and conservation mechanism, policy and regulations in place
	Education Department Head	To obtain information about: <ul style="list-style-type: none"> • Outreach Programs • Awareness creation to the public • Mechanism in place for acquiring information on new collections brought in the Museums
	History Department Head	To obtain information about: <ul style="list-style-type: none"> • Management of Museums collections • Preservation and conservation mechanism, policy and regulations in place
	Ethnography	To obtain information about: <ul style="list-style-type: none"> • Management of Museums collection

Public Entity	Person to be interviewed	Reason(s) for the interview
		<ul style="list-style-type: none"> • Preservation and conservation mechanism, policy and regulations in place
12 Cultural Heritage Sites	Representatives managing Cultural Heritage Sites from NMT, NCAA, TAWA, TANAPA and TFS	<p>To obtain performance information about:</p> <ul style="list-style-type: none"> • Status of Cultural Heritage Sites; • Fund generated from the Cultural Heritage Sites; • Preservation mechanism and guidelines in place; • Awareness creation to the public;



Appendix 5: Items Observed in the Visited Museums and Cultural Heritage Sites

This part provides details on the items observed in the visited Museums and Cultural Heritage Sites

Museums		
Name	Storage facility	Preservation
Museum and House of Culture	Space for storing collections was not enough	Some collections were found to be unpreserved
Village Museum	Inadequate storage facility	Some collections were found to be unpreserved
Kawawa Memorial Museum	Inadequate storage space	Some collections were found to be unpreserved
Maji Maji memorial Museum	Inadequate storage space	Some collections were found to be unpreserved
Heritage Sites		
Names of the Sites	Conservation Efforts	Presence of service infrastructure
Mbuamaji Mosque and Graves	No rehabilitation done in accordance to MNRT	No service infrastructure
Dar Es Salaam City Historic Town	Some structures were rehabilitated	Presence of service infrastructures
Nyumba ya Kumbukizi ya Mwalimu Nyerere	The house building was rehabilitated	Observed presence of services infrastructure such as offices, toilets etc.
Kunduchi Ruins	Rehabilitation was done	Found services infrastructures on sites
Amboni Caves	No rehabilitation	No infrastructures
Kisikimto Graves and Mosque	No rehabilitation	No infrastructures
Chongoleani Wall	No rehabilitation	No infrastructures
Chikalikani Walls	No rehabilitation	No infrastructures
Kondoa Rock shelter with paintings	Rehabilitation was done	Observed presence of service infrastructures
Mungomi wa Kolo rock shelter with paintings	No rehabilitation	No infrastructures
German Bridge	No rehabilitation	No infrastructures
Fliessbach Grave	No rehabilitation	No infrastructures

Source: Auditors' Analysis 2021

Appendix 6: Division of Antiquities Key Performance Indicators

This part provides details of Key Performance Indicators of Division of Antiquities from 2016/17 to 2020/21 and status of implementation of the same

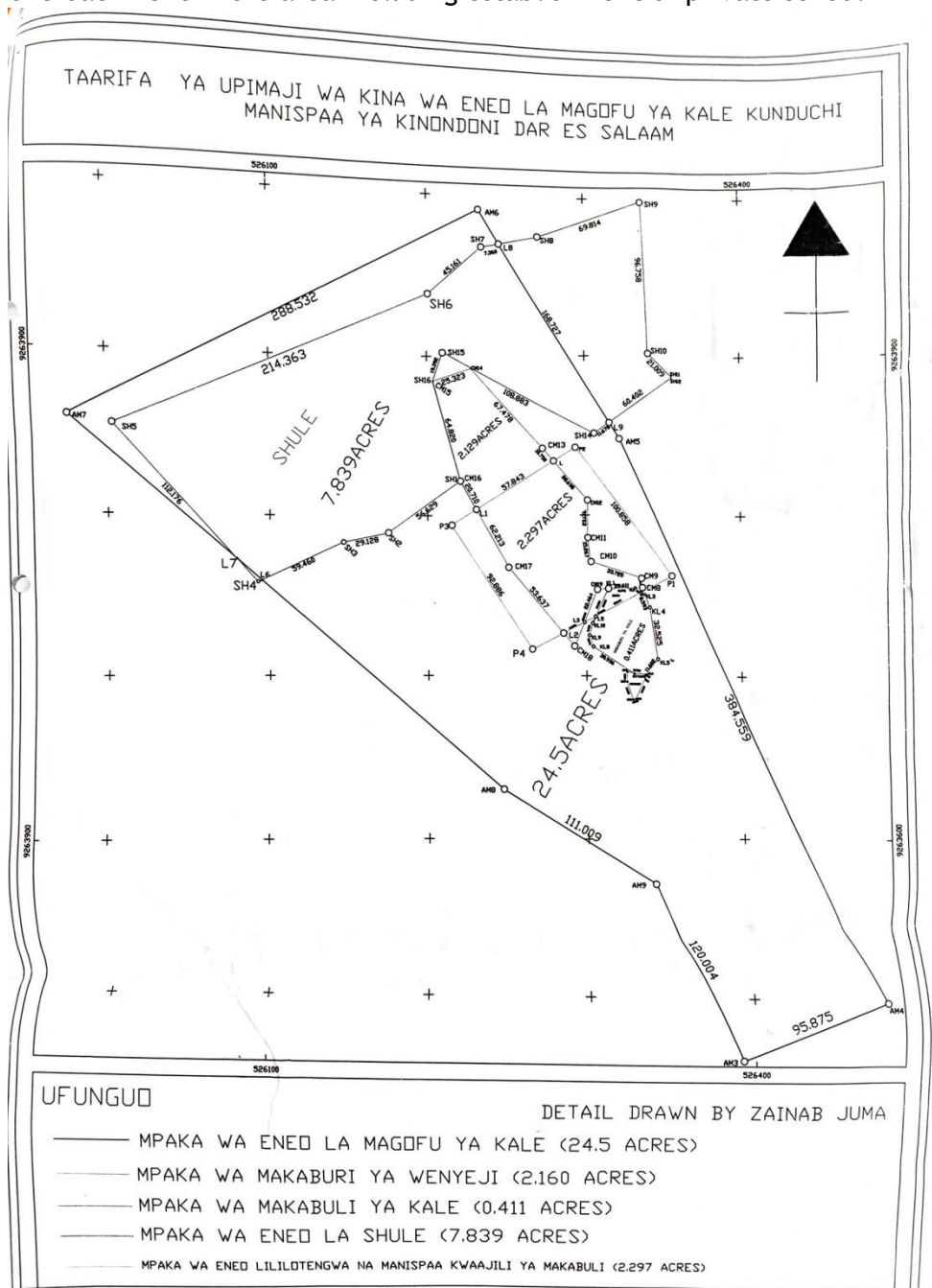
Target	Key Performance Indicator	Status of Implementation
14 historical buildings documented and gazetted by June 2021	Number of GN issued	Not Implemented
Investment and conservation guidelines in 16 cultural heritage resources prepared and operationalized by June 2021	Number of investment and conservation guidelines prepared and implemented	Not Implemented
Eight new sources of revenue identified and developed by 2021	Revenue Collection increased Number of new revenue sources	Not Implemented
Natural and cultural heritage resources and tourism services promoted in 10 Tanzania's Embassies abroad by June 2021	Presence of promotion Displays of tourism products in 10 Tanzania's embassies abroad	Not Aailed
Environmental Friendly income generating activities identified and promoted to the communities adjacent to Protected Areas by June 2021	Number of Income generating activities identified and promoted	Not Aailed
Areas under community based conservation and private sector involvement increased by at least 30% by June 2021	Area of natural and cultural resources managed by communities and private sector	Not Aailed

Efficient and appropriate technologies in natural and cultural resources management and utilization promoted in 4 technical divisions by June 2021	Types of technologies identified and promoted	Not Availed
6 areas/sites with cultural heritage identified by June 2021	Number of heritage sites identified	Not Availed
5 projects developed and submitted to donors for funding by June 2021	Number of Projects developed	Not Availed
Level of awareness and coverage in natural, cultural and domestic tourism issues raised by 70% by 2021	Level of awareness and coverage	Not Availed
Benefits accrued from bilateral and multilateral agreements attained by 75% by June, 2021	Number of programs and projects supported; Number of MOU signed; Number of International fora attended	Not Availed
Compliance to regional, bilateral and multilateral treaties and agreements attained by 100% by June 2021	Subscription fees paid	Not Availed
Physical infrastructure and service provision maintained and increased by 80% by June 2016	Level of physical infrastructure maintained	Not Availed
Natural and cultural resources surveyed and demarcated by June 2021	Area surveyed and demarcated.	Not Availed

Source: Medium Strategic Plan 2016/17-2020/21

Appendix 7: Kunduchi Ruins Detailed Map

This map entails details at Kunduchi Ruins where it shows human encroachment in the area including establishment of private school



Appendix 8: List of rooms storages items of collections at NMT

Items	Available	Required	Deficit	Unit	% Deficit
ARCHEOLOGY					
Air Conditioners	0	2	2	pcs	100
Metal cabinets	27	32	5	pcs	16
Humidifier	0	1	1	set	100
Light metre	0	3	3	pcs	100
Thermometer	0	3	3	pcs	100
Hygrometer (for recording humidity) digital	0	2	2	set	100
Insect trapper	0	1	1	set	100
Metal Ladder (Foldable)	0	1	1	pcs	100
Adhesive drawer labels	0	900	900	pcs	100
UV light blinder (curtains or tinted)	0	30	30	pcs	100
Sub Total	27	975	948		97
PALEONTOLOGY					
Metal cabinet 2.5X4	15	29	14	pcs	48
Metal Ladder (Foldable)	0	1	1	pcs	100
Metal shelf square Trolley 1 x 1 meter	1	2	1	pcs	50
Metal cabinet/container for complete ceramic vessel storage	0	1	1	pcs	100
Anthropometric equipments	0	1	1	set	100
Humidifier	0	1	1	set	100
Hygrometer (for recording humidity) digital	0	6	6	set	100
Light metre	0	3	3	pcs	100
Thermometer	0	3	3	pcs	100
Insect trapper	0	2	2	set	100
Acid free paper/foam	0	2	2	roller	100
Adhesive cabinet labels	0	200	200	pcs	100
UV light blinder (curtains)/tinted	0	50	50	pcs	100
Air Conditioners	1	3	2	pcs	67
Table lights	1	4	3	pcs	75
Small size wood drawers (to be customized)	100	200	100	pcs	50

Items	Availab le	Requ ired	defic it	Unit	% Deficit
Big Vacuum cleaner	0	1	1		100
Sub Total	118	509	391		77
ETHNOGRAPHY STORAGE					
Metal cabinet 4x4	0	2	2	pcs	100
Metal cabinet for hanging clothes	0	4	4	pcs	100
Metal Racks 4x4 meters open and adjustable	0	24	24	pcs	100
Metal Ladder (Foldable)	0	2	2	pcs	100
Metal shelf square Trolley 1 x 1 meter	0	2	2	pcs	100
Humidifier	0	2	2	set	100
Hygrometer (for recording humidity) digital	0	4	4	set	100
Light metre	0	4	4	pcs	100
Thermometer	0	3	3	pcs	100
Insect trapper	0	2	2	set	100
Acid free paper/foam	0	5	5	roller	100
Cotton fabric/wool (jora)	0	2	2	jora	100
Adhesive cabinet labels	0	200	200	pcs	100
UV light blinder (curtains)	0	25	25	pcs	100
Complete tubeligh	0	6	6	pcs	100
Acid free sponge	0	1	1	pcs	100
Air Conditioners	2	6	4	pcs	67
Collection containers	0	3	3	pcs	100
Vacume cleaner for collection	0	1	1	pcs	100
Storage room shoes	0	5	5	pairs	100
Sub Total	2	303	301		99
BIOLOGY STORAGE					
Metal cabinets - small mammals & birds	1	3	2	pcs	67
Acid free paper/foam	0	13	13	Rolls . set	100
Polythene foam	0	12	12	Rolls .set	100
Metal ladder foldable	0	2	2	set	100
Metal shelves 4x 10 adjustable	3	5	2	pcs	40

Items	Available	Required	deficit	Unit	% Deficit
Adhesive cabinet/rack/shelf labels	0	5	5	pacs	100
Air conditioners	2	6	4	pcs	67
Light metre	0	3	3	pcs	100
Thermometer	0	3	3	pcs	100
Psychrometer	0	3	3	pcs	100
Humidity indicator card	0	3	3	pcs	100
UV light blinder (curtains) or tinted	0	20	20	pcs	100
pH meter/pen	0	3	3	pcs	100
Hygrometer	0	3	3	pcs	100
Insect trapper/detector	0	6	6	pcs	100
Refractometer	0	1	1	pcs	100
Sub Total	6	91	85		93
BIOLOGY LABORATORY					
3 sides lab Worktops	0	3	3	pcs	100
Lab stools/stackable chairs	0	14	14	pcs	100
4 outlets and four wash sinks	0	7	7	pcs	100
Bookshelf/	0	6	6	pcs	100
Display boards	0	2	2	pcs	100
First aid kit	0	3	3	pcs	100
White boards	0	4	4	pcs	100
Deep freezer	1	4	3	pcs	75
Lab museum/display cabinets	0	3	3	pcs	100
Human skeleton 1 in show case.	0	2	2	pcs	100
Human torso	0	1	1	pcs	100
Biological safety cabinets	0	1	1	pcs	100
Laboratory glassware	0	24	24	pcs	100
Fume chamber	0	1	1	pcs	100
Bottles labels (adhehesive, water resistant),	0	5	5	pacs /100 sheets	100
Litmus paper	0	2	2	pacs /50	100

Items	Available	Required	deficit	Unit	% Deficit
				sheets	
Digital venier calliper	0	2	2	pcs	100
Digital microscopes with printer	0	3	3	pcs	100
Binocular microscope with oil immersion	0	3	3	pcs	100
Dissection microscope	0	4	4	pcs	100
Electronic balance	0	4	4	pcs	100
Scalpel entomological needle	2	12	10	boxes	83
Burcen Banner	0	1	1		100
Gas cylinder	0	1	1		100
Sub Total	3	112	109		97
ART STORAGE					
Metal rack (for art paintings)	0	2	2	pcs	100
Humidifier	0	1	1	set	100
Hygrometer (for recording humidity) digital	0	6	6	set	100
Light metre	0	3	3	pcs	100
Thermometer	0	3	3	pcs	100
Insect trapper	0	1	1	set	100
Metal Racks 4x4 meters open and adjustable	0	1	1	pcs	100
Acid free paper/foam	0	2	2	roller	100
Cotton fabric/wool (jora)	0	1	1	jora	100
Metal Ladder (Foldable)	0	1	1	pcs	100
Metal shelf square Trolley 1 x 1 meter	0	1	1	pcs	100
Adhesive cabinet labels	0	100	100	pcs	100
UV light blinder (curtains) or tinted	0	19	19	pcs	100
Complete tubelight	0	6	6	pcs	100
Acid free sponge	0	1	1	pcs	100
Air Conditioners	0	1	1	pcs	100
Trays	0	5	5	pcs	100
Accession book	0	1	1	pcs	100
Camera	0	1	1	pcs	100

Items	Availab le	Requ ired	defic it	Unit	% Deficit
Scale	0	1	1	pcs	100
Vaccum Cleaner	0	1	1	pcs	100
Metal cabinet with drawers	0	1	1	pcs	100
Sub Total	0	159	159		100
HISTORY STORAGE					
Humidifier	0	4	4	pcs	100
Hygrometer (for recording humidity) digital	0	9	9		100
Insect trapper	0	4	4	set	100
Light metre	0	6	6	pcs	100
Thermometer	0	6	6	pcs	100
Metal Racks 4x10 meters open and adjustable	0	12	12		100
Acid free paper/foam	0	5	5		100
Cotton fabric/wool (jora)	0	4	4	pcs	100
Metal Ladder (Foldable)	0	4	4	roller	100
Metal shelf square Trolley 1 x 1 meter	0	4	4	jora	100
Adhesive cabinet labels	0	200	200	pcs	100
UV light blinder (curtains) or tinted	0	19	19	pcs	100
complete tubelighth	0	6	6	pcs	100
Acid free sponge	0	1	1	pcs	100
Air Conditioners	1	5	4	pcs	80
Sub Total	1	289	288		100
Total	157	2438	2281		94