



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



**PERFORMANCE AUDIT REPORT ON THE MANAGEMENT OF PLOTS
ALLOCATION**



**A REPORT OF THE CONTROLLER AND AUDITOR GENERAL OF
TANZANIA**

MARCH 2018

THE UNITED REPUBLIC OF TANZANIA



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PREFACE

The Public Audit Act No. 11 of 2008, Section 28 authorizes 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 Ministries, Departments and Agencies (MDAs), Local Government Authorities (LGAs) and Public Authorities and other Bodies which involves enquiring, examining, investigating and reporting, as deemed necessary under the circumstances.

I have the honour to submit to His Excellency the President of the United Republic of Tanzania, Dr. John Pombe Joseph Magufuli and through him to the Parliament of the United Republic of Tanzania the Performance Audit Report on the Management of Plots allocation. The main audited entities were the Ministry of Lands, Housing and Human Settlements Development and the President's Office- Regional Administration and Local Government (PO-RALG).

The report contains findings of the audit, conclusion and recommendations that have focused mainly on improving plots allocation in the country on areas such as land use planning; allocation of resources; coordination between the Ministry of Lands and PO-RALG; and monitoring, evaluation and performance reporting of plots allocation activities.

The Ministry of Lands and PO-RALG have been given the opportunity to scrutinize the factual contents and comment on the draft report. I wish to acknowledge that the discussions with the Ministry of Lands, Housing and Human Settlements Development and PO-RALG have been very useful and constructive.

My office intends to carry out a follow-up audit at an appropriate time regarding actions taken by the two audited entities in relation to the recommendations of this report.

In completion of the assignment, the office subjected the report to the critical reviews of Prof. Alphonse G. Kyessi and Dr. Ally H. Namangaya from Ardhi University who came up with useful inputs on improving this report.

This report has been prepared by Eng. Andrew E. Kellei -Team Leader, Eng. Denis A. Charle and Mr. Hiram J. Kisamo - Team Members under the supervision and guidance of Ms. Esnath H. Nicodem - Audit Supervisor, Eng. George C. Haule - Assistant Auditor General and Ms. Wendy W. Massoy - 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 audited entities for their fruitful interaction with my office.

A handwritten signature in black ink, appearing to read 'Mussa Juma Assad', with a long horizontal stroke extending to the right.

Prof. Mussa Juma Assad
Controller and Auditor General
The United Republic of Tanzania
March, 2018

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LIST OF ABBREVIATIONS AND ACRONYMS

Hand-held GPS	: Hand held Global Positioning System
LGAs	: Local Government Authorities
M&E	: Monitoring and Evaluation
MC	: Municipal Council
MTEF	: Medium Term Expenditure Framework
NBS	: National Bureau of Statistics
PO- RALG	: President's Office - Regional Administration and Local Governments
RS	: Regional Secretariat
RTK	: Real Time Kinematic
TANESCO	: Tanzania National Electric Supply Company
TANROADS	: Tanzania National Roads Agency
TC	: Town Council

EXECUTIVE SUMMARY

The Tanzania Population Census reported increase in population from 22 million people in 1988 to 52 million in 2014 which is a growth rate of 3.2 percent. This increase in human population resulted in increased demand for land and competition for plots especially in and around major urban centers over the last two and half decades. This is associated by rapid growth of urban population and increasing rural-urban migration of people in search for urban opportunities. Thus, the demand for planned and serviced surveyed land for urban housing has gained pace resulting to rapid expansion of cities and other urban centers. Consequently, plots in urban areas were highly priced relative to incomes of majority of the people, making them unaffordable to most people.

There has been land conflicts associated with acquisition of land for public use which occurred due to delayed and/unfair compensation after valuations have been done, lack of transparency especially in public land acquisition, double allocation of plots and unregulated informal land acquisitions. Land conflicts can contribute to the outbreak of violent conflict, and, if left unaddressed, undermine peace-building efforts and even lead to renewed conflict. It is therefore expected that when the land is properly planned, surveyed and allocated, land conflicts that are currently experienced in different parts of the country will be reduced. Moreover, absences of land titles that are legally recognized have contributed to a large extent to repetitive land conflicts.

Surveying statistics until June 2015 shows that the estimation of the general land that has been surveyed was 1.6 Million plots and 23,200 farms while the registered Certificate of Rights of Occupancies were 379,000. This amount is estimated to be 10% of the general land. Therefore, 90% of the general land has not been planned, surveyed and statutorily allocated. Having many areas that are not planned, surveyed and allocated results in several challenges such as growth of unplanned or informal settlements and developing of unplanned towns and further increase of land use conflicts.

The audit objective was to assess whether the Ministry of Lands, Housing and Human Settlements Development (Ministry of Lands) and the President's Office - Regional Administration and Local Government (PO-RALG) through Local Government Authorities are adequately managing the plots allocation in order to enhance affordability and

availability of sufficient plots for human settlements development in the country.

The audited entities were the Ministry of Lands, Housing and Human Settlements Development (Ministry of Lands) and the President's Office-Regional Administration and Local Government (PO-RALG). The audit covered three main areas namely: adequacy of conducting plots allocation, functionability of the system for plots allocation, capacity of LGAs in managing plots allocation activities, designing and functioning of the coordination among the Ministry of Lands, PO-RALG, LGAs and utility providers, timeliness and proper conduct of monitoring, evaluation and performance on reporting of plots allocation activities. The audit covered a period of three financial years from 2014/15 to 2016/17.

Three methods for data collection were used to make the evidence collected more concrete and reliable. These are: interviews, document reviews and physical observations. The following are the audit findings, conclusion and recommendations.

Main Audit Findings

Demand for plots was higher than supply

Based on the collected information from Ministry of Lands, PO-RALG and visited LGAs, the audit team found out that, the executed projects on plots allocation have never met the demand of the people. The reasons for plots not meeting the demand of people may be due to: system for land allocation not functioning adequately and LGAs lacking adequate capacity to manage activities related to plots allocation. Failure to have plots that meet demand of people has resulted into having un- planned and informal settlements.

The cost for plots was not affordable to all classes of people in the country

The audit team noted that, the demand of the plots was higher than the supply and the cost of plots was not affordable to all classes of people. This is because in all plots projects conducted, the unit cost of plot was contributed by plot sizes whereby costs were significantly lower for higher density residential plots and rising steeply with increasing plot size.

Furthermore, the location of projects (whether the project is located close or outside the developed part of the settlements) and use and type of a plot may increase the price. Also, LGAs sell plots at a price that will recoup the costs incurred that are associated with producing the plots namely; the acquisition costs that involve paying of compensation; surveying costs, land rents, fees and other charges, and the market force due to the fact that demand of plots is higher than supply. This resulted to inability of citizens to afford plots.

There was indication of land speculators buying plots

The audit found that, people who applied were allocated with plots. However, there were some indications that, some people who were allocated with plots were not really in need of the land. This is because people, who were allocated with plots, did not develop the plots within the stipulated time and rate of transfer of certificates of right of occupancy were high. The causes for non-development of allocated plots and transfer of certificates of right of occupancy include: negligence by planning authorities to enforce the legal requirements and regulations, and the loopholes of the available system for plots allocations which allow flexibility in the change of ownership.

Multiple allocations of plots

The audit found that, the mode used for plots allocation allowed one plot to be allocated to more than one person. This was because, there were ethics violation which led to the problem becoming intentional, poor coordination whereby different officials and organizations were involved in the allocations of plots, absence of functioning Land Management Information System to track land allocation issues.

Inadequate provision of utility services on the allocated plots

The audit found that, the utility services on the allocated plots in the visited LGAs were planned but inadequately rendered. The only services provided were roads while other services such as water, sanitation and electricity were not provided. This was caused by poor coordination between LGAs and utility services providers; also failure of the LGAs to have effective strategies on development of towns/urban areas that could have influenced people to acquire serviced plots in their settlements.

Non provision of utility services has resulted in little motivation for the citizens to develop the acquired plots in settlements. The provision of the utility services such as electricity, water and sanitation, healthcare facilities (dispensaries and hospitals), schools and roads are very important for people's welfare.

Inadequate planning by the PO-RALG and Ministry of Lands

The audit found that, there were inadequate planning for plots allocation by the PO-RALG and the Ministry of Lands. This is due to the absence of capacity to prepare General Planning Schemes and Detailed Plans. The General Planning Schemes would have provided the overall land use (spatial) development framework for the LGAs in preparing detailed layout plans. Lack of General Planning Schemes and Detailed Plans has resulted in scarcity of plots for allocation.

There were no measures in place to ensure plot Project were accomplished on time

The audit found that, land related projects were not implemented as planned. This is due to inadequate budget for plots allocation activities, skilled personnel for the preparation of layout plans and survey equipment, delay in paying compensation to the respective residents, encroachment on designated land by farmers and livestock keepers, lack of awareness to residents, and delay in paying plot acquisition costs. Failure to accomplish land related projects on time results in scarcity of plots.

Land allocation projects were not adequately supervised by the Ministry of Lands and PO-RALG and so failure of taking corrective actions in time

The audit team found that, supervision of plots allocation activities by Ministry of Lands and PO-RALG was not adequately conducted. The focus was mainly on land rents collections rather than checking on the plans and executions so as to provide guidance to the LGAs to take corrective measures.

Ministry of Lands, PO-RALG and LGAs did not set aside adequate funds for the management of plots allocation activities

The audit found that, there were priorities of financing land issues at all levels from the Ministry of Lands, PO-RALG to the LGAs. This was contributed to lack of emphasize on the general budget allocation by

the Government. As a result plots allocation activities were not adequately financed.

LGAs have inadequate skilled personnel (staffing) to manage plots allocation activities

Local Government Authorities did not have adequate skilled personnel to manage plots allocation activities. This is due to staff need assessment that failed to identify the actual need in the respective LGAs, and inadequate analysis of distribution of the personnel in the LGAs whereby some LGAs have more than the needed resources. LGAs are also lacking funds to pay salaries for new staff.

LGAs did not have adequate equipment for land use plan, surveying and allocation of land

LGAs did not have adequate equipment for land related activities. Inadequate survey equipment was caused by the high price to procure and maintain them. For instance, a set of modern RTK (Real Time Kinematic) - GPS with its accompanying accessories costs about TZS 50 million for which many LGAs do not have funds for purchasing them. This has resulted to inefficiency in carrying out survey work.

PO-RALG, Ministry of Lands, LGAs and Utility providers did not have a designed and well-functioning coordination mechanism among them

The audit found that, PO-RALG, the Ministry of Lands, LGAs and utility agencies did not have a designed and well-functioning coordination mechanism among them. There is no proper channel of communication and initiatives by stakeholders so as to effectively attain their common objective of allocating plots to applicants in the country. At all levels (Ministries and LGAs), there is emphasis on the importance of effective coordination among actors. However, their coordination is poor.

The utility agencies do have district and regional offices which have considerable autonomy and powers to conduct their operations. Nevertheless, they do not have much local touch with LGAs.

PO-RALG and Ministry of Lands did not plan for monitoring, evaluation and performance reporting of plots allocation activities

The audit noted that, there was a weakness in systematic data collection and effective use of Monitoring and Evaluation (M&E) results

in the planning of PO-RALG activities. This was observed in; the unsatisfactory trend of number of plots planned, surveyed and allocated. Inadequate planning for plots allocation activities has been caused by failure of the Ministries to have effective institutional framework that would ensure that, the planning authorities are timely monitored and the actual constraints in plots for allocation are identified.

The PO-RALG and Ministry of Lands were lacking functioning monitoring, evaluation and performance reporting framework on plots issues

The audit team found that, PO-RALG and Ministry of Lands were lacking functioning monitoring, evaluation and performance reporting framework on plots issues as these were not often reported as expected. Lack of functioning monitoring, evaluation and performance reporting framework on plots issues has been caused by inadequate implementation of M&E strategy that would have provided stakeholders with information related to plots allocation. This has led to a failure of the Ministries to perform adequately due to poor monitoring and evaluation system.

There were no specific set performance indicators, target, goals on specific issues of plots allocation and the methods of achieving them

The Ministry of Lands and PO-RALG did not have specifically set performance indicators, target, goals on specific issues of plots allocation and the methods of achieving them. This has been caused by failure of the Ministries to set specific budget to work on set performance indicators. Therefore, it has resulted into the PO-RALG being unable to carry-out monitoring activities on issues regarding plots allocation.

PO-RALG and Ministry of Lands did not execute their monitoring, evaluation and performance reporting roles as expected

PO-RALG and Ministry of Lands did not execute their monitoring, evaluation and performance reporting roles as expected. This is due to lack of functioning monitoring, evaluation and performance reporting framework and developed plans for plots activities and inadequate budget for the implementation of the monitoring activities. Thus, it has resulted in failure by the Ministries to identify challenges regarding plots allocation.

Main Audit Conclusions

The Ministry of Lands and the PO-RALG through Local Government Authorities did not adequately manage Plots allocation activities to ensure affordability and availability of sufficient plots for human settlements development in the country. Similarly, there are inadequate human, financial resources and equipment for planning, surveying and allocation of residential plots in the country. Furthermore, the Ministry of Lands and PO-RALG have not planned for monitoring, evaluation and performance reporting of plots allocation activities and so they did not execute their monitoring, evaluation and performance reporting roles as expected.

The audit recommends that the Ministry of Lands, Housing and Human Settlements Development should:

- 1) conduct analysis of the current and future demands for plots in the country and devise a mechanism for meeting the established current and future demands for plots;
- 2) provide and disseminate guidance to cost establishment for serviced plots, standard plots to be sold and profitability margin for those selling plots;
- 3) ensure that a well-functioning database for plots allocated is in place and the database is regularly updated;
- 4) ensure that there is a designed and well-functioning coordination mechanism among key stakeholders on plots allocation and it is operationalized to allow the involvement of all stakeholders in the planning and execution phases of the plots allocation activities;
- 5) ensure that there is a functioning monitoring, evaluation and performance reporting framework in place which guarantee periodical execution of monitoring, evaluation and performance reporting of plots activities; and
- 6) ensure that performance indicators, targets, goals for plots allocation are set and implement strategies that are in place.

Likewise, the President's Office - Regional Administration and Local Government should:

- 1) devise a mechanism that will require all planning authorities to ensure that plots that meet the demand of people (number of plots and available utility services) are available and affordable to all classes of people;
- 2) design guidelines and procedures that will indicate how LGAs will coordinate with utility agencies towards provision of services in plots projects;
- 3) carry-out periodical checks and reviews to ensure that plots are allocated according to demand, on time and avoid the problem of multiple allocations of the same plot to more than one person;
- 4) ensure that Planning Authorities' capacity to manage plots allocation activities are enhanced by setting aside needed funds, adequate skilled personnel and equipment;
- 5) device framework, and monitoring and evaluation structures/ systems that ensure LGAs are involving the private sector in plots allocation projects so as to increase the supply of plots that will ultimately satisfy the demand of the people; and
- 6) conduct regular visits to the Planning Authorities for the supervision, monitoring and evaluation of plots allocation activities in order to identify associated challenges and take corrective measures as may be required.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Audit

Plots allocation means the process of allocating or distributing the surface of the earth that is not sea¹. This is a means of delivering plots to interested people through Local Government Authorities (LGAs) in their respective jurisdictions usually through buying, payment of fees or auction.

Plots allocation entails the process of issuing certificate of occupancy to the occupier of the land that is being allocated after compliance with the terms and conditions that one has to fulfil. It enables the landowners to use the land productively as stated in the fundamental principles of the National Land Policy and the Land Laws. It also facilitates the upgrading of settlements and easy access to municipal services such as clean, affordable and safe water, and good sanitation services, roads and social services.

Allocation of plots is provided for in the Land Act No. 4 Chapter 113 of Tanzania Laws revised edition 2002; and the Village Land Act No. 5 Chapter 114 of Tanzania Laws, revised edition 2002 where the Commissioner for Lands has been given the mandate for the land administration which includes plots allocation.

Making cities and human settlements inclusive, safe, resilient and sustainable is a concern in promoting sustainable development of any country as it has been described clearly in the United Nation's 2030 Agenda for Sustainable Development (SDGs) Goal 11. Its sub-goal 1 states that; "By 2030, ensure access for all adequate, safe and affordable housing and basic services and upgrade slums". Plots allocation enables the landowners to use the land productively as stated in the fundamental principles of the Tanzania National Land Policy of 1995 and the Land Laws.

¹Oxford Advanced Learners Dictionary, 7th Edition, 2010. See also Land Act, 1999, interpretation section.

According to UNDESA (United Nations Department of Economic and Social Affairs) report², 54 percent of the world's population lives in urban areas, a proportion that is expected to increase to 66 percent by 2050. The projections show that urbanization combined with the overall growth of the world's population could add another 2.5 billion people to urban populations by 2050 rising to 6.4 billion people. Sustainable development cannot be achieved without significantly transforming the way we build and manage our urban spaces.

According to the World Bank report³, during the 1960s, Tanzania government had the ability to cope with the situation of increasing demand for land in urban centres. At this time the needs for plots, both residential and commercial, were supplied in accordance with demands, and were promptly met. The scenario changed abruptly during the 1970s and could not be rectified to date.

The same report shows that there was an abrupt rise in demand for housing as the Government embarked on housing schemes shortly after independence. The report quoted from the 1964 annual report of the Survey Division stated that: "This increase had resulted largely from the numerous re-settlement and housing schemes initiated in most of the major townships for Government high density development and National Housing Corporation (NHC) layouts." The NHC was established in 1962 to construct low cost houses for rent under the slum clearance programme and houses for outright sale or tenant purchase schemes, among others.

However, the Ministry of Lands and President's Office Regional Administration and Local Government came up with a program in 2015 for having the whole land in the country planned, surveyed and allocated to the right owners so as to address the land conflicts that have been experienced for long period of time.

The Ministry of Lands, Housing and Human Settlements Development and the President's Office - Regional Administration and Local Government (PO-RALG) through Local Government Authorities were

²World Urbanization Prospects,
<https://www.un.org/en/development/desa/news/population/world-urbanization-prospects-2014.html>

³The World Bank, Urban Team on Tanzania Local Government Support Project. *Assessment of main urban land use issues in Tanzania*, March 2008

obliged to ensure affordability and availability of sufficient plots for human settlements development in the country.

1.2 Motivation for the Audit

The audit was motivated by the following factors:

(a) Insufficient plots

The Tanzania Population Census of 2012 reported increase in population from 22 million people in 1988 to 52 million in 2014 which is a growth rate of 3.2 percent. This increase in human population and changes in land use over the last two and half decades have increased the demand for land and competition for plots especially in and around major urban centers⁴.

A research by Massoi and Norman (2010) on Dynamics of Land for Urban Housing in Tanzania indicates that, urbanization impact has been very high in recent years as an outcome of rapid growth of urban population and increasing rural- urban migration of people in search for urban opportunities. Hence, the demand for surveyed land for urban housing has gained its pace resulting into rapid expansion of cities and other urban centers. Equally, Massoi and Norman (2010) indicated that there were problems of double allocation of plots in Local Government Authorities in the country.

The Tanzania Daily News newspaper⁵ reported in 2016 that, the Minister for Lands pledged to help people who were not given their plots despite remitting payments in various municipal councils countrywide. The Newspaper also reported that there were about 200 people whose plots were faulted by double allocations and therefore the Minister ordered the people to be given alternative plots.

(b) Land conflicts

A report by Kombe (2010, indicated that, there where land conflicts associated with acquisition of land for public use which happened due to delayed and/unfair compensation after valuations have been made

⁴ <http://www.tzonline.org/pdf/nationallandpolicy.pdf>, accessed on 9th January, 2018 at 11h12.

⁵ Tanzania Daily News, Dar es Salaam, 30th March, 2016

on plots, a lack of transparency especially in public land acquisition and unregulated informal land acquisitions.

The Chairman of the Parliamentary Committee on Lands, Natural Resources and Tourism Honorable Atashasta Nditiye when addressing members of the committee in March, 2016 revealed that, the country was facing the challenge of land conflicts and ordered that more efforts be made to overcome the problem.

Similarly, a report by UN-HABITAT (United Nations Human Settlements Programme) (2012)⁶ indicated that land conflicts can contribute to the outbreak of violent conflict. The prolonged land conflicts in Tanzania if left unaddressed undermine peace-building efforts and even lead to renewed conflicts.

Statistics from the Ministry of Lands, Housing and Human Settlements Development show that, about 26,300 land disputes were registered from July, 2016 to June 2017, whereby 18,600 were new disputes meanwhile 21,600 disputes were still being adjudicated up to the time of this report⁷.

(c) High price for Plots

A research by Mwigira (2011)⁸ on evaluating the effectiveness of the regulatory framework in providing planned land in urban areas indicates that, plots in urban areas are sold at high prices that make them unaffordable to most people.

The research indicated that, more than half of respondents ranked plots as being expensive and among the people who could afford buying plots were the public servants, private employees and other middle income people. The research indicated that, the prices of plots became higher when they were allocated near City Centre areas.

(d) Statistics of surveyed and allocated land

⁶Toolkit and Guidance for Preventing and Managing Land and Natural Resources Conflict, Land and Conflict, 2012.

⁷Hotuba ya Waziri wa Ardhi, Nyumba na Maendeleo ya Makazi, 2017/2018 http://lands.go.tz/uploads/documents/sw/1500275661-HOTUBA_ARDHI_2017.pdf

⁸ A research on evaluating the effectiveness of the regulatory framework in providing planned land in urban areas, (The case of Dar es Salaam city, 20 plots project, Tanzania), by Brighton Gerson Mwigira, 2011.

The 2015 statistics of surveyed and allocated land⁹ issued by the Ministry of Lands, PO-RALG and National Bureau of Statistics show that estimation of the general land that was surveyed by 2015 was 1.6 million plots and 23,200 farms while the registered Certificates of Right of Occupancy were 379,000. This amount is estimated to be 10 percent of the general land. Therefore, about 90 percent of the general land had not been planned, surveyed and allocated.

From the same year 2015, it was reported that, in the village land, about 85 percent of 12,500 villages were surveyed and issued with Certificates. Boundaries of 348,700 plots were verified and issued with Customary Certificate of Right of Occupancy. Having the small amount of lands that has been surveyed and allocated was due to challenges including the long process of surveying and allocations and shortages of staffs in the land sector. The fact that majority of the land had not been planned, surveyed and allocated therefore to a large extent had not been used as a capital and very important driver of development in the country.

Having many areas that were not planned and surveyed and allocated created challenges such as rising of informal settlements and rapid development of unplanned towns as well as rise of land conflicts. The Land Policy of 1995, the Land Acts number 4 and 5 of 1999 recognize that land has value therefore, there is a need to plan and survey all land in Tanzania.

Due to significant social-economic risks and the need to provide sufficient and affordable plots, the National Audit Office of Tanzania decided to conduct a Performance Audit on the Management of plots allocation so as to identify and recommend areas for further improvements.

1.3 Design of the Audit

1.3.1 Audit Objective

The audit objective was to assess whether the Ministry of Lands, Housing and Human Settlements Development and the President's Office - Regional Administration and Local Government (PO-RALG)

⁹Program for planning, surveying and titling plots, November 2015.

through Local Government Authorities were adequately managing the plots allocation in order to enhance affordability and availability of sufficient plots for human settlements development in the country.

Specifically, the audit focused on determining whether the:

- a) Planning activities for plots allocation were adequately conducted;
- b) System for plots allocation was functioning well and ensured affordability and availability of plots;
- c) Local Government Authorities had needed capacity to manage activities regarding plots allocation;
- d) Coordination mechanism between the Ministry of Lands, PO-RALG, Local Government Authorities and utility providers was designed and functioning well; and
- e) Supervision, monitoring, evaluation and performance reporting of plots allocation's activities were timely and properly conducted.

Detailed audit questions and sub-audit questions are provided in **Appendix 2**.

1.3.2 Scope of the Audit

The audited entities were the Ministry of Lands, Housing and Human Settlements Development and the President's Office-Regional Administration and Local Government (PO-RALG). The Ministry of Lands was responsible for development of land policies, guidelines, strategies to implement land plans and overseeing their implementation. The PO-RALG was responsible for ensuring that land policies, laws, regulations and guidelines issued by the Ministry of Lands were properly and effectively implemented by the Local Government Authorities.

The audit focused on the management of plots allocations. Issues covered included: System for plots allocation such as preparation of detailed layout plans, surveying plots, measures to ensure accomplishment of projects on time, analyzing and projecting future demands for plots, having functioning database. Similarly, the audit focused on supervision of plots allocation activities; capacity to manage activities regarding plots allocation such as setting aside funds, having adequate skilled personnel and equipment for plots allocation.

The audit also focused on coordination mechanism between Ministry of Lands, PO-RALG, LGAs and utility providers such as involvement in the planning and execution phases of plots allocation projects and coordination framework between the institutions. Likewise, the audit focused on monitoring, evaluation and performance reporting of plots allocation's activities such as planning for M&E, performance reporting framework, setting of performance indicators, targets, goals and modalities of achieving them, executing M&E functions as well as issuing reports on time.

Information collected from the Ministry of Lands, and PO-RALG represented the situation in the whole country (Tanzania mainland) and was cross-checked and verified with the information collected from the selected and visited LGAs.

The Audit covered a period of three financial years from 2014/15 up to 2016/17. The selected period of three years was considered to be sufficient to measure performance trend over time and to conclude on the audit objective. The financial year 2014/15 was selected due to the fact that this is the year when the Ministry of Lands planned to establish a national direct satellite receiving station to expedite land surveying, mapping and land use planning and sustaining the provision of land services.

1.3.3 Sampling, methods for data collection and analysis

(i) Sampling techniques used

The team used non-probability sampling method to select areas to be visited. First a stratified sampling was used to select regions. All 25 regions in the Mainland Tanzania were grouped in seven geographical zones that are Eastern, Western, Lake, Northern, Southern, Southern highlands and Central Zones. From each zone, one region was purposively selected based on meeting a combination of other criteria such as population growth and number of resolved land disputes. In addition to the regions selected in each zone, Dar-es-Salaam was selected purposively based on the fact that, it was a region ranked high in all criteria of land disputes and plot prices; and number of resolved land disputes as well as population.

Table 1.1 summarizes the selected regions and criteria used. The selected regions were: Dar es Salaam, Tanga, Manyara, Ruvuma, Katavi, Singida and Mwanza as presented further in the analysis in **Appendix 4**.

Table 1.1: Selected regions and criteria used for the selection

Region	Criteria				
	Population growth	Category of land disputes ¹⁰	Geographical zone	Highest Plot prices per sqm (TZS)	Number of Resolved disputes ¹¹
Dar es Salaam	High	Extreme	Eastern	20,000	769
Tanga	High	Extreme	Eastern	12,000	5
Manyara	Medium	Average	Northern	5,000	20
Ruvuma	Medium	Low	Southern	N/A	13
Katavi	Low	Low	Western	N/A	30
Singida	Medium	Average	Central	N/A	66
Mwanza	High	Average	Lake	5,000	213

Source: Auditors' analysis (2018)

From each of the selected region, one LGA was purposively selected. The criteria used to select Local Government Authorities were availability of allocated plots falling within the period of the audit and the highest percentage of number of plots allocated compared to the total plots allocated in all other councils in the region in the financial year 2014/15¹² (**Table 1.2**).

Table 1.2: Selected LGAs and criteria used for the selection

Region	LGA	Criteria		
		Zone	Number of allocated plots (Highest in the region)	% of total plots allocated in the region
Dar es Salaam	TememeMC	Eastern	2,319	40

¹⁰On-going disputes for FY 2017/18

¹¹Disputes resolved up to June 2017

¹²Budget speech of the Ministry of Land for financial year 2014/15 of June, 2015-Dodoma

Tanga	Tanga CC	Eastern	2,225	93
Manyara	Babati TC	Northern	14,714	94
	Mbulu TC	Northern	532	3
Ruvuma	Songea MC	Southern	3,321	98
Katavi	Mpanda MC	Western	2,928	92
Singida	Singida MC	Central	3,513	81
Mwanza	Ilemela MC	Lake	2,314	42

Source: Auditors' analysis (2018)

(ii) Methods for data collection

The audit team used three methods of data collection. These methods included: *interviews, review of documents and physical observations.*

(a) Documents review

The audit team reviewed documents from the Ministry of Lands, Housing and Human Settlements Development, President's Office - Regional Administration and Local Government, 8 visited LGAs¹³, Academic Institutions such as Dar es Salaam Institute of Lands Administration and Policy Studies , Ardhi University etc., in order to get comprehensive, relevant and reliable information on the management of plots allocation.

The audit team reviewed the *PO-RALG Strategic Plan 2011/12 - 2015/16*, *The National Land Policy of 1995* and the *Strategic Plan of the Ministry of Lands, Housing and Human Settlements Development 2012/13 - 2016/17*. . More details of reviewed documents can be seen in **Appendix 4**.

(b) Interviews

The audit team conducted interviews with officials from the Ministry of Lands, President's Office Regional Administration and Local Government (PO-RALG) and Eight (8) visited Local Government Authorities (LGAs) who were both at management and operational levels so as to acquire relevant information on the management of plots allocation activities. List of interviewed officials is as presented in **Appendix 4**.

¹³Babati TC, Mbulu TC, Temeke MC, Songea MC ,Mpanda MC ,Ilemela MC, Singida MC and Tanga CC

(c) Physical observations

The audit team accompanied by the representatives from the respective LGAs, visited the recently completed/on progress projects in the visited LGAs. The criteria used to visit those projects were: 1) Projects which were falling on the timeframe of the audit; 2) Project being conducted by LGAs and /or LGAs participated in one way or another and 3) The LGAs incurred cost of putting earth roads or any other utility. A total of 5 projects were visited in the 8 visited councils. The visit aimed at conducting physical verification on allocated plots in order to provide detailed examples of whether plots allocated are according to the master plan and the provision of infrastructure services. Visited projects in the visited LGAs are as presented in **Appendix 4**.

The audit team also inspected physical conditions of the abandoned plot projects due to fiscal challenges such as compensation to the original owners of the land and non-provision of necessary services such as roads, piped water and electricity to the plots. The conditions of the inspected facilities were described and recorded as results obtained from the inspection. Taking photographs was one of the ways of recording what was observed after getting consent from responsible officers.

(d) Methods for Data analysis

The audit team analysed the information collected by first separating and grouping them into qualitative and quantitative data so that they could be easily analysed using different approaches.

Quantitative data were analysed by organising, summarizing and compiling using spreadsheets as well as different statistical methods of data computations. The analysed data were presented in tables, histograms and graphs with quantitative labels on indicators, charts and percentage distribution. The presented data were then explained to answer the ‘what’ ‘why’ and ‘how many’ questions.

Qualitative data were analysed by content analysis. The analysis involved categories such as events, descriptions, consistencies or differences so as to develop theory from the gathered data.

The information were structured and divided into different categories or topics (themes) in this case audit questions and sub-questions. Then the text obtained from documents and interviews were compiled into these categories.

The audit questions and sub-questions were recorded in columns and different interviews or reviewed documents in rows. Keywords indicating the relevant evidence were recorded in the cells to get an overview for analysis of similar threads and differences.

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

The data were then entered in a spreadsheet and used to explain and answer the ‘why’ questions.

1.3.4 Assessment Criteria

The assessment criteria for the five sub-objectives regarding planning activities, functioning system, LGAs capacity to manage activities regarding plots allocation, coordination mechanism between key actors and supervision, monitoring, evaluation and performance reporting of plots allocations. Criteria were drawn from different documents including Land Policy, Land Acts, Guidelines and best practices as detailed hereunder and in **Appendix 3**.

(i) Adequacy of plots allocation

According to the *National Land Policy of 1995*,¹⁴ the Ministries of Lands and PO-RALG are required to ensure that plots are available and meet the demands of the people throughout the country. Similarly, the same *National Land Policy* stipulates that cost for acquiring plots should be affordable to all sorts of people. This means that plots should be sold

¹⁴National Land Policy of 1995 on Objectives Pg. 10 at Clause 2.0 and 4.2.3 on Access to land

at affordable prices as well as the size that can be affordable to the common citizen.

Furthermore, *The Land Act No. 4 of 1999 and Village Land Act No. 5 of 1999* and their respective regulations and guidelines require that the plots should only be allocated to people who meet all the requirements on time, from the time when the requests for plots have been submitted to the Planning Authority.

Likewise, the *National Land Policy of 1995*¹⁵ reiterated that multiple allocations of land plot to more than one individual are forbidden. Moreover, provision of utility services such as roads, electricity and water on the allocated plots should be planned and adequately rendered before selling plots to the people. This is according to the *National Land Policy of 1995* Clause 6.8.0 on effective planning for urban development.

(ii) System for plots allocation

The *National Land Policy of 1995* Clause 4.2.21 on Land Registration and Clause 5.4.0 on Land Information System requires the Ministry of Lands, PO-RALG and LGAs to have in place a functioning system for plots allocation in the entire country. It is required that the system should provide the basis for planning, projecting current and future needs of plots, maintaining a database of allocated and plots to be allocated, and a mechanism for tracking and supervising the plots allocation activities throughout the country.

The *National Land Policy of 1995* Clause 6.0 on Urban and Rural Land Use requires the Ministry of Lands and PO-RALG to comprehensively develop plans for plots allocation and the process for allocating those plots should be guided by those plans. The same Ministries are also required to put in place measures that are to ensure plots allocation projects are accomplished on time and the allocation is fairly done. *Land Acts and Regulations and Guidelines* made under it are also of the same effect.

Similarly, *the Urban Planning Act No. 8 of 2007* requires that all Planning Authorities in the country to periodically analyse and project

¹⁵National Land Policy of 1995 Pg. 10 on Allocation Clause 4.2.1

current and future demands for plots; and use the results of those projections to initiate plots allocation projects that are to meet the demand of the people in need of plots.

Furthermore, *the National Land Policy of 1995* requires the Ministry of Lands, PO-RALG and LGAs to maintain a functioning and up-to-date database for plots allocated including owners and also the planned plots to be allocated. Similarly, *PO-RALG Strategic Plan 2011/12 - 2015/16* requires the Planning Authorities to adequately supervise plots allocation activities and take corrective actions accordingly, in case there is a need to improve.

(iii) Capacity to manage plots allocation activities

The *National Land Policy of 1995* requires the Ministry of Lands, PO-RALG and LGAs to have in place the needed capacity in terms of funds, skilled personnel and equipment necessary for the management of plots allocation activities.

According to the *PO-RALG Strategic Plan 2011/12 - 2015/16*, the Planning Authorities (Ministry of Lands, PO-RALG and LGAs) are required to set aside funds for the management of plots allocation activities. Furthermore, the same plan *requires those planning authorities to ensure that they possess adequate skilled personnel to manage plots allocation activities.*

Moreover, adequate equipment such as system of acquiring geo-information data from satellite imagery, land information management database systems, national spatial data infrastructure framework and standards and guidelines for the management of plots allocation are required to be in possession of the Planning Authorities. This is according to the *Strategic Plan of the Ministry of Lands, Housing and Human Settlements Development 2012/13 - 2016/17.*

(iv) Coordination between Ministry of Lands, PO-RALG, LGAs and Utility Providers

According to the National Land Policy of 1995 and PO-RALG Strategic Plan for the period from 2011/12 to 2015/16, the Planning Authorities are required to put in place a functioning coordination framework with

utility providers during the planning and execution of plots allocation activities in the country.

Similarly, involvement of utility providers in the planning and execution phases of the plots allocation activities should be guaranteed through attending planning and execution meetings organized by the Planning Authorities in order to ensure efficient and effective plots allocation. This is according to the Urban Planning Act No. 8 of 2007 *section 7(5) (o)*.

(v) Adequacy of monitoring, evaluation and performance reporting of plots activities

The *Land Policy of 1995* requires Ministry of Lands, PO-RALG and LGAs to institute functioning monitoring, evaluation and performance reporting framework and develop plans for monitoring, evaluation and performance reporting of plots activities. Similarly, it calls for the Planning Authorities to set performance indicators, targets, goals and modalities on achieving them. This is also indicated in the Strategic Plans for the Ministry of Lands and PO-RALG.

Furthermore, in accordance to the Urban Planning Act No. 8 of 2007 *section 7(5) (u)* and *section 22*, the Ministry of Lands, PO-RALG and LGAs are required to periodically conduct monitoring, evaluation and performance reporting of their activities regarding plots allocation in the country. Similarly, the Planning Authorities are required to ensure that monitoring, evaluation and performance reports are timely issued and also cover relevant performance issues in plots allocation arena.

1.4 Standard used for the audit

The audit was conducted in accordance with Performance Auditing Guidelines issued by the International Organization of Supreme Audit Institutions (INTOSAI). ISSAI 300 provides principles of performance audit, ISSAI 3000 and 3100 provide guidelines for conducting performance audits.

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

1.5 Data Validation Process

The Ministry of Lands and the President's Office-Regional Administration and Local Government (PO-RALG), the audited entities, were given the opportunity to go through the draft report and comment on the presented figures and information. The audited entities responses of the issued recommendations are presented in **Appendix 1**.

Similarly, the information obtained was crosschecked and discussed with subject matter experts in the field of Land Management in Tanzania to ensure its validity as presented in this report.

1.6 Structure of the Report

The remaining parts of the report cover the following:

Chapter two provides and highlights the system for the management of plots allocation;

Chapter three, four and five provide audit findings;

Chapter six provides conclusion of the audit ; and

Chapter seven outlines recommendations which can be implemented by the audited entities in order to improve the situation.

CHAPTER TWO

SYSTEM FOR THE MANAGEMENT OF PLOTS ALLOCATIONS

2.1 Introduction

This chapter describes the system for the Management of plots allocations. It covers governing policies, laws and regulations; roles and responsibilities of key players and stakeholders in managing plots allocation; plots allocation process; coordination of stakeholders involved in allocation of plots; and monitoring, evaluation and performance reporting of plots allocation activities.

2.2 Governing Policies, Laws and Regulations

Policies, Laws and Regulations that govern the management of plots allocation processes are elaborated below.

2.2.1 Policies

The National Land Policy of 1995 and National Human Settlements Development Policy of 2000 are the two main policies which help to ensure that management of plots allocation is effectively undertaken in the country.

(i) The National Land Policy of 1995

The National Land Policy of 1995 promotes and ensures a secure land tenure system that encourages the optimal use of land resources. It also facilitates broad-based social and economic development without upsetting or endangering the ecological balance of the environment.

(ii) The National Human Settlements Development Policy of 2000

The main aim of the National Human Settlements Development Policy of 2000 is to ensure equitable, safe, secure and efficiently suitable human settlements to citizens in Tanzania.

2.2.2 Governing Legislations

There are five main legislations that govern the management of plots allocation in the Tanzania Mainland. The legislations are detailed below:

(i) The Land Act No.4 CAP 113 of 1999

The enactment of the Land Act No. 4 of 1999 is seen as landmark legislation depicting the turning point of land tenure in Tanzania. The Act has sought to consolidate property laws that were scattered in ten separate legislations as well as common law and doctrines of equity. It focuses mainly on identification and management of land that is found in Tanzania Mainland. All issues related to management of plots allocations are governed by this Act.

(ii) The Village Land Act No. 5 CAP114 of 1999

The Village Land Act No. 5 of 1999 caters for rural land aiming to ensure proper management and administration of land in villages. This Act is used to examine plots acquired from rural areas by the Municipals and private firms investing on plots allocations. It is worth mentioning here that a village land that has been earmarked for investment and with the authorization of the Village council and the approval of the Commissioner for Lands stop to be governed by Village Land Act and it is forthwith governed by the Land Act that is for general land.

(iii) The Urban Planning Act No.8 of 2007

The Urban Planning Act No. 8 of 2007 aims at providing orderly and sustainable development of land in urban areas so as to preserve and improve amenities. On the other hand it aims to provide for the grant of consent to develop land and powers of control over the use of land and to provide for other related matters. It assigns the planning authorities with the roles and functions which facilitates plots allocation in their areas of jurisdiction.

(iv) The Land Use Planning Act No.6 of 2007

The Land Use Planning Act No.6 of 2007 provides for procedures for the preparation, administration and enforcement of land use plans and related matters. The Land Use Planning Act calls for preparation of regional physical land use plans, formulation of land use policies for implementation by the Government and specification of standards, norms and criteria for protection of beneficial uses and maintenance of the quality of land. It recognises the National Land Use Planning Commission, villages and Local Government Authorities as planning authorities and their respective roles and functions regarding plots allocation activities.

(v) The Land Survey CAP. 324 of 1954

The Land Survey CAP 324 of 1954 is the principal legislation in issues relating to land survey. Specifically to the management of plots allocation, the Act states on how to protect the boundaries of surveyed land.

2.2.3 National Goals and Objectives

The land sector is a catalyst for facilitating socio-economic agents to access secured land parcels for housing and investment purposes in turn bolstering economic growth, job creation and ultimately reducing poverty in the country, this is according to the Policy Statement of the Minister of Lands.

The following are the national goals as far as plots allocation is concerned according to the National Five Year Development Plan and the Ministry of Lands, Medium Term Expenditure Framework (MTEF) (2016/17-2020/21):

- a) To increase the proportion of the surveyed land from 15 percent in 2015 to 25 percent by 2020;
- b) To coordinate and oversee the preparation of 2 Million Certificate of Occupancy by 2021; and
- c) 1.5 Million Survey plots approved by June 2021.

2.2.4 National Strategies

To achieve the goals and objectives stated in section 2.2.3, the following strategies are used according to the ten year program for planning, surveying and titling plots:

- a) Closely working together with private companies to survey and deliver surveyed plots all over the country;
- b) To conduct reconnaissance survey in 35 townships per year;
- c) Sensitization seminars in Regions, LGAs in 35 Townships per year;
- d) Preparation of land database in 25 LGAs per year;
- e) Preparation of Schemes of regularization having 20,000 plots for every town in 35 townships per year;
- f) Preparation of General Planning Schemes/Master Plans in 25 Townships per year; and
- g) Surveying 8,600 plots in 10 Townships and 25 LGAs per year.

Strategic goals and objectives of the Ministry of Lands on Plots Allocation

According to Program Report on Planning, Surveying and Allocation of Land of 2015 by the Ministry of Lands, the set strategic goals and objectives for the allocation of plots include:

- a) ensuring that all categories of land in Tanzania are planned, surveyed, allocated and regulated properly and its records are kept. This means that there would be national database on lands statistics; and
- b) making sure that every town is planned and every plot is surveyed and allocated. Similarly, the certificate of Right of Occupancies - CROs issued in respect of the same allocated land.

Strategic goals and objectives of the PO-RALG

According to the President's Office Regional Administration and Local Government Strategic Plans of 2011/12-2015/16 and 2016/17-2020/21, the set strategic goals and objectives for the allocation of plots are to:

- (i) ensure properly planned rural and urban areas with safe and sustainable development in economic, social, environmental and political aspects;
- (ii) support regional administration, Local Government Authorities and affiliate institutions in managing and carrying out their mandated functions improved by increasing number of villages and urban areas that are surveyed, planned and issued with title deeds.

2.3 Roles and Responsibilities of Key Players and Stakeholders in Managing Plots Allocation

2.3.1 Roles and Responsibility of Key Players

Key players involved in the management of plots allocation are the Ministry of Lands, Housing and Human Settlements Development, President's Office - Regional Administration and Local Government, Regional Secretariat and Local Government Authorities.

Roles for each key player are as explained below:

a) Ministry of Lands, Housing and Human Settlements Development

According to the Land Act No. 4 of 1999, the Ministry of Lands has been mandated to administer land and human settlements in Tanzania. It provides various land related services to individuals and institutions in the country. It also provides advice to the Government and the public on matters pertaining to human settlements development.

The Ministry of Lands has the following responsibilities as far as plots allocation is concerned, including:

- a) supervising all plots allocation projects;
- b) preparing guidelines to guide plots allocation, operational manuals and other documents related to plots allocation; and
- c) supervising provision of public awareness on issues related to plots allocation.

In order to facilitate plots allocation, the Ministry of Lands operates under the following Divisions/ Departments:

(i) *The Urban and Rural Planning Division*

The Division is responsible for:

- a) Preparing, monitoring, evaluating and reviewing implementation of policies, legislation, guidelines and standards on physical development of land;
- b) Preparing and monitoring enforcement of town planning regulations development conditions, procedures, circulars and directives;
- c) Monitoring and supervising enforcement of development control; and
- d) Monitoring and carrying out evaluation of urban development.

(ii) *Surveys and Mapping Division*

The main objectives are to provide expertise and services in the provision of survey charts, plans and maps and transforming the survey data into charts, plans and maps. It is responsible for approving survey plans of all planned plots in the country.

(iii) *Division of Land Administration*

The Land Administration Division was established so as to offer services on land development related issues. The division comprised of three sections and seven Zonal Land Administration Offices. The Head of this Division is the Commissioner for Lands who is assisted by Assistant Commissioners for each section and zonal offices.

The main duties of this division are land allocation, preparing documents related to Rights of Occupancies, land dispute settlements, overseeing all issues related to land administration and to advice the Ministry on such issues. On matters of plots allocation, they are the overalls in charge of the process through issuance of guidelines and in order to complete the allocation of plots process they issue the Certificate of Rights of Occupancy.

(iv) Unit of Property Valuation

The Unit of Property Valuation is under the Government Chief Valuer. Its main objective is to ensure efficient property valuation services. Its main activities are: to oversee statutory property valuation, to establish property valuation database, to prepare and approve property valuation. Other roles of this unit are to prepare action plans, progress reports and budgets for the unit.

Regarding allocation of plots, the unit plays a crucial role in the stage of acquisition of land by valuing the land acquired. This is done in order to determine the actual amount that is required to be paid as compensation to the original owner of the land that has been acquired for the purpose of plots allocation.

(v) The National Land Use Planning Commission (NLUPC)

The National Land Use Planning Commission is responsible for facilitating the effectiveness on the management of land for the betterment of social and economic well-being of the society.

Among the major functions of the Commission is to provide technical assistance on preparation of land use plans to the districts and villages and to monitor and evaluate their implementation. It's another role is to encourage public and private involvement in activities related to land use planning for rational and beneficial use of land and prepares the National Land use Plan.

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

President's Office - Regional Administration and Local Government (PO-RALG) is responsible for development of policies of Decentralization by Devolution (D by D), Regional Administration, Local Government Administration, Rural and Urban development and their implementation. It also deals with coordination of Central and Sectoral policies and their implementation at the local levels.

According to PO-RALG Strategic Plans (2011/12 - 2015/16 and 2016/17 - 2020/21), PO-RALG has the role of ensuring proper planned urban

areas with safe and sustainable development in economic, social, environmental and political aspects.

Moreover, PO-RALG has the following responsibilities:

- (i) coordinating the implementation of issued plots allocation guidelines to the Regions and Local Government Authorities;
- (ii) ensuring availability of Plots Allocation Technical Personnel in Local Government Authorities; and
- (iii) reviewing plans and budgets for the management of plots allocation.

c) Regional Secretariat

According to the Regional Administration Act No. 19 of 1997, the Regional Secretariat (RS) is responsible for the following:

- (i) Provide advice to planning authorities regarding development plans;
- (ii) Monitor and coordinate the overall economic development in the region; and
- (iii) Ensure Local Government Authorities implement all directives from the Central Government;

Likewise, Regional Secretariat acts as a link between Central Government and Local Government Authorities in all matters regarding plots allocation. Normally, planning authorities submit their Planning Schemes to the Ministry of Lands through Regional Secretariat before their approval. Moreover, any directive from PO-RALG to planning authorities usually passed through the Regional Secretariat.

d) Local Government Authorities (Planning Authorities)

According to the Urban Planning Act No. 8 of 2007, every LGA, is a planning authority in respect to its area of jurisdiction. They report to PO-RALG through the Office of Regional Secretariat. Local Government Authorities are main actors on matters of plots allocation. Through the Urban Planning Department, Local Government Authorities are responsible for acquiring land, planning the use of land, surveying the land and allocates the plots. They are also responsible for the enforcement of land development control within their respective jurisdictions.

The Organograms of the PO-RALG, Ministry of Lands and LGAs is as appended in **Appendix 5**.

Roles and Responsibility of other Stakeholders in Plots allocation

(i) Utility providers

These refers to all government agencies that are envisaged to ensure provision of various public essential utilities like water, health, electricity and roads. . These among others, include: TANESCO, TANROADS, Tanzania Rural and Urban Roads Agency (TARURA) and water utilities. These Utility providers are responsible for the provision of utilities before or after plots have been allocated to the citizens.

Therefore, there is a need for establishing a proper and functioning coordination between the Ministry of Lands, PO-RALG and government utility Agencies on the provision of basic services right from the planning stage, through implementation (where plots are allocated to citizens) and during monitoring and evaluation. This is because the whole plots allocation process should include provision of public utilities.

(ii) Higher Learning Institutions

This includes Higher Learning Institutions that play significant roles of training and provision of competent experts in the area of land management; providing consultancy services and carrying out researches on plots planning, delivery and general land administration and management.

The Higher Learning Institutions ensure that they carry out researches and provide consultancy based on the National Human Settlements Development Policy of 2000, the Land Act No.4 CAP 113 of 1999, the Land Use Planning Act No. 6 of 2007, the National Land Policy of 1995, and the Village Land Act No. 114 of 1999.

(iii) Private Sectors

These include private companies and individuals who have invested in plots management. They buy land from individuals or the Government

and conduct cadastral survey from which they develop plots and resell them to individual citizens.

Likewise, private sectors buy plots from citizens or liaise with Local Government Authorities and build houses for sale to the public aiming to make profit.

(iv) Civil Society Organizations (CSOs)

These are organizations established purposeful to serve interest of the society. Their role is to ensure that plots are allocated properly and citizens acquire better and well developed or facilitated settlements with all basic/essential services. Civil Society Organizations are also required to strive to ensure adherence to the land laws¹⁶ and regulations requirements.

(v) Plots Owners

This refers to the citizens or any other person who have been allocated with the plots for the purpose of developing it residentially, commercially or for any other uses.

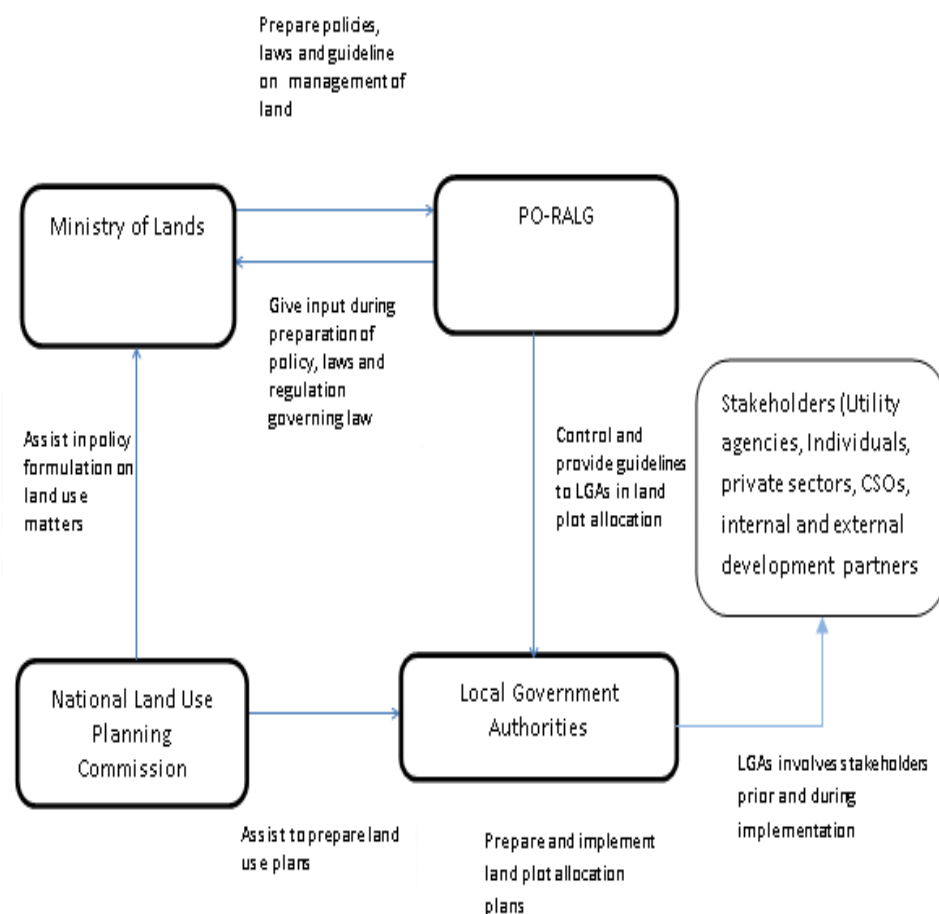
Plots are allocated to the citizens or plots developers by the Local Government Authorities or the Ministry of Lands based on the purpose stipulated thereto. The plots owner is required to develop it accordingly. On developing their plots, the citizens are required to comply to land laws¹⁷ and regulations requirements.

The relationship of various stakeholders and key-players is as indicated in **Figure 2.1**.

¹⁶National Human Settlements Development Policy of 2000, Land Act No.4 CAP 113 of 1999, Land Use Planning Act No.6 of 2007, National Land Policy 1995, and Village Land Act No. 114 of 1999.

¹⁷National Human Settlements Development Policy of 2000, Land Act No.4 CAP 113 of 1999, Land Use Planning Act No.6 of 2007, National Land Policy 1995, and Village Land Act No. 114 of 1999.

Figure 2.1: Relationship among Key Players involved on the Management of allocation of Plots

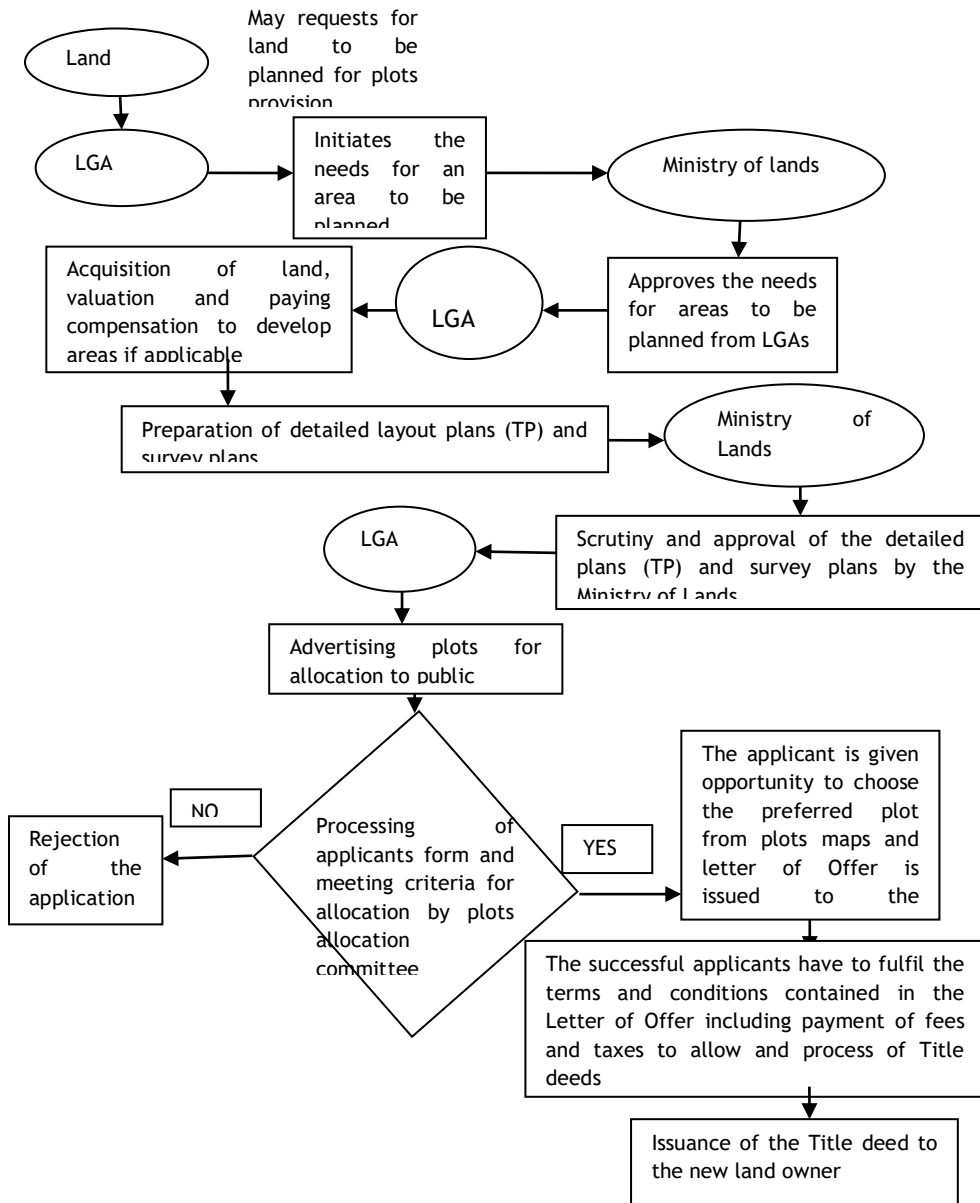


Source: Auditors' Analysis (2018)

2.4 Plots Allocation Process

According to the guideline for the implementation of the Land Act, the process for allocation of plots involves activities as presented in **figure 2.2**.

Figure 2.2: Process flow for plots allocation activities



Source: Auditor's Analysis (2018)

Planning for Plots

Plots allocation starts with planning process; as it is through land planning process that plots allocation is emanating from Local Government Authorities are required to initiate the needs for an area to be planned and approved by Ministry of Land for plots allocation. The process involves declaration of ripe areas and paying compensation if areas have been developed by land occupiers.

The surveying processes the map and have it approved by the Surveyor in Charge at the respective LGA before the same can be forwarded to the Ministry of Lands for approval.

In the Ministry of Lands Headquarters, the map is examined as to how it fits into already established survey plans and see if it is properly drawn and if the authorities can approve it. After a thorough examination, the survey plan is approved and so making the plots available for allocation.

Land allocation should be open to public (i.e. it should be advertised to all citizens through a local newspaper or other media that there are plots at a certain area, uses of the land, price per square metre and the whole process of filling application forms including time for returning application forms, allocation committee to hold meetings and time for announcing the successful applicants.

After receiving plots applications from applicants, LGAs through allocation committees scrutinize the application forms to check the fulfillment of the plots allocation requirements and those who meet the criteria become successful applicants. The successful applicants are announced publicly and they are required to pay premium.

The applicant makes a formal application to the District Land Officer to register the land. The application letter is filed along with the map, the photocopy of the identity card, passport size photos, the original approval from a village in which the land is allocated and the necessary fees to be paid.

A deed plan shall be drawn and the application is processed in the District Land Office and the District Land Office approves the

application after a thorough scrutiny and if ready, it will be forwarded to the Zonal Office of the Commissioner for Lands for registration.

At the Zonal Office the submitted documents are examined and if the Commissioner for Land is satisfied, the documents are filed and properly recorded before they are forwarded to the Registrar of documents for the registration of the title.

In the office of the Registrar of documents, verification is made to check if at all there is any other person who is registered as owner of the land to be registered. If it is found-out that nobody is registered as the owner of that land, the title is formally registered after payments of appropriate fees and a title document or the Right of Occupancy document is issued to the applicant. This marks the end of the process of plots allocation.

2.4.1 Types of Plots in Tanzania

According to the Urban Planning Space Standards issued by the Ministry of Lands in the Government Notice (GN 395) of 2nd December 2011, the Ministry recommended four types of plot sizes. These includes: High Density, Medium Density, Low Density and Super Low Density Plots. High Density Plots are the smallest ones ranging from 300 to 600 square meters, Medium Density Plots range from 601 to 1200 square meters, Low Density Plots range from 1201-1600 square meters and Super low density being 1601 - 2500 square meters.

2.4.2 Criteria Used to Allocate Plots to Citizens

According to the Guidelines for the implementation of Land Act and Village Land Act of 1999¹⁸, the following are the criteria used to allocate plots:

- a) The Land plot applicant should be a Tanzanian citizen (if not a citizen, he/she should have been recognized by Tanzania Investment Centre (TIC) as an investor);
- b) Age of applicant should not be below 18 years, otherwise the applicant is under the care of an adult person;
- c) Land applicant should pay premium payments;

¹⁸Wizara ya Ardhi, Nyumba na Maendeleo ya makazi. Miongozo ya Utekelezaji wa Sheria ya Ardhi Na 4 & 5 ya mwaka 1999. Dar es Salaam, February 2011.

- d) Application form should be paid and well filled;
- e) Ability to develop the plot or any plan for developing the plot within a time frame of 36 months;
- f) Priority should be given to the one who applied earlier by filling land application form;
- g) Gender consideration (where the qualification for females and males are similar/equal, priority should be given to females);
- h) Special group considerations (Disabled, widows and orphans) to be given priority;
- i) Priority should be given to those having no land, the ones having less number of lands compared to others in case he/she has fulfilled the conditions for owning land; and
- j) Should be ready to surrender / handle the right over the land if he/she fails to fulfill payment of land rent within the required timeframe and should agree in the form to understand and accept these conditions.

2.5 Coordination of Stakeholders Involved in Allocation of Land Plot

According to Section 7(5) (o) of the Urban Planning Act No. 8 of 2007, it is pointed-out that the Ministry of Lands, PO-RALG and Local Government Authorities are required to put in place a functioning coordination framework among them and with utility providers/ institutions during the planning and execution of plots allocation activities in the country.

Similarly, Planning Authorities were required to involve utility providers in the planning and execution phases of the plots allocation activities. This is through attending planning and execution meetings organized by the Planning Authorities in order to ensure efficient and effective plots allocation.

Involvement of government institutions with the role of providing utility and basic services such as water, electricity and roads in preparation of planning schemes, surveying and allocating the plots saves the Government with the cost associated with compensation and reallocation of basic infrastructure.

2.6 Monitoring, Evaluation and Performance reporting of Plots Allocation Activities.

2.6.1 Planning for Monitoring, Evaluation and Performance Reporting of plots allocation

Prior to conducting monitoring and evaluation of the plots allocation projects, the Ministry of Lands and PO-RALG are supposed to have plans that show how monitoring and evaluation would be conducted. It is through the prepared plans that Ministries can identify areas to focus on during the Monitoring and Evaluation. Apart from budgeting for monitoring and evaluation, the plan should also include preparation of the monitoring, evaluation and performance reporting framework:

Monitoring, Evaluation and Performance Reporting Framework

The Ministry of Lands and PO-RALG are supposed to prepare monitoring and evaluation framework for plots allocation that covers inputs, activities performed, outputs and outcome indicators. The framework enables recording of information related to the implementation process (inputs), activities and outputs. The prepared framework/strategy provides information that enables stakeholders to track progress and to enhance informed decision-making in implementing Ministerial strategic and operational goals related to allocation of plots. The framework is operationalized through a comprehensive training of monitoring and evaluation to staff involved.

The prepared Monitoring and Evaluation Framework should include targets covered in the strategic plans and state the key performance indicators based on proposed vision, mission, objectives and targets. When preparing the key performance indicators, the Ministry of Lands and PO-RALG are required to consider targets that are in the national monitoring and evaluation framework for the National Five Years Development Plan, Household Budget Surveys and the Integrated Labour Force Surveys.

2.6.2 Performing Monitoring, Evaluation and Performance Reports

Therefore, the Ministry of Lands had the responsibility of ensuring that all staff performs their responsibilities in the assigned tasks in order to achieve the targets set during the design of the project for plots

allocation program by evaluating the resources expenditure based on the plan set for implementation.

According to the ten year program (2015 - 20125) of planning, surveying and titling of every land , the Operational Committee, Coordinator of the plots allocation projects at the National level and Coordinator of the Program/project of the Local Government Authority are responsible for monitoring the plots allocation activities.

Either, Sector Departments in the Ministry of Lands and PO-RALG were supposed to conduct supervision on the activities for allocation plots that were surveyed. The Local Government Authority Standing Committees are required to ensure that the activities for allocation of land plot projects which were implemented in their areas of jurisdictions are coordinated effectively and land was used as planned.

Furthermore, the President's Office - Regional Administration and Local Government (PO-RALG) had a role of monitoring through receiving feedback reports on implementation of issued directives and guidelines. Additionally, PO-RALG coordinates by communicating with key stakeholders on the prepared urban development plans that have to be implemented by the relevant Planning Authorities. This is in turn required PO-RALG to follow up and check on adherence to the agreed directives set forth.

Basically, PO-RALG had developed Monitoring and Evaluation mechanism that goes down to Regional Secretariats and Local Government Authority levels as detailed below:

- a) At the Council, there is a full-fledge Department of Land, Natural Resources and Environment and it is responsible for preparing and compiling monthly and quarterly reports on issues of plots allocation;
- b) At the Regional Secretariat, the Department of Infrastructure compiles reports from Planning Authorities and submits them to PO-RALG; and
- c) At the PO-RALG, the Directorate of Urban Development consolidates reports from Regional Secretariats and the report on public land including sizes and locations of plots. The report

also shows the status on plot use, plot number, surveying and titling and level of development.

Performance Evaluation

Evaluation of plots allocation projects was done twice per year (June and December). It is performed by the Operational Committee at the national level and by Project Coordinator at the level of Local Government Authority. The evaluation is conducted by involving beneficiaries of the projects and assessing the actual work implemented comparing to intended works (relevance); attainment of targets (effectiveness), efficiency, results (impact assessment) and program sustainability.

2.6.3 Issuing of Monitoring, Evaluation and Performance Reports

The Ministry of Lands and PO-RALG as indicated in their Strategic Plans of 2011/12-2015/16 and 2011/12-2015/16 respectively, they were supposed to issue comprehensive reports regarding plot allocation projects annually and disseminate the reports to stakeholders by June every year. Additionally, the Ministries were required to prepare quarterly progress reports of which consolidate the achievements made against their strategic plan objectives and targets.

Performance reviews is conducted at regular intervals through review of the prepared quarterly, bi-annual progress reports and annual plan implementation reports; which were supposed to be timely prepared and disseminated to stakeholders.

According to the strategic plan of the Ministry of Lands and that of PO-RALG, the Ministries were also required to plan and regularly conduct periodic service delivery surveys. The Ministries were required to engage an independent review team or special Task Force to conduct periodical reviews of the strategic plan. The review provides inputs that could be used by the Ministries to update the indicators of the strategic plan.

2.7 Resources Allocated for the Implementation of Plot Allocation Activities

The National Land Policy of 1995 requires the Ministry of Lands, PO-RALG and LGAs to have in place the needed capacity in terms of finance, skilled personnel and equipment necessary for the management of plots allocation activities.

2.7.1 Financial Resources for the Management of Plots Allocation

At the PO- RALG

According to the PO-RALG's Strategic Plan 2011/12 - 2015/16, the Planning Authorities (Ministry of Lands, PO-RALG and LGAs) were required to set aside funds for the management of plots allocation activities.

The Urban Development Department is directly involved in activities relating to plots allocation; it acts as an overseer of activities being performed by the Planning Authorities. Normally, funding for the Department is derived from other charges and Development Partners. **Table 2.1** shows the budget for the Department of Urban Development at the PO-RALG for four years.

Table 2.1: Allocated budget for Urban Development Department - PO-RALG

	2013/14	2014/15	2015/16	2016/17
Planned Budget (Million TZS)	304	289	143	95
Actual Amount Received (Million TZS)	128	70	73	70
Percentage of Received amount (%)	42	24	30	74

Source: President-Office Regional Administration and Local Government MTEF (2018)

Table 2.1 shows that, for the three years, with the exception of the year 2016/17, the Department of Urban Development had been receiving funds which were below 50 percent of the amount budgeted. The amount received normally depends on the allocated budget for the

PO-RALG and distributed based on the priority set on activities planned for that particular financial year.

At the Ministry of Lands

At the Ministry of Lands, the fund for plots allocation activities was budgeted and disbursed in the two Division of Physical Planning and Surveys and Mapping as shown in **Table 2.2**.

Table 2.2: Allocated budget at the Ministry of Lands

Division	Amounts in Millions TZS					
	2014/15		2015/16		2016/17	
	Planned	Actual	Planned	Actual	Planned	Actual
Physical Planning	9,034	4,518	16,028	6,736	4,796	4,397
Surveys and Mapping	160	80	2,715	703	1,033	550
Total	9,194	4,598	18,743	7,439	5,829	4,947
Percent of Actual Received (%)	50		40		89	

Source: Ministry of Lands, Annual Progress reports, (2014/15 - 2016/17)

From **Table 2.2**, it is shown that, the amount the two Divisions of Physical Planning, and Surveys and Mapping dropped from 50 percent in the financial year 2014/15 to 40 percent in financial year 2015/16. Furthermore, in 2016/17, the two Divisions reduced the budget and planned little amount than the amount planned in the previous years and received 89 percent of the budgeted amount which is actually a 67 percent of the amount received in financial year 2015/16.

At the Seven Local Government Authorities Visited/Audited

For the visited planning authorities the given budget was not specific for plots allocation rather it was a fund set aside for the department responsible for Land Administration in the respective Local Government Authority. The budget is as presented in **Table 2.3**.

Table 2.3: Allocated budget in Planning Authorities

Planning Authority	Amounts in Millions TZS					
	2014/15		2015/16		2016/17	
	Planned	Actual	Planned	Actual	Planned	Actual
Tanga CC	586	277	1,211	1,037	1,783	1,062
Temeke MC	5,657	1,101	8,794	3,922	3,502	270
Songea MC	333	128	372	215	449	131
Babati TC	498	174	537	316	182	48
Ilemela MC	329	128	137	62	210	46
Singida MC	159	70	241	82	324	34
Mpanda MC	345	71	91	23	203	23
Mbulu TC	N/A	N/A	N/A	N/A	32	0

Source: Respective Planning Authorities, MTEF, (2014/15 - 2016/17)

Table 2.3 shows the budget for the 8 visited planning authorities. The planning authorities depended on various revenue sources such as other charges, own sources and donor funds for financing issues and activities related to plots allocation. Temeke MC seemed to have very high budget compared to other Municipal Councils. Babati TC was doing better than Mbulu TC with a budget six times higher than Mbulu in financial year 2016/17. The planned and allocated budget was not specific for activities of plots allocation. It was for implementing all activities on the Land Administration in the Local Government Authorities.

2.7.2 Allocated Technical Personnel for the Management of plots allocation

Provision of adequate technical personnel to deal with plots allocation was expected in all levels from the Ministry, Regional Authorities Secretariat office and Planning Authorities. The required personnels were Land Officers, Land Surveyors, Town Planners, Valuers and Technicians. The personnel were expected to be qualified for the work with long term human resource development plans and regular continuous education as needs may arise. This would equip the Staff

with diversity of skills to ensure plots allocation activities are accomplished as expected.

According to the PO-RALG Strategic Plan 2011/12 - 2015/16, PORALG was required to ensure that the Planning Authorities possessed adequate skilled personnel to manage plots allocation activities. **Table 2.4** provides the status of the available technical personnel to manage activities of land allocation activities for Zonal Offices of the Ministry of Lands, Land Disputes Courts and Local Government Authorities.

Table 2.4: Status of Land Sector Personnel in the country

Offices	Number of needed Personnel	Number of Available Personnel	Shortage	Percentage available (%)
Ministry of Lands, Zonal land offices	379	112	267	30
LGAs	3040	1087	1953	36
Total	3830	1378	2452	36

Source: Ministry of Lands, 2018 (“Mapendekezo ya kuimarisha sekta ya ardhi”)

From **Table 2.4**, it is shown that, in the planning authorities alone the available personnel were only 36 percent of all needed personnel and for the Ministry of Lands zonal offices are only 30 percent of the required personnel.

2.7.3 Needed Equipment for the Management of Plots Allocation Activities

To ensure plots allocation activities are conducted as planned, required equipment needs to be in possession. The equipment are such as RTK-GPS (Real Time Kinematic - GPS), Total Stations, Hand held GPS, Computers and Plotters and respective software.

For a successful plots allocation projects, a planning authority should possess at least one RTK or Total station, 2 hand held GPS, a computer and a plotter.

Table 2.5 shows the status of the availability of RTK, Total Station, Handheld GPS, Computers and Plotters.

Table 2.5: Status of availability of Survey equipment / tools in the visited LGAs

LGAs	Real Time Kinematic (RTK)	Total Station	Hand held GPS	Computer	Plotter
Babati TC	0	1	2	3	1
Mbulu TC	0	0	0	0	0
Temeke MC	1	2	0	6	2
Tanga CC	1	3	2	12	1
Singida MC	0	1	2	2	0
Ilemela MC	2	2	0	3	1
Mpanda MC	0	1	0	5	1
Songea MC	0	1	2	10	0

Source: Data collected from the visited LGAs (2018)

From **Table 2.5**, it was noted that, Mbulu Town Council had no any equipment/tool for survey. Other LGAs did possess either RTK or Total Station, making it possible to conduct land surveying activities by the LGAs.

According to the recommendations to strengthen the land sector by the Ministry of Lands, the Ministry was intending to set aside funds to purchase surveying equipment for the zonal offices so that they would be accessible by respective LGAs in the zones. The needed amount was 3 Billion Tanzanian Shillings. The plan was expected to be financed by Plot Development Revolving Fund (PDRF) of the Ministry of Lands.

CHAPTER THREE

AVAILABILITY OF PLOTS

3.1 Introduction

This chapter presents findings on the assessment of the availability of plots in the country by assessing whether:

- a) there were available plots which met demands of the people;
- b) cost of the plots was affordable to all sort of people;
- c) plots were allocated to the right people and on time;
- d) there were common problems of double allocation of plots. and lastly; and
- e) provision of utility services on the allocated plots were planned and adequately rendered.

3.2 There were no enough plots to meet demands of the people

Based on the collected information from Ministry of Lands, PO-RALG and visited LGAs, the audit team found that, the executed projects on plots allocation had never met demands of the people. This was evidenced by the number of applications for plots being higher than the available plots advertised. Table 3.1 shows the number of applications received in the 8 visited LGAs which had plots allocation projects.

Table 3.1: Number of advertised plots versus plot applications received in visited LGAs for the period from 2014/15 to 2016/17

Name of LGA	Name of project	Number of available plots	Number of plot applications received	% of application versus plots available
Temeke MC	Gezaulole	4,804	21,469	447
Mpanda MC	Nsemulwa/Kasi mba/Kazima/S hanwe/Airtel	2,610	3,107	119
Babati TC	Maisaka	12,421	13,220	107
Ilemela MC	Kabusungu and Masemele	924	982	107

Name of LGA	Name of project	Number of available plots	Number of plot applications received	% of application versus plots available
Tanga CC	AmboniPande / Pongwe	961	961	100
Singida MC	Different projects	11,905	6,857	58
Mbulu DC	N/A	N/A	N/A	N/A
Songea MC	Namanditi	187	N/A	N/A

Source: Analysis of Data collected from visited LGAs (2018)

From **Table 3.1** it is seen that, the numbers of applications for the advertised plots were more than the available plots. For example, number of people applied for plots in Gezaule was 5 times higher than the number of the available plots. Out of 21,469 people who applied for plots, 16,665 people did not get the plots as they were insufficient. 13,220 people applied for the Maisaka plots while available plots were 12,421 and the same for Kabusungu and Masemele projects in Ilemela MC whereby the percentage of application versus plots applied were 107 percent.

In LGAs such as Tanga CC and Singida MC where projects were planned and surveyed by private firms, the number of applications was less than the number of plots available since there are plots not allocated. Plots were allocated in a *first in first served system* provided they were meeting the terms and conditions. People were queuing for the plots and were sold to them as they arrived/or applied. There was no issue of using allocation committee in allocating plots in Tanga and Singida.

The audit team wanted to know why Temeke MC printed issued many application forms. The reason given was that, application forms were printed and considered as a source of revenue for the LGA. The plan was to use the money as a revolving fund for plots allocation projects. The review of the project proposal presented to the Temeke MC Ward Councillors showed that, they planned to sell 5000 application forms only but instead they sold 21,469 which made the chance or a ration of someone being allocated a plot to be 1:5 (the chance was only 20 percent). Responding to this question, the officials from Temeke MC who were involved in the project told the audit team that, selling application forms was one of the sources of revenue for the Council. The audit team expected that, depending on the number of available

plots, there should be a standardized ratio of one plot per certain number of application forms.

The demand of the Land exceeded the formal supply

Plots demand can be derived from urban household population¹⁹. According to the 2012 Population and Housing Census by the National Bureau of Statistics published in March 2013, the Urban Population was 12,701,238 persons with 2,972,144 household. This means 4.2 persons per urban household. Table 3.2 below shows projection of urban households and new residents (persons) for the period of 2012 to 2017 with urban population growth rate of 5 percent.

Table 3.2: Estimated urban household population for the period of 2012-2017

Year	Household Population (5 percent growth in Million)	New residents (4.2 persons/household) ²⁰ in 000'	New residents (3.5 persons/household) ²¹ in 000'
2017	3.8	181	248
2016	3.6	172	236
2015	3.4	164	225
2014	3.3	156	214
2013	3.1	149	204
2012	3.0	N/A	N/A

Source: Analysis and Calculation of data from NBS and World Bank, 2018

Table 3.2 shows that, there was an estimated increase in household population from 3.0 Million in 2012 to 3.8 Million in 2017 of which it was also estimated to have 204,000 new households in year 2013 to 248,000 households in the year 2017. Assuming all this new residents would need a land plot, it means that averages of 225,000 plots were needed every year. This is without considering the fact that, majority of urban residents were tenants.

¹⁹The measure used to calculate demand did not take into account the fact that there is an increasing wave towards multiple ownership of plots through real estate, condominiums housing and the like particularly in big cities.

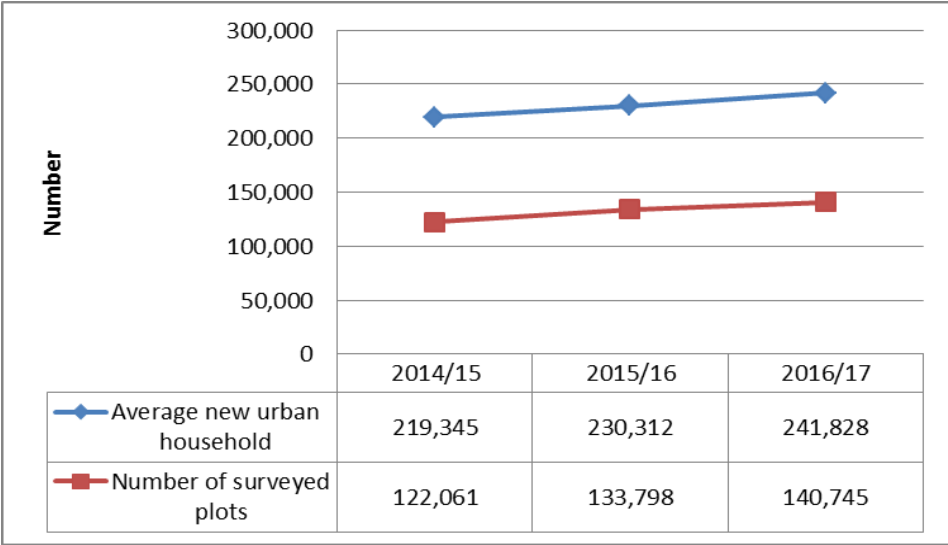
²⁰NBS, 2012 Census

²¹World Bank Urban Development and Local Government Unit proposes a household size of 3.5 persons per household. World Bank, January 2012.

According to the report by the World Bank²², the demand for urban land significantly exceeded the formal supply and the gap was widening. This was explained as a major challenge associated with acquisition of planned plots, evidenced by the widened gap between the number of applications and the number of plots that had been allocated.

Analysis was made by comparing the number of plots surveyed in the country versus the demand for plots (households) which were more likely to be in need of plots. The results are as presented in Figure 3.1:

Figure 3.1: Number of plots surveyed versus the demand for plots for the period from 2014/15 to 2016/17



Source: *Analysis and Calculation of data from NBS and World Bank, 2018*

Figure 3.1 shows that, there was a parallel relationship which meant that, the demand would never met the supply unless some interventions were made. Though the trend of number of Surveyed plots was increasing every year, it had never met the demand of the respective year. This accumulated the demand of the following year. This means that, the demand which was not met in a certain year accumulated and became a demand in the following year. If the locations of newly supplied plots were not well aligned to the spatial

²²World Bank, "Financing the Urban Expansion in Tanzania". Urban Development and Local Government Unit. January 2012.

distribution of urban growth, then the targeted number of new plots per year would need to be even higher than 300,000 plots per annum.

Further analysis of the report of Surveyed plots in the Country by the division of Surveys and Mapping of the Ministry of Lands (2017) shows that, the situation was worse when taking into consideration the total number of surveyed plots in the country up to October 2017. While the urban population²³ shows that by December 2017 there were 3,793,293 households, the residential completed survey plot plans were only 3,012,699 equivalents to 79 percent of urban households. This is as indicated in **Table 3.3**.

Table 3.3: Number of approved layout plans in the country up to October 2017

Plot type	Total Number of plot plans by October 2017
Residential	3,012,699
Commercial Residential	286,784
Public Building	77,555
Commercial	68,120
Industrial	47,788
Open Space	35,422
Total	3,528,368

Source: Analysis of Surveyed plots report from the Department of Surveys and Mapping of the Ministry of Lands (2018)

Table 3.3 shows that, in the whole country, number of approved survey plans (including Residential, Commercial, Commercial Residential, Industrial, Public Buildings and Open Spaces) was 3,528,368. This means that, having approved survey plans did not guarantee plots to be allocated, the plots would be ready for allocation only after all plots were surveyed.

Six (6) Officials of the Ministry of Lands were interviewed, 5 of them said that, plots were not sufficient and 1 said they were sufficient. Meanwhile, four (4) officials from the PO-RALG were interviewed, all of them indicated that Plots were not sufficient.

Those who said plots were not sufficient, they had the following arguments; the applications for plots being more than the available

²³Census of 2012 showed 2,972,144 household with an increase of 5% per year. National Bureau of Statistics, 2013

plots, the population increase did not match the increase in number of plots produced. Moreover, they categorically indicated that attaining sufficiency of plots would be difficult because land was a business and only people with money could afford buying more plots hence leaving out those who were in need.

The one who said plots were sufficient argued that it was due to the involvement of the private sector in the process because more land were acquired and surveyed as a result more plots were produced.

The implication of unavailable plots to meet the demand of the people is that, if the Government collected land rent and taxes of surveyed plots of approximately 80.52 TZS Billion per year for 3.5 million surveyed plots, for the planned annual estimates of 400,000 title deeds per year, the Government would have been collecting an additional of TZS 9.2 Billion per year if they would have ensured the target was met.

The reasons for plots not meeting the demand of the people may be due to: system for plots allocation not functioning adequately and LGAs lacking adequate capacity to manage activities related to plots allocation.

Failure to have plots that meet demand of people resulted into rising of unplanned and informal settlements. Consequently, there was continuous growth of settlements without necessary basic infrastructure such as roads, storm water drainage, health care facilities, markets and schools, lack of public utilities such water, solid waste collection, electricity and community facilities and with poor housing conditions.

3.3 The cost for plots was not affordable to all sorts of people in the country

The audit team noted that, though the demand of the plots was higher than the supply of those plots, still the cost of plots was not affordable to all sorts of people. Plots cost was mostly derived by the price set by the planning authorities which lack the basis for such price. In all visited LGAs where they conducted plots projects, when asked about the basis used for the price of the plots, they said they used the experience of other LGAs which conducted projects of the similar nature.

The audit team expected that, the issues of paying compensation, cost of planning and surveying plots and cost of putting infrastructure would have been the key factors to derive the price but rather the price was derived by the Size of the plot as well as location of the plot/project and experiences from other LGAs.

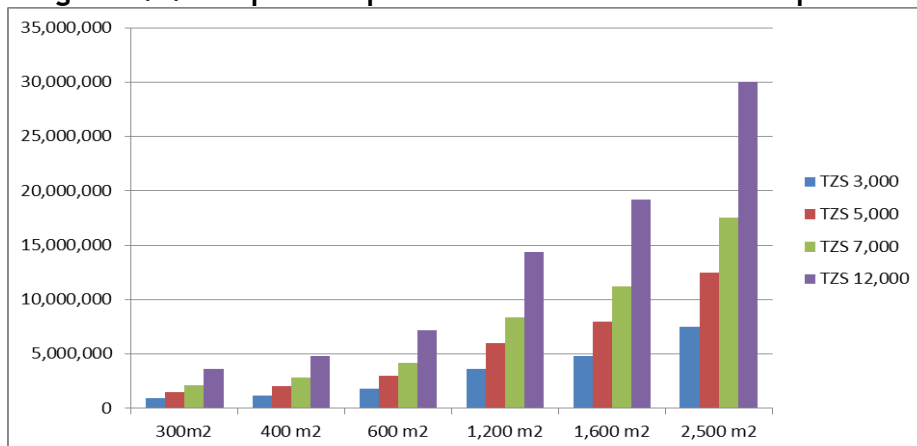
Size of the plot contributed more to the price of the plot

In all plots projects conducted, the unit cost of plot were contributed by plot sizes whereby costs were significantly lower for higher density residential plots and rise steeply with increasing plot size.

According to the Urban Planning Space Standards issued by the Ministry of Lands in the Government Notice (GN 395) of 2nd December 2011, the Ministry recommended four types of plot sizes. These includes: High Density, Medium Density, Low Density and Super Low Density Plots. High Density Plots were the smallest one ranging from 300 to 600 square meters, Medium Density Plots ranged from 601 to 1200 square meters, Low Density Plots ranged from 1201-1600 square meters and Super low density being 1601 - 2500 square meters. The smallest size of the plots which was sold to the citizens was 400 square metres. This plot size was not affordable to a low income citizen. It has also been noted that, plots that were sold to citizens were of higher sizes as a result the citizens could not afford their price.

The audit noted that, the prices for the plots per square meter in the visited LGAs were set at TZS 3,000, TZS 5,000, TZS 7,000 and TZS 12,000 in Ge. **Figure 3.2** demonstrates how the price of plot increases with the increase of plot size.

Figure 3.2: The price of plot increases with increase of plot size



Source: Auditors' analysis of land plot sizes and cost per square meter (2018)

Figure 3.2 shows that, the cost for 300 square meters plot size ranged from TZS 900,000 to TZS 3,600,000 while plot size of 2,500 square meters ranged from TZS 7,500,000 to TZS 30,000,000 in different places of the country.

However, the World Bank (2012)²⁴ indicates that, there was a possibility of introducing smaller plot sizes of 100 and 200 square meters that were also affordable for the people. The smaller plot sizes of 100 and 200 square meters translated to 32 and 64 plots per net residential hectare respectively whereby a large population could have been accommodated.

The team analysed the type (in terms of size) of plots that were usually surveyed and the results are presented in Table 3.4.

Table 3.4: Plots sold by the Local Government Authorities

Name of LGA	Project name	Plots allocated	Number of high density plots	Percentage of high density plots to total plots
Babati TC	Maisaka	12,421	10,372	84
Temeke MC	Gezaulole	4,804	4,023	84
Mpanda MC	Nsemulwa/Kasi	2,610	2,010	77

²⁴Series Knowledge paper No, 14 on "Financing the Urban Expansion in Tanzania". World Bank, and Urban Development and Local Government, January 2012. Pp.7-8 & 21.

Name of LGA	Project name	Plots allocated	Number of high density plots	Percentage of high density plots to total plots
	mba/Kazima/Shanwe/Airtel			
Tanga CC	Amboni/Pongwe	1,438	527	37
Songea MC	Namanditi	187	64	34
Singida MC	Unyankumi, Unyankhae and Kititimo	997	180	18
Ilemela MC	Kabusungu/Masemere	924	119	13
Mbulu TC	None	0	0	0

Source: Project reports of respective LGAs from 2014/15 to 2016/17 (2018)

Table 3.4 shows that, the allocation of plots was not driven by the demand of the people which required high density residential plots. In Tanga CC, Songea MC, Singida MC and Ilemela MC high density plots did not exceed 50 percent of the total plots. Less than 37 percent of the allocated plots were meant for residential only, the remaining plots were either residential cum commercial or commercial which according to the explanations of the officials they generate a large income for the LGAs compared to residential plots.

The Audit team expected to see a certain standard or ratio of plots sizes, type and their use in every project. However, analysis indicated that, the decision to have a certain kind of plot sizes was the discretion of the officers.

Other contributing factors for plot cost

The audit team further conducted analysis to establish what other factors that generally contributed to the affordability of plots cost. The team found that other contributing factors for plot cost were: cost of acquiring land, cost for planning land, surveying costs and cost of infrastructure and processing fees. Other cost drivers were such as location of the land, proximity to important services, type of land use and terrain.

The audit team took an example of two different plots allocation projects which were initiated and implemented by LGAs to estimate

how the costs were derived. The cost analysis of plots and the total cost incurred are as shown in Table 3.5.

Table 3.5: Cost analysis for different plots allocation project

Nature of cost	Gezaulole Cost (TZS Billion)	Maisaka Cost (TZS Billion)
Surveying cost	1.168	0.818
Infrastructures (Roads)	1.538	0.567
Paying compensation	15.545	0
Loan Interest Paid	0.897	0
Total Amount (TZS)	19.148	1.385
Number of Plots²⁵	4,804	12,421

Source: Implementation Report for Gezaulole and Maisaka Projects (2018)

Table 3.5 shows that, 19.15 Billion Tanzanian Shillings were incurred as the cost for surveying, paying compensation, putting infrastructure (Roads) and paying for Loan Interest for the Gezaulole project which produced 4,804 plots, compared to the cost of 1.385 Billion Tanzania Shillings the Maisaka project with 12,421 plots. The cost showed huge differences between the two projects due to the fact that, Maisaka project did not involve the cost of paying compensation as the project site land was obtained freely from the government.

Cost of paying compensation:

In order to acquire land in the plots allocation projects, the Government had to pay the land owners compensation cost as per Section 11(1) of the Land Acquisition Act (CAP 118 of 1967). For example, in the Gezaulole²⁶ plots allocation project, in Temeke Municipal Council compensation amounting to TZS 15.5 Billion was paid to owners of the lands up to the time of the audit as shown in Table 3.5.

Taking the number of 4,804 plots obtained in Gezaulole as a result of the land acquisition process, it gives an average of **TZS 3,235,869**. This was the cost per plot of acquiring the land that was paid by the plot applicant. This implies that, the high the compensation cost, the higher the price of plots.

²⁵The best measure would have been using the size of plot in terms of the area (square meters), unfortunately all reports produced by Ministries and LGAs are on number of plots rather than the size.

²⁶ Project report from the Kigamboni MC (The LGA was previously part of Temeke MC).

According to the interviews held with officials from the Office of the Government Valuer, the audit team was informed that, the Government Valuer prepared indicative prices for cost of land in the country. The officers working in LGAs prepared compensation cost based on the indicative prices prepared by the Government Valuer and thereafter submitted the compensation cost to the Government Valuer for approval prior to paying compensation to land owners.

Cost of surveying plots

The aim of surveying plots is to get actual description and the special identification of the piece of land especially the place where is located, shape and its size and the surrounding environmental relationship²⁷. For a citizen to be issued with title deed, it is inevitable to have records of boundaries for the plot and whereby a citizen has to incur cost that will be used for surveying plots.

The Guidelines for the Implementation of the Land Act and the Village Land Act show the cost of surveying a plot ranges from TZS 840,000 for one plot to TZS 120,000 for plots above 1,000. Taking this as a benchmark, the team established a cost of surveying one plot and comparison of surveying cost between LGAs and Private firms for the visited LGAs as presented in Table 3.6.

Table 3.6: Comparison of plots survey cost between LGAs and Private firms in the visited LGAs

Name of LGA	Survey costs incurred (TZS Million)		Average cost of survey per plot (TZS)	
	LGA	Private	LGA	Private
Temeke MC	1,168	182	436,441	72,000
Babati TC	-	817	-	65,794
Tanga CC	-	299	-	63,500
Mpanda MC	30	56	20,408	58,950
Singida MC	225 ²⁸	0	150,000	N/A
Ilemela MC	0	0	0	0
Mbulu TC	0	0	0	0
Songea MC	0	0	0	0

Source: Field Data, 2018

²⁷Brochure for services of surveying and mapping, Ministry of Lands, (Huduma ya Upimaji na Ramani)

²⁸This is plots project that is in progress not completed and will be surveyed by LGA itself, it will produce 1,500 plots with surveying cost of TZS 150,000/= per plot.

Table 3.6 shows that the cost for surveying plots varied based on whether the plots were surveyed by either the respective LGAs or by private surveying firms whereby surveying plots using private firms ranged from TZS 58,950 to TZS 72,000 per plot compared to surveying using LGAs where the cost range from TZS 20,408 to TZS 436,441 which in average was expensive compared to survey using private firms.

Reasons for the higher cost of survey done by the LGAs than those conducted by the Private firms were:

- (1) Most of LGAs did not have adequate surveying equipment/equipment therefore they did hire the equipment/equipment for a whole duration of surveying plots. LGAs did recoup the cost incurred for surveying the plots as a result the land owner had to bear this cost;
- (2) LGAs did not fully engage themselves in the surveying plots as a result it took long time to complete the surveying assignment, resulting into increase in cost; and
- (3) In LGAs the surveying assignments were organized and conducted by officers who were to be facilitated in terms of fund hence these cost added up to the surveying cost of plots.

Cost of putting the infrastructure

Infrastructures such as water, electricity and roads added on value of the land. Surveyed plots with these infrastructures were more expensive than those un-surveyed ones. The cost of putting infrastructure varies from one project to another even if the infrastructure were of the same type in different projects. The difference in price depended on the location of the project, difficulties in putting such infrastructure and type of contractors used for such work.

The review of the cost of putting infrastructure in the plots allocation projects in the visited LGAs showed that, only Gezaulole and Maisaka projects had the cost of putting roads involved in the project cost. The cost of putting roads in the project area was TZS 1.5 Billion for Gezaulole project with 4,804 plots and TZS 566 Million for Maisaka with 12,421 plots.

Other LGAs conducted plots allocation projects without servicing them with access roads. This made it difficult to know the actual cost of putting roads as well as delayed developments in those allocated plots.

Loans accrue interest

The audit team analysed the challenges of having a loan for plots projects and found that, loans also contribute to high cost of plots. Some plots projects took loans from banks to cater for the cost that were associated with the execution of the project such as cost of acquiring land (Paying compensation), cost of surveying and cost of installing infrastructures (roads). The loans which were taken from the banks accrued interest which also increased the cost of the plots. An example of plots allocation project that had a loan was Gezaulole project which was executed by Temeke Municipal Council. The Municipal Council took a loan of Tanzanian Shillings Eight billion (TZS 8 Billion) from TIB bank of which the Municipal Council paid interest of TZS 897,321,575. The money was used to pay compensation, carry out survey and installation of road infrastructure.

Out of all 5 visited projects, only Gezaulole project involved all stages from acquiring the land, surveying, allocating where they used a loan from the bank. So Gezaulole project deserved to be used as a best practice. Taking a minimum plot size of 400 square metres, minimum land rent of 42 TZS per square metres, application fee of 30,000 TZS and the minimum price per square metre of 12,000 TZS, the audit team established a minimum cost for buying a surveyed plot and processing a title deed as presented in the **Table 3.7:**

Table 3.7: Minimum cost of buying and owning a Plot in Dar es Salaam City

S/N	DESCRIPTIONS	FORMULAR	AMOUNT (TZS)
1.	Land Price	12,000 TZS per sqm x 400 sqm	4,800,000
2.	Premium	Land price per sqm x area x 0.075	360,000
3.	Certificate of Occupancy Fee	Lump sum	50,000
4.	Application form fee	Lump sum	30,000
5.	Deed plan fee	Lump sum	20,000
6.	Land Rent per year	Area x Amount per sqm	16,800
7.	Survey Fee	Area x 35/=	14,000
8.	Registration Fee	Land Rent x 0.2	3,360
9.	Stamp Duty	Land Rent x 0.01 + 500	668

	Total	5,294,828/=
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Source: Field Data 2018

Table 3.7 shows that, the minimum cost of owning a plot in Gezaulole project was TZS 5,294,828. This price is too high when compared to the national income of a working age group which is presented in the **Table 3.8** below:

Table 3.8: Monthly Incomes (TZS) of Paid, Self and Agricultural Employed Persons in Tanzania Mainland, 2014

Type of Employment	Mean Monthly Income (TZS)	Mean Annual Income (TZS)
Paid Employed Income	308,075	3,696,900
Self-employed Income	215,541	2,586,492
Agricultural Income	131,943	1,583,316
Mean Total Income	234,262	2,811,144

Source: NBS (2018)

Table 3.8 shows that a mean annual income for working age group was TZS 2.8 million with the minimum price of buying a plot at Gezaulole Project of TZS 5.3 Million. Therefore, for a person to own a plot in Gezaulole, needed to suspend all basic needs for two years which was impossible and so plots were not affordable to the majority people. If taking assumption of 30 percent monthly income going to housing, this means an average of TZS 70,000 would be invested per month and so it would take 76 months (Equivalent to 7 years) to be able to pay for the plot in Dar es Salaam which was the time exceeding 36 months required for the plot to be developed.

Interviewed officials from the Ministry of Lands and PO-RALG categorically pointed out that costs of plots were not affordable and gave the following reasons:

- a) plots were expensive;
- b) the acquisition costs that involved paying of compensation, surveying costs, land rents, fees and other charges added to the cost of the plot; costs of plots were driven by the market force and the high demand of plots compared to the supply

All 4 officials interviewed from the PO-RALG categorically stated that costs of plots were not affordable to ordinary citizen due to the fact that plots had market value and were sold on competitive price.

3.4 There was some indication of land speculators buying plots

The audit found that those who applied for the plots were allocated, but some of them were not the right ones (people who really needed the land). These included: People who were allocated with plots and did not develop the plots at the stipulated time. This might be termed as speculation for plots.

Undeveloped plots

One of the criteria for an individual to be allocated a plot was the ability to develop the plot or any plan for developing the plot within 36 months. In the visited plots project in the LGAs, auditors observed a number of plots which were not developed or no sign of being developed in the near future despite of the fact that the time for developing the plot had surpassed. There was only 103 developed plots equivalent to 0.1 percent of all plots of Maisaka project in Babati with 12,421 plots. Only 7 plots were developed out of 187 plots in Songea (Namanditi project) which is equivalent to 4 percent. There was no information provided for Gezaule project in Kigamboni MC though, there was observed number of undeveloped plots.

This is despite the fact that, projects like Gezaule and Maisaka were serviced with roads. This gives a sign that land speculators or people who acquired plots were not really in need of those plots. Another assumption is that, since those plots were not serviced with electricity and water, there was a delay in developing them which was the case in all visited plots projects.

This means that significant number of individuals who bought plots could not develop or have speculative intentions as the right individuals were expected to abide to the conditions that were attached to application form that were made under land act number 4 of 1999 and regulations that were made under it.

Rate of transfer of Right of Occupancy

In the visited LGAs, it was observed that, there were people who were allocated plots and were seeking for change of ownership. Reasons provided for the transfers were such as lacking funds for developing those plots within the stipulated timeframe of 36 months from the date of acquisition. Another cited reason was that land plot was viewed as an asset and in case of any financial difficulty due to various

reasons then they had to sell it in order to get some money to address those difficulties. Table 3.9 represents the number of people applied for the change of ownership in the visited LGAs.

Table 3.9: Number of people applied for the change of ownership in the visited LGAs from 2014/15 to 2016/17

LGA	Number of allocated plots	Number of Plots changed ownership	Rate of change of ownership (Percentage %)
Mpanda MC	2,610	231	9
Tanga CC	2,262	159	7
Singida MC	997	39	4
Songea MC	187	1	0.5
Babati TC	12,421	15	0.12
Ilemela MC	924	0	0
Temeke MC	4,804	0	0
Mbulu TC	0	0	0

Source: Visited LGAs

Table 3.9 shows that, there were some people who changed land ownership few years after being allocated with the plots. The rate of change of plots ownership ranged from 0.12 percent in Babatito 9 percent in Mpanda MC. Information from Temeke MC was not available as the Project files were shifted to Kigamboni MC as well as officials who were responsible for the project. However, the efforts to get the information from Kigamboni MC were successful. Ilemela reported to zero change of ownership.

The audit team noted that, the act of changing plot ownership might in one way or another give a sign that land speculation or the people being allocated with those plots decided to move to other areas (especially unplanned areas) as the development in unplanned areas lacked control and it was cheap to acquire land.

The Audit Team established causes for non-development of allocated plots and transfer of certificate of right of occupancy as: Negligence of planning authorities to enforce the requirements of the laws and regulations as well as loophole of the available system for plots allocation which allow flexibility in the change of ownership.

3.5 The ways and mode of plots allocation allowed one plot to be allocated to more than one person

Interviews held with officials who were involved in allocating plots, showed that, ways and mode used for plots allocation allowed one plot to be allocated to more than one person. Initially, site layout plans were photocopied and given to different officials who were sitting at different tables, different office rooms and allocating the plots. One plot was likely to be allocated to multiple people as there were no measures for cross checking from each other. Hence, occasioning serious errors that resulted into double allocation of a plot.

The audit also found that plots were allocated by three different authorities (i.e. Ministry of Lands, Dares Salaam City Council and the municipal Planning Authorities). The allocations were lacking a system for coordinating the activity resulting to double or triple allocation.

The audit team was informed that, the problem would be resolved by having in place computerized system for allocating plots that would make a plot being allocated to a single applicant. The Government was however working on issues of land rents and would be tested in few Municipal councils such as Kinondoni and Ubungu in Dar es Salaam. The Audit team could not confirm when the problem would be completely removed.

Table 3.10 provides detailed number of incidences reported in each visited LGA regarding double allocation of plots.

Table 3.10: Incidences of double allocation of plots in visited LGAs for 2014/15 to 2016/17

Name of the LGA	Number of reported incidences of double allocation			
	2014/15	2015/16	2016/17	Total
Mpanda MC	23	18	27	68
Songea MC	6	4	1	11
Singida MC	5	3	1	9
Babati TC	6	4	2	6
Temeke MC	0	0	0	0
Tanga CC	0	0	0	0
Mbulu TC	0	0	0	0
Ilemela MC	0	0	0	0

Source: Analysis of Interviews from the visited LGAs (2018)

Table 3.10 shows that, incidences of double allocation have been decreasing as time goes except for Mpanda region where the cases increased from 18 in 2015/16 to 27 in 2016/17. The reason given by officials from Mpanda MC for the rapid increase in multiple allocations of plots was due to original owners who were to be paid compensation staying at their plots or refuse the amount of compensation paid. In Temeke MC and Tanga CC there is no reported incidence of double allocations. This was explained to be due to better usage of the information system and resolving issues of compensation before allocating the plots to new owners. They also added that, they were allocating only plots with approved layout plans by the Ministry of Lands.

On the other hand, it was noted that, multiple plots were being allocated to one person and it was a common issue, though there had been complaints from other people, against the practice. The audit team noted that this was not a problem in itself but in the event that these individuals who were allocated multiple plots had not developed their plots, then it could become a problem.

The LGAs had no system in place to make sure that those who were allocated plots including those with the multiple plots develop the same within the 36 months provided for in the regulations for allocating a plot.

Interviewed officials told the audit team that, it was difficult to control the number of plots to a single person due to the fact that, plot allocation project was treated as a business and whoever met the allocation criteria was allocated a plot/plots. Officials from Ministry of Lands who were interviewed revealed that that multiple allocation of plots was not a problem provided the plots were developed in time.

On double allocations some officials were categorical that the problem did exist in land sector while other officials responded that the problem was there but had been resolved.

Those who said the problem of double allocation still persisted had the following reasons: that the problem was a result of lacking ethics and poor coordination whereby different officials and organizations were involved in the allocation of plots hence resulting to double allocation. The officials had the opinion that double allocation was no longer a problem in the land sector as it had been decided that the Local

Government Authorities (LGAs) were the only responsible authorities that were responsible for allocation in the country henceforth the double allocation problem has been resolved and not a problem anymore.

Three out of four (4) officials from PO-RALG who were interviewed, argued that the problem still exist; The one of the officials indicated that the roblem did not exist anymore due to computerization of plots allocation process. The other official indicated that the problem was still existing as the Land Management Information System was not functioning properly whereby it dealt only with payment of land rent.

3.6 The provision of utility services on the allocated plots being planned but not adequately rendered

Availability of utility services such as, roads, water and electricity were vital in the plots allocation project. This is due to the fact these utility services were the ones that speeded-up the development of the plots that are allocated.

The audit team found that, the provision of utility services on the allocated plots in the visited LGAs was provided for in the Town planning drawings and in the Surveyors layouts; however, the planned utility services were not supplied before the allocation of the plots. This was evidenced by the observations made when the audit team visited the sites to see the actual situation. The audit team noted the following observations in plots allocation projects in the visited LGAs regarding the provision of utility services as indicated in Table 3.11.

Table 3.11: Status of provision of utility services in plots allocation projects in the visited LGAs

Name of LGA	Plots project	Status of Selected Utility services		
		Electricity	Roads	Water
Babati TC	Maisaka	Not rendered	Clearing and shaping path the	Not rendered
Temeke MC	Gezaulole	Rendered but through the efforts of citizens	Graded	Rendered but through the efforts of citizens
Singida MC	MwajaKitope (on progress)	Not rendered	Not rendered	Not rendered

Name of LGA	Plots project	Status of Selected Utility services		
		Electricity	Roads	Water
Tanga CC	Amboni/Pongwe	Not rendered	Clearing and shaping roads and the progress on	Not rendered
Ilemela MC	Kabusungu/Masemere	Not rendered	Not rendered	Not rendered
Mpanda MC	Nsemulwa/Kasimba/Kazima/Shanwe/Airtel	Not rendered	Not rendered	Not rendered
Songea MC	Namanditi	Not rendered	Not rendered	Not rendered
Mbulu TC	None	None	None	None

Source: Field Data, 2018

From **Table 3.11**, it is shown that: Only roads were provided by Babati Town Council and Temeke Municipal Council in their project areas. The Audit team noted inadequate rendering of such roads to other projects as elaborated in **Table 3.11**. Similarly, during the visit at Gezaulole project, the auditors observed the existence of utility services such as water and electricity which were provided through efforts of the citizens themselves.

Causes for inadequacy of utility services in the allocated plots project was explained as fear of plots price becoming too high to afford.

Inadequate provision of utility services had resulted into less response by the citizens to develop the acquired plots. Utility services such as electricity, water, healthcare facilities (Dispensaries, hospitals), schools and roads attracted land developers.

Officials from the Ministry of Lands were interviewed and they responded that the provision of utility services in the plots allocated was the mandate of local councils and that the Ministry did not have control on. Though they were quick to confirm that absence of utility services in the areas that plots were allocated were among the reasons for the plot owners to develop them in time. Non-involvement of utility service providers in the planning process was cited as one of the reasons.

When officials from the PO-RALG were interviewed; One official said that utility providers such as TANESCO, Water agencies, TANROADS, Gas companies, Health departments and Tanzania Telecommunication Company Limited (TTCL) were involved in all stages of the preparation of Master plan and detailed plans and they do receive copies of plans in order to factor in their undertakings in the master plans. Hence, three (3) officials complained that there was no proper coordination between planning authorities and utility providers, hence not being involved in the planning process for the plots projects resulting to non provision of utility services in the plots allocated. They argued that they were involved after the plots have been allocated making them difficult to allocate funds for service provision in those areas.

Auditors noted that, plots were allocated in periphery areas of urban centres hence not attractive to those with immediate needs to develop. This creates a long-term burden of servicing those areas making people not to develop their plots as expected. Likewise, the lack of land development control on unplanned areas tends to attract developers to those areas than to the planned and surveyed areas.

CHAPTER FOUR

THE SYSTEM FOR PLOTS ALLOCATION

4.1 Introduction

This chapter presents findings on the system for plots allocation which will cover issues such as:

- a) Planning Schemes for plots allocation;
- b) Mechanisms in place to ensure land plot Projects are accomplished on time;
- c) Analysing and projecting current and future demands for plots by the PO-RALG and Ministry of Lands;
- d) Established databases for plots allocation;
- e) Supervision of plots allocation projects by the Ministry of Lands and PO-RALG;
- f) Setting aside budgets for the management of plots allocation activities by the Ministry of Lands, PO-RALG and LGAs;
- g) Measure of allocating staff by the Ministry of Lands and PO-RALG; and
- h) Equipment and tools possessed by LGAs.

4.2 Lack of Planning Schemes for plots allocation

Physical planning for plots allocation includes a systematic planning or organizing the land to enable development. Local Government Authorities were required to initiate the needs for an area to be planned and approved by Ministry of Lands for plots allocation.

The Audit Team found that, there were few Planning Authorities which had plots allocation projects. The planning Authorities did not have layout plans/planning schemes to guide the plots allocation and land for industrial, residential, commercial.

Interview with officials in the visited LGAs showed that, the Planning Authorities were lacking plots projects due to absence of General Planning Schemes and detailed plans. The General planning scheme would have provided the overall land use (spatial) plan for the LGA. The scheme would have ensured suitable spatial development that take into account provision for public utilities and social services, areas for commercial, industrial and residential uses.

Detailed planning scheme would have guided the LGA in the plots allocation activities such as surveying plots for use in industrial, commercial and residential uses. The detailed planning scheme coordinates development and ensures efficient and effective use of land. Table 4.1 shows status of General Planning Scheme (Master Plans) and /or Interim land use plan in the visited LGAs

Table 4.1: Status of preparation of General Planning Schemes (visited LGAs)

LGAS	Status of the Master Plans	Remarks
Babati TC	Final stage of the Preparation of (2015 - 2035) Scheme in progress	Only one (Singida MC) out of eight visited LGAs is having approved Master Plan. (Appendix 6)
Mbulu TC	Not available and Not known when it will be prepared	
Temeke MC	Waiting for approval of Dar es Salaam Master Plan (2012-2032)	
Tanga CC	Waiting for approval by Ministry of Lands(2014-2034)	
Singida MC	Approved in the year 2017 (2016-2036)	
Ilemela MC	Waiting for approval by Ministry of Lands(2015-2035)	
Songea MC	Final stage of the preparation (2017-2037)	
Mpanda MC	Initial Stage of the preparation (situation analysis stage-2018-2038)	

Source: PO-RALG's Monitoring report for preparation of Master Plans and 8 visited LGAs (2018)

Interviewed officials told the Audit Team that, lack of master plans had been a reason as to why they did not plan for number of plots to be allocated annually. The reviews of LGAs MTEF and its analysis showed that, preparation of the plots allocation plans or general issues of land was neither included in the council development plans nor budgeted for. This is because the LGAs considered issues of General Planning Schemes as the responsibility of the Ministry of Lands and PO-RALG.

The Audit Team knew that, the land use need planning should be initiated and developed the LGAs. The day to day activities which are

supposed to be performed by planning department in LGAs among others are preparation of town planning layouts, make adjustments of town planning drawings when necessary, process building permits, estimates on compensation, land rent estimates, land surveying, preparation of deed plans and controlling development of lands in their respective areas of jurisdiction. All these activities are possible when the LGA is having a spatial planning scheme such as master plans, interim land use plans and detailed layout plans.

Lacking spatial planning schemes had led into having insufficient plots in the country. Photo 4.1 and 4.2 shows town planning drawing and detailed layout plan respectively.



Photo 4.1: Town Planning (TP) drawing for plots allocation project at Namanditi area in Songea MC



Photo 4.2: Detailed layout plan for surveyed plots at Namanditi area in Songea MC

On the other hand, review of plans of the Physical Planning Division of the Ministry of Lands for the last three years (2014/15 to 2016/17), did not show sustainable planning for plots allocation projects. The achievement of the planned activities was not 100 percent. This is as presented on their achievements of the last three years for the Division as presented in **Table 4.2:**

Table 4.2: Achievement of plans for plots allocation by the Physical Planning Division of the Ministry of Lands for the period of 2014/15 to 2016/17

Financial Year	Planned activity related to Plots allocation	Status of Implementation of the Planned activity	Remarks
2016/17	Scrutinize, approve, scan and digitize 2000 physical layout plans	1,428 Layout plans scrutinized, 1,029 approved and stored	52% Achievement
	8 Interim Land use plans, 12 master plans supervised	5 Master plans completed/final draft, 6 Master plans at initial/mobilization/data collection	Interim land plans status not reported
	Finalization of Arusha and Mwanza Master plans	Ready for approval	Not known when will be approved
	8 Urban Renewal schemes prepared and review	6,780 plots surveyed in Chasimba and Makongo.	
	Kurasini redevelopment scheme	1,482 Kurasini residents were compensated	This was reported in the previous year
	Coordinate Regularization of 240,000 landed properties	4,333 surveyed, 102 title deeds prepared 65 Town Planning Drawings comprising of 30,999 plots received and approved	
2015/16	Scrutinize, approve, scan and digitize 2500 physical layout plan	1,668 layout plans scrutinized, 1,598 approved and stored	96% achievement
	5 Interim land use plans, 2 master plans supervised	1 draft master plan is completed and is ready to be presented	Interim land plans status not

Financial Year	Planned activity related to Plots allocation	Status of Implementation of the Planned activity	Remarks
	and monitored	to the stakeholders' meeting (Bariadi master plan), 1 draft master plan is still on final improvement (Iringa master plan)	reported
	Regularization of Makongo Settlement	Verification of land ownership is in progress whereby 3,200 owners have verified their information in database. TZS 126 Million have been contributed towards implementation of the project	Current status of the project not yet reported
	Prepare 4 master plans (Lindi, Mtwara, Arusha and Mwanza)	2 master plans are ready for submission to the Ministry of Lands, 1 master plan is under incorporation of comments obtained from the presentation.	Status of preparation of master plan for Lindi region not reported.
	Review of Dar es Salaam master plan	Reviewing of master plan for Dar es Salaam is in progress	No update on the current status for review of Dar es Salaam master plan
	2 Urban renewal schemes prepared and review 1 Urban renewal scheme with assistance from LGA	491 plots have been planned and surveyed, the process is still ongoing, 1 contract between the Ministry of Lands and Howard Humphrey Ltd has been prepared and submitted to AG's office. The layout plan of Luguruni has been amended to accommodate the Headquarter of Ubungo district and godowns for Medical	

Financial Year	Planned activity related to Plots allocation	Status of Implementation of the Planned activity	Remarks
		Store Department	
	Implementation of Redevelopment schemes and preparation of 2 new Peri Urban centres (Satellite Centres)	1,482 Kurasini residents were compensated to obtain 7 free plots with 81.96 ha for port activities. Preparation for surveying a piece of Land which compensation was done for 78 residences is underway.	
	10 unplanned settlements regularized	Implementation of regularization project in Kimara ward in Kilungule A & B street is in progress whereby 1,970 plots have been surveyed and the process is on-going in Kilungule B.	
	Urban Development control enforced	Scrutinization of applications for change of land use, plots and farms sub-division in urban areas whereby 207 were approved	
2014/15	To design, approve, produce, digitize, scan and store 500 layouts	834 Layout plans scrutinized and approved	
	Dar es Salaam master plan prepared	Master plan prepared and ready for review	Pending to date
	Bagamoyo master plan prepared and Interim Land use plan for Kilindoni-Mafia prepared	Finalizing and fine-tuning last version of Bagamoyo Master plan. Draft Interim Land use plan for Kilindoni-Mafia has been completed and ready to be presented to Mafia District Council for approval	
	2 Master plans for Bariadi and Sumbawanga prepared	Presentation to the Director of Urban planning has been done for preparation	Not known the status of the said Master

Financial Year	Planned activity related to Plots allocation	Status of Implementation of the Planned activity	Remarks
		of Bariadi master plan and comments for improvements raised. Sumbawanga master plan is in place and it will be presented to Director before finalization	plans to date
	21 people compensated in Kwembe	Compensation was done for 21 people who were not paid in the previous compensation exercise	

Source: Analysis of Annual Progress reports of the Physical Planning Division of the Ministry of the Ministry of Lands for the period from (2014/15 to 2016/17), (2018)

From **Table 4.2**, it is indicated that, achievement of plans for plots allocation by the Physical Planning Division of the Ministry of Lands for the period from 2014/15 to 2016/17 based on individual LGAs are below targets. This leaves a lot of questions to be answered such as the criteria for selection of the reported areas.

Also, the review of plans of the PO-RALG for the last three years (2014/15 to 2016/17), did not show specific plans for plots allocation as presented in Table 4.3

Table 4.3: Plans for plots allocation by PO-RALG for the period from 2014/15 to 2016/17

Financial Year	Planned activity related to Plots allocation	Status of Implementation of the Planned activity
2016/17	• No activity planned	N/A
2015/16	<ul style="list-style-type: none"> • Technical Advice and Capacity building on Master plan preparation • Monitoring and Evaluation on Master plan Preparation • Technical Advice on Property Valuation for Rating 	<ul style="list-style-type: none"> • Technical advice and capacity building has been provided to 25 Urban Authorities • Monitoring and Evaluation on Master plan Preparation in seventeen (17) Urban Local Government Authorities • Technical Advice on Property Valuation for Rating has been provided by PO-RALG staff to LGAs
2014/15	• No activity planned	N/A

Source: PO-RALG's Progress Reports for the period from 2014 to 2017 (2018)

Table 4.3 shows that, there were very few plans related to land plots allocation in PO-RALG. The few planned activities were not directly related to plots allocation.

The team conducted further analysis after listing all activities reported as achievements by Department of Urban Planning at PO-RALG as presented in **Table 4.4**:

Table 4.4: Activities performed by PO-RALG for the period from 2014/15 to 2016/17

Issue	Activities performed	Issues related to Land	Remarks
2014/15	<ol style="list-style-type: none"> 1. Preparation of policy 2. Land conflicts 3. Buildings 4. Buildings 5. LGAs Institutional review 6. Technical Backstopping to LGAs 7. Land conflicts 8. Monitoring of redevelopment plans 9. Buildings 10. Institutional and Organisation structure review 11. Land conflicts 12. Technical backstopping 13. Land conflict 	Land conflicts	4 out of 13 reported achievements of 2014/15 were on issues of land conflicts.

2015/16	<ol style="list-style-type: none"> 1. Technical Advice and Capacity building on Master plan preparation 2. Needs Assessment on development control 3. Monitoring and Evaluation on Master plan Preparation 4. Institutional and Organizational structure review 5. Technical Advice on Property Valuation for Rating 6. Preparation of Building and Construction Permit Guideline 7. Guidelines for National Addressing Programme and Model by Laws 	<p>General Planning Scheme</p> <p>Property valuation</p>	<p>Only 2 issue out of 7 reported activities related/ results to plots</p>
2016/17	<ol style="list-style-type: none"> 1. Data for social, economic and environmental assessment collected in ten emerging towns 2. Land use conflict resolutions meetings 3. Technical Backstopping 4. Inspection and uploading of Valuation rolls into the LGRCIS in 25 ULGAs has been done. 	<p>Land conflicts</p>	<p>No issue of plots allocation reported on the achievement</p>

Source: PO-RALG's Annual Progress Reports for the period from 2014/15 to 2016/17 (2018)

From Table 4.4 it can be observed that, all issues that the Department of Urban Planning reported as achievements for the last three years, only issues of land conflicts and Master plan were related to plots. Issues of supervision, monitoring and evaluation of physical planning, surveying and plots allocation were not reported as priorities of the department for the last three years.

4.3 There were no mechanisms in place to ensure land plot Projects are accomplished on time

The audit noted that, the allocated projects were not completed on the planned time. This was evidenced by the delay observed from the projects in the visited LGAs. Taking example of the Gezaulole project, the project was designed in the financial year 2009/10 by the Temeke Municipal Director. The project intended to survey and allocates 5000 plots for the purpose of reducing development of informal settlements

and increases the Municipal revenue. The project was expected to last for three years (i.e. from 2009/10 to 2011/12). The project report shows that, valuation started in 2009 and plots surveying in 2010. Up to the financial year 2016/17, the report showed that, there were still 690 plots that were not allocated.

For the case of the Katani project in Babati Town Council, the project started in 2013 and the survey of the plots completed in May 2014, and the project was expected to be completed in 2015. Up to the time of this audit, there were still activities of allocating plots not yet completed.

Generally, there were delays in completion of plots allocation projects. The causes of the delays were explained to be such as inadequate budget for plots allocation activities, skilled personnel for the preparation of plots layout and survey equipment. Equally, there were delays in paying compensation to the respective land owners, encroachment by the farmers and livestock keepers, lack of awareness to residents, delay in paying cost of plots, too small sizes of land (100sqm) for those who were to be compensated as more than 6 plots were to be combined to get one plot and unknown people to receive compensation. Table 4.5 shows details of delayed projects and explained reasons for the delay.

Table 4.5: Delays of projects completion and reasons for delay

LGA	Name of the Project	Time starts	Planned completion time	Status of completion	Reason for delay
Babati TC	Maisaka	2013	2015	Not yet completed	<ul style="list-style-type: none"> •Lack of budget •Few Skilled personnel •Lack of survey equipment •Delay in Paying compensation •Encroachment by the citizen •Lack of awareness •Delay in paying cost of plots
Temekeme C/ Kigamboni MC	Gezaulole	2009	2012	Not completed	<ul style="list-style-type: none"> •Delays in paying compensation •Too small size of land (100sqm) for those who were to be

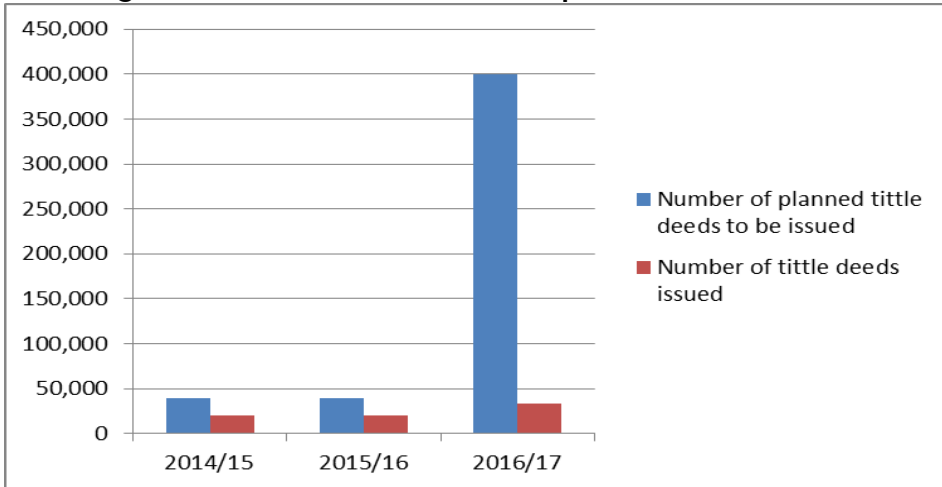
					compensated plots •Unknown people to pay compensation
Tanga CC	Amboni/Pongwe	2016	2017	Not Completed	•Faced resistance of the citizen
Singida MC	N/A	N/A	N/A	N/A	N/A
Mbulu TC	N/A	N/A	N/A	N/A	N/A
Songea MC	Namanditi	2016	2017	Not completed	•Resistance of the land owners •Delays in paying compensation
Mpanda	Nsemulwa/Kasimba/Kazima/Shanwe/Airtel	Varies	Varies	Completed	•Lack of fund
Ilemela MC	Kabusungu/Masemere	N/A	N/A	Completed	•Lack of survey funds •Delay in paying compensation

Source: Analysis of Interviews from data collected from Visited LGAs (2018)

Table 4.5 shows that, resistance from land owners as a result of delaying payments of compensation has been a major cause of delays for the implementation of plots allocation projects. Other reasons given that contributed to the delay in the implementation of the plots allocation projects was due to inadequate funds allocated for surveying plots.

Further analysis of delays in project completion showed that, there was a big difference between surveyed plots and number of title deeds issued. **Figure 4.1** shows issued title deeds were less than those that were planned to be issued.

Figure 4.1: Number of title deeds planned versus issued

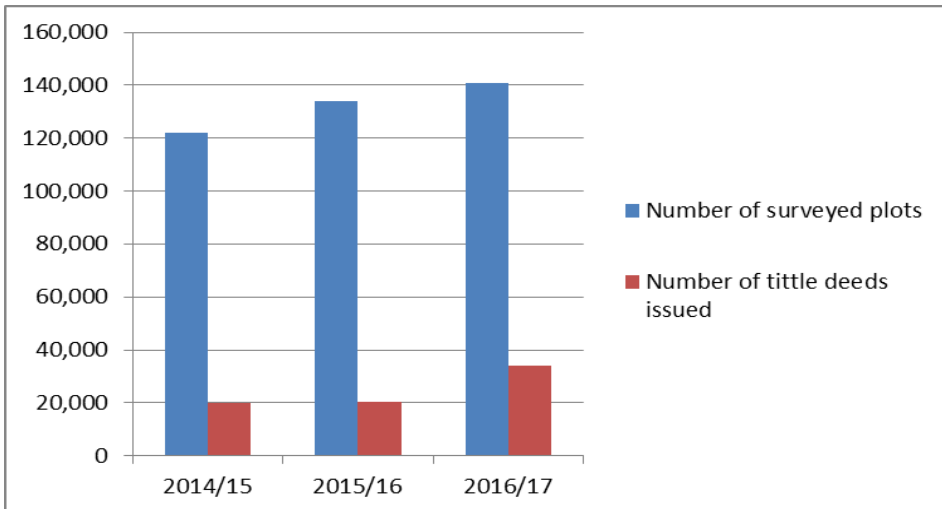


Source: Ministry of Land's Budget Speeches of 2014/15, 2015/16 and 2016/17, (2018)

Figure 4.1 shows that the comparison between plans to issue title deeds did not reflect the actual ability of the Ministry of Lands to issue them. The Ministry had never issued more than 34,000 title deeds per year. However, the Ministry set a very high target of issuing 400,000 title deeds of which the achievement is only 8.5 percent. This implies that, the Ministry of Lands, Housing and Human Settlements Developments did not use their ability trends in 2014/15 and 2015/16 and decided to set even a higher target in 2016/17 of which the target was not achieved. The audit team expected the Ministry to use monitoring and evaluation reports as a basis to plan and budget for the activities.

The audit team went further to analyse whether all surveyed plots were allocated (i.e. issuing title deeds) and noted that, the Ministry of Lands is inefficient in issuing title deeds as presented in **Figure 4.2**.

Figure 4.2: Number of plots surveyed per year versus title deeds issued



Source: Analysis of the report of surveyed plots (2014/15 to 2016/17) from the Division of Survey and Mapping of the Ministry of Lands (2018)

Figure 4.2 shows that, for the last three years, the Ministry of Lands, Housing and Human Settlements Developments was able to issue only 74,414 title deeds which was only 19 percent of all surveyed plots in that period.

Reason for issuing such a small number of title deeds was explained as inadequate budget and lack of personnel in zonal offices.

Effects of not completing plots allocation projects on time are such as increasing the cost of the project. For example, when the government delays in paying the compensation or sometimes decide to proceed with the allocation of the plots so as to compensate the original owner later by the proceeds that were from the sales of the plots into question; there were compound interests to be paid to the original owner. If the trend continues and two years lapsed without paying the compensation then the valuation process has to be re-undertaken.

During the interviews, the Audit Team wanted to know from the Ministries' strategies in place to ensure projects are accomplished on time and the following were the responses:

- a) Ensuring LGAs were well supervised and ensuring LGAs do submit to the Ministry of Lands implementation reports after every 12 months. In case there are unimplemented issues, they would be reminded on time through RAS offices;

- b) Ensuring LGAs were having compensation fund to compensate original land owners before planning for plots allocation;
- c) Plan by forecasting unto future by looking on the speed of urban development, population development and in totality, looking on the areas that were ready for planning thereafter gazetting the same in the Government Notices (GN);
- d) Computerize and digitize land issue including plots allocation activities; and
- e)
- f) Ensuring the Ministry of Lands, Housing and Human Settlements Developments is utilizing the budgeted amount timely.

4.4 PO-RALG and Ministry of Lands, Housing and Human Settlements Developments did not prioritize analysing and projecting current and future demands for plots

The audit team noted that analysis and projection of future demands by the Ministry of Lands and PO-RALG was not a priority. The Ministry of Lands was relying on turnouts of the applications for plots to inform them in planning for the future projects of plots allocation.

One of the objectives of initiating plots allocation projects in different LGAs was to raise revenue for the LGAs and to revolve the funds to make plots allocation projects sustainable. The audit found that the proceeds from the initial projects were diverted to other activities that are not related to land matters henceforth stalling the land activities. Taking an example of Maisaka Project in Babati Town Council whereby the Audit Team was informed that, part of the revenue raised by selling plots around 8 Billion Tanzania Shillings were diverted to other activities not related to plots allocation.

Furthermore, the Audit Team noted that, LGAs were not adequately budgeting for land issues instead they were depending much on the retention money from the collected land rents, of which even the small amount of money which was remitted back to LGAs was not used for land issues. The Councils like Mbulu TC never used that amount of money for land issues neither budgeted for the activity.

The Audit Team wanted to know more, on how the LGAs are analysing and executing projects to meet future demands. Land Officials in the visited LGAs told the team that, LGAs were expecting the 30% of the total land collection fees to facilitate in the process of acquiring land, surveying and allocating to people. The amount which was collected and deposited in Ministry of Lands accounts was not remitted back as per the 30 percent agreement and so land activities were dormant in some of the LGAs. This is as shown in **Table 4.6** below:

Table 4.6: LGAs total collection versus amount of retention remitted by the Ministry of Lands from 2014/15 to 2016/17

LGAs	Total Tax collected (Million TZS)	Total Retention expected (30%) (Million TZS)	Total Retention Received (Million TZS)	% of received retention
Tanga CC	5,163.1	1,548.93	694	13.4
Babati TC	813.3	243.90	79.20	9.7
SongeaMC	1,249	374.7	117.1	9.4
Mpanda MC	852	255.60	78	9.2
IlemelaMC	3,830	1,149	323	8.4
SingidaMC	682.7	204.8	56.9	8.3
Temeke MC	17,953.4	5,386	390	2.2
Mbulu TC	30.2	9.06	0.42	1.4

Source: Analysis of the land rent collection reports from visited LGAs for the period from 2014/15 to 2016/17, (2018)

Table 4.6 shows that, the amount remitted by the Ministry of Lands was less than 10 percent of the expected amount in most of the LGAs. Tanga received 13.4 percent of which they invested in plots projects and buying equipment such as vehicle and RTK GPS. Other LGAs such as Mbulu TC diverted the fund into activities not related to land issues.

In addition the audit team came across a letter from PO-RALG with Ref No. CE.325/387/02/116 dated 30/11/2017 explaining that, they had received a letter from the Ministry of Lands, Housing and Human Settlements Developments explaining that, the retention scheme was officially stopped through the 2015/16 budget speech of the Minister of Finance and Planning.

Analysis and projection of future demands for plots should be a continuous process and not a reactive one as failure to observe the same would accelerate the problem and as a result the country would witness the increase and expansion of unplanned settlements and outbreak of diseases in some areas due to lack of proper infrastructure such as water and sanitation.

4.5 Ministry of Lands, Housing and Human Settlements Developments and LGAs have established databases for plots allocation that are not properly functioning

The Ministry of Lands, Housing and Human Settlements Developments, PO-RALG and LGAs were supposed to establish and maintain an orderly management of plots allocation files and other land related records. For efficient record keeping management, records must be stored in such a way that they are both sufficiently accessible and were safeguarded against environmental damage as well as misplacements.

The Ministry of Lands, Housing and Human Settlements Development and Local Government Authorities are the custodians of land documents. The Audit Team noted that these documents were not properly safeguarded. In the visited councils such as Babati and Temeke, land documents storage rooms were not safeguarded as the movement of staff that should access the rooms was not controlled. The corridors of the storage room and land offices were busy with movement of staff and clients that were not controlled and so putting the security/ confidentiality of documents at risk.

The interviewed officials in the visited LGAs told the audit team that, the inability to have orderly management of files was attributed to a lack of adequate space and manual filing system as a result of the LGAs failure to plan and prioritize the computerization of the management of land records. The Layout plans in the visited LGAs were found lying on the floor in one of the offices. In places like Babati the registry staffs were storing files haphazardly as they receive the incoming files, recording, storing, retrieving required files as well as returning finished files where they belong at the same place.

Also, the Audit Team noted that, LGAs did not have a working information management system in place (computerized system). Their documents were kept manually in paper form whereby they were exposed to destructive environment such as dust, wet environment etc. Also there was no indexing of the documents in their system henceforth making retrieving of documents very cumbersome. **Photo 4.3, 4.4 and 4.5** shows manual hard files on the floor and on shelves in some of the visited LGAs.



**Photo 4.3: Manual hard files stored on the floor and on shelves
(Photos taken from Land Registry in Mpanda MC on 13th February, 2018)**

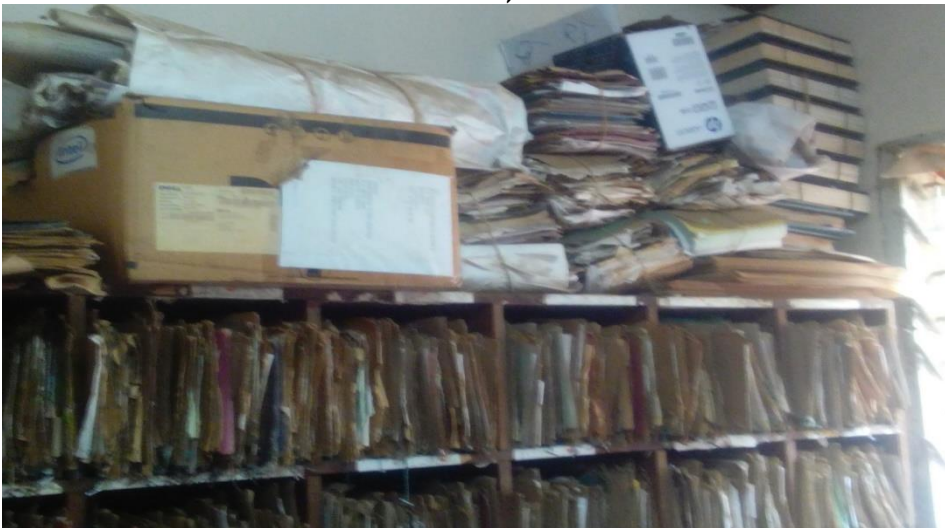


Photo 4.4: Manual hard files on shelves (Photo taken from Land registry in Singida MC on 23rdJanuary, 2018)



Photo 4.5: Manual hard files lying on the floor and on shelves (Photo taken from Land registry in Ilemela MC on 25th January, 2018)

The audit team however, noted the initiatives in place by the Ministry of Lands in coming up with the Integrated Land Management Information System that was expected to address the shortcomings of the manual system. The speed of installing that system countrywide was wanting as it was expected to roll out in pilot phase at the Ubungu and Kinondoni Municipalities in the time of the audit. If the system will roll out in the whole country it is expected to enhance land records management and to create an up to date land database for the whole country.

Lack of an adequate system of records management affected the access and retrieval of documents thus may have contributed in the delaying of the processing of files and production of deed plans and maps.

4.6 Plots allocation projects are not adequately supervised by the Ministry of Lands and PO-RALG and so failure corrective actions accordingly

The Audit Team noted that, supervision of plots allocation activities by Ministry of Lands and PO-RALG was not adequately conducted. This was evidenced by discrepancies observed in the allocated plots not known to both the Ministry of Lands and PO-RALG. Discrepancies such as acquiring land without paying compensation, one plot being allocated to many people, price being too high especially commercial plots were to be addressed if these projects were supervised adequately.

PO-RALG and Ministry of Lands, Housing and Human Settlements Developments were expected to supervise and monitor LGAs plots allocation projects and activities by visits, supervision by reviewing reports from the LGAs and supervision by conducting meeting so as to ensure that the plots allocation activities were conforming to legislations and issued guidelines and standards.

Also, the Audit Team noted that, supervision was expected to be on all stages of plots allocation starting from acquiring land to issuance of title deeds but practically that was not the case.

The officials in the visited LGAs told the audit team that, the supervision was focusing mainly on land rents collections rather than checking on the plans and executions of the same and provide advice for the LGAs to take corrective actions.

The supervision and monitoring if adequately conducted would have guaranteed the efficiency of land officials at the LGAs because the errors would normally be identified and rectified earlier (errors such as skipped stages in allocation, missing documents etc.) could be curbed at the initial stages and rectified accordingly henceforth doing away with the delays of issuance of title deeds.

Supervision of LGAs were expected to impact positively on their activities in coming up with the best practice that would have yielded results among themselves and this would have been best explained by the PO-RALG and Ministry of Lands, Housing and Human Settlements Developments.

The audit team reviewed PO-RALG annual progress reports for the last three years (2014/15 - 2016/17) to see whether there are supervised projects reported but there were none.

When PO-RALG officials were asked on how they supervise these plots allocation projects in the LGAs, they responded that, the LGAs were supervised by RAS offices and they are informed on everything which is going on the LGAs. They further responded that, PO-RALG officers got involved in the LGAs with high rate/level of land disputes. The Audit Team noted this to be a reactive approach rather than being proactive as the PO-RALG were expected to make sure that disputes were dealt with regardless of the frequency of the same hence concentrating its supervision roles to areas with high rate/level of land disputes and not doing its supervision roles to those with few disputes or none is not proper as it amount to neglecting their supervisory duties to these areas.

On the side of the Ministry of Lands, the Officials told the Audit Team

that, though they were not directly involved in plots allocation activities, they got updated, as they were the ones responsible for issuing title deeds. The audit team noted that, knowing the projects by waiting for title deeds application is neglecting their supervisory role. This was neglecting of their supervisory duties as they were supposed to exercise their supervisory roles from the initial process to the last ones as this would allow a room for the LGAs to correct their errors rather than waiting for the last stages of issuing the title deeds will amount to delay.

The Audit Team noted the supervisory roles of Regional Administrative Secretariat that was done through reports review from LGAs, conducting meetings with the LGAs and visits that they were carried out in their respective jurisdiction. These were initiatives at the regional level that are supposed to be backed up by PO-RALG that according to Local Government (Urban Authorities) Act of 1982 is supposed to supervise all activities in the Local Government Authorities

4.7 Resources for Managing Plots Allocation Activities

4.7.1 Ministry of Lands, Housing and Human Settlements Developments, PO-RALG and LGAs did not set aside adequate funds for the management of plots allocation activities

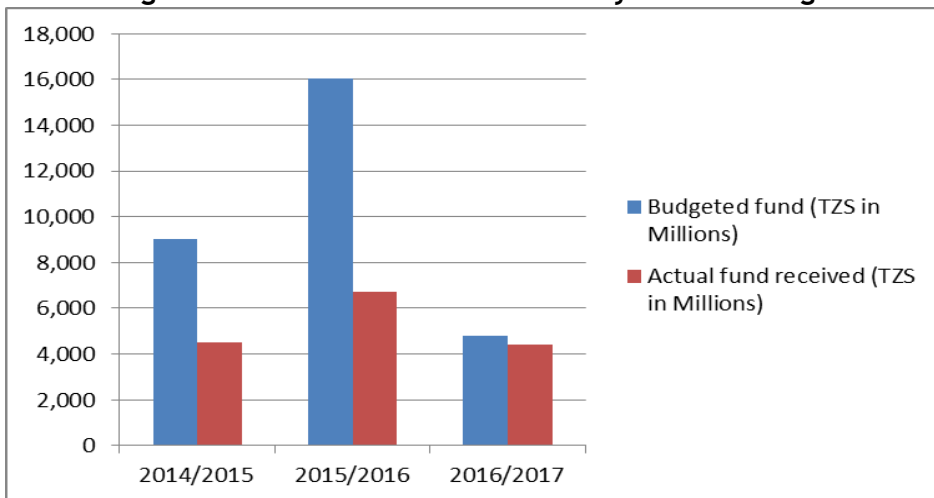
The audit team noted that, there is a problem of financing land issues at all levels from the Ministry of Lands, PO-RALG to the LGAs. It should be known that, LGAs are working under the guidance and supervision of PO-RALG and the Ministry of Lands on the matters of plots allocation. The review made on budgeted activities versus their implementation revealed that the budgeted activities are not fully financed.

Analysis of different departments responsible for plots allocation in the Ministry of Lands and PO-RALG is as presented below.

Ministry of Lands- Division of Physical Planning

Through a review of budgets for the Ministry of Lands, Housing and Human Settlements Developments, the Audit team noted that, the Ministry prepared its annual budget (revenue and expenditure estimates) for the years under review (FY 2014/2015 to 2016/2017) for the Division of Physical Planning. However, not all the budgeted funds were released to the Division of physical planning. The Division, on average, received 61.2 percent of its budgeted amount as shown in **Figure 4.3.**

Figure 4.3: Allocation of fund for Physical Planning Division



Source: Analysis of the Annual Progress reports of the Physical Planning Division of the Ministry of Lands for the period from 2014/15 to 2016/17 (2018)

From **Figure 4.3**, it is shown that, in the financial year 2014/15, the Physical Planning Division received only 50 percent of its budgeted fund. In the financial year 2015/16, the Ministry of lands budgeted higher than what it achieved in the previous financial year (2014/15) and ended up by receiving only 42 percent of the budgeted fund.

This implies that, the Ministry of Lands, Housing and Human Settlements Developments did not learn from what was disbursed to the division of physical planning in the previous year. Furthermore, in the financial year 2016/17, the Ministry of Lands budgeted for the amount which was even less than the average of the amount that it disbursed to the Division for the two years for the aim of showing that it performs better in budgeting and disbursement of fund while this was not the case. This signifies that, the Ministry of Lands had not made thorough analysis on its activities to find out what was budgeted versus on what was disbursed thus affects the implementation of activities of plots allocation.

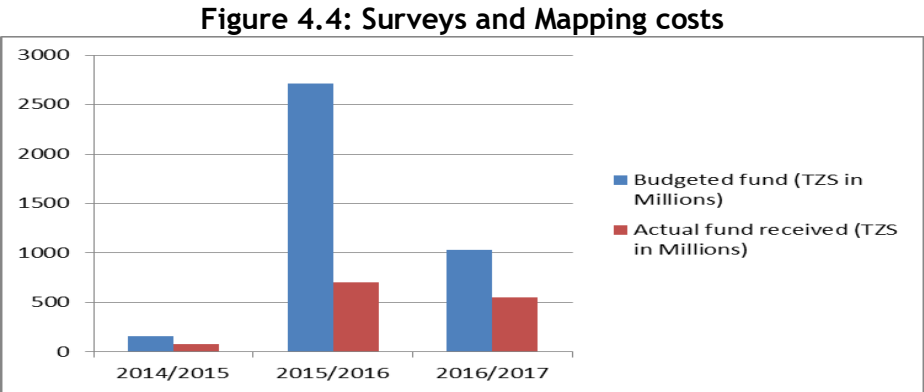
Through the interviews held with senior staff in the Division, the smaller disbursement of funds was attributed to the budget ceiling directions provided to them.

Inadequate funds rendered the Division of Physical Planning to encounter setbacks in the implementation of the planned activities due to under-funding as it was unable to implement some of its planned

annual activities, even the implemented ones were not fully completed. For example, in the financial year 2014/15, the division planned to train 50 staff but managed to train only 4 staff. Similarly, the division planned to have prepared 2 master plans and Interim land use plans but up to the end of the years such documents were in draft for finalization. In 2015/16, the division planned to facilitate LGAs in preparation of village settlement plan but up to mid-year, the division facilitated only 8 out of 40 villages of four districts of Manyoni, Babati, Urambo and Bariadi. Equally, the division planned to have Housing Policy and its related laws and regulations formulated and adopted by June, 2016, but until midyear (December, 2015) only Housing Policy Draft ten (X) had been prepared.

Ministry of Lands-The Division of Surveys and Mapping

Through review of ministerial budgets for the Ministry of Lands, Housing and Human Settlements Developments, it was indicated that, the Ministry prepared its annual revenue and expenditure estimates for the years under review (FY 2014/2015 to 2016/2017) for the Division of Surveys and Mapping, however, not all the budgeted funds were released to the Division. The Division, on average, received 43% of its budgeted amount as shown in **Figure 4.4**.



Source: Annual Progress reports of the period from 2014/ 15 to 2016/ 17, Division of Surveys and Mapping of the Ministry of Lands, 2018

From **Figure 4.4**, it is shown that, the Division of Surveying and Mapping received not more than 53 percent of the budgeted fund for the last three years. The average budget implementation is only 34 percent for the period under the audit. This implies that, planned activities for the Division could not be adequately conducted because of inadequate funding. In the financial year 2014/15, the Division of Surveying and Mapping conducted 7 out of 8 planned activities using the fund in each year but the implementation of the activities was not fully. For example, the division planned to have 100 boundary disputes

resolution completed by June, 2015, but at the end of that year only 91 village boundaries were surveyed and approved. Likewise, the division managed to have 2,000 surveyed plots and 100 control points in urban areas facilitated by June, 2015 but the division facilitated the Surveying of only 942 plots in urban areas. In the financial year 2015/16, the division managed to conduct 9 out of 11 planned activities by midyear (December, 2015).

Through interviews with senior staff in the Division of Physical Planning, the less disbursement of funds was attributed to the general budget cuts across all Government Ministries, Departments and Agencies.

Inadequate funds rendered the division of physical planning unable to implement some of its planned annual activities.

Further review of the Annual progress report of the Surveying and Mapping Division for the period from 2014/15 to 2016/17, revealed that, the division budgeted to implement its activities related to plots surveying as indicated in the Table 4.7

Table 4.7: Planning for surveying plots versus budget

Financial Year	Plots planned for survey approval	Number of plots approved for survey ²⁹	Percentage of achievement	Budgeted Fund (in Million TZS)	Fund received (in Million TZS)	Percentage of received fund
2014/15	70,000	83,502	119	248	197	79
2015/16	90,000	111,837	124	412	99	24
2016/17	400,000	140,751	35	26	4.6	18

Source: Ministry of Lands's Annual Performance Report for the period from 2014/15 to 2016/17 (2018)

From Table 4.7 it is shown that, the fund received by the Division of Surveying and Mapping of the Ministry of Lands for the last three financial years has been decreased from 197 Million TZS in 2014/15 to 4.6 Million TZS in 2016/17 equivalent to 18 percent with performance achievement of only 35 percent.

Inadequate disbursement of funds for approval of survey plans has been caused by the government setting higher budget than its actual capability to disburse the same which has resulted into the inability of

²⁹The reported number of approved plans for survey depends on the requests from planning authorities and so the Ministry do not have much control on the number of plans.

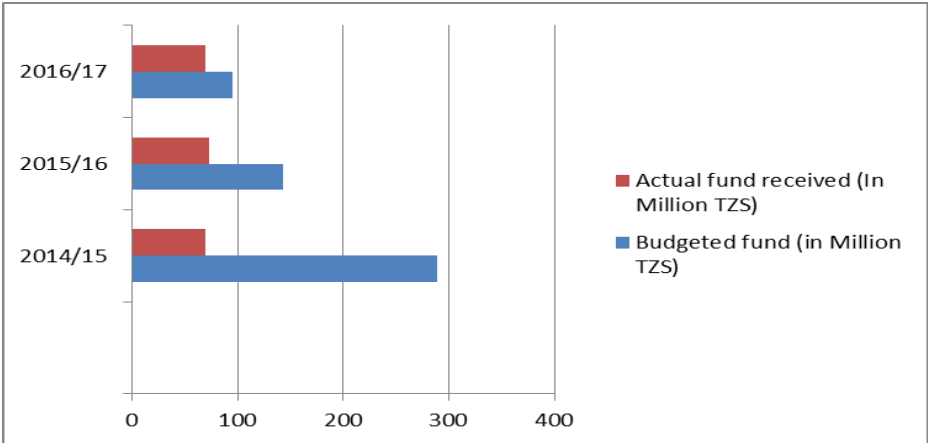
the Division of Surveying and Mapping to implement its plots surveying activities planned. As a result the implementation of the planned activities was not fully achieved.

Budget at the Department of Urban Development of the PO-RALG

According to the PO-RALG Strategic Plan for the period 2011/12 - 2015/16, the Planning Authorities (Ministry of Lands, PO-RALG and LGAs) are required to set aside funds for the management of plots allocation activities.

The review of Annual Progress reports of the period from 2014/15 to 2016/17 from PO-RALG indicated that, the Ministry received funds for implementation of activities in the Urban Development Department that are directly involved in activities relating to enforcement of development control for the planned plots allocation as an overseer of activities being performed by the Planning Authorities. Figure 4.5 shows the budget for the Department of Urban Development of PO-RALG for four years.

Figure 4.5: Allocated budget for Urban Development Department from PO-RALG



Source: PO-RALG Annual Progress Reports of the period from (2014/15 to 2016/17) (2018)

From **Figure 4.5**, it is shown that, the department budget disbursement has been improved for the last three years. BUT the amount of budgeted amount has been decreasing consecutively for the three financial years. This implies that, for the last three years, the amount of fund budgeted reflects less targets for the Ministry. Hence the department could neither plan nor implement its activities adequately.

The less disbursement of funds to the department of urban development was attributed to the activities planned by the department.

Local Government Authorities

Review of visited LGAs budgeted activities showed that, the Councils were not budgeting for specific plots allocation activities but the budget was for the whole Department of Land and Natural Resources in the respective LGAs. The budget is as presented in **Table 4.8**.

**Table 4.8: Planned versus allocated budget in Planning Authorities
2014/15 - 2016/17**

Planning Authority	Amounts in Millions TZS								
	2014/15			2015/16			2016/17		
	Planned	Actual	Percentage (%)	Planned	Actual	Percentage (%)	Planned	Actual	Percentage (%)
Tanga CC	586	277	47	1,211	1,037	86	1,783	1,062	60
Songea MC	333	128	38	372	215	58	449	131	29
Babati TC	498	174	35	537	316	59	182	48	26
Ilemela MC	329	128	39	137	62	45	210	46	22
Singida MC	159	70	44	241	82	34	324	34	11
Mpanda MC	345	71	21	91	23	25	203	23	11
Temeke MC	5,657	1,101	20	8,794	3,922	44	3,502	270	8
Mbulu TC	N/A	N/A	N/A	N/A	N/A	N/A	32	0	0

Source: Analysis of provided information and MTEF of the Respective Planning Authorities (2018)

Table 4.8 shows that the disbursed funds in the Department of Land and Natural Resources in the visited LGAs have not exceeded 60 percent in financial year 2014/15 and 2016/17. In financial year 2014/15 the highest was 47 percent of Tanga CC and the lowest was 20 percent of Temeke MC. In the financial year 2015/16, the highest disbursed fund was 59 percent of Babati TC and the lowest was 34 percent of Singida MC. This was somehow showing improvement compared to the previous year. In the financial year 2016/17, Tanga CC received 60 percent of the budgeted amount compared to zero percent of Mbulu TC. Though the disbursed funds were not specific for plots allocation activities, but for implementing all the daily activities of the Land administration activities in the LGA, but still the

department did not receive the budgeted amount to perform their activities.

4.7.2 The Ministry of Lands and PO-RALG are lacking a well-defined measure of allocating staff

The scheme of service of the land sector technical staff is facing difficulties in measuring performance of plots allocation officials. Two factors may be cited:

- a) *Output based activities*: which can be measure by number of town planning drawings produced, number of layout plans completed, number of plots surveyed, number of title deeds prepared and issued,;
- b) *Monitoring based activities*: such as awareness to citizens, resolving conflicts, land development control.

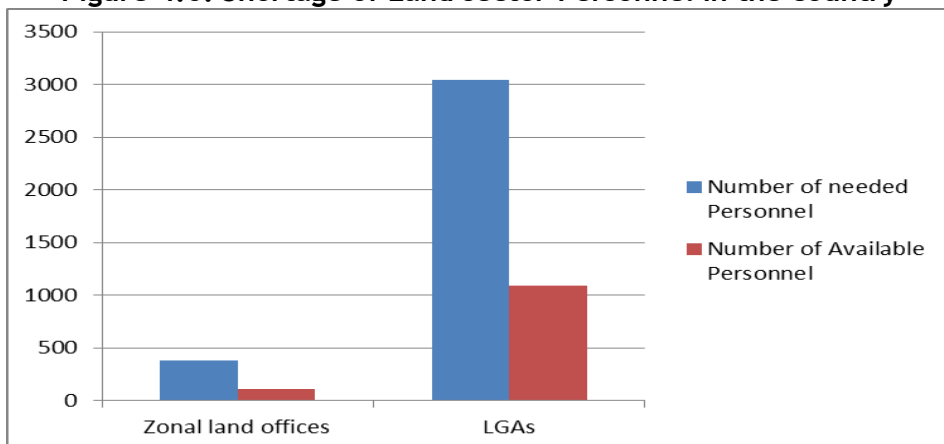
The amount to time apportioned for output based activities and monitoring based activities were not clearly seen from all 8 visited LGAs how the Departments of Lands and Natural Resources allocated time to each one of them.

The audit team observed that most of time is allocated for monitoring based activities due to the urgency given to them and also there is no defined targets to the staff which could prompt them to focus on output based activities.

Best practices showed that, in Mpanda MC they devote 20 percent of their working time (every Friday of the week) to resolve land conflicts. These factors if well taken into consideration can be used to identify number of staff needed and shortage of the same.

According to statistics from the Ministry of Lands, Land sector is having a big shortage of technical personnel to deal with land issues especially plots allocation. This also was evidenced by the review of the budget speech of the Ministry of Lands of financial year 2017/18 and the review of the report for strengthening land sector by the Ministry of Lands as shown in Figure4.6 below.

Figure 4.6: Shortage of Land sector Personnel in the country



Source: Taarifa ya Mapendekezo ya kuimarisha sekta ya ardhi ya Wizara ya Ardhi ya 2017 (2018)

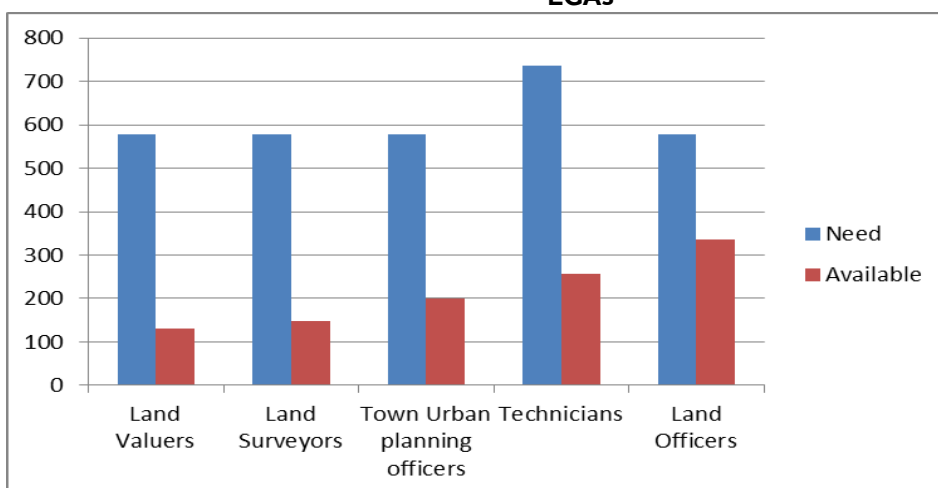
From **Figure 4.6** it is shown that, in the planning authorities alone the shortage is 64 percent of all needed personnel. This is very huge shortage taking into considerations that, all plots allocation matters are to be conducted at LGA level.

However, having 100 percent of staff (technical personnel) in the LGAs does not mean that, they will be able to allocate plots as needed. For example, in Singida Municipal Council, there were 11 technical personnel and still they managed to have 11,905 plots using private sectors. Moreover, Babati Town Council has 8 technical personnel and has managed to have 12,421 plots.

Furthermore, Temeke Municipal Council has 41 technical staff and managed to have 4,804 plots (Gezaulole). This implies that, even if the LGAs had such huge shortage of land sector technical personnel that may result into poor implementation of plots allocation activities in the planning authorities, yet, the involvement of private sector surveyor can have a significant contribution for effective means of implementation of plots project to meet targets set by the government in terms of collection and having sufficient plots.

The audit team further reviewed the staff need assessment data from the Ministry of lands for employees working in the land sector for implementation of plots allocation activities for all LGAs in 25 regions in Tanzania Mainland. The details for resources are as shown in **Figure 4.7**.

Figure 4.7: Comparison of staff needed versus available staff in the LGAs



Source: Taarifa ya Mapendekezo ya kuimarisha sekta ya ardhi ya Wizara ya Ardhi ya 2017 (2018)

From **Figure 4.7**, it is shown that, there was a significant deficiency of officials to work for plots allocation ranging from 42 to 77 percent of all needed staff in their respective cadre. This implies that, there was still a need to strengthen the resources in plots allocation for effective implementation of the activities.

Similarly, the audit team analyzed data from the visited LGAs on availability of Land Officers, Town and Urban Planners and Surveyors. It should be known that, the requirement is set by the Ministry of Lands without a defined and known measure of allocation. The results of needed staff versus available is as presented in **Table 4.9**.

Table 4.9: Staffing of plots allocation activities in the visited LGAs

LGAs	Land Officers		Town Planners		Land Surveyors	
	Required	Available	Required	Available	Required	Available
Temeke MC	15	15	15	4	15	11
Ilemela MC	15	10	15	4	15	6
Songea MC	3	2	3	2	3	4
Tanga CC	15	2	15	2	15	3
Singida MC	3	2	3	3	3	4
Babati TC	3	2	3	2	3	1
Mpanda MC	3	3	3	0	3	1
Mbulu TC	3	0	3	0	3	0

Source: Auditors' Analysis from the Interviews held with officials from the visited LGAs (2018)

From **Table 4.9**, it is shown that, there was a shortage of staff in all visited LGAs with exception for Land officers in Temeke MC and

Mpanda MC; Town Planners were enough in Singida MC while land surveyors were excessive in Songea MC and Singida MC.

The interview held with the Ministry of Lands' officials on how they arrived on the number of staff needed in each LGA, they responded that, they have based on the visit on different LGAs to assess the workload and staff requirements conducted in year 2014 whereby criteria for assessing workload were such as population, number of land conflicts and available staff. The audit team went further to analysed proportionality of population versus staff available in the visited LGAs as presented in **Table 4.10** below.

Table 4.10: Land sector staff requirement Matrix

LGA	Population ³⁰	Total number of staff	Ratio of population per staff
Mbulu TC	151,251	1	151,251
Temeke MC	1,597,479	41	38,963
Tanga CC	305,584	13	23,507
Mpanda MC	129,366	8	16,171
Songea MC	226,058	14	16,147
Singida MC	168,882	11	15,353
Ilemela MC	398,032	26	15,309
Babati TC	109,118	8	13,640
Mean			36,293
Range			137,611

Source: Field Data (2018)

Table 4.10 shows that, ratio of population per staff ranges from 36,293 in Babati to 151,251 in Mbulu TC. This makes a range of 137,611 people per staff which was a very huge provided these LGAs were in the same region. If taking Mbulu TC out of the table, the average number of people per staff drops from 36,293 to 19,870. The table above demonstrate that, there must be a clear measure of allocating staff in LGAs to avoid such huge range.

The audit team noted some difficulties facing some LGAs to conduct their day to day plots issues as a result of lacking skilled personnel. For example, Mbulu Town Council was lacking crucial personnel to conduct land planning, surveying and processing title deeds. This was evidenced by the fact that, by the time of this audit, Forestry Officer heads the

³⁰Sub-divisional population for year 2016 and 2017 based on 2012 population and housing census posted on <http://www.nbs.go.tz/nbstz/index.php/english/statistics-by-subject/population-and-housing-census/844-tanzania-total-population-by-district-regions-2016> accessed 22nd February 2018.

department of Land while Land Surveyor Technician heads the Land unit and he was the only Technical person in the unit.

Shortage of Technical/skilled personnel in Local Government Authorities (LGAs) has been caused by inadequate analysis of staff needed and failure to identify the actual need in the respective LGAs by PO-RALG. Likewise, the shortage of resources had been caused by inadequate analysis of distribution of the personnel in the LGAs whereby some of LGAs have more than the needed resources. The extra resources could be shifted to other LGAs that had resource deficiencies.

The shortage of Technical/skilled personnel in LGAs had resulted into inadequate implementation of plots allocation activities. The shortage of some technical staff had forced the LGAs to seek services of staff from neighbouring LGAs and sometimes hiring in a temporary basis. This slows down the processing of land transactions leading to delays.

4.7.3 LGAs did not have adequate equipment such as RTK-GPS and Total Stations

The audit team found that, the LGAs did not have adequate modern surveying equipment (RTK-GPS and Total Station).

Among the 8 visited LGAs, 7 had Total stations, 3 LGAs had RTK-GPS while Mbulu did not have any equipment. This means that, every visited LGA possessed at least survey equipment that could be used to survey plots. Hand held GPS were lacking in all visited LGAs except Tanga CC, Babati TC and Singida MC making it difficult for Town Planners to perform their duties effectively. 3 LGAs of Ilmela, Temeke and Tanga had RTK GPS while all visited LGAs except Mbulu had Total Station. Hand held GPS were available in Tanga, Babati and Singida. According to the interviews with officials from the visited LGAs, at minimum, every LGA was required to possess 1 RTK-GPS, 2 Total Stations and 3 Hand held GPS.

It's only Mbulu Town Council that had no any equipment/tool for survey. This implies that, Mbulu TC could not implement any activities on its own regarding the allocation of plots activities, except for outsourcing or lending the equipment from nearby LGA that have surveying equipment/equipment. 5 LGAs out of 8 were lacking handheld GPS which was important for Town planners and surveyors in performing the plots allocation activities.

Further review of documents from Ministry of Lands, Housing and Human Settlements Developments, It was indicated that, the Ministry of lands according to the recommendations to strengthen land sector

was intending to set aside funds to purchase surveying equipment in the zone offices so that they will be accessible by respective LGAs in the zones. The needed amount was 2,985,600,000/=. The plan was expected to be financed by Plot Development Revolving Fund (PDRF).

The officials working in surveying section indicated that lacking of survey equipment was caused by the price of equipment being expensive to procure and at times costly to maintain, for instance, a set of modern RTK - GPS with its accompanying accessories costs about TZS 50 Million for which many LGAs could prioritize and raise fund to purchase.

Audit verification of the work plans and reports of the Division of Surveys and Mapping for the years under review showed lack of prioritization for the purchase of survey equipment and equipment and also the inability to procure or account for the funds that were meant for the retooling of LGAs survey section.

Without the necessary equipment and equipment, the officers were likely going to be not efficient in carrying out their work. The Division of Surveys and Mapping, and LGAs land offices would not be able to effectively monitor and assess the on-going survey jobs in the field.

CHAPTER FIVE

COORDINATION AND PERFORMANCE REPORTING OF PLOTS ACTIVITIES

5.1 Introduction

This chapter presents the findings on coordination between the Ministry of Lands, Housing and Human Settlements Developments, PO-RALG and Utility providers and Performance reporting of plots activities and will cover issues related to:

- a) A designed and functioning coordination framework among PO-RALG, Ministry of Lands, Housing and Human Settlements Developments, LGAs and Utility providers;
- b) Involvement of the Utility providers (such as TANESCO and Water Supply Companies in the planning and execution phases of the plots allocation activities;
- c) Plans for monitoring, evaluation and performance reporting of plots allocation activities by PO-RALG and Ministry of Lands;
- d) Monitoring, evaluation and performance reporting framework on plots issues by the PO-RALG and Ministry of Lands;
- e) Set performance indicators, target, goals on specific issues of plots allocation and the methods of achieving them;
- f) Execution of monitoring, evaluation and performance reporting roles by PO-RALG and Ministry of Lands; and
- g) Issuing of monitoring, evaluation and performance reports.

5.2 Coordination framework and involvement of utility providers

5.2.1 PO-RALG, Ministry of Lands, Housing and Human Settlements Developments, LGAs and Utility providers do not have a designed and well-functioning coordination framework among them

Coordination means the sharing of information, resources and responsibilities to achieve a particular outcome. Agencies coordinating can mean that they elect to share decision-making authority, provided existing accountabilities are not modified³¹. Therefore coordination in plots allocation meant that coordination of the different organizations such as Ministry of Lands, Housing and Human Settlements Developments, PO-RALG, LGAs and Utilities Companies in provision of their services so as to effectively deliver plots in the country to all sort of citizens.

In order to attain this, it was expected that there should be a proper channel of communications and initiatives by stakeholders so as to effectively attain their objective of delivering plots to all sorts of citizens in the country. Table 5.1 below analyses coordination factors which the audit team thought that, by ensuring these factors were in place over time, utility institutions and agencies will coordinate more effectively and achieve success together.

Table 5.1: Factors for successful coordination framework status at the Ministry of Lands, PO-RALG and LGAs

Dimension	Coordination Framework factor	Coordination with Utility providers		
		Status at Ministry of Lands	Status at PO-RALG	Status at LGAs
Mandate	1. Leadership Commitment	Yes	Yes	Yes
	2. Ministries' and Stakeholders' buy-in	Yes	Yes	Yes
	3. Defined and agreed joint outcome	No	No	No
Systems	4. Appropriate and documented governance accountability framework	No	No	No
	5. Sufficient and appropriate	Yes	Yes	No

³¹Factors for Successful Coordination -A Framework to Help State Agencies Coordinate Effectively. State Services Commission, New Zealand. February 2008

Dimension	Coordination Framework factor	Coordination with Utility providers		
		Status at Ministry of Lands	Status at PO-RALG	Status at LGAs
	resources			
	6. Process to measure performance from established baseline	No	No	No
Behaviors	7. Right representation, skills and competencies	Yes	Yes	Yes
	8. Organizational cultures that support coordination	Yes	Yes	Yes
	9. Shared culture, language and values	No	No	Yes

Source: Analysis of interview notes from Ministry of Lands, PO-RALG, visited LGAs and from www.ssc.govt.nz/state-services-coordination accessed on 2nd February 2018

Table 5.1 shows nine (9) coordination framework factors that Ministries and LGAs should possess for effective coordination. In all levels (Ministries and LGAs), it seems there is emphasize of importance of effective coordination with the shortcomings of the prioritization of activities to be coordinated. The organisations should seek opportunities to work with others; incentivising and recognising staff involved in coordinated work; ensuring that resources and time are available for the team; and managing external and political pressures so that coordination can occur. To ensure the coordinated activity is successful, leaders needed to make sure that it is supported by the right infrastructure. They need to assist participants by ensuring the joint activity is given sufficient priority, integrated into a wider system of performance management, linked to budgetary allocations and sufficiently tangible to be translated into departments' operational priorities and outputs.

The utility providers did have district and regional offices, but they had few powers and were used for the transmission of information between the national offices and individual customers. The main features of these relations were the low levels of statutory control and influence over the activities of Utility providers. Generally, Utility providers have been given considerable autonomy and powers to conduct their operations unimpeded by local policy considerations.

Similarly, there had been a challenges on the party of the LGAs on approaching Utility providers such as Tanesco branches in their areas of jurisdiction as decisions were centralized in the sense that they had to be made at the Head offices. A proper coordination among the relevant stakeholders would entail that LGAs could devise the means to overcome this challenge either through the PO-RALG and Ministry of Lands, Housing and Human Settlements Developments or the Utility providers to delegate decision making functions to their respective staffs at the areas where the LGAs were undertaking plots allocations projects.

Lack of coordination in providing basic infrastructures, between the Ministry of Lands, PO-RALG, LGAs and Electricity and Water utilities agencies was among the reasons for the plots that were issued not being developed. Proper coordination will entail that the agencies would have opportunity to incorporate the plots project in their short-term and long-term plans and budgets so as to provide their services.

Factors contributing to weak coordination

The audit team analyzed factors that were contributing to the weak or lack of coordination between the Ministry of Lands, PO-RALG, LGAs and utility providers in the provision of services during the allocation of plots. These factors are categorized into five groups as indicated below:

(a) Organizational goals, objectives and targets related factors

- Unclear objectives or not shared, institutions may work towards different, incompatible goals and fail to achieve desired outcomes;
- Lacking understanding of both the goals and agreed timeframes towards which they wer working;
- Institutions not clearly understanding and agreeing their own and others' roles,responsibilities and accountabilities and how to carry them out; and
- Institution roles and accountabilities not clearly documented and defined.

(b) Resources related factors

- Lacking resources such as a dedicated budget, a workingpace that can sustain progress without overwhelming the group and, most importantly,sufficient time to establish working relationships, achieve outcomes and nurture the required behaviours.

(c) Performance Measurement related factors

- Lacking agreed action plans, responsibilities and timeframes for each party, and reliable performance measures to track progress; and
- Not measuring progress as early as possible.

(d) Skills and technical capacity related factors

- Lacking right skills and competencies on the team;
- Lacking access to the right advice to inform decision-making;
- Not Complementing participants' skills and competencies is their level of motivation; and
- Lacking involvement of officials who have authority to represent their institutions, as well as the right mix of institutions.

(e) Communication related factors

- Lacking good relationship and communication skills to fulfil formal communication needs, maintain informal communication channels;
- Not involving people at multiple levels of an Institution; and
- Different institutions not working together almost as if they were employed by the same organisation.

5.2.2 The Utility providers (such as TANESCO and Water Supply Companies) are rarely involved in the planning and execution phases of the plots allocation activities.

The interview with officials in the visited LGAs showed that, there was no designed coordination mechanism in the planning of land use and allocation of plots. They said that, Utility providers think that they operate individually and they do not attend to the meetings even if they are invited. When asked on how they do in practice if these Utility providers do not attend the stakeholders planning meetings, Officials told the audit team that, there were critical issues in planning one of the issues being utilities such as electricity, water and roads. They further pointed that, these issues are planned by default as every land planning officer knows which should be in a planned area.

The audit team wanted to know whether these Utility providers responsible with providing such services were involved in the projects. It was noted that, the Utility providers were not involved in most of the public plot allocation projects. This was due to the fact that, there was no designed coordination framework between planning authorities and institutions/authorities responsible with utility and services such as water, electricity and roads in implementation of plots projects despite of the fact that these institutions play very important roles in implementation of plots allocation project. This has resulted into the

Government and individuals incurring huge costs in relocating the infrastructure or demolishing of installed infrastructure.

The audit team noted that, some of Utility providers even if they were invited to participate in the process of Master Plan preparation did not attend. This was observed by the audit team in Babati TC whereby the audit team participated in stakeholder meeting in preparation of Babati TC master plan but the likes of TANESCO and Water authorities did not attend though they were invited.

In the interview conducted with Kigamboni Municipal Officials regarding the Gezaule plots project, the officials revealed that in the event that these Utility providers were approached and responded they were of the opinion that they had their own ways to provide services. Their approach was not attached to land sectors and they did believe that the plot owners were the guardians of their infrastructures henceforth, it was better for them to lay the infrastructures and supply services when the plots were developed and occupied.

The audit team noted that utility providers had monopolies and the demand for their services exceeds supply hence they only were where development had already occurred.

5.3 Monitoring, evaluation and performance reporting of plots allocation activities

5.3.1 PO-RALG and Ministry of Lands, Housing and Human Settlements Developments had not planned for monitoring, evaluation and performance reporting of plots allocation activities

Prior to monitoring and evaluation of the plots allocation projects, the Ministry of Lands, Housing and Human Settlements Developments and PO-RALG need to have plans prepared that show how and on what activities monitoring and evaluation conducted. It is through the prepared plans that the Ministries can identify things to focus on during M&E and be in position of providing information that would enable land stakeholders to track progress and enhance decision making from which PO-RALG and the Ministry of Lands can implement Strategic Plans.

The Audit team noted that, PO-RALG and the Ministry of Lands have no plan for conducting monitoring and evaluation for activities related to plots allocation. This was also evidenced by the number of repetitions of poor performance of plots allocation activities in different LGAs in the country as the trend of number of plots planned, surveyed and allocated was not satisfactory. This implies that, if the two Ministries

responsible for managing this area of plots allocation were planning for M & E, it would have indicated performance issues that would have ensured that plots are sufficient and affordable. **Table 5.2** shows the reported monitoring and evaluation activities by PO-RALG.

Table 5.2: Reported monitoring and evaluation activities by PO-RALG from 2014/15 to 2016/17

Financial year	Reported M & E activity	Conducted M & E activities related to plots allocation
2014/15	<ul style="list-style-type: none"> • Follow up and supervision was conducted on the implementation of administration of the National Primary School Education Leaving Examination (PSLE) in the LGAs; • Follow up on integrity matter on four regions namely: Arusha, Singida, Tanga and Manyara; • Follow up on BRN in Morogoro and Iringa 	No any conducted M & E activity related to plots allocation
2015/16	<ul style="list-style-type: none"> • M & E for development projects in Dodoma (all LGAs of Dodoma region); • Supportive supervision has been conducted in Mbeya, Njombe, Iringa and Dar es Salaam regions; • Ad-hoc inspection in Nzega and Uvinza. Copenhive Council Health Plan in Nzega DC, Igunga DC, and Tabora RS, Kigoma MC, Tabora/Uyui DC, Magu DC, Bumbui DC, Ilemela MC, Ilala MC, Mbinga DC and Kasulu DC. 	No any conducted M & E activity related to plots allocation
2016/17	<ul style="list-style-type: none"> • Follow up and supervision was conducted on the implementation of administration of the National Primary School Education Leaving Examination (PSLE) in the LGAs; • Follow up on integrity matter on four regions namely: Arusha, Singida, Tanga and Manyara; • Follow up on BRN in Morogoro 	No conducted M & E activity related to plots allocation

Financial year	Reported M & E activity	Conducted M & E activities related to plots allocation
	and Iringa; <ul style="list-style-type: none"> • Follow up and monitoring of 528 schools in all councils; • Follow up of fund disbursed in LGAs for capitation, school fees and school meals; and • Follow up and awareness creation for financial management and equipment maintenance through results based financing (RBF) in Shinyanga region. 	

Source: Progress reports of PO-RALG from 2014/15 to 2016/17 (2018)

Table 5.2 shows that, for the period from 2014/15 to 2016/17, PO-RALG did not plan for M & E activities related to plots allocation. The same was also found to happen at the Ministry of Lands as presented in Table 5.3.

Table 5.3: Reported monitoring and evaluation activities by Ministry of Lands from 2014/15 to 2016/17

Financial year	Planned M & E activity	Reported Activities	Conducted M & E activities related to plots allocation	Amount Budgeted (in Million TZS)	Amount received (in Million TZS)	Percentage of received fund
2014/15	Ministry project and programmes monitored and evaluated by June, 2015.	Preparation of reports (Progress and Performance) Implementation review meetings; Ministerial Delivery Unit (MDU) facilitated to carry	No activity	147	126	86

Financial year	Planned M & E activity	Reported Activities	Conducted M & E activities related to plots allocation	Amount Budgeted (in Million TZS)	Amount received (in Million TZS)	Percentage of received fund
		activities according to BRN Plans; Review of land rent rates, fees and other related charges Strategy for enhancing and expanding land rent revenue collection prepared.				
2015/16	Ministry projects and programmes monitored and evaluated by June, 2016.	Preparation of reports (Progress and Monthly Revenue Collection)	No activity	222	141	64
2016/17	Ministry projects and programmes monitored and evaluated by June, 2017.	Preparation of reports (Performance, Progress and Monthly Revenue Collection)	No activity	69	52	76

Source: MoL M&EReport from 2014/15 to 2016/17 (2018)

Table 5.3 shows that, the Ministry of Lands, Housing and Human Settlements Developments for the period of three years were expected to conduct monitoring and evaluation on issues related to plots allocation but the Ministry of Lands reported to be preparing various reports such as progress, performance and monthly revenue collection. Similarly, **Table 5.3** shows that, the Ministry received over 64 percent of the budgeted amount.

Despite of the required target of Monitoring and evaluation of projects and programs by the Ministry, the Ministry relied on preparation of reports which did not actually cover all aspects of monitoring such as field visit and physical verification. The Ministry did not conduct monitoring and evaluation for any activity related to plots allocation. This implies that, The Ministry of Lands could not really indicate the performance issues that would have ensured that plots are sufficient and affordable.

Responding to the reason for not conducting monitoring and evaluation of the planned activities was reported by the Ministry of Lands officials to be non-issuance of fund. However, the review of the annual reports of the period of 2014/15 to 2016/17 revealed that, the M&E released funds were 86 percent of the budgeted amount in financial year 2014/15, 64 percent in 2015/16 and 76 percent in 2016/17. This shows that, the received funds were used for activities not related to M & E of plots allocation activities. Despite of not planning for monitoring evaluation, it was indicated that, lack of planning for monitoring and evaluation for plots allocation activities has been caused by failure of the Ministries to have effective system that would ensure that, the planning authorities are timely monitored and evaluated to identify the actual constraints in plots for allocation.

Lack of planning for M & E resulted into failure of the LGAs to make improvements in the issues of plots allocation such as having effective plans for plots allocation projects to ensure projects sustainability. This implies that, the performance of the LGAs on plots allocation could not be assessed, the situation that has resulted into inadequate performance in activities related to plots allocation.

5.3.2 The PO-RALG and Ministry of Lands were lacking functioning monitoring, evaluation and performance reporting framework on plots issues

According to PO-RALG strategic plan of 2016/17 to 2020/21, quarterly progress reports and annual reports were most important reports for the PO-RALG M&E framework.

The M&E framework should focus on the record of information related to the plan implementation process (inputs), activities and outputs. M&E framework/ strategy will provide information that enables stakeholders to track progress and to enhance informed decision-making in implementing Ministerial strategic and operational plans.

The M&E Framework must as well be operationalized through a comprehensive training of M&E staff.

The audit team reviewed the annual reports and found that, issues of plots allocation were not reported as expected. The team expected to see the achievements of implementation process (inputs), activities and outputs related to plots. Also the targets made and milestones to be achieved on issues of land acquisition, land use plans, land surveying and allocation.

Lack of functioning monitoring, evaluation and performance reporting framework on plots issues has been caused by inadequate implementation of M&E strategy that would provide information to stakeholders related to plots allocation.

Inadequate implementation of functioning monitoring, evaluation and performance reporting framework on plots issues has resulted into failure of the Ministries to timely conduct monitoring and evaluation as required.

5.3.3 There are no specific set performance indicators, target, goals on specific issues of plots allocation and the methods of achieving them

The review of Strategic Plans of PO-RALG for the period of 2011/12 - 2015/16 and that of 2016/17- 2020/21, did not show specific performance indicators for assessing plots allocation activities.

Interviewed officials from PO-RALG told the audit team that they do make follow-up of land disputes and sometimes they are engaged in solving the land problems. On the issue of surveying and allocating plots, the same officials told the team that, the division is still new and they are striving on building a strong division.

The Ministry of Lands' officials told the audit team that, on performance indicators, targets and goals; the Ministry is equipped on the computerized system where it can be easy to trace weekly, monthly progress against any required percentage as the software works automatically.

The audit team reviewed the documented key performance indicators from the PO-RALG and the indicators were such as: Number of villages surveyed; Number of villages with land use plans; Number of villages with Land title deeds; Number of land conflicts and grievances resolved; Number of emerging small satellite towns facilitated; Number of LGAs with Master Plans; Number of plots with title deeds. Other than the Objective of PO-RALG supporting RSs and LGAs in carrying out their mandated functions, the audit team did not see the documentation of how these will be achieved. There were no modes of achieving crucial performance indicators such as number of Land use plans developed in an LGA per year; Number of plots surveyed per year and Number of title deeds issued to land owners.

Lack of specific set performance indicators, target, goals on specific issues of plots allocation and the methods of achieving them has been caused by failure of the Ministries to set specific budget for work on the set performance indicators.

The result of lacking specific performance indicators on allocation issues has resulted into the PO-RALG not carrying out monitoring activities on issues regarding plots allocation.

5.3.4 PO-RALG and Ministry of Lands do not execute their monitoring, evaluation and performance reporting roles as expected

Following lack of functioning monitoring, evaluation and performance reporting framework and developed plans for monitoring, evaluation and performance reporting of plots activities, PO-RALG failed to execute their roles as expected.

The interviewed officials at PO-RALG responding to the issue of monitoring and evaluation of plots activities, they told the audit team that, Monitoring and evaluation is not conducted by the Ministry unless there is very specific issue such as land disputes, preparation of Master plan of a certain Town and Municipal Council etc.

The interviewed officials from the Ministry of lands told the audit team that, it was the responsibility of the Ministry to monitor all works regarding plots allocation at LGAs but due to budget constraints, sampling was made based on complaints or land disputes. The supervision and monitoring team is only done when there is information of things not going on as they are supposed to. The officials also told the audit team that, the Ministry of lands made follow up by sending to LGAs registered mail, but if there were no confirmation from the LGAs, then the Ministry of Lands was forced to

use 8 zones offices to make close follow up and it may be physical visits.

Interviewed officials from visited LGAs told the audit team that, PO-RALG officials do not monitor their activities but sometimes officials from PO-RALG do visit to inspect Land rent collection and submission of the same to the Ministry of Land.

The audit team expected to see reports for evaluating the resources expenditure based on the plan set for implementation but there were no such reports.

The auditors also expected to see the reports on the involvement of sector departments from the Ministry of Land Housing and Human Settlements but there were no such reports; reports showing that PO-RALG are involved in the supervision and control of the development of plots that are surveyed, and reports showing that standing committees of the LGAs were coordinating the implementation of the projects that were implemented in their areas of jurisdiction.

The auditors expected to see feedback reports from PO-RALG showing that LGAs are implementing the issued directives and guidelines from the Ministry of Lands, as well as communication with key stakeholders on urban development plans that have to be implemented by the relevant Planning Authority. Also auditors did not see reports on evaluation of plots allocation projects that is done twice per year (middle and end of year) by Operational Committee at the national level and by Project Coordinator at the level of LGA by involving the Projects beneficiaries.

Inadequate execution of monitoring, evaluation and performance reporting roles has been caused by lack of budget for the implementation of the monitoring activities.

Non-implementation of the monitoring, evaluation and performance reporting roles has resulted into failure of the Ministries to identify the challenges regarding plots allocation that in turn has impact on budget allocation.

5.3.5 There were no specific monitoring, evaluation and performance reports on plots allocation activities issued

The Ministry of Lands and PO-RALG in their Strategic plans, planned to be issuing a comprehensive reports annually and the reports be disseminated to stakeholders in June every year. Moreover, they

prepare quarterly progress report that consolidates the achievements made against Strategic Plan objectives and targets.

Performance reviews were conducted at regular intervals. Quarterly and bi-annual progress reports as well as annual Plan implementation reports should be timely prepared and disseminated. Independent review team or special Task Force may carry out periodic review of the Strategic Plan. In order to inform these reviews and update the Strategic Plan indicators, periodic service delivery surveys should be planned and conducted regularly.

The audit team found that, there were no specific monitoring and evaluation reports for plots allocation activities, but there were only annual reports in which issues of plots allocation were not reported as expected. The team expected to see the achievements of implementation process (inputs), activities and outputs related to plots. Also the targets made and milestones to be/achieved on issues of land acquisition, land use plans, land surveying and allocation, but this was not the case.

Lack of specific monitoring and evaluation reports on plots allocation activities was due to the fact that, the ministries do not conduct the monitoring and evaluation on issues of plots allocation and hence there is nothing to report.

Lack of specific monitoring and evaluation reports resulted into lack of performance improvement causing a number of challenges such as land conflicts and non-implementation of directives from either of the Ministries.

CHAPTER SIX

CONCLUSION

6.1 Introduction

This chapter provides the conclusion of the audit. It contains the General conclusion and specific conclusion.

6.2 General Conclusion

Based on the facts presented in chapters three, four and five it is concluded that the Ministry of Lands and the President's Office - Regional Administration and Local Government (PO-RALG) through Local Government Authorities did not adequately manage the plots allocation activities to ensure availability and affordability of plots for human settlements development in the country. The Ministry of Lands and PO-RALG did not make plans for monitoring, evaluation and performance reporting of plots allocation activities and so they did not execute their monitoring, evaluation and performance reporting roles as expected.

Plots allocation in the LGA was used to make windfall gains for some council to the extent that plots are prepared in areas located very far from the current extent of developed part of a particular settlement. This would in the future create a long-term burden to the LGAs in servicing those areas to be developed. The Ministry of Lands, Housing and Human Settlements Developments and PO-RALG had not issued guidance to LGAs on managing sprawl by controlling allocation of un-serviced plots in peripheral areas. Furthermore, there was no documented guidance on operations in ensuring plots provision projects by the landowners in cooperation with private companies. It is important to note that with increasing awareness of land values which leads to inflation of compensation cost, plots allocation would increasingly be driven by private large landowners making such guidance necessary.

6.3 Specific conclusions

6.3.1 Plots allocation projects were not managed as expected as a result there are no enough plots to meet the demand of the people

There were no enough plots to meet the demand of the people serve for few LGAs. Many LGAs do not have enough plots to cater for the demand of the people. LGAs were suffering from a pressure of acquiring land and high cost paid as compensation for the acquired lands and hence making the costs of plots not being affordable to low income people in the country.

The majority of the allocated plots were not developed within the stipulated timeframe of within 36 months as per the requirements of the existing legislations governing land issues and owners of the plots were free to transfer the same plots without developing the same hence encouraging land speculators as there are no conditions attached on transfer of the allocated plots.

6.3.2 The system for plots allocation was inadequately functioning

Preparation of spatial planning schemes which were integrated in nature and participatory involving all key stakeholders such as LGAs, Civil Society Organizations, Utility agencies, the private sector, land owners, research institutions and development partners for plots allocation has been a difficult and costly task in most of the visited planning authorities (LGAs). Most of the visited Planning Authorities did not have plans to guarantee the fulfilment of the future demand of the plots. This was due to the fact that, the Ministry of Lands and PO-RALG failed to forecast current and future demand of the plots and thus facilitate the LGAs to meet the demand.

There were difficulties in paying full compensation during the acquisition of land for plots. LGAs did not put in place measures that would allow them to address various challenges that may delay the implementation and completion of the plot allocation projects.

The database for plots allocation was not properly functioning as the Ministry and PO-RALG focused mainly on the collection of land rents without paying attention in incorporating all needed information as well as updating information regarding allocated plots. The updated database would not only assist in reducing land conflict and keeping all vital records regarding plots but would also guide and address many issues regarding plots ownership.

6.3.3 LGAs did not have adequate capacity to manage activities regarding plots allocation

LGAs are lacking the needed capacity in terms of budget, skilled personnel and planning and land surveying equipment and due to that most of the activities on plots allocation were outsourced and as a result, plots were not affordable due to the fact that all land acquisition and surveying costs are met by the owners of plots.

The Planning Authorities in the country (in total) were having only 36 percent of the required skilled personnel in the land sector. The shortage of 64 percent of the required skilled personnel may have resulted into failing to reach the agreed targets and leading poor performance of the sector.

There was a problem of financing land issues at all levels from the Ministry of Lands, PO-RALG to the LGAs resulting from lack of prioritization of the land sector in budget allocations. It should be known that, LGAs were working under the guidance and supervision of PO-RALG and the Ministry of Lands on the issues of plots allocation. The review of budgeted activities versus their implementation revealed that the budgeted activities are not fully financed. Also, the retention of 30 percent of land rents to the LGAs so as to facilitate them in carrying out their land matters effectively has been called off.

LGAs did not have adequate equipment such as vehicles, RTK-GPS and Total Stations that are very crucial in the management of plots allocation. Some LGAs were forced to hire these equipment at exorbitant costs that are factored in the plots price that ultimately ending-up increasing the plots price hence making plots not affordable to most low income people.

6.3.4 Coordination mechanism between the Ministry of Lands, PO-RALG, LGAs and utility providers has not yet been designed and so is not functioning.

There was no designed and well-functioning coordination mechanism between the Planning Authorities and utility providers responsible with utility and services such as water, electricity and roads in implementation of plots allocation projects despite of the fact that these utility providers play significant roles in the implementation of plots allocation project. This had resulted into the Government and individuals incurring huge cost in relocating the infrastructures or demolishing the already installed infrastructure services.

On the other hand, there were few LGAs which operate in partnership with the utility providers about the plots allocation projects. However, the utility providers do not participate by attending or even by

providing their inputs during the planning phase of those plots allocation project. Likewise, some utility companies did not see the benefits of being involved in the plots allocation process and prefer doing it alone a move that is costly in the plots allocation projects.

The issue of monopolistic nature of the utility companies and the fact that they had a backlog of demand implies that they do not have the incentive to service undeveloped plots. More guidance is required on coordination.

6.3.5 Monitoring, evaluation and performance reporting of plots allocation's activities were not properly conducted.

Monitoring of plots allocation activities by the Ministry of Lands and PO-RALG was not based on performance indicators, targets, and goals. This has resulted into PO-RALG getting involved only in the places with land disputes. The monitoring made by the Ministry of Lands on plots allocated was mainly on the land rent to be collected.

The Ministry of Lands and PO-RALG did not provide feedbacks to the Planning Authorities on the results of their monitoring activities so as to rectify whatever may need to be improved. Most of the Planning Authorities were not aware of the monitoring activities or results of the monitoring activities.

Lack of functioning monitoring, evaluation and performance reporting framework on plots allocation issues had been caused by improper implementation of Monitoring and Evaluation Strategy that would have facilitated the provision of information to the land stakeholders. This has been due to the failure of the Ministry of Lands, Housing and Human Settlements Developments and PO-RALG to timely conduct monitoring and evaluation of the projects as required.

Similarly, the focus of M&E did not provide information that would enable land stakeholders to track progress on the various stages of plots allocation in order to enhance decision-making in implementing their strategic goals on plots allocation.

Moreover, there were weaknesses in systematic data collection and effective use of M&E results in the planning of PO-RALG's plots allocation activities. These were weaknesses such as repetitions of poor performance of plots allocation activities in different LGAs in the country.

Furthermore, the performance of the Ministry of Lands and PO-RALG on plots allocation was not satisfactory. That was confirmed by the trend of number of plots planned, surveyed and allocated which were found

to be below the set target and so the results of M&E are questionable on whether they really address all these performance issues of ensuring that plots are sufficient and of affordable prices to all.

CHAPTER SEVEN

RECOMMENDATIONS

7.1 Introduction

This chapter presents recommendations directed to the Ministry of Lands, Housing and Human Settlements Development and President's Office - Regional Administration Local Government on what should be done to ensure affordability and availability of sufficient plots for human settlements development in the country.

The audit office believes that full implementation of these recommendations will significantly improve the provision of plots allocation activities performed by the Ministry of Lands and PO-RALG through its Local Government Authorities. The implementation will also ensure that services on the provision of plots allocation are performed with regard to the 3Es of Economy, Efficiency and Effectiveness in the use of the public resources.

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

The Ministry of Lands, Housing and Human Settlements Development should:

- 1) conduct analysis of the current and future demands for plots in the country and devise a mechanism for meeting the established current and future demands for plots;
- 2) provide and disseminate guidance to cost establishment for serviced plots, standard plots to be sold and profitability margin for those selling plots;
- 3) ensure that a well-functioning database for plots allocated is in place and the database is regularly updated;
- 4) ensure that there is a designed and well-functioning coordination mechanism among key stakeholders on plots allocation and it is operationalized to allow the involvement of all stakeholders in the planning and execution phases of the plots allocation activities;
- 5) ensure that there is a functioning monitoring, evaluation and performance reporting framework in place which guarantee

periodical execution of monitoring, evaluation and performance reporting of plots activities; and

- 6) ensure that performance indicators, targets, goals for plots allocation are set and implement strategies that are in place.

7.3 Recommendations to the President's Office - Regional Administration and Local Government Authorities (PO-RALG)

The President's Office - Regional Administration and Local Government Authorities should:

1. devise a mechanism that will require all planning authorities to ensure that plots that meet the demand of people (number of plots and available utility services) are available and affordable to all classes of people;
2. design guidelines and procedures that will provide guidance to LGAs when coordinating with utility providers towards provision of services in plots allocation projects;
3. carry-out periodical checks and reviews to ensure that plots are allocated according to demand, on time and avoid the problem of multiple allocations of the same plot to more than one person;
4. ensure that Planning Authorities' capacity to manage plots allocation activities are enhanced by setting aside needed funds, adequate skilled personnel and equipment;
5. devise a mechanism to be used by LGAs in involving the private sector in plots allocation projects so as to increase the supply of plots that will ultimately satisfy the demand of the people; and
6. conduct regular visits to the Planning Authorities for the supervision, monitoring and evaluation of plots allocation activities in order to identify associated challenges and take corrective measures as may be required.

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APPENDICES

Appendix 1: Responses from the Audited Entities

This part covers the responses from the two audited entities namely, the Ministry of Lands, Housing and Human Settlements Development and the President's Office - Regional Administration and Local Government. The responses are divided into two parts i.e. general comments and specific comments in each of the issued audit recommendations. This is detailed in appendices 1(a) and 1(b) below:

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

General Comment

The provision of land services in Tanzania has passed through a number of stages and changes from the colonial era to date. In the past, land was given no value and was under the control of the government for planning surveying and allocation. During that time, land for development was made available (acquired) by the Commissioner for Lands under the Land Acquisition Act CAP 118. After acquisition planning and surveying could be conducted. When plots were ready, the land allocation committee at District, Regional and National levels could sit, deliberate and allocate plots. Therefore land allocation could be made by selecting applicants from the list published by the District Land Officers responsible for land administration.

Following the approval of the Land Policy (1995) new land laws across the functional land sectors were enacted. The Land Act (No. 4 and 5) of 1999 for example was implemented starting from 1st May, 2001. In this Act and land was categorically recognized to have value and it can be sold or purchased as a commodity at market price.

The land laws stipulate that for any occasion of acquiring land for public use, the acquiring entity should pay full, fair and prompt compensation of land including unexhausted improvements to the occupier (Land Act No. 4 of 1999). For the government to have sufficient land for planning, surveying and allocation at affordable costs, there must be free land which is free from encumbrances; that is; the land which has been compensated for by the government in order to remove third party interests.

In that situation, the government must have subsidized land that can be allocated at cheaper price to the majority Tanzanians. This requirement, however, brings a big burden to the Government. Since the introduction of cost sharing for most public services, citizens are obliged to contribute to the costs of services that they need for their daily lives. Despite the introduction of cost sharing in Tanzania the situation of making serviced land available to majority low income people is still a challenge to both the government and the private sector. In view of this challenge, the government has invited the private sector in the form of PPP to join hands to improve services. From the above background, it is obvious that

processes and procedures of allocating land have changed drastically because the practice of allocating land is no longer cheap and public but rather selling land to the willing buyer from the willing seller. In other words, land availability for allocation is largely dependent on market dynamics unless subsidized by the government.

Since every piece of land has value and occupier, it is important to appreciate that for an acquired land for producing land parcels at invested cost, it is obvious that the one who invested money has to dispose the plots at cost in order to recover the invested capital. This means that, the cost of purchasing land from the previous occupiers, land planning and cadastral surveying of parcels and allocation need to be recovered by those in need.

According to Town Planning Act No. 8 of 2007, every land owner has the right to prepare a scheme for his or her land in so far that scheme is approved by the planning authority. The introduction of private sector in the land activities from planning, land surveying, real estates and property development has changed the previous notion of viewing land as a free commodity. By recognizing this fact and in trying to regulate the private sector operations on land, the government has been taking several measures to mitigate the dynamics and challenges of land sector at large. Some of the measures that have been taken include but not limited to:

1. Allow the private sector to plan, survey and service plots with a view to hasten these processes and increase supply of serviced land.
2. Embark on regularization of informal settlements to improve security of tenure, improve services.
3. Ensure the every piece of lands in Tanzania is planned, surveyed and titled in order to improve the security of tenure of lands rights and livelihood.
4. Establishment of New Geodetic Control Network of more than 600 points covering whole country in order to reduce the cost of surveying.
5. Acquisition of spatial information that could generate base maps and satellite images to facilitate preparations of detailed and general layout plans and land adjudication.
6. Aerial gravity Survey of the whole country to assist in generating heights to facilitate the production of contour maps for applications of various National development activities.
7. Application of new technologies of Mobile Technology (MAST) and survey technique in adjudicating and titling land in urban and rural areas to hasten supply of surveyed land and reduce the unit cost of

surveying and registering land parcels.

8. Improvement of recording, processing, storage and dissemination of land records through Integrated Land Management Information System Project (ILMIS).
9. Preparation of Master Plans in for our major towns and rapidly growing minor towns so as to guide development but also make provision for residential plots.
10. Develop and issuing guidelines to control hiking of prices for plots by the private sector, Local Government Authorities and other entities involved in making serviced land available to the general public.

From the above descriptions, it is evident that the government has invested heavily in the sector in trying to bring down land transaction costs but the challenges remain on the high costs of acquiring land amidst increasing demand of access to land. There are many applicants countrywide who exerts pressure on processes and procedures of providing land services to the general public. The solutions rest with the government and private sector to work together in finding everlasting solutions by involving the general public.

Specific Comments

S/N o	Recommendation	Comments of the Ministry	Planned actions	Implementation Timelines
1	Conduct analysis of the current and future demands for plots in the country and devise a mechanism for meeting the established and current and future demands for plots;	(i) The current criteria of establishing demand and supply of plots is willing seller and willing buyer principle because the plots are produced massively by Local Governments (LGAs) in partnership with the private sector to produce	(i) To sensitize the public to contribute to the cost of producing land parcels/plots (ii) To motivate financial institutions to participate in land preparation process whereby the	Continuous activity.

S/N o	Recommendation	Comments of the Ministry	Planned actions	Implementation Timelines
		<p>surveyed plots. When the plots are ready are floated in the market through transparent means for the general public to apply for allocation by purchasing plot or plots in need.</p> <p>(ii) There are 22 LGAs which are undertaking planning, surveying and allocation of plots for the general public to purchase.</p> <p>(iii) There are several LGAs and private firms which surveyed plots for disposal but have no market because people do not have the capacity to buy.</p>	<p>wananchi will get loans that will be paid in installments</p> <p>iii) To facilitate and motivate private firms to engage in planning and surveying with a view to reducing production costs.</p>	
2	Provide and disseminate guidance to cost	(i) The Ministry has provided guidance on	(i) To work out cost of any	2017/2018 - 2019/2020

S/N o	Recommendation	Comments of the Ministry	Planned actions	Implementatio n Timelines
	establishment for serviced plots, standard plots to be sold and profitability margin for those selling plots	<p>how to establish unit cost of plots to guide the practice selling plots to the general public. These guidelines have been issued by the Commissioner for Lands to enable the practioners to abide to during acquisition of land, planning, surveying, putting infrastructures like roads, water and other utilities to ensure the computation of incurred costs for executing plots projects are reasonable land acceptable.</p> <p>(ii) This profit margin in considered attractive for private sector to engage in plot production has</p>	<p>land service into productio n of plots.</p> <p>(ii) To involve the private sector in providing quality service of surveyed plots at affordabl e cost.</p> <p>(iii) To formulate regulatio ns and technical circulars to control hiking of providing surveyed and serviced plots.</p>	

S/N o	Recommendation	Comments of the Ministry	Planned actions	Implementation Timelines
		been recommended to compare with treasury bonds.		
3	Ensure that a well-functioning database for plots allocated is in place and the database is regularly updated.	<p>(i) The Ministry of Lands has established and well-functioning Information System (MOLIS) and Land Rent Management System (LRMS) and Integrated Land Information System (ILMIS).</p> <p>(ii) MOLIS is functioning in Dar es Salaam Zonal Office, Ubungo and Kinondoni Municipalities; LRMS is functioning in 171 Councils.</p>	<p>To complete transformation analogue to electronic digital database for the pilots areas of Ubungo and Kinondoni under ILMIS pilot phase.</p> <p>To upscale ILMIS to the rest of the country and update data regularly.</p>	<p>(i) Pilot phase to be completed in July 2018</p> <p>(ii) Upscale in phase implement in period of five years (2018 - 2023).</p>
4	Ensure that there is a designed and well-functioning coordination mechanism among key stakeholders on plots allocation and it is	(i) There is a National Land Allocation Committee that is chaired by Commissioner for Lands primary drawing	(i) To complete the review of National Land Policy that advocates the coordinated lands	6 years (2018 - 2023)

S/N o	Recommendation	Comments of the Ministry	Planned actions	Implementatio n Timelines
	operationalized to allow the involvement of all stakeholders in the planning and execution phases of the plots allocation activities.	<p>representative from various institutions. This committee allocates land for investment areas, prime areas and beach plots.</p> <p>(ii) However, coordinated for land services among utility providers and planning authorities is relatively weak.</p>	<p>servicing</p> <p>(ii) To revisit the existing system of land servicing and recommend coordinated arrangement of land servicing entities.</p>	
5	Ensure that there is a functioning monitoring, evaluation and performance reporting framework in place which guarantee periodical execution of monitoring, evaluation and performance reporting of plots activities.	<p>(i) The ministry has an M & E unit that takes stock on the implementation of annual plans and programs under implementation. However the unit is understaffed thus calling for strengthening.</p> <p>(ii) The current report is largely focus on short terms plans</p>	<p>(i) To develop data base upon which M & E will be base to assess the extent of output and impact created</p> <p>(ii) To develop wide - embracing M & E framework for projects, programs</p>	5 years (2018 - 2023)

S/N o	Recommendation	Comments of the Ministry	Planned actions	Implementation Timelines
		under taken by the ministry	and policies.	
6	Ensure that performance indicators, targets, goals for plots allocation are set and implement strategies that are in place	<p>(i) The ministry has set a target of issuing 400,000 titles annually for the period of 2015 - 2020. Impliedly, a total of 2 Million plots have to be issued.</p> <p>(ii) In a ten year period (2015 - 2020) the Ministry has set a target of having each parcel of land identified, planed, surveyed and titled.</p>	<p>To strengthen initiatives of regularization, completion of demarcation surveys and preparation of CCROs for rural areas.</p> <p>Involve the private sector to hasten planning and surveying of land parcels towards the 400,000 titles target.</p>	2015 - 2025

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

General Comment

PO-RALG has taken two key initiatives of deployment- GIS application and M&E Framework in guiding and tracking the management of plots allocation in LGAs. This is a corrective and development measure that will require collaborative action of various stakeholders without which unregulated spatial development will persist.

This whole task requires setting aside adequate financing and availing of relevant lands experts in RSs and LGAs.

Specific Comments

S/N	Recommendation	Comment of the Ministry	Planned actions	Implementation Timelines
1.	Devise a mechanism that will require all planning authorities to ensure that plots that meet the demand of people (number of plots and available utility services) are available and affordable to all classes of people	Agreed	Set aside funds to subsidise plot allocation Revive the Plot development revolving fund Involvement of private sector Government to minimise plot allocation cost	FY 2018/19-2020/21
2.	design guidelines and procedures that will provide guidance to LGAs when coordinating with utility providers towards provision of services in plots allocation projects	Agreed	Covered in the guidelines for the preparation and implementation of general planning schemes and detailed schemes for	FY 2018/19

			new areas, urban renewal and regularization, draft Urban development policy and directives will be given to LGAs to involve utility Agencies towards provision of services in plots allocation projects	
3.	Carry-out periodical checks and reviews to ensure that plots are allocated according to demand, on time and avoid the problem of multiple allocations of the same plot to more than one person	Agreed	Through the Integrated lands management and information system (ILMIS) and Geographical information system (GIS) Through Land rent information system Through PO - RALG M&E framework	FY 2018/19
4.	Ensure that Planning Authorities' capacity to manage plots	Agreed	Set aside funds to subsidise plot allocation through budget allocation	FY 2018/19-2020/21

	allocation activities are enhanced by setting aside needed funds, adequate skilled personnel and equipment		Appropriate recruitment - UTUMISHI Procurement of equipment	
5.	device a mechanism to be used by LGAs in involving the private sector in plots allocation projects so as to increase the supply of plots that will ultimately satisfy the demand of the people	Agreed	PO - RALG will prepare guidelines for involving private sector in plots allocation through PPP Node	FY 2018/19-2020/21
6.	conduct regular visits to the Planning Authorities for the supervision, monitoring and evaluation of plots allocation activities in order to identify associated challenges and take corrective measures as may be required	Agreed	Through PO - RALG M&E framework	FY 2018/19

Appendix 2 : Detailed Main audit questions with sub-questions

This part provides the list of audit questions and their respective sub-questions:

Audit Question 1	To what extent does plots allocation management adequately conducted?
Sub Audit Question 1.1	Are plots available and meet the demands of the people?
Sub Audit Question 1.2	Is the cost for plots affordable to all sorts of the people in the country?
Sub Audit Question 1.3	Does the plots allocated to the right people and on time?
Sub Audit Question 1.4	Is the problem of multiple allocations of plots to more than one person common?
Sub Audit Question 1.5	Is the provision of utility services on the allocated plots planned and adequately rendered?
Audit Question 2	Does the system of plots allocation functioning adequately?
Sub Audit Question 2.1	Do the PO-RALG and Ministry of Lands plan for plots allocation?
Sub Audit Question 2.2	What are the measures in place to ensure plots project are accomplished on time?
Sub Audit Question 2.3	Do the PO-RALG and Ministry of Lands analyse and project current and future demands for plots?
Sub Audit Question 2.4	Do the PO-RALG and Ministry of Lands have functioning database for plots allocation?
Sub Audit Question 2.5	Do the PO-RALG and Ministry of Lands adequately supervising plots allocation activities and take corrective actions accordingly?
Audit question 3	Do LGAs have needed capacity to manage its activities regarding plots allocation?
Sub Audit Question 3.1	Do the LGAs set aside funds for the management of plots allocation activities?
Sub Audit Question 3.2	Do the LGAs have adequate skilled personnel to manage plots allocation activities?
Sub Audit Question 3.3	Do the LGAs have adequate equipment for the management of plots allocation?
Audit question 4	Is the coordination between Ministry of Lands, PO-RALG, LGAs and Utility providers designed and functioning well?
Sub Audit Question 4.1	Do PO-RALG, Ministry of Lands, LGAs and Utility providers have a designed and well-functioning coordination framework among them?
Sub Audit Question 4.2	Do the Utility providers (such as TANESCO and Water Supply Companies) involved in the planning and execution phases of the plots allocation activities?
Audit question 5	Does the monitoring, evaluation and performance reporting of plots activities timely and properly conducted?

Sub Audit Question 5.1	Do PO-RALG and Ministry of Lands plan for monitoring, evaluation and performance reporting of plots activities?
Sub Audit Question 5.2	Do PO-RALG and Ministry of Lands have a functioning monitoring, evaluation and performance reporting framework?
Sub Audit Question 5.3	Do PO-RALG and Ministry of Lands set performance indicators, target, goals and modalities on achieving them?
Sub Audit Question 5.4	Do PO-RALG and Ministry of Lands execute their monitoring, evaluation and performance reporting roles as expected?
Sub Audit Question 5.5	Are the monitoring, evaluation and performance reports timely issued covered relevant performance issues?

Appendix 3 : Detailed Assessment Criteria and Sources

This part provides the detailed information regarding the assessment criteria used to assess the management of plots allocation, assessment criteria were drawn from different sources such as: Policies, Legislations Acts and Regulations, guidelines and the best practices for the management of plots allocation.

The assessment criteria used and their sources are presented below:

Audit Criteria	Source of Criteria
Adequacy of plots allocation	
<p>The Ministries of Lands and PO-RALG are required to ensure that plots are available and meet the demands of the people throughout the country. Cost for acquiring plots should be affordable to all sorts of people.</p> <p>The plots should only be allocated to people who meet all the requirements and on time from the time when the requests for plots have been submitted to the Planning Authority.</p> <p>Multiple allocations of plot to more than one individual are forbidden. It is only possible when the rest of the people applied for the plots have been issued with the plots.</p> <p>Provision of utility services such as roads, electricity, water etc., on the allocated plots should be planned and adequately rendered before selling plots to the people.</p>	<p>National Land Policy of 1995</p> <p>The Land Act and Village Land Act</p> <p>National Land Policy of 1995</p> <p>National Land Policy of 1995 Clause 6.8.0 on effective planning for urban development.</p>
System for plots allocation	
<p>Ministry of Lands, PO-RALG and LGAs are required to have in place a functioning system for plots allocation in the entire country. It is required that the system should provide the basis for planning, projecting current and future needs of plots, maintaining a database of allocated and plots to be allocated, and a mechanism for tracking and supervising the plots allocation activities throughout the</p>	<p>The National Land Policy of 1995 Clause 4.2.21 on Land Registration and Clause 5.4.0</p> <p>The National Land Policy of 1995 Clause 6.0 on Urban and Rural Land Use</p>

<p>country.</p> <p>Ministry of Lands and PO-RALG should comprehensively develop plans for plots allocation and the process for allocating those plots should be guided by those plans. The same Ministries are also required to put in place measures that are to ensure plots allocation projects are accomplished on time and the allocation is fairly done.</p> <p>All Planning Authorities in the country should periodically analyse and project current and future demands for plots; and use the results of those projections to initiate plots allocation projects that are to meet the demand of the people in need of plots.</p> <p>The Ministry of Lands, PO-RALG and LGAs should maintain a functioning and up-to-date database for plots allocated including owners and also the planned plots to be allocated.</p> <p>The Ministry of Lands, PO-RALG and LGA should adequately supervise plots allocation activities and take corrective actions accordingly, in case there is a need to improve.</p>	<p>Urban Planning Act No. 8 of 2007 requires that</p> <p>National Land Policy of 1995</p> <p>PO-RALG Strategic Plan 2011/12 - 2015/16</p>
<p>Capacity to manage plots allocation activities</p>	
<p>The Ministry of Lands, PO-RALG and LGAs should have in place the needed capacity in terms of funds, skilled personnel and equipment necessary for the management of plots allocation activities.</p> <p>Ministry of Lands, PO-RALG and LGAs are required to set aside funds for the management of plots allocation activities. They should ensure that they possess adequate skilled personnel to manage plots allocation activities.</p>	<p>The National Land Policy of 1995</p> <p>According to the PO-RALG Strategic Plan 2011/12 - 2015/16, the Planning Authorities</p> <p>Strategic Plan of the Ministry of Lands, Housing and Human Settlements Development 2012/13 - 2016/17.</p>

Adequate equipment for plots allocation activities are required to be in possession of the Planning Authorities.	
Coordination between Ministry of Lands, PO-RALG, LGAs and Utility providers	
<p>Ministry of Lands, PO-RALG and LGAs are required to put in place a functioning coordination framework with Utility providers during the planning and execution of plots allocation activities in the country</p> <p>Involvement of Utility providers in the planning and execution phases of the plots allocation activities should be guaranteed through attending planning and execution meeting organized by the Planning Authorities in order to ensure efficient and effective plots allocation.</p>	<p>National Land Policy of 1995</p> <p>PO-RALG Strategic Plan 2011/12 - 2015/16,</p> <p>Urban Planning Act No. 8 of 2007 section 7(5) (o).</p>
Adequacy of monitoring, evaluation and performance reporting of plots activities	
<p>The Ministry of Lands, PO-RALG and LGAs should institute functioning monitoring, evaluation and performance reporting framework and develop plans for monitoring, evaluation and performance reporting of plots activities. They should set performance indicators, target, goals and modalities on achieving them.</p> <p>The Ministry of Lands, PO-RALG and LGAs are required to periodically conduct monitoring, evaluation and performance reporting of their activities regarding plots allocation in the country. Should also ensure that monitoring, evaluation and performance reports are timely issued.</p>	<p>Land Policy of 1995</p> <p>Strategic Plans of the Ministry of Land and PO-RALG</p> <p>Urban Planning Act No. 8 of 2007 section 7(5) (u) and section 22</p>

Appendix 4: Methods for Data Collection

This part provides the detailed methods for data collection and analysis. Three main methods for data collection namely, reviews of documents, interviews and observations have been described in this part.

a) Interviews

To be able to respond to the audit questions and provide adequate conclusions against the audit objective, interview method was used to collect information. The interviews allowed the audit team to get a broader understanding of the audit area and identify existing challenges, root causes and eventually the consequences to those problems and challenges.

The audit team conducted interviews and discussions with officials from the Ministry of Lands, PO-RALG, and LGAs. The Table below provides a detailed list of individuals and entities that were interviewed during the audit and the reasons for interviewing each of them.

Interviewed Official	Reason for Interview
<i>Ministry of Lands, Housing and Human Settlements Development</i>	
Commissioner of Land Administration	To get information on the whole process of plots allocation including land acquisition, land use planning, land surveying, plots identification, and plots allocation to individuals. Also to get information on statistics and status of Rights of Occupancy, change of right of occupancy and all issues related to land administration
Assistant Director Survey and Mapping - Rural	To collect information on how the Ministry carries out the acquired land planning, surveys and preparation of survey maps
Assistant Director Survey and Mapping - Urban	To get the information on current and future survey plans, statistics of surveyed areas and other related issues.
Director for Rural and Town Planning	To get information on the whole process of Town Planning, Land use Management, plots allocation including land acquisition and land use planning as well as preparation of drawings for the same.
Senior Land Officer	To get information on the whole process of plots allocation including land acquisition, land use planning, land surveying, plots identification, and plots

	allocation.
Chief Valuer	To get information on valuation of the acquired lands, valuation of the land for compensation, and also how the Ministry set indicative price for land.
<i>President's Office - Regional Administration and Local Government</i>	
Director of Urban Development	To find out how they prepare and coordinate LGAs on the issues of management of Plots allocation and how they monitor its execution.
Assistant Director Urban Planning and Land use management	To find out how they prepare and coordinate LGAs on the issues of management of Plots allocation and how they monitor its execution.
Assistant Director Urban Development Management	To find out how they prepare and coordinate LGAs on the issues of management of Plots allocation and the development of infrastructures in the allocated plots and how they monitor its execution.
Land Surveyor	To get information on the whole process of plots allocation including land acquisition, land use planning, land surveying, plots identification, and plots allocation.
Town Planner	To get information on the whole process of Town Planning issues such as preparations of Town Planning drawings, interim land use plans as well as detailed land use plans.
<i>Local Government Authorities (LGAs)</i>	
Land Officers	To find out how do they play their roles on management of plots allocation as town planers. Also to determine how they supervise the plots plan, implement, and control plots in their areas of jurisdiction
Town Planners	To get information on the whole process of Town Planning issues such as preparations of Town Planning drawings, interim land use plans as well as detailed land use plans.
Surveyors	To get information on the whole process of plots allocation including land acquisition, land use planning, land surveying, plots identification, and plots allocation.
Land Valuers	To get information of issues of valuating the land, paying compensations, delays in paying compensation and causes of land disputes.

b) Review of documents

Documents were reviewed in order to obtain appropriate and sufficient information to enable the audit team to come up with clear findings which are supported by collaborative evidences.

The reviewed documents were those falling within the period under audit i.e. 2014/15 up to 2016/17. Some of the documents reviewed and reasons for review are detailed in the Table below:

List of reviewed documents and reasons for review

S/N	Reviewed Document	Reason for review
1.	Land Policy	To understand the commitments of the government and its vision on the issues of plots
2.	Strategic Plans (2011/12 - 2015/16 & 2016/17 to 2020/21 and 2012/13 - 2016/17)	To obtain information on the strategies set by the Ministries to address plots allocation issues and compare with the performance/ implementation.
3.	Plots project activity Plans	To understand various planned activities related to plots allocation by the Ministry of Lands and PO-RALG as well as at LGAs
4.	PO-RALG Annual progress reports, 2014/15 - 2016/17	To clarify the issues rose on interviews and get understanding of plots allocation performance. To assess the progress made towards set targets and plans for the future performance.
5.	Ministry of Lands- Annual Performance report for the FY 2014/15 - 2016/17	To find out the extent of Implementation of planned activities concerning Plot allocation projects.
6.	Ministry of Lands, 2017 (“Mapendekezo ya kuimarisha sekta ya ardhi”)	To understand staffing of LGAs
7.	Budget speech of the Ministry of Land for financial year 2014/15 of June, 2015-Dodoma	To understand budget allocated in land sector from which performance of plots allocation can be evaluated.
8.	Ministerial budgets for the Ministry of lands	
9.	Medium Term Expenditure Frameworks(MTEF) for the FY 2014/15 - 2016/17	To understand budget allocated in land sector from which performance of plots allocation can be evaluated by finding out how the Ministries and LGAs budget for plot development

S/N	Reviewed Document	Reason for review
		control activities, and how much do they spend for Plots allocation. This will give out the clear picture on the effort made so as to see effort made in overcoming the inadequacy of Plot development control
10.	A report by UN-HABITAT: Toolkit and Guidance for Preventing and Managing Land and Natural Resources Conflict. Land and Conflict, 2012	To understand issues of land conflict at the national and international level
11.	Ongoing disputes for FY 2017/18	
12.	Disputes resolved up to June 2017	
13.	World Urbanization Prospects, UN DESA report	To understand the issues of Projections of land use by considering urbanization with the overall growth of the world's population
14.	United Nation's 2030 Agenda for Sustainable Development (SDGs) Goals	To understand a worldwide concern on the significance of issues of land to ensure access for all is adequate, safe and affordable housing and basic services
15.	A research on evaluating the effectiveness of the regulatory framework in providing planned land in urban areas, (The case of Dar es Salaam city, 20 plots project, Tanzania)	To understand issues of land planning and use from scholars/Academicians
16.	Assessment of main urban land use issues in Tanzania, Final Draft: Dar es Salaam Institute of Land Administration and Policy Studies , Dar Es Salaam, Tanzania	

c) Observations

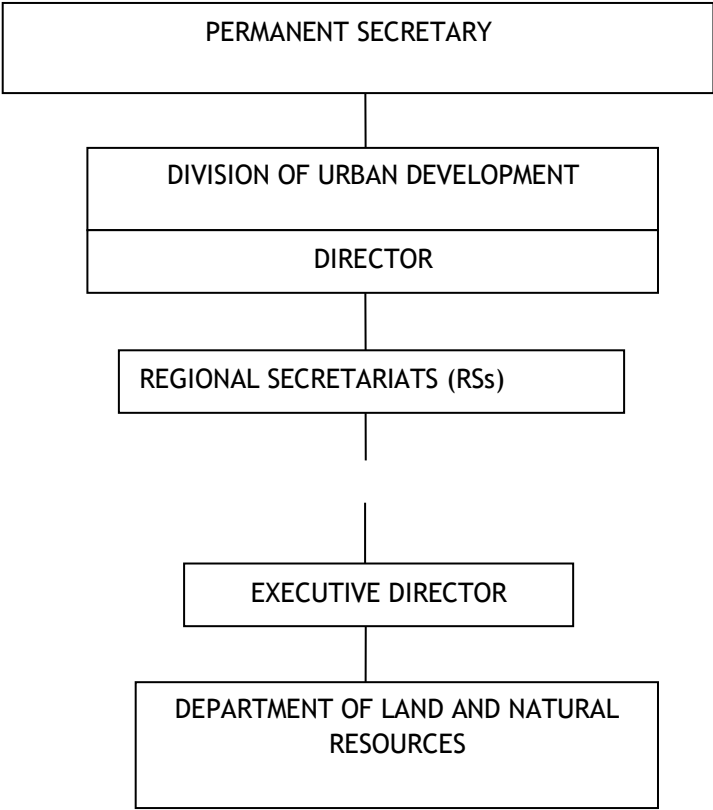
Table below presents visited LGAs and their respective visited projects.

List of visited LGAs and the respective plots project

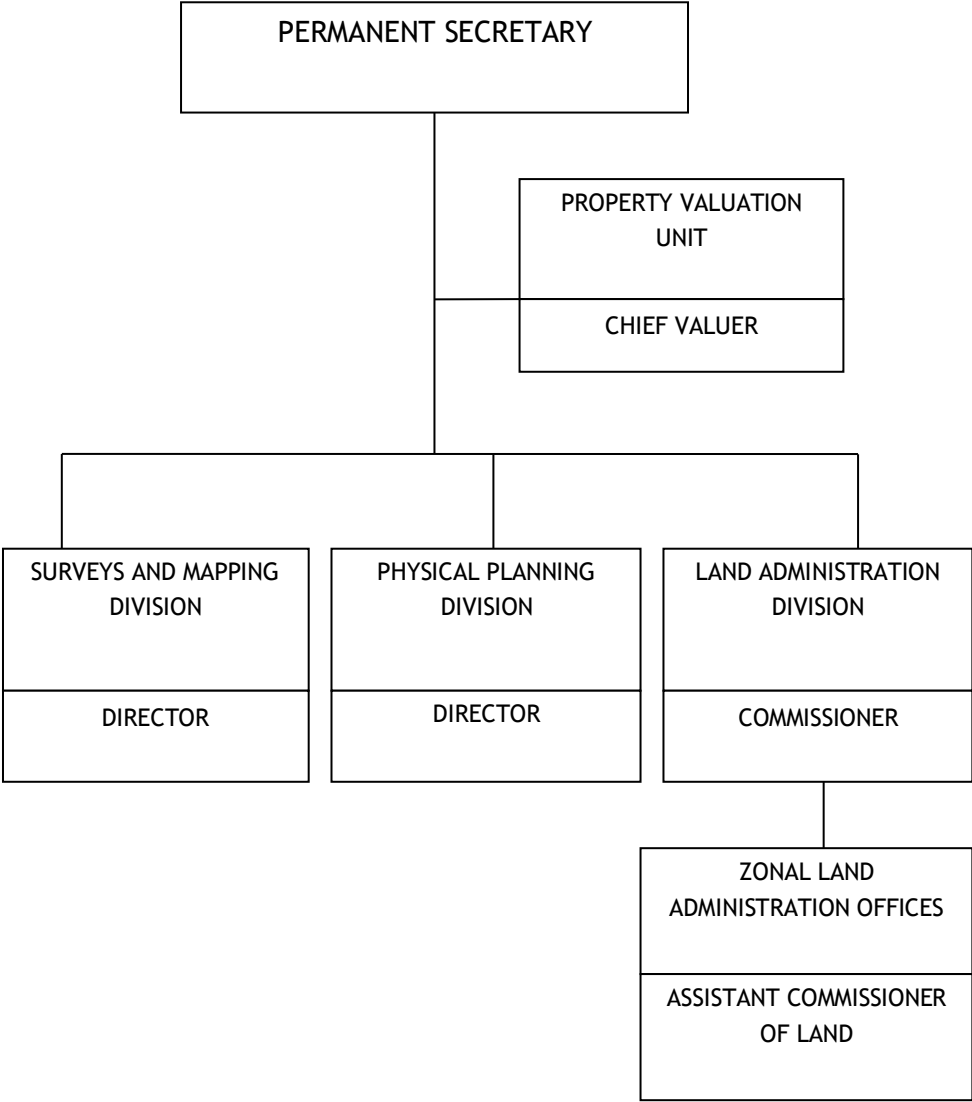
S/N	LGA	Projects for the period from 2014/15 to 2016/17	Visited Project
1	Babati TC	1. Maisaka	Maisaka
2	Mbulu TC	None	None
3	Temeke MC/ Kigamboni MC	1. Gezaulole	Gezaulole
4	Tanga CC	1. Amboni Pande 2. Pongwe City 3. City Plan	Amboni Pande
5	Singida MC	1. Mnung'una 2. Sabasaba 3. Manise 4. Manguanyuki 5. Mwankoko 6. Mwaja 7. Mandewa 8. Unyankhae 9. Sasu 10. Mtipa 11. Kititimo 12. Unyinga 13. Manga 14. Kimpungua 15. Unyankumi	None
6	Ilemela MC	1. Kabusungu 2. Masemele	None
7	Songea MC	1. Namanditi 2. Mkuzo B 3. Ruvuma 4. Mwengemshindo 5. Chandarua 6. Kuchile	Namanditi
8	Mpanda MC	1. Nsemulwa 2. Msangama 3. Kazima 4. Shanwe 5. Airtel 6. Kasimba 7. Mapinduzi	Nsemulwa

**Appendix 5: Organograms of the PO-RALG, Ministry of Lands,
Housing and Human Settlements Developments and LGAs**

(1) ORGANISATION STRUCTURE OF THE PO-RALG & LGAs



**(2) MINISTRY OF LANDS, HOUSING AND HUMAN SETTLEMENTS
DEVELOPMENT**



Appendix 6: Approved Singida Municipal Council Master Plan

