



**ANNUAL GENERAL REPORT OF THE CONTROLLER  
AND AUDITOR GENERAL**

**ON THE AUDIT OF DEVELOPMENT PROJECTS FOR THE  
FINANCIAL YEAR ENDED 30 JUNE 2018**



UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



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In reply please quote

Ref.No. FA 27/249/01/2017/2018

28 March 2019

Dr. John Pombe Magufuli,  
The President of the United Republic of Tanzania,  
State House,  
P.O. Box 9120,  
1 Barack Obama Road,  
11400 DAR ES SALAAM.

Your Excellency,

**Re: Submission of Annual General Report of the Controller and Auditor General on the Audit of Development Projects for the year ended 30 June 2018**

Pursuant to Article 143(4) of the Constitution of the United Republic of Tanzania of 1977 (as amended from time to time) and Section 34 (1) (c) of the Public Audit Act, 2008, I hereby submit to you my eighth Annual General Report on audit of Development Projects for the year ended 30 June 2018.

I submit.

Prof. Mussa J. Assad  
**CONTROLLER AND AUDITOR GENERAL**

Office of the Controller and Auditor General,  
The National Audit Office United Republic of Tanzania.

**(Established under Article 143 of the Constitution of the United Republic of Tanzania)**

The statutory duties and responsibilities of the Controller and Auditor General (CAG) are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 (as amended from time to time) and further described under the Public Audit Act, 2008 and Public Audit Regulations of 2009.

**Vision**

To be a Highly Regarded Institution that Excel in Public Sector Auditing.

**Mission**

To Provide High Quality Audit Services that Improves Public Sector Performance, Accountability and Transparency in the Management of Public Services.

**Core Values**

In providing quality services, the National Audit Office of Tanzania (NAOT) is guided by the following Core Values:

- **Objectivity:** We are an impartial organization, offering services to our clients in an objective and unbiased manner;
- **Excellence:** We are professionals providing high quality audit services based on best practices;
- **Integrity:** We observe and maintain high standards of ethical behavior and the rule of law;
- **People focus:** We focus on stakeholders' needs by building a culture of good customer care and having competent and motivated work force;
- **Innovation:** We are a creative organization that constantly promotes a culture of developing and accepting new ideas from inside and outside the organization; and
- **Best resource utilization:** We are an organization that values and uses public resources entrusted to it in efficient, economic and effective manner.

**We do this by:**

- Contributing better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them.
- Helping to improve the quality of public services by supporting innovation on the use of public services;
- Providing technical advice to our clients on operational gaps in their operating systems;
- Systematically involving our clients in the audit process and audit cycles; and providing audit staffs with adequate working tools and facilities that promote independence.

- © Pursuant to Section 39 of the Public Audit Act, 2008 this audit report is intended to be used by Government Authorities. However, upon receipt of the report by the Speaker and once tabled in the Parliament, the report becomes a matter of public record and its distribution may not be limited.

## Table of Contents

Vision.....	ii
Mission. ....	ii
Core Values.....	ii
List of Abbreviations.....	vi
Preface.....	vii
Acknowledgements.....	x
EXECUTIVE SUMMARY .....	xi
CHAPTER ONE .....	1
INTRODUCTION AND BACKGROUND OF PROJECTS.....	1
1.0 Introduction .....	1
1.1 Background of Projects Audited.....	1
1.2 Responsibilities of Accounting Officers .....	5
1.3 Responsibilities of the Controller and Auditor General .....	5
1.4 Purpose of General Report .....	5
1.5 Scope and Applicable Audit Standards .....	6
1.6 Audit Methodology.....	7
1.7 Structure of Audit report.....	8
CHAPTER TWO .....	9
IMPLEMENTATION STATUS OF PRIOR YEARS AUDIT RECOMMENDATIONS .....	9
2.0 Introduction .....	9
2.1 Implementation of Prior Years Recommendations .....	9
CHAPTER THREE .....	10
FINANCIAL PERFORMANCE.....	10
3.0 Introduction .....	10
3.1 Projects Financing.....	10
3.2 Types and Trend of Audit Opinions Issued.....	18
3.3 Findings on Financial Management Controls .....	21
CHAPTER FOUR .....	25
PHYSICAL PERFORMANCE OF PROJECTS.....	25
4.0 Introduction .....	25
4.1 Slow Pace in Implementation of Projects .....	25
4.2 Partially implemented projects .....	27
4.3 Completed projects not put in use .....	28
4.4 Delayed completion of projects.....	29
4.5 Other performance findings .....	32
CHAPTER FIVE.....	37
PROCUREMENT MANAGEMENT AND GOVERNANCE.....	37
5.0 Introduction .....	37
5.1 Procurement and Contract Management .....	37
5.2 Governance and Administrative Controls.....	38

CHAPTER SIX.....	40
CONCLUSION .....	40
6.0 Introduction .....	40
6.1 Conclusion .....	40
CHAPTER SEVEN .....	43
RECOMMENDATIONS.....	43
7.0 Introduction .....	43
7.1 Recommendations .....	43
7.2 General recommendations .....	43
7.3 Specific recommendations .....	44
ANNEXURES.....	46

## List of Tables

Table 1.1: Projects Audited Per Sector .....	6
Table 2.1: Implementation status of prior year recommendations .....	9
Table 3.1: Summary of funds available and utilized-Agriculture Sector .....	10
Table 3.2: Summary of funds available and utilized-Education Sector.....	11
Table 3.3: Summary of funds available and utilized-Energy Sector.....	12
Table 3.4: Summary of funds available and utilized-Health Sector .....	14
Table 3.5: Summary of funds available and utilized-Transport Sector .....	15
Table 3.6: Summary of funds available and utilized-Water Sector .....	16
Table 3.7: Summary of funds available and utilized-TASAF III .....	17
Table 3.8: Summary of funds available and utilized-Other Projects.....	17
Table 3.9: Summary of audit opinions issued in audited projects.....	19
Table 3.10: Trend of issued audit opinions.....	19
Table 4.1: Delayed activities .....	26
Table 4.2: Slow pace of project implementation .....	27
Table 4.3: Range of delay in completion of projects .....	31
Table 4.4: Loan repayments held by TIB beyond 30 June .....	33
Table 4.5: Delay in funds disbursement.....	36

## List of Abbreviations

AfDB	African Development Bank
AFROSAI-E	African Organization of Supreme Audit Institutions - English speaking Countries
ASDP	Agricultural Sector Development Programme
BRT	Bus Rapid Transport
BTIP	Backbone Transmission Investment Project
CAG	Controller and Auditor General
CCHP	Council Comprehensive Health Plan
COWSO	Community Owned Water Supply Organisations
DC	District Council
DFID	Department for International Development
DUTP	Dar es Salaam Urban Transport Improvement Project
EFR	Electronic Fiscal Receipts
ESCBP	Energy Sector Capacity Building Project
FYDP II	Five Years Development Plan Phase II
HBF	Health Basket Fund
HFP	Housing Finance Project
HMFF	Housing Microfinance Fund
IFAC	International Federation of Accountants
IFAD	International Fund for Agricultural Development
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
JICA	Japan International Cooperation Agency
LAAC	Local Authority Accounts Committee (LAAC)
LANES	Learning and Numeracy Education Support Project
LGAs	Local Government Authorities
LGFM	Local Authority Financial Memorandum
LVEMP	Lake Victoria Environmental Management Project
MDAs	Ministries, Departments and Agencies
MDG	Millennium Development Goals
MEM	Ministry of Energy and Minerals
MIVARF	Marketing Infrastructure, Value Addition, And Rural Finance Support Programme
MNCH	Maternal, Neonatal, and Child Health
MoEST	Ministry of Education, Science and Technology
MoFP	Ministry of Finance and Planning
MoHCDGEC	Ministry of Health, Community Development, Gender, Elderly and Children
MoU	Memorandum of Understanding

MoWI	Ministry of Water and Irrigation
MSD	Medical Stores Department
NEP 2015	National Energy Policy 2015
PAA	Project Area of Authority
PAC	Public Accounts Committee
PAPs	Project Affected Persons
PAs	Public Authorities
PO-RALG	President's Office - Regional Administration and Local Government
PSSN	Productive Social Safety Net
PWP	Public Work Program
RAHCO	Reli Assets Holding Company
RAP	Resettlement Action Plan
RBF	Result Based Financing
REA	Rural Energy Agency
REEP	Rural Electrification Expansion Project
RHMT	Regional Health Management Team (RHMT)
SGHPS	Stiegler's Gorge Hydroelectric Power Station
SMMRP	Sustainable Management of Mineral Resources Project
SPHC	Strengthening Primary Health Care
SPHCPfR	Strengthening Primary Health Care Performance for Results
SREP	Scaling up Renewable Energy Program
SSIDP	Small Scale Irrigation Development Project
TANROADS	Tanzania National Roads Agency
TASAF	Tanzania Social Action Fund
TEMESA	Tanzania Electrical Mechanical and Electronics Services Agency
TIB	Tanzania Investment Bank
TMRC	Tanzania Mortgage Refinancing Company
TPRS	Tanzania Poverty Reduction Strategy
TPRS	Tanzania Poverty Reduction Strategy
TSCP	Tanzania Strategic City Project
TZS	Tanzanian Shilling
UNDP	United Nations Development Project
UNICEF	United Nations International Children's Emergency Fund
URT	United Republic of Tanzania
USAID	United States Agency for International Development
USD	United States Dollars
VAT	Value Added Tax
WB	World Bank
WSDP	Water Sector Development programmer

## Preface



I am pleased to present my eighth Annual General Report on development projects for the period ended 30 June 2018. This report aims at providing our stakeholders (Members of Parliament, Central and Local Government Officials, Media, the Development Partner Community, Non-Government Organizations, Community Based Organizations etc) with analysis of the findings arising from the individual audits of development projects conducted by my office for the year ended 30 June 2018. The details of the summarized matters can be read from the individual audit reports issued to respective Accounting Officers through Management Letters.

This report comprises of 469 individual audit reports covering 87 major projects audited by my office for the financial year 2017/2018. The projects are mainly funded by the Government of the United Republic of Tanzania (URT) and Development Partners through basket funding arrangements. These Development Partners include African Development Bank (AFDB), Department for International Development (DFID), KFW - Germany, International Fund for Agricultural Development (IFAD), Japan International Cooperation Agency (JICA), European Union,, World Bank, UNICEF. In addition, the report includes other projects that are funded by the African Development Bank, United Nations (UN) Agencies, World Bank, Center for Disease Control, UNDP and other Development Partners through bilateral funding arrangements.

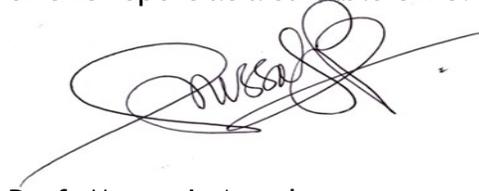
The report is to be submitted to the President of the URT in accordance with Article 143 (4) of the Constitution of the URT of 1977 (as amended from time to time) and Section 34(1) & (2) of the Public Audit Act, 2008. It contains analysis of main findings from individual audit reports presented according to corresponding sector.

It is my expectation that the report would assist our stakeholders to make evaluation on the appropriated funds whether they were exclusively utilized for intended purposes, their contribution to the economy and social development of this country, including challenges encountered; and whether value for money was realized.

Pursuant to Article 143(2)(c)& (4) of the Constitution of the URT of 1977 (as amended from time to time) the Controller and Auditor General is required to audit at least once every year audit report in respect of accounts of the Government of URT and submit to the President of the URT every report he makes that is later tabled to the Parliament.

The Public Audit Act, 2008 and the Public Audit Regulations of 2009 have enhanced Operational independence of the National Audit Office. However, there is a need for improvement for the working resources in order to effectively discharge my constitutional mandate and obligations.

I hope that the Government, Parliament, Development Partners and the Public in general will find this report useful in understanding how the development projects are managed by the Accounting Officers. In this regard, for the purpose of future improvement I will appreciate to receive the feedback and comments from users of this report at a suitable time.



Prof. Mussa J. Assad  
**CONTROLLER AND AUDITOR GENERAL**

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**National Audit Office of Tanzania,  
Dodoma.  
March 2019**

## Acknowledgements

I appreciate the support given to my office by the key stakeholders that enabled me to carry out my constitutional obligation; they include the Government, Parliamentary Committees such as Public Accounts Committee (PAC) and Local Authority Accounts Committee (LAAC), Parliamentary Budget Committees, Paymaster General, Accounting Officers in respect of Ministries, Departments and Agencies (MDAs), Local Government Authorities (LGAs) and Public Authorities (PAs) who implemented the development projects.

My sincere appreciation goes to all National Audit staff for their dedication hardwork and due diligence in accomplishing this constitutional commitment. It is my hope that they will continue to provide efficient and effective audit services in order to enhance transparency and accountability in the collection and use of public resources.

I would like to extend my special appreciation to the Development Partners particularly the African Development Bank (AFDB), Department for International Development (DFID), KFW - Germany, International Fund for Agricultural Development (IFAD), Japan International Cooperation Agency (JICA), European Union, Center for Disease Control, World Bank, UNICEF, UNDP and all other well-wishers that contributed their funds for capacity building and working resources towards modernization of audit functions.

Lastly, I would like to thank the Printer for expeditiously publishing this report.

## EXECUTIVE SUMMARY

Pursuant to Article 143(4) of the Constitution of the United Republic of Tanzania of 1977 (as amended from time to time) and Section 34 (1) (c) of the Public Audit Act, 2008, I hereby submit to you my Eighth Annual General Report on audit of Development Projects for the year ended 30 June 2018.

This report aims at providing our stakeholders with analysis of the findings arising from the 469 individual audits on 87 development projects conducted by my office for the year ended 30 June 2018. These projects are mainly funded by the Government of the United Republic of Tanzania and Development Partners.

I have grouped the report into three categories namely financial performance of projects, physical performance as well as procurement management and governance.

Under financial performance, during financial year 2017/2018, these projects had total of TZS 2.65 trillion whereby a total of TZS 1.64 trillion were spent and TZS 1.01 trillion remained as closing balance on 30 June 2018.

There were 5,686 outstanding audit recommendations from all development projects during the financial year ended 30 June 2018. Out of which, 1,991 equivalent to 35 percent were implemented; 1,000 equivalent to 18 percent were under implementation; 1,953 equivalent to 34 percent were not implemented, and 742 equivalent to 13 percent were overtaken by events. In the financial year 2017/2018, I have issued 455 unqualified opinions and 14 qualified opinion. The key findings noted in financial management controls in the year under audit are as follows:

- **Less contribution of Government's Share to Co-funding Projects TZS 111.01 Billion**

My review of various projects financing for the year ended June 2018 noted that in ten projects, the Government was required to contribute TZS 118,446,616,605 but contributed only TZS 7,436,712,224.57 equivalent to 6 percent leaving TZS 111,009,904,380 not contributed that affected implementation of these projects and hence inhibited achievement of the intended objectives.

- **Unrefunded year end Program balance TZS 2.24 billion**

In relation to Learning and Numeracy Education Support Project (LANES) noted that there was cash balance of TZS 2,238,683,722.96 which was year-end exchequer

balances for the financial years 2015/2016 and 2016/2017 remitted to Ministry of Finance and Planning as exchequer unspent balances. However, I noted that to-date; this balance is yet to be returned to the LANES project to finance implementation activities. I am concerned that there is a risk that project funds may be used in other activities unrelated to the LANES project.

- **Borrowed Projects Fund not Refunded TZS 939.92 Billions**

I noted that Accounting Officers in seven projects borrowed project funds amounting to TZS 939,919,085.36 to finance recurrent expenditures during the financial year but failed to return the fund to the respective projects hence affected effective implementation of the planned activities.

- **VAT Paid from Exempted Projects TZS 12.16 Billion**

I also noted expenditure amounting to TZS 12,164,041,024 from 45 project implementers due to noncompliance with the project/ program agreements related to unclaimed Value Added Tax (VAT) refunds.

The assessment of the physical performance of projects revealed the following:

- **REA Target of Electrification of 12, 268 Villages hardly to be achieved**

In the Energy Sector, REA targeted to electrify all Villages (approximated 12,268 Villages) in Tanzania Mainland either through grid extension or off grid renewable energy by year 2021. However, I noted that achievement will be unlikely as only 4,395 Villages equivalent to 36 percent of the total targeted Villages have been electrified compared to its target of 12,268 Villages when it was launch in the year 2013.

- **Slow Pace in Implementation of Housing Finance Project Activities**

I noted that Housing Finance Project (HFP) was scheduled to end on 28 June 2019. However, I noted a number of outstanding activities and significant unspent balance amounting to USD 36,257,993 (TZS 81.80 billion) equivalent to 60 per cent of the credit rights of USD 60 million earmarked for additional finance. The pending activities and unspent balance were due to slow pace on loan disbursement and procurement process. It is improbable that these funds will be spent by end of June, 2019.

- **Slow Pace in Implementation of Major Works for Ubungo Interchange and BRT Projects**

The Ubungo Interchange project and Bus Rapid Transport (BRT) are sub projects implemented under the main project; Dar es Salaam Urban Transport Improvement Project (DUTP). I visited the Ubungo site in November 2018 and noted a delay of more than 10 months for major works related to flyover construction due to revised work program from the changed flyover design. Likewise, significant activities under components A& B related to BRT phase 3 & 4 have been behind the schedule for more than 28 months due to delays in initializing the procurement activities. Components A& B include a number of activities such as preparation of Resettlement Action Plan (RAP) for BRT phase 3, construction works for BRT phase 3, and preparation of bid documents for BRT 4.

- **Delayed Completion for Construction of Schools and Water Projects**

Review of the Education Sector noted a delay of 24 months in re-construction of Ihungo High School and 12 months in rehabilitation of Azania and Jangwani Secondary Schools contrary to the signed contractual agreement worth TZS 12.9 billion between Ministry of Education, Science and Technology, and Tanzania Building Agency.

Likewise, under water sector, I noted that 65 water projects implemented by 22 LGAs valued at TZS 63.7 billion were delayed for completion for a period ranging from 3 to 48 months. The delay was due to incompetent contractors, inadequate release of funds by the Government, design challenges and other procurement weaknesses.

- **Completed Landfill Worth TZS 2.96 Billion not Put in Use**

During site visit made on 11 August 2018 in Kigoma Ujiji it was noted that despite its completion of landfill cost TZS 2.96 billion is yet to be in use due to dispute resulted from a newly constructed Primary School at proximity. This school inhibits the landfill to come into operation due to environmental impact it may have on pupils.

- **Funds Held by Bank after Expiry of Contract TZS 130.33 million and USD 622,175.41**

I noted that fund balances amounting to TZS 130,331,274.46 and USD 622,175.41 was held by the TIB up to the date I concluded this audit while the contract between

TIB and Ministry of Energy and Minerals (MEM) of providing loans to target beneficiaries expired on 30 June 2016. Holding such cash without spending creates a high risk of misusing the fund and denying the intended beneficiaries of the project.

Similarly the review of procurement management and governance noted the following:

- **Procurement Without Competitive Bidding TZS 868.45 Million**

I noted that 42 project implementers procured goods and services worth TZS 868,451,196 from service providers without inviting competitive price quotations from at least three eligible suppliers as required by Regulation 76 of the Public Procurement Regulations, 2013 and First Schedule of the Local Government Authorities Tender Boards Regulations 2007.

- **Procurement Made Without Tender Board Approval TZS 2.75 Billion**

I reviewed the purchases of goods and services from 25 LGAs and noted that purchases amounting to TZS 2,747,729,852.51 were made from various service providers without approval of the Tender Board contrary to Regulation 57 (3)(a) of the Public Procurement Regulations 2013.

- **Non-Preparation of Periodic Internal Audit Reports**

My review on functioning of the internal audit units (IAU) for the implemented projects, I noted that IAU of 44 project implementers did not conduct internal audit of the projects. Ineffective assessment of these projects by IAU inhibits the Councils to have adequate monitoring and oversight mechanism for their projects.

My general conclusion is that there are still many challenges that are facing the implementation of development projects. Some of these challenges are not within the mandate of respective account officers to address them and others are within their mandate. I recognize the efforts made by the Government in ensuring that there is high accountability and good governance in implementing these projects. However, I have noted re-occurrence of anomalies in areas of financing, procurement and contract management and control over expenditure as well as non-compliance to project requirement as per signed agreements. These issues affect significantly the implementation of projects in the country.

In this general report, I have addressed my recommendations to the Office of Prime Minister to ensure project implementers are well guided and monitored accordingly

in addressing the anomalies noted. Likewise, through Office of Prime Minister, I believe the challenges of addressing the cross cutting issues affecting development projects will be easily acted upon. In addition, I issued specific recommendations to Permanent Secretaries on issues related to specific sectors. The detailed list of recommendations is found in Chapter seven.

## CHAPTER ONE

### INTRODUCTION AND BACKGROUND OF PROJECTS

#### 1.0 Introduction

This chapter presents background details of audited development projects arranged in sector wise, responsibilities of Accounting Officers and CAG, purpose and scope of the general report, methodologies used in conducting individual audits as well as the structure of this report.

#### 1.1 Background of Projects Audited

Five Years Development Plan Phase II (FYDP II) outlines new interventions to enable Tanzania industrialize in a way that will transform its economy and its society. There are four groups of interventions adopted in FYDP II namely growth and industrialization; fostering human development and social transformation; improving environment for enterprise development; and getting implementation right. Therefore, the Government has been regularly establishing various development projects in line with these broad interventions. In the financial year 2017/18 the Government has implemented 87 development projects that have been audited by my office of which I incorporate the summary of their findings in this report. I have grouped these projects into seven sectors namely Agriculture, Energy, Water, Transport, Health, Education and Social Sector.

##### **Agriculture Sector**

In line with the FYDP II and Tanzania Development Vision 2025 (TDV 2025) aspirations, the Government is continuing to focus on transforming the Agriculture Sector into advanced productivity, commercialized, profitable and surplus producing in order to cater for the domestic and international market.

In this regard, a number of projects had been implemented over years in order to achieve Government goals. During the financial year 2017/18, I audited seven projects related to Agriculture Sector as shown in Table 3.1. In addition, as I concluded this report, there was ongoing audit for one project namely Small Scale Irrigation Development Project (SSIDP).

## **Education Sector**

Under this sector, the Education Sector Development Plan for 2016/17 - 2020/21 was formed to guide the reform initiative designed to bring about changes in Education Sector. It was formulated through participatory process that benefited from the contributions from professionals, the civil society, local and international experts. It aimed for the development of basic and tertiary education, puts emphasis on the expansion of technical vocational education and training as well as preparation of skilled work force as a critical part of the country's human resources development strategy. During the financial year 2017/18, I audited nine projects related to education sector as shown in Table 3.2.

## **Energy Sector**

During the financial year, in line with the National Energy Policy 2015 (NEP 2015), the Sector continues implementing the urban and rural programs and projects focusing on rural electrification, promoting and developing renewable and non-renewable sources. It further includes the implementation of National Strategic Projects namely, power generation projects Kinyerezi I extension (185 MW), Kinyerezi II (240 MW), and Regional Rusumo Falls Hydroelectric Project (80 MW), Mbeya-Sumbawanga-Mpanda-Kigoma-Nyakanazi backbone transmission lines (400 KV) as well as rural electrification projects through REA turnkey phase III project. In addition, there is ongoing Megaproject in electricity; the Stiegler's Gorge Hydroelectric Power Station (SGHPS) project, a hydroelectric dam that planned to produce 2,100 megawatts in a capacity of 5,920 GWh of power per annum. The findings related to preliminary activities of financial year 2017/18 from audit of SGHPS project are covered in my report of Public Authorities.

During the financial year 2017/2018, I audited nine projects related to Energy Sector as shown in Table 3.3 whereby REA and ESCBP<sup>1</sup> being the major projects. Findings from the remaining projects are covered in my General Reports of Central Government (Ministries and MDAs) and Public Authority.

## **Health Sector**

Ministry of Health, Community Development, Gender, Elderly and Children (MoHCDGEC) and other Institutions had been implementing a number of

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<sup>1</sup> Energy Sector Capacity Building Project

health projects in line with the National Social-Economic Policies, Government's Strategic Plans and Programs. These strategies focus on Public Private Partnership in health service delivery provision, use of information and communication technology (ICT) in strengthening health services provision, and sensitize citizen's enrollment to health insurance such that they are all provided with quality health services. These projects were implemented for the purpose of improving health services in the country. During the financial year ended 30 June 2018 a total of 19 projects were audited from the Health Sector as shown in Table 3.4.

### **Transport Sector**

In line with the National Transport Policy 2011-2025, the Government has been committed on improving the transportation infrastructure as its key priority due to increased budget on projects related to the transport sector. The transport sector comprises of roads, railways, ports, and the air transport. Government has been putting more efforts in order to improve country's airports, roads, railways, and ports for its internal and external commercial activities.

Major transport projects related to roads<sup>2</sup> and airports are implemented by TANROADS and funded either exclusively by the Government of Tanzania or jointly with other Multilateral and Bilateral Development Partners. The road projects are implemented all over the country and they include construction of new roads, bridges, widening, rehabilitation and upgrading of existing roads.

In addition, there are ongoing construction of the new Terminal III building at Julius Nyerere International Airport and the new Geita Airport. The rehabilitation of Airports at Tabora, Shinyanga, Kigoma, Mtwara, Songea and Musoma still on progresss while the extension of runway at Dodoma Airport was completed. The Airport projects have been supplemented by construction of new control tower at Mwanza Airport and the acquired seven new aircrafts. In this report, I have covered the construction of road projects financed by Development Partners and the remaining roads and airports are covered in my report of Central Government (Ministries and MDAs) and Public Authorities.

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<sup>2</sup> TANROADS is responsible for trunk and regional roads  
TARURA is responsible for urban and rural roads

There are also a number of ongoing railway transport projects over the country including detailed design of railways for Isaka-Mwanza, Tabora-Kigoma, upgrading of Tanga-Arusha-Musoma railway to standard gauge, designing and upgrading of Dar es Salaam port terminal, Ilala terminal and Isaka terminal. These projects were not audited as they were at initial stages; however, they will be discussed in my report for Public Authorities once the audits are completed. In addition, the Government has an ongoing Megaproject in railway transport, the construction of a New Standard Gauge Central Railway Line from Dar es Salaam to Morogoro (300 km) phase I, the findings from audit of Standard Gauge Central Railway Line project are discussed in my report of Public Authorities.

Marine transport has also a number of projects including Dar es Salaam Maritime Gateway Project which is a big project for modernization of Dar es salaam Port aimed at improving the effectiveness and efficiency of the Port of Dar es salaam. Up to the time I was concluding my report, there was ongoing audit for this project. In addition, there is procurement process of new Marine Vessel (MV) at Lake Victoria and rehabilitation of MV Butiama, MV Victoria and MV Liemba which are also covered in my reports of Central Government (Ministries and MDAs) and Public Authority. During the financial year 2017/2018, I audited twelve projects related to Transport Sector as shown in Table 3.5.

### **Water Sector**

The Ministry of Water and Irrigation (MoWI) has been implementing sector reforms aiming at improving the integrated water resources management and improving water supply and sanitation services in Rural and Urban areas. In order to attain the objectives of National Development Vision by 2025 the Water Sector Development Program (WSDP) was established through the guidance of National Water Policy 2002. WSDP had been the major project in the Water Sector with some other projects that supplements the main objective of improving water supply and sanitation in rural and urban areas. During the financial year 2017/2018, I audited seven projects related to Water Sector as shown in Table 3.6.

### **Other Projects**

The Social Sector discusses, the Tanzania Social Action Fund Project Phase III (TASAF III) - Productive Social Safety Net (PSSN) and the Other Projects. TASAF III is part of the National Poverty Eradication Strategy established to

empower communities to access opportunities that contribute to improved livelihood as linked to the Millennium Development Goals (MDG) as stated in the Tanzania Poverty Reduction Strategy (TPRS). Its objective is to create a comprehensive, efficient, and well-targeted productive social safety net for the poor and vulnerable section within United Republic of Tanzania. Implementation is done through LGAs where the beneficiaries are located. Among the areas covered by these projects include social developments, tourism, environments, weather, catastrophes and capacity buildings. During the financial year 2017/2018, I audited one project under Social Sector and 23 other projects as shown in Table 3.7 and 3.8 respectively.

## **1.2 Responsibilities of Accounting Officers**

Accounting Officers of LGAs, MDAs, Public Authorities and Other Bodies that implement the projects are required by Section 25(2) of the Public Finance Act, 2001 (revised 2004) to prepare the financial statements for each financial year which give a true and fair view on the receipts and payments made under the project as at the end of the financial year. Similarly, Order 11, 14 and 31(1) of the Local Government Financial Memorandum of 2009, and Memorandum of Understanding (MoU) between Project Implementers and Development Partners require managements to ensure that proper accounting records are kept and sound system of internal control is maintained within the entity.

## **1.3 Responsibilities of the Controller and Auditor General**

I am required by Section 10 of the Public Audit Act, 2008, to satisfy myself that all accounts have been kept in accordance with Generally Accepted Accounting Principles as required by relevant laws, and all reasonable precautions have been taken on safeguarding the collection of revenue, and that all expenditure of public monies has been properly authorized and applied to the purposes for which they were appropriated and that the laws, directions and instructions applicable thereto have been duly observed; and economy, efficiency and effectiveness have been achieved on the use of public resources. I am also required by Section 48(3) of the Public Procurement Act, 2011 to state in my Annual Audit Report whether the Project Implementers have complied with the Procurement laws and its Regulations.

## **1.4 Purpose of General Report**

The report provides highlights on the issues revealed in the individual audits conducted on development projects. It aims at assisting Stakeholders

including Members of Parliament, the Government, Mass Media, the Public and other stakeholders to take informed decisions in order to improve the performance of development projects in the country.

## 1.5 Scope and Applicable Audit Standards

### 1.5.1 Scope of the Report

This report is the results of analysis of 469<sup>3</sup> individual Management Letters and Audit Reports conducted on 87 projects. These projects were implemented by 399 entities<sup>4</sup> in financial year 2017/2018 as shown in Table 1.1.

**Table 1.1: Projects audited per Sector for the financial year 2017/18**

SN	Sector	No. of Projects Audited	Number of Project Implementers	Number of Audit Reports
1	Energy	9	3	9
2	Water	7	188	191
3	Transport	12	3	12
4	Health	19	177	203
5	Agriculture	7	5	21
6	Education	9	3	9
7	Social and other sector	24	20	24
<b>Total</b>		<b>87</b>	<b>399</b>	<b>469</b>

Sources: Management Letters and Audit Reports of financial year ended 30 June 2018

As indicated in Table 1.1, my report presented the results of analysis of 469 audits in sector wise. This reports contained seven sectors whereby social sector include TASAF III and 23 other projects. These 23 projects have the components, which by nature tend to cross-cut into various sectors.

The scope of individual audits covered the evaluation financial accounting system, internal control over various activities of respective project being audited, compliance with rule and regulations including procurement and other requirements that govern the operations of specific projects. These audits were conducted on a sample basis; therefore, the findings were confined to the extent that records, documents and information requested for the purpose of the audit were made available to me.

The main objective of conducting these audits is to enable the CAG to obtain reasonable assurance about whether the financial statements as a whole are

<sup>3</sup> Number of audits conducted depends with number of projects implemented by that entity.

<sup>4</sup> One entity can implement more than one project.

free from material misstatement, whether due to fraud or error and are prepared in accordance with an applicable financial reporting framework; and whether laws and regulations have been complied with.

These audits were carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) and other audit procedures as were deemed appropriate under the circumstances.

### **1.5.2 Applicable Audit Standards**

The NAOT is a member of the International Organization of Supreme Audit Institutions (INTOSAI) and the African Organization of Supreme Audit Institutions of English Speaking Countries (AFROSAI-E). Therefore, the applied audit procedures were in line with the International Standards of Supreme Audit Institutions (ISSAI) issued by INTOSAI and International Standards on Auditing (ISA) issued by the International Federation of Accountants (IFAC).

I am required by these standards to comply with ethical requirements of planning and performing of the audit to obtain reasonable assurance on whether the financial statements are free from material misstatements and prepared according to the Memorandum of Understandings (MoU).

### **1.6 Audit Methodology**

My audit approach included tests of the accounting records and other procedures in order to satisfy the audit objectives. My audit procedures included the following:

- Planning the audit to identify and assess risks of material misstatement, whether due to fraud or error, based on an understanding of the entity and its environment, including the entity's internal controls;
- Obtaining sufficient appropriate audit evidence about whether material misstatements exist, through designing and implementing appropriate responses to the assessed risks;
- Carrying out physical verification of projects activities and assess performance of implementation;
- Assess the compliance of laws and regulations as well as the specific requirement of projects;
- Forming an opinion on the financial statements based on conclusions drawn from the audit evidence obtained; and

- Following up on the implementation of the previous year’s audit findings and recommendations and ensure that proper action has been taken in respect of all matters raised.

## **1.7 Structure of Audit report**

This general report is structured into seven chapters as follows:

Chapter one provides background of development projects including details projects audited in each sector, responsibilities of accounting officers and CAG, scope, methodologies as well standards used in carrying out individual audits; chapter two focuses on implementation status of prior year audit recommendations; chapter three covers issues related to financial performance including project financing details, audit opinion issued and findings noted on financial management; chapter four relates to findings from physical performance of the projects, chapter five covers findings related to procurement management and governance of projects, chapter six covers conclusion based on audit findings and chapter seven covers recommendations based on issues noted in the preceding chapters.

## CHAPTER TWO

### IMPLEMENTATION STATUS OF PRIOR YEARS AUDIT RECOMMENDATIONS

#### 2.0 Introduction

This chapter presents audit follow up on implementation of qualitative and quantitative prior year recommendations issued by CAG as summarized from the individual audit reports in order to verify whether they have been implemented or not. My recommendations intend to assist Project Implementers to rectify anomalies noted during the audit and suggest the respective solution for future improvement.

#### 2.1 Implementation of Prior Years Recommendations

As shown in Table 2.1, there are 5,686 outstanding audit recommendations from all development projects during the financial year ended 30 June 2018. Out of which, 1,991 equivalent to 35 percent were implemented; 1,000 equivalent to 18 percent were under implementation; 1,953 equivalent to 34 percent were not implemented, and 742 equivalent to 13 percent were overtaken by events. For further details please refer Annex I.

**Table 2.1: Implementation Status of Prior Year Recommendations**

Sector	Outstanding Issues	Implemented	Under Implementation	Not Implemented	Overtaken by Events
Agriculture	195	77	45	32	41
Education	85	34	32	2	17
Energy	40	22	13	5	-
Health	2,578	831	369	1,092	286
Water	2,023	561	414	727	321
Transport	76	36	23	16	1
Social	572	373	77	48	74
Other - Projects	87	43	16	26	2
<b>Total</b>	<b>5,656</b>	<b>1,977</b>	<b>989</b>	<b>1,948</b>	<b>742</b>
<b>Percentage</b>	<b>100</b>	<b>35</b>	<b>17</b>	<b>34</b>	<b>13</b>

Source: Following up on prior year CAG management letters 2017/2018

Looking at Table 2.1, I am of the view that the implementation status is still unsatisfactory, as only 35 percent of recommendations were implemented. Therefore, I recommend the Government and Project Implementers to ensure that my recommendations are implemented on a timely manner in order to avoid recurrence of similar weaknesses in future and improve accountability on utilization of funds.

## CHAPTER THREE

### FINANCIAL PERFORMANCE

#### 3.0 Introduction

This chapter presents details of financing of development projects audited in financial year 2017/18. It provides summaries of funds disbursed and utilized by the implementers for the financial year under reported arranged in sector-wise. Furthermore, it provides details on audit opinions issued and analysis of audit findings related to financial management.

#### 3.1 Projects Financing

This part presents the details of funds disbursed and utilized under seven sectors namely agriculture, education, energy, health, transport, water and social sector.

##### 3.1.1 Agriculture Sector

Agricultural Sector Development Programme (ASDP) is the major project in this sector and is financed by contributions and loans from Development Partners through the Embassy of Ireland, IDA, and International Fund for Agricultural Development (IFAD) and Japan International Cooperation Agency (JICA). Other projects apart from ASDP were financed by World Bank, AfDB and the Government of Tanzania. During the financial year I captured seven main projects implemented under Agriculture Sector had TZS 136.18 billion available for use and TZS 80.55 billion were spent to end with a balance of TZS 55.63 billion for implementing the outstanding activities (Table 3.1), similarly Annex III provides the list of ASDP projects implemented by LGAs.

**Table 3.1: Summary of Funds Available and Utilized (amount in TZS/ million)**

SN	Name of Project	Financier	Funds Available <sup>5</sup>	Funds Utilized	Closing balance
1	Agriculture Sector Development Program (ASDP)	Ireland, IDA, IFAD, JICA	4,047	2,328	1,719
2	Center For Research In Agriculture Advancement Teaching Excellence And Sustainability (Creates-Fns)	World Bank	2,515	2,491	24
3	Expanding Rice Production Project	World Bank	6,052	2,591	3,461

<sup>5</sup> Funds Available include opening balance and receipts during the year 2017/2018

SN	Name of Project	Financier	Funds Available <sup>5</sup>	Funds Utilized	Closing balance
4	Marketing Infrastructure, Value Addition, and Rural Finance Support Program (MIVARF)	World Bank, GoT and AfDB	75,749	70,209	5,540
5	Southern Agricultural Growth Corridor of Tanzania - Catalytic Trust Fund (SAGCOT-CTF)	World Bank and GOT	1,616	187	1,429
6	Southern Agricultural Growth Corridor of Tanzania - Catalytic Trust Fund (SAGCOT-SIP)	World Bank	45,231	1,862	43,370
7	Sustainable Forest Management (RAS Tabora)	UNDP	966	877	89
<b>Total</b>			<b>136,175</b>	<b>80,545</b>	<b>55,632</b>

Source: Management Letters of financial year ended 30 June 2018

### 3.1.2 Education Sector

During the financial year, the Ministry of Education, Science and Technology (MoEST) as a responsible Ministry for education matters had 42 projects of which the Government financed 31 projects and the Development Partners financed the remaining 11 projects. In this report, I will discuss nine major projects (Table 3.2) and the remaining reports are covered in my reports of Central Government and Public Authorities. For the eight projects covered under this report, TZS 217.94 billion were available for use and TZS 195.32 billion were spent to end with TZS 22.61 billion for implementing the outstanding activities Table 3.2.

**Table 3.2: Summary of Funds Available and Utilized (amount in TZS/ million)**

SN	Name of Project	Financier	Funds Available <sup>6</sup>	Funds Utilized	Closing balance
1	NM - AIST African Development Bank (AFDB) Project	AfDB	2,309	2,026	283
2	Project on Teaching Science, Mathematics and English in Government Secondary Schools using ICT	SIDA	402	-	402
3	Teacher Education Support Project	DFATD	7,086	1,940	5,146
4	Literacy and Numeracy Support for Tanzania (LANES)	SIDA	41,862	37,956	3,906
5	National Examinations Council of Tanzania	UNICEF	1,303	1,182	121
6	Upgrading Teachers' Colleges Project	Canadian High Commission	17,555	7,613	9,942

<sup>6</sup> Funds Available include opening balance and receipts during the year 2017/2018

SN	Name of Project	Financier	Funds Available <sup>6</sup>	Funds Utilized	Closing balance
7	Support Technical Vocational Education, Training And Teacher Education	Got and ADF	6,095	5,845	250
8	Big Results Now in Education (Performance for Results - PforR)	World Bank and DFID	138,472	136,285	2,187
9	Education Skills for Productive Jobs	GOT and IDA	2,848	2,472	376
<b>Total</b>			<b>217,931</b>	<b>195,319</b>	<b>22,612</b>

Source: Management Letters of financial year ended 30 June 2018

### 3.1.3 Energy Sector

During the financial year ended 30 June 2018, the audited projects in this sector had available funds amounting to TZS 136.05 billion and TZS 11.26 billion was spent ending with a balance of TZS 124.79 billion equivalent to 92 percent that will be used for implementing the outstanding activities (Table 3.3). The Government of Tanzania jointly funded some projects in the energy sector with Development Partners. Other financiers include World Bank, AfDB, UNDP, CIDA, and the European Union. The remaining balance under this Sector (TZS 124.79 billion) constitute 91 percent (TZS 113.96 billion) of unspent amount from REA that were exclusively received for implementation of Rural Electrification Expansion Project (REEP) and Scaling up Renewable Energy Program (SREP) activities, which were at preparation stages.

In addition, REA received TZS 39.55 billion and TZS 15.66 billion from the Governments of Sweden and Norway respectively for Turnkey phase III and Backbone Transmission Investment Project (BTIP) as well as Rural Electrification Densification Projects respectively. Turnkey phase III and BTIP project include components of grid extension, densification, and distribution of renewable energy in off grid remote areas and islands. In addition, Rural Electrification Densification intends to electrify hamlets, public facilities and institutions in 25 regions of Mainland Tanzania.

**Table 3.3: Summary of funds Available and Utilized (amount in TZS/ million)**

SN	Name of Project	Financier	Funds Available <sup>7</sup>	Funds Utilized	Closing balance
1	Rural Energy Agency-World Bank Financed Projects	World Bank	117,812	3,857	113,955

<sup>7</sup> Funds Available include opening balance and receipts during the year 2017/2018

SN	Name of Project	Financier	Funds Available <sup>7</sup>	Funds Utilized	Closing balance
2	Capacity Development in the Energy Sector and Extractive Industries (CADECE)	AfDB and GoT	196	194	2
3	Energy Sector Capacity Building Project	World Bank	11,026	1,355	9,671
4	Kihansi Catchment Conservation and Management Project	World Bank	3,575	3,410	165
5	Natural Gas Development Project	World Bank	1,219	1,196	23
6	Sustainable Energy for All Project (SE4ALL)	UNDP	78.3	77.8	0.5
7	Tanzania Energy Development and Access Expansion Project	World Bank	5	4	1
8	Tanzania Extractive Industries Transparency Initiative	GoT and CIDA	1,833	932	901
9	Tanzania Extractive Industries Transparency Initiative - European Union (TEITI-EU)	European Union	301	230	71
<b>Total</b>			<b>136,045</b>	<b>11,256</b>	<b>124,789</b>

Source: Management Letters of financial year ended 30 June 2018

### 3.1.4 Health Sector

The sector has three big projects namely the Health Basket Fund (HBF) which is financed by DANIDA, Denmark, World Bank, Canada, Ireland, KOICA, Switzerland and UNICEF; Strengthening Primary Health Care (SPHC) project is financed by the World Bank and the Global Fund Project financed by the Global Fund.

The HBF<sup>8</sup> focuses on strengthening the health system in Tanzania Mainland by providing additional funding to Ministries and Local Government Authorities (LGAs). The Strengthening Primary Health Care (SPHC) targets to improve the quality of primary health care (PHC) with a focus on Maternal, Neonatal, and Child Health (MNCH) services in Tanzania. The Global Fund<sup>9</sup> supports the Government in order to increase production of human resources for health, improves access to quality health commodities and enhanced health information for informed decision making. During the financial year 2017/18, TZS 1.134 trillion was available and TZS 683.97 billion was spent

<sup>8</sup> HBF presented in this report was implemented by MoHCDGEC, PO-RALG and LGAs.

<sup>9</sup> Global Fund is implemented through funding of three components (i) Tuberculosis (TB) (ii) HIV (iii) Health System Strengthening (HSS) Malaria for supporting Malaria

ending with a balance of TZS 450.2 billion for implementation of the outstanding projects activities as shown in Table 3.4. Annex IV also provides HBF projects implemented by LGAs.

**Table 3.4: Summary of funds Available and Utilized (amount in TZS/ million)**

SN	Name of Project	Financier	Funds Available <sup>10</sup>	Funds Utilized	Closing balance
1	East Africa Public Health Laboratory Networking Project	World Bank	12,783	8,766	4,017
2	Health Basket Fund (LGA)	World Bank	101,897	92,854	9,043
3	Health Basket Fund (MoHCDGEC)	World Bank	33,103	31,558	1,545
4	Health Basket Fund (PO RALG - Health Sector Program Support)	World Bank	60,159	58,641	1,518
5	Strengthening Primary Health Care for Results Program Vote 52	World Bank	80,661	56,023	24,638
6	Strengthening Primary Health Care for Results Program PORALG	World Bank	27,048	27,002	46
7	MUHAS - Centre of Excellence in Cardiovascular Science Project	AfDB	2,173	500	1,673
8	Global Fund - Health System Strengthening (HSS)	Global Fund	139,399	133,718	5,682
9	Global Fund - (TB)	Global Fund	12,484	10,234	2,250
10	Global Fund - HIV	Global Fund	274,324	234,734	39,590
11	Global Health Security Agenda Project	CDC	359,193	2,778	356,415
12	Strengthening National Laboratory Services Resources Management	CDC	5,564	3,243	2,321
13	The Avian Pandemic Influenza Project	CDC	838	580	258
14	National Aids Control Programme	CDC	8,613	8,047	566
15	IPC-IS, HMIS and FELTP Project Immunization and Vaccine Development (Health Strengthen System)	CDC	4,922	4,653	269
16	National Blood Transfusion Services	CDC	2,748	2,546	202
17	National Tuberculosis and Leprosy Program (NTLP)	CDC	4,656	4,511	145
18	Tanzania Food and Nutrition Centre	UNICEF	1,536	1,536	-
19	Ministry of Health Community Development Gender Elderly and Children- Tanzania	UNICEF	2,072	2,049	23
<b>Total</b>			<b>1,134,172</b>	<b>683,973</b>	<b>450,200</b>

Source: Management Letters of financial year ended 30 June 2018

### 3.1.5 Transport Sector

Financing of TANROADS on Development Projects is discussed basing on funds received from Development Partners for implementation of 24 development projects of which the Development Partners funded 20 projects and four (4)

<sup>10</sup> Funds Available include opening balance and receipts during the year 2017/2018

projects were fully funded by the Government of Tanzania; the Development Partners include ADB, World Bank, European Union, Kuwait Fund and JICA.

During the financial year ended 30 June 2018, a total of TZS 690.27 billion was available for use and TZS 422.94 billion was spent ending with TZS 267.33 billion to be utilized for implementation of the pending activities (Table 3.5). In this report, I have covered eight projects implemented by TANROADS, three projects implemented by President's Office-Regional Administrative and Local Government (PO-RALG), and one project implemented by Reli Assets Holding Company (RAHCO).

**Table 3.5: Summary of Funds Available and Utilized (amount in TZS/ million)**

SN	Name of Project	Financier	Funds Available <sup>11</sup>	Funds Utilized	Closing balance
1	Reconstruction of Arusha - Holili Road Project - TANROADS	AfDB and GoT	42,037	41,944	93
2	Dar es Salaam Bus Rapid Transit (BRT) System Phase 2 - TANROADS	AfDB and GoT	2,705	1,978	727
3	Dar Es Salaam Metropolitan Development Project - PO-RALG	World Bank	107,695	96,191	11,504
4	Dar es Salaam Urban Transport Improvement Program (DUTIP) - TANROADS	World Bank	99,171	52,608	46,563
5	Road Sector Support Project (RSSP I) -TANROADS	World Bank	21,676	21,676	-
6	Road Sector Support Project (RSSP II) - TANROADS	World Bank	82,333	82,266	67
7	Southern Africa Trade and Transport Facilitation Project (SATTFP) - TANROADS	World Bank	168	97	71
8	Tanzania Strategic City Project (TSCP) - PO-RALG	World Bank	51,580	9,288	42,292
9	Tanzania Strategic City Project (TSCP) AF 1 - PO-RALG	World Bank	26,129	26,129	-
10	Transport Sector Support Program (TSSP) - TANROADS	AfDB	70,761	70,761	-
11	Transport Sector Support Project (TSSP) - TANROADS	World Bank	14,658	14,657	1
12	Tanzania Intermodal Rail Development Project - RAHCO	World Bank	171,355	5,347	166,008
<b>Total</b>			<b>690,268</b>	<b>422,942</b>	<b>267,326</b>

Source: Management Letters of financial year ended 30 June 2018

### 3.1.6 Water Sector

During the financial year, I had audited seven projects financed by the World Bank, AfDB, UNDP, KFW Germany and DFID. WSDP being the major project

<sup>11</sup> Funds Available include opening balance and receipts during the year 2017/2018

in the Water Sector is financed mainly by KFW Germany and DFID. Other six projects were financed by the World Bank, AfDB and UNDP.

In order to implement WSDP, projects funds were transferred to 183 Local Government Authorities (LGAs), Ministry of Health Community Development Gender Elderly and Children (MoHCDGEC) and Presidents Office - Regional Administrative and Local Government (PO-RALG). The remaining projects received their funds directly from Financiers for their implementation. During the financial year, TZS 48.9 billion was available and TZS 38.85 billion was spent to end with TZS 10.05 billion for implementation of the outstanding activities. This report covered seven projects Table 3.6 and Annex V that shows the list of projects implemented by LGAs that including the major program in the Water Sector (WSDP).

**Table 3.6: Summary of Funds available and utilized (amount in TZS/ million)**

SN	Name of Project	Financier	Funds Available <sup>12</sup>	Funds Utilized	Closing balance
1	Rural Water Supply and Sanitation Programme (RWSSP)	World Bank and GOT	255	250	5
2	Centre for Water Infrastructure and Sustainable Energy Futures (WISE-FUTURES)	World Bank	2,620	1,616	1,004
3	Water Sector Development Programme (WSDP)	KFW Germany and DFID	1,217	896	321
4	Arusha Sustainable Urban Water and Sanitation Delivery Project	AfDB	22,226	21,926	300
5	LVWATSAN Mwanza Project	AfDB	14,621	6,223	8,398
6	Securing Watershed Services through Sustainable Land Management (SLM) Pangani Water Basin	UNDP	2,126	2,126	-
7	Lake Victoria Environmental Management Project II (LVEMP II)	World Bank	5,837	5,815	22
<b>Total</b>			<b>48,902</b>	<b>38,851</b>	<b>10,050</b>

Source: Management Letters of financial year ended 30 June 2018

### 3.1.7 Social Sector

The Sector is presented by TASAF III and the Other Projects, TASAF III is financed by Government of Tanzania, OPEC Fund for International Development (OFID), IDA, DFID and USAID. During the financial year, TASAF III had available fund for use amounting to TZS 5.9 billion and TZS 5.78 billion

<sup>12</sup> Funds Available include opening balance and receipts during the year 2017/2018

was spent ending with TZS 124 million (Table 3.7). Annex VI also provides the list of TASAF III projects implemented by LGAs.

**Table 3.7: TASAF III, summary of Funds Available and Utilized (amount in TZS/ million)**

SN	Name of Project	Financier	Funds Available <sup>13</sup>	Funds Utilized	Closing balance
1	TASAF	GoT, OFID, IDA, UNDP, DFID, USAID	5,899	5,775	124

Source: Consolidated TASAF III Management Letter of financial year ended 30 June 2018

### 3.1.8 Other Projects

Other Projects receive their financing from World Bank, AfDB, UNDP and UNICEF, the Other Projects had available fund amounting to TZS 289.15 billion and TZS 209.26 billion was spent ending with TZS 79.89 billion for implementation of the pending activities (Table 3.8)

**Table 3.8: Other Projects, Summary of Funds Available and Utilized (amount in TZS/ million)**

SN	Name of Project	Financier	Funds Available <sup>14</sup>	Funds Utilized	Closing balance
1	EU-Human Capital Development Project	European Union	11	-	11
2	Citizen Centric Judicial Modernization and Justice Service Delivery Project	World Bank	63,691	34,363	29,328
3	The Humanitarian Emergency Assistance to Mitigate the Effects of the 2016 Earthquake in Kagera Region	AfDB	2,220	2,183	37
4	Local Investment Climate Programme (LIC)	World Bank	204.6	204	0.6
5	Private Sector Competitiveness Project (PSCP)	World Bank	53,540	50,523	3,017
6	Resilient Natural Resources Management for Growth (REGROW)	World Bank	2,715	2,524	193
7	The Sustainable Management of Mineral Resources Project (SMMRP)	World Bank	28,038	5,763	22,275
8	The South West Indian Ocean Fisheries Governance and Shared Growth Program (SWIOFish)	World Bank	8,657	7,464	1,192
9	Institutional Support Project for Domestic Resources Mobilization and Natural Resources Governance (ISP-DRM&NRG)	AfDB	468	308	160
10	Tanzania Statistical Master Plan (TSMP)	DFID and World Bank	23,715	11,387	12,328

<sup>13</sup> Funds Available include opening balance and receipts during the year 2017/2018

<sup>14</sup> Funds Available include opening balance and receipts during the year 2017/2018

SN	Name of Project	Financier	Funds Available <sup>14</sup>	Funds Utilized	Closing balance
11	Strengthening Climate Information and Early Warning Systems in Tanzania	UNDP	729	572	157
12	National Assembly Office	UNDP	3,235	2,827	408
13	Poor Economic Growth and Environmental Sustainable Development - UDSM	UNDP	423	413	10
14	Tanzania Meteorological Agency (TMA) UNDP Project	UNDP	308	291	17
15	President's Office - Constitution, Legal Affairs, Public Service and Good Governance	UNDP	672	672	-
16	Planning Commission	UNDP	392	392	-
17	SPANEST Tanzania National Parks (TANAPA)	UNDP	1,887	1,837	50
18	Poverty Eradication Department - Ministry of Finance and Planning	UNDP	145	145	-
19	Tanzania Forest Service Agency - strengthen the management effectiveness of Tanzania's forest nature reserve network	UNDP	3,153	2,998	155
20	Registration, Insolvency and Trusteeship Agency (RITA)	UNICEF	3,167	2,601	566
21	President's Office-Regional Administration and Local Government (PO-RALG)	UNICEF	1,632	1,623	9
22	The Bank of Tanzania Housing Finance Project	World Bank	17,161	7,180	9,981
23	Regional Communications Infrastructure Project	World Bank	72,988	72,988	-
<b>Total</b>			<b>289,152</b>	<b>209,258</b>	<b>79,895</b>

Source: Management Letters of financial year ended 30 June 2018

### 3.2 Types and Trend of Audit Opinions Issued

I am obliged to give an assurance to stakeholders of the respective development projects whether their financial statements present fairly in all material respects, the financial position of the development projects as at 30 June 2018, and its financial performance, cash flows and other financial accounts prepared in order to comply with statutory requirements.

Auditor's opinion is considered an essential tool when reporting financial information to users. In the public sector, it is intended to inform users on whether financial statements of development projects have been prepared in conformity with the International Public Sector Accounting Standards (IPSAS) and in the manner required by Section 25(4) of the Public Finance Act, 2001 (revised 2004) and Order 11-14 of the Local Government Financial

Memorandum of 2009 as well as MoU's between the Government and the Development Partners.

According to audits on the Development Projects, I give three types of assurance on the financial statements, internal control and compliance. These are the following: 473<sup>15</sup> opinions on the financial statements, 34 opinions on internal controls and 15 opinions on compliance with laws and regulations which relate to projects financed by UNDP, UNICEF, CDC's, MIVARF and the Global Fund. However, there are no significant deficiency on the 49 opinions issued for internal controls and compliance. Opinions related to financial statements are discussed in the following paragraphs.

### 3.2.1 Types of Audit Opinions Issued

In financial year 2017/18, I concluded the audit of 469 development projects and issued two types of opinions, unqualified and qualified as summarized in Table 3.9.

**Table 3.9: Summary of Audit Opinions Issued in Audited Projects**

Project	Opinion Issued				Project total
	Unqualified	Qualified	Adverse	Disclaimer	
ASDP	15	-	-	-	15
HBF	173	11	-	-	184
TASAF	1	-	-	-	1
WSDP	181	3	-	-	184
Other Projects	85	-	-	-	85
<b>Total</b>	<b>455</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>469</b>

Source: Audit reports of projects for financial year ended 30 June 2018

### 3.2.2 Trend of Issued Audit Opinions

The comparison of current year's opinions issued with the previous years is as shown in Table 3.2;

**Table 3.10: Trend of issued Audit Opinions**

Financial year	Opinion Issued						Total
	Unqualified		Qualified		Adverse		
	No.	%	No.	%	No.	%	
2017/2018	455	97	14	3	-	-	469
2016/2017	697	94	44	6	1	0.13	742
2015/2016	725	91	71	9	1	0.12	797

Source: Current year Audit Reports and Previous Development Projects Annual General Report

<sup>15</sup> Included four opinions of Financial Statements related to previous year audits from Centre for Diseases Control (CDC's) reports for financial years; 2014/15 and 2015/16 that were Audited in the financial year ended 30 June 2018.

The Table indicates an improvement on unqualified and qualified opinions as there is an increase of 97 percent and decrease of three percent respectively compared to previous year. Brief description of opinions issued is as explained here under;

### **Unqualified Opinions**

Unqualified opinion is expressed when the auditor concludes that the financial statements of an audited entity give a true and fair view or are presented fairly in all material respects in accordance with the applicable financial reporting framework.

Total of 455 (Annex II) unqualified opinions equivalent to 97 percent of total opinions were issued to implementers of ASDP, HBF, TASAF, WSDP and Other Projects with 15,173, 1, 181 and 85 opinions respectively. This means that the audited financial statements were fairly presented in all material respects. As further discussed on para 3.2, there is an improvement of unqualified opinions issued in this year 2017/2018 for about 97 percent compared to 94 percent from the financial year 2016/2017.

### **Qualified Opinion**

A qualified opinion is issued when Misstatements individually or taken together, are material, but not pervasive, to the financial statements. A total of 14 qualified opinions (Annex II) equivalent to three percent of total opinions were issued to implementers of HBF and WSDP with 11 and three opinions respectively. Basing on these results, HBF accounts had a significant share of 79 percent of total qualified opinions issued to all development projects, followed by WSDP which had 21 percent of qualified opinion. Significant number of qualified financial statements was attributed to unsupported expenditure.

Unsupported expenditure signifies lapses of expenditure control and record keeping systems for the projects in question. As such, it technically provides a room for projects' monies to be diverted to uses other than intended or even abuse of such monies. Therefore, the Government and other Project Implementers have to pay attention on such acts and ensure that project expenditures are properly managed.

## **Adverse Opinion**

Adverse opinion is expressed when the effect of disagreement is so material and pervasive to the financial statements that the auditor concludes that qualification of the report is not adequate to disclose the misleading or incomplete nature of the financial statements. It is issued when he has determined that the misstatements are material individually or in aggregate and that they are pervasive to the financial statements. I have not issued an adverse opinion to any development project in the financial year 2017/18.

### **3.3 Findings on Financial Management Controls**

In this part, I presented the analysis of key audit findings related to financial management and its controls noted in my 469 individual audits conducted in 87 projects as follows:

#### **3.3.1 Payments Made for Goods and Services Without Demanding Electronic Fiscal Receipts (EFR) TZS 16.61 Billion**

Payments amounting to TZS 16,605,230,326.54 were made by 111 Project Implementers for procurement of goods and services without demanding EFR contrary to Regulations 10(4) (5) and 28 of Income Tax (Electronic Fiscal Devices) Regulations, 2012. Failure to demand the receipts discourages government efforts to increase tax collection (Annex XIII).

#### **3.3.2 Non-deduction of Withholding Taxes TZS 190.1 Million**

Some Project Implementers were required by Section 83(1) (b) of the Income Tax Act 2006 to deduct withholding tax from suppliers of goods and services. Contrary to the requirement, my review noted that 46 Project Implementers did not deduct withholding tax amounting to TZS 190,063,832.76 such that Government missed its revenue from the uncollected taxes (Annex XIV).

#### **3.3.3 VAT Paid from Exempted Projects TZS 12.16 Billion**

I noted expenditure amounting to TZS 12,164,041,024 from 45 Project Implementers due to non-compliance with the project/ program agreements related to unclaimed Value Added Tax (VAT) refunds (Annex XV).

#### **3.3.4 Overdue Imprest Amounting to TZS 1.08 Billion**

I noted imprests amounting to TZS 1,075,215,635 from 22 Project Implementers who were not accounted for by imprest holders within 14 days after completion of activities contrary to Order 40 (3) of the Local Government Financial Management 2009 and regulation 103(1) of the Public Finance Regulations 2001 (revised 2004). Though they had been reported as

receivables in the financial statement but authentication of activities paid for had been pending (Annex XVI).

### **3.3.5 Missing Payment Vouchers TZS 285.37 Million**

I noted missing payment vouchers amounting to TZS 285,368,729.49 from 16 Project Implementers such that my audit scope was limited to conclude authenticity of the expenditure incurred (Annex XVII).

### **3.3.6 Partially Supported Payments Amounted to TZS 38.53 Billion**

The authenticity and genuine of the expenditures are ascertained when they are fully and adequately supported with relevant documents. My review of expenditure noted that payments amounting to TZS 38,534,524,286.98 for 170 Project Implementers were made without proper supporting documents. This is contrary to Order 8 (2) (c) of the Local Government Financial Memorandum 2009 (Annex XVIII).

### **3.3.7 Unpaid Compensation to Project Affected People (PAP) TZS 2.7 Billion**

I noted that compensation amounting to TZS 2,698,881,715.45 was not paid to people who were affected by two projects (PAPs); the projects are Dar es Salaam Metropolitan Development Project and Transport Sector Support Program (TSSP) (Annex XIX).

### **3.3.8 Delay in Disbursement of Unclaimed beneficiary Funds to TASAF Account TZS 451.49 Million**

I noted unclaimed households' funds amounting to TZS 451,488,899 to 45 LGAs/MDAs (PAAs) which were not paid to TASAF beneficiaries and were delayed to be remitted to TMU, as was withheld for more than seven days in the councils' bank accounts contrary to TASAF guideline which requires prompt deposit of unclaimed funds to bank account number 22101200244 (NMB). I recommend the management of PAAs to ensure that, unclaimed cash are promptly deposited in the TMU account (Annex XX).

### **3.3.9 Ineligible Expenditure TZS 1.12 Billion**

I noted ineligible expenditure amounting to TZS 1,123,750,053 from 45 Project Implementers due to noncompliance with the project/ program agreements. These are related to unallowable activities (Annex XXI).

### **3.3.10 Insufficient Release of Funds to the Development Projects TZS 156.93 Billion**

I noted under release of TZS 156,931,699,812.25 from 203 implementers' approved budget due to insufficient release by the Treasury and

Development Partners. In some projects the under release was due to delays and incomplete submission of fund accountability reports; these inhibit credit holding Development Partners to release monies as in line with the agreements. The under release snags projects completion and expose them to cost escalation (Annex XXIII)

### **3.3.11 Payment Made to Unallowable Activities by CCHP Guidelines TZS 98.78 Million**

I noted that a total of TZS 98,759,217 were spent by the implementers to finance health related activities which are unallowable under Council Comprehensive Health Plan (CCHP) contrary to para 3.5 (j) of the CCHP guidelines, 2011 (Annex XXIV).

### **3.3.12 Expenditure Incurred Out of the Approved Budget TZS 2.03 Billions**

A total of TZS 2,031,903,119 were utilized by 14 Project Implementers to finance activities that were not in the approved budget. The budget overrun limits adequate utilization of the allocated project funds such that some budgeted line items may fall deficit (Annex XXV).

### **3.3.13 Expenditure Charged to Wrong Account Codes TZS 79.79 Million**

I noted expenditure amounting to TZS 79,792,518 charged to the wrong account code to 14 councils contrary to Order No. 23(1) of Local Government Financial Memorandum, 2009. Such practice results into unnecessary variances, amount to diversion of funds from budgeted expenditure items and affect the implementation of planned activities of the projects concerned (Annex XXVI).

### **3.3.14 Repair and Maintenance of Motor Vehicles in Private Garages Without Being Inspected by TEMESA TZS 247.48 Million**

I noted 45 PAAs made payment amounting to TZS 247,484,955.5 to private garage without being routed through Tanzania Electrical Mechanical and Electronics Services Agency/ TEMESA (Government workshop/garage) for inspection prior and after repair contrary to Regulation 137 (2) and (3) of the Public Procurement Regulations, 2013 (Annex XXVIII)

### **3.3.15 Un-implemented Project Activities with Estimated Costs TZS 22.49 Billions**

Audit of action plan and implementation reports of development projects revealed that eighteen (18) Project Implementers have failed to implement

planned activities with estimated costs of TZS 22,489,662,939.19 (Annex XXIX).

### **3.3.16 Borrowed Projects Fund not Returned TZS 939.92 Million**

I noted that Accounting Officers in seven projects borrowed project funds amounting to TZS 939,919,085.36 to finance recurrent expenditures during the financial year but did not return the fund to the related projects. Borrowed project funds not returned to the related projects affected effective implementation of planned activities (Annex XXX)

### **3.3.17 Government's Failure to Contribute her Share of Project Financing TZS 111.01 Billion**

My review of various projects financing for the year ended 30 June 2018 noted that the Government failed to fully contribute her share of project financing. I noted that in ten projects, the Government was supposed to contribute TZS 118,446,616,605 but contributed only TZS 7,436,712,224.57 equal to six percent leaving TZS 111,009,904,380 not contributed. This is contrary to the project agreements signed between the Government and Development Partners. Underfinancing inhibits effective implementation of projects activities therefore denies beneficiaries from enjoying benefits expected of the projects (Annex XXXI).

## CHAPTER FOUR

### PHYSICAL PERFORMANCE OF PROJECTS

#### 4.0 Introduction

This chapter gives details on the analysis of findings related to implementation of projects activities. The focus is mainly on the status and weaknesses noted in physical performance of the projects sectorwise. The Anomalies noted related to pace in implementation of projects, partially implemented projects and non-functioning projects.

#### 4.1 Slow Pace in Implementation of Projects

Projects noted with this anomaly falls under Transport, Energy, Water and Other Sector as discussed here under:

##### 4.1.1 Transport Sector

Under this sector the major project with the slow pace in implementation were related to construction of Flyover, Ubungo Interchange and BRT phase 3& 4 activities as described in the following paragraphs.

##### **Flyover Construction Works are Yet to Start**

I visited the Ubungo Interchange Project implemented under Dar es Salaam Urban Transport Improvement Program (DUTP) at Ubungo site on 16 November 2018 and noted that major works of the flyover construction are yet to start despite the fact that they were scheduled to be executed before October 2018. The project has been delayed for more than 10 months (since commencement of the contract 22 May 2017) the major cause being the revised work program due to adoption of alternative design due to Value Engineering<sup>16</sup>. The outstanding major works are as follows: earth works and pavements, bituminous layers and seals, ancillary road works and structures which were executed by two percent only.

##### **Slow Pace in Implementation of Significant Activities for Ubungo Interchange and BRT Phase 3& 4**

Funds for implementation of DUTP activities were sufficiently received according to the agreement. However, my review noted that overall

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<sup>16</sup> The contractor may at any time, submit to the Engineer a written proposal (Value Engineering) which (in the contractor's opinion) will, if adopted; (i) accelerate completion, (ii) reduce the cost to the employer of executing, maintaining or operating the works (iii) improve the efficiency or value of the employer of the completed works or (iv) otherwise be of benefit to the Employer.

implementation of significant DUTP activities for BRT phase 3 & 4 (component A) and Ubungo Interchange (component B) had been behind the schedule with a delay of up to 28 months due to delays in initialization of procurement activities. In addition, I noted that compensations to Project Affected Persons (PAPs) for BRT phase 2,3 and 4 and preparation of detailed design for phase 4 and the construction of bridge poles (major works) are yet to start with overall implementation progress of 15 percent for the Ubungo Interchange (Table 5.1).

**Table 4.1: Delayed Activities**

Project	Task name	Planned Start date	Planned Finish date	Status to date
BRT phase 3& 4	BRT Phase 3 Lots 1&2 Resettlement Action Plan (RAP) settlements	13/10/2016	25/10/2017	On progress (more than 24 months delay)
	BRT Phase 3 (Lot 1 and 2) Construction works	23/1/2018	21/2/2021	BRT Phase 3 is on design review stage
	Study, detailed design and preparation of bid docs for BRT Phase 4	7/6/2017	4/3/2018	BRT Phase 4 is on procurement of consultant service for design review (more than 12 months delay)
	Addressing RAP settlements BRT Phase 4	6/3/2016	2/9/2018	Not started (more than 28 months delay)
Ubungo Interchange	Ubungo intersection & upcountry bus terminal construction	3/7/2017	2/4/2020	15% progress (more than 15 months delay)
	Construction works BRT Phase 1 complementary Road safety	5/1/2018	5/1/2019	Design stage (more than 10 months delay)

Source: Financing Agreement, Implementation Plan, and Progress Report of October 2018

#### 4.1.2 Slow Pace in Implementation Housing Finance Project Activities

The Housing Finance Project (HFP) is expected to end in 28 June 2019. However, my review noted a slow pace of loan disbursement and procurement processes that emanates a significant unutilized balance amounting to USD 36,257,993 (TZS 81.80 billion) equivalent to 60 percent of the credit rights of USD 60 million earmarked for the project as additional finance without having utilization action plan for remaining balance. The three HFP components had undisbursed balance of USD 36,257,994 constitute of USD 21,061,400 (58 per cent) for loans to Tanzania Mortgage Refinancing Company (TMRC), USD 13,008,231 (36 per cent) for Housing Microfinance Fund (HMFF) and USD 2,188,363 (6 per cent) for procurement activities that had been pending for almost two years (Table 5.2). It is improbable that these funds will be spent by the end of June, 2019. Absence of proper and coherent action plan for exhausting the remaining balance USD 36,257,994 increase the risk that the amount would be returned to the World Bank.

**Table 4.2: Slow Pace of Project Implementation (amount in USD)**

Structure of Financing	Activity	Total Credit Rights (USD)	Amount disbursed (USD)	Undisbursed balance as at 30 June 2018 (USD)	% of undisbursed amount over total credit right
Component one	Development of the Mortgage Market (through TMRC)	40,915,663	19,854,263	21,061,400	51
Component Two	Development of the Housing Microfinance (through HMFF)	15,469,880	2,461,649	13,008,231	84
Component Three	Expansion of Affordable Housing Supply	3,614,458	1,426,095	2,188,363	61
<b>Total</b>		<b>60,000,000</b>	<b>23,742,007</b>	<b>36,257,994</b>	<b>60</b>

*Source: Financing Agreement, Implementation Plan, and Progress Report of 2017/2018*

## 4.2 Partially implemented projects

Projects noted with this anomaly falls under Energy Sector as discussed in the following paragraphs:

### 4.2.1 Energy Sector

#### **REA achieved 36 percent of its target for electrification of all Villages in Tanzania Mainland by year 2021**

Through REA, the Government targeted to have all Villages in Tanzania Mainland electrified either through grid extension or off grid renewable energy by year 2021<sup>17</sup>. However, my review noted an unlikely achievement because as at 30 June 2018 only 4,395 Villages equivalent to 36 percent of the total targeted 12,268 villages have been connected to electricity since its launch in the financial 2013/14. However, REA had committed to electrify the remaining 7,873 villages by 2021 either through grid extension (7,697 villages) or through off grid (176).

In addition, I noted five projects<sup>18</sup> developers who were required to connect (electrify) 6,196 households in Njombe and Iringa Regions but as at September 2018 the connections to 6,171 households' equivalent to 99.6 percent of the planned households were yet to be connected with electricity.

<sup>17</sup> Source: REA Financial statement as of 30 June 2018, Annual Report of June 2017

<sup>18</sup> Matembwe Village Company (355 connections), Lumama Electricity Association (200 connections), Lung'ali Natural Resources Co. Ltd (3,000), Lupali Hydropower Project (1,459 connections), KIRATCO (1,182 connections).

I further noted 94 pending projects<sup>19</sup> related to REA turnkey phase II from financial year 2013/14 that are yet to be concluded due to various reasons such as unattended snag lists or/and lack of materials. I have the concern that much as REA turnkey phase III is on board, I had rather draw attention of REA Management to ensure that the pending turnkey phase II activities are completed in order to avoid the possibility of overlapping resource requirements between turnkey phase II and turnkey phase III projects as such the villages are electrified without further delay.

#### **4.3 Completed projects not put in use**

Projects noted with this anomaly falls under Transport and Water Sector as discussed in the following paragraphs:

##### **4.3.1 Transport Sector**

#### **Constructed Landfill at Msimba in Kigoma Ujiji is Yet to be Put in Use Due to Environmental Dispute**

The Tanzania Strategic City Project (TSCP) has a component for construction of landfill at Msimba, Kigoma Ujiji Municipal Council (KUMC) under financing of the World Bank. The first landfill was completed and handed over in October 2013 at a cost of TZS 3,414,663,075 while the second landfill cost TZS 2,962,485,920 was completed in October 2017.

I made a site visit in 11 August 2018 and noted that despite its completion the second landfill is yet to be in use due to environmental dispute from a newly constructed Primary School at proximity that inhibits the landfill to come into operation due to environmental impact it may cause to the surrounding community. In order the second landfill to be put in use the Government is required to acquire the school' land through compensation.

Much as the second landfill is not in use, value for money is not achieved and may cause loss to the Government fund.

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<sup>19</sup> According to REA financial statement of 30 June 2018; for six consecutive financial years 2012/13, 2013/14, 2014/15, 2015/16, 2016/17, 2017/18 whereby (total projects 30, 29 completed, 1 on progress), (total projects 50, 14 completed, 36 on progress), (total projects 53, 17 completed, 36 on progress), (total projects 12, 3 completed, 9 on progress), (total projects 7, 4 completed, 3 on progress), (total projects 36, 0 completed, 36 on progress; in this 27 projects related to REA phase III, and the remaining 9 relates to phase II) respectively.

### 4.3.2 Water Sector

#### Non-Functioning of Water Taps and Points

Newala DC and Mtwara DC constructed a total of 564 water points and 891 water taps but my review noted that 333 water points and 493 water taps are not functioning due to lack of regular service emanated from insufficient fund. I also noted non-functioning of 206 and 86 water points from 13 villages<sup>20</sup> in Ukerewe DC and Bagamoyo DC respectively.

#### Completed Mwanza City Abattoir is Yet to be Put into Use

In order to reduce Lake Victoria pollution through discharged water waste, LVEMP II signed a contract number ME-011/2015-16/W/05 for proposed rehabilitation of Mwanza City abattoir at Nyakato in Mwanza for contract price TZS 980,988,900 with commencement date of 22 July 2016 and expected completion date 24th November 2017. In order to support the project, Mwanza City Council (MCC) and LVEMP II signed a memorandum of understanding (MoU) that after physical completion of the abattoir, Mwanza City Council will install slaughter machines so as to put the abattoir in use.

My audit team made a physical visit on 24 December 2018 and noted that the abattoir was completed and handed over to MCC on 15 August 2018 via letter ref No.LVEMPII/CWMCAIB/VOL.I/73 but is yet to be put in use because MCC did not install the slaughter machines, gas generator and other necessary electrical equipment. We further noted that the abattoir area is not fenced for its physical security.

### 4.4 Delayed completion of projects

Projects noted with this anomaly falls under Transport and Water Sector as discussed in the following paragraphs:

#### 4.4.1 Education sector

#### Delay in completion of Schools' construction projects

My review of construction activities implemented during the year noted a significant delay of up to two years in completion of the construction

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<sup>20</sup> Kigara (16), Mahande (24), Kazirankanda (24), Namagondo (24), Malegea (16), Buhima (20), Hamuyebe (18), Muhula (22), Namasabo (24) and Busunda (18)

projects worth TZS 12,906,655,213 for three Secondary Schools<sup>21</sup> contrary to the signed contractual agreement between the Ministry of Education, Science and Technology, and Tanzania Building Agency for rehabilitation of school infrastructure at Azania, Jangwani and Ihungo high schools. I am of the view that such delays deprive beneficiaries to enjoy the intended benefits in time and expose the project into cost overruns.

#### 4.4.2 Water sector

##### Delay in completion of water projects in LGAs

My review noted recurrence on delay in implementation of water projects. The delay is due to several causes<sup>22</sup> such as incompetent contractors, inadequate release of fund by the Government, design challenges, procurement weaknesses, ineffective COWSO, destruction of water system, and disasters.

In the audited year, I noted that 65 water projects implemented by 22 LGAs valued at TZS 63,720,208,963.97 were delayed for completion for a period ranging from 3 months to 48 months (Annex VII). For instance, I noted two water projects in Manga and Changalikwa villages that had been delayed for completion for six months due to misunderstandings among COWSO leaders which inhibit adequate protection of water systems, Moreover, villagers had been resisting paying their contribution in form of water fees that inhibited them to repair water accessories.

In addition, another water project is yet to reach Magamba village due to shortage of pipe lines which were initially underestimated at 1,200 meters long while the actual requirement is 14,000 metres long, in this case the villages are yet to be connected from the main storage tank at Ngullu village. Furthermore, in Nyang'hwale DC, six water projects were delayed to be completed due to unreleased fund by the Ministry of Water and Irrigation. Further details of delays (Table 5.3)

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<sup>21</sup> Azania& Jangwani Secondary (contract price TZS 2,418,240,784 delayed for 1 year for rehabilitation), and Ihungo high school (contract price TZS 10,488,414,429 delayed for 2 years for reconstruction).

<sup>22</sup> Design challenges (pipes not buried well in the ground, errors in original design, underestimation of pipe length, errors in geological survey), incompetent contractors (insufficient fund, poor technical team, lack of tools/ equipment), procurement weaknesses (inadequate extension of completion period, non-compliance with contract requirements), inadequate release of fund by Government (contractors stop working due to inadequate paid certificate), ineffective COWSO (weak administration of COWSO e.g. misunderstandings of COWSO leaders, water users not willing to contribute their fee, failure to repair project items), destruction of water systems (cutting pipes, stealing equipment), and disaster (earth quakes, silting, erosion)

**Table 4.3: Range of Delay in Completion of Projects**

Range of Delays in month	Number of LGAs	Names of LGAs	Number of Projects	Contract Sum (TZS) in million
1 - 6	6	Mvomero Rombo, Musoma, Sengeru, Maswa, Korogwe DCs	11	7,073
7 - 12	10	Kyerwa, Nkasi, Chemba, Kondo, Ukerewe, Kishapu, Bariadi, Nkasi, Hanang and Nanyumbu	27	23,099
13 - 24	1	Kasulu DC	7	5,427
25 - 36	-	-	0	-
36 - 48	3	Tanga CC, Lushoto DC, Misungwi DC	9	13,065
Above 48	2	Bukoba DC and Nyang'hwale DC	11	15,056
	<b>22</b>		<b>65</b>	<b>63,720</b>

Sources: Management Letters of 30 June 2018

### **Non-completion of conversion of hand pump to solar system at Hanang DC and Non-completion of Endasaboghechan Water Supply Scheme**

Hanang DC entered contract LGA/059/HQ/2016/2017/W/14 worth TZS 127,847,014 for conversion of hand pump to solar system at Ginirish, Masusu, Darojick and Murumba Villages. My audit team made a site visit on 9 November 2018 and noted the conversion of water pumps is yet to be completed with a delay of more than 14 months as the expected completion date was October 2017.

It was noted that Hanang DC had another contract LGA/059/HQ/2016/2017/W/15 worth TZS 295,544,312 for construction of Endasaboghechan Water Supply Scheme with expected completion date of 5 January 2018. My site visit made on 9 November 2018 noted that the project was yet to be completed.

#### **4.4.3 Health Sector**

My review of the Result Based Financing (RBF) project under the Strengthening Primary Health Care Performance for Results (SPHCPfR) program noted that seven activities were not fully implemented with performance range from 12.5 percent to 75 percent. The underperformed activities include insufficient conduct of external verification, technical support to RBF implementing Regions and LGAs, and conduct of Regional Health Management Team (RHMT) verification.

#### **4.4.4 Social Sector**

TASAF III has a Public Work Program (PWP) as one of its components whereby the households are required to identify and establish small

development projects. The Households are then required to contribute their labour force, and procure materials for implementation of the identified projects.

The review of project activities implemented during the financial year, I noted that 26 PWP projects worth TZS 332,139,456 from 15 Villages are yet to be completed due to delay from Suppliers that procured materials not delivered on time. The incomplete projects includes: construction of water sources, road construction, construction of earth dam, banana tree plantation project, cattle trough construction, and construction of community road, earth dam construction.

#### **4.5 Other performance findings**

##### **4.5.1 Energy Sector**

###### **Funds Held by TIB Development Bank after Expiry of Contract for two Years TZS 130.33 Million and USD 622,175.41**

On 10 July 2015, Ministry of Energy and Minerals (MEM) signed a contract with TIB Development Bank Limited for providing banking services (agency role) of the fund amounting to USD 3,000,000 (TZS 1,700,000,000) received from the World Bank for the Sustainable Management of Mineral Resources Project (SMMRP) which aimed at engaging commercial bank or financial institutions to manage and distribute concessionary grant to miners (beneficiaries) for the purpose of promoting Small Scale Mining with the contract scheduled to end 30 June 2016.

My team reviewed the final financial status report prepared by TIB Development Bank as of 31 October 2016 and noted that the Bank disbursed TZS 6,971,500,000 to 105 beneficiaries out of TZS 7,244,500,000 approved by MEM to 111 beneficiaries.

It was noted that, after expiry of the contract between MEM and TIB Development Bank (30 June 2016) fund balances amounting to USD 622,175.41 and TZS 130,331,274.46 to date, is held by the Bank while no evidence was provided by management showing any directives issued by MEM to the Bank concerning the fund. Holding such cash without spending creates

a high risk of misusing the fund and denying the intended beneficiaries of the project.

### **Inadequate Agreement and Follow up on Loan Repayments Collected by TIB**

In order to empower project developers engaged in developing electricity generation plants using renewable energy sources, Rural Energy Authority (REA) and Tanzania Investment Bank (TIB) entered into a service agreement in August 2010 to extend credits to project developers through two commercial banks (NBC and CRDB). The agreement is renewable after every three years and was issued to five project developers. REA disburses the fund to TIB which distributes them to the commercial banks in order to finance the project developers. According to the service agreement, TIB is required to collect the loan repayments (principal plus interest) from the commercial banks and transfer them into REA bank account.

During my review of management of service agreement, I noted that TIB had been delaying to transfer the amount collected from loan repayment into REA bank account with a delay of up to 6 months contrary to Regulation 60 of the Public Finance Regulations, 2001 (revised 2004) which requires prompt transfer of collected Government monies. The loan repayments had been delayed to be transferred at intervals since 2010. Analysis of three financial years' noted that a total of TZS 5,467,664,585.15 was held by TIB without being transferred to REA on every 30 June of the particular financial year (Table 5.4).

**Table 4.4: Loan Repayments Held by TIB Beyond 30 June of the Financial Year (amount in TZS)**

Financial year	Loan repayments		Total
	Interest	Principal	
2017/2018	-	1,424,424,630.18	1,424,424,630.18
2016/2017	452,777,983.85	1,258,993,184.04	1,711,771,167.89
2015/2016	1,013,505,432.03	1,317,963,355.05	2,331,468,787.08
<b>Total</b>	<b>1,466,283,415.88</b>	<b>4,001,381,169.27</b>	<b>5,467,664,585.15</b>

*Source: REA Financial Statement of 30 June 2018 and Loan repayment schedules*

REA was unable to provide any evidence to show their follow-up efforts on the delay contrary to Para 18.1.8 of REA Financial and Accounting Manual 2012 which requires the Finance Manager to ensure that loan repayment procedures are complied with.

It was noted that the service agreement does not clearly stipulate a time period for TIB to transfer the loan repayments into REA bank account, such a weakness contravenes with Regulation 60 of the Public Finance Regulations, 2001 (revised 2004) which requires public monies to be promptly deposited after the collection.

I further noted that TIB did not prepare and submit the financial reports to REA and the World Bank which are compulsory contrary to para 2(h) of Appendix A (Agent's responsibilities) of the service agreement between REA and TIB.

My audit team was not provided with quarterly and year-end progress reports from TIB contrary to Appendix B of the service agreement which requires TIB to prepare and submit to REA within thirty days after end of each quarter and annual reports thirty days after end of each year.

I am of the view that there is deficiency in follow-up of loan repayments and such delay causes inadequate management of projects as well as loss of investment opportunities to REA something which would not have happened had the loan repayments been transferred on time by TIB.

### **Inconsistency between loan amount recorded by REA and that recorded by Beneficiaries TZS 2.62 Billion**

The World Bank through REA and TIB with credit line facility (IDA Credit No. 47260) had an outstanding long term loans to three project developers (beneficiaries) issued to them from 2010 through two commercial banks (CRDB and NBC) at an established interest rate.

I visited the Project Developers in October 2018 and reviewed loans' status reported in the their financial statements for the period ended 30 June 2018 and noted differences on actual loan amount received by beneficiaries from those provided to me by REA. Agreements between beneficiaries and the bank (CRDB) indicate that they received a total of TZS 10,897,000,001 whereas REA indicates that TZS 8,272,100,000 were issued to the beneficiaries through CRDB leading to a difference of TZS 2,624,900,001.

However, I failed to ascertain the justification for the inconsistency due to lack of supporting evidence from REA to support the amount of TZS 8,272,100,000 as recorded in their financial statements as of 30 June 2018. I was nevertheless, satisfied with the figures of loan amount provided by beneficiaries as they were supported by loan facility letters and repayment schedules. In such circumstances, the actual Bank loan issued to the

beneficiaries before CRDB's top-up and the effect on the agreed interest rate cannot be justified.

#### **4.5.2 Education Sector**

##### **Year-end Fund Balance Yet to be Refunded to the Program TZS 2.24 Billion**

In relation to Learning and Numeracy Education Support Project (LANES), Para 4.1.3 and 4.1.4 on financial procedures of funds from the Supervising Entity (SE) requires Ministry of Finance and Planning (MoFP) to maintain a designated account at Bank of Tanzania (BOT) for depositing program funds. After receipt of the funds, the Treasury disburses the same to the Ministry of Education, Science and Technology for implementation of program activities. After the year-end, unspent balance is required to be remitted to Ministry of Finance and Planning.

My review on Learning and Numeracy Education Support Project (LANES) financial statements noted that there was cash balance of TZS 2,238,683,722.96 which was year-end balances for the financial years 2015/2016 and 2016/2017 remitted to Ministry of Finance and Planning as unspent balances. However, I noted that to-date; this balance is yet to be returned to the LANES project and hence available for implementation activities. I am concerned that there is a risk that project funds may be used in other activities unrelated to the project and that the activities may be under-implemented due to non-availability of funds.

##### **Delay in Transfer of Construction Funds from Council to Schools TZS 524.27 Million**

Management of six Councils (among others) received funds amounting to TZS 524,274,525.90 for Big Results Now in Education (Performance for Results - PforR) project in form of incentives for execution of various activities including construction of classrooms (40 percent) and rehabilitation of laboratories (30 percent) to Primary and Secondary Schools.

However, review of accounting records noted that even though the Councils received the incentive funds in February 2018 but five Councils transferred to the required Schools at the year-end in June 2018 while one Council did

not until the time of audit in November 2018 with a delay of three months to eight months (Table 5.5).

**Table 4.5: Delay in Funds Disbursement**

Region	Council	Amount (TZS)	Received at Council	Transferred to	Delay (months)
Dodoma	Dodoma CC	218,621,140.90	Feb 2018	June, 2018	3
Mbeya	Mbarali DC	60,000,000.00	Feb 2018	June, 2018	3
	Mbeya DC	66,600,000.00	Feb 2018	June, 2018	3
Dar es Salaam	Ilala MC	62,453,385.00	Feb 2018	June, 2018	3
	Ubungo MC	86,600,000.00	Dec 2017	June, 2018	5
Morogoro	Morogoro DC	30,000,000.00	Feb 2018	Not received up to November, 2018	8
<b>Total</b>		<b>524,274,525.90</b>			

*Source: Payment Vouchers and Receipt Books*

On the other hand, Kasulu District Council transferred TZS 18,400,000 to three schools of the fund received of TZS 171,323,974.30 from MoEST in respect of P4R incentive funds. However, I noted that those funds were not received by the respective Schools because their bank accounts were dormant; hence the intended objectives to the beneficiaries were therefore delayed. Delay in transfer of funds inhibits timely completion of projects; in that case intended beneficiaries will not enjoy the benefits as expected.

## CHAPTER FIVE

### PROCUREMENT MANAGEMENT AND GOVERNANCE

#### 5.0 Introduction

This chapter gives details on the analysis of findings related to the procurement management and governance. It covers aspect of anomalies related to procurement management and administrative controls related to project management. The findings originated from analysis of management letters and Audit reports covering financial year ended 30 June 2018.

#### 5.1 Procurement and Contract Management

##### 5.1.1 Procurement of Goods and Services without Competitive Bidding TZS 868.45 Million

Forty-two Project Implementers procured goods and services worth TZS 868,451,196 from service providers without inviting competitive price quotations from at least three eligible suppliers as required by Regulation 76 of the Public Procurement Regulations, 2013 and First Schedule of the Local Government Authorities Tender Boards Regulations 2007 (Annex VIII).

##### 5.1.2 Procured Goods are Yet to be Delivered TZS 8.95 Billion

Seventeen Health Sector Project Implementers were not able to provide evidence for delivery of goods worth TZS 8,945,758,303 due to purchases made from suppliers contrary to Order No. 71(1) (b) of the Local Government Financial Memorandum 2009 and Regulation 114 of Public Procurement Regulations 2013 (Annex IX).

##### 5.1.3 Purchased Items Not Recorded in the Store Ledgers TZS 1.59 Billion

Store items worth TZS 1,587,277,039.79 purchased by 57 Project Implementers were not recorded in the store ledgers which confine the tracking of items accountability and movement (Annex X).

##### 5.1.4 Procurement of Medical Supplies without Notice of Stock out from MSD TZS 559 Million

I noted 31 councils that procured medical items worth TZS 559,220,021 from private suppliers without Medical Stores Department (MSD) approval contrary to Regulation 140 of the Public Procurement Regulation, 2013 (Annex XI).

### **5.1.5 Goods received prior approval of Inspection Committee TZS 1.13 Billion**

I noted that 13 Project Implementers procured goods worth TZS 1,131,519,540.42 not subjected to Inspection and Acceptance Committee contrary to Order 58(1) & (2) of Local Government Financial Memorandum 2009 and Regulation 245 of Public Procurement Regulations 2013. Receiving goods without being inspected by the Goods Inspection and Acceptance Committee may provide a loophole for acquiring sub-standard goods or goods of low quality (Annex XII).

### **5.1.6 Procurement made without Tender Board Approval TZS 2.75 Billion**

I reviewed the purchases of goods and services from 25 Councils and noted that purchases amounting to TZS 2,747,729,852.51 were made from various service providers without approval of the Tender Board contrary to Regulation 57 (3)(a) of the Public Procurement Regulations 2013 (Annex XXXIV).

## **5.2 Governance and Administrative Controls**

### **5.2.1 Non Preparation of Periodic Internal Audit Reports**

My reviews on functioning of the Internal Audit Units (IAU) for the implemented projects noted that IAU of 44 Project Implementers not conducted internal audit of the project. Ineffective assessment of these projects by IAU inhibits the Councils to have adequate monitoring and oversight mechanism for their projects.

According to the project documents, non-preparation of periodic internal audit reports is also contrary to para 8.5 of ASDP Basket Fund Financial Mechanism Document of 2006, para 6.3(b) of Comprehensive Council Health Planning Guideline of 2011 and para 8.2.2 of MoU between the Government of Tanzania and DPs of February 2007 (Annex XXII).

### **5.2.2 31 Grounded TASAF Motor Vehicles**

I noted instances of 31 TASAF motor vehicles for 32 councils grounded for a long time and staying in garage for long time without repair contrary to Order 45(1) of Local Government Financial Memorandum 2009 and Paragraph 26 of IPSAS 21. Grounded vehicles limit the implementation of TASAF activities that are supposed to be facilitated by the vehicles. I recommend the councils' management to take necessary efforts for repairing and servicing the grounded vehicles in order to rescue the shortage of vehicles in the councils (Annex XXVII).

### **5.2.3 Shortage of Health Facilities Infrastructures**

Para 2.4.4 of Comprehensive Council Health Planning Guidelines (CCHP), 2011 requires review of resources availability to be conducted. This involves checking both the current as well as the future situations in the council with respect to human resource, material/transport, infrastructure, equipment, information, time and finance. Assessment made on approved CCHP for the current year noted a shortage of 1,028 health facilities from 8 councils. I am of the view that the shortage of health facilities affects the provision of health services (Annex XXXII).

### **5.2.4 Shortage of Staff**

I noted a shortage of 48,710 staff from 314 councils related to projects under ASDP, HBF and WSDP. I am of the view that shortage of human resources may affect performance of projects activities (Annex XXXIII).

## CHAPTER SIX

### CONCLUSION

#### 6.0 Introduction

This chapter presents conclusion in relation to the findings presented in the preceding chapters.

#### 6.1 Conclusion

The general conclusion drawn from the analysis made in this report shows that there are still deficiencies in managing development projects in the country. The main challenges lie on achieving the intended objectives set out in these projects within timeframes approved. The main causes lie on financing management and budget controls of these projects, procurement and contract management as well as governance and administrative control.

I also recognized the efforts made in preparation of financial statements based on IPSAS accrual accounting framework. I have noted slight improvement compared to last year on number of unqualified opinion issued. Similarly, the number of qualified opinion have decreased significantly. Significant number of qualified financial statements is attributed to unsupported expenditure.

In view of unsupported expenditure, it signifies lapses of expenditure control and record keeping systems for the projects in question. As such, it technically provides a room for projects' monies to be diverted to uses other than intended or even abuse of such monies. Therefore, the Government and other Project Implementers have to pay attention on such acts and ensure that project expenditures are properly supported.

#### **Financial Performance**

There is reoccurrence of inadequate release of budget from projects financed by the Government. In the financial year 2017/18, I noted a total under release of TZS 156.93 billion from five sectors of which TZS 124.29 billion equivalent to 79 percent of the total under release was due from 133 Implementers in the Water Sector. The under release had been significant in this Sector which caused delay to complete most water projects in rural areas. Under release of funds as per budget has many other impacts to the projects as it may cause Government paying penalties to the Contractors

from their unpaid interim payment certificates (IPCs), and expose projects to the risk of cost escalation.

Likewise, others areas which needs special attention include accountability in ensuring Project Implementers are accountable in complying with the agreements especially the Government to honor its commitment based on finance agreements and accountability on Accounting Officers to comply with all requirements so as to reduce unnecessary delay of obtaining approval such as “no objection” from Development Partners.

In my view, if all Accounting Officers put efforts in complying with project requirements, the Government will save cost resulted from interest due to delay in obtaining approvals or funds from Development Partners which will reduce time and cost overruns in implementing projects. So far, I have not found a mechanism that enforces accountability to Accounting Officers who cause delay in releasing funds due to non-compliance with Development Partners requirements or government requirement. Such kind of mechanism will put the Government in better position of taking appropriate action to responsible Accounting Officers as well as to Financers based on financing agreement and other documents governing these projects.

In addition, the financial control weaknesses are due to utilization of funds to unallowable activities, ineligible expenditure, non-refund of borrowed project funds, inadequate supported expenditure, non-deduction of withholding taxes and payment of the exempted Value Added Tax (VAT). Among the anomalies noted include challenges noted in application, recording and accounting of VAT exemption among Project Implementers. These challenges inhibit the Government to account for the Government contribution obtained through exempted VAT.

On the other hand, VAT exempted are not claimed by project implementers or when claimed are not refunded by Tanzania Revenue Authority. There is no clear accountability between project implementers who fail or delay to apply VAT exemption and TRA officials who fail to process the application submitted and provide timely feedback.

## **Physical Implementation of Projects**

It is a trend that most projects are neither completed on time nor put in use after their completion due to a number of reasons such as; inadequate release of budget by Government and Financiers, inadequate supervision and monitoring of projects, shortage of staff with required expertise and weaknesses in procurement and contract management related to these projects. In financial year 2017/18, I noted such inadequacy in Education, Energy, Transport, Water and the Health sector, as discussed in chapter four. I am of the view that delay to complete and make use of these projects inhibits the Government to achieve the intended project objectives as such denies the society to make use of the projects for their development. For instance, in Energy Sector, the Government is exposed to a risk of not achieving the objective of electrifying all villages in Tanzania Mainland by year 2021 due to slow pace in rural electrification activities by REA. From financial year 2013/14 REA managed to electrify 36 percent of the total targeted 12,268 villages by 2021. This means that the 36 percent was achieved in five years and the 64 percent has to be implemented in remaining two years.

#### **Procurement and Contract Management**

I also noted a number of deficiencies in procurement and contract management due non compliance with Procurement Regulations by Project Implementers including procurement without competitive bidding, goods procured without verification of the Inspection Committees and procurement of goods without Tender Board approval. Weaknesses in procurement lead to delay in acquisition of project materials and mismanagement of contracts and hence impede adequate implementation of the projects.

It is my role to advice the Government that projects need to be adequately developed, managed and ensure that value for money is achieved for the public. Therefore, I issued recommendations which aim at addressing these anomalies through individual management letters issued to respective Accounting Officers. In chapter seven of this report, I included recommendations that are addressed to the Prime Minister's Office and specific Permanent Secretaries in respective sectors.

## CHAPTER SEVEN

### RECOMMENDATIONS

#### 7.0 Introduction

This chapter provides recommendations to address the key anomalies noted in analyzing the audit reports conducted in financial year 2017/18.

#### 7.1 Recommendations

This part provides recommendations to the Prime Minister's Office based on the conclusions made in respect of what should be done in order to address the identified weaknesses, and improve the performance of development projects in the country. These recommendations are divided into two categories namely general and specific recommendations. The general recommendations cut across all sectors and are designed to address all anomalies affecting projects across sectors. The specific recommendations are designed to address specific issues noted in projects under specific sector.

#### 7.2 General recommendations

The Prime Minister's Office should ensure that the management of MDAs and LGAs are responsible for implementing the development projects by;

1. Establishing guidelines that would enable the Project Implementers to be accountable in applying VAT exemption and document the whole process accordingly to enable the Government to be able to report reliably the amount of tax exempted from qualified projects in each year as part of its contribution.
2. Instituting an accountability mechanism that will ensure that project funds are released timely according to approved budget such that implementation of project activities is not hindered.
3. Carrying out a study that will identify the reasons that impede the Government from honoring its commitment of contributing funds to respective projects as per financing agreement and develop a way forward to address this challenge.

4. Establish the Government Project Coordination office which will monitor the implementation of all development projects in the country.
5. Strengthening internal control over payments and records management to ensure that all payments are supported by relevant documents as required by Regulation 95(4) of the Public Finance Regulations of 2001, Order 8 (2) (c) of LGFM, 2009 and agreements with Development Partners as well as adhering to the project budgetary requirements.
6. Strengthening project management in order to ensure that the projects are completed and put in use within the agreed time in order to achieve the desired objectives on time.
7. Enforcing disciplinary measures against Procurement Officers who fail to comply with Procurement Regulations by effecting procurements without Tender Board Approval, procurement without competitive bidding, procurement of goods not delivered as well as receiving goods without being inspected by Inspection Committees.
8. Designing the system of holding Project Implementers accountable for expenditures incurred out of allowable activities according to the project agreements so as to avoid ineligible expenditure.
9. Ensuring that the noted vacant posts are filled up in the related projects, this has to be done in collaboration with the President's Office Public Service Management (PO-PSM)
10. Making certain that compensations to people affected by projects are paid immediately so that the damage caused by the Projects is reimbursed timely.
11. Seeing to it that Project funds borrowed for other activities are refunded in order to implement satisfactorily the planned project activities.

### **7.3 Specific recommendations**

My specific recommendations to the Permanent Secretaries of the four sectors are as explained below:

### **7.3.1 Ministry of Water and Irrigation**

1. Ensure the responsible Accounting Officers in LGAs develop capacity building and incentive packages that will enable the COWSO to monitor effectively the revenue collection and conduct regular maintenance of water projects established in the communities.
2. Prioritize the issue of granting permit to PO-RALG to enable the recruitment of staff with expertise in designing, supervising and managing the water projects especially in rural areas.

### **7.3.2 Ministry of Energy**

1. Ensure that REA completes the pending projects related to turnkey phase II without further delay to so to provide ample time to implement effectively ongoing activities of turnkey phase III.
2. Ensure that the management of TIB refunds the amount deposited by Ministry of Minerals through Sustainable Management of Mineral Resources Project (SMMRP) and provides further guidance to the Ministry on how to use such funds.

### **7.3.3 Ministry of Works, Transport and Communication**

Make follow-up to the management of TANROADS in order to ensure that pending flyover major works at Ubungo Interchange are executed within the agreed schedule.

### **7.3.4 PO-RALG**

Provides guidance to respective Government institutions to conduct investigation on the matter at Msimba in Kigoma Ujiji Municipal Council relating to unused landfill constructed at a cost of TZS 6,377,148,995 but not put in use and take appropriate actions to resolve the matter in a way that the project will be put into use without further delay and will not lead to loss to the Government.

## ANNEXURES

### ANNEXURE I: Implementation Status of Prior Year Audit Recommendations

Agriculture Sector							
SN	Project Name	Development Partner	Outstanding Recommendations	Implemented	Under implementation	Not Implemented	Overtaken by Event
1	Expanding Rice Production Project	World Bank	4	0	0	4	0
2	Marketing Infrastructure, Value Addition, And Rural Finance Support Programme (MIVARF)	World Bank and AfDB	8	7	0	1	0
3	Southern Agricultural Growth Corridor of Tanzania - Catalytic Trust Fund (SAGCOT-CTF)	World Bank and GOT	6	1	1	1	3
4	Southern Agricultural Growth Corridor of Tanzania - Catalytic Trust Fund (SAGCOT-SIP)	World Bank	2	2	0	0	0
5	Sustainable Forest Management - RAS Tabora	UNDP	5	3	2	0	0
6	Center For Research In Agriculture Advancement Teaching Excellence And Sustainability (Creates-Fns)	World Bank	30	14	11	5	0
<b>Total</b>			<b>55</b>	<b>27</b>	<b>14</b>	<b>11</b>	<b>3</b>

#### Agriculture Sector - LGAs (ASDP)

Region	Council	Outstanding Issues	Implemented	Under Implementation	Not Implemented	Overtaken by Events
Manyara	Babati DC	9	3	4	1	1
	Babati TC	2	0	1	1	0
	Hanang' DC	10	0	5	3	2
	Kiteto DC	11	2	7	1	1
	Mbulu DC	6	0	1	5	0
	Simanjiro DC	3	0	2	1	0
Mbeya	Busokelo DC	3	0	0	2	1

	Chunya DC	2	1	0	0	1
	Kyela DC	0	0	0	0	0
	Mbeya DC	2	1	0	1	0
Rukwa	Kalambo DC	10	4	2	1	3
	Nkasi DC	27	15	1	1	10
	S'wanga DC	31	17	1	1	12
	S'wanga MC	9	3	2	3	1
Songwe	Momba DC	15	4	5	0	6
	<b>Total</b>	<b>140</b>	<b>50</b>	<b>31</b>	<b>21</b>	<b>38</b>

#### Education Sector

SN	Project Name	Development Partners	Outstanding Recommendation	Implemented	Under implementation	Not Implemented	Overtaken by Event
1	NM - AIST African Development Bank (AFDB) Project	World Bank	0	0	0	0	0
2	Project on Teaching Science, Mathematics and English in Government Secondary Schools using ICT	SIDA	15	14	0	0	1
3	Teacher Education Support Project	DFATD	0	0	0	0	0
4	Literacy and Numeracy Support for Tanzania (LANES)	SIDA	26	14	5	2	5
5	National Examinations Council of Tanzania	UNICEF	0	0	0	0	0
6	Upgrading Teachers' Colleges Project	Canadian High Commission	5	1	4	0	0
7	Support Technical Vocational Education, Training And Teacher Education	Got and ADF	7	3	0	0	4
8	Big Results Now in Education (Performance for Results - PforR)	World Bank and DFID	32	2	23	0	7
<b>Total</b>			<b>85</b>	<b>34</b>	<b>32</b>	<b>2</b>	<b>17</b>

#### Energy Sector

SN	Project Name	Development Partner	Outstanding Recommendation	Implemented	Under implementation	Not Implemented	Overtaken by Event
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1	Capacity Development in the Energy Sector and Extractive Industries (CADECE)	AfDB	2	1	0	1	0
2	Energy Sector Capacity Building Project	World Bank	3	2	1	0	0
3	Kihansi Catchment Conservation And Management Project	World Bank	19	8	11	0	0
4	Natural Gas Development Project	World Bank	4	3	1	0	0
5	Rural Energy Agency-World Bank Financed Projects	World Bank	5	5	0	0	0
6	Sustainable Energy For All Project (SE4ALL)	UNDP	0	0	0	0	0
7	Tanzania Energy Development And Access Expansion Project	World Bank	2	0	0	2	0
8	Tanzania Extractive Industries Transparency Initiative	GoT and CIDA	2	1	0	1	0
9	Tanzania Extractive Industries Transparency Initiative - European Union (TEITI-EU)	European Union	3	2	0	1	0
<b>Total</b>			<b>40</b>	<b>22</b>	<b>13</b>	<b>5</b>	<b>0</b>

#### Health - HBF project

SN	Region	Council	Outstanding Issues	Implemented	Under Implementation	Not Implemented	Overtaken by Events
1	Arusha	Arusha DC	29	8	6	11	4
2		Arusha CC	20	5	3	11	1
3		Monduli DC	12	8	0	1	3
4		Longido DC	31	5	3	20	3
5		Meru DC	30	15	0	9	6
6		Karatu DC	27	5	1	21	0
7		Ngorongoro DC	45	0	0	33	12
8	Manyara	Kiteto DC	17	0	6	11	0
9		Mbulu DC	11	0	0	11	0
10		Babati DC	14	0	0	14	0
11		Hanang DC	22	0	0	21	1
12		Simanjiro DC	25	9	0	15	1
13		Mbulu TC	6	1	2	2	1
14		Babati TC	23	1	4	18	0
15	Kilimanjaro	Moshi DC	17	3	5	7	2
16		Rombo DC	18	7	0	10	1
17		Hai DC	18	0	2	14	2
18		Same DC	15	6	3	5	1

19		Moshi MC	13	8	0	4	1
20		Mwanga DC	16	6	1	6	3
21		Siha DC	25	3	3	15	4
22	Tanga	Handeni DC	31	2	7	13	9
23		Mkinga DC	7	1	2	4	0
24		Kilindi DC	14	2	4	6	2
25		Tanga CC	10	2	3	2	3
26		Pangani DC	30	4	2	19	5
27		Korogwe DC	28	1	7	20	0
28		Muheza DC	14	7	6	1	0
29		Lushoto DC	11	7	2	2	0
30		Korogwe TC	23	1	0	21	1
31		Bumbuli DC	19	1	2	12	4
32		Handeni TC	9	3	5	1	0
33	Dar es salaam	Temeke MC	12	5	5	2	0
34		Kinondoni MC	16	13	1	2	0
35		Ilala MC	10	8	1	0	1
36	Lindi	Kilwa DC	8	0	0	8	0
37		Liwale DC	11	7	0	0	4
38		Lindi DC	3	2	0	1	0
39		Ruangwa DC	5	0	2	3	0
40		Lindi MC	7	0	1	6	0
41		Nachingwea DC	7	6	0	0	1
42	Morogoro	Kilombero DC	4	0	1	3	0
43		Kilosa DC	9	2	1	5	1
44		Mvomero DC	6	5	0	0	1
45		Morogoro DC	9	0	1	5	3
46		Morogoro MC	27	26	0	0	1
47		Ulanga DC	4	2	1	0	1
48		Ifakara TC	3	1	1	0	1
49		Malinyi DC	3	2	0	0	1
50		Gairo DC	6	5	0	0	1
51	Mtwara	Mtwara MC	4	3	0	0	1
52		Masasi TC	16	8	1	3	4
53		Masasi DC	24	21	3	0	0
54		Mtwara DC	23	3	12	7	1
55		Nanyamba TC	1	0	0	1	0
56		Tandahimba DC	20	10	3	6	1
57		Nanyumbu DC	12	5	2	4	1
58		Newala TC	1	0	0	0	1
59		Newala DC	18	17	0	0	1
60	Coast	Kisarawe DC	15	10	0	5	0
61		Kibaha DC	4	0	1	1	2
62		Mafia DC	10	0	1	6	3
63		Bagamoyo DC	11	0	1	10	0
64		Mkuranga DC	12	7	2	3	0
65		Rufiji DC	16	5	2	9	0
66		Chalinze DC	9	5	1	3	0
67		Kibaha TC	10	6	0	4	0
68		Kibiti DC	3	0	2	1	0
69	Kigoma	Buhigwe DC	9	0	3	5	1
70		Kigoma MC	8	5	0	2	1
71		Kigoma DC	8	1	1	5	1
72		Kibondo DC	14	2	0	11	1
73		Kasulu DC	20	6	1	7	6

74		Kasulu TC	6	2	1	3	0
75		Kakonko DC	14	2	0	11	1
76		Uvinza DC	9	7	0	0	2
77	Singida	Iramba DC	19	11	2	4	2
78		Mkalama DC	27	12	3	10	2
79		Manyoni DC	24	17	0	3	4
80		Singida MC	11	5	3	1	2
81		Singida DC	14	12	1	0	1
82		Itigi DC	10	6	1	2	1
83		Ikungi DC	13	7	1	4	1
84	Tabora	Kaliua DC	6	4	0	0	2
85		Urambo DC	7	1	2	4	0
86		Igunga DC	11	5	2	2	2
87		Tabora MC	7	1	4	2	0
88		Sikonge DC	7	5	1	0	1
89		Nzega DC	13	5	3	4	1
90		Tabora DC	3	0	0	3	0
91		Nzega TC	4	3	1	0	0
92	Dodoma	Mpwapwa DC	7	2	0	0	5
93		Bahi DC	9	7	0	0	2
94		Chamwino DC	7	2	0	4	1
95		Chemba DC	6	3	2	1	0
96		Dodoma CC	13	12	0	0	1
97		Kondoa DC	8	3	1	3	1
98		Kongwa DC	11	2	4	4	1
99		Kondoa TC	8	2	2	1	3
100	Mara	Musoma MC	14	1	1	12	0
101		Rorya DC	6	2	0	2	2
102		Bunda DC	13	0	0	12	1
103		Tarime DC	5	1	2	1	1
104		Tarime TC	6	0	0	5	1
105		Serengeti DC	4	2	2	0	0
106		Musoma DC	9	5	2	2	0
107		Butiama DC	16	14	0	0	2
108	Mwanza	Sengerema DC	7	0	0	7	0
109		Ukerewe DC	37	3	6	26	2
110		Kwimba DC	7	3	2	0	2
111		Ilemela MC	43	3	0	39	1
112		Misungwi DC	23	1	0	22	0
113		Buchosa CD	9	5	0	3	1
114		Magu DC	11	9	0	2	0
115		Mwanza CC	12	4	1	6	1
116	Shinyanga	Kahama TC	13	10	0	0	3
117		Ushetu DC	9	0	0	9	0
118		Kishapu	15	1	4	9	1
119		Msalala DC	18	7	4	7	0
120		Shinyanga DC	16	0	3	13	0
121		Shinyanga MC	11	9	0	0	2
122	Geita	Geita DC	25	0	0	22	3
123		Geita TC	2	0	1	0	1
124		Chato DC	7	1	2	0	4
125		Bukombe DC	11	0	1	8	2
126		Nyang'hwale	10	0	0	4	6
127		Mbogwe DC	19	0	0	10	9
128	Simiyu	Bariadi DC	21	3	1	8	9
129		Bariadi TC	10	6	2	1	1
130		Maswa DC	5	3	0	1	1
131		Meatu DC	5	1	0	2	2

132		Busega DC	5	1	0	3	1
133		Itilima DC	6	2	1	2	1
134	Kagera	Bukoba DC	7	0	1	5	1
135		Muleba DC	8	5	2	1	0
136		Karagwe DC	7	0	0	7	0
137		Missenvi DC	8	2	0	4	2
138		Ngara DC	7	1	0	4	2
139		Biharamulo DC	5	1	4	0	0
140		Bukoba MC	9	4	1	2	2
141		Kyerwa DC	6	2	3	0	1
142	Iringa	Mufindi DC	8	4	2	2	0
143		Mafinga TC	11	0	0	11	0
144		Kilolo DC	28	25	2	1	0
145		Iringa MC	16	10	0	6	0
146		Iringa DC	1	0	1	0	0
147	Mbeya	Mbeya CC	9	3	4	1	1
148		Mbeya DC	14	12	2	0	0
149		Kyela DC	10	1	8	0	1
150		Rungwe DC	12	2	3	7	0
151		Mbarali DC	26	14	5	2	5
152		Chunya DC	7	1	2	4	0
153		Busokelo DC	13	6	3	2	2
154	Songwe	Mbozi DC	4	4	0	0	0
155		Ileje DC	16	15	0	0	1
156		Songwe DC	9	4	0	4	1
157		Momba DC	17	6	10	1	0
158		Tunduma TC	4	4	0	0	0
159	Njombe	Njombe DC	6	0	1	5	0
160		Njombe TC	16	1	2	11	2
161		Makete DC	13	0	0	10	3
162		Ludewa DC	13	0	3	9	1
163		Makambako TC	15	0	0	14	1
164		Wang'ing'ombe DC	10	0	2	7	1
165	Katavi	Mpanda DC	11	4	0	0	7
166		Mpibwe DC	2	1	0	0	1
167		Nsimbo DC	10	4	3	1	2
168		Mlele DC	12	10	0	2	0
169		Mpanda MC	11	4	1	1	5
170	Rukwa	Sumbawanga DC	39	17	4	13	5
171		Sumbawanga MC	28	15	1	5	7
172		Nkasi DC	29	11	1	15	2
173		Kalambo DC	12	0	3	7	2
174	Ruvuma	Tunduru	22	3	11	8	0
174		Mbinga DC	26	8	2	10	6
174		Namtumbo DC	10	3	4	3	0
174		Songea DC	44	0	3	40	1
174		Songea MC	24	4	13	3	4
174		Nyasa DC	19	1	8	10	0
174		Madaba DC	13	2	10	1	0
174		Mbinga TC	10	0	0	10	0
<b>Total</b>			<b>2,409</b>	<b>768</b>	<b>324</b>	<b>1,041</b>	<b>276</b>

Health Centre							
SN	Project Name	Development Partner	Outstanding Recommendation	Implemented	Under implementation	Not Implemented	Overtaken by Event
1	East Africa Public Health Laboratory Networking Project	World Bank	6	4	2	0	0
2	Health Basket Fund	World Bank	21	1	1	19	0
3	Health Sector Program Support	World Bank	9	1	4	4	0
4	Strengthening Primary Health Care for Results Program	World Bank	8	3	2	2	1
5	Strengthening Primary Health Care for Results Program PORALG	World Bank	8	3	2	2	1
6	MUHAS - Centre of Excellence in Cardiovascular Science Project	AfDB	2	0	2	0	0
7	Global Fund - Health System Strengthening (HSS)	Global Fund	11	7	4	0	0
8	Global Fund - (TB)	Global Fund	35	23	12	0	0
9	Global Fund - HIV	Global Fund	23	3	7	5	8
10	Global Health Security Agenda Project	CDC	0	0	0	0	0
11	Strengthening National Laboratory Services Resources Management	CDC	4	0	3	1	0
12	The Avian Pandemic Influenza Project	CDC	4	0	1	3	0
13	National Aids Control Programme	CDC	11	6	0	5	0
14	IPC-IS, HMIS and FELTP Project Immunization and Vaccine Development (Health Strengthen System)	CDC	6	3	3	0	0
15	National Blood Transfusion Services	CDC	0	0	0	0	0
16	National Tuberculosis and Leprosy Programme (NTLP)	CDC	12	8	0	4	0
17	Tanzania Food and Nutrition Centre	UNICEF	6	0	0	6	0
18	Ministry of Health Community Development	UNICEF	3	1	2	0	0

	Gender Elderly and Children- Tanzania						
<b>Total</b>			<b>169</b>	<b>63</b>	<b>45</b>	<b>51</b>	<b>10</b>

#### Transport Sector

SN	Project Name	Development Partner	Outstanding Recommendation	Implemented	Under implementation	Not Implemented	Overtaken by Event
1	Reconstruction of Arusha-Holili Road Project	AfDB	6	3	2	0	1
2	Dar es Salaam Bus Rapid Transit (BRT) System Phase 2	AfDB	2	0	2	0	0
3	Dar es Salaam Urban Transport Improvement Program	World Bank	0	0	0	0	0
4	Road Sector Support Project (RSSP I)	AfDB	5	4	1	0	0
5	Road Sector Support Project (RSSP I)	AfDB	2	2	0	0	0
6	Southern Africa Trade and Transport Facilitation Project (SATTFP)	World Bank	3	3	0	0	0
7	Tanzania Strategic City Project (TSCP)	World Bank	0	0	0	0	0
8	Tanzania Strategic City Project (TSCP) AF 1	World Bank	46	17	15	14	0
9	Transport Sector Support Programme (TSSP)	AfDB	3	2	1	0	0
10	Transport Sector Support Project (TSSP)	World Bank	2	0	1	1	0
11	Tanzania Intermodal Rail Development Project	World Bank	7	5	1	1	0
<b>Total</b>			<b>106</b>	<b>50</b>	<b>34</b>	<b>21</b>	<b>1</b>

#### Water Sector

SN	Project Name	Development Partner	Outstanding Recommendation	Implemented	Under implementation	Not Implemented	Overtaken by Event
1	Rural Water Supply and Sanitation	AfDB	3	0	0	3	0

	Programme (RWSSP)						
2	Centre For Water Infrastructure and Sustainable Energy Futures (WISE-FUTURES)	World Bank	0	0	0	0	0
3	Water Sector Development Programme (WSDP)	AfDB	11	3	6	2	0
4	Arusha Sustainable Urban Water and Sanitation Delivery Project	AfDB	2	1	0	1	0
5	Lvwatsan Mwanza Project	AfDB	0	0	0	0	0
6	Securing Watershed Services through Sustainable Land Management (SLM) Pangani Water Basin	UNDP	6	2	1	3	0
7	Lake Victoria Environmental Management Project II (LVEMP II)	World Bank	3	3	0	0	0
<b>Total</b>			<b>25</b>	<b>9</b>	<b>7</b>	<b>9</b>	<b>0</b>

#### Water Sector - LGAs (WSDP projects)

Region	Council	Outstanding Issues	Implemented	Under Implementation	Not Implemented	Overtaken by Events
Arusha	Arusha CC	7	0	1	4	2
	Arusha DC	24	0	4	18	2
	Karatu DC	17	3	4	7	3
	Longido DC	47	2	4	39	2
	Meru DC	14	3	0	10	1
	Monduli DC	18	0	0	17	1
	Ngorongoro DC	26	1	8	13	4
	Coast	Bagamoyo DC	20	4	0	14
Coast	Kibaha DC	12	2	7	3	0
	Kibaha TC	7	2	1	4	0
	Kisarawe DC	14	1	2	6	5
	Mkuranga DC	19	2	4	13	0
	Rufiji DC	8	4	2	2	0
	Chalinze DC	1	0	0	1	0
	Kibiti DC	4			4	
Dar es salaam	Ilala MC	22	6	6	9	1

	Kinondoni MC	3	0	0	2	1
	Temeke MC	11	2	2	7	0
	Kigamboni MC	4	0	0	1	3
Dodoma	Bahi DC	8	5	0	0	3
	Chamwino DC	3	0	1	0	2
	Chemba DC	9	0	0	4	5
	Dodoma CC	7	6	0	1	
	Kondoa DC	8	2	2	3	1
	Kongwa DC	3	1	0	2	0
	Mpwapwa DC	6	0	0	3	3
	Kondoa TC	4	0	1	1	2
Geita	Bukombe DC	18	1	10	4	3
	Chato DC	13	0	6	1	6
	Geita DC	11	1	3	4	3
	Geita TC	4	0	1	0	3
	Mbogwe DC	4	0	1	0	3
	Nyang'hwale DC	7	0	0	2	5
Iringa	Iringa DC	7	1	3	2	1
	Iringa MC	7	4	1	0	2
	Kilolo DC	21	3	2	7	9
	Mufindi DC	5	3	0	2	0
	Mafinga TC	3	0	0	3	0
Kagera	Biharamulo DC	7	5	2	0	0
	Bukoba DC	5	1	0	1	3
	Bukoba MC	9	3	1	0	5
	Karagwe DC	6	1	1	0	4
	Kyerwa DC	6	1	3	0	2
	Missenyi DC	17	0	0	16	1
	Muleba DC	13	3	6	4	0
	Ngara DC	10	0	3	2	5
Katavi	Mpanda DC	9	3	2	0	4
	Mpanda MC	4	0	0	1	3
	Mlele DC	13	5	0	0	8
	Nsimbo DC	13	4	0	4	5
	Mpimbwe DC	5	3	0	0	2
Kigoma	Buhigwe DC	6	1	0	5	0
	Kakonko DC	5	2	0	2	1
	Kasulu DC	18	7	0	7	4
	Kibondo DC	19	0	4	14	1
	Kigoma DC	7	0	2	3	2
	Kigoma MC	11	1	0	10	0
	Uvinza DC	16	8	5	2	1
	Kasulu TC	7	5	0	2	0
Kilimanjaro	Hai DC	9	0	1	6	2
	Moshi DC	11	3	1	5	2
	Moshi MC	11	5	1	5	0
	Mwanga DC	17	4	2	9	2
	Rombo DC	11	1	0	6	4
	Same DC	7	2	4	1	0
	Siha DC	7	2	2	2	1
Lindi	Kilwa DC	6	2	3	1	0
	Lindi DC	8	0	5	2	1
	Lindi MC	13	2	3	5	3
	Liwale DC	4	1	0	1	2
	Nachingwea DC	15	0	7	4	4
	Ruangwa DC	6	4	0	1	1
Manyara	Babati DC	2	1	0	1	0
	Babati TC	4	0	0	1	3

	Hanang DC	17	2	4	9	2
	Kiteto DC	9	0	1	7	1
	Mbulu DC	14	6	5	1	2
	Simanjiro DC	19	6	5	4	4
	Mbulu TC	4	1	0	0	3
Mara	Bunda DC	18	2	0	15	1
	Butiama DC	13	10	0	0	3
	Musoma DC	11	5	1	3	2
	Musoma MC	2	2	0	0	0
	Rorya DC	14	1	0	5	8
	Serengeti DC	4	4	0	0	0
	Tarime DC	5	2	1	0	2
	Tarime TC	6	1	3	0	2
	Bunda TC	5	3	0	0	2
Mbeya	Busokelo DC	5	1	0	1	3
	Chunya DC	6	2	2	2	0
	Kyela DC	11	7	0	0	4
	Mbarali DC	15	10	4	1	0
	Mbeya CC	14	5	2	2	5
	Mbeya DC	15	8	5	1	1
	Rungwe DC	12	4	1	5	2
	Morogoro DC	4	2	0	0	2
	Morogoro MC	3	1	0	0	2
	Kilosa DC	35	0	7	24	4
	Ulanga DC	6	2	1	0	3
	Kilombero DC	4	2	2		
	Mvomero DC	2	2	0	0	0
	Gairo DC	5	3		2	
	Malinyi DC	4	2	0	1	1
	Ifakara TC	3	1	0	0	2
Mtwara	Masasi DC	7	6	0	1	
	Masasi TC	9	2	0	6	1
	Mtwara DC	19	3	1	15	0
	Mtwara MC	22	20	0	1	1
	Nanyumbu DC	15	1	9	3	2
	Newala DC	13	4	1	8	
	Tandahimba DC	2		1	1	
	Nanyamba TC	6	5	0	0	1
	Newala TC	2	0	0	0	2
Mwanza	Magu DC	12	2	6	4	0
	Kwimba DC	10	3	6	0	1
	Mwanza CC	12	5	3	3	1
	Misungwi DC	25	0	4	18	3
	Sengerema DC	17	1	0	14	2
	Ukerewe DC	25	5	4	15	1
	Buchosa DC	7	2	1	3	1
	Ilemela MC	7	0	1	2	4
Njombe	Ludewa DC	12	0	4	8	0
	Makambako TC	13	0	2	11	0
	Makete DC	4	1	0	3	0
	Njombe DC	9	0	2	6	1
	Njombe TC	13	0	1	12	0
	Wang'ing'ombe DC	12	7	2	3	0
Rukwa	Kalambo DC	16	8	0	7	1
	Nkasi DC	27	17	4	3	3
	S'wanga DC	25	6	7	8	4
	S'wanga MC	25	14	0	8	3

Ruvuma	Mbinga DC	24	7	6	7	4
	Mbinga TC	5	0	0	5	0
	Namtumbo DC	20	5	9	5	1
	Nyasa DC	15	9	6	0	0
	Songea DC	43	3	20	20	0
	Songea MC	9	3	5	0	1
	Tunduru DC	23	2	9	12	0
Shinyanga	Madaba DC	4	0	3	1	0
	Kahama TC	10	8	2	0	0
	Kishapu DC	6	1	1	2	2
	Msalala DC	7	1	2	2	2
	Shinyanga DC	13	2	4	6	1
	Shinyanga MC	8	5	0	1	2
	Ushetu DC	11	4	2	2	3
Simiyu	Bariadi DC	14	6	0	3	5
	Bariadi TC	7	5	1	0	1
	Busega DC	6	1	1	0	4
	Itilima DC	14	1	3	1	9
	Maswa DC	10	1	6	1	2
	Meatu DC	8	2	1	5	0
	Singida	Ikungi DC	10	6	0	3
Iramba DC		8	7	0	0	1
Manyoni DC		8	5	1	2	0
Mkalama DC		20	11	2	4	3
Singida DC		12	7	1	0	4
Singida MC		24	13	6	2	3
Itigi DC		10	8	0	0	2
Songwe	Ileje DC	28	15	12	1	0
	Mbozi DC	14	4	3	3	4
	Momba DC	13	8	1	4	0
	Tunduma TC	4	4	0	0	0
	Songwe DC	5	3	0	0	2
Tabora	Igunga DC	5	3	1	1	0
	Kaliua DC	7	6	1	0	0
	Nzega DC	7	1	3	2	1
	Sikonge DC	4	2	1	0	1
	Tabora DC	2	0	1	1	0
	Tabora MC	7	4	2	1	0
	Urambo DC	4	3	1	0	0
Tanga	Nzega TC					
	Bumbuli DC	23	10	6	3	4
	Handeni DC	7	2	2	2	1
	Handeni TC	6	3	1	2	0
	Kilindi DC	15	7	3	3	2
	Korogwe DC	6	0	5	1	0
	Korogwe TC	12	0	3	6	3
	Lushoto DC	14	1	13	0	0
	Mkinga DC	7	0	7	0	0
	Muheza DC	5	2	2	0	1
	Pangani DC	25	1	6	16	2
	Tanga CC	15	2	5	6	2
<b>Total</b>	<b>1,998</b>	<b>552</b>	<b>407</b>	<b>718</b>	<b>321</b>	

**Social Sector - TASAF**

Region	Council	Outstanding Issues	Implemented	Under Implementation	Not Implemented	Overtaken by Events
Dar es salaam	Ilala MC	9	9	0	0	0
	Kinondoni MC	5	5	0	0	0
	Temeke MC	3	3	0	0	0
	RAS - Dar-es-salaam	1	0	0	1	0
Dodoma	Dodoma CC	1	0	0	1	0
Geita	Bukombe DC	1	1	0	0	0
	Chato DC	3	3	0	0	0
	Geita DC	2	2	0	0	0
	Geita TC	2	2	0	0	0
	Mbogwe DC	1	1	0	0	0
	Nyang'hwale DC	2	2	0	0	0
	RAS GEITA	1	1	0	0	0
Iringa	Iringa DC	8	4	2	2	0
	Iringa MC	6	4	0	2	0
	Kilolo DC	4	2	1	1	0
	Mufindi DC	7	5	0	2	0
	RAS - Iringa	2	1	0	1	0
	Kagera	Biharamulo DC	11	9	0	0
Bukoba DC		12	7	0	0	5
Bukoba MC		15	14	1	0	0
Karagwe DC		13	12	1	0	0
Kyerwa DC		17	14	0	0	3
Missenyi DC		17	11	0	0	6
Muleba DC		9	8	1	0	0
Ngara DC		21	15	0	0	6
RAS - Kagera		12	9	0	0	3
Katavi		Mpanda DC	2	1	0	1
	Mpanda MC	1	0	1	0	0
	Mlele DC	1	0	1	0	0
Kigoma	Buhigwe DC	1	0	1	0	0
	Kakonko DC	6	0	2	2	2
	Kasulu DC	2	0	1	0	1
	Kibondo DC	1	0	1	0	0
	Kigoma DC	1	1	0	0	0
	Uvinza DC	1	0	1	0	0
	Kasulu TC	2	0	2	0	0
Kilimanjaro	Hai DC	2	2	0	0	0
	Mwanga DC	1	1	0	0	0
	Rombo DC	2	1	0	0	1
	Same DC	0	0	0	0	0
	Siha DC	1	1	0	0	0
Lindi	Kilwa DC	13	5	3	2	3
	Lindi DC	7	4	0	1	2
	Lindi MC	8	3	1	1	3
	Liwale DC	11	7	2	0	2
	Nachingwea DC	4	1	0	1	2
	Ruangwa DC	5	0	0	1	4
	RAS - Lindi	2	0	1	0	1
Mara	Bunda DC	11	0	8	3	0
	Butiama DC	7	2	2	1	2

	Musoma DC	6	1	3	1	1
	Musoma MC	6	2	2	1	1
	Rorya DC	5	1	3	1	0
	Serengeti DC	4	3	1	0	0
	Tarime DC	3	1	2	0	0
	RAS- MARA	6	3	1	1	1
Mbeya	Busokelo DC	3	0	0	2	1
	Chunya DC	3	1	1	1	0
	Kyela DC	3	3	0	0	0
	Mbeya CC	3	3	0	0	0
	Mbeya DC	4	4	0	0	0
	RAS - Mbeya	1	1	0	0	0
Morogoro	Morogoro DC	2	2	0	0	0
	Morogoro MC	1	0	0	0	1
	Kilosa DC	4	2	1	0	1
	Ulanga DC	3	2	0	1	0
	Mvomero DC	1	0	0	1	0
	Gairo DC	2	0	0	1	1
Mtwara	Masasi DC	7	7	0	0	0
	Masasi TC	5	4	1	0	0
	Mtwara DC	8	6	2	0	0
	Nanyumbu DC	9	8	1	0	0
	Newala DC	8	7	1	0	0
	Tandahimba DC	8	6	2	0	0
	Ilemela MC	6	4	2	0	0
	RAS - Mtwara	4	3	1	0	0
Mwanza	Magu DC	2	1	1	0	0
	Kwimba DC	5	3	2	0	0
	Mwanza CC	3	1	1	0	1
	Misungwi DC	9	5	1	2	1
	Sengerema DC	5	2	3	0	0
	Ukerewe DC	5	4	1	0	0
Rukwa	Kalambo DC	10	4	2	1	3
	Nkasi DC	17	15	1	1	0
	S'wanga DC	31	17	1	1	12
	S'wanga MC	9	3	2	3	1
Ruvuma	Mbinga DC	1	1	0	0	0
	Nyasa DC	1	1	0	0	0
	Songea DC	3	1	1	0	1
	Songea MC	2	2	0	0	0
	Tunduru DC	2	1	1	0	0
Shinyanga	Msalala DC	11	8	1	2	0
	Shinyanga DC	7	7	0	0	0
	Ushetu DC	7	3	0	4	0
	RAS Shinyanga	4	4	0	0	0
Simiyu	Bariadi DC	2	2	0	0	0
	Busega DC	2	2	0	0	0
	Itilima DC	3	3	0	0	0
	Maswa DC	3	3	0	0	0
	Meatu DC	3	3	0	0	0
Singida	Ikungi DC	5	4	1	0	0
	Iramba DC	3	3	0	0	0
	Manyoni DC	4	3	1	0	0
	Mkalama DC	3	3	0	0	0
	Singida DC	2	2	0	0	0
Songwe	Ileje DC	1	1	0	0	0

	Mbozi DC	2	2	0	0	0
	Momba DC	2	2	0	0	0
Tabora	Igunga DC	3	3	0	0	0
	Nzega DC	2	2	0	0	0
	Sikonge DC	1	1	0	0	0
	Tabora DC	1	1	0	0	0
	Urambo DC	1	1	0	0	0
Tanga	Handeni DC	1	1	0	0	0
	Handeni TC	1	1	0	0	0
	RAS - Tanga	1	0	0	1	0
		<b>572</b>	<b>373</b>	<b>77</b>	<b>48</b>	<b>74</b>

#### Other Project

SN	Project Name	Development Partner	Outstanding Recommendation	Implemented	Under implementation	Not Implemented	Overtaken by Event
1	EU-Human Capital Development Project	European Union	0	0	0	0	0
2	Citizen Centric Judicial Modernization and Justice Service Delivery Project	World Bank	9	5	3	1	0
3	The Humanitarian Emergency Assistance to Mitigate the Effects of the 2016 Earthquake In Kagera Region	AfDB	0	0	0	0	0
4	Local Investment Climate Programme (LIC)	World Bank	1	0	0	1	0
5	Private Sector Competitiveness Project (PSCP)	World Bank	10	7	0	2	1
6	Resilient Natural Resources Management for Growth (REGROW)	World Bank	3	2	1	0	0
7	The Sustainable Management of Mineral Resources Project	World Bank	6	1	1	4	0
8	The South West Indian Ocean Fisheries Governance and Shared Growth Program (SWIOFish)	World Bank	6	3	2	1	0
9	Institutional Support Project for Domestic Resources Mobilization and Natural Resources Governance (ISP-DRM&NRG)	AfDB	0	0	0	0	0

10	Tanzania Statistical Master Plan (TSMP)	DFID and World Bank	4	3	0	1	0
11	Strengthening Climate Information and early Warning Systems in Tanzania	UNDP	3	2	0	1	0
12	National Assembly Office	UNDP	4	2	0	2	0
13	Poor economic growth and environmental sustainable development - UDSM	UNDP	3	2	1	0	0
14	Tanzania Metereological Agency (TMA) UNDP Project	UNDP	0	0	0	0	0
15	President's Office - Constitution, Legal Affairs, Public Service and Good Governance	UNDP	11	4	0	7	0
16	Planning Commission	UNDP	0	0	0	0	0
17	SPANEST Tanzania National Parks (TANAPA)	UNDP	15	2	7	6	0
18	Poverty Eradication Department - Ministry of Finance and Planning	UNDP	0	0	0	0	0
19	Registration, Insolvency and Trusteeship Agency (RITA)	UNICEF	2	2	0	0	0
20	President's Office-Regional Administration And Local Government (PO-RALG)	UNICEF	1	0	0	0	1
21	The Bank of Tanzania Housing Finance Project	World Bank	0	0	0	0	0
22	Regional Communications Infrastructure Project	World Bank	1	1	0	0	0
23	Tanzania Forest Service Agency - strengthen the management effectiveness of Tanzania's forest nature reserve network	UNDP	8	7	1	0	0
<b>Total</b>			<b>87</b>	<b>43</b>	<b>16</b>	<b>26</b>	<b>2</b>

## ANNEXURE II: Audit Opinions Issued

### List of Project implementers issued with Unqualified Opinions

#### ASDP

Region	Project	Project	S/N	Council	Region	Project	Project	S/N	Council
Manyara	ASDP	ASDP	1	Babati DC		ASDP	ASDP	9	Kyela DC
	ASDP	ASDP	2	Babati TC		ASDP	ASDP	10	Mbeya DC
	ASDP	ASDP	3	Hanang' DC	RUKWA	ASDP	ASDP	11	Sumbawanga DC
	ASDP	ASDP	4	Kiteto DC		ASDP	ASDP	12	Sumbawanga MC
	ASDP	ASDP	5	Mbulu DC		ASDP	ASDP	13	Kalambo DC
	ASDP	ASDP	6	Simanjiro DC		ASDP	ASDP	14	Nkasi
Mbeya	ASDP	ASDP	7	Busokelo DC	SONGWE	ASDP	ASDP	15	Momba DC
	ASDP	ASDP	8	Chunya DC					

#### Agriculture Sector

SN	Project Name/ Implementer	Development Partner
1	Expanding Rice Production Project	World Bank
2	Marketing Infrastructure, Value Addition, And Rural Finance Support Programme (MIVARF)	World Bank, Got and AfDB
3	Southern Agricultural Growth Corridor of Tanzania - Catalytic Trust Fund (SAGCOT-CTF)	World Bank and GOT
4	Southern Agricultural Growth Corridor of Tanzania - Catalytic Trust Fund (SAGCOT-SIP)	World Bank
5	Sustainable Forest Management - RAS Tabora	UNDP
6	Center For Research In Agriculture Advancement Teaching Excellence And Sustainability (Creates-Fns)	World Bank

#### Education Sector

SN	Project Name/ Implementer	Development Partner
1	Nelson Mandela - AIST African Development Bank (AFDB) Project	World Bank
2	Project on Teaching Science, Mathematics and English in Government Secondary Schools using ICT	SIDA
3	Teacher Education Support Project (TESP)	DFATD
4	Literacy and Numeracy Support for Tanzania (LANES)	SIDA
5	National Examinations Council of Tanzania	UNICEF
6	Upgrading Teachers' Colleges Project	Canadian High Commission
7	Support Technical Vocational Education, Training and Teacher Education	Got and ADF
8	Big Results Now in Education (Performance for Results - PforR)	World Bank and DFID
9	Education Skills for Productive Jobs (ESPJ)	GoT and IDA

### Energy Sector

SN	Project Name/ Implementer	Development Partner
1	Capacity Development in the Energy Sector and Extractive Industries (CADECE)	AfDB
2	Energy Sector Capacity Building Project	World Bank
3	Kihansi Catchment Conservation and Management Project	World Bank
4	Natural Gas Development Project	World Bank
5	Rural Energy Agency-World Bank Financed Projects	World Bank
6	Sustainable Energy For All Project (SE4ALL)	UNDP
7	Tanzania Energy Development And Access Expansion Project	World Bank
8	Tanzania Extractive Industries Transparency Initiative	GoT and CIDA
9	Tanzania Extractive Industries Transparency Initiative - European Union (TEITI-EU)	European Union

### Health Sector

SN	Project Name/ Implementer	Development Partner
1	East Africa Public Health Laboratory Networking Project	World Bank
2	Health Basket Fund (LGA)	World Bank
3	Health Sector Program Support	World Bank
4	Strengthening Primary Health Care For Results Program	World Bank
5	Strengthening Primary Health Care For Results Program PO-RALG	World Bank
6	MUHAS - Centre of Excellence in Cardiovascular Science Project	AfDB
7	Global Fund - Health System Strengthening (HSS)	Global Fund
8	Global Fund - (TB)	Global Fund
9	Global Fund - HIV	Global Fund
10	Global Health Security Agenda Project	CDC
11	Strengthening National Laboratory Services Resources Management	CDC
12	The Avian Pandemic Influenza Project	CDC
13	National Aids Control programmer	CDC
14	IPC-IS, HMIS and FELTP Project Immunization and Vaccine Development (Health Strengthen System)	CDC
15	National Blood Transfusion Services	CDC
16	National Tuberculosis and Leprosy Programme (NTLP)	CDC
17	Tanzania Food and Nutrition Centre	UNICEF
18	Ministry of Health Community Development Gender Elderly and Children- Tanzania	UNICEF
19	Health Basket Fund (MoHCDGEC)	World Bank

### Health Sector - HBF- LGAs

Region	Project	S/N	Council	Region	Project	S/N	Council
Arusha	HBF	1	Arusha DC		HBF	88	Sikonge DC
	HBF	2	Arusha CC		HBF	89	Nzega DC
	HBF	3	Monduli DC		HBF	90	Nzega TC
	HBF	4	Longido DC	DODOMA	HBF	91	Mpwapwa DC

	HBF	5	Meru DC		HBF	92	Bahi DC
	HBF	6	Karatu DC		HBF	93	Chamwino DC
	HBF	7	Ngorongoro DC		HBF	94	Chemba DC
Manyara	HBF	8	Kiteto DC		HBF	95	Dodoma MC
	HBF	9	Mbulu DC		HBF	96	Kondo DC
	HBF	10	Babati DC		HBF	97	Kongwa DC
	HBF	11	Hanang DC		HBF	98	Kondo TC
	HBF	12	Simanjiro DC	MARA	HBF	99	Musoma MC
	HBF	13	Mbulu TC		HBF	100	Rorya DC
	HBF	14	Babati TC		HBF	101	Bunda DC
Kilimanjaro	HBF	15	Rombo DC		HBF	102	Bunda TC
	HBF	16	Moshi DC		HBF	103	Tarime DC
	HBF	17	Hai DC		HBF	104	Tarime TC
	HBF	18	Same DC		HBF	105	Serengeti DC
	HBF	19	Moshi MC		HBF	106	Musoma DC
	HBF	20	Mwanga DC		HBF	107	Butiama DC
	HBF	21	Siha DC	MWANZA	HBF	108	Kwimba DC
Tanga	HBF	22	Handeni DC		HBF	109	Ilemela MC
	HBF	23	Mkinga DC		HBF	110	Buchosa CD
	HBF	24	Kilindi DC		HBF	111	Magu DC
	HBF	25	Tanga CC		HBF	112	Mwanza CC
	HBF	26	Pangani DC	SHINYANGA	HBF	113	Kahama TC
	HBF	27	Korogwe DC		HBF	114	Ushetu DC
	HBF	28	Muheza DC		HBF	115	Kishapu DC
	HBF	29	Lushoto DC		HBF	116	Msalala DC
	HBF	30	Bumbuli DC		HBF	117	Shinyanga DC
	HBF	31	Handeni TC		HBF	118	Shinyanga MC
Dar	HBF	32	Temeke MC	GEITA	HBF	119	Geita DC
	HBF	33	Kinondoni MC		HBF	120	Geita TC
	HBF	34	Ilala MC		HBF	121	Chato DC
	HBF	35	Kigamboni MC		HBF	122	Bukombe DC
	HBF	36	Ubungo MC		HBF	123	Mbogwe DC
Lindi	HBF	37	Kilwa DC	SIMIYU	HBF	124	Bariadi DC
	HBF	38	Liwale DC		HBF	125	Bariadi TC
	HBF	39	Lindi DC		HBF	126	Maswa DC
	HBF	40	Ruangwa DC		HBF	127	Meatu DC
	HBF	41	Lindi MC		HBF	128	Busega DC
	HBF	42	Nachingwea DC		HBF	129	Itilima DC
Morogoro	HBF	43	Kilombero DC	KAGERA	HBF	130	Bukoba DC
	HBF	44	Kilosa DC		HBF	131	Muleba DC
	HBF	45	Mvomero DC		HBF	132	Karagwe DC
	HBF	46	Morogoro DC		HBF	133	Missenvi DC
	HBF	47	Morogoro MC		HBF	134	Ngara DC
	HBF	48	Ulanga DC		HBF	135	Biharamulo DC
	HBF	49	Ifakara TC		HBF	136	Bukoba MC
	HBF	50	Malinyi DC		HBF	137	Kyerwa DC
	HBF	51	Gairo DC	IRINGA	HBF	138	Mufindi DC
Mtwara	HBF	52	Mtwara MC		HBF	139	Mafinga TC
	HBF	53	Masasi TC		HBF	140	Kilolo DC
	HBF	54	Masasi DC		HBF	141	Iringa MC
	HBF	55	Mtwara DC		HBF	142	Iringa DC
	HBF	56	Nanyamba TC	MBEYA	HBF	143	Mbeya CC
	HBF	57	Tandahimba DC		HBF	144	Mbeya DC
	HBF	58	Nanyumbu DC		HBF	145	Kyela DC
	HBF	59	Newala TC		HBF	146	Rungwe DC

	HBF	60	Newala DC		HBF	147	Mbarali DC
Coast	HBF	61	Kisarawe DC		HBF	148	Chunya DC
	HBF	62	Kibaha DC		HBF	149	Busokelo DC
	HBF	63	Mafia DC	SONGWE	HBF	150	Mbozi DC
	HBF	64	Bagamoyo DC		HBF	151	Ileje DC
	HBF	65	Mkuranga DC		HBF	152	Songwe DC
	HBF	66	Rufiji DC		HBF	153	Tunduma TC
	HBF	67	Chalinze DC	NJOMBE	HBF	154	Njombe DC
	HBF	68	Kibaha TC		HBF	155	Njombe TC
	HBF	69	Kibiti DC		HBF	156	Makete DC
Kigoma	HBF	70	Buhigwe DC		HBF	157	Makambako TC
	HBF	71	Kigoma MC		HBF	158	Wang'ombe DC
	HBF	72	Kigoma DC	KATAVI	HBF	159	Mpanda DC
	HBF	73	Kibondo DC		HBF	160	Mpibwe DC
	HBF	74	Kasulu DC		HBF	161	Nsimbo DC
	HBF	75	Kasulu TC		HBF	162	Mlele DC
	HBF	76	Kakonko DC		HBF	163	Mpanda MC
Singida	HBF	77	Iramba DC	RUKWA	HBF	164	Sumbawanga DC
	HBF	78	Mkalama DC		HBF	165	Sumbawanga MC
	HBF	79	Manyoni DC		HBF	166	Nkasi DC
	HBF	80	Singida MC		HBF	167	Kalambo DC
	HBF	81	Singida DC	RUVUMA	HBF	168	Mbinga DC
	HBF	82	Itigi DC		HBF	169	Songea DC
	HBF	83	Ikungi DC		HBF	170	Songea MC
Tabora	HBF	84	Kaliua DC		HBF	171	Nyasa DC
	HBF	85	Urambo DC		HBF	172	Madaba DC
	HBF	86	Igunga DC		HBF	173	Mbinga TC
	HBF	87	Tabora MC				

#### Transport Sector

S/N	Project Name/ Implementer	Development Partner
1	Reconstruction of Arusha-Holili Road Project	AfDB
2	Dar es Salaam Bus Rapid Transit (BRT) System Phase 2	AfDB
3	Statements of Dar es Salaam Urban Transport Improvement Program (DUTP)	World Bank
4	Road Sector Support Project (RSSP I)	World Bank
5	Road Sector Support Project (RSSP II)	AfDB
6	Southern Africa Trade and Transport Facilitation Project(SATTFP)	World Bank
7	Tanzania Strategic City Project (TSCP)	World Bank
8	Tanzania Strategic City Project (TSCP) AF 1	World Bank
9	Transport Sector Support Programme (TSSP)	AfDB
10	Transport Sector Support Project (TSSP)	World Bank
11	Tanzania Intermodal Rail Development Project	World Bank
12	Dar Es Salaam Metropolitan Development Project (DMDP)	World Bank

## WSDP LGAs

REGION	Project	S/N	Council	Region	Project	S/N	Council
Arusha	WSDP	1	Arusha DC	Dodoma	WSDP	92	Mpwapwa DC
	WSDP	2	Arusha CC		WSDP	93	Bahi DC
	WSDP	3	Monduli DC		WSDP	94	Chamwino DC
	WSDP	4	Meru DC		WSDP	95	Chemba DC
	WSDP	5	Karatu DC		WSDP	96	Dodoma MC
Manyara	WSDP	6	Kiteto DC		WSDP	97	Kondoa DC
	WSDP	7	Mbulu DC		WSDP	98	Kongwa DC
	WSDP	8	Babati DC		WSDP	99	Kondoa TC
	WSDP	9	Hanang DC	Mara	WSDP	100	Musoma MC
	WSDP	10	Simanjiro DC		WSDP	101	Rorya DC
	WSDP	11	Mbulu TC		WSDP	102	Bunda DC
	WSDP	12	Babati TC		WSDP	103	BundaTC
Kilimanjaro	WSDP	13	Moshi DC		WSDP	104	Tarime DC
	WSDP	14	Rombo DC		WSDP	105	Tarime TC
	WSDP	15	Hai DC		WSDP	106	Serengeti DC
	WSDP	16	Same DC		WSDP	107	Musoma DC
	WSDP	17	Moshi MC		WSDP	108	Butiama DC
	WSDP	18	Mwanga DC	Mwanza	WSDP	109	Sengerema DC
	WSDP	19	Siha DC		WSDP	110	Ukerewe DC
Tanga	WSDP	20	Handeni DC		WSDP	111	Kwimba DC
	WSDP	21	Mkinga DC		WSDP	112	Ilemela MC
	WSDP	22	Kilindi DC		WSDP	113	Misungwi DC
	WSDP	23	Tanga CC		WSDP	114	Buchosa CD
	WSDP	24	Pangani DC		WSDP	115	Magu DC
	WSDP	25	Korogwe DC		WSDP	116	Mwanza CC
	WSDP	26	Muheza DC	Shinyanga	WSDP	117	Kahama TC
	WSDP	27	Lushoto DC		WSDP	118	Ushetu DC
	WSDP	28	Korogwe TC		WSDP	119	Kishapu DC
	WSDP	29	Bumbuli DC		WSDP	120	Msalala DC
	WSDP	30	Handeni TC		WSDP	121	Shinyanga DC
Dar	WSDP	31	Temeke MC		WSDP	122	Shinyanga MC
	WSDP	32	Kinondoni MC	Geita	WSDP	123	Geita DC
	WSDP	33	Ilala MC		WSDP	124	Geita TC
	WSDP	34	Kigamboni MC		WSDP	125	Chato DC
	WSDP	35	Ubungo MC		WSDP	126	Bukombe DC
Lindi	WSDP	36	Kilwa DC		WSDP	127	Mbogwe DC
	WSDP	37	Liwale DC	Simiyu	WSDP	128	Bariadi DC
	WSDP	38	Lindi DC		WSDP	129	Bariadi TC
	WSDP	39	Ruangwa DC		WSDP	130	Maswa DC
	WSDP	40	Lindi MC		WSDP	131	Meatu DC
	WSDP	41	Nachingwea DC		WSDP	132	Busega DC
Morogoro	WSDP	42	Kilombero DC		WSDP	133	Itilima DC
	WSDP	43	Kilosa DC	Kagera	WSDP	134	Bukoba DC
	WSDP	44	Mvomero DC		WSDP	135	Muleba DC
	WSDP	45	Morogoro DC		WSDP	136	Karagwe DC
	WSDP	46	Morogoro MC		WSDP	137	Missenvi DC
	WSDP	47	Ulanga DC		WSDP	138	Ngara DC
	WSDP	48	Ifakara TC		WSDP	139	Biharamulo DC
	WSDP	49	Malinyi DC		WSDP	140	Bukoba MC
	WSDP	50	Gairo DC		WSDP	141	Kyerwa DC
Mtwara	WSDP	51	Mtwara MC	Iringa	WSDP	142	Mufindi DC
	WSDP	52	Masasi TC		WSDP	143	Mafinga TC
	WSDP	53	Masasi DC		WSDP	144	Kilolo DC
	WSDP	54	Mtwara DC		WSDP	145	Iringa MC
	WSDP	55	Nanyamba TC		WSDP	146	Iringa DC

	WSDP	56	Tandahimba DC	Mbeya	WSDP	147	Mbeya CC
	WSDP	57	Nanyumbu DC		WSDP	148	Mbeya DC
	WSDP	58	Newala TC		WSDP	149	Kyela DC
	WSDP	59	Newala DC		WSDP	150	Rungwe DC
Coast	WSDP	60	Kisarawe DC		WSDP	151	Mbarali DC
	WSDP	61	Kibaha DC		WSDP	152	Chunya DC
	WSDP	62	Mafia DC		WSDP	153	Busokelo DC
	WSDP	63	Bagamoyo DC	Songwe	WSDP	154	Mbozi DC
	WSDP	64	Mkuranga DC		WSDP	155	Ileje DC
	WSDP	65	Rufiji DC		WSDP	156	Songwe DC
	WSDP	66	Chalinze DC		WSDP	157	Momba DC
	WSDP	67	Kibaha TC		WSDP	158	Tunduma TC
	WSDP	68	Kibiti DC	Njombe	WSDP	159	Njombe DC
Kigoma	WSDP	69	Buhigwe DC		WSDP	160	Njombe TC
	WSDP	70	Kigoma MC		WSDP	161	Makete DC
	WSDP	71	Kigoma DC		WSDP	162	Ludewa DC
	WSDP	72	Kibondo DC		WSDP	163	Makambako TC
	WSDP	73	Kasulu DC		WSDP	164	Wang'ing'ombe DC
	WSDP	74	Kasulu TC	Katavi	WSDP	165	Mpanda DC
	WSDP	75	Kakonko DC		WSDP	166	Mpibwe DC
	WSDP	76	Uvinza DC		WSDP	167	Nsimbo DC
Singida	WSDP	77	Iramba DC		WSDP	168	Mlele DC
	WSDP	78	Mkalama DC		WSDP	169	Mpanda MC
	WSDP	79	Manyoni DC	Rukwa	WSDP	170	Sumbawanga DC
	WSDP	80	Singida MC		WSDP	171	Sumbawanga MC
	WSDP	81	Singida DC		WSDP	172	Nkasi DC
	WSDP	82	Itigi DC		WSDP	173	Kalambo DC
	WSDP	83	Ikungi DC	Ruvuma	WSDP	174	Tunduru
Tabora	WSDP	84	Kaliua DC		WSDP	175	Mbinga DC
	WSDP	85	Urambo DC		WSDP	176	Namtumbo DC
	WSDP	86	Igunga DC		WSDP	177	Songea DC
	WSDP	87	Tabora MC		WSDP	178	Songea MC
	WSDP	88	Sikonge DC		WSDP	179	Nyasa DC
	WSDP	89	Nzega DC		WSDP	180	Madaba DC
	WSDP	90	Tabora DC		WSDP	181	Mbinga TC
	WSDP	91	Nzega TC				

#### Water Sector

S/n	Project Name/ Implementer	Development Partner
1	Rural Water Supply and Sanitation Programme (RWSSP)	World Bank and GOT
2	Centre For Water Infrastructure And Sustainable Energy Futures (WISE-FUTURES)	World Bank
3	Water Sector Development Programme (WSDP)	AfDB
4	Arusha Sustainable Urban Water and Sanitation Delivery Project	AfDB
5	Lvwatsan Mwanza Project	AfDB
6	Securing Watershed Services through Sustainable Land Management (SLM) Pangani Water Basin	UNDP
7	Lake Victoria Environmental Management Project II (LVEMP II)	World Bank

#### TASAF III

S/N	Project Name/ Implementer	Development Partner
1	Tanzania Social Action Fund Project Phase III (TASAF III)	GoT, OFID, IDA, UNDP, DFID, USAID

#### Other projects

S/N	Project Name/ Implementer	Development Partner
1	EU-Human Capital Development Project	European Union
2	Citizen Centric Judicial Modernization and Justice Service Delivery Project	World Bank
3	The Humanitarian Emergency Assistance to Mitigate the Effects of the 2016 Earthquake In Kagera Region	AfDB
4	Local Investment Climate Programme (LIC)	World Bank
5	Private Sector Competitiveness Project (PSCP)	World Bank
6	Resilient Natural Resources Management for Growth (REGROW)	World Bank
7	The Sustainable Management of Mineral Resources Project	World Bank
8	The South West Indian Ocean Fisheries Governance and Shared Growth Program (SWIO Fish)	World Bank
9	Institutional Support Project for Domestic Resources Mobilization and Natural Resources Governance (ISP-DRM&NRG)	AfDB
10	Tanzania Statistical Master Plan (TSMP)	DFID and World Bank
11	Strengthening Climate Information and early Warning Systems in Tanzania	UNDP
12	National Assembly Office	UNDP
13	Poor economic growth and environmental sustainable development - UDSM	UNDP
14	President's Office - Constitution, Legal Affairs, Public Service and Good Governance	UNDP
15	Planning Commission	UNDP
16	SPANEST Tanzania National Parks (TANAPA)	UNDP
17	Poverty Eradication Department - Ministry of Finance and Planning	UNDP
18	Tanzania Forest Service Agency - strengthen the management effectiveness of Tanzania's forest nature reserve network	UNDP
19	Registration, Insolvency and Trusteeship Agency (RITA)	UNICEF
20	President's Office-Regional Administration And Local Government (PO-RALG)	UNICEF
21	The Bank Of Tanzania Housing Finance Project	World Bank
22	Regional Communications Infrastructure Project	World Bank
23	Tanzania Meteorological Agency (TMA)	UNDP

#### Implementers Issued With Qualified Audit Opinion

##### HBF - Health Sector

S/N	Council	Basis for qualification
1	Ludewa DC	Expenditure of TZS 11,974,000 for HBF activities were incurred without being adequately supported with appropriate documents. This imposed the limitation of scope and validity of such payment could not be verified.
2	Momba DC	Expenditure of TZS 51,378,674 for HBF activities were incurred without being adequately supported with appropriate documents. This imposed the limitation of scope and validity of such payment could not be verified.

3	Tunduru DC	<ul style="list-style-type: none"> <li>• Payments of TZS 82,094,640 were not supported by relevant documents contrary to Order 8(2) (c) and 104 of Local Government Financial Memorandum, 2009.</li> <li>• The council transferred TZS 91,333,600 to Voluntary Agency Hospitals (KIUMA and MBESA Hospitals) for the implementation of Health Basket Fund however no payment vouchers, implementation reports and financial statement were submitted by voluntary agency hospitals for audit contrary to Para 6.5.6 (6) of the CCHP guideline, 2011 and Article 3 of the Service Agreements between the Council and the two Voluntary Agency Hospitals.</li> </ul>
4	Namtumbo DC	The council incurred payments of TZS 35,590,000 which have been paid to facilitate various HBF activities. However, upon the request of the respective payment vouchers the Council Management was not able to submit for verification. This creates a limitation of scope as we were not able to verify the validity of these payments contrary to Order 34(1) of LGFM, 2009.
5	Tabora DC	Included under note 14 is supplies and consumables amounting to TZS 64,201,000 for which we could not obtain appropriate supporting documentation such as payment vouchers, local purchase orders, invoices, receipts, delivery notes and goods received notes. Consequently, it was difficult to satisfy myself as to the true nature of the expenditure and whether such expenditure was incurred wholly and exclusively for the activities of the Council.
6	Misungwi DC	Audit examination of cashbook, payment vouchers together with their related supporting documents for the year under review noted payment vouchers total TZS.5,375,000 for various HBF activities were not found in its respective batch contrary to Order 8 (c) and 10 (2) (d) of the Local Government Financial Memorandum (LGFM), 2009. In the absence of payment vouchers the validity and genuineness of payments made could not be confirmed.
7	Sengerema DC	Expenditures missing supporting documents TZS 14,610,700 Order 8 (c) and 10 (2) (d) of Local Government Financial Memorandum requires payment voucher to be supported by source documents. However, examination of payment vouchers together with their related supporting documents for the year under review, noted that payments amounting to TZS 14,610,700 were not supported by relevant documents contrary to cited above Order. In the absence of supporting documents I could not ascertain the authenticity of payments made hence limited the scope of my audit.
8	Ukerewe DC	<ul style="list-style-type: none"> <li>• Payment vouchers for payments amounting to TZS 9,243,000 were not submitted for audit purpose despite several requests to the Council's management. In the absence of payment vouchers, I could not establish the occurrence and purpose for which the payments were made.</li> <li>• Payments amounting to TZS 13, 469,470 were not supported by relevant documents contrary to Order 8 (c) and 10 (2) (d) of Local Government Financial Memorandum, 2009 that requires payment voucher to be supported by source documents. In the absence of supporting documents I could not ascertain the authenticity of payments made hence limited the scope.</li> </ul>
9	Uvinza DC	Expenditure amounted to TZS 27,273,700 for which had no appropriate supporting documentation such as payment vouchers, local purchase orders, invoices, receipts, delivery notes and goods received notes contrary to Order 10(2)(d) of LGFM, 2009 which requires accounting officer to ensure that all expenditures to be adequately supported by appropriate documents . Consequently, it was difficult to satisfy myself as to the true nature of the expenditure and whether such expenditure was incurred wholly and exclusively for the activities of the Council.
10	Korogwe TC	<ul style="list-style-type: none"> <li>• Total amount of TZS 5,115,550 was paid without obtaining adequate supporting documents. In this manner, it becomes difficult to ascertain whether such expenditures were incurred genuinely and for the intended purposes.</li> <li>• Understatement for amortization of recurrent grant by TZS 49,280,619.11 and understatement of supplies and consumables by TZS 53,434,491.70</li> </ul>
11	Nyang'wale DC	<ul style="list-style-type: none"> <li>• Understated figure of closing balance for basket funds by TZS 109,535,109.44. Review of HSBF Cash Flow Statement noted that the Council reported Cash and Cash equivalent at the end of the year amounting to TZS 18,007,000 instead of confirmed figure of TZS 127,542,109.44 leading to unexplained understatement of TZS 109,535,109.44.</li> </ul>

		<ul style="list-style-type: none"> <li>• Unreported health facilities closing balance of TZS 88,820,537. Based on audit of financial statement for health facilities Cash Book (receipt and payments) I noted that, during the financial year 2017/2018 health facilities received a total of TZS 238,637,052. Up to 30 June 2018 an amount of TZS 149,816,515 were spent and marks the total closing balance of TZS.88,820,537 which were not included in the figure for closing balance as at 30 June 2018.</li> <li>• Understatement of the reported figure of amortization recurrent grant by TZS 150,173,214.16. Review of HSBF financial statements noted that the Council reported amortization of recurrent grants of TZS 30,837,000 instead of the actual expenditure of TZS 181,010,214.16.</li> <li>• Review of Council's Cash Book, acknowledgment receipts and bank statements for Health Sector noted that the Council had TZS 69,915,271.60 being amount received TZS 44,907,200 and opening balance of TZS 25,008,071.60 for health basket activities at Council level. Further review of the HBF financial statement noted that the Council reported an amount of TZS 18,007,000 as Cash and Cash equivalent at Council level implying that during the year the Council spent TZS 51,908,271.6 from the total basket funds available of TZS 69,915,271.60. We were unable to confirm and ascertain expenditure of TZS 20,714,572.44 as the total payment vouchers submitted for audit was only TZS 31,193,699.16 out of TZS 51,908,271.60.</li> </ul>
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#### WSDP - Water Sector

S/N	Council	Basis for qualification
1	Longido DC	<ul style="list-style-type: none"> <li>• Erroneous adjustment leading to an over expenditure of TZS 2,067,800. No justification provided on adjustment included in reconciled report as an expense against TISS payment made during the year under review. The reconciliation report (planned activity) had a balance of TZS 60,543,582.02 while the actual audited figure was TZS 62,611,382 resulting to a difference of 2,067,800. The re-budgeting for rolled over funds did not also include these monies for the financial year 2018/2019. Implying reconciled amount cannot be relied upon. Therefore, stakeholders would not get a clear picture on the financial statements which may result into remitting incorrect information to the Parliament and the Public at large as well as making incorrect decisions.</li> <li>• Examination of expenditure noted that TZS 5,607,224.07 were not supported by relevant documents contrary to Order 8(2) and 104 of LGFM, 2009) of LGFM, 2009. This implies absence of the relevant documents, propriety, authenticity, validity and genuineness of payments made could not be confirmed.</li> <li>• Existence ineligible payment of Extra Duty allowance of TZS 1,410,000. Review of payment vouchers together with relevant supporting documents noted that TZS 1,410,000 was made for extra duty allowance to Council staff. However, the extra duty claim form indicates payment dates of the month of April 2018 far ahead the date of payment without justified reasons.</li> <li>• Interim payment certificate No. 4 paid with an overpayment of TZS 6,275,000 implying the value of measured works out of sampled items in the BOQ such as item 3.2.9 was tested but had been paid more amount than the actual</li> </ul>

		physically performed works and related value. Also, item 3.7.1 had no evidence of relative measure of works performed at site visit made. This implies inadequate verification of raised certificates against actual items performed and measured in respect to the agreed value in the BOQ taken at site verification of physical performance before payment is made.
2	Ngorongoro DC	<ul style="list-style-type: none"> <li>I noted expenditure of TZS 224,458,716 incurred without adequate supporting documents. Order 8(2)(c) of LGFM, 2009 requires Heads of Departments including Treasurers to maintain proper security, custody and control over supporting documents within the Departments</li> <li>I noted missing of payment vouchers totaling TZS 32,660,445.28. According to Order 104(2) of LGFM, 2009 payments vouchers together with their supporting documents are supposed to be maintained and given proper security and custody for a period of not less than 5 years.. However, payment vouchers of TZS 32,660,445.52 were missing in their relevant batches. Therefore, the nature and validity of expenditure incurred by Council could not be verified hence limiting the scope of the audit.</li> </ul>
3	Nyang'wale DC	<ul style="list-style-type: none"> <li>Unconfirmed expenditure for water sector amounting to TZS 74,099,166.62. During audit of WSDP expenditures, we were unable to confirm and ascertain expenditure of TZS 74,099,166.62 incurred by the Council. As per audit, the total expenditure for WSDP was TZS 654,662,557.55 against the reported expenditure by the Council of TZS 728,761,724.17</li> <li>Overstatement of the reported figure of amortization of recurrent grant by TZS 702,158,000. Review of WSDP financial statements, we noted that the Council reported amortization of recurrent grants of TZS 728,762,000 against the actual amount of TZS. 26,604,000. This indicates that there was overstatement of amortized recurrent grants by TZS 702,158,000 which in our audit we revealed that it was the figure for capital expenditure incurred by the Council during the year 2017/2018.</li> <li>Missing Payment vouchers worth TZS 134,508,827.</li> </ul>

### Annexure III: List of ASDP Projects Implemented by LGAs and Financing Status

SN	Region	Council	Opening balance (TZS)	Fund received (TZS)	Total fund available (TZS)	Total expenditure(TZS)	Closing Balance (TZS)
1	Manyara	Babati DC	0	0	0	0	0
		Babati TC	0	68,051,199	68,051,199	68,051,199	0
		Hanang' DC	0	0	0	0	0
		Kiteto DC	0	0	0	0	0
		Mbulu DC	0	0	0	0	0
		Simanjiro DC	1,897,430,000	0	1,897,430,000	876,251,000	1,021,179,000
2	Mbeya	Busokelo DC	28,693,331	0	28,693,331	28,693,331	0
		Chunya DC	6,227,000	0	6,227,000	6,227,000	0
		Kyela DC	0	0	0	0	0
		Mbeya DC	214,400,420	1,249,462	215,649,882	215,649,882	0
3	Rukwa	Sumbawanga DC	0	0	0	0	0
		Sumbawanga MC	1,038,120	0	1,038,120	0	1,038,120

SN	Region	Council	Opening balance (TZS)	Fund received (TZS)	Total fund available (TZS)	Total expenditure(TZS)	Closing Balance (TZS)
		Nkasi DC	1,093,000,000	0	1,093,000,000	770,700,833.00	322,299,167.37
		Kalambo DC	0	0	0	0	0
4	Songwe	Momba DC	732,565,774	4,552,552	737,118,326	362,415,331	374,702,995
<b>Total</b>			<b>3,973,354,645</b>	<b>73,853,213</b>	<b>4,047,207,858</b>	<b>2,327,988,576</b>	<b>1,719,219,282</b>

#### Annexure IV: List of HBF Projects Implemented by LGAs and Financing Status

SN	Region	Council	Opening balance	Fund received	Total fund available	Total expenditure	Closing Balance
1	Arusha	Arusha DC	100,054,235.25	618,464,000	718,518,235.25	698,497,802	20,020,433.25
		Arusha CC	542,097	689,949,200	690,491,297	677,924,181	12,567,116
		Monduli DC	39,493,038	435,493,600	474,986,638	465,177,882.90	9,808,755.10
		Longido DC	39,986,805.93	380,026,400	420,013,205.93	331,792,245	88,220,960.93
		Meru DC	39,939,129.63	471,836,000	511,775,129.63	483,678,379	28,096,750.63
		Karatu DC	118,045,135	457,937,600	575,982,735	508,849,765	67,132,970
		Ngorongoro DC	26,778,653	537,801,600	564,580,253	562,034,012	2,546,241
2	Manyara	Kiteto DC	39,052,297	734,452,092	773,504,389	575,817,684	197,686,705
		Mbulu DC	97,490,834	399,928,000	497,418,834	496,570,284	848,550
		Babati DC	4,073,255	667,588,000	671,661,255	398,150,000	273,511,255
		Hanang DC	57,845,703	554,724,600	612,570,303	592,532,425.88	20,037,877.12
		Simanjiro DC	44,187,207.83	564,629,600	608,816,807.83	571,644,463	37,172,344.83
		Mbulu TC	7,979,470.01	168,181,600	176,161,070.01	167,765,380	8,395,690.01
		Babati TC	156,242	233,211,200	233,367,442	233,347,531	19,911
3	Kilimanjaro	Moshi DC	19,710,576	743,334,800	763,045,376	735,878,295	27,167,081
		Rombo DC	217,667,288	443,507,600	661,174,888	469,063,891	192,110,997
		Hai DC	151,104,389.69	350,694,000	501,798,389.69	334,782,987	167,015,402.69
		Same DC	114,893,566	575,866,400	690,759,966	653,650,763	37,109,203
		Moshi MC	16,327,678.09	288,721,600	305,049,278.09	297,289,726	7,759,552.09
		Mwanga DC	12,500,041.86	261,986,000	274,486,041.86	260,413,572	14,072,469.86
		Siha DC	10,083,784.84	219,067,800	229,151,584.84	217,054,743	12,096,841.84

SN	Region	Council	Opening balance	Fund received	Total fund available	Total expenditure	Closing Balance
4	Tanga	Handeni DC	28,473,513	605,042,400	633,515,913	629,550,469.94	3,965,443.06
		Mkinga DC	41,613,199	256,357,200	297,970,399	294,320,933.67	3,649,465.33
		Kilindi DC	114,437,546	539,303,200	653,740,746	649,514,937.94	4,225,808.06
		Tanga CC	37,077,094	451,399,600	488,476,694	483,031,822	5,444,872
		Pangani DC	18,259,770.64	137,274,800	155,534,570.64	111,378,223	44,156,347.64
		Korogwe DC	141,554,400.58	480,922,650	622,477,050.58	622,405,015	72,035.58
		Muheza DC	44,493,778	364,106,000	408,599,778	372,126,849	36,472,929
		Lushoto DC	-	654,508,884	654,508,884	650,615,302	3,893,582.00
		Korogwe TC	7,885,744.52	114,700,800	122,586,544.52	120,854,672	1,731,872.52
		Bumbuli DC	258,431.54	275,962,800	276,221,231.54	273,566,492	2,654,739.54
		Handeni TC	24,246,438	147,414,400	171,660,838	157,269,864	14,390,974
5	DAR es salaam	Temeke MC	81,770,810	2,016,384,400	2,098,155,210	2,098,155,210	-
		Kinondoni MC	25,140,166.08	1,644,828,800	1,669,968,966.08	1,669,968,966.08	-
		Ilala MC	83,127,638	2,156,389,200	2,239,516,838	2,125,188,786	114,328,052
		Kigamboni MC	-	282,001,200	282,001,200	282,000,770	430
		Ubungo MC	-	1,327,546,000	1,327,546,000	1,326,940,841	605,159
6	Lindi	Kilwa DC	21,492,766	548,608,400	570,101,166	570,100,366	800
		Liwale DC	3,164,047	262,613,300	265,777,347	254,024,000	11,753,347
		Lindi DC	14,603,748	452,928,400	467,532,148	467,532,148	-
		Ruangwa DC	21,677,158	267,907,600	289,584,758	282,961,064	6,623,694
		Lindi MC	6,881,262	144,044,000	150,925,262	150,812,412	112,850
		Nachingwea DC	21,768,395	428,394,800	450,163,195	385,962,121	64,201,074
7	Morogoro	Kilombero DC	20,208,749	750,147,600	770,356,349	600,590,853	169,765,496
		Kilosa DC	340,448,637	1,034,024,200	1,374,472,837	860,440,641	514,032,196
		Mvomero DC	38,239,388	696,287,900	734,527,288	680,983,776	53,543,512
		Morogoro DC	240,440,822	824,251,000	1,064,691,822	1,009,985,861	54,705,961
		Morogoro MC	2,213,965.39	515,288,400	517,502,365.39	431,163,920	86,338,445.39
		Ulanga DC	87,232,441.11	413,555,200	500,787,641.11	403,670,940.34	97,116,700.77
		Ifakara TC	-	277,408,800	277,408,800	266,447,354	10,961,446

SN	Region	Council	Opening balance	Fund received	Total fund available	Total expenditure	Closing Balance
		Malinyi DC	28,972,139	399,613,901	428,586,040	418,083,128	10,502,912
		Gairo DC	77,335,477	375,066,800	452,402,277	369,377,284	83,024,993
8	Mtwara	Mtwara MC	2,285,523	175,751,200	178,036,723	178,036,723	-
		Masasi TC	14,581,100	174,234,400	188,815,500	161,559,410	27,256,090
		Masasi DC	33,588,699.50	499,831,097	533,419,797	532,969,486	450,310.50
		Mtwara DC	132,526,718	249,040,800	381,567,518	309,098,306	72,469,212
		Nanyamba TC	31,803,463	324,525,000	356,328,463	356,328,463	-
		Tandahimba DC	122,732,873	412,738,000	535,470,873	490,466,238	45,004,635
		Nanyumbu DC	2,874,739	369,666,800	372,541,539	372,541,539	-
		Newala TC	112,836	95,054,800	95,167,636	35,500,599.32	59,667,036.68
		Newala DC	7,717,372	275,907,500	283,624,872	269,670,845	13,954,027
9	Coast	Kisarawe DC	26,266,714.93	295,481,200	321,747,914.93	316,325,078	5,422,836.93
		Kibaha DC	13,331,778.11	154,874,800	168,206,578.11	168,206,578.11	-
		Mafia DC	9,406,324.30	103,025,553	112,431,877.30	111,529,477.26	902,400.04
		Bagamoyo DC	13,750,218.00	173,784,400	187,534,618	187,524,618	10,000
		Mkuranga DC	70,750,855.43	443,266,400	514,017,255.43	482,226,172.24	31,791,083.19
		Rufiji DC	142,707,359.76	290,904,800	433,612,159.76	346,887,412	86,724,747.76
		Chalinze DC	12,381,260	558,666,000	571,047,260	415,373,329.08	155,673,930.92
		Kibaha TC	32,361,509	222,203,600	254,565,109	252,102,888	2,462,221
		Kibiti DC	11,101,150	301,259,600	312,360,750	294,647,305	17,713,445
10	Kigoma	Buhigwe DC	4,445,085	470,310,800	474,755,885	373,304,034	101,451,851
		Kigoma MC	31,015,579	349,600,800	380,616,379	379,063,608	1,552,771
		Kigoma DC	80,056,000	384,105,200	464,161,200	453,400,505	10,760,695
		Kibondo DC	209,119,617.50	779,284,400	988,404,018	852,717,118	135,686,899.50
		Kasulu DC	36,513,000	904,043,200	940,556,200	904,337,200	36,219,000
		Kasulu TC	15,117,213	358,417,200	373,534,413	324,672,126	48,862,287
		Kakonko DC	67,387,609	340,209,600	407,597,209	358,884,600	48,712,609
		Uvinza DC	160,602,000	903,770,400	1,064,372,400	840,957,400	223,415,000
11	Singida	Iramba	23,549,907.32	504,956,400	528,506,307.32	502,524,728.66	25,981,578.66

SN	Region	Council	Opening balance	Fund received	Total fund available	Total expenditure	Closing Balance
		Mkalama DC	49,280,418.24	392,099,000	441,379,418.24	442,178,883	- 799,464.76
		Manyoni DC	332,423	604,046,000	604,378,423	576,356,047	28,022,376
		Singida MC	3,294,833.50	259,322,800	262,617,633.50	260,008,434	2,609,199.50
		Singida DC	2,955,178.80	434,963,000	437,918,178.80	437,023,000	895,178.80
		Itigi DC	4,523	308,635,200	308,639,723.00	268,870,699	39,769,024.00
		Ikungi DC	114,369,593.95	675,138,400	789,507,993.95	706,775,516.27	82,732,477.68
12	Tabora	Kaliua DC	62,086,270.22	1,073,600,400	1,135,686,670.22	850,312,142	285,374,528.22
		Urambo DC	22,549,262.84	472,404,800	494,954,062.84	410,056,426	84,897,636.84
		Igunga DC	98,312,878	875,528,400	973,841,278	699,730,097	274,111,181
		Tabora MC	82,178,639	423,277,283	505,455,922	473,394,190	32,061,732
		Sikonge DC	42,951,421	230,822,000	273,773,421	226,217,446	47,555,975
		Nzega DC	83,507,655.20	1,170,290,516	1,253,798,171.20	1,214,822,303	38,975,868
		Tabora DC	79,634,000	992,490,800	1,072,124,800	978,010,914	94,113,886
		Nzega TC	27,872,233	112,964,000	140,836,233	119,156,129	21,680,104
13	Dodoma	Mpwapwa DC	1,968,082	687,191,600	689,159,682	656,560,145	32,599,537
		Bahi DC	-	504,693,600	504,693,600	504,636,600	57,000
		Chamwino DC	66,213,846	772,713,200	838,927,046	823,168,729	15,758,317
		Chemba CD	101,780	569,163,600	569,265,380	565,251,195	4,014,185
		Dodoma CC	108,214,477	716,498,000	824,712,477	791,274,774.18	33,437,702.82
		Kondoa DC	19,422,392	461,256,800	480,679,192	472,530,135	8,149,057.00
		Kongwa DC	919,944	607,972,000	608,891,944	608,891,944	-
		Kondoa TC	1,543,446	122,737,200	124,280,646	120,790,000	3,490,646.00
14	Mara	Musoma MC	3,084,175	222,930,000	226,014,175	226,014,175	-
		Rorya DC	180,106,224	509,373,600	689,479,824	592,835,490	96,644,334
		Bunda DC	474,876.59	429,479,200	429,954,077	429,954,076.60	-
		Bunda TC	-	177,482,100	177,482,100	174,222,100	3,260,000
		Tarime DC	187,643,732.65	461,222,800	648,866,532.65	407,792,480	241,074,052.65
		Tarime TC	-	186,508,400	186,508,400	171,895,475	14,612,925
		Serengeti DC	116,455,486.25	710,483,600	826,939,086.25	662,255,517	164,683,569.25

SN	Region	Council	Opening balance	Fund received	Total fund available	Total expenditure	Closing Balance
		Musoma DC	22,435,310.65	335,624,400	358,059,710.65	353,805,133	4,254,577.65
		Butiama DC	39,823,010	472,799,200	512,622,210	486,459,816	26,162,394
15	Mwanza	Sengere ma DC	520,385,163	685,985,600	1,206,370,763	750,227,499.18	456,143,263.82
		Ukerewe DC	214,791,611	629,990,000	844,781,611	656,845,452	187,936,159
		Kwimba DC	97,941,503	804,759,600	902,701,103	809,906,169	92,794,934
		Ilemela MC	85,947,497	576,586,000	662,533,497	631,744,931	30,788,566
		Misungwi DC	31,558,105	690,192,800	721,750,905	678,680,905	43,070,000
		Buchosa CD	16,668,000	577,394,800	594,062,800	594,062,800	-
		Magu DC	98,219,053	571,721,600.0	669,940,653	609,343,024	60,597,629
		Mwanza CC	65,607,914	651,329,866.4	716,937,780.44	635,113,046.44	81,824,734
16	Shinyanga	Kahama TC	87,716,288.06	417,560,000	505,276,288.06	471,115,714	34,160,574.06
		Ushetu DC	32,090,000	566,507,000	598,597,000	563,633,108	34,963,892.00
		Kishapu DC	159,512,803.52	560,674,000	720,186,803.52	709,152,066	11,034,737.52
		Msalala DC	70,646,431.53	475,612,428.8	546,258,860.33	498,984,747.74	47,274,112.59
		Shinyanga DC	275,795,020.78	648,046,000	923,841,020.78	875,678,480	48,162,540.78
		Shinyanga MC	64,695,071.00	269,452,400	334,147,471	277,248,407	56,899,064.00
17	Geita	Geita DC	235,846,671.06	961,055,519.5	1,196,902,190.52	966,956,599.05	229,945,591.47
		Geita TC	399,397.25	289,314,000	289,713,397.25	276,331,571.14	13,381,826.11
		Chato DC	26,981,552	714,326,000	741,307,552	736,648,460	4,659,092.00
		Bukombe DC	30,073,000	587,669,000	617,742,000	615,320,000	2,422,000.00
		Mbogwe DC	34,207,125.61	390,793,600	425,000,725.61	114,688,000	310,312,725.61
		Nyang'h wale	25,008,071.60	283,544,252.6	308,552,324.20	181,010,214.16	127,542,110.04
18	Simiyu	Bariadi DC	196,984,558.45	560,512,000	757,496,558.45	691,829,061.20	65,667,497.25
		Bariadi TC	67,852,001	261,024,800	328,876,801	266,332,000.00	62,544,801.00
		Maswa DC	65,956,991	659,605,600	725,562,591	649,286,138.00	76,276,453.00
		Meatu DC	13,520,078.25	760,799,199.9	774,319,278.15	696,601,982.63	77,717,295.52
		Busega DC	59,234,562.00	363,648,800	422,883,362	384,791,528.00	38,091,834.00
		Itilima DC	83,432,445.26	635,248,400	718,680,845.26	574,981,120.00	143,699,725.26

SN	Region	Council	Opening balance	Fund received	Total fund available	Total expenditure	Closing Balance
19	Kagera	Bukoba DC	84,950,240.02	562,137,630	647,087,870.02	640,033,065.58	7,054,804.44
		Muleba DC	26,578,450.00	1,059,243,200	1,085,821,650	822,327,450.00	263,494,200
		Karagwe DC	16,621,028.24	725,098,000	741,719,028.24	732,212,028.00	9,507,000.24
		Missenvi DC	25,206,121	434,832,800	460,038,921	457,428,533.00	2,610,388
		Ngara DC	24,472,268.00	657,926,000	682,398,268	663,291,640.19	19,106,627.81
		Biharamulo DC	35,059,716.00	767,919,200	802,978,916	782,331,472.00	20,647,444
		Bukoba MC	36,238,296.15	218,359,200	254,597,496.15	250,099,643.15	4,497,853
		Kyerwa DC	21,405	647,341,200	647,362,605	624,951,804.00	22,410,801
20	Iringa	Mufindi DC	86,450,418	634,247,519	720,697,937	708,928,003.00	11,769,934
		Mafinga TC	6,909,503	92,464,400	99,373,903	98,666,653.00	707,250
		Kilolo DC	31,163,155.11	579,336,000	610,499,155.11	595,307,752.00	15,191,403.11
		Iringa MC	6,034,731.00	237,159,400	243,194,131	243,194,130	1
		Iringa DC	5,227,450.00	742,700,400	747,927,850	741,672,529	6,255,321
21	Mbeya	Mbeya CC	209,169,000.50	637,797,600	846,966,600.50	822,689,000	24,277,600.50
		Mbeya DC	234,185,713.30	601,180,800	835,366,513.30	798,222,166	37,144,347.30
		Kyela DC	71,345,460.76	404,051,600	475,397,060.76	472,913,460	2,483,600.76
		Rungwe DC	22,628,632.97	446,408,000	469,036,632.97	447,089,525	21,947,107.97
		Mbarali DC	25,020,616	883,048,400	908,069,016	897,517,048	10,551,968.00
		Chunya DC	-	498,820,000	498,820,000	498,820,000	-
		Busokelo DC	41,324,593	210,845,159	252,169,752	231,875,978.52	20,293,773.48
22	Songwe	Mbozi DC	144,000,000	872,506,000	1,016,506,000	938,571,390	77,934,610
		Ileje DC	39,007,047	263,354,800	302,361,847	301,638,927	722,920
		Songwe DC	-	272,610,400	272,610,400	264,894,961	7,715,439
		Momba DC	2,035,809	462,544,000	464,579,809	462,544,000	2,035,809
		Tunduma TC	17,676,529	162,078,000	179,754,529	179,754,529	-
23	Njombe	Njombe DC	30,174,899	224,697,200	254,872,099	203,538,483	51,333,616
		Njombe TC	103,237,316	281,111,200	384,348,516	312,390,897	71,957,619
		Makete DC	30,222,991	252,317,200	282,540,191	238,729,356.86	43,810,834.14
		Ludewa DC	27,392,445	364,997,200	392,389,645	343,813,734.75	48,575,910.25

SN	Region	Council	Opening balance	Fund received	Total fund available	Total expenditure	Closing Balance
		Makambako TC	10,725,523	160,880,400	171,605,923	167,261,196.00	4,344,727
		Wang'ing'ombe DC	40,091,871	339,951,200	380,043,071	361,132,878.00	18,910,193
24	Katavi	Mpanda DC	13,580,972	581,765,401	595,346,373	605,820,163.00	- 10,473,790
		Mpibwe DC	156,137,165	338,823,200	494,960,365	509,492,647.70	- 14,532,282.70
		Nsimbo DC	194,572,683.54	70,748,400	265,321,083.54	265,219,157.69	101,925.85
		Mlele DC	2,753,471.00	113,461,600	116,215,071	116,215,071	-
		Mpanda MC	11,030,634.00	181,021,705	192,052,339	191,291,305	761,034
25	Rukwa	Sumbawanga DC	68,904,813.35	676,398,400	745,303,213.35	596,326,183	148,977,030.35
		Sumbawanga MC	103,239,160.70	386,853,700	490,092,860.70	479,516,310	10,576,550.70
		Nkasi DC	10,502,000	746,546,000	757,048,000	757,048,000	-
		Kalambo DC	106,436,002	510,015,600	616,451,602	536,934,000	79,517,602
26	Ruvuma	Tunduru	60,132,128	916,442,900	976,575,028	966,137,772	10,437,256
		Mbinga DC	185,347,436.09	460,724,400	646,071,836.09	608,948,770	37,123,066.09
		Namtumbo DC	171,599,314	615,409,200	787,008,514	759,740,572	27,267,942
		Songea DC	100,418,368	372,154,400	472,572,768	438,421,262	34,151,506
		Songea MC	28,048,760	337,694,000	365,742,760	365,742,760	-
		Nyasa DC	23,083,585	335,050,400	358,133,985	299,376,439	58,757,546
		Madaba DC	14,231,286	160,562,400	174,793,686	134,660,340	40,133,346
		Mbinga TC	31,386,439	239,378,000	270,764,439	269,384,588.14	1,379,850.86
		<b>Total</b>	<b>10,832,397,926.83</b>	<b>91,064,677,257.2</b>	<b>101,897,075,184.04</b>	<b>92,853,677,428.59</b>	<b>9,043,397,755.45</b>

#### Annexure V: List of WSDP projects implemented by LGAs and financing Status

SN	Region	Council	Opening Balance (TZS)	Fund received (TZS)	Total fund available (TZS)	Total expenditure (TZS)	Closing balance (TZS)
1	Arusha	Arusha CC	0	40,000,000	40,000,000	40,000,000	0
		Arusha DC	80,383,102.88	542,009,185.97	622,392,289	620,993,024	1,399,264
		Longido DC	123,351,171.24	1,799,229,214.	1,922,580,385	1,859,969,003	62,611,382
		Karatu DC	341,652,684	92,703,860	434,356,544	417,514,459	16,842,085

		Meru DC	9,670,019	940,051,144	949,721,163	949,679,848	41,315
		Monduli DC	27,787,537.37	1,251,131,088	1,278,918,625	1,247,521,146	31,397,479
		Ngorongoro DC	53,724,550.78	901,241,972.30	954,966,523	890,222,085	64,744,438
2	Pwani	Chalinze DC	25,141,684	210,875,510	236,017,194	85,822,620	150,194,574
		Bagamoyo DC	322,631,146	88,766,177	411,397,323	276,342,055	135,055,268
		Kibaha DC	520,865,733	105,972,842	626,838,575	461,815,967	165,022,608
		Kibaha TC	223,868,997	136,906,390	360,775,387	318,458,087	42,317,300
		Kibiti DC	316,040	126,332,551	126,648,591	100,926,469	25,722,122
		Kisarawe DC	8,084,922	478,472,970	486,557,892	477,303,858	9,254,033
		Mafia DC	191,686,437.00	79,365,262	271,051,699	203,817,842	67,233,857
		Mkuranga DC	25,364,742	277,637,331	303,002,073	303,002,070	3
		Rufiji DC	8,824,472.91	242,855,300	251,679,773	246,419,194	5,260,579
3	DAR es salaam	Ilala MC	501,427	60,000,000	60,501,427	34,889,000	25,612,427
		Kigamboni MC	16,500,000	105,249,702	121,749,702	94,441,558	27,308,144
		Kinondoni MC	22,045,770	60,844,839	82,890,609	52,858,081	30,032,528
		Temeke MC	22,729,258	342,620,598	365,349,856	361,910,634	3,439,222
		Ubungo DC	23,915,000	60,000,000	83,915,000	56,760,584	27,154,416
4	Dodoma	Bahi DC	556,847,317.58	73,500,000	630,347,318	573,499,091	56,848,227
		Chamwino DC	292,205,194	92,288,320	384,493,514	183,094,334	201,399,180
		Chemba DC	25,446,706	544,747,920	570,194,626	501,128,646	69,065,980
		Dodoma CC	719,229,045	309,646,996	1,028,876,041	920,713,685	108,162,356
		Kondoa DC	57,633,140	361,184,436	418,817,576	370,868,980	47,948,597
		Kondoa TC	171,034	1,923,966,555	1,924,137,589	1,923,717,846	419,744
		Kongwa DC	428,911,141	1,996,272,906	2,425,184,047	2,384,847,854	40,336,193
		Mpwapwa DC	-1,345,126	502,465,047	501,119,921	500,454,809	665,112
5	Geita	Bukombe DC	2,338,000	89,033,649.9	91,371,650	86,773,486	4,598,164
		Chato DC	119,306,264.31	2,826,232,595.00	2,945,538,859	2,854,730,895	90,807,964
		Geita DC	539,661,853.32	1,811,461,553.51	2,351,123,407	2,037,848,046	313,275,360
		Geita TC	2,373,656.43	237,969,656	240,343,312	214,376,889	25,966,423
		Mbogwe DC	22,396,655.25	123,454,223.39	145,850,879	70,075,340	75,775,539
		Nyang'hwale DC	141,828,581.91	586,993,142.26	728,821,724	654,662,558	74,159,167
6	Iringa	Iringa DC	18,371,514	656,244,803	674,616,317	625,684,739	48,931,578
		Iringa MC	32,456,181	370,964,874	403,421,055	62,280,277	341,140,778
		Kilolo DC	117,606,082	432,496,773	550,102,855	534,887,475	15,215,380
		Mafinga TC	28,235,480	91,332,971	119,568,451	79,421,710	40,146,741
		Mufindi DC	39,585,304	133,565,697	173,151,001	134,435,492	38,715,510
7	Katavi	Mlele DC	148,269.26	1,820,986,582.15	1,821,134,878.41	1,767,764,270.63	53,370,607.78
		Mpanda DC	1,608,459	361,304,972	362,913,431	282,334,408	80,579,023
		Mpanda MC	6,070,549	162,545,399	168,615,948	123,773,490.80	44,842,457.28
		Mpimbwe DC	246,111,921.60	555,149,603.51	801,261,525.11	800,212,670.68	1,048,854.43
		Nsimbo DC	32,535,982	761,280,000	793,815,982	769,237,803	24,578,179

8	Kagera	Biharamulo DC	103,950,710.66	483,540,518.00	587,491,229	509,778,277	77,712,952
		Bukoba DC	8,720,780.59	1,878,082,120	1,886,802,901	1,860,140,028	26,662,873
		Bukoba MC	102,959,780	238,127,756	341,087,536	333,744,789	7,342,747
		Karagwe DC	6,399,011.28	2,229,771,942.58	2,236,170,954	2,188,917,534	47,253,420
		Kyerwa DC	10,894,050	1,079,173,938	1,090,067,988	1,089,687,389	380,599
		Missenyi DC	307,824	567,632,669	567,940,493	502,257,056	65,683,437
		Muleba DC	30,357,145.64	966,529,424.06	996,886,570	947,120,863	49,765,707
		Ngara DC	61,212,258.35	423,044,704.07	484,256,962	373,324,312	110,932,651
9	Kigoma	Buhigwe DC	23,892,619	102,724,114	126,616,733	125,038,645	1,578,088
		Kakonko DC	1,899,664	90,697,220	92,596,884	56,474,698	36,122,186
		Kasulu DC	249,107,742	899,529,921	1,148,637,663	941,747,560	206,890,103
		Kasulu TC	13,249,212	1,083,969,966	1,097,219,178	1,097,219,172	6
		Kibondo DC	384,375,494	89,382,309	473,757,803	294,572,283	179,185,520
		Kigoma MC	264,288,712	60,000,000	324,288,712	293,665,670	30,623,042
		Kigoma DC	274,757,000	669,734,025.00	944,491,025	564,903,127	379,587,898
		Uvinza DC	99,112,634	1,340,675,242	1,439,787,876	1,410,529,319	29,258,557
10	Kilimanjaro	Hai DC	1,264,067.59	315,081,751	316,345,819	80,553,414	235,792,405
		Moshi DC	14,894,174.00	158,314,064	173,208,238	51,848,492	121,359,746
		Moshi MC	47,151,228.70	65,000,000	112,151,229	45,213,198	66,938,031
		Mwanga DC	881,459,699	150,132,531	1,031,592,230	889,134,077	142,458,153
		Rombo DC	71,367,233	882,660,584	954,027,817	827,584,702	126,443,115
		Same DC	361,296,475	88,814,447	450,110,922	390,205,750	59,905,172
		Siha DC	99,588,336	242,519,612	342,107,948	119,573,551	222,534,397
11	Lindi	Kilwa DC	12,997,491	742,026,693	755,024,184	716,122,953	38,901,231
		Liwale DC	578,320	95,041,136	95,619,456	95,615,484	3,972
		Lindi DC	2,398,376	563,513,414	565,911,790	565,177,821	733,969
		Ruangwa DC	768,314,181	86,335,645	854,649,826	734,459,033	120,190,793
		Lindi MC	32,551,578	856,564,185	889,115,763	887,809,164	1,306,599
		Nachingwea DC	154,813,503	80,512,000	235,325,503	210,682,421	24,643,082
12	Njombe	Ludewa DC	69,052,239	236,833,482	305,885,721	245,955,066	59,930,655
		Makambako TC	16,782,214	228,359,140	245,141,354	244,996,185	135,170
		Makete DC	57,775	411,672,938	411,730,713	411,729,588	1,125
		Njombe DC	366,710,353	78,900,268	445,610,621	339,591,114	106,019,507
		Njombe TC	10,802,177	1,252,184,358	1,262,986,535	958,820,839	304,165,696
		Wang'ing'ombe DC	155,897,693	2,182,968,912	2,338,866,605	2,255,109,179	83,757,426.10
13	Manyara	Babati DC	8,162,455.71	1,083,962,803	1,092,125,259	1,088,511,612	3,613,646
		Babati TC	647,948,056.15	436,737,561	1,084,685,617	1,020,253,070	64,432,547
		Hanang DC	235,075,711.47	176,591,999	411,667,710	349,836,357	61,831,353
		Kiteto DC	5,370,686.99	1,018,621,014.38	1,023,991,701	907,254,963	116,736,738
		Mbulu DC	55,209,367.39	570,242,649	625,452,016	536,401,616	89,050,400
		Mbulu TC	24,738,062	80,873,744	105,611,806	37,170,806	68,441,000

		Simanjiro DC	135,897,953.52	480,689,011.60	616,586,965	600,549,573	16,037,392
14	Mara	Bunda DC	52,299,954.60	423,751,113.74	476,051,068	476,051,068	1
		Bunda TC	17,164,782	60,000,000	77,164,782	70,720,928	6,443,854
		Butiama DC	5,533,558.18	68,000,000.00	73,533,558	68,340,262	5,193,296
		Musoma DC	651,010,726	69,000,000	720,010,726	225,409,405	494,601,321
		Musoma MC	20,677,257	40,000,000	60,677,257	60,017,151	660,106
		Rorya DC	88,865,528.83	612,800,217.27	701,665,746	671,959,095	29,706,651
		Serengeti DC	26,215,238.40	255,310,472	281,525,710	276,373,489	5,152,221
		Tarime DC	10,329,114.21	68,000,000	78,329,114	50,730,810	27,598,304
		Tarime TC	63,042	74,666,591	74,729,633	74,675,803	53,830
15	Mbeya	Busokelo DC	316,475,282.41	107,681,810	424,157,092.41	145,706,487.42	278,450,604.99
		Chunya DC	94,520,354	94,958,527	189,478,881	171,163,780	18,315,101
		Kyela DC	190,810,648	91,321,510	282,132,158	77,364,827	204,767,331
		Mbarali DC	25,502,604	969,363,079	994,865,683	914,526,236	80,339,447
		Mbeya DC	654,147,725	907,412,421	1,561,560,146	885,658,799	675,901,347
		Mbeya CC	598,526,493	61,000,000	659,526,493	611,264,746	48,261,747
		Rungwe DC	353,145,015	984,944,044.46	1,338,089,059.46	1,275,025,856	63,063,203.46
16	Morogoro	Gairo DC	106,731,760	340,279,575	447,011,335	436,177,801	10,833,534
		Ifakara TC	5,345,150	60,000,000	65,345,150	62,550,745	2,794,405
		Kilombero DC	105,902,097	1,500,798,935	1,606,701,032	1,605,227,068	1,473,964
		Kilosa DC	290,555,585	499,531,888	790,087,473	612,544,841	177,542,632
		Malinyi DC	16,389,000	362,206,437	378,595,437	358,200,709	20,394,729
		Morogoro DC	34,356,805	1,739,136,673	1,773,493,479	1,621,089,440	152,404,039
		Morogoro MC	125,026,928	80,000,000	205,026,928	204,352,229	674,699
		Mvomero DC	340,291,639	204,164,687	544,456,326	421,264,170	123,192,156
		Ulanga DC	69,320,000	922,138,000	991,458,000	932,863,000	58,595,000
17	Mtwara	Masasi DC	1,367,545,720	3,587,660,507	4,955,206,227	4,955,202,434	3,793
		Masasi TC	3,033,193	512,584,294	515,617,487	515,573,133	44,354
		Nanyumbu DC	174,182,002	223,873,926	398,055,928	341,116,107	56,939,821
		Nanyamba TC	1,072,000	1,400,533,144	1,401,605,144	1,247,729,000	153,876,144
		Newala DC	67,465,088	2,010,881,366	2,078,346,454	1,967,424,311	110,922,143
		Newala TC	37,437,000	222,912,000	260,349,000	243,458,000	16,891,000
		Mtwara DC	62,153,527	613,822,095	675,975,622	610,462,180	65,513,442
		Mtwara MC	20,524,378	167,000,000	187,524,378	171,099,942	16,424,436
		Tandahimba DC	158,412,181	726,940,080	885,352,261	781,918,780	103,433,481
18	Mwanza	Buchosa DC	3,607,000	985,451,536	989,058,536	985,507,909	3,550,627
		Kwimba DC	548,777,376	111,680,420	660,457,796	1,024,161,289	-363,703,493
		Magu DC	67,665,964	1,881,713,537	1,949,379,501	1,601,658,000	347,721,501
		Misungwi DC	310,918,139	631,871,547.65	942,789,687	867,340,557	75,449,130
		Mwanza CC	112,167,628	60,000,000	172,167,628	120,098,812	52,068,816
		Sengerema DC	100,279,647	1,364,880,709	1,465,160,356	1,398,201,001	66,959,355

		Ukerewe DC	4,110,169	1,655,622,725	1,659,732,894	1,655,730,006	4,002,888
		Ilemela MC	8,429,203	1,793,584,390	1,802,013,593	1,762,058,406	39,955,188
19	Rukwa	Sumbawanga DC	178,753,059	308,234,404	486,987,463	278,241,586	208,745,877
		Sumbawanga MC	363,503,204	566,842,412	930,345,616	873,650,907	56,694,709
		Nkasi DC	153,874,200	4,132,788,011	4,286,662,211	2,778,173,247	1,508,488,963
		Kalambo DC	136,002,999	89,749,379	225,752,378	142,310,985	83,441,393
20	Ruvuma	Madaba DC	31,289,300	593,962,601.98	625,251,901.98	559,329,194.15	65,922,707.83
		Mbinga DC	160,889,097.60	325,335,387.14	486,224,484.74	373,993,207.40	112,231,277.34
		Mbinga TC	7,471,376	75,577,259	83,048,635	71,780,254	11,268,381
		Namtumbo DC	31,027,851	2,154,720,826	2,185,748,677	2,180,652,012	5,096,667
		Nyasa DC	470,405,957	100,096,969	570,502,926	355,672,022	214,830,903
		Songea DC	787,453,804.02	651,832,349.51	1,439,286,153.53	1,225,162,719	214,123,434.53
		Songea MC	2,882,640.91	485,387,405.02	488,270,045.93	408,669,215.01	79,600,830.92
		Tunduru DC	57,121,651	415,325,999.86	472,447,651	434,402,840	38,044,811
21	Simiyu	Bariadi DC	134,447,647.84	81,000,000	215,447,648	215,037,717	409,931
		Bariadi TC	631,092,950	470,607,967.31	1,101,700,917	1,101,656,146.04	44,771
		Busega DC	142,590,109.78	68,000,000	210,590,110	201,073,654.30	9,516,455
		Itilima DC	1,663,593,875.42	1,855,692,859.35	3,519,286,735	2,758,283,249.73	761,003,485
		Maswa DC	425,514,846.64	89,270,744.00	514,785,591	383,498,409	131,287,182
		Meatu DC	106,680,211.65	1,344,227,494.33	1,450,907,706	1,450,502,836.76	404,869
22	Shinyanga	Kahama TC	22,364,812	174,765,642	197,130,454	180,204,491	16,925,962
		Kishapu DC	23,430,622	386,425,277	409,855,899	392,824,067	17,031,832
		Msalala DC	39,807,760.26	88,084,363	127,892,123	74,234,385	53,657,738
		Shinyanga DC	1,191,173,560	116,855,198	1,308,028,758	993,015,362	315,013,396
		Shinyanga MC	278,308.33	60,024,200	60,302,508	56,093,127	4,209,381
		Ushetu DC	496,878,758.33	79,457,543	576,336,301	499,357,792	76,978,509
23	Singida	Ikungi DC	6,567,738.42	338,912,776	345,480,514	339,662,348	5,818,166
		Iramba DC	8,984,986	198,686,196	207,671,182	193,371,605	14,299,577
		Itigi DC	1,006,115,000	575,809,744	1,581,924,744	1,301,356,000	280,568,744
		Manyoni DC	3,573,603.31	154,990,398	158,564,001	92,853,100	65,710,901
		Mkalama DC	30,195,000	145,566,063	175,761,063	169,256,492.10	6,504,571
		Singida DC	348,338,176.08	136,025,033	484,363,209	486,542,209	-2,179,000
		Singida MC	6,411,388	71,281,974	77,693,362	67,591,901	10,101,461
24	Songwe	Ileje DC	348,453,190	324,443,318	672,896,508	651,346,417	21,550,091
		Mbozi DC	10,440,043	2,010,290,015	2,020,730,058	1,929,885,938	90,844,120
		Momba DC	17,238,368	484,004,283	501,242,651	472,705,256	28,537,395
		Songwe DC	24,880,000	82,306,300	107,186,300	64,516,325	42,669,975
		Tunduma TC	19,544,009	203,428,953	222,972,963	186,783,967	36,188,996
25	Tabora	Igunga DC	88,746,096	89,899,203	178,645,299	142,938,656	35,706,643
		Kaliua DC	62,000,013.44	72,625,831	134,625,844	92,157,460	42,468,384

		Nzega DC	102,955,659.62	102,987,140	205,942,800	137,191,102	68,751,698
		Nzega TC	4,699,622.86	59,000,000	63,699,623	35,048,224.27	28,651,399
		Sikonge DC	435,502,601.97	224,063,228.00	659,565,830	590,377,988	69,187,842
		Tabora DC	9,818,000	329,646,464	339,464,464	315,503,464	23,961,000
		Tabora MC	6,283,084.73	67,814,294	74,097,379	42,216,422	31,880,957
		Urambo DC	18,094,709.27	318,752,465.95	336,847,175	322,347,391.89	14,499,783
26	Tanga	Bumbuli DC	896,316,130	562,919,000	1,459,235,130	1,152,410,353	306,824,777
		Handeni DC	791,961,700	71,000,000	862,961,700	67,821,545	795,140,155
		Handeni TC	556,747,909.73	0	556,747,910	349,315,063	207,432,847
		Kilindi DC	408,747,652	1,325,378,050	1,734,125,702	1,504,610,137	229,515,565
		Korogwe DC	132,564,510	100,052,206	232,616,716	202,719,961	29,896,755
		Korogwe TC	192,546,914	219,728,880	412,275,794	226,138,986	186,136,808
		Lushoto DC	65,354	865,293,256	865,358,610	848,721,124	16,637,485
		Mkinga DC	63,800,983	1,723,474,657	1,787,275,640	1,786,373,539	902,101
		Muheza DC	6,108,706	388,766,035	394,874,741	389,029,483	5,845,258
		Pangani DC	120,938,251	366,253,066	487,191,317	445,169,488	42,021,829
		Tanga CC	283,658,493	205,724,800	489,383,293	320,570,782	168,812,511
		<b>Total</b>	<b>31,812,454,939.04</b>	<b>104,615,990,598.58</b>	<b>136,428,445,565.76</b>	<b>120,229,123,894.18</b>	<b>16,199,311,674.76</b>

### Annexure VI: TASAF III projects implemented by LGAs and Financing Status

SN	Region	PAA	Opening balance	Funds received	Total funds available	Total expenditure	Closing balance
1	Arusha	RAS	13,598,799.50	72,935,214.77	86,534,014.27	86,435,406.05	98,608.22
		Arusha CC	159,204,377.87	1,341,344,904.02	1,182,140,526.15	1,182,140,526.15	0
		Arusha DC	0	1,848,595,575	1,848,595,575	1,848,595,575	0
		Longido DC	7,399,246.13	1,223,060,103.33	1,230,459,349.46	1,230,459,349.46	0
		Meru DC	238,264,715.84	1,741,551,154.30	1,979,815,870.14	1,568,723,351	411,092,519.14
		Monduli DC	67,946,406	1,943,685,531	2,011,631,937	1,650,326,351	361,305,586
		Ngorongoro DC	209,885,154	1,961,026,560.21	2,170,911,714.21	1,745,052,228.21	425,859,486
		Karatu	7,973,768.01	1,826,339,301.39	1,834,313,069.40	1,822,809,632.96	11,503,436.44
2	DAR es salaam	RAS -DSM	1,736,616.81	55,260,000	56,996,616.81	44,128,415.81	12,868,201
		Kinondoni MC	1,822,457.89	1,020,409,180	1,022,231,637.89	1,020,733,925	1,497,712.89
		Ilala DC	5,461,658	1,311,041,943.19	1,316,503,601.19	1,315,384,305.19	1,119,296
		Temeke DC	6,422,684	1,420,516,638	1,426,939,322	1,426,602,322	337,000
1	Dodoma	RAS Dodoma	11,349,415	69,470,000	80,819,415.00	80,785,468.00	33,947
		Dodoma City	21,530,744	2,134,715,270	2,156,246,014.00	2,060,866,927	95,379,087
		Bahi DC	1,545,445	2,542,873,047	2,544,418,492.00	2,541,063,442	3,355,050
		Chemba DC	0	1,070,878,400	1,070,878,400	1,067,793,140	3,085,260

SN	Region	PAA	Opening balance	Funds received	Total funds available	Total expenditure	Closing balance
		Kondoa DC	2,365,584	3,788,273,680	3,790,639,264	3,787,289,511.23	3,349,753
		Kongwa DC	954,106	1,699,466,510	1,700,420,616	1,698,524,446	1,896,170
		Mpwapwa DC	0	2,220,717,289	2,220,717,289	2,220,191,604	525,685
		Chamwino	1,530,540	6,058,444,119	6,059,974,659	6,019,149,376	40,825,283
13	Geita	RAS Geita	29,600,406	53,702,400	83,302,806	81,952,806	1,350,000
		Bukombe DC	0	1,203,306,160	1,203,306,160	1,203,306,160	0
		Chato DC	3,258,509	1,853,345,140	1,856,603,649	1,856,603,649	0
		Geita DC	6,954,000	2,032,193,250	2,039,147,250	2,038,581,960	565,290
		Geita TC	0	1,127,826,910	1,127,826,910	1,127,164,813	662,097
		Nyangwale DC	0	774,568,600	774,568,600	771,778,940	2,789,660
		Mbogwe DC	54,960,739.82	1,681,324,157.99	1,736,284,897.81	1,711,208,788.95	25,076,108.86
11	Iringa	RAS -Iringa	13,153,240.60	51,750,000.00	64,903,240.60	49,970,347.25	14,932,893.35
		Iringa DC	2,345,253	1,859,186,000	1,861,531,253	1,852,686,614	8,844,639
		Iringa MC	5,688,128.12	713,462,635	719,150,763.12	719,083,232.16	67,530.96
		Kilolo DC	1,325,868	1,259,672,840	1,260,998,708	1,260,898,288	100,420
		Mufindi DC	2,869,254.60	2,822,475,500.23	2,825,344,754.83	2,823,228,539.34	2,116,215.49
	Katavi	RAS Katavi	599,287.39	13,680,000	14,279,287.39	14,160,535	118,752.39
		Mlele DC	2,331,007.00	597,129,474	599,460,481	598,117,050.68	1,343,430.32
		Nsimbo DC	3,704,484	311,639,250	315,343,734.00	310,600,081	4,743,653
		Mpanda DC	6,492,000	799,169,981	805,661,981	803,615,483	2,046,498
		Mpanda TC	28,388,673	552,099,875	580,488,548	566,901,491	13,587,057
6	Kagera	RAS Kagera	16,420.93	91,861,636.36	91,878,057.29	91,382,762.21	495,295.08
		Bukoba DC	2,658,289.98	1,641,159,500	1,643,817,789.98	1,643,817,789.98	0
		Muleba DC	0	3,066,788,980	3,066,788,980	3,066,788,980	0
		Kyerwa DC	8,372,462.00	1,776,183,700	1,784,556,162	1,784,059,112	497,050.00
		Biharamulo DC	122,622	1,480,036,600	1,480,159,222	1,480,059,870	99,352.00
		Karagwe DC	-1,806,465.18	1,895,072,630	1,893,266,164.82	1,891,659,691.13	1,606,473.69
		Ngara DC	98,093,012.00	3,336,734,233.01	3,434,827,245.01	3,280,603,823.51	154,223,421.50
		Bukoba MC	61,254.96	751,786,940	751,848,194.96	751,846,277.60	1,917.36
		Misenyi DC	0	1,240,058,750	1,240,058,750	1,240,058,750	0
2	Kigoma	RAS -Kigoma	41,343,415	47,100,000	88,443,415	79,809,604	8,633,811
		Kigoma MC	2,398,627	2,095,276,840	2,097,675,467	2,029,662,794	68,012,673
		Kigoma DC	1,746,657	1,277,536,088	1,279,282,745	1,279,258,027	24,718
		Kasulu TC	0	976,332,320	976,332,320.00	975,781,629	550,691
		Kasulu DC	0	1,741,943,560	1,741,943,560	1,739,468,357	2,475,203
		Kibondo DC	3,804,104.11	3,498,763,700	3,502,567,804.11	3,499,633,016.11	2,934,788
		Kakonko DC	450,000	1,524,189,880	1,524,639,880	1,524,049,880	590,000
		Uvinza DC	0	1,588,578,332	1,588,578,332	1,587,378,332	1,200,000
		Buhigwe	0	1,506,849,660	1,506,849,660	1,506,688,649	161,011
15	Kilimanjaro	RAS -Kilimanjaro	361,039	62,100,000	62,461,039.00	61,358,847.32	1,102,191.68

SN	Region	PAA	Opening balance	Funds received	Total funds available	Total expenditure	Closing balance
		Rombo DC	0	1,027,466,226.67	1,027,466,226.67	1,021,437,087.09	6,029,139.58
		Moshi DC	-17,023,525.00	1,421,095,416.67	1,404,071,891.67	1,400,430,277.67	3,641,614.00
		Same DC	485,570	1,668,226,976.67	1,668,712,546.67	1,667,825,680	886,866.67
		Hai DC	670,514	811,300,303.33	811,970,817.33	811,753,461.03	217,356.30
		Moshi MC	1,832.02	359,848,206.81	359,850,038.83	355,407,910.01	4,442,128.82
		Mwanga DC	166,923.46	766,682,666.67	766,849,590.13	766,805,900	43,690.13
		Siha DC	238,600.00	361,545,499.46	361,784,099.46	359,490,683.40	2,293,416.06
16	Lindi	RAS	12,204,870.00	61,740,000	73,944,870	51,524,008	22,420,862.00
		Lindi DC	0	3,523,451,626	3,523,451,626	3,522,350,562	1,101,064.00
		Lindi MC	304,640.00	1,013,115,699	1,013,420,339	1,013,393,155	27,184.00
		Nachingwea DC	467,893.00	2,168,078,081	2,168,545,974	2,167,152,026	1,393,948.00
		Kilwa DC	29,310,366	1,802,637,554	1,831,947,920	1,794,554,428	37,393,492.00
		Ruangwa DC	10,422,058	1,153,720,760	1,164,142,818	1,153,715,400	10,427,418.00
		Liwale DC	77,057,255	1,138,666,317	1,215,723,572	1,210,356,695	5,366,877.00
19	Njombe	RAS -Njombe	10,159,980.23	81,990,385.24	92,150,365.47	78,105,700.13	14,044,665.34
		Makambako TC	77,211,489.18	966,253,324.85	1,043,464,814.03	721,830,701.28	321,634,112.75
		Njombe DC	28,322,265.00	1,263,026,249.19	1,291,348,514.19	1,277,172,760.19	14,175,754.00
		Makete DC	123,764,595	1,348,651,686.87	1,472,416,281.87	1,381,488,219.87	90,928,062
		Njombe TC	241,211,473.42	1,281,459,724.09	1,522,671,197.51	1,354,239,660.83	168,431,536.68
		Ludewa DC	348,836,885	1,104,348,477.74	1,453,185,362.74	1,177,462,199.47	275,723,163.27
		Wanging'ombe DC	64,534,065.76	1,567,069,136.47	1,631,603,202.23	1,327,170,260.75	304,432,941.48
24	Manyara	RAS	0	51,120,000	51,120,000	51,120,000	0
		Babati DC	2,055,000	2,430,093,500	2,432,148,500	2,430,252,500	1,896,000
		Babati TC	1,937.00	247,326,181	247,328,118	247,255,118	73,000
		Hanang' DC	59,269.38	1,253,309,043.33	1,253,368,312.71	1,253,368,312.71	0
		Kiteto DC	106,175	1,215,798,200	1,215,904,375	1,215,454,557.00	449,818
		Mbulu DC	161,705.25	1,192,673,973.33	1,192,835,678.58	1,192,034,626.02	801,052.56
		Simanjiro DC	6,618,883.13	926,509,011.60	933,127,894.73	932,768,243.33	359,651.40
10	Mara	RAS Mara	163	63,720,000	63,720,163.00	56,958,531.15	6,761,631.85
		Bunda DC	4,023,172.38	1,337,747,983.33	1,341,771,155.71	1,335,048,489.31	6,722,666.40
		Butiama DC	110,500	1,570,290,833.33	1,570,401,333.33	1,570,378,333.33	23,000

SN	Region	PAA	Opening balance	Funds received	Total funds available	Total expenditure	Closing balance
		Serengeti DC	1,674,000.93	871,024,910	872,698,910.93	850,151,159.93	22,547,751.00
		Rorya DC	2,991,990.15	1,472,945,666.67	1,475,937,656.82	1,475,937,656.82	0
		Tarime DC	0	1,285,048,626.67	1,285,048,626.67	1,285,048,626.67	0
		Musoma DC	235,470.70	1,226,470,200	1,226,705,670.70	1,226,705,670.70	0
		Musoma MC	854,755.00	577,418,093.33	578,272,848.33	578,272,848.33	0
22	Mbeya	RAS	8,304,691.91	93,600,000.00	101,904,691.91	94,590,707.46	7,313,984.45
		Chunya DC	870,582.46	2,162,908,000	2,163,778,582.46	2,163,778,582.46	0
		Kyela DC	4,591.97	1,048,352,160	1,048,356,751.97	1,041,504,751.97	6,852,000
		Mbarali DC	1,300,000	2,122,252,790	2,123,552,790	2,118,991,933.00	4,560,857
		Mbeya CC	2,061,067.06	1,298,467,500	1,300,528,567.06	1,299,763,838.65	764,728.41
		Mbeya DC	3,333.46	1,913,242,320	1,913,245,653.46	1,913,236,570.93	9,082.53
		Rungwe DC	0	2,415,151,500	2,415,151,500	2,415,151,500	0
25	Morogoro	RAS	26,608,653.32	102,060,000	128,668,653.32	109,774,378.60	18,894,274.72
		Gairo DC	4,363,946.00	1,425,581,140	1,429,945,086	1,429,945,086	0
		Kiombero DC	-5,533,495	1,497,663,470	1,492,129,975	1,491,558,754	571,221
		Kilosa DC	23,771,617.24	3,113,029,137.02	3,136,800,754.26	3,123,453,864.39	13,346,889.87
		Morogoro DC	1,414,926	2,467,280,000	2,468,694,926	2,465,374,040	3,320,886
		Morogoro MC	6,006,433	700,434,595	706,441,028.00	706,441,028	0
		Mvomero DC	978,000	1,528,459,630	1,529,437,630	1,526,861,550	2,576,080
		Ulanga DC	169,000.00	1,085,706,165	1,085,875,165	1,085,425,165	450,000.00
3	Mtwara	RAS - Mtwara	83,119,498.81	92,160,000	175,279,498.81	103,439,635.30	71,839,863.51
		Mtwara MC	128,000.00	541,374,893.75	541,502,893.75	541,115,893.75	387,000.00
		Mtwara DC	21,289,140.00	4,710,261,121.85	4,731,550,261.85	4,548,920,876.85	182,629,385
		Tandahimba DC	24,408,775	3,298,280,450.27	3,322,689,225.27	3,299,169,720.21	23,519,505.06
		Newala DC	135,104,755.00	2,274,478,554.36	2,409,583,309.36	2,345,206,565.36	64,376,744.00
		Masasi TC	1,845,795.31	1,031,456,211.66	1,033,302,006.97	1,032,793,643.35	508,363.62
		Masasi DC	62,254,323.45	4,255,363,591.59	4,317,617,915.04	4,317,605,503.09	12,411.95
		Nanyumbu DC	84,994,974.00	2,674,344,406.21	2,759,339,380.21	2,752,926,620.56	6,412,759.65
21	Mwanza	RAS	6,055,553.37	90,810,000	96,865,553.37	96,340,170	525,383.37
		Mwanza CC	2,090,848.25	1,299,442,130	1,301,532,978.25	1,301,248,590	284,388.25
		Ilemela MC	0	929,202,050.00	929,202,050	929,202,050.00	0
		Sengerema DC	56,356,660.49	3,171,876,830	3,228,233,490.49	3,197,311,935.50	30,921,554.99
		Kwimba DC	1,145,570	2,144,389,940	2,145,535,510	2,144,056,286	1,479,224
		Magu DC	0	1,334,999,300	1,334,999,300	1,334,999,300	0
		Misungwi DC	16,393,227.65	3,536,597,642.05	3,552,990,869.70	3,465,733,982.44	87,256,887.26
		Ukerewe DC	0	1,433,067,080	1,433,067,080	1,433,067,080	0
4	Pwani	RAS - Pwani	0	65,230,924.31	65,230,924.31	60,034,568.83	5,196,355.48

SN	Region	PAA	Opening balance	Funds received	Total funds available	Total expenditure	Closing balance
		Kibaha DC	4,266,676	1,757,128,405.94	1,761,395,081.94	1,759,312,237.94	2,082,844.00
		Kibaha TC	4,266,675.64	523,797,660	528,064,335.64	525,981,491.94	2,082,843.70
		Bagamoyo DC	74,519,301	3,074,553,918.58	3,149,073,219.58	3,126,643,294.58	22,429,925.00
		Kisarawe DC	0	854,053,381.00	854,053,381	852,566,063.01	1,487,317.99
		Mkuranga DC	0	830,993,000	830,993,000	830,993,000	0
		Rufiji DC	0	1,239,974,000	1,239,974,000	1,239,974,000	0
		Mafia DC	185,604.92	362,435,095	362,620,699.92	362,620,699.92	0
17	Rukwa	RAS	79,798.00	52,736,420.16	52,816,218.16	53,307,402	491,183.84
		Nkasi DC	297,000	1,346,354,640	1,346,651,640	1,346,651,640	0
		Sumbawanga DC	0	2,064,682,260	2,064,682,260	2,064,682,260	0
		Sumbawanga MC	5,806,680.86	1,428,566,190	1,434,372,870.86	1,425,818,282.86	8,554,588.00
		Kalambo DC	1,663,178	1,118,913,690	1,120,576,868	1,120,001,231	575,637
14	Ruvuma	RAS - Ruvuma	13,389,421.38	67,830,000	81,219,421.38	79,800,168.60	1,419,252.78
		Tunduru DC	2,570,447	5,150,292,140	5,152,862,586.67	5,150,708,107.67	2,154,479
		Nyasa DC	5,485,427.56	1,166,674,700	1,172,160,127.56	1,167,736,160.00	4,423,967.56
		Songea DC	16,659,310	2,148,348,745	2,165,008,055	2,147,759,881	17,248,174
		Namtumbo DC	4,942,355.00	1,361,714,150	1,366,656,505	1,364,839,834.64	1,816,670.36
		Mbinga DC	92,336.90	2,246,370,400	2,246,462,736.90	2,246,155,160	307,576.90
		Songea MC	0	637,213,560.00	637,213,560	637,213,560.00	0
8	Simiyu	RAS Simiyu	1,873,630.40	96,173,945.55	98,047,575.95	95,572,052.21	2,475,523.74
		Bariadi DC	1,619,627.35	2,769,926,350	2,771,545,977.35	2,771,536,116.60	9,860.75
		Busega DC	1,419,105.00	918,554,320.00	919,973,425.00	918,578,023.16	1,395,401.84
		Maswa DC	10,158,900.00	2,394,097,275.00	2,404,256,175	2,385,628,913.27	18,627,261.73
		Itilima DC	899,656.47	3,057,186,199.43	3,058,085,855.90	3,058,063,403.86	22,452.04
		Meatu DC	204,751.34	1,290,389,870	1,290,594,621.34	1,290,594,621.34	0
18	Shinyanga	RAS -Shinyanga	-272,362.44	65,584,000	65,311,637.56	65,164,805.66	146,831.90
		Msalala DC	1,763,911	1,409,330,398	1,411,094,309	1,405,799,588.	5,294,721
		Kishapu DC	710,791	1,413,628,031	1,414,338,822	1,413,628,022	710,800
		Shinyanga DC	4,801,609.08	1,969,112,320	1,973,913,929.08	1,969,234,986.08	4,678,943.00
		Shinyanga MC	0	943,433,050	943,433,050.00	943,155,920.00	277,130
		Ushetu DC	765,000	1,067,290,210	1,068,055,210.00	1,065,580,374.6	2,474,835.40
		Kahama DC	7,707,095.11	1,891,402,281.00	1,899,109,376.11	1,891,605,107.09	7,504,269.02
5	Singida	RAS -Singida	1,062,503.48	49,860,000.00	50,922,503.48	52,302,497.48	1,379,994
		Ikungi DC	4,000.00	1,697,984,710.00	1,697,988,710	1,697,980,710	8,000.00

SN	Region	PAA	Opening balance	Funds received	Total funds available	Total expenditure	Closing balance
		Singida MC	0	1,161,320,512	1,161,320,512	1,148,210,512	13,110,000
		Singida DC	5,065,196.16	2,967,144,500	2,972,209,696.16	2,957,474,696.16	14,735,000.00
		Mkalama DC	7,505,904	2,238,006,410	2,245,512,314	2,242,704,164	2,808,150
		Manyoni DC	104,668.00	1,742,449,240	1,742,553,908	1,742,310,160	243,748.00
		Iramba DC	27,732,490	2,122,757,771	2,150,490,261	2,132,468,000	18,022,261
23	Songwe	RAS -Songwe	1,298,133.21	37,620,000	38,918,133.21	38,830,562.94	87,570.27
		Mbozi DC	0	1,906,832,380	1,906,832,380	1,907,715,900	-883,520.00
		Ileje DC	0	856,860,800.00	856,860,800	856,860,800.00	0
		Momba DC	301,384.95	1,263,569,980	1,263,871,364.95	1,263,866,550	4,814.95
12	Tabora	Ras Tabora	17,558,119.02	87,240,000.00	104,798,119.02	79,228,450	25,569,669.02
		Igunga DC	0	1,386,865,040	1,386,865,040	1,386,865,040	0
		Kaliua DC	1,079,405.81	1,753,590,950	1,754,670,355.81	1,754,159,780	510,575.81
		Nzega DC	0	1,832,152,540	1,832,152,540	1,832,152,540	0
		Sikonge DC	4,826,655.00	1,071,374,250	1,076,200,905	1,072,210,905	3,990,000.00
		Tabora MC	7,234,504.00	1,149,814,710	1,157,049,214	1,148,798,671.44	8,250,542.56
		Urambo DC	50,844	266,083,650.00	266,134,494.00	258,282,698.00	7,851,796.00
		Uyui DC	9,975,370.16	2,211,209,870.00	2,221,185,240.16	2,218,544,810.56	2,640,429.60
7	Tanga	RAS Tanga	17,109,190.75	114,480,000.00	131,589,190.75	114,426,645.86	17,162,544.89
		Kilindi DC	1,308,708.07	1,472,678,730	1,473,987,438.07	1,473,987,438.07	0
		Handeni DC	13,955,392.00	2,793,444,360.18	2,807,399,752.18	2,799,070,768.18	8,328,984.00
		Handeni TC	2,066,483,760	661,165,710.00	2,727,649,470	980,229,213.00	1,747,420,257
		Korogwe DC	612,290.00	1,534,444,330.00	1,535,056,620	1,533,091,570.50	1,965,049.50
		Korogwe TC	0	623,949,810	623,949,810.00	623,451,513	498,297
		Lushoto DC	0	2,118,319,120	2,118,319,120	2,118,319,120	0
		Muheza DC	0	1,122,108,780	1,122,108,780	1,122,108,780	0
		Tanga CC	0	1,229,486,620	1,229,486,620	1,229,448,300	38,320
		Pangani DC	0	844,259,160	844,259,160.00	844,246,900	12,260
		Mkinga DC	1,249,792.54	983,680,320.00	984,930,112.54	983,347,600.00	1,582,512.54
9	Unguja /Pemba	Unguja /Pemba	459,273,084	7,079,209,797	7,538,482,881	7,526,187,467	12,295,414
<b>Total</b>			<b>464,014,563.55</b>	<b>5,434,669,145.68</b>	<b>5,898,683,709.23</b>	<b>5,774,823,117.89</b>	<b>123,860,591.34</b>

### Annexure VII: Delayed Completion Projects in WSDP and Financing Status

SN	District Council	Project	Contract Amount (TZS)	Range of Delays in completion of projects
1	Mvomero DC	2	1,036,018,501.34	5 months
2	Tanga CC	2	3,420,004,390	4 years
3	Lushoto DC	2	2,724,677,102	4 years
4	Rombo DC	2	1,329,739,974	6 months
5	Bukoba DC	1	596,804,000	4 years and 7 months
6	Kyerwa DC	6	2,359,768,216.35	10 to 11 months
7	Musoma DC	1	114,827,926	6 months
8	Misungwi DC	5	6,921,460,700	5 months to 3 years and 8 months
9	Sengerema DC	4	2,404,098,050	3 to 5 months
10	Maswa DC	1	820,454,085	5 months
11	Nkasi DC	1	5,541,071,431.22	9 months
12	Chemba DC	2	1,033,112,032.40	10 months
13	Kondoa TC	5	3,338,820,003	7 to 8 months
14	Kasulu DC	7	5,427,601,954	6 months to 2 years
15	Ukerewe DC	4	6,150,934,960	1 year
16	Kishapu DC	3	1,468,158,941	8 months
17	Bariadi TC	3	782,856,940	7 months to 1 year
18	Nyang'hwale DC	10	14,460,886,273	2 to 4 years and 9 months
19	Nkasi DC	1	1,951,604,144	9 months
20	Hanang' DC	1	127,847,014	11 months
21	Korogwe DC	1	1,370,540,028	6 months
22	Nanyumbu DC	1	338,922,298.66	1year
<b>Total</b>		<b>65</b>	<b>63,720,208,963.97</b>	

### Annexure VIII: Procurement of Goods and Services Without Competitive Bidding TZS 868,451,196

SN	Sector	No. of IPs	Amount (TZS)	Annexures
1	Agriculture	1	24,414,000	A
2	Education	1	23,202,000	B
3	Health	25	526,412,625	C 1, C 2
4	Water	4	13,025,360	D
5	Social	8	153,212,995	E
6	Other projects	3	128,184,216	F
<b>Total</b>		<b>42</b>	<b>868,451,196</b>	

#### A: TZS 24,414,000 - Agriculture Sector

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Expanding Rice Production Project	World Bank	24,414,000
<b>Total</b>			<b>24,414,000</b>

#### B: TZS 23,202,000 - Education Sector

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Literacy and Numeracy Support for Tanzania (LANES)	SIDA	23,202,000
<b>Total</b>			<b>23,202,000</b>

**C 1: TZS 270,377,678 - HBF - Health Sector**

SN	Council	Amount(TZS)	S/N	Council	Amount(TZS)
1	Arusha CC	44,280,693	11	Momba DC	10,238,000
2	Longido DC	30,246,500	12	Muleba DC	9,746,000
3	Uvinza DC	26,634,110	13	Rufiji DC	8,715,725
4	Singida MC	22,967,100	14	Meru DC	7,970,740
5	Buchosa DC	19,750,540	15	Iramba DC	5,494,118
6	Busokelo DC	19,652,960	16	Kigoma MC	4,508,000
7	Rungwe DC	16,858,080	17	Njombe TC	4,500,000
8	Sengerema DC	12,247,300	18	Mafia DC	3,451,500
9	Mbinga TC	10,957,600	19	Kaliua DC	1,863,139
10	Ukerewe DC	10,295,573	<b>Total</b>		<b>270,377,678</b>

**C 2: Bidding TZS 256,034,947 - Health Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	East Africa Public Health Laboratory Networking Project	World Bank	40,148,447
2	Health Basket Fund	World Bank	15,625,000
3	Strengthening Primary Health Care For Results Program Vote 52	World Bank	14,351,600
4	Global Fund - Health System Strengthening (HSS)	Global Fund	68,400,000
5	Global Fund - (TB)	Global Fund	58,187,900
6	Global Health Security Agenda Project	CDC	59,322,000
<b>Total</b>			<b>256,034,947</b>

**D: TZS 13,025,360 - WSDP - Water Sector**

SN	Council	Amount (TZS)	SN	Council	Amount (TZS)
1	Kibaha DC	8,111,360	4	Iringa MC	630,000
2	Chunya DC	3,134,000	<b>Total</b>		<b>13,025,360</b>
3	Magu DC	1,150,000			

**E: TZS 153,212,995 - TASAF - Social Sector**

SN	PAAs	Amount (TZS)	SN	PAAs	Amount (TZS)
1	Njombe DC	48,342,176	6	RAS -Kigoma	4,633,791
2	Unguja	33,018,000	7	Kilosa DC	3,155,500
3	Ludewa DC	32,217,575	8	Buhigwe DC	2,024,000
4	Tunduru DC	24,071,953	<b>Total</b>		<b>153,212,995</b>
5	Manyoni DC	5,750,000			

**F: TZS 128,184,216 - Other Projects**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	National Assembly Office	UNICEF	57,040,500
2	President's Office - Constitution, Legal Affairs, Public Service and Good Governance	UNDP	63,692,916
3	President's Office-Regional Administration and Local Government (PO-RALG)	UNICEF	7,450,800
<b>Total</b>			<b>128,184,216</b>

**Annexure IX: Procured Goods Yet to be Delivered TZS 8,945,758,303**

**Procured goods yet to be delivered TZS 8,640,000,000 - Health Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Health Sector Program Support	World Bank	8,640,000,000

**Procurement goods not delivered TZS 305,758,303 - HBF - Health Sector**

SN	Council	Amount(TZS)	SN	Council	Amount(TZS)
1	Mkalama DC	62,055,001	10	Mbarali DC	12,491,550
2	Songea DC	44,189,145	11	Nanyumbu DC	12,414,400
3	Namtumbo DC	27,671,915	12	Kahama TC	11,275,540
4	Nkasi DC	25,109,342	13	Kisarawe DC	9,586,474
5	Rungwe DC	23,776,278	14	Mkuranga DC	6,497,500
6	Mbeya DC	23,584,690	15	Mufindi DC	1,570,000
7	Busega DC	15,949,420	16	Momba DC	1,325,029
8	Singida MC	15,279,122	<b>Total</b>		<b>305,758,303</b>
9	Bariadi DC	12,982,897			

**Annexure X: Purchased Items Not Recorded in the Store Ledgers  
TZS 1,587,277,039.79**

**Stores not recorded in the Stores Ledger TZS 1,587,277,039.79**

SN	Sector	No. of IPs	Amount (TZS)	Annexures
1	Health	27	688,557,796	A
2	Water	5	99,364,534.24	C
3	Social	24	103,685,930	D
4	Other projects	1	695,668,779.55	E
<b>Total</b>		<b>57</b>	<b>1,587,277,039.79</b>	

**A: TZS 688,557,796 - HBF - Health Sector**

SN	Council	Amount(TZS)	SN	Council	Amount(TZS)
1	Makete DC	167,384,066	15	Kibondo DC	14,115,700
2	Nkasi DC	63,117,307	16	Momba DC	12,155,000
3	Wanging'ombe DC	61,820,000	17	Mbulu DC	9,673,000
4	Busega DC	43,351,750	18	Kibaha TC	6,930,600
5	Tandahimba DC	43,297,570	19	Meatu DC	6,849,664
6	Kasulu DC	42,622,500	20	Tabora DC	6,743,700
7	Shinyanga DC	30,527,200	21	Temeke MC	6,654,000
8	Hai DC	30,481,288	22	Mlele DC	6,010,467
9	Chamwino DC	26,507,571	23	Korogwe DC	5,941,000
10	Nzega TC	22,534,000	24	Dodoma CC	5,858,250
11	Mpibwe DC	17,527,540	25	Busokelo DC	5,463,900
12	Sengerema DC	17,013,500	26	Missenvi DC	2,999,328
13	Moshi DC	16,763,825	27	Babati TC	2,055,500
14	Nyasa DC	14,159,570	<b>Total</b>		<b>688,557,796</b>

**B: TZS 99,364,534.24 - WSDP - Water Sector**

SN	Council	Amount (TZS)	SN	Council	Amount (TZS)
1	Wanging'ombe DC	76,765,124.24	4	Kigoma DC	3,376,000
2	Meatu DC	12,303,410	5	Iringa DC	2,100,000
3	Makambako TC	4,820,000	<b>Total</b>		<b>99,364,534.24</b>

**C: TZS 103,685,930 - TASAF - Social Sector**

SN	PAAs	Amount (TZS)	SN	PAAs	Amount (TZS)
1	Mvomero DC	9,754,989	14	RAS - Shinyanga	3,369,722
2	Nachingwea DC	9,742,400	15	Tarime DC	2,914,775
3	Butiama DC	8,858,707	16	Kibaha DC	2,656,400
4	Gairo DC	8,681,826	17	Kalambo DC	2,456,664
5	Tandahimba DC	6,384,000	18	Ikungi DC	2,180,500
6	Mbarali DC	5,953,312	19	RAS - Tabora	2,107,630
7	Kilombero DC	5,824,418	20	Kilolo DC	2,040,000
8	Mbozi DC	4,397,150	21	Musoma DC	1,873,956
9	Mpanda MC	4,192,096.56	22	RAS - Iringa	1,856,600
10	Muleba DC	3,780,990	23	Lindi MC	1,823,050
11	Momba DC	3,765,807	24	RAS - Mara	1,718,455
12	Mbeya CC	3,701,400	<b>Total</b>		<b>103,685,930</b>
13	RAS - Manyara	3,651,082			

**D: TZS 695,668,779.55 - Other project**

SN	Project Name	Development Partner	Amount (Amount)
1	The Sustainable Management Of Mineral Resources Project (SMMRP)	World Bank	695,668,779.55

**Annexure XI: Procurement of Medical Supplies without Notice of Stock out from MSD TZS 559,220,021 - HBF**

SN	Council	Amount(TZS)	S/N	Council	Amount(TZS)
1	Mbinga DC	53,250,000	17	Kibaha TC	12,869,850
2	Msalala DC	49,803,644	18	Songea MC	12,846,870
3	Tunduma TC	43,544,499	19	Itigi DC	12,588,077
4	Kasulu DC	42,067,000	20	Longido DC	9,000,000
5	Iramba DC	38,831,660	21	Buchosa CD	6,950,775
6	Shinyanga DC	33,761,400	22	Meru DC	6,446,660
7	Arusha DC	30,803,623	23	Rufiji DC	5,325,900
8	Kongwa DC	25,573,230	24	Kibaha DC	4,773,663
9	Songwe DC	24,834,000	25	Ikungi DC	4,571,300
10	Bumbuli DC	20,644,950	26	Mafia DC	4,031,600
11	Wang'ing'ombe DC	20,066,000	27	Makambako TC	3,566,000
12	Nkasi DC	18,954,530	28	Mwanga DC	2,475,000
13	Momba DC	17,987,750	29	Singida DC	2,305,720
14	Mbeya DC	17,963,500	30	Busokelo DC	1,626,960
15	Mpibwe DC	16,443,610	31	Mafinga TC	796,000
16	Meatu DC	14,516,250	<b>Total</b>		<b>559,220,021</b>

**Annexure XII: Goods received prior approval of Inspection Committee TZS  
1,131,519,540.42**

SN	Sector	No. of IPs	Amount (TZS)	Annexures
1	Education	1	520,130,340.18	A
2	Health	1	57,660,903.24	B
3	Social	10	517,622,397	C
4	Other projects	1	36,105,900	D
<b>Total</b>		<b>13</b>	<b>1,131,519,540.42</b>	

**A: Goods received Prior to Being Inspected by Inspection Committees  
TZS 520,130,340.18 - Education Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Big Results Now in Education (Performance for Results - PforR)	World Bank and DFID	520,130,340.18
<b>Total</b>			<b>520,130,340.18</b>

**B: Goods Received Prior to Being Inspected by Inspection Committees  
TZS 57,660,903.24 - Health Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	The Avian Pandemic Influenza Project	CDC	34,011,232
2	National Tuberculosis And Leprosy Programme (NTLP)	CDC	23,649,671.24
<b>Total</b>			<b>57,660,903.24</b>

**C: Goods Received Prior to Being Inspected by Inspection Committees  
TZS 36,105,900 - Other Projects**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	SPANEST Tanzania National Parks (TANAPA)	UNDP	36,105,900
<b>Total</b>			<b>36,105,900</b>

**D: Goods Procured and Deliver Without Being Inspected by Goods Inspection and Acceptance Committees TZS 517,622,397 - TASAF - Social Sector**

SN	PAAs	Amount (TZS)	S/N	PAAs	Amount (TZS)
1	Wanging'ombe DC	175,043,861	7	Kigoma MC	7,742,500
2	Ludewa DC	132,446,848	8	Kwimba, DC	6,912,569
3	Bagamoyo	100,705,398	9	Kilindi DC	2,618,360
4	Sumbawanga DC	38,012,961.00	10	Korogwe TC	1,506,500
5	Makete DC	32,515,900.00	<b>Total</b>		<b>517,622,397</b>
6	Misungwi DC	20,117,500			

**Annexure XIII: Payments Made for Goods and Services Without Demanding EFD receipts TZS 16,605,230,326.54**

SN	Sector	No. of IPs	Amount (TZS)	Annexures
1	Agriculture	1	3,150,000	A
2	Education	1	351,019,097	B
3	Health	50	691,274,191.94	C1 & C2
4	Transport	2	12,085,782,169.60	D
5	Water	31	3,197,279,970	E 2& E 2
6	Social	26	276,724,898	F
<b>Total</b>		<b>111</b>	<b>16,605,230,326.54</b>	

**A: TZS 3,150,000 - Agriculture Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Expanding Rice Production Project	World Bank	3,150,000
<b>Total</b>			<b>3,150,000</b>

**B: TZS 351,019097 - Education Sector**

SN	Name of Project/ Implementer	Development Partner	Amount
1	Big Results Now in Education (Performance for Results - PforR)	World Bank and DFID	351,019,097
<b>Total</b>			<b>351,019,097</b>

**C 1: TZS 57,247,593 - Health Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Global Fund (HIV)	Global fund	42,093,462
2	The Avian Pandemic Influenza Project	CDC	15,154,131
<b>Total</b>			<b>57,247,593</b>

**C 2: TZS 634,026,598.94 - HBF - Health Sector**

SN	Council	Amount(TZS)	S/N	Council	Amount(TZS)
1	Nkasi DC	58,358,405	26	Meatu DC	7,389,048
2	Kongwa DC	42,704,752	27	Ilmela MC	6,955,360
3	Sikonge DC	42,318,156	28	Sumbawanga MC	6,710,300
4	Shinyanga DC	41,155,900	29	Nsimbo DC	5,916,482
5	Kibondo DC	32,268,764	30	Busokelo DC	5,822,400
6	Ukerewe DC	31,698,996	31	Meru DC	5,755,900
7	Mpibwe DC	27,992,722.19	32	Korogwe TC	5,538,650
8	Mbarali DC	24,555,456	33	Tanga CC	5,337,500
9	Kwimba DC	22,117,130	34	Chalinze DC	4,708,275
10	Igunga DC	21,014,686	35	Hanang DC	4,704,000
11	Mpwapwa DC	20,032,884	36	Siha DC	4,100,000
12	Kilosa DC	19,099,000	37	Hai DC	4,091,466
13	Kilombero DC	15,000,000	38	Newala DC	3,820,000
14	Tabora DC	14,830,250	39	Ubungo MC	3,645,950
15	Bariadi DC	13,576,000	40	Ulanga DC	3,419,290
16	Handeni TC	13,183,740	41	Sengerema DC	3,150,172
17	Mbulu DC	12,636,474	42	Chemba DC	3,135,496

18	Temeke MC	12,350,746.50	43	Arusha DC	2,990,840
19	Babati DC	12,252,287	44	Mbeya CC	2,617,500
20	Morogoro DC	11,875,000	45	Mkinga DC	1,894,500
21	Makete DC	11,663,078	46	Masasi DC	1,645,543
22	Mbozi DC	10,987,040	47	Kigoma MC	1,359,750
23	Handeni DC	10,762,860	48	Malinyi DC	1,340,000
24	Kibiti DC	8,124,850	<b>Total</b>		<b>634,026,598.69</b>
25	Karatu DC	7,419,000			

#### D: TZS 12,085,782,169.60 - Transport Sector

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Dar Es Salaam Metropolitan Development Project	World Bank	12,051,430,961.88
2	Tanzania Strategic City Project (TSCP) AF 1	World Bank	34,351,207.71
<b>Total</b>			<b>12,085,782,169.59</b>

#### E 1: TZS 6,218,000 - Water Sector

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Rural Water Supply and Sanitation Programme (RWSSP)	AfDB	6,218,000
<b>Total</b>			<b>6,218,000</b>

#### E 2: TZS 3,191,061,970.42 - WSDP - Water Sector

SN	Council	Amount (TZS)	SN	Council	Amount (TZS)
1	Newala DC	863,609,591.32	17	Kilolo DC	11,930,520
2	Njombe TC	725,151,952	18	Mpimbwe DC	10,858,715
3	Mtwara DC	453,968,253.39	19	Meatu DC	9,647,656
4	Bumbuli DC	303,694,856	20	Pangani DC	7,682,064
5	Mlele DC	209,645,780.40	21	Rombo DC	6,958,511
6	Itilima DC	139,628,670	22	Ruangwa DC	6,382,900
7	Kiteto DC	130,107,027.75	23	Monduli DC	6,228,705
8	Chunya DC	53,925,000	24	Namtumbo DC	6,096,898
9	Mbarali DC	49,850,000	25	Nsimbo DC	5,358,170
10	Siha DC	39,967,756	26	Tanga CC	3,461,000
11	Rorya DC	30,056,786.98	27	Ulanga DC	3,164,000
12	Kwimba DC	29,945,212	28	Mpanda MC	2,775,657
13	Chemba DC	26,984,185	29	Same DC	1,953,984
14	Shinyanga DC	24,796,490	30	Hanang' DC	520,380
15	Maswa DC	13,635,621	<b>Total</b>		<b>3,191,061,970.42</b>
16	Mpwapwa DC	13,075,628.58			

#### F: TZS 276,724,898 - TASAF - Social Sector

SN	PPAs	Amount (TZS)	SN	PPAs	Amount (TZS)
1	Masasi DC	95,972,371	15	Rungwe DC	3,843,716.39
2	Sumbawanga DC	36,320,600	16	Butiama DC	3,702,595
3	Mpanda DC	21,781,242	17	Songea MC	2,897,100
4	Nanyumbu DC	16,487,964.64	18	Chunya DC	2,895,000
5	Ngara DC	16,221,900	19	Shinyanga DC	2,489,300
6	Ilala MC	12,206,600	20	RAS - Singida	2,305,500
7	Rorya DC	8,271,256.75	21	Mufindi DC	2,259,932

8	Ushetu DC	7,941,916	22	Singida MC	2,244,000
9	Mpwapwa DC	7,427,432	23	Nsimbo DC	1,713,950
10	Mkalama DC	6,956,112	24	RAS - Pwani	983,050.85
11	Rufiji DC	6,307,574	25	Mlele DC	753,178
12	Temeke MC	5,188,365	26	Kasulu TC	614,580
13	RAS Shinyanga	4,622,162	<b>Total</b>		<b>276,724,898</b>
14	Missenyi DC	4,317,500			

#### Annexure XIV: Non Deduction of Withholding Taxes TZS 190,063,832.76

SN	Sector	No. of IPs	Amount (TZS)	Annexures
1	Energy	1	928,362.25	A
2	Health	16	54,538,117.2	B 1& B 2
3	Transport	1	1,319,395.78	C
4	Water	16	<b>112,110,880</b>	D
5	Social	10	18,764,103.53	E
6	Other projects	2	2,402,974	F
<b>Total</b>		<b>46</b>	<b>190,063,832.76</b>	

#### A: TZS 928,362.25 - Energy Sector

SN	Project Name	Development Partner	Amount paid (TZS)	Withholding tax (TZS)
1	Sustainable Energy For All Project (SE4ALL)	UNDP	18,567,245	928,362.25

#### B 1: TZS 48,676,733.80 - HBF - Health Sector

SN	Council	Amount(TZS)	SN	Council	Amount(TZS)
1	Kibaha TC	23,450,700	9	Sikonge DC	1,527,755
2	Mbarali DC	2,838,845	10	Mkuranga DC	1,527,493
3	Karatu DC	2,786,752	11	Korogwe DC	1,512,434
4	Kibondo DC	2,665,076	12	Tabora DC	1,267,941
5	Arusha DC	2,289,168	13	Ileje DC	1,138,656
6	Nanyumbu DC	2,005,500.30	14	Bariadi TC	1,093,178
7	Bariadi DC	1,883,082	15	Mkinga DC	1,077,634.50
8	Kasulu DC	1,612,519	<b>Total</b>		<b>48,676,733.80</b>

#### B 2: TZS 5,861,383.40 - Health Sector

SN	Project Name	Development Partner	Amount paid (TZS)	Withholding tax (TZS)
1	National Blood Transfusion Services	CDC		5,861,383.40

#### C: TZS 1,319,395.78 - Transport Sector

SN	Project Name	Development Partner	Amount paid (TZS)	Withholding tax (TZS)
1	Tanzania Strategic City Project (TSCP)	World Bank	44,975,131.61	1,319,395.78

**D: TZS 112,110,880 - WSDP - Water Sector**

SN	Council	Amount (TZS)	SN	Council	Amount (TZS)
1	Bumbuli DC	38,554,390	10	Muleba DC	4,955,737.06
2	Kilindi DC	8,989,438	11	Kibaha DC	3,411,554
3	Sengerema DC	8,569,100	12	Kigoma DC	2,939,525
4	Karagwe DC	8,402,704	13	Sikonge DC	2,399,273
5	Meatu DC	6,959,780	14	Kasulu DC	2,114,519
6	Tabora DC	6,344,175	15	Masasi TC	1,243,541.02
7	Mkuranga DC	5,941,755	16	Nachingwea DC	301,136
8	Kigoma Ujiji MC	5,623,085	<b>Total</b>		<b>112,110,880</b>
9	Kibaha TC	5,361,167.65			

**E: TZS 18,764,103.53 TASAF - Social Sector**

SN	PAAs	Amount (TZS)	SN	PAAs	Amount (TZS)
1	Makete DC	6,061,363.02	7	Bariadi DC	215,014.30
2	Wanging'ombe DC	5,830,673.19	8	Busega DC	199,689.02
3	Bagamoyo DC	2,936,914	9	Lindi DC	129,380
4	Kibaha DC	2,394,884	10	Lindi DC	129,380
5	Dodoma CC	445,600	<b>Total</b>		<b>18,764,103.53</b>
6	Mkuranga DC	421,206			

**F: TZS 2,402,974 - Other project**

SN	Project Name	Development Partner	Amount paid (TZS)	Withholding tax (TZS)
1	Tanzania Forest Service Agency - strengthen the management effectiveness of Tanzania's forest nature reserve network	UNDP	44,359,475	2,217,974
2	Institutional Support Project for Domestic Resources Mobilization and Natural Resources Governance (ISP-DRM&NRG)	AfDB	3,700,000	185,000
<b>Total</b>			<b>48,059,475</b>	<b>2,402,974</b>

**Annexure XV: VAT paid from exempted projects TZS 12,164,041,024.1**

SN	Sector	No. of IPs	Amount (TZS)	Annexures
1	Education	1	6,992,662,279	A
2	Health	6	1,572,689,442	B
3	Transport	1	34,344,797	C
4	Water	15	3,564,344,506.10	D
<b>Total</b>		<b>23</b>	<b>12,164,041,024.10</b>	

**A: TZS 6,992,662,279 - Education Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Literacy and Numeracy Support for Tanzania (LANES)	SIDA	6,992,662,279
<b>Total</b>			<b>6,992,662,279</b>

**B: TZS 1,572,689,442 - Health Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Global Fund - Health System Strengthening (HSS)	Global Fund	257,108,483
2	Global Fund - (TB)	Global Fund	310,540,472
3	Global Fund - (HIV)	Global Fund	943,789,619.79
4	Global Health Security Agenda Project	CDC	17,545,307
5	The Avian Pandemic Influenza Project	CDC	23,450,763
6	National Tuberculosis And Leprosy Programme (NTLP)	CDC	20,254,797
<b>Total</b>			<b>1,572,689,442</b>

**C: TZS 34,344,797 - Transport Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Tanzania Strategic City Project (TSCP)	World Bank	34,344,797

**D: TZS 3,564,344,506.10 - WSDP - Water Sector**

SN	Council	Amount (TZS)	SN	Council	Amount (TZS)
1	Nkasi DC	2,289,123,977	9	Manyoni DC	32,461,372
2	Songea MC	501,824,020	10	Mafinga TC	26,283,304.80
3	Monduli DC	153,040,908.53	11	Morogoro DC	15,809,444
4	Sikonge DC	143,086,924	12	Babati DC	12,177,042.61
5	Songea DC	132,743,484	13	Bariadi DC	3,177,720
6	Ngorongoro DC	108,245,771	14	Madaba DC	3,087,945.38
7	Arusha DC	74,510,364.78	15	Kahama TC	1,692,688
8	Kibiti DC	67,079,540	<b>Total</b>		<b>3,564,344,506.10</b>

**Annexure XVI: Unretired imprests - TZS 1,075,215,635.62**

SN	Sector	No. of IPs	Amount of the project (TZS)	Annexures
1	Agriculture	2	170,409,618.4	A
2	Education	1	74,395,284	B
4	Health	4	33,012,850	C
5	Transport	3	84,283,450.08	D
6	Water	7	35,625,662	C 1& C 2
8	Other projects	5	677,488,771.14	D
<b>Total</b>		<b>22</b>	<b>1,075,215,635.62</b>	

**A: TZS 170,409,618.4 Agriculture Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Center For Research In Agriculture Advancement Teaching Excellence And Sustainability (CREATES-FNS)	World Bank	113,608,302.69
2	Expanding Rice Production Project	World Bank	56,801,315.71
<b>Total</b>			<b>170,409,618.4</b>

**B: TZS 74,395,284 - Education Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Literacy and Numeracy Support for Tanzania (LANES)	SIDA	74,395,284

**C: TZS 33,012,850 - Health Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Health Basket Fund	World Bank	3,069,550
2	Health Sector Program Support	World Bank	24,303,650
3	Strengthening Primary Health Care For Results Program Vote 52	World Bank	2,180,650
4	Strengthening Primary Health Care For Results Program PORALG	World Bank	3,459,000
<b>Total</b>			<b>33,012,850</b>

**D: TZS 84,283,450.08 - Transport Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Tanzania Strategic City Project (TSCP)	World Bank	37,648,410
2	Tanzania Strategic City Project (TSCP) AF 1	World Bank	21,460,000
3	Tanzania Intermodal Rail Development Project	AfDB	25,175,040.08
<b>Total</b>			<b>84,283,450.08</b>

**C 1: TZS 5,227,344.45 - Water Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Centre For Water Infrastructure And Sustainable Energy Futures (WISE-FUTURES)	World Bank	5,227,344.45

**C 2: TZS 35,743,318 - WSDP - Water Sector**

SN	Council	Amount TZS	S/N	Council	(Amount TZS)
1	Mtwara DC	12,219,318	5	Ubungu DC	3,150,000
2	Magu DC	9,634,000	6	Mkuranga DC	2,195,000
3	Mbinga DC	4,345,000	<b>Total</b>		<b>35,743,318</b>
4	Mpanda DC	4,200,000			

**D: TZS 677,488,771.14 - Other project**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Local Investment Climate Programme (LIC)	World Bank	3,580,000
2	Natural Gas Development Project	World Bank	443,351,897
3	Private Sector Competitiveness Project (PSCP)	World Bank	164,810,001
4	The Sustainable Management Of Mineral Resources Project (SMMRP)	World Bank	53,702,373.14
5	Strengthening Climate Information and early Warning Systems in Tanzania	UNICEF	12,044,500
<b>Total</b>			<b>677,488,771.14</b>

**Annexure XVII: Missing Payment Voucher TZS 285,368,730.49**

SN	Sector	No. of IPs	Amount (TZS)	Annexures
1	Health	6	77,241,420	A
2	Water	10	208,127,309.49	B
<b>Total</b>		<b>16</b>	<b>285,368,729.49</b>	

**A: TZS 77,241,420 - HBF - Health Centre**

SN	Council	Amount(TZS)	S/N	Council	Amount(TZS)
1	Namtumbo DC	35,590,000	5	Ubungo MC	3,383,420
2	Iringa DC	20,470,000	6	Mafia DC	3,180,000
3	Ukerewe DC	9,243,000	<b>Total</b>		<b>77,241,420</b>
4	Misungwi DC	5,375,000			

**B: TZS 208,127,309.49 - WSDP - Water Sector**

SN	Council	Amount (TZS)	SN	Council	Amount (TZS)
1	Nyang'hwale DC	134,508,827	7	Mbinga TC	4,340,283
2	Ngorongoro DC	32,660,445.52	8	Kigamboni DC	3,360,000
3	Mbozi DC	10,103,726.32	9	Bariadi DC	1,973,400
4	Kibiti DC	9,462,997.65	10	Mkuranga DC	1,785,000
5	Chamwino DC	5,010,000	<b>Total</b>		<b>208,127,309.49</b>
6	Ukerewe DC	4,922,630			

**Annexure XVIII: Partially Supported Payments Amounted to TZS 38,534,524,286**

SN	Sector	No. of IPs	Amount (TZS)	Annexures
1	Agriculture	2	125,712,005.70	A
2	Education	3	13,778,797,822	B
4	Health	68	8,826,986,769.55	C 1& C 2
5	Transport	3	12,328,991,672.09	D
6	Water	41	850,369,535	E
7	Social	49	2,270,787,483	F
8	Other projects	4	352,878,999.64	
<b>Total</b>		<b>170</b>	<b>38,534,524,286.98</b>	

**B: TZS 13,778,797,822 - Education Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Literacy and Numeracy Support for Tanzania (LANES)	SIDA	11,658,123,815.74
2	Support Technical Vocational Education, Training And Teacher Education	Got and ADF	1,489,189,914
3	Big Results Now in Education (Performance for Results - PforR)	World Bank and DFID	631,484,092
<b>Total</b>			<b>13,778,797,822</b>

**C 1: TZS 1,058,966,779.39 - HBF - Health Sector**

SN	Council	Amount(TZS)	SN	Council	Amount(TZS)
1	Misungwi DC	121,934,957	32	Kisarawe DC	10,673,074
2	Tunduru	82,094,640	33	Itigi DC	10,239,695
3	Tabora DC	64,201,000	34	Chamwino DC	9,064,172
4	Meatu DC	53,341,485	35	Madaba DC	9,060,000
5	Momba DC	51,378,674	36	Nzega TC	8,738,000
6	Ilala MC	48,950,150	37	Muleba DC	7,210,000
7	Ushetu DC	47,756,800	38	Sumbawanga MC	6,981,082

8	Makambako TC	33,788,750	39	Siha DC	6,604,925
9	Ngara DC	31,507,625	40	Chalinze DC	6,251,705.60
10	Uvinza DC	27,273,700	41	Temeke MC	5,143,672
11	Shinyanga DC	27,265,000	42	Korogwe TC	5,115,550
12	Ubungo MC	25,550,000	43	Kigoma DC	5,000,806
13	Kibaha TC	24,502,689	44	Musoma MC	4,715,000
14	Geita DC	23,535,000	45	Morogoro DC	4,704,986
15	Mbeya CC	22,168,998	46	Makete DC	4,413,222
16	Sikonge DC	19,665,000	47	Mpwapwa DC	4,296,000
17	Nanyumbu DC	18,716,006.19	48	Kigamboni MC	3,984,182
18	Mkuranga DC	17,663,663	49	Nzega DC	3,605,000
19	Mbinga TC	15,810,000	50	Handeni TC	3,212,943
20	Babati DC	14,941,035	51	Moshi DC	3,177,000
21	Rufiji DC	14,884,579	52	Serengeti DC	3,048,000
22	Sengerema DC	14,610,700	53	Kalambo DC	2,870,000
23	Rorya DC	14,394,326.60	54	Iramba DC	2,437,718
24	Kilombero DC	14,140,000	55	Busokelo DC	2,308,000
25	Chunya DC	13,783,900	56	Hai DC	1,853,700
26	Ukerewe DC	13,469,470	57	Hanang DC	1,821,420
27	Songea DC	12,588,779	58	Arusha DC	1,506,000
28	Ilemela MC	12,520,000	59	Buchosa DC	1,500,000
29	Ludewa DC	11,974,000	60	Mpanda MC	1,315,000
30	Kibiti DC	11,955,000	Total		1,058,966,779.39
31	Kibondo DC	11,750,000			

## C 2: TZS 7,768,019,990.16 - Health Sector

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Health Basket Fund	World Bank	112,401,767
2	Health Basket Fund	World Bank	18,270,000
3	Health Basket Fund	World Bank	185,181,725
4	Health Sector Program Support	World Bank	2,508,885,134.16
5	Strengthening Primary Health Care For Results Program Vote 52	World Bank	81,704,890
6	Strengthening Primary Health Care For Results Program PORALG	World Bank	4,747,031,634
7	Global Fund (HIV)	Global Fund	70,975,020
8	National Tuberculosis And Leprosy Programme (NTLP)	CDC	43,569,820
<b>Total</b>			<b>7,768,019,990.16</b>

## D: TZS 12,328,991,672.09 - Transport Sector

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Capacity Development in the Energy Sector and Extractive Industries (CADECE)	AfDB and GoT	34,188,793.23
2	Dar es salaam Metropolitan Development Project	World Bank	8,024,164,004.38
3	Tanzania Strategic City Project (TSCP)	World Bank	4,270,638,874.48
<b>Total</b>			<b>12,328,991,672.09</b>

## E: TZS 850,369,535 - WSDP

SN	Council	Amount (TZS)	SN	Council	Amount (TZS)
1	Ngorongoro DC	224,458,716	22	Bukoba MC	8,355,000
2	Temeke MC	79,540,000	23	Kisarawe DC	7,980,000

3	Mwanga DC	70,945,347	24	Kilombero DC	7,747,477
4	Nyang'hwale DC	57,741,248.36	25	Msalala DC	6,390,000
5	Kibondo DC	38,048,364	26	Kibaha TC	5,739,565.46
6	Makete DC	31,052,600	27	Nzega DC	5,710,000
7	Ukerewe DC	30,527,452	28	Longido DC	5,607,224.07
8	Makambako TC	26,856,500	29	Malinyi DC	5,403,980
9	Songea DC	24,361,000	30	Rufiji DC	5,396,000
10	Mbogwe DC	24,250,000	31	Korogwe TC	4,820,000
11	Tunduru DC	23,930,000	32	Babati DC	4,500,000
12	Nanyumbu DC	20,837,300	33	Rombo DC	3,970,000
13	Ludewa DC	17,490,000	34	Kyela DC	3,840,000
14	Kishapu DC	17,205,000	35	Handeni DC	2,980,000
15	Maswa DC	14,500,000	36	Bariadi TC	2,303,363
16	Njombe DC	13,370,000	37	Iringa MC	1,800,000
17	Busokelo DC	12,796,269	38	Simanjiro DC	1,500,000
18	Kondoa TC	10,177,000	39	Mwanza CC	1,267,000
19	Kigoma Ujiji MC	8,925,000	40	Hanang' DC	716,500
20	Kigamboni DC	8,555,000	41	Mbulu TC	336,630
21	Tarime TC	8,440,000	<b>Total</b>		<b>850,369,535</b>

#### F: TZS 2,270,787,483 - TASAF - Social Sector

SN	PAA	Amount (TZS)	SN	PAA	Amount (TZS)
1	Ushetu DC	483,185,000	26	Shinyanga MC	11,102,000
2	Monduli DC	231,381,130	27	Kibondo DC	10,195,000
3	Wanging'mbe DC	160,352,273.65	28	Ukerewe DC	8,085,480
4	Tunduru DC	139,093,000	29	Butiama DC	6,800,000
5	Ludewa DC	104,342,800.52	30	RAS Rukwa	6,556,200
6	Ngorongoro DC	101,297,562.90	31	Ilemela DC	6,302,937
7	Uvinza DC	101,186,800	32	Namtumbo DC	5,620,000
8	Kigoma DC	95,466,714	33	RAS - Lindi	4,939,200
9	Misungwi DC	79,832,676	34	Nsimbo DC	4,856,000
10	RAS - Morogoro	71,056,932	35	Kwimba DC	3,520,000
11	Arusha DC	66,549,975	36	RAS - Arusha	3,183,290
12	Ngara DC	66,421,500	37	Msalala DC	3,156,000
13	Njombe DC	61,530,358.51	38	Simanjiro DC	3,078,797
14	Mpanda MC	59,082,436.90	39	RAS - Arusha	2,770,000
15	RAS - Kigoma	46,007,940	40	Nyang'hwale DC	2,760,000
16	Karatu DC	44,735,000	41	RAS - Shinyanga	2,652,400
17	Kigoma MC	40,871,500	42	Kyerwa DC	2,600,000
18	Buhigwe DC	39,900,000	43	Kishapu DC	2,472,000
19	Arumeru DC	36,873,552	44	Geita TC	2,406,000
20	Kilombero D.C	36,659,400	45	Ukerewe DC	1,794,930
21	Mbinga DC	32,065,000	46	Mpanda DC	1,717,312
22	Longido DC	31,075,148	47	Chunya DC	544,000
23	Arusha CC	20,575,168.80	48	Kiteto DC	360,000
24	Missenyi DC	11,745,000	49	Mbulu DC	300,000
25	Pemba	11,729,068.60	<b>Total</b>		<b>2,270,787,483</b>

#### G: TZS 352,878,999.64 - Other projects

S N	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	The South West Indian Ocean Fisheries Governance And Shared Growth Program (SWIOFish)	World Bank	43,376,700
2	The Sustainable Management of Mineral Resources Project (SMMRP)	World Bank	264,355,561.94

3	Poverty Eradication Department - Ministry of Finance and Planning	UNDP	23,730,000
4	NM - AIST African Development Bank (AFDB) Project	World Bank	21,416,737.70
<b>Total</b>			<b>352,878,999.64</b>

**Annexure XIX: Unpaid Compensation to Project Affected People (PAP)  
TZS 2,698,881,715.45**

SN	Name of Project/Implementer	Sector	Development Partner	Council	No. of PAP	Amount to be paid (TZS)
1	Dar Es Salaam Metropolitan Development Project	Transport	World Bank	Kindondoni	202 out of 400	2,094,178,925.49
2	Transport Sector Support Programme (TSSP)	Transport	AfDB	Rukwa	6	604,702,789.96
<b>Total</b>						<b>2,698,881,715.45</b>

**Annexure XX: Delay in Disbursement of Unclaimed Beneficiary Funds to TASAF Account TZS 451,488,899**

SN	PAAs	Amount (TZS)	Days delayed (Days)
1	Tandahimba DC	6,565,100	120 to 365 days
2	Butiama DC	7,280,000	163 days
3	Kisarawe DC	4,321,000	26 to 166 days
4	Kaliua DC	12,384,000	28 to 140 days
5	Misungwi DC	14,942,500	11 to 111 days
6	Mlele DC	12,432,000	29 to 127 days
7	Morogoro MC	47,522,000	6 to 100 days
8	Pangani DC	4,832,000	23 to 97 days
9	Rufiji DC	2,328,000	17 to 90 days
10	Nsimbo DC	3,528,000	9 to 76 days
11	Sengerema DC	9,660,000	23 to 87 days
12	Mkalama DC	5,290,900	23 to 87 days
13	Kwimba DC	20,708,000	12 to 73 days
14	Urambo DC	10,504,000	40 to 97 days
15	Mkinga DC	5,204,000	26 to 82 days
16	Sikonge DC	1,060,000	23 to 76 days
17	Busega DC	9,261,000	8 to 57 days
18	Iramba DC	4,412,499	22 to 68 days
19	Bagamoyo DC	19,327,400	50 to 90 days
20	Serengeti DC	15,428,000	16 to 56 days
21	Singida MC	4,760,400	3 to 42 days
22	Singida MC	4,776,400	3 to 42 days
23	Kalambo Dc	3,220,000	6 to 37 days
24	Mufindi DC	8,257,300	34 and 63 days
25	Mwanza CC	33,450,000	5 to 34 days
26	Ikungi DC	12,678,000	11 to 38 days
27	Tanga CC	1,548,000	26 days
28	Makete DC	8,160,000	4 to 27 days
29	Mpanda MC	14,920,400	20 TO 43 Days

SN	PAs	Amount (TZS)	Days delayed (Days)
30	Kishapu DC	5,184,000	4 to 24 days
31	Mkuranga DC	3,544,000	23 to 41 days
32	Itilima DC	8,101,000	6 to 24 days
33	Tabora DC	2,169,000	17 to 33 days
34	Ilemela MC	25,020,000	8 to 22 days
35	Kilombero DC	20,256,000	7 to 21 days
36	Sumbawanga MC	22,700,000	8 to 22 days
37	Maswa DC	11,416,000	9 to 23 days
38	Singida DC	4,069,000	7 to 19 days
39	Igunga DC	17,492,000	19 to 31 days
40	Nzega DC	9,869,000	11 to 21 days
41	Nkasi DC	604,000	5 to 14 days
42	Iringa MC	3,492,000	14 and 21 days
43	Pemba	1,668,000	6 days 13 days
44	Njombe TC	2,628,000	8 to 14 days
45	Tabora MC	3,912,000	21 to 24 days
<b>Total</b>		<b>451,488,899</b>	

### Annexure XXI: Ineligible Expenditure TZS 1,123,750,053

SN	Sector	No. of IPs	Amount (TZS)	Annexures
1	Agriculture	1	124,178,900	A
2	Education	2	141,737,481	B
3	Energy	1	303,084,444	C
4	Health	21	311,902,853	D 1 & D 2
5	Transport	2	84,602,100	E
6	Water	3	16,614,000	F
7	Social	13	134,665,675	G
8	Other projects	2	6,964,600	H
<b>Total</b>		<b>45</b>	<b>1,123,750,053</b>	

**A: TZS 124,178,900 - Agriculture Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Expanding Rice Production Project	World Bank	124,178,900
<b>Total</b>			<b>124,178,900</b>

**B: TZS 141,737,481 - Education Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Literacy and Numeracy Support for Tanzania (LANES)	SIDA	118,676,611
2	Big Results Now in Education (Performance for Results - PforR)	World Bank and DFID	23,060,870
<b>Total</b>			<b>141,737,481</b>

**C: TZS 303,084,444 - Energy Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Tanzania Extractive Industries Transparency Initiative - European Union (TEITI-EU)	European Union	303,084,444
<b>Total</b>			<b>303,084,444</b>

**D 1: TZS 175,331,199 - HBF - Health Sector**

SN	Council	Amount(TZS)	S N	Council	Amount(TZS)
1	Ushetu DC	49,138,150	9	Ilemela MC	5,320,000
2	Msalala DC	38,787,645	10	Bunda DC	4,680,000
3	Rungwe DC	20,424,000	11	Kalambo DC	3,565,000
4	Tunduma TC	15,225,000	12	Nsimbo DC	2,400,000
5	Songea MC	10,430,000	13	Sumbawanga DC	2,250,000
6	Ukerewe DC	10,015,404	14	Mafinga TC	1,820,000
7	Mbeya DC	5,736,000	<b>Total</b>		<b>175,331,199</b>
8	Geita DC	5,540,000			

**D 2: TZS 136,571,654 - Health Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	East Africa Public Health Laboratory Networking Project (St. Benedictine Ndanda Referral Hospital)	World Bank	17,500,000
2	East Africa Public Health Laboratory Networking Project (St. Benedictine Ndanda Referral Hospital)	World Bank	9,785,000
3	Health Sector Program Support	World Bank	13,700,000
4	Strengthening Primary Health Care for Results Program Vote 52	World Bank	12,108,400
5	Global Fund - (TB)	Global Fund	21,781,000
6	Global Fund - (HIV)	Global Fund	16,099,868.84
7	Ministry of Health Community Development Gender Elderly and Children- Tanzania	UNICEF	45,597,385
<b>Total</b>			<b>136,571,654</b>

**E: TZS 84,602,100 - Transport Sector**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Dar es Salaam Metropolitan Development Project	World Bank	80,262,100
2	Rural Water Supply and Sanitation Programme (RWSSP)	AfDB	4,340,000
<b>Total</b>			<b>84,602,100</b>

**F: TZS 16,614,000 WSDP - Water Sector**

SN	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Iringa DC	7,909,000	3	Iringa MC	1,105,000
2	Iramba DC	7,600,000	<b>Total</b>		<b>16,614,000</b>

**G: TZS 134,665,675 - TASAF - Social Sector**

SN	PAA's	Amount (TZS)	S/N	PAA's	Amount (TZS)
1	Kilosa DC	56,363,434	8	Moshi DC	4,170,896.23
2	Sengerema DC	30,921,555	9	Romb DC	3,870,000
3	Sumbawanga MC	8,932,849.84	10	Siha DC	2,160,000
4	Kalambo Dc	7,711,940	11	Tabora DC	1,100,000
5	Shinyanga DC	7,390,000	12	Tabora MC	980,000
6	Sumbawanga DC	5,940,000.00	13	RAS Mara	600,000
7	Magu DC	4,525,000	<b>Total</b>		<b>134,665,675</b>

**H: TZS 6,964,600 - Other projects**

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	The South West Indian Ocean Fisheries Governance And Shared Growth Program (SWIOFish)	World Bank	3,550,000
2	The Sustainable Management Of Mineral Resources Project (SMMRP)	World Bank and GOT	3,414,600
<b>Total</b>			<b>6,964,600</b>

**Annexure XXII: Non-preparation of Internal Audit Reports**

SN	Sector	No. of IPs	Annexures
1	Agriculture	1	A
2	Health	18	B
3	Water	3	C
4	Social	21	D
5	Other projects	1	E
<b>Total</b>		<b>44</b>	

**A: ASDP - Agriculture Sector**

SN	Council
1	Babati TC

**B: HBF - Health Sector**

SN	Council	S/N	Council	S/N	Council
1	Chemba DC	7	Korogwe TC	13	Mlele DC
2	Hai DC	8	Mafia DC	14	Momba DC
3	Ikungi DC	9	Masasi TC	15	Mpwapwa DC
4	Kibaha DC	10	Mbinga TC	16	Nanyamba TC
5	Kigoma DC	11	Mbozi DC	17	Nyasa DC
6	Kongwa DC	12	Mkinga DC	18	Siha DC

**C: WSDP Water Sector**

SN	Council	S/N	Council
1	Handeni TC	3	Moshi DC
2	Masasi TC		

**D: TASAF - Social Sector**

SN	PPAs	SN	PPAs	SN	PPAs
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1	Bariadi DC	8	Meatu DC	15	RAS - Shinyanga
2	Bunda DC	9	Misungwi DC	16	RAS - Songwe
3	Butiama DC	10	Mvomero DC	17	Rungwe DC
4	Gairo DC	11	Ngorongoro DC	18	Sengerema DC
5	Ilala MC	12	Pemba	19	Sumbawanga MC
6	Itilima DC	13	RAS - Dar-es-salaam	20	Tarime DC
7	Kinondoni MC	14	RAS - Dodoma	21	Temeke MC

### E: Other Projects

SN	Project Name	Development Partner	Remark
1	The Sustainable Management of Mineral Resources Project (SMMRP)	World Bank	Internal Audit Unit has not performed all the planned activities as per the annual audit plan

## Annexure XXIII: Under Release of Budgeted Funds TZS 156,931,699,812.25

SN	Sector	No. of IPs	Amount (TZS)	Annexures
1	Agriculture	5	1,051,825,724	A& B
2	Education	1	18,157,273,695.66	C
3	Health	57	11,031,746,193.75	D
4	Water	133	124,289,936,145.84	E
5	Social	7	2,400,918,053	F
<b>Total</b>		<b>203</b>	<b>156,931,699,812.25</b>	

### A: TZS 551,825,724 - ASDP - Agriculture Sector

SN	Council	Approved budget (TZS)	Amount received (TZS)	Under release (TZS)
1	Kyela DC	82,580,800	0	82,580,800
2	Mbeya DC	73,304,924	0	73,304,924
3	Nkasi DC	241,862,000	0	241,862,000
4	Sumbawanga MC	154,078,000	0	154,078,000
<b>Total</b>		<b>551,825,724</b>	<b>0</b>	<b>551,825,724</b>

### B: TZS 500,000,000 - Agriculture Sector

SN	Project Name	Development Partner	Budget (TZS)	Release (TZS)	Under release (TZS)
1	Southern Agricultural Growth Corridor of Tanzania - Catalytic Trust Fund (SAGCOT-CTF)	World Bank and GOT	1,000,000,000	500,000,000	500,000,000

### C: TZS 18,157,273,695.66 - Education Sector

SN	Project Name	Development Partner	Budget (TZS)	Release (TZS)	Under release (TZS)
1	Support Technical Vocational Education, Training and Teacher Education	Got and ADF	23,526,059,393.64	5,368,785,697.98	18,157,273,695.66

### D: TZS 11,031,746,193.75 - HBF - Health Sector

SN	Council	Amount(TZS)	SN	Council	Amount(TZS)
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1	Nachingwea DC	896,883,222.47	30	Mbogwe DC	152,848,400
2	Temeke MC	788,044,600	31	Kigoma DC	150,116,800
3	Ubungo MC	518,781,001	32	Songea DC	145,446,600
4	Kasulu DC	353,319,800	33	Missenvi DC	140,607,696
5	Kibondo DC	304,560,600	34	Mpibwe DC	132,456,800
6	Biharamulo DC	300,117,800	35	Ngorongoro DC	132,229,400
7	Chamwino DC	297,711,800	36	Nyasa DC	130,943,600
8	Muleba DC	288,145,649	37	Kasulu TC	125,122,947
9	Karagwe DC	283,384,000	38	Chunya DC	115,607,062
10	Morogoro DC	280,697,000	39	Geita TC	113,070,000
11	Manyoni DC	263,416,200	40	Njombe TC	109,865,800
12	Babati DC	256,448,255	41	Bumbuli DC	107,853,000
13	Kyerwa DC	251,840,600	42	Makete DC	98,809,800
14	Lindi DC	250,990,600	43	Moshi MC	96,206,760
15	Ukerewe DC	246,213,000	44	Musoma DC	89,694,000
16	Namtumbo DC	244,066,800	45	Kilindi DC	87,929,800
17	Handeni DC	236,464,600	46	Bukoba MC	85,338,800
18	Mbulu TC	234,127,070	47	Rungwe DC	76,072,144
19	Mpanda DC	233,342,290	48	Siha DC	75,351,200
20	Bukombe DC	229,672,000	49	Tunduma TC	63,344,000
21	Same DC	225,061,000	50	Lindi MC	56,296,000
22	Bukoba DC	219,693,800	51	Ngara DC	51,247,000
23	Iramba	194,547,600	52	Kondoa TC	47,967,800
24	Tarime DC	191,162,199.96	53	Nzega TC	44,157,000
25	Rorya DC	188,108,826.32	54	Songwe DC	43,430,600
26	Nsimbo DC	184,458,600	55	Mlele DC	39,628,150
27	Kondoa DC	180,269,800	56	Mwanga DC	32,597,321
28	Singida DC	169,993,000	57	Pangani DC	14,361,200
29	Ulanga DC	161,624,800	<b>Total</b>		<b>11,031,746,193.75</b>

#### D 1: TZS 506,550,000 - Water Sector

SN	Project Name	Development Partner	Budget (TZS)	Release (TZS)	Under release (TZS)
1	Rural Water Supply and Sanitation Programme	World Bank	756,550,000	250,000,000	506,550,000

#### D 2: WSDP

SN	Council	Amount (TZS)	SN	Council	Amount (TZS)
1	Karatu DC	8,057,416,200	68	Buhigwe DC	585,928,886
2	Chato DC	5,096,660,445.31	69	Mbeya CC	584,606,000
3	Kwimba DC	4,362,061,337	70	Liwale DC	579,671,077
4	Kasulu TC	3,647,952,689.94	71	Gairo DC	578,887,424
5	Misungwi DC	3,303,964,452.35	72	Mkalama	577,438,937
6	Mkinga DC	2,795,163,343	73	Mlele DC	569,386,000
7	Songwe DC	2,779,910,000	74	Bagamoyo DC	553,691,910
8	Kilindi DC	2,764,798,950	75	Chalinze DC	552,894,490.38
9	Uvinza DC	2,708,031,378	76	Kiteto DC	528,922,986.0
10	Shinyanga DC	2,654,512,767.09	77	Arusha DC	509,271,814.03
11	Mufindi DC	2,597,411,303.39	78	Mpanda MC	508,014,601
12	Kyela DC	2,298,903,441.00	79	Itigi DC	507,809,744
13	Bariadi TC	2,227,076,032.69	80	Nachingwea DC	505,096,000
14	Chemba DC	2,095,277,891	81	Mafinga TC	496,902,507
15	Rombo DC	1,966,315,416	82	Sumbawanga DC	468,980,596
16	Kondoa TC	1,949,838,775	83	Mpanda DC	467,442,027.96

17	Korogwe DC	1,821,201,919	84	Rufiji DC	458,506,093
18	Tandahimba DC	1,807,197,101.34	85	Manyoni DC	456,819,602
19	Rungwe DC	1,737,545,344	86	Madaba DC	435,139,601.98
20	Nyasa DC	1,692,160,304	87	Ilala MC	419,010,000
21	Geita DC	1,579,645,446.49	88	Momba DC	400,768,717
22	Moshi DC	1,576,727,936	89	Maswa DC	397,868,509
23	Pangani DC	1,567,934,163	90	Busega DC	390,717,399
24	Ruangwa DC	1,543,979,355	91	Malinyi DC	390,405,562.69
25	Kisarawe DC	1,543,208,709.50	92	Geita TC	378,085,818
26	Iringa MC	1,525,939,706	93	Korogwe TC	356,969,120
27	Mbulu DC	1,520,884,351	94	Muleba DC	327,267,250
28	Kigoma DC	1,390,265,975	95	Sikonge DC	323,641,772.55
29	Sengerema DC	1,299,204,291	96	Dodoma CC	315,646,267
30	Serengeti DC	1,266,476,898	97	Siha DC	298,512,388
31	Kibaha DC	1,253,628,525	98	Lindi DC	279,751,586
32	Simanjiro DC	1,219,310,988	99	Bumbuli DC	272,667,534
33	Kilosa DC	1,165,970,000	100	Mvomero DC	260,371,026
34	Singida DC	1,165,678,967	101	Kibiti DC	253,436,447
35	Mtwara MC	1,135,794,000	102	Ulanga DC	239,096,299
36	Kakonko DC	1,096,292,780	103	Kilombero DC	228,201,064.70
37	Bukombe DC	1,088,748,951	104	Msalala DC	220,401,000
38	Bahi DC	1,070,744,000	105	Mwanga DC	218,387,469
39	Kondoa DC	1,023,877,563.60	106	Meru DC	205,590,417
40	Chamwino DC	976,443,680	107	Kilolo DC	203,352,559.80
41	Mpwapwa DC	953,552,553	108	Kibondo DC	185,599,691
42	Babati DC	933,675,197	109	Songea DC	176,914,651
43	Mbinga TC	918,886,000	110	Hanang' DC	176,591,999
44	Kaliua DC	914,697,169.07	111	Biharamulo DC	176,109,000
45	Handeni TC	900,966,000	112	Buchosa DC	170,748,464
46	Mkuranga DC	889,515,869.16	113	Monduli DC	154,145,000
47	Handeni DC	850,508,000	114	Shinyanga MC	149,699,108.33
48	Kishapu DC	844,024,723	115	Babati TC	143,684,000.00
49	Lushoto DC	831,174,061	116	Busokelo DC	136,391,405
50	Kalambo DC	797,276,622	117	Ubungo DC	119,962,500
51	Kongwa DC	790,490,093.51	118	Kinondoni MC	119,117,661
52	Mpimbwe DC	784,068,424.49	119	Kahama TC	109,379,358.35
53	Kasulu DC	778,714,405	120	Bunda TC	98,724,000
54	Muheza DC	764,711,965	121	Mbulu TC	97,621,000
55	Temeke MC	757,379,402	122	Sumbawanga MC	95,326,588
56	Missenyi DC	733,646,710.22	123	Tanga CC	56,425,200
57	Mbeya DC	729,255,808	124	Tarime DC	55,780,100
58	Ikunga Singida	689,985,624	125	Musoma MC	49,350,000

59	Ushetu DC	686,708,157	126	Nsimbo DC	33,098,000
60	Tabora DC	679,188,536	127	Moshi MC	28,984,229
61	Ifakara DC	649,802,000	128	Musoma DC	23,936,000
62	Same DC	648,996,042	129	Kigoma Ujiji MC	23,389,000
63	Bunda DC	647,416,886.26	130	Kibaha TC	21,080,305.64
64	Morogoro MC	644,098,000	131	Kigamboni DC	18,877,298
65	Butiama DC	639,859,000	132	Iramba DC	17,595,804
66	Tarime TC	616,978,409.38		<b>Total</b>	<b>123,783,386,145.84</b>
67	Hai DC	589,566,247.64			

#### E: TZS 2,400,918,053 - TASAF - Social Sector

SN	PPAs	Approved budget (TZS)	CCT Amount released (TZS)	Under release (TZS)
1	Ikungi DC	3,238,616,000	1,693,714,710	1,544,901,290
2	Singida DC	3,442,854,000	2,928,544,500	514,309,500
3	Singida MC	1,318,812,065	1,124,481,562	194,330,503
4	Manyoni DC	1,853,442,000	1,739,679,240	113,762,760
5	RAS - Singida	80,205,000	49,860,000	30,345,000
6	Kibaha TC	84,547,610	81,627,610	2,920,000
7	Mbogwe DC	30,433,000	30,084,000	349,000
<b>Total</b>		<b>10,048,909,675</b>	<b>7,647,991,622</b>	<b>2,400,918,053</b>

#### Annexure XXIV: Payment Made to Unallowable Activities by CCHP Guidelines TZS 98,759,217

SN	Council	Amount(TZS)	SN	Council	Amount(TZS)
1	Itigi DC	31,979,107	5	Geita DC	8,630,000
2	Sengerema DC	21,749,910	6	Busokelo DC	2,585,000
3	Tunduru	18,080,000	7	Mufindi DC	2,000,000
4	Iringa MC	13,735,200	<b>Total</b>		<b>98,759,217</b>

#### Annexure XXV: Expenditure Made out of Budget TZS 2,031,903,119

SN	Sector	No. of IPs	Amount (TZS)	Annexures
4	Health	9	84,198,000	A
6	Water	5	1,947,705,119	B
<b>Total</b>		<b>14</b>	<b>2,031,903,119</b>	

#### A: Health Sector

SN	Council	Amount(TZS)	SN	Council	Amount(TZS)
1	Ukerewe DC	16,200,350	6	Geita TC	7,695,000
2	Momba DC	12,700,000	7	Meru DC	7,504,000
3	Kilolo DC	11,824,000	8	Itigi DC	5,292,000
4	Muleba DC	10,710,450	9	Chunya DC	4,540,000
5	Singida MC	7,732,200	<b>Total</b>		<b>84,198,000</b>

#### B: WSDP - Water Sector

SN	Council	Amount (TZS)	SN	Council	Amount (TZS)
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1	Kondoa DC	1,023,877,563	4	Kondoa TC	13,329,099
2	Meatu DC	879,158,457	5	Kaluia DC	9,170,000
3	Ileje DC	22,170,000	<b>Total</b>		<b>1,947,705,119</b>

### Annexure XXVI: Expenditure Charged in Wrong Account Code TZS 79,792,518

SN	Sector	No. of IPs	Amount (TZS)	Annexures
1	Health	11	67,726,662	A
2	Water	3	12,065,856	B
<b>Total</b>		<b>14</b>	<b>79,792,518</b>	

**A: TZS 67,726,662 - HBF - Health Sector**

SN	Council	Amount(TZS)	SN	Council	Amount(TZS)
1	Sikonge DC	18,955,000	7	Rufiji DC	3,580,000
2	Mafia DC	14,175,000	8	Kisarawe DC	2,884,000
3	Handeni TC	7,405,000	9	Kilosa DC	2,800,000
4	Uvinza DC	4,950,000	10	Korogwe DC	2,220,000
5	Manyoni DC	4,860,000	11	Siha DC	1,800,000
6	Mpanda MC	4,097,662	<b>Total</b>		<b>67,726,662</b>

**B: TZS 12,065,856 - WSDP - Water Sector**

SN	Council	Amount (TZS)	SN	Council	Amount (TZS)
1	Mafinga TC	6,701,856	3	Mpanda MC	1,000,000
2	Nsimbo DC	4,364,000	<b>Total</b>		<b>12,065,856</b>

### Annexure XXVII: Grounded TASAF Motor Vehicles

SN	PAAs	Motor vehicle Reg No.	SN	PAAs	Motor vehicle Reg No.
1	Bahi DC	STL 3433	17	Mbinga DC	N/A
2	Bukombe DC	STL 3468	18	Musoma DC	N/A
3	Bunda DC	N/A	19	Mvomero DC	STL 3415
4	Busega DC	STL 3489	20	Ngara DC	N/A
5	Chemba DC	STL 1609	21	Nkasi DC	N/A
6	Igunga DC	STL 3583	22	Nyang'hwale DC	STL 3573
7	Kakonko	STL 3605	23	Nzega DC	STL 3585
8	Kaliua DC	STL 3584	24	RAS Rukwa	N/A
9	Karagwe DC	STL 3563	25	RAS- Tabora	STL 3635
10	Kilolo DC	STL 3373	26	Ruangwa DC	STL 3615
11	Kilosa DC	STL 3450	27	Sengerema DC	STL 3563
12	Kinondoni MC	STL3559	28	Singida MC	STL 1593
13	Kisarawe DC	STL 1564 -9 Months	29	Tunduru DC	N/A
14	Korogwe DC	STL 3429	30	Urambo DC	N/A
15	Lindi DC	STL 3610	31	Uvinza DC	STL 1589 and STL 1596
16	Mafia DC	STL 3555 (since May, 2017)			

### Annexure XXVIII: Repair and Maintenance of Motor Vehicles in Private Garages Without Being Inspected by TEMESA - TZS 247,484,955.5

SN	Sector	No. of IPs	Amount (TZS)	Annexures
4	Health	12	90,858,579.70	A
6	Water	7	57,655,984.19	B
7	Social	26	98,970,391.61	C
<b>Total</b>		<b>45</b>	<b>247,484,955.5</b>	

**A: TZS 90,858,579.70 - HBF- Health Sector**

SN	Council	Amount(TZS)	SN	Council	Amount(TZS)
1	Rombo DC	13,391,819	8	Shinyanga DC	4,966,470
2	Morogoro DC	12,983,428	9	Ruangwa DC	4,839,400
3	Kiteto DC	12,000,000	10	Magu DC	4,374,500
4	Kisarawe DC	9,519,000	11	Chalinze DC	3,945,027.60
5	Mpibwe DC	7,871,190.10	12	Singida MC	2,996,250
6	Sengerema DC	7,004,672	<b>Total</b>		<b>90,858,579.70</b>
7	Msalala DC	6,966,823			

**B: TZS 57,655,984.19 - WSDP - Water Sector**

SN	Council	Amount (TZS)	SN	Council	Amount (TZS)
1	Bagamoyo DC	5,919,984.04	5	Madaba DC	5,936,000
2	Masasi DC	20,247,233.65	6	Itigi DC	10,040,000
3	Bumbuli DC	5,609,554.50	7	Msalala DC	6,773,800
4	Magu DC	3,129,412	<b>Total</b>		<b>57,655,984.19</b>

**C: TZS 98,970,391.61 - TASAF - Social Sector**

SN	Name of PAAs	Amount (TZS)	SN	Name of PAAs	Amount (TZS)
1	Msalala DC	9,338,439.06	15	Chemba DC	2,915,000
2	Ludewa DC	8,262,872	16	Mtwara MC	2,843,210
3	Mkalama DC	6,860,000	17	Mtwara DC	2,670,190
4	Simanjiro DC	6,562,403.90	18	Lushoto DC	2,423,000
5	Nachingwea DC	6,559,000	19	Liwale DC	2,364,554
6	Shinyanga MC	6,005,000	20	Makambako TC	2,180,358.40
7	Busega DC	5,109,780	21	Buhigwe	1,669,407
8	Pangani DC	5,048,800	22	Uvinza DC	1,500,000
9	Kiteto D C	4,749,960.25	23	RAS -Kigoma	1,435,891
10	Mlele DC	3,523,688	24	Ushetu DC	1,362,160
11	Shinyanga DC	3,523,649	25	Ruangwa DC	1,316,000
12	Mkuranga	3,519,387	26	RAS -Lindi	1,220,000
13	Kakonko	3,076,642	<b>Total</b>		<b>98,970,391.61</b>
14	Mpwapwa DC	2,931,000			

**Annexure XXIX: Unimplemented Project Activities TZS 22,489,662,939.19**

SN	Sector	No. of IPs	No. of Project	Amount of the project (TZS)	Annexures
1	Agriculture	2	2	2,115,774,550	A
2	Education	2	2	16,921,813,051.46	B
3	ASDP	2	1	2,877,520,712.52	C
8	Other projects	1	1	574,554,625.21	D
<b>Total</b>				<b>22,489,662,939.19</b>	

**A: TZS 2,115,774,550 - Agriculture Sector**

SN	Name of Project/ Implementer	Development Partner	Activity	Project amount (TZS)	Completion date	Delay
1	Marketing Infrastructure, Value Addition, and Rural Finance Support Programme (MIVAF)	World Bank, GoT and AfDB	Completion of Market Centre at Mnadani - Lushoto Tanga	1,045,500,861	31st August 2018	23 months
2	Southern Agricultural Growth Corridor of Tanzania - Catalytic Trust Fund (SAGCOT-SIP)	World Bank	Procurement of Lot No. 1 of Computer and ICT Equipment	192,945,351	Jun-18	4 months
<b>Total</b>				<b>2,115,774,550</b>		

**B: TZS 16,921,813,051.46 - Education Sector**

SN	Name of Project/ Implementer	Development Partner	Activity	Project amount (TZS)	Completion date	Delay
1	Upgrading Teachers' Colleges Project	Canadian High Commission	Construction of 3 & 4 bedroom staff houses, assembly hall and associated external works	2,167,873,042	28-Mar-18	9 months
2	Upgrading Teachers' Colleges Project	Canadian High Commission	Construction works of 6 blocks namely 2 storey classroom, 2 storey dormitory, library, lecture theatre, ablution blocks (boys and girls) and associated external works	4,891,555,788	Sep-18	2 months
3	Support Technical Vocational Education, Training And Teacher Education	Got and ADF	Construction of Vocational Training Centre at Ludewa (Njombe region)	9,862,384,221.46	26 <sup>th</sup> June, 2017	15 months
<b>Total</b>				<b>16,921,813,051.46</b>		

**C: TZS 2,877,520,712.52 - ASDP**

SN	Council	No. of month delayed	Amount (TZS)
1	Simanjiro DC	7	1,896,000,000
2	Nkasi DC	8	981,520,712.52
<b>Total</b>			<b>2,877,520,712.52</b>

**D: 574,554,625.21- Other projects**

SN	Name of Project/ Implementer	Development Partner	Activity	Project amount (TZS)	Completion date	Delay
1	The South West Indian Ocean Fisheries Governance And Shared Growth Program (SWIOFish)	World Bank	Value Chain Analysis on Fisheries Sector	574,554,625.21	Oct-18	3 months
<b>Total</b>				<b>574,554,625.21</b>		

### Annexure XXX: Borrowed Project Fund not Returned TZS 939,919,085.36

SN	Sector	No. of IPs	Amount of the project (TZS)	Annexures
1	Education	2	234,206,000	A
2	Health	3	242,780,000	B
3	Transport	1	139,308,161.36	C
4	Water	1	323,624,924	D
<b>Total</b>		<b>7</b>	<b>939,919,085.36</b>	

#### A: TZS 234,206,000 - Education Sector

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Big Results Now in Education (Performance for Results - PforR)	World Bank and DFID	223,200,000
2	Literacy and Numeracy Support for Tanzania (LANES)	SIDA	11,006,000
<b>Total</b>			<b>234,206,000</b>

#### B: TZS 242,780,000 - Health Sector

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Health Sector Program Support	World Bank	55,560,000
2	Strengthening Primary Health Care for Results Program PORALG	World Bank	179,530,000
3	The Avian Pandemic Influenza Project	CDC	7,690,000
<b>Total</b>			<b>242,780,000</b>

#### C: TZS 139,308,161.36 - Transport Sector

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Tanzania Strategic City Project (TSCP) AF 1	World Bank	139,308,161.36

#### D: TZS 323,624,924 - Water Sector

SN	Name of Project/ Implementer	Development Partner	Amount (TZS)
1	Lake Victoria Environmental Management Project II (LVEMP II)	World Bank	323,624,924

### Annexure XXXI: Government's Failure to Contribute her Share of Project Financing TZS 111,009,904,380

SN	Sector	No. of IPs	Amount (TZS)	Annexures
1	Agriculture	1	162,950,000	C
2	Education	1	2,000,000,000	D
3	Health	3	23,680,433,072	E
4	Transport	1	982,483,598	F
5	Water	1	700,000,000	A
6	Other projects	3	6,980,000	B
<b>Total</b>		<b>10</b>	<b>111,009,904,380</b>	

#### B 1: TZS 6,980,000 - Other projects

SN	Name of Project/ Implementer	Development Partner	Project	Date completed	Contract amount (TZS)
1	SPANEST Tanzania National Parks (TANAPA)	UNDP	Masai Boma Tourists Road Side Market at Nyamahana Village	Oct-17	6,980,000

### C: TZS 162,950,000 - Agriculture Sector

SN	Name of Project/ Implementer	Development Partner	Required to be contributed (TZS)	Amount contributed (TZS)	Amount not contributed (TZS)
1	Expanding Rice Production Project	World Bank and GoT	200,000,000	37,050,000	162,950,000
<b>Total</b>			<b>200,000,000</b>	<b>37,050,000</b>	<b>162,950,000</b>

### D: TZS 2,000,000,000 - Education Sector

SN	Name of Project/ Implementer	Development Partner	Required to be contributed (TZS)	Amount contributed (TZS)	Amount not contributed (TZS)
1	Support Technical Vocational Education, Training and Teacher Education	Got and ADF	2,000,000,000	0	2,000,000,000
<b>Total</b>			<b>2,000,000,000</b>	<b>0</b>	<b>2,000,000,000</b>

### E: TZS 23,680,433,072 - Health Sector

SN	Name of Project/ Implementer	Development Partner	Required to be contributed (TZS)	Amount contributed (TZS)	Amount not contributed (TZS)
1	Global Fund - Health System Strengthening (HSS)	Global Fund	6,751,948,304.13	0	6,751,948,304
2	Global Fund - (TB)	Global Fund	1,938,699,587.25	0	1,938,699,587
3	Global Fund - (HIV)	Global Fund	14,989,785,180.25	0	14,989,785,180
<b>Total</b>			<b>23,680,433,071.63</b>	<b>0</b>	<b>23,680,433,072</b>

### F: TZS 982,483,598 - Transport Sector

SN	Name of Project/ Implementer	Development Partner	Required to be contributed (TZS)	Amount contributed (TZS)	Amount not contributed (TZS)
1	Transport Sector Support Programme (TSSP)	AfDB	7,729,000,000	6,746,516,401.57	982,483,598
<b>Total</b>			<b>7,729,000,000</b>	<b>6,746,516,401.57</b>	<b>982,483,598</b>

### A : TZS 700,000,000 - Water Sector

SN	Name of Project/ Implementer	Development Partner	Required to be contributed (TZS)	Amount contributed (TZS)	Amount not contributed (TZS)
1	Arusha Sustainable Urban Water and Sanitation Delivery Project	AfDB	1,000,000,000	300,000,000	700,000,000
<b>Total</b>			<b>1,000,000,000</b>	<b>300,000,000</b>	<b>700,000,000</b>

## Annexure XXXII: Shortage of Health Facilities

SN	Council	Number of staff		
		Required	Available	Shortage
1	Mbogwe DC	91	26	65
2	Geita TC	36	18	18
3	Geita DC	338	125	213
4	Chato DC	406	67	339
5	Bukombe DC	183	31	152
6	Bariadi DC	101	44	57
7	Busega DC	45	6	39
8	Nyang'hwale	202	57	145
<b>Total</b>		<b>1,402</b>	<b>374</b>	<b>1,028</b>

## Annexure XXXIII: Shortage of Staff

### Shortage of Staff - ASDP

SN	Council	Requirement	Available	Shortage
1	Kalambo DC	340	125	215
2	Nkasi DC	266	76	190
3	Sumbawanga DC	183	47	136
4	Kyela DC	143	47	96
5	Mbeya DC	197	118	79
6	Momba DC	124	54	70
7	Hanang' DC	87	37	50
8	Chunya DC	70	28	42
9	Sumbawanga MC	77	57	20
<b>Total</b>		<b>1487</b>	<b>589</b>	<b>898</b>

### Shortage of Staff - HBF

SN	Region	Council	Required	Available	Shortage	
1	Arusha	Arusha DC	799	299	500	
		Longido DC	608	217	391	
		Meru DC	828	429	399	
		Ngorongoro DC	983	205	778	
2	Manyara	Kiteto DC	460	206	254	
		Mbulu DC	347	132	215	
		Babati DC	181	40	141	
		Hanang DC	514	254	260	
		Mbulu TC	348	243	105	
		Babati TC	408	201	207	
3	Kilimanjaro	Rombo DC	692	299	393	
		Hai DC	641	337	304	
		Same DC	664	417	247	
		Moshi MC	627	374	253	
		Mwanga DC	1022	362	660	
		Siha DC	314	175	139	
4	Tanga	Mkinga DC	576	194	382	
		Tanga CC	830	525	305	
		Korogwe DC	538	401	137	
		Muheza DC	677	258	419	
		Lushoto DC	269	189	80	
		Korogwe TC	174	138	36	
		Bumbuli DC	843	177	666	

		Handeni TC	300	153	147
5	Dar	Temeke MC	1206	800	406
		Ilala MC	1757	1509	248
		Kigamboni MC	797	284	513
		Ubungo MC	1000	630	370
6	Lindi	Liwale DC	579	216	363
		Lindi DC	854	294	560
		Lindi MC	245	151	94
		Nachingwea DC	584	290	294
7	Morogoro	Kilombero DC	528	277	251
		Kilosa DC	123	36	87
		Mvomero DC	168	70	98
		Morogoro DC	468	208	260
		Ulanga DC	737	242	495
		Ifakara TC	36	10	26
		Gairo DC	91	40	51
8	Mtwara	Masasi DC	405	176	229
		Mtwara DC	517	127	390
		Nanyamba TC	360	97	263
		Tandahimba DC	550	268	282
		Nanyumbu DC	580	209	371
		Newala TC	430	215	215
		Newala DC	391	120	271
9	Pwani	Kibaha DC	451	302	149
		Mafia DC	496	181	315
		Bagamoyo DC	355	160	195
		Mkuranga DC	700	165	535
		Rufiji DC	890	231	659
		Chalinze DC	858	257	601
		Kibaha TC	332	254	78
		Kibiti DC	869	237	632
10	Kigoma	Kigoma MC	429	208	221
		Kigoma DC	564	114	450
		Kibondo DC	1,236	344	892
		Kasulu DC	678	249	429
		Kasulu TC	526	288	238
		Kakonko DC	249	68	181
11	Singida	Iramba	817	288	529
		Mkalama DC	692	168	524
		Manyoni DC	882	200	682
		Singida MC	430	157	273
		Singida DC	475	208	267
		Ikungi DC	606	163	443
12	Tabora	Kaliua DC	310	146	164
		Urambo DC	685	216	469
		Igunga DC	1008	444	564
		Tabora MC	558	245	313
		Sikonge DC	337	117	220
		Nzega DC	673	276	397
		Tabora DC	647	185	462
		Nzega TC	114	59	55
13	Dodoma	Mpwapwa DC	957	257	700
		Bahi DC	540	267	273
		Chamwino DC	864	352	512
		Chemba DC	831	217	614
		Kondoa DC	720	117	603
		Kongwa DC	1070	327	743

		Kondoa TC	249	91	158
14	Mara	Bunda TC	310	164	146
		Tarime DC	379	180	199
		Tarime TC	256	143	113
		Serengeti DC	1,014	364	650
15	Mwanza	Sengerema DC	920	390	530
		Ukerewe DC	784	265	519
		Kwimba DC	1147	400	747
		Misungwi DC	601	478	123
		Buchosa DC	445	166	279
		Magu DC	720	544	176
		Mwanza CC	734	482	252
16	Shinyanga	Kahama TC	392	212	180
		Ushetu DC	355	246	109
		Kishapu	700	210	490
		Msalala DC	475	233	242
		Shinyanga DC	751	292	459
		Shinyanga MC	224	149	75
17	Geita	Geita DC	957	230	727
		Geita TC	246	101	145
		Chato DC	748	225	523
		Bukombe DC	560	297	263
		Mbogwe DC	416	119	297
		Nyang'hwale DC	679	135	544
18	Simiyu	Bariadi DC	420	167	253
		Bariadi TC	598	234	364
		Maswa DC	816	345	471
		Meatu DC	654	317	337
		Busega DC	621	264	357
		Itilima DC	634	159	475
19	Kagera	Bukoba DC	636	246	390
		Karagwe DC	398	299	99
		Missenvi DC	477	83	394
		Ngara DC	459	124	335
		Bukoba MC	220	102	118
		Kyerwa DC	479	85	394
21	Mbeya	Mbeya CC	112	79	33
		Kyela DC	209	135	74
		Mbarali DC	327	160	167
		Chunya DC	608	207	401
		Busokelo DC	456	143	313
22	Songwe	Ileje DC	584	245	339
		Songwe DC	386	284	102
		Momba DC	300	151	149
23	Njombe	Njombe DC	379	248	131
		Njombe TC	829	365	464
		Makambako TC	299	199	100
24	Katavi	Mpanda DC	467	140	327
		Mpibwe DC	244	56	188
		Nsimbo DC	459	173	286
		Mlele DC	100	34	66
		Mpanda MC	256	121	135
25	Rukwa	Sumbawanga DC	763	363	400
		Nkasi DC	372	303	69
		Kalambo DC	762	136	626
26	Ruvuma	Tunduru DC	729	174	555
		Namtumbo DC	663	163	500

	Songea DC	252	162	90
	Songea MC	611	255	356
	Nyasa DC	162	54	108
	Madaba DC	222	90	132
	Mbinga TC	510	238	272
<b>Total</b>		<b>79433</b>	<b>33180</b>	<b>46253</b>

### Shortage of staff - WSDP

S/N	Council	Requirement	Available	Shortage
1	Serengeti DC	38	10	28
2	Korogwe DC	38	11	27
3	Biharamulo DC	32	6	26
4	Kalambo DC	31	5	26
5	Lindi DC	33	8	25
6	Mkuranga DC	33	10	23
7	Tarime DC	27	4	23
8	Kiteto DC	28	6	22
9	Kibaha TC	25	4	21
10	Ruangwa DC	26	5	21
11	Longido DC	27	6	21
12	Bariadi TC	27	6	21
13	Kigamboni DC	26	6	20
14	Ngorongoro DC	27	7	20
15	Moshi DC	40	20	20
16	Musoma DC	27	7	20
17	Butiama DC	27	8	19
18	Mbinga TC	24	5	19
19	Kilwa DC	28	10	18
20	Bagamoyo DC	25	8	17
21	Singida DC	28	11	17
22	Mvomero DC	25	9	16
23	Ilala MC	28	12	16
24	Bahi DC	20	4	16
25	Nzega DC	32	16	16
26	Tunduru DC	27	11	16
27	Lushoto DC	17	2	15
28	Meru DC	27	12	15
29	Mpwapwa DC	27	12	15
30	Uvinza DC	20	5	15
31	Buhigwe DC	17	2	15
32	Kasulu TC	19	4	15
33	Songwe DC	16	1	15
34	Nanyamba DC	18	4	14
35	Kilombero DC	20	6	14
36	Konoo DC	18	4	14
37	Kakonko DC	18	4	14
38	Newala DC	21	8	13
39	Ifakara DC	19	6	13
40	Handeni DC	22	9	13
41	Pangani DC	44	31	13
42	Itilima DC	17	4	13
43	Mpanda DC	21	8	13
44	Chunya DC	15	2	13
45	Tandahimba DC	17	5	12
46	Mbulu DC	19	7	12
47	Bunda TC	21	9	12
48	Shinyanga DC	19	7	12

49	Busega DC	23	11	12
50	Nkasi DC	18	6	12
51	Itigi DC	15	3	12
52	Morogoro DC	13	2	11
53	Lindi MC	18	7	11
54	Arusha DC	20	9	11
55	Geita DC	17	6	11
56	Mbogwe DC	20	9	11
57	Tarime TC	14	3	11
58	Msalala DC	16	5	11
59	Nyang'hwale DC	18	7	11
60	Kongwa DC	21	10	11
61	Kaliua DC	19	8	11
62	Sikonge DC	25	14	11
63	Mafinga TC	13	2	11
64	Manyoni DC	22	11	11
65	Nachingwea DC	19	9	10
66	Simanjiro DC	14	4	10
67	Kilindi DC	17	7	10
68	Muheza DC	24	14	10
69	Magu DC	26	16	10
70	Kibondo DC	15	5	10
71	Mufindi DC	15	5	10
72	Momba DC	16	6	10
73	Masasi DC	20	11	9
74	Kibiti DC	12	3	9
75	Kisarawe DC	24	15	9
76	Liwale DC	23	14	9
77	Babati DC	15	6	9
78	Mbulu TC	13	4	9
79	Mkinga DC	13	4	9
80	Bukoba MC	12	3	9
81	Mwanza CC	12	3	9
82	Kigoma DC	15	6	9
83	Urambo DC	19	10	9
84	Kyela DC	13	4	9
85	Mbozi DC	12	3	9
86	Ikungi DC	18	9	9
87	Iramba	19	10	9
88	Handeni TC	12	4	8
89	Karatu DC	13	5	8
90	Bukombe DC	13	5	8
91	Bunda DC	18	10	8
92	Buchosa DC	18	10	8
93	Misungwi DC	18	10	8
94	Maswa DC	11	3	8
95	Sumbawanga MC	14	6	8
96	Chamwino DC	21	13	8
97	Kasulu DC	14	6	8
98	Tabora MC	13	5	8
99	Mlele DC	12	4	8
100	Nyasa DC	16	8	8
101	Songea MC	12	4	8
102	Mtwara DC	19	12	7
103	Nanyumbu DC	12	5	7
104	Gairo DC	10	3	7
105	Chalinze DC	10	3	7
106	Karagwe DC	19	12	7

107	Missenyi DC	14	7	7
108	Meatu DC	21	14	7
109	Songea DC	13	6	7
110	Ulanga DC	8	2	6
111	Rufiji DC	8	2	6
112	Temeke MC	14	8	6
113	Rombo DC	15	9	6
114	Ilemela MC	10	4	6
115	Dodoma CC	14	8	6
116	Igunga DC	17	11	6
117	Nzega TC	11	5	6
118	Nsimbo DC	12	6	6
119	Mbarali DC	12	6	6
120	Kibaha DC	16	11	5
121	Bumbuli DC	10	5	5
122	Mwanga DC	13	8	5
123	Hai DC	15	10	5
124	Ukerewe DC	10	5	5
125	Mbeya CC	7	2	5
126	Morogoro MC	7	3	4
127	Babati TC	8	4	4
128	Siha DC	7	3	4
129	Ngara DC	23	19	4
130	Kishapu DC	8	4	4
131	Shinyanga MC	8	4	4
132	Kondoa TC	7	3	4
133	Mpanda MC	15	11	4
134	Mpimbwe DC	8	4	4
135	Busokelo DC	8	4	4
136	Madaba DC	10	6	4
137	Masasi DC	12	9	3
138	Same DC	25	22	3
139	Bukoba DC	5	2	3
140	Kigoma Ujiji MC	5	2	3
141	Tabora DC	14	11	3
142	Mtwara MC	5	3	2
143	Newala TC	7	5	2
144	Ubungo DC	9	7	2
145	Sumbawanga DC	10	8	2
146	Mkalama	9	7	2
147	Hanang' DC	18	17	1
148	Tanga CC	6	5	1
149	Korogwe TC	16	15	1
150	Monduli DC	27	26	1
<b>Total</b>		<b>2,671</b>	<b>1,112</b>	<b>1,559</b>

**Annexure XXXIV: Procurement of Made Without Tender Board Approval TZS  
2,747,729,852.51**

S/N	Sector	No. of IPs	Amount (TZS)	Annexures
1	Health	19	518,284,877.51	A
2	Water	5	2,185,969,311	B
3	Other projects	1	43,475,664	C
<b>Total</b>		<b>25</b>	<b>2,747,729,852.51</b>	

**A: TZS 518,284,877.51 - HBF - Health Sector**

S/N	Council	Amount(TZS)	S/N	Council	Amount(TZS)
1	Kasulu DC	120,076,512	11	Meru DC	17,910,628
2	Nsimbo DC	63,462,187	12	Ileje DC	15,871,068
3	Mpibwe DC	43,823,010.51	13	Singida MC	14,000,000
4	Itigi DC	40,459,400	14	Arusha DC	13,857,200
5	Songea MC	39,853,432	15	Mkuranga DC	8,536,000
6	Sumbawanga MC	27,185,252	16	Mbinga TC	5,865,300
7	Karatu DC	26,028,012	17	Kisarawe DC	5,243,500
8	Ngara DC	25,496,150	18	Kyerwa DC	4,901,500
9	Kilolo DC	24,027,620	19	Rufiji DC	3,233,846
10	Missenvi DC	18,454,260	<b>Total</b>		<b>518,284,877.51</b>

**B: TZS 2,185,969,311 - WSDP**

S/N	Council	Amount (TZS)	S/N	Council	Amount (TZS)
1	Namtumbo DC	1,495,800,000	4	Songea MC	14,095,150
2	Tabora DC	365,457,309.65	5	Mbinga DC	4,345,500
3	Buhigwe DC	306,271,351	<b>Total</b>		<b>2,185,969,311</b>

**C: TZS 43,475,664 - Other projects**

S/N	Project	Development Partner	Amount (TZS)
1	SPANEST Tanzania National Parks (TANAPA)	UNDP	43,475,664