



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



**ANNUAL GENERAL REPORT
ON THE AUDIT OF THE LOCAL
GOVERNMENT AUTHORITIES
(LGAs) FOR THE FINANCIAL
YEAR 2017/2018**



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



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28 March, 2019

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

**SUBMISSION OF THE ANNUAL GENERAL REPORT ON THE AUDIT OF
LOCAL GOVERNMENT AUTHORITIES FOR THE FINANCIAL YEAR 2017/18**

I have the honour to submit to you my Annual General Report on the audit of Local Government Authorities for the financial year 2017/18 in accordance with Article 143 (4) of the Constitution of the United Republic of Tanzania of 1977 (as amended from time to time) and Section 34 of the Public Audit Act, 2008.

Prof. Mussa Juma Assad
CONTROLLER AND AUDITOR GENERAL

**Controller and Auditor General,
National Audit Office,
United Republic of Tanzania**

(Established under Article 143 of the Constitution of the URT)

The statutory duties and responsibilities of the Controller and Auditor General are given under Article 143 of the Constitution of the United Republic of Tanzania of 1977 (as amended from time to time) and in S.10 (1) of the Public Audit Act, 2008.

Vision

To be a highly regarded Institution that excels in public sector auditing.

Mission

To provide high quality audit services that improves public sector performance, accountability and transparency in the management of public resources.

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

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ABBREVIATIONS AND ACRONYMS

CAG	Controller and Auditor General
CDCF	Constituencies Development Catalyst Fund
CHF	Community Health Funds
FFARS	Facility Financial Accounting and Reporting System
FYDP II	National Five Year Development Plan 2016/17 - 2020/21
HESLB	Higher Education Student's Loans Board
ICT	Information and Communications Technology
IFAC	International Federation of Accountants
IFMS	Integrated Financial Management System
IPSAS	International Public Sector Accounting Standards
ISA	International Standards of Auditing
ISSAIs	International Standards for Supreme Audit Institutions
LAAC	Local Authorities Accounts Committee
LAAM	Local Authority Accounting Manual
LGAs	Local Government Authorities
LGDG	Local Government Development Grant
LGFM	Local Government Financial Memorandum
LGRCIS	Local Government Revenue Collection Information System
MSD	Medical Stores Department
MTEF	Medium Term Expenditure Framework
NAO	National Audit Office
P4R/PforR	Program for Results Financing
Para.	Paragraph
PMU	Procurement Management Unit
PO-PSM	President's Office - Public Service Management
PO-RALG	President's Office - Regional Administration and Local Government
POS	Point of Sale
PPA	Public Procurement Act
PPR	Public Procurement Regulations
PPRA	Public Procurement Regulatory Authority
PSO	Public Sector Organisations
Reg.	Regulation
SDGs	Sustainable Development Goals
Sect.	Section
TZS	Tanzania Shillings
URT	United Republic of Tanzania
WYDF	Women and Youth Development Fund

FOREWORD



I am issuing this report in accordance with Article 143 of the Constitution of the United Republic of Tanzania of 1977 (as amended from time to time) which requires me to at least once every year to audit and give audit report on the accounts of the Government of the United Republic of Tanzania (URT), the accounts managed by all officers of the government of URT, accounts managed by the Courts and the accounts managed by Clerk of the National

Assembly. Section 34 of the Public Audit Act, 2008 and Regulation 88 of the Public Audit Regulations, 2009 require me to submit audit reports to the President by 31st March each year which shall further be laid to the National Assembly through the appropriate Minister (responsible for Regional Administration and Local Government).


This report covers significant audit findings from the Local Government Authorities; specifically, on the evaluation and examination of financial statements and the underlying records, internal control systems, procurement procedures and processes and compliance with laws and regulations. It also highlights on the results of special audits conducted and status of implementation of the prior years' audit recommendations and Local Authorities Accounts Committee (LAAC) directives for the financial year 2017/18.

Following the audits conducted, audit opinions were issued to 185 individual LGAs that were audited and I stated clearly in those opinions whether the financial statements show a true and fair view of the summarized results of operations in accordance to the adopted IPSAS accrual reporting framework.

The audit was conducted in conformity with International Standards of Supreme Audit Institutions (ISSAIs) issued by International Federation of Accountants (IFAC) which are relevant for auditing public sector entities. My office has always been acting professionally to demonstrate its relevance to the parliament, citizens and other stakeholders.

I strongly believe that, the findings and recommendations included in this report, when implemented will contribute to the improvement of the Government undertakings in service delivery thereby strengthening

accountability, transparency and integrity in the government and public sector entities at large.

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

Prof. Mussa Juma Assad,
Controller and Auditor General of the United Republic of Tanzania
28th March, 2019

ACKNOWLEDGEMENTS

This report for the year ended 30th June 2018 has been successfully prepared and completed with a support and cooperation received from various stakeholders.

First of all, I would like to express my special appreciations to His Excellency, Dr. John Joseph Pombe Magufuli, the President of the United Republic of Tanzania and his entire Government, for supporting my office and taking seriously matters raised in my audit reports for the purpose of improving accountability in the collection and use of public resources.

I would also like to extend my appreciations to the Paymaster General, Accountant General and other staff under the Treasury, for their commitment and support in the audit process. The Accountant General has been at the forefront in issuing circulars and financial statements guidelines that address our findings on the audit of financial statements from time to time.

Further, I express my sincere thanks to the President's Office - Regional Administration and Local Governments, all accounting officers and management team of the City, Municipal, District and Town Councils for their full participation in the audit process.

I would also like to acknowledge the dedication of the Parliament to ensure that sufficient budget is allocated to my office to enable me discharge my constitutional responsibility; determination in discussing my report during tabling in its sittings; and holding parliamentary oversight committee meetings with accounting officers which contribute largely to accountability of public resources.

On the other hand I would also like to acknowledge contribution of other stakeholders including Donor Community, consultants, civil society organisation, government probing institutions, for their inputs and comments while in the process of preparation of this report. Their commitment is also highly appreciated.

Lastly, I wish to thank every member of my staff for their dedication to perform the audit in a challenging environment, and working beyond normal working hours to compile this report in order to meet the statutory deadline for submission.

God bless you all.

EXECUTIVE SUMMARY

Introduction

This executive summary gives an overview on the key findings addressed in this report. It is not conclusive though, it just provides a summary of key audit findings addressed on areas in which most of them need awareness of the Public, Government, Parliament and Management of the respective Local Government Authorities (LGAs). Detailed findings and recommendations are covered in individual chapters which follow subsequently.

(i) Audit Opinions

I have audited 185 financial statements of Local Government Authorities and issued various audit opinions as indicated in the table below:

Opinion issued	No. of LGAs	%
Unqualified opinion	176	94
Qualified opinion	7	4
Adverse opinion	1	1
Disclaimer of opinion	1	1
Total	185	100

I have assessed audit opinions issued to LGAs over a period of four years and how the opinions' trend has impact on the LGAs' strategic and development trajectory. Compared to the last year's audit, LGAs with unqualified opinion have increased from 166 to 176 which mark an increase of 4%. Also, LGAs with qualified opinion have decreased from 16 to seven (7), a decrease of 5%.

Further, adverse opinions decreased from three (3) to one which marks an improvement of one percent; while for the first time since 2013/14, one LGA has obtained a disclaimer of opinion.

Attention is drawn to Kigoma Ujiji Municipal Council which in four consecutive years, has been issued with Adverse Opinion. Similar attention shall also be made to Ukerewe District Council which has been issued with Qualified Opinion for the same span of period.

(ii) Status of the prior years' audit recommendations

Out of 11,774 audit recommendations issued to 185 LGAs during the year 2016/17, 4,469 recommendations (38%) were implemented; 2,768 recommendations (24%) were under implementation; 2,168 recommendations (18%) have not been implemented; 376 recommendations (3%) were re-issued and 1,993 recommendations (17%) have been overtaken by events.

Further, implementation status of the prior years' audit recommendations on the General Report of Local Government Authorities noted that, out of 13 recommendations that were outstanding in the year 2016/17, eight (62%) were under implementation and five (32%) were not implemented.

In addition, most of the directives issued by LAAC have remained outstanding for a long period without action from the Local Government Authorities. Out of 882 directives issued by LAAC to accounting officers of LGAs during the year 2016/17; 391 directives (44%) were implemented; 322 directives (37%) were under implementation; and 169 directives (19%) were not implemented.

Detailed implementation status of the prior year matters are given in Chapter three of this report.

(iii) Review of Budget preparation and execution

Chapter four provides insights into the budgets prepared by LGAs under Sect. 43 (1) of the Local Government Finances Act, 1982 (Revised 2000) and the Budget Act No. 11 of 2015. One area of concern that I have described under this chapter was the amount of own source revenue budgeted versus actual collections.

Most of the LGAs have continued to collect revenue below estimates apart from 34 LGAs that managed to collect a total of TZS 140,212,085,829 equivalent to 13% in excess of their budget of TZS 123,830,915,271. However, in aggregate, there was an overall under collection of TZS 111,236,258,525 equivalent to 16%.

Comparison of actual collections with recurrent expenditure indicates that LGAs can only sustain 13% of total recurrent

expenditure implying that 87% of its recurrent expenditure depends on grants from Central Government.

Other issues observed and recommendations thereon were:

- Over released Development Grants in 23 LGAs by TZS 22,061,211,649 and Over release of Recurrent Grants in 20 LGAs by TZS 42,635,742,871
- Under released Development Grants in 156 LGAs by TZS 480,006,523,690 and Under-released Recurrent Grants in 165 LGAs by TZS 987,889,016,662
- Unutilized Recurrent Grants in 174 LGAs of TZS 139,556,805,020
- Unspent Development Grants in 176 LGAs of TZS 261,449,918,916
- Supplementary budget received by six LGAs not approved TZS 8,398,973,253

(iv) Audit of financial statements

I have summarized issues emanating from the audit of financial statements in line with IPSAS Accrual under Chapter five.

Generally, all 185 LGAs had submitted their financial statements for auditing by the legislated date. However, majority of LGAs submitted their financial statements with errors and omissions which necessitated several revisions to rectify them.

Six LGAs out of 185 were awarded qualified opinions due to material misstatements and omissions amounting to TZS 159,573,105,737.

Disclaimer of opinion was expressed to Nyang'hwale District Council because of limitation of scope and disagreements in the items of financial statements aggregating to TZS 4,946,846,052.

Further, the status of Kigoma Ujiji Municipal Council continued to worsen even further which culminated into issuance of another adverse opinion for the fourth year. The Council's financial statements were found to have material misstatements aggregating to TZS 150,114,910,215.

Other financial statements issues that LGAs need to properly address during preparation of financial statements include lack of receivable and payable aging reports and outstanding litigations claims against the LGAs.

(v) Evaluation of internal control system and governance issues

I have performed appraisal of LGAs' internal control system, risk management and governance system and highlighted on issues pertaining to governance.

My assessment on LGAs' internal control system noted that most of the information technology application systems such as LGRCIS, LAWSON, PLANREP and FFARS still lack automated interface with IFMS Epicor. Further, asset management, payables and receivables modules in IFMS Epicor are not being used; thus resulting into manual interventions.

In the area of governance, I have continued to note inadequate performance of Audit Committees; and also, Internal Audit Units had limited working facilities, inadequate number of staff and lack of training on LGA's applications software such as IFMS Epicor, LGRCIS, LAWSON, PLANREP and FFARS.

My review of fraud risk management noted three cases of fraud with monetary value of TZS 321,377,067 which require further investigation and action. Detailed findings and recommendations have been included in Chapter six of this report.

(vi) Payroll and Human Resources Management

I also made comprehensive coverage on issues relating to payroll and human resources management and staff welfare. In doing so, I mainly focused on payroll records for recruitment, promotions, salary increments, transfers and terminations. Key issues noted in this regard were:

- Unpaid staff claims and salaries arrears in 22 LGAs amounting to TZS 11,141,505,574.

- Payment of salaries and related statutory deductions to various institutions to staff who are no longer in services TZS 207,375,726
- Salary Deductions not remitted to respective institution by 41 LGAs of TZS 1,048,170,313
- Higher learning students loans not recovered from LGAs' employees TZS 269,913,969
- Payments made to casual workers without valid contract in 5 LGAs of TZS 210,093,192.

Other findings which may affect operational performance of LGAs are:

- Delay in approving promotions and salaries increment to 10,899 Staffs in 17 LGAs
- Inadequate Open Performance Review and Appraisal System to Staff of LGAs.
- 491 Staff acting on senior position in 129 LGAs for more than 6 months and existence of 74 vacant post in 20 LGAs.
- Shortage of 149,943 staff in 158 LGAs.
- Un-updated salary information for 13,090 staff in 33 LGAs who had been transferred to other government entities.

(vii) Audit of development and other projects

I reviewed financial performance for capital development projects and noted that 185 LGAs had TZS 793,817,895,707 for capital development outlays of which only a total of TZS 532,367,976,921 had been utilized as at 30th June 2018 leaving unspent amount of TZS 261,449,918,916 equivalent to 33%

Evaluation of physical implementation of development projects noted various anomalies as highlighted below:

- 27 projects worth TZS 5,242,553,134 have been completed in 16 LGAs, but were not in use
- 32 LGAs diverted a total of TZS 5,020,875,367 to finance activities which were not planned

- 45 LGAs did not implement the planned capital development projects worth TZS 41,495,010,188 due to non-release of funds by Central Government
- Inadequate project management and abandonment of projects for a long time which led to uncompleted projects worth TZS 52,429,796,288 in 46 LGAs
- 142 LGAs did not contribute 10% of their own source revenues aggregating to TZS 40,377,882,284 to Women and Youths Revolving Fund.
- Loans issued to women and youths groups in 90 LGAs amounting to TZS 10,044,453,656 had not been recovered
- 62 LGAs did not disburse TZS 3,323,304,516 to Villages and Wards out of a total amount of compensation received from Central government.

(viii) Review of Procurement and Contract Management

I observed that a total amount of TZS 1,302,794,588,840 was spent by 185 audited LGAs for procurement of goods, service and works; recording a decrease of TZS 54,567,593,469 or 4% compared to TZS 1,357,362,182,309 spent in the previous financial year (2016/17).

A review of compliance with the Public Procurement Act, 2011 (as amended 2016) and its underlying Regulations of 2013 revealed a number of shortcomings which need immediate attention as noted hereunder:

- Uncompetitive procurements without proper justifications in 48 LGAs of TZS 3,936,238,236
- Goods and services procured without tender board approval in 32 LGAs of TZS 9,047,221,353
- Goods and services procured from unapproved suppliers in 18 LGAs of TZS 923,836,408
- Procurement of various goods and service using imprest in 18 LGAs of TZS 471,407,452.
- Goods received but not inspected in 31 LGAs of TZS 1,412,005,295
- Procurements made out of the annual procurement plan in 14 LGAs of TZS 28,540,519,010.

- Unconfirmed Utilization of Stores worth of TZS 1,574,468,541 in 34 LGAs.
- Irregular disqualification of the lowest evaluated bidder leading to a loss TZS 2,369,417,124.
- Contracts executed without performance Bond TZS 24,852,726,272.
- There were goods and services in 15 LGAs worth TZS 573,039,278 which were paid for but not delivered contrary to Reg. 132 (2) (a) of PPR, 2013.

(ix) Assessment of Public expenditure management

Audit of expenditure management for the year 2017/2018 noted weaknesses in most of LGAs that need to be addressed. Highlights on some of the key issues observed are:

- Inadequately supported payments in 106 LGAs of TZS 6,716,649,510
- Un-vouched expenditure in 17 LGAs of TZS 1,672,467,823
- Nugatory expenditure and similar payments in 20 LGAs of TZS 720,406,743
- Expenditure charged to wrong account codes in 48 LGAs of TZS 1,998,119,250
- Ineligible expenditures in 36 LGAs of TZS 859,145,488
- Payments not pre-audited in 41 LGAs of TZS 3,940,747,359
- Unbudgeted expenditures and diverted funds in 46 LGAs of TZS 5,006,011,465
- Inter account transfer in the form of loans not reimbursed in 13 LGAs TZS 2,610,914,088
- Payments lacking proper approval in 17 LGAs of TZS 1,033,321,426
- Loans from Deposit Accounts not refunded in 73 LGAs of TZS 4,698,595,158
- Uncontrolled payments in the Deposit Accounts in 45 LGAs of TZS 6,955,860,441
- Purchase of goods and services not supported by Electronic Fiscal Device (EFD) receipts in 74 LGAs of TZS 8,506,758,463
- Weaknesses in the utilization of procured fuel in 43 LGAs of TZS 495,392,079

- Payments made for undisclosed prior year's liabilities in 28 LGAs of TZS 1,209,541,377

(x) Own sources revenue collections and management

My Assessment of own source revenue mainly focused on policies, internal control and revenue monitoring and collection strategies instituted by LGAs.

Among the key policy issues identified were lack of updated/approved revenue collection By-laws observed in 13 LGAs, inadequate policy for service levy collection in 19 LGAs, use of manual receipt books instead of electronic receipt produced from Point of Sales (POS) machines noted in 19 LGAs, while Health facilities in 11 LGAs had been without electronic collection system contrary to government directives.

With regard to internal controls on revenue collection and utilization I noted several weaknesses including but not limited to:-

- 56 POS devices not registered in LGRCIS in seven (7) LGAs
- Eight (8) LGAs had 195 revenue collecting agents without binding contracts
- A total revenue of TZS 35,827,926,334 were adjusted in LGRCIS without justification in seven (7) Local Government Authorities.

In this chapter, I have also given special attention to revenue mismanagement with fraud indicators. In 78 LGAs I noted collections of TZS 5,267,839,129 from various revenue sources that were not evidenced to have been banked contrary to Order 50 (5) of LGFM, 2009. Further, several bills adjustments (deletion) in 50 LGAs worth TZS 9,431,859,590 were requested and approved by the same person in LGRCIS contrary to internal controls on segregation of duties; while an amount of TZS 18,701,694,586 from the budgeted sources in 90 LGAs was not collected at all.

(xi) Assets management

My review of LGAs' assets noted motor vehicles, plants and motor cycles aggregating to 504 in 97 LGAs to have been grounded for a long period of time without any plausible administrative action;

and medical drugs worth TZS 276,887,999 were accumulated in stores of six (6) LGAs at different period starting from year 1990 to 2018 without disposal.

Further, the LGAs had valued land and included the same in their Financial Statements without making effort to obtain title deeds of the reported land.

Chapter 1

BACKGROUND AND GENERAL INFORMATION

1.1. Introduction

This report reflects on the findings, recommendations and conclusions resulting from the audit of the financial statements of the Local Government Authorities¹ for the financial year ended 30th June 2018.

The audit was carried out in accordance with Article 143 of the Constitution of the URT of 1977 (as amended from time to time), and Sect. 10 (1) of the Public Audit Act, 2008 together with Sect. 45 of the Local Government Finances Act, 1982 (Revised 2000).

1.2. Audit Objectives

The main objective of conducting the audit is to enable me express an independent audit opinion on the financial statements of LGAs and establish whether they were prepared in all material respects in accordance with the International Public Sector Accounting Standards (IPSAS); and whether laws and regulations have been complied with.

1.3. Audit scope

The audit was carried out in accordance with the International Standards on Auditing (ISA), the International Standards of Supreme Audit Institutions (ISSAI) and other audit procedures as were deemed appropriate under the circumstances. This covered the evaluation of the effectiveness of the financial accounting system and internal control over various activities of the Local Government Authorities (LGAs).

The audit was conducted on a sample basis. Therefore, the findings are confined to the extent that records, documents and

¹ 185 Local Government Authorities

information requested for the purpose of the audit were made available to me.

As an auditor, I am not required to specifically search for fraud and therefore, my audit cannot be relied upon to disclose all such matters. However, my audit was planned in such a way that I would have reasonable expectations of detecting material errors and misstatement in the financial statements resulting from irregularities or fraud. The responsibility for detection, prevention of irregularities or fraud and the maintenance of an effective and adequate system of internal control rests with the management of the Local Government Authorities.

This report contains highlights on key audit findings and recommendations arising from evaluation of the LGAs' internal control system; budget preparations and execution; human resources management and payroll management; procurement and contracts management; expenditures management; assets and liabilities management; issues raised on the audit of financial statements; audit of development and other projects; evaluation of implementation of the prior year's audit findings and recommendation and LAAC directives; and special audits.

During the financial year 2017/18, my office audited 185 Local Government Authorities as analyzed in **Table 1-1** below:

Table 1-1: Number of the audited LGAs for 2017/18

S/N	Category of the Reporting Entity	No. of Entities
1.	City Councils	6
2.	Municipal Councils	20
3	Town Councils	22
4	District Councils	137
Total		185

1.4. Audit Methodology

Office of the Controller and Auditor General being a member of professional bodies (INTOSAI², AFROSAI and AFROSAI-E) applies standards and guidelines issued by these bodies. INTOSAI issues external auditing standards (ISSAIs)³ for public sector entities and the United Nations. These standards require auditors to comply with ethical requirements, plan and perform the audits to obtain reasonable assurance whether the financial statements are free of material misstatements whether due to fraud or errors.

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

- Planning the audits 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 LGAs internal controls.
- Obtain sufficient appropriate audit evidence about whether material misstatements exist, through designing and implementing appropriate responses to the assessed risks.
- Follow up on the implementation of the previous year's audit findings and recommendations and directives issued by LAAC to ensure that proper action has been taken in respect of all matters raised.

1.5. Reporting process

The audit process follows a participatory approach, whereby the audited entity is fully involved throughout the process. The participatory audit approach takes on board the accounting officers, senior management officers, audit committees and internal audit units, as we believe they are in the top position to provide appropriate responses regarding to the accuracy of the financial statements and other documents that are relevant to the audit including their compliance with laws and regulations.

² The International Organization of Supreme Audit Institutions; a worldwide affiliation of governmental entities and the United Nations

³ International Standards of Supreme Audit Institutions

Therefore, audit findings are reported against the defined criteria or best practices, and recommend action for future improvements to the management of the audited LGAs through issuance of management letters.

Also, I issue an audit opinion/report featuring on material findings in the audited financial statements, compliance with relevant laws and regulations, as well as significant deficiencies in internal control.

As required by Article 143 (4) of the Constitution of the United Republic of Tanzania, the Controller and Auditor General submits to the President every report he makes pursuant to the provisions of sub-article (2) of this Article. Further, Regulation 88 of the Public Audit Regulations, 2009 requires CAG to submit General Audit Reports to the President by 31st March each year which shall further be laid to the National Assembly through the appropriate Minister (The Minister responsible for Local government Authorities). Thus this General Report forms the basis for these requirements.

1.6. Basis for the preparation of the financial statements

Para A2 & A3⁴ of ISSAI 1210 set the requirements for the audit to be acceptable and the benchmarks for the acceptable financial reporting framework which form the basis for the preparation of financial statements by the management and criteria to auditors for auditing the financial statements. Without an acceptable financial reporting framework, management does not have an appropriate basis for the preparation of the financial statements and auditors do not have suitable criteria for auditing them.

Sect.40 of the Local Government Finance Act, 1982 (Revised 2000) requires every Local Government Authority to keep and maintain books of accounts and records with respect to the receipt and expenditure, and other financial transactions of the LGA; and the assets and liabilities of the LGA, and shall cause to be made out for every financial year a statement of financial position showing

⁴ Application and other explanatory material

details of the income and expenditure of the LGA and all its assets and liabilities.

In preparation of these Financial Statements, Order 11 through 14 of the LGFM, 2009 require each LGA to establish appropriate internal controls as management deems necessary to enable the prepared financial statements to be free of all material misstatements, whether due to fraud or error.

Local Government prepares financial statements in accordance with International Public Sector Accounting Standards (IPSAS) - accrual basis. All the financial statements were prepared on a going concern basis.

1.7. Submission of the Financial Statements

Order 31(1) of LGFM, 2009 require Accounting Officers to prepare final accounts and submit them to the Controller and Auditor General for audit purposes on or before 30th September of each financial year. The same Order places responsibility on the LGAs' management to prepare financial statements in accordance with the laws, regulations, directives issued by the Minister responsible for Local Governments, the LGFM, 2009 and IPSASs accrual basis of accounting.

We commend the government for its efforts that culminated into successful preparation and submission of IPSAS accrual based financial statements and on time.

Chapter 2

TYPES AND TREND OF AUDIT OPINIONS ISSUED

Introduction

An Audit Opinion is formed based on evaluation of conclusions drawn from audit evidence(s) obtained, as to whether the Financial Statements as a whole have been prepared in accordance with the applicable financial reporting framework (such as IFRS or IPSAS). The Opinion is expressed clearly in a written report that also describes its basis. The requirement to express an opinion is spelt out under Sect.10 (2) of the Public Audit Act, 2008.

Auditor's report contains a clear expression of Opinion on the Financial Statements and on any other matters required by statute or other requirements applicable to a particular engagement. In accordance with Sect. 48(3) of the Public Procurement, 2011 (as amended 2016), I am required to state in my annual audit report whether or not the audited entity has complied with the provisions of the Law and its accompanying Regulations.

Based on the evaluation of findings against the set materiality, an Opinion is formed on the complete set of Financial Statements. The Opinion is expressed on whether the Financial Statements as whole give a true and fair view or fairly present in all material respect, the state of affairs of the entity in a given financial year.

2.1 Types of audit opinions

There are four different types of opinions:

- **Unqualified opinion** - is expressed when the auditor concludes that the financial statements are prepared in all material respects in accordance with the applicable financial reporting framework.
- **Qualified opinion** - is expressed when the auditor concludes that misstatements individually or in aggregate are material but not pervasive or the auditor is unable to obtain sufficient appropriate evidence on which to base the opinion but concludes that the possible effects on the financial statements

of undetected misstatements, if any, could be material but not pervasive

- **Adverse opinion** - is expressed when the auditor, having obtained sufficient appropriate audit evidence, concludes that misstatements, individually or in the aggregate, are both material and pervasive to the Financial Statements.
- **Disclaimer of opinion** - is expressed when the auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion, and concludes that the possible effects on the financial statements of undetected misstatements, if any, could be both material and pervasive.

Pervasive effects on the financial statements are those that in the auditor’s judgement are not confined to specific elements, accounts or items in the financial statements. If so confined, these misstatements represent or could represent a substantial proportion of the financial statements; or in relation to disclosures, are fundamental to users’ understanding of the financial statements.

Nature of matter giving rise to the modification	Auditor’s judgement about the pervasiveness of the effects or possible effects on the financial statements	
	Material, but not pervasive	Material and pervasive
Financial statements are materially misstated	<i>Qualified opinion</i>	<i>Adverse opinion</i>
Inability to obtain sufficient appropriate audit evidence (not due to the auditor’s fault)	<i>Qualified opinion</i>	<i>Disclaimer of opinion</i>

The opinion has a separate paragraph in the auditor’s report and the title of the paragraph indicates the **type of opinion**.

2.2 Matters that do not affect the audit opinion

If the auditor considers it necessary to include additional communication in the auditor’s report that does not have an effect on the auditor’s opinion, the following paragraphs could be included in the auditor’s report:

- **Emphasis of matter(s) paragraph** only to draw users’ attention to a matter presented or disclosed in the financial statements that is of such importance that it is fundamental to their understanding of the financial statements.
- **Other matter(s) paragraph** to draw users’ attention to any matter other than those presented or disclosed in the financial statements that is relevant to the users’ understanding of the audit, the auditor’s responsibilities or the auditor’s report.
- **Key audit matter(s) paragraph** to communicate matters that in my professional opinion were of the most significance in my audit of the financial statements of the current period. These matters are selected from among the matters communicated to those charged with governance. The key audit matters could be high-risk areas where a lot of audit work has been performed, difficult areas where I had difficulties in obtaining audit evidence, or circumstances that occurred during the audit and which had a significant impact on the audit plan.

2.3 Audit Opinion Issued during the year 2017/2018

During the year 2017/18, I issued Audit Opinions on the financial statements of all 185 LGAs. These Opinions were issued after obtaining sufficient appropriate audit evidence regarding to the amounts and disclosures made in the Financial Statements submitted to me on 30th September 2018 by the respective LGAs.

Categories of Opinions issued to LGAs are shown in **Table 2-1** below:

Table 2-1: Categories of audit opinions issued to LGAs

Opinion Issued	No. of LGAs	%
Unqualified opinion	176	94
Qualified opinion	7	4
Adverse opinion	1	1
Disclaimer of opinion	1	1
Total	185	100

Details of LGAs with Unqualified, Qualified, Adverse and Disclaimer of Opinion and their basis are shown in **Appendix 1** and **Appendix 2**.

2.4 Audit Opinions issued to different classes of LGAs

As stated in the previous chapter, operations of LGAs are carried out in four categories of Councils. **Table 2-2** shows categories of LGAs and Audit Opinions issued during the year under review.

Table 2-2: Summary of audit opinions issued in the four categories of LGAs during the year 2017/18

Category of LGA	No. of Entities	Types of Opinion			
		Unqualified	Qualified	Adverse	Disclaimer
City	6	6	-	-	-
Municipal	19	19	-	-	-
Town	22	22	-	-	-
District	138	129	7	1	1
Total	185	176	7	1	1

2.5 Trend of Audit Opinions issued to LGAs during a span of four consecutive years

I have assessed audit opinions issued to LGAs over a period of four years and how the opinions' trend has impact on the LGAs' strategic and development trajectory.

Compared to the last year's audit, LGAs with Unqualified Opinion have increased from 166 to 176 which mark an increase of 4 percent; also LGAs with qualified opinion have decreased from 16 to 7, a decrease of 5 percent.

Further, adverse opinions decreased from 3 to 1 which marks an improvement of one percent; while for the first time since 2013/14, one LGA has obtained a Disclaimer of opinion.

A trend of Audit Opinions issued to LGAs during a span of four consecutive years is shown in **Table 2-3** below:

Table 2-3: Trend of audit opinions over a period of four years

Opinions Years	Unqualified		Qualified		Adverse		Disclaimer		Total LGAs
	Total	%	Total	%	Total	%	Total	%	
2017/18	176	94	7	4	1	1	1	1	185
2016/17	166	90	16	9	3	2	-	-	185
2015/16	138	81	32	19	1	1	-	-	171
2014/15	110	79	28	20	2	1	-	-	140

A list of all 185 LGAs with their Audit Opinions for four consecutive years is shown as **Appendix 3**.

2.6 LGAs with Adverse/Qualified Opinion for four consecutive years

Attention is drawn to Kigoma Ujiji Municipal Council which in four successive years, have been issued with Adverse Opinion whilst Ukerewe District Council has been issued with Qualified Opinion in four consecutive years.

I am concerned with the declining performance of these Councils and call upon the Government to make appropriate interventions for addressing the extremely poor performance trend.

2.7 Unqualified Opinion

A total of 176 LGAs were issued with an unqualified audit opinion for a reason that, the financial statements of these LGAs have been prepared, in all material respects and in accordance with the applicable financial reporting framework; but it does not mean that respective LGAs' systems of internal control is 100% adequate. LGAs issued with an unqualified opinion have also been issued with management letters which give details on issues that need immediate management action.

2.8 Qualified Opinion

Qualified audit opinions were issued to seven LGAs when I was satisfied that, there are material misstatements in the financial statement either due to the disagreements with management or limitation of scope which is neither material nor pervasive and except for the effect of the matters giving rise to the qualified audit opinion, financial statements of the respective LGAs are prepared, in all material respects, in accordance with the applicable financial reporting framework.

Chapter 3

IMPLEMENTATION STATUS OF PRIOR YEARS' AUDIT RECOMMENDATIONS

Introduction

Section 40 of the Public Audit Act No. 11 of 2008 as amended by Part IV of written laws miscellaneous amendment, 2013 requires the Controller and Auditor General to incorporate in his Annual General Report the implementation status on the action taken by Accounting Officers in respect of audit observations and recommendations issued in the previous years' audit reports. Further, the same Section requires the Paymaster General to prepare consolidated responses and action plan on the audit observations and recommendations issued, and submit the same to the Controller and Auditor General for verification purposes.

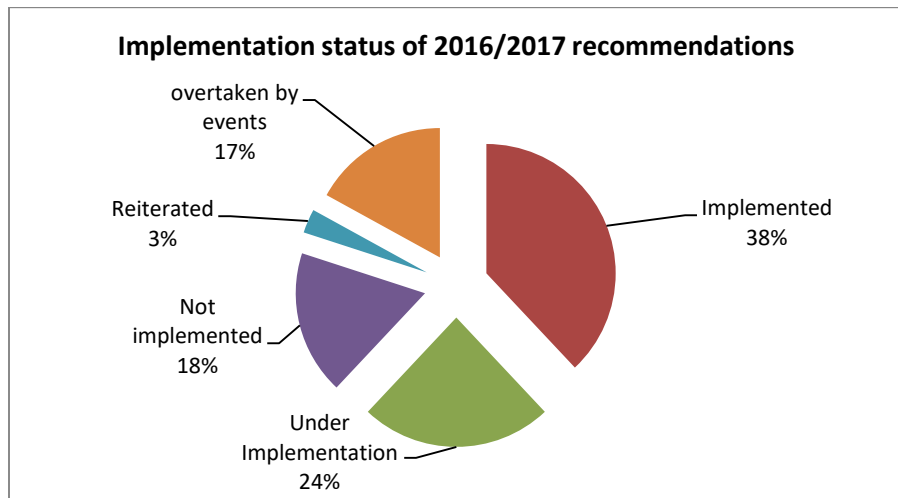
An assessment on the implementation status of the audit recommendations has revealed that management of Councils have been slow in implementing the previous years' recommendations. Failure of the Councils to implement my audit recommendations has resulted to recurrence of similar observations which contributes to ineffective control of resources thus affecting service delivery to the public. Some of the audit recommendations have been outstanding for a period of more than two to five years. Generally, a total of 1906 audit recommendations from audit of 142 LGAs have been outstanding for a period of more than two years as detailed in **Appendix 4** of this report.

Furthermore, in my previous reports I expressed my concerns regarding to unsatisfactory implementation of the long outstanding audit recommendations and recurrence observations relating to general, individual, special audit reports and LAAC directives. In this year (2017/18), I noted that there are still some weaknesses reported in my previous years' reports but are also featuring in this year. The consolidated responses and action plan submitted by the Paymaster General have not fully addressed my previous years' recommendations.

Status on the implementation of the previous years' audit recommendations in regards to the general report, individual reports, and special audit reports as well as LAAC directives is as follows:

3.1 Implementation status of prior years' recommendations to LGAs

Out of 11,774 recommendations issued to 185 LGAs during the year 2016/17, 4,469 (38%) recommendations were implemented; 2,768 (24%) were under implementation; 2,168 (18%) have not been implemented; 376 recommendations (3%) were reiterated and 1,830 (17%) were overtaken by events as shown in pie chart below. Detailed status of these recommendations is shown in **Appendix 5**.



Trend on the implementation status of prior year recommendations for a period of three consecutive years is shown in **Table 3-1** below.

Table 3-1: Implementation status of prior years audit recommendations in LGAs reports for three consecutive years

Status	2016/17	2015/16	2014/15
Implemented	4,469	4,251	2,914
Under implementation	2,768	2,993	3,287
Not implemented	2,168	3,213	3,650
Overtaken by events	1,830	2,256	1,431
Total recommendations	11,756	12,643	11,283

Generally, the implementation status is not satisfactory; however, more efforts are required to fully implement the outstanding recommendations especially those which have remained unimplemented for more than a year.

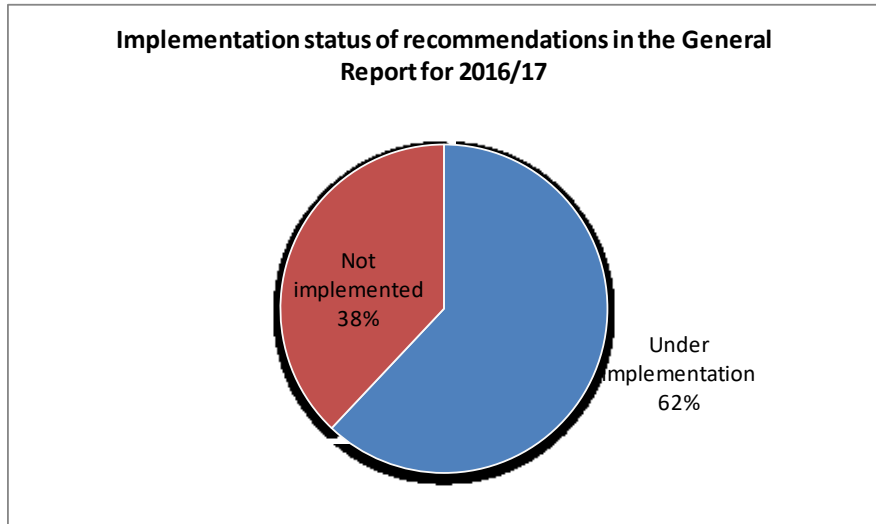
Failure to implement my recommendations results to recurrence of similar observations thus contributing to inadequate performance of operations which affects service delivery to the public.

I therefore insist accounting officers of Local Government Authorities to exert more efforts towards implementation of my audit recommendations in order to enhance performance and provide adequate services to the public.

3.2 Implementation status of prior years audit recommendations on the General Report of Local Government Authorities

I received the Government responses to my annual reports for the financial year ended 30th June, 2017 through a letter with Ref. No. CHA 114/474/01/81 dated 10th June, 2018. I commend the effort made by the Paymaster General in providing detailed responses to my recommendations. Upon verification of the responses, hereunder is the implementation status:

Out of 13 recommendations that were outstanding in the year 2016/17, eight (62%) recommendations were under implementation and five (32%) had not been implemented. Details of the outstanding recommendations are found in **Appendix 6**.



A trend of implementation of the prior years' recommendations on the General Report of LGAs for a period of three consecutive years is shown in **Table 3-2** below.

Table 3-2: Implementation status of recommendations in Annual General Report for LGA

Status	2016/17	2015/16	2014/15
Implemented	1	0	3
Under implementation	2	9	19
Not implemented	7	5	16
Overtaken by events	0	0	0
Total recommendations	10	14	38

Generally, the implementation status is not satisfactory due to inadequate efforts towards implementation of my recommendations in the Annual General Report of Local Government Authorities. As a result, similar findings tend to recur in the subsequent years which pose negative impact on the effectiveness and efficiency of LGAs operations.

3.3 Follow-up on the implementation of the CAG's recommendations relating to Special Audit Reports

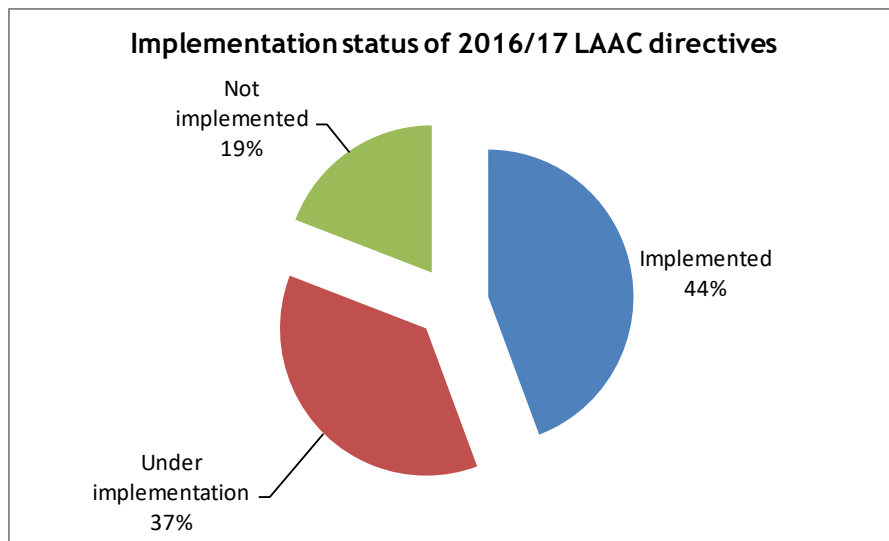
A list of Councils with outstanding recommendations relating to special audit carried out in 27 LGAs is as shown in **Table 3-3** below:

Table 3-3: Summary of outstanding matters from special audits for a period of four consecutive years

Financial year	Number of LGAs	No. of outstanding qualitative matters	Financial value Quantitative matters TZS
2016/2017	1	11	27,050,414,666
2013/2014	6	111	38,725,436,111
2012/2013	6	146	35,717,988,924
2011/2012	14	302	66,471,126,999
Total	27	570	167,964,966,700

3.4 Implementation status of LAAC Directives

Most of the directives issued by LAAC have remained outstanding for a long period without actions from the Local Government Authorities. Out of 882 directives issued by LAAC to accounting officers of LGAs during the year 2016/17; 391 (44%) directives were implemented; 322 (37%) were under implementation; and 169 (19%) were not implemented. Details of outstanding LAAC directives are shown in **Appendix 7**.



The trend of implementation of LAAC directives for a period of three consecutive years is shown in **Table 3.4** below.

Table 3-4: Directives Issued by LAAC to LGAs

Financial year	No. of LGAS	Total Directives issued	Implemented	Under implementation	Not implemented
2016/17	138	882	391	322	169
2015/16	115	748	233	256	259
2014/15	142	1,094	433	231	430

Generally, the implementation status of LAAC directives is not satisfactory. I therefore call upon all Accounting Officers of the respective LGAs to discharge their managerial role and ensure all outstanding directives are acted upon and similar weaknesses will not recur in future for the purpose of improving LGAs' performance.

Chapter 4

BUDGET PREPARATION AND EXECUTION

Introduction

This chapter provides an overview of Local Government Authorities' approved budget for revenue against actual exchequer issues and actual revenue collected in the financial year ended 30th June, 2018.

4.1 Budget Overview

The Local Government Authorities budget is reflected in the Medium Term Expenditure Framework (MTEF) for the financial year 2017/18 and is based on the Financial Year's Development Plan II, Sustainable Development Goals and Tanzania's Development Vision 2025.

Sect. 43 (1) of the Local Government Finances Act, 1982 (Revised 2000) states that, "every Local Government Authority not less than two months before the beginning of every financial year, at a meeting specially convened for the purpose, pass a detailed budget of the estimates of the amounts respectively (a) expected to be received; and (b) expected to be disbursed, by the Authority during the financial year, and whenever circumstances so require, an authority may pass a supplementary budget in any financial year".

I reviewed the LGAs' budget for the financial year 2017/18 to confirm whether their approved budget is aligned with FYDP II, Policies and other National Planning Frameworks. In order to improve the process of budget preparation and execution, I hereby identify areas where management/Government may concentrate on to add value to LGAs.

4.2 Own Source Revenue Collection Trend against Approved Budget

Own source revenue is the amount of revenue budgeted to be collected by LGAs from sources other than those collected by Central Government.

Own source revenue collected together with grants received from Central Government and Donors are used to finance LGAs' budget. Own source revenue includes money received from fees, fines and penalties, license fees, building permits and other sources specified in their by-laws.

During the financial year 2017/18, 185 LGAs managed to collect a total of TZS 566,729,291,189 from own source revenue against the approved budget of TZS 677,965,549,714 resulting to under collection of TZS 111,236,258,525 equivalent to 16% of own source revenue estimated to be collected. Refer to **Appendix 8** for more details.

Table 4-1 below shows a five years' trend of LGAs' approved budget versus actual own source revenue collection.

Table 4-1: Trend of approved budget vs. actual collections

Financial year	Approved Budget (TZS)	Actual Collection (TZS)	Variance (TZS)	%
2017/18	677,965,549,714	566,729,291,189	(111,236,258,525)	16
2016/17	628,045,048,644	523,564,835,716	(104,480,212,928)	17
2015/16	536,203,527,158	482,898,501,332	(53,305,025,824)	10
2014/15	471,192,301,516	409,100,130,028	(62,092,171,489)	13
2013/14	400,389,496,906	353,530,397,453	(46,859,099,453)	12

The table above shows that, in five consecutive years there was a consistent under-collection of own source revenue compared to the approved budget.

I urge the LGAs to conduct feasibility study with a view to uncover revenue potential that will further broaden their revenue collection base. In addition, to institute a robust revenue management controls that will maximize own source revenue collections.

4.3 Own Source Revenue Collection Trend against Recurrent Expenditure

Recurrent expenditure refers to payments made to meet all Government expenses except those of capital nature. It includes wages and salaries, purchases of goods and services which are financed by both recurrent grants from Central Government and own source revenue.

During financial year 2017/2018, 185 LGAs collected a total of TZS 566,729,291,189 as own source revenue and incurred recurrent expenditure of TZS 4,396,541,585,486. Refer to **Appendix 9**.

Table 4-2 below summarizes a five years' trend of Own Source revenue collected against Recurrent Expenditure.

Table 4-2: Trend of own source revenue collected against recurrent expenditure

Financial year	Actual collection (TZS)	Recurrent Expenditure (TZS)	% of independence
2017/2018	566,729,291,189	4,396,541,585,486	13
2016/2017	519,863,656,618	4,656,643,395,963	11
2015/2016	482,898,501,334	4,453,470,809,033	11
2014/2015	409,100,130,028	3,569,212,750,970	11
2013/2014	353,514,526,384	3,264,872,488,097	11

From the table above, the trend indicates that LGAs can only sustain 13% of total recurrent expenditure using their own source revenue implying that 87% of its recurrent expenditure depends solely on grants. In this regard, LGAs may not be expected to perform their day to day operations effectively.

Table 4-3 below shows percentage of LGAs' dependence on grants to finance recurrent expenditure for three consecutive years.

Table 4-3: LGAs percentage of dependence on grants to finance recurrent grants

Percentage interval	No. of LGAs		
	2017/2018	2016/2017	2015/2016
91-100	103	118	116
81-90	57	45	40
71-80	11	13	6
61-70	15	05	7

From the table above, attention is directed to 129 LGAs whose percentage of dependence is above the average 87% which implies high dependence on Central Government grants. Refer to **Appendix 10**.

I recommend to the respective LGAs to establish strong revenue management controls that will lead to them achieving the optimal collection of own source revenue and thereby reduce over dependence on the Governments' grants.

4.4 Own Source Revenue Collection

LGAs own source revenue collections are mainly from Produce Cess, Service Levy, Market Fees and Charges, Specific Service Levy, License Fees and Permits in business activities.

During the financial year 2017/2018, examination of own source revenue collected by City, Municipal, District and Town Councils for 185 LGAs noted the following issues:

4.4.1 Under collection of Own Source Revenue TZS 127,426,457,083

During the financial year 2017/2018, 150 LGAs budgeted to collect TZS 552,991,784,443 from own source revenue but managed to collect TZS 425,565,327,360 equivalent to 77% entailing under collection of TZS 127,426,457,083 equivalent to 23% of the total budget of own source revenue. Refer to **Appendix 11**.

Table 4-4 below shows score in percentage that each LGA recorded for under collection of own source revenue.

Table 4-4: Under collection of own source revenue in percentage

Percentage (%) interval	No. of LGAs		
	2017/2018	2016/2017	2015/2016
61-80	05	07	06
41-60	22	20	12
21-40	44	47	45
01-20	80	107	75

From the above table, measures for enhancing revenue collection from own sources should be taken by the 27 LGAs which registered the highest under collection of own source revenue above 40% of the budgeted amount which I consider unsatisfactory. Huge variance implies management of these LGAs have no effective revenue collection strategies for increasing own sources revenue.

I recommend to the LGAs to review their revenue collection strategies and formalize informal businesses with a view to attain optimal own source revenue collections. Furthermore, I urge LGAs to review and amend their by-laws to reflect the current economic situation.

4.4.2 Collection of Own Source Revenue above the Approved Budget TZS 16,381,170,558

During the financial year 2017/2018, 34 LGAs budgeted to collect own source revenue of TZS 123,830,915,271 but, managed to collect TZS 140,212,085,829 entailing an over collection of TZS 16,381,170,558 equivalent to 13% in excess of the approved budget. Refer to **Appendix 12**.

Over collection of own source revenue in LGAs is attributed to adoption of unrealistic budget with a view to meet the targeted goal coupled with inadequate budget process whereby potential own source revenues have not been captured in the budget process.

I recommend to the concerned LGAs to strengthen their budget processes by setting realistic budget and make use of the updated businesses information from the Local Government Revenue Collection Information System (LGRICIS).

4.5 Amount released in excess of the Approved Budget

4.5.1 Over released Development Grants TZS 22,061,211,649

During the year under review, 23 LGAs had approved budget for Capital Development Grants amounting to TZS 84,214,721,967. However, they received exchequer issues of TZS 106,275,933,616 resulted to over-release of TZS 22,061,211,649 equivalent to 26% of the budgeted amount. Refer to **Appendix 13**.

4.5.2 Over release of Recurrent Grants by TZS 42,635,742,871

During the year under review, 20 LGAs had approved budget for Recurrent Grants of TZS 473,197,252,447. However, exchequer issues received amounted to TZS 515,832,995,318 resulting to over-

release of TZS 42,635,742,871 equivalent to 9 per cent of the budgeted amount. Refer to **Appendix 14**.

In the absence of approved supplementary budget, the over released funds may be exposed to a risk of being misused or defrauded.

I recommend to the Ministry of Finance to release funds as per the approved budget and where over release arises, the respective LGAs should seek approval of the supplementary budget from appropriate authority before spending the funds.

4.6 Amount released below the approved Budget

4.6.1 Under released Development Grants TZS 480,006,523,690

During the financial year 2017/2018, the approved budget for Capital Development Grants in respect of 156 LGAs was TZS 977,288,124,668. However, exchequer issues received amounted to TZS 497,281,600,978 resulting to under-release of TZS 480,006,523,690 equivalent to 49% of the total approved budget. This implies that 49% of the LGAs' planned development activities were not implemented. Refer to **Appendix 15**.

Table 4-5 below shows a five years trend of LGAs' under released Capital Development Grants.

Table 4-5: Trend of under released Capital Development Grants

Financial Year	Final Budget of Development Grants (TZS) in millions	Actual amount of development Grants (TZS) in millions	Under released (TZS) in millions	%	No. of LGAs
2017/18	977,228	497,282	480,007	49	156
2016/17	1,034,123	501,908	532,214	51	167
2015/16	1,010,650	390,525	620,124	61	151
2014/15	752,832	363,123	389,708	52	147
2013/14	743,216	743,216	312,037	42	137

Ludewa DC, Temeke MC and Kyela DC had the highest under release of Development grant above 94% followed by Bariadi TC 91%, Siha DC and Bagamoyo DC both with 89%.

4.6.2 Under-released Recurrent Grants TZS 987,889,016,662

During the year under review, the approved budget for Recurrent Grants in respect of 165 LGAs was TZS 4,850,399,634,913. However, exchequer issues received amounted to TZS 3,862,510,618,291, thus resulting to under-release of TZS 987,889,016,622 equivalent to 20% of the total recurrent budget. This implies that 20% of the LGAs' budgeted activities could not be implemented. Refer to **Appendix 16**.

Table 4-6 below shows a five year's trend of the under-released Recurrent Grants

Table 4-6: Trend of under-released Recurrent Grants

Financial Year	Final Budget of Recurrent Grants (TZS)	Actual amount of recurrent Grants (TZS)	Under released recurrent Grants (TZS)	% Unreleased	No. of LGAs
2017/18	4,850,399,634,913	3,862,510,618,291	987,889,016,622	20	165
2016/17	3,989,650,046,115	3,408,122,819,649	581,527,226,466	15	146
2015/16	1,010,650,744,099	390,525,992,297	620,124,751,801	61	151
2014/15	752,832,745,765	363,123,775,781	389,708,969,984	52	147
2013/14	2,755,118,626,066	2,337,889,784,223	417,228,841,843	15	126

Mpwapwa DC had the highest under release of recurrent grants of 83%, followed by Itigi DC (70%) and Ubungo MC (53%).

I am of the view that, persistent under release of both Recurrent and Development Grants impairs the Government's goal of achieving Development Vision 2025.

I urge the Ministry of Finance to release funds in accordance with the approved budget.

4.7 Unutilized Funds

4.7.1 Unutilized Recurrent Grants TZS 139,556,805,020

In the financial year 2017/18, 174 LGAs incurred TZS 4,121,063,901,962 as recurrent expenditure out of the recurrent grants received amounting to TZS 4,260,620,706,982 leaving

unspent balance of TZS 139,556,805,020 equivalent to 3 per cent. Refer to **Appendix 17**.

Table 4-7 shows a trend of unutilized recurrent grants for five consecutive years

Table 4-7: Trend of unutilized Recurrent Grants

Financial Year	Recurrent Grants available(TZS)	Recurrent Expenditure (TZS)	Unspent recurrent Grants (TZS)	%
2017/18	4,260,620,706,982	4,121,063,901,962	139,556,805,020	3
2016/17	1,984,176,305,424	1,714,044,062,102	270,132,243,323	14
2015/16	4,523,484,681,888	4,350,297,589,014	173,327,538,558	4
2014/15	3,482,376,848,057	3,388,531,416,909	93,845,431,148	3
2013/14	3,111,989,730,119	2,982,063,854,808	129,925,875,311	4

4.7.2 Unspent Development Grants TZS 261,449,918,916

During the year under review, 176 LGAs budgeted to spend TZS 783,141,038,617 on development activities but spent TZS 521,691,119,831 equivalent to 67% which implies that TZS 261,449,918,916 were not utilized. Refer to **Appendix 18**.

Table 4-8 below shows a trend of unspent development grants for five consecutive years

Table 4-8: Trend of unspent development grants

Financial Year	Available Development Grants (TZS)	Spent Development Grants (TZS)	Unspent Development Grants (TZS)	% Unspent	No. of LGA
2017/18	783,141,038,617	521,691,119,831	261,449,918,916	33	176
2016/17	732,166,960,118	471,319,264,186	260,847,695,932	36	168
2015/16	586,306,528,447	388,699,819,438	197,606,709,009	34	171
2014/15	550,868,372,532	449,532,701,737	101,335,670,796	18	151
2013/14	734,721,779,087	531,594,614,629	203,127,164,458	28	157

The unspent development and recurrent grants is attributed to delay in the release of funds by Treasury. A delay in releasing funds especially for development projects exposes the LGAs to a risk of projects cost overrun.

I reiterate my previous recommendations that, Treasury should release funds as per the approved budget and on time to enable timely implementation of planned activities.

4.8 Supplementary budget not approved TZS 8,398,973,253

Section 43(2) of Budget Act 2015 states that, “supplementary budget shall be required for (a) Increasing or decreasing of an appropriation, change its purpose, or create a new appropriation under an Appropriation Act (b) Increasing or decreasing the amount of a line item under the estimates if it cannot be achieved through virements or change of its purpose or (c) Indicating the manner in which contingency fund was used”. Also, Section 43(1) requires the Government to submit to the National Assembly for approval; a supplementary budget in support of money spent in excess of the approved budget or to meet unplanned expenditure.

I noted that six (6) LGAs received a total of TZS 8,398,973,253 which was not budgeted for and the supplementary budgets were not approved, hence spent in excess of the approved budget. List of LGAs are shown in **Table 4-9** below:

Table 4-9: LGAs without approved supplementary budget

S/N	Council	Excess of Budget (TZS)
1.	Longido DC	2,727,524,635
2.	Monduli DC	7,333,208
3.	Hanang’ DC	400,000,000
4.	Bunda DC	2,877,097,600
5.	Bumbuli DC	1,054,715,596
6.	Handeni DC	1,332,302,214
	Total	8,398,973,253

I recommend to the concerned LGAs that, before executing supplementary budget, they should obtain approval of the same from appropriate authority.

4.9 60% of own source revenue not allocated to development projects TZS 30,592,410,877

The guidelines for preparation of plans and budget for 2017/2018 require LGAs to allocate sixty percent (60%) of their own source revenue for development activities.

Review of the Statement of Comparison of Budget, Actual Amount and Capital Expenditure (CAPEX) revealed that 44 LGAs collected own source revenue amounting to TZS 98,556,221,765. However, only TZS 29,001,220,234 equivalent to 48% was transferred to development account leaving TZS 30,592,410,877 equivalent to 52% unallocated. Refer to **Appendix 19**.

I recommend to the concerned LGAs to comply with the cited guidelines by ensuring that 60% of own source collections are allocated and utilized on development activities.

Chapter 5

AUDIT OF FINANCIAL STATEMENTS

Introduction

In this chapter, I highlight the main audit findings and recommendations obtained during the audit of Financial Statements for the financial year 2017/18 in respect of 185 LGAs.

The main objective of auditing Financial Statements is to enable me express an opinion as to whether the Financial Statements were prepared, in all material respects, in accordance with Accrual Basis International Public Sector Accounting Standards (IPSASs).

In order to improve the quality of LGAs operational processes, I hereby identify areas where management may concentrate to add value to the LGAs.

5.1 Long outstanding Receivables and Prepayments TZS 143,045,745,088

Receivables are proceeds which the Council will receive from its customers who have purchased its services on credit, revenue debtors, staff advances, imprests and Women & Youths loans.

As at 30th June, 2018, Financial Statements together with their supporting schedules disclosed outstanding receivables amounting to TZS 143,045,745,088 in respect of 166 LGAs which remained uncollected for a period exceeding twelve (12) months as shown in **Appendix 20** to this report.

Receivables for two consecutive years have increased by TZS 4,138,299,061 from TZS 138,907,446,027 in 161 LGAs reported upon in the year 2016/17 to TZS 143,045,745,088 in the year 2017/18 in respect of 166 audited LGAs, as shown in table 5-1 below.

Table 5-1: Trend of long outstanding receivables and prepayments

Financial year	Amount (TZS)	No. of LGAs involved
2017/2018	143,045,745,088	166
2016/2017	138,907,446,027	161
2015/2016	134,927,106,170	148
2014/2015	179,026,643,470	163

However, aging analysis for five (5) LGAs was not provided in the supporting schedules to the Financial Statements as shown in **Table 5-2**.

Table 5-2: Age analysis for receivables not provided

S/N	Name of LGAs	Total Receivable (TZS)
1.	Mlele DC	388,438,000
2.	Mpanda DC	1,241,658,270
3.	Mpanda MC	679,766,441
4.	Mpimbwe DC	146,668,048
5.	Nsimbo DC	731,050,438
Total		3,187,581,197

As a result, I was not able to perform further analysis to determine the extent that Accounts Receivables have impacted on the liquidity of the LGAs. Recoverability of these amounts is doubtful as they continue to remain outstanding for a long time without being collected and may eventually become bad debts.

I recommend the concerned LGAs to speed up the recovery process so that receivables that have not been collected are collected and used to finance planned activities and thus smoothening LGAs operations.

5.2 Long outstanding Payables TZS 185,645,016,191

Payables are legally enforceable claims for payment held by exchanging of goods supplied/services rendered that Councils have ordered but not paid for. These are generally in the form of invoices raised by suppliers or staff claims.

As at 30th June, 2018, 172 LGAs reported a total of TZS 185,645,016,191 as outstanding payables in their Financial

Statements as shown in **Appendix 21**, which is higher by TZS 20,082,803,816 compared to payables for year 2016/2017 of TZS 165,562,212,375 in 158 LGAs, as shown in **table 5-3** below.

Table 5-3: Trend of long outstanding payables

Financial year	Amount (TZS)	No. of LGAs involved
2017/2018	185,645,016,191	172
2016/2017	165,562,212,375	158
2015/2016	155,804,155,420	154
2014/2015	212,130,677,853	163

In addition, seven (7) LGAs as shown in **Table 5-4** below did not age their payables, hence making it difficult to perform further credit analysis to determine the extent that these accounts payable had affected the liquidity of the respective LGAs.

Table 5-4: Payables age analysis not provided

S/N	Name of LGAs	Total Payable (TZS)
1.	Ludewa DC	398,381,296
2.	Mlele DC	388,438,000
3.	Mpanda DC	1,241,658,270
4.	Mpanda MC	679,766,441
5.	Mpimbwe DC	146,668,048
6.	Nsimbo DC	731,050,438
7.	Songea DC	1,301,763,468
Total		4,887,725,961

Failure to settle accounts payable as they fall due can cause creditors to be reluctant to provide credit to LGAs that have not proven themselves as credit worth. In addition, long outstanding payable can be a cause for lawsuits and penalties. It is vital to conserve good reputation and harmony between LGAs and staff as well as suppliers of goods and services hence creating confidence to staff and the society they serve.

I still call upon the Government through PO-RALG to institute adequate strategies to ensure that outstanding payables are settled as they fall due to restore credit worthiness of the LGAs. Further, LGAs are required to prepare payables in age analysis

which helps in identifying the long outstanding ones and formulate strategies for their clearance.

5.3 Outstanding litigations against the Council TZS 413,787,030,280
Sect. 5 of the Local Government (District Authorities) Act, 1983 and Sect. 5 of the Local Government (Urban authorities) Act, 1983 highlight on the objectives of the LGAs establishment, which include establishing, promoting, developing and maintaining an effective and efficient system of local government, thus offering sustainable services that satisfy peoples' needs and significantly improve social services in a particular jurisdiction.

However, during the audit for the year under review I noted existence of LGAs that were affected by contingent liabilities arising from 1,086 pending court cases.

Out of 185 LGAs reviewed, 120 LGAs had contingent liabilities of TZS 413,787,030,280. As a result, 564 (52%) cases in 72 LGAs with a total amount of TZS 327,561,346,790 were disclosed and provisions were made in the Financial Statements as per Para 100 of IPSAS 19; while 522 cases (48%) involving 48 LGAs with a total amount of TZS 86,225,683,490 were neither disclosed nor provision for them was made in the Financial Statements.

There has been a rapid increase of outstanding litigation claims in the year under review by TZS 227,343,929,721 as compared to the previous year (2016/17) whereby a total of TZS 186,443,100,559 in 116 LGAs was reported as claims.

Out of 1,086 pending court cases, Kinondoni Municipal Council had 90 cases equivalent to 8 per cent of the reported cases. More details are given in **Appendix 22**. Majority of the pending legal cases resulted from land disputes and termination of contracts.

Contingent Liabilities give rise to material effect on the financial resources such as administration costs and risk of paying substantial amount in future in the event that the pending court cases are ruled out in favour of the plaintiff. Contingent liabilities may also affect sustainability of service delivery.

I recommend to management of LGAs to comply with laws, rules and regulations in their operations in order to reduce the likelihood of occurrence of court cases. Also, make close follow up on the case proceedings and ensure that the outstanding issues are dealt with and finalized within a considerable period. Where possible, LGAs should convince the other party to the disputes amicably (out of court) so as to reduce the risks of paying penalties and fines in case the court ruling is not delivered in favour of LGAs

5.4 Non-disclosure of related party transactions in the Financial Statements

IPSAS 20 Para 1 requires an entity that prepares and presents Financial Statements under the accrual basis of accounting to apply this Standard in disclosing information about related party relationships and certain transactions with related parties.

However, during the year under review I noted that, five (5) LGAs did not disclose information relating to related parties in terms of remuneration to key management personnel and loans issued to related parties. Therefore, the Financial Statements could not be used to provide adequate and reliable information to the users for decision making.

Table 5-5: List of LGAs that did not disclose related party transactions

S/N	Name of LGAs
1.	Arusha DC
2.	Ifakara TC
3.	Korogwe DC
4.	Malinyi DC
5.	Ulanga DC

I therefore recommend to the management of the respective LGAs to disclose the information pertaining to related party transactions as per the requirement of IPSAS 20 so as to enhance transparency and reliability of the Financial Statements.

5.5 Misstatements in the submitted Financial Statements TZS 154,626,259,685

After preparation of Financial Statements, Order 31(1) of LGFM, 2009 requires the Accounting Officer to submit them to the Controller and Auditor General for audit purposes on or before 30th September of each financial year.

Furthermore, Sect. 45 (4) of the Local Government Financial Act, 1982 requires Local Government Authorities to submit the accounts to the Controller and Auditor General for audit as soon as possible after closure of the financial year.

Contrary to the cited laws, during review of submitted Financial Statements in respect of 185 LGAs I noted that, certain Financial Statements with significant errors and omissions, which implied that they were prepared by staff who had not adequately been exposed to preparation of IPSAS compliant Financial Statements.

I noted five (5) LGAs with misstatements and omissions amounting to TZS 159,573,105,737 which, in view of their materiality necessitated me to issue one (1) Adverse Audit Opinion, four (4) Qualified Audit Opinions as analyzed in **Table 5-6** below:

Table 5-6: List of LGAs with modified audit opinions due to misstatements

Name of LGA	Audit opinion issued	Total misstatements (TZS)
Kigoma Ujiji Municipal Council	Adverse	150,114,910,215
Rungwe District Council	Qualified	1,130,605,694
Makete District Council	Qualified	599,607,068
Tabora District Council	Qualified	537,172,362
Ukerewe District Council	Qualified	2,243,964,346
Total		154,626,259,685

Regular training to LGAs staff on preparation of IPSAS compliant Financial Statements is of utmost importance so as to build their capacity and minimize a number of errors and omissions in the Financial Statements.

I recommend to the management of LGAs to introduce quality control and assurance process for preparation of Financial Statements; this will ensure that Financial Statements are prepared in conformity with the required standards.

Chapter 6

EVALUATION OF INTERNAL CONTROL SYSTEM, RISK MANAGEMENT AND GOVERNANCE SYSTEM

Introduction

This chapter focuses on appraisal of LGAs' Internal Control System, Risk Management and Governance System. Specifically, it addresses issues regarding the performance of internal audit units and audit committees, the ICT application and general controls, risk management practices and fraud related issues.

During the financial year 2017/18, appraisal of internal control system, risk management and governance system were carried out and the following weaknesses were identified:

6.1 Weaknesses on ICT environment including Accounting Systems

Financial transactions of LGAs are processed through Epicor 10.2 version which is an Integrated Financial Management System (IFMS).

Also, LGAs operate a Local Government Revenue Collection Information System (LGRCIS) and Facility Financial Accounting and Reporting System (FFARS). The aim of using IFMS is to facilitate effective and efficient management of LGAs' budget, revenue and expenditure.

Review of these applications software revealed the following weakness in 185 LGAs as detailed in **Appendix 23**.

- Information from LGRCIS, LAWSON, PLANREP and FFARS are manually recorded into the IFMS Epicor General Ledger due to lack of automated interface. In this regard, LGAs duplicate information leading to inconsistency of information between IFMS Epicor and these systems which reduces reliability of financial information. Moreover, human intervention creates a possibility for manipulation and human errors.

- The IFMS Epicor 10.2 version operates as a cash-commitment control tool which only captures cash transactions and does not capture accrual transactions. Still yet, LGAs prepare their financial statements on accrual basis.
- IFMS Epicor has asset management, payables and receivables modules but these modules are not in use.

I recommend PO-RALG to integrate IFMS Epicor with other financial related systems, accommodate recording of accrual transactions in IFMS Epicor and ensure there is full utilization of all modules in IFMS Epicor so as to realize full benefit of these systems and enhance reliability of LGAs' financial information..

6.2 Inadequate Information Technology general controls

In LGAs, information technology controls are specific activities performed to ensure that councils' objectives are met. They are subset of the Councils' internal control in ensuring systems continue to function consistently as planned.

Review of IT general controls noted the following weaknesses: (Refer to **Appendix 24**)

- LGAs' IT units are understaffed and have shortage of ICT equipment such as computers and network maintenance tools which affect efficiency and effectiveness in discharging their functions.
- Most of the LGAs had not performed risk assessment with a view to mitigate potential risks. Consequently, Standalone desktop and laptop computers are not regularly being updated with Antivirus which can lead to loss of information and unauthorized access to information.
- Some of the LGAs have not established disaster recovery and business continuity plan. Thus, in the event of occurrence of disasters, LGAs cannot resume operations timely.

I recommend to the LGAs to strengthen their IT units by recruiting staff and procure the required ICT equipments, and establish IT policy and procedures with regard to the use and

security of its computer systems and information. Also, ensure computers are running with updated antivirus; establish Business Continuity Plan and Disaster recovery Plan where applicable and the established Steering Committees function properly as an oversight to IT Unit so as to enhance compliance with IT standards

6.3 Inadequate Performance of Audit Committees

According to Order 12 (5) of LGFM, 2009, the Audit Committee is responsible for review of internal and external audit reports, provide advices to the accounting officer on preparation and review of financial statements, and prepare annual report on its activities among others.

Assessment of Audit Committees in discharging their responsibilities noted the following weaknesses: (Refer to Appendix 25)

- The Committees did not provide advice to the accounting officers on matters concerning financial statements.
- The Committees members were not trained on IPSAS; yet they are bound to provide advice on financial statements prepared under IPSAS Accrual basis.
- The Committees failed to meet at least once quarterly contrary to Order 12 (5) (a) of LGFM, 2009.
- In some cases there was no proof that the annual reports of the committees were being prepared and submitted to the Accounting Officers for taking appropriate action on the recommendations.

Inefficient performance of Audit Committees could spread inefficiencies in the overall control environment and good governance within the Councils.

I recommend to the LGAs to create an enabling environment for the proper functioning of audit committees in order to enhance efficiency in the overall control environment.

6.4 Weaknesses of Internal Audit Units

Section 48 (1) of the Local Government Finances Act, 1982 (Revised 2000) requires LGAs' management to establish and maintain an effective Internal Audit Unit to examine and evaluate the effectiveness and adequacy of internal controls within the LGAs.

During the year under audit, the review of internal audit works noted the following weaknesses: (Refer to **Appendix 26**):

- The Internal Audit Units had limited working tools such as reliable means of transport and computers.
- The Units had inadequate number of staff which hinders the scope and coverage of audits.
- Some of the Internal Auditors lack knowledge on LGAs applications software such as IFMS Epicor, LGRCIS, LAWSON, PLANREP and FFARS.

I reiterate my previous years' recommendation to LGAs to strengthen internal audit functions through increased financial and human resources as well as the needed tools to facilitate their duties. In addition, internal auditors should be equipped with knowledge and skills to enable them increase the scope of audit and enhance their performance.

6.5 Weaknesses in Risk Management

Risk management aims to identify potential risks in advance, analysing them and taking precautionary steps to reduce or curb them. The Ministry of Finance through the Office of Internal Auditor General issued Guidelines for Risk Management in 2013 which could assist in the implementation of Risk Management at the Council including preparation of appropriate framework to support Risk Management Policy.

ISSAI 1315 requires me to evaluate the established LGAs' risk management process and whether the identified LGAs' risks process is relevant to the financial reporting objectives, estimating the significance of the risk, assessing the likelihood of their occurrence and deciding about action to address those risks. Also, where risk assessment process doesn't exist, determine if it is

appropriate in the circumstances, or determine whether it represents a significant deficiency in internal control.

During the financial year 2017/18, assessment of Risk Management practices in LGAs noted the following weaknesses: (Refer to **Appendix 27**)

- Absence of approved risk management policy
- Non maintenance of risk register
- Non- performance of risk assessment

In the absence of effective risk management process, proactive response to risk will be limited thus hindering LGAs in achieving intended objectives. Therefore, there will certainly be deficiencies in internal control systems that will make these LGAs susceptible to a risk of material misstatement in the financial statements.

I recommend to LGAs to implement Risk Management Framework by ensuring that Risk Management Policies are prepared and approved, perform risk assessment and maintain updated risk registers. I also recommend to PO-RALG to hold the concerned Accounting Officers responsible for the noted deficiencies in the Risk Management Units and ensure they initiate corrective interventions.

6.6 Fraud Risk Management

6.6.1 Weaknesses on Fraud Risk Management Framework

Most of the LGAs in Tanzania are subjected to fraud risks. Fraud assessment aims to maximize the likelihood that fraud will be prevented or detected in a timely manner and will create a strong fraud prevention effect.

According to the Guidelines of 2015 for Developing and Implementing Fraud Risk Management Framework in the Public Sector, each Public Sector Organisations (PSO) is required to develop and implement a fraud risk management framework.

Also, ISSAI 1224 provide guidelines for auditor’s responsibility to fraud and audit of financial statements. In view of that I am obliged to report matters related to fraud. During assessment of fraud risk, I noted the following weaknesses, the details of which are given in **Appendix 28** of this Report.

- Absence of Fraud Risk Policy
- Undocumented process for prevention and detection of fraud risk
- Fraud risk assessment not done.

In the absence of effective fraud risk management process, ability of LGAs to detect and prevent fraud will be impaired.

I reiterate my previous recommendation to the management of LGAs to strengthen internal controls by establishing a documented Fraud Prevention Plan within the Councils to ensure fraud risk assessment is performed regularly. The LGAs should also establish risk management frameworks which are regularly monitored and updated to ensure that it is an effective element of a Councils’ processes and procedures to deliver services to the communities. Effective Audit Committees can play a pivotal role in monitoring and assessing the Councils’ risk management activities. This would be significantly enhanced by effective internal audit functions.

6.6.2 Identified fraud cases TZS 321,377,067

During the audit, I noted three cases of fraud amounting to TZS 321,377,067 which requires further investigation. These cases are indicated in **Table 6-1** below:

Table 6-1: Cases of fraud and amount involved

Council	Nature of fraud	Amount in TZS
Mkuranga DC	Unbanked revenue	7,050,000
Tabora DC	Alteration of Payment voucher and payroll	270,540,067
Sikonge DC	Payment for activities not performed	43,787,000
Total		321,377,067

Existence of these fraud cases is an indication that the LGAs involved lack appropriate fraud detection measures as a result of ineffective internal controls.

I recommend to the respective LGAs to strengthen internal controls by establishing documented Fraud Prevention Plan within the Councils to ensure fraud risk assessment is performed regularly.

Chapter 7

PAYROLL AND HUMAN RESOURCES MANAGEMENT

Introduction

Payroll and Human Resources Management are an integral part of the remuneration management system and service delivery for all LGAs' staff. Proper administration of payroll and management of human resources are very crucial for the LGAs' staff job satisfactions consequently could lead LGAs becoming effective and efficient in delivering of services to the community.

This chapter highlights on the findings relating to management of salaries, allowances, benefits and arrears for employees of the LGAs. It also covers review of payroll records for recruitment, promotions, salary increments, transfers, and terminations.

During the audit of LGAs for the financial year 2017/18, I noted the following issues which require attention of the concerned parties:

7.1 Shortage of 149,943 staff in 158 LGAs

Sufficient number of staff coupled with mixed skills and experience is necessary for the LGAs to accomplish their objectives. My review of the staffing level in 158 LGAs noted a shortage of 149,943 staff (equivalent to 33%) out of the requirement of 460,438 staff in these LGAs.

The shortage was also observed in Health and Education Departments which are among the priority development areas under the Strategic Development Goals (SDGs) adopted by Tanzania in the Five Year Development Plan 2016/17 - 2020/21 (FYDP II).

My assessment of staff level in 155 LGAs for Health Sector which comprises of hospitals, health centers and dispensaries noted a shortage of 37,544 staff equivalent to 47% of the entire requirement. Similarly, there was a shortage of 58,057 staff

existing positions, retention of well skilled and experienced employees and provision of special incentives for employees especially those in education and health sector who are working in remote LGAs.

7.2 Unpaid staff claims TZS 11,141,505,574

I reviewed employees' personal files; documents related to employees' claims and interview with Human Resource Officers in 22 LGAs and noted outstanding staff claims amounting to TZS 11,141,505,574 which had remained outstanding for more than 12 months without being paid.

These claims include salaries, leave, acting allowances, subsistence, and other claims as shown in **Table 7-2** below:

Table 7-2: Unpaid staff claims and salaries arrears

S/N	Name of the Council	Salary arrears (TZS)	Other claim (leave, acting, subsistence, transfer, other claims) (TZS)	Total (TZS)
1.	Busokelo DC	288,110,922	996,337,272	1,284,448,194
2.	Ifakara TC	65,433,700	290,201,600	355,635,300
3.	Igunga DC	19,005,000	0	19,005,000
4.	Karatu DC	0	816,329,061	816,329,061
5.	Kinondoni DC	1,325,000	1,599,558,227	1,600,883,227
6.	Longido DC	137,629,030	0	137,629,030
7.	Masasi TC	306,564,598.00	0	306,564,598
8.	Mbulu DC	0	203,617,470	203,617,470
9.	Momba DC	24,101,418	1,190,902,012	1,215,003,430
10.	Morogoro MC	0	538,911,259	538,911,259
11.	Moshi DC	0	39,720,000	39,720,000
12.	Mtwara DC	74,318,000	0	74,318,000
13.	Muleba DC	72,804,500	0	72,804,500
14.	Mvomero DC	0	738,981,164	738,981,164
15.	Newala DC	185,086,000.00	0	185,086,000
16.	Newala TC	214,597,350	0	214,597,350

S/N	Name of the Council	Salary arrears (TZS)	Other claim (leave, acting, subsistence, transfer, other claims) (TZS)	Total (TZS)
17.	Nsimbo DC	466,597,933	589,333,973	1,055,931,906
18.	Ruangwa DC	0	111,298,383	111,298,383
19.	Same DC	0	14,980,000	14,980,000
20.	Songwe DC	21,636,900	623,655,395	645,292,295
21.	Sumbawang a DC	85,955,029	813,586,543	899,541,572
22.	Ubungo MC	2,949,475	607,978,360	610,927,835
Total		1,966,114,855	9,175,390,719	11,141,505,574

Source: Council's Financial Statement

While I acknowledge the efforts by the Government in settling staff claims, my concern remains on the delays in making payments of long outstanding staff claims.

Outstanding claims increase liabilities to LGAs and the Government as a whole and demoralize employees in delivery of effective and efficient services to the community.

I recommend to LGAs, PO-RALG and PO-PSM in collaboration with Treasury to ensure that funds for settling staff claims are released without further delays to avoid accumulation of debts. In addition, ensure that no new staff debts are created without having funds.

7.3 491 Staff acting in vacant posts for more than six months and existence of 74 vacant post in 20 LGAs

Order D 24 (3) of the Standing Orders for the Public Service of 2009 requires public servants not to act in vacant posts for a period exceeding six months.

During the financial year 2017/18 I noted that there were 491 officers acting in vacant post for more than six months in respect of 129 LGAs contrary to Order D 24 (3) of the Standing Orders for the Public Service of 2009.

I also noted existence of 74 vacant posts for Head of Departments and Unit in 20 LGAs as detailed in **Appendix 30**.

However, it was noted that most of the officers working in the acting capacity were at various levels of vetting while some lacked appropriate qualifications for the posts. Also, I noted that there’s a delay in appointing qualified persons for the respective posts by the appointing authority. My assessment noted that lack of qualified employees is the reason why the vacant posts had not been filled.

A trend of three consecutive years indicates slight improvement in filling the vacant positions. During the year 2017/18, the number of staff in acting positions has decreased by 16% as compared to the year 2016/17 as shown in **Table 7-3**.

Table 7-3: Trend analysis on LGAs staff in acting capacity

Year	No. of LGAs	No. of staff in acting position
2017/18	129	491
2016/17	113	586
2015/16	78	373

In my opinion, Officers working in acting positions for a long time are demoralized in discharging their duties.

I recommend LGAs in collaboration with PO-PSM and PO-RALG speed up the process of appointing qualified officers to fill the vacant posts. I also urge the PO-RALG to ensure that Heads of Departments transferred are immediately replaced to avoid these posts falling vacant.

7.4 Absence/Inadequate Open Performance Review and Appraisal System to Staff of LGAs.

All government organizations shall use open performance appraisal system as stipulated in the Public Service Act, Cap.298, the Public Service Regulations, 2003 and Circular No.2 of 2004. Performance Appraisal System may vary between organizations depending on the nature of their functions and between levels but shall have to be open and transparent.

Section D.63 (1) of the Public Service Standing Order, 2009 requires Performance Appraisal to be prepared in respect of public servants serving on pensionable, contract, agreement and Operational Service in the public service. Also, Section D.63 (2) of the Public Service Standing Order, 2009 states the aim of Performance Appraisal which is to discover, evaluate and document the potential and shortcomings of individuals to enable measures to be taken for improvement of the efficiency.

Having effective and efficient employee performance management is essential for LGAs' service delivery since it enables every staff to fully understand and contribute to the attainment of LGAs' objectives. Self-appraisal by the public servant in the preparation of their own OPRAS report assists in the assessment of the employees' performance in their present job, the need for training and suitability for promotion.

My review on performance of OPRAS in LGAs for the financial year ended 30th June, 2018, noted that performance appraisal for 661 staff out of 874 staff sampled in 27 LGAs equivalent to 76% was not performed or inadequately carried out contrary to Regulation 22 (1) of the Public Service Regulations, 2003 and Standing Order D.42, D.62, D.63, D.67 and D.68 of the Public Service Standing Order, 2009 and Circular No.2 of 2004. Details are given in **Table 7-4** below:

Table 7-4: Absence or inadequate performance appraisals

S/N	Council	Files with Discrepancy	No. of files Tested	%
1.	Bumbuli DC	88	97	91%
2.	Chamwino DC	68	105	65%
3.	Chunya DC	33	56	59%
4.	Dodoma MC	13	50	26%
5.	Hai DC	10	10	100%
6.	Handeni DC	91	96	95%
7.	Ilala MC	7	15	47%
8.	Ilemela MC	9	9	100%
9.	Karatu DC	11	11	100%
10.	Kasulu TC	8	20	40%
11.	Kibaha TC	13	13	100%

S/N	Council	Files with Discrepancy	No. of files Tested	%
12.	Kisarawe DC	5	5	100
13.	Korogwe DC	26	44	59
14.	Longido DC	19	19	100
15.	Madaba DC	14	20	70
16.	Masasi DC	4	5	80
17.	Meru DC	27	27	100
18.	Mpanda MC	4	20	20
19.	Mufindi DC	45	48	94
20.	Muheza DC	49	57	86
21.	Mwanza CC	14	14	100
22.	Nanyamba TC	23	23	100
23.	Ngorongoro DC	18	24	75
24.	Njombe TC	9	9	100
25.	Nkasi DC	15	30	50
26.	Pangani DC	24	33	73
27.	Sikonge DC	14	14	100
Total		661	874	76

Inadequate performance of the Human Resources Departments in LGAs in ensuring timely filling of OPRAS forms to its staff and inadequate awareness to both staff and their supervisors on the importance of OPRAS in the overall performance of individual and respective LGA in serving the public were the main cause of the weaknesses noted. Awareness of Performance Review and Appraisal to the LGAs employees was low due to lack of awareness programs from Human Resource Departments.

Inadequate performance appraisal to staff of LGAs has a negative impact on the sustainability of service delivery in those LGAs since there will be no basis for action taking to staff who did not perform and promotion or rewards for best performers who surpass or meet performance levels.

In order to improve performance in LGAs, I recommend to the Management of the LGAs and the Government as a whole to ensure that there is sufficient budget allocation for OPRAS activities and perform awareness program to LGAs' staff on the importance of OPRAS to the government employees. I also insist

on filling, completion and assessment of OPRAS forms (mid-year & annual) to all LGAs' employees.

7.5 Payment of salaries and deductions to non-existing staff TZS 207,375,726

Government employees are paid salaries directly through their respective bank account by Treasury on a monthly basis. This posed a challenge for me to ascertain whether LGAs do have a proper mechanism to control payment of salaries to the retired, deceased, absconded, and dismissed employees.

Order 79(1) of Local Government Financial Memorandum, 2009 requires Human Resource Officer or where appropriate, the Head of Department concerned, to keep an up-to-date register of all employees and their details and shall notify the Treasurer promptly of all matters affecting the payment of emoluments, including: (a) appointments, resignations, dismissals, suspensions, secondments and transfer;

Further, Order 79 (8) of the LGFM, 2009 insist on a need for periodic checks to be undertaken by The Human Resource Officer in collaboration with Heads of Departments and Internal Auditor, to validate all payroll entries, and ensure that all personnel of retirement age have retired.

During the audit of payroll data, personal files and register for deceased, retired and absconded employees of LGAs for the financial year 2017/18 I noted that a total of TZS 207,375,726 was paid to non-existing staff in 17 LGAs.

Out of the amount paid, TZS 128,319,822 was paid as salaries; TZS 53,946,549 as deductions; and TZS 25,109,355 as double payment of salaries in one LGA as detailed in the **Table 7-5** below.

Table 7-5: Payment of salaries or deductions to non-existing staff

S/N	Name of the Council	Salaries paid (TZS)	Deductions (TZS)	Double payment of salary (TZS)	Total Amount paid (TZS)
1.	Babati TC	2,048,400	1,463,600	25,109,355	28,621,355
2.	Bukoba	13,585,000	0	0	13,585,000

S/N	Name of the Council	Salaries paid (TZS)	Deductions (TZS)	Double payment of salary (TZS)	Total Amount paid (TZS)
	DC				
3.	Bumbuli DC	5,345,141	4,414,863.00	0	9,760,004
4.	Handeni TC	348,948.57	656,051	0	1,005,000
5.	Kibondo DC	7,511,436	6,384,564	0	13,896,000
6.	Kilindi DC	1,485,940	1,793,060	0	3,279,000
7.	Korogwe TC	4,164,779	4,780,721	0	8,945,500
8.	Kwimba DC	4,886,053	4,397,947	0	9,284,000
9.	Kyela DC	21,473,021	11,996,979	0	33,470,000
10.	Mkinga DC	750,252	1,448,748	0	2,199,000
11.	Nanyamb a TC	25,109,571	0	0	25,109,571
12.	Ngorongo ro DC	1,495,515	700,485	0	2,196,000
13.	Nzega DC	0	2,937,349	0	2,937,349
14.	Pangani DC	685,357	1,366,643	0	2,052,000
15.	Songwe DC	27,566,000	0	0	27,566,000
16.	Tunduru DC	2,462,156	3,894,791	0	6,356,947
17.	Ukerewe DC	9,402,252	7,710,748	0	17,113,000
Total		128,319,822	53,946,549	25,109,355	207,375,726

Source: Payroll data

Despite the efforts made by the Government on cleaning payroll data by removing staffs who are not in service, still salary payments and deductions in respect to individuals who are no longer in public service re-occurs. Reoccurrences of these payments indicates that my previous years' recommendations on improvement of payroll management have not been effectively implemented.

Failure to update employees' data in the system, lack of periodic review of payroll information and delayed communication between Council, PO-RALG, PO-PSM and Treasury on deletion of non-existing employees were the major causes of the weakness noted.

Based on the information above, I recommended to the management of LGAs to ensure that all the retired, absconded, transferred and dismissed employees are timely and effectively removed from payroll. Also, stringent measures should be taken to ensure total recovery of TZS 207,375,726 used to pay non-existing employees.

7.6 Basic salaries of 6,800 employees in 53 LGAs subjected to deductions exceeding two thirds of their salaries

Section 3 of the Specified Officers (Debt Recovery) Act No.7 of 1970 as emphasized in Circular with Ref. No.CE.26/46/01/1/66 of 28th November 2012 requires employees to be subjected to deductions not exceeding two thirds of their monthly basic salaries.

Examination of payroll in 53 LGAs for the financial year 2017/18 noted existence of 6,800 employees whose their salaries were subjected to deductions in excess of two thirds of their basic salaries. One would expect to see a decrease in deductions over time due to introduction of a control mechanism in LAWSON which rejects deduction on employees' salaries above two thirds but unfortunately, this has not been the case. More details are given in Table 7-6 here under.

Table 7-6: Employees' salaries deducted more than 2/3

S/N	LGAs	No. of staff	S/N.	LGAs	No. of staff
1.	Arusha DC	94	27.	Mbulu DC	85
2.	Bagamoyo DC	217	28.	Meatu DC	21
3.	Bahi DC	104	29.	Meru DC	100
4.	Buchosa DC	104	30.	Misungwi DC	52
5.	Bukoba MC	162	31.	Moshi MC	284
6.	Bumbuli DC	71	32.	Mpanda MC	77
7.	Geita TC	127	33.	Msalala DC	155
8.	Hai DC	237	34.	Muleba DC	315
9.	Handeni DC	128	35.	Mwanga DC	97
10.	Handeni TC	18	36.	Mwanza CC	41
11.	Ilemela MC	337	37.	Nanyamba TC	45
12.	Itilima DC	60	38.	Ngorongoro DC	38

S/N	LGAs	No. of staff	S/N.	LGAs	No. of staff
13.	Karatu DC	250	39.	Nkasi DC	111
14.	Kibaha TC	90	40.	Nsimbo DC	30
15.	Kigamboni MC	214	41.	Nyanghwale DC	76
16.	Kilwa DC	82	42.	Nzega TC	38
17.	Kisarawe DC	217	43.	Pangani DC	49
18.	Korogwe DC	211	44.	Ruangwa DC	73
19.	Kwimba DC	512	45.	Rufiji DC	217
20.	Kyela DC	138	46.	Same DC	217
21.	Lindi MC	39	47.	Songea MC	98
22.	Liwale DC	34	48.	Sumbawanga DC	44
23.	Longido DC	58	49.	Sumbawanga MC	90
24.	Magu DC	242	50.	Tanga CC	257
25.	Mbarali DC	211	51.	Temeke MC	56
26.	Mbinga TC	31	52.	Tunduru DC	58
27.			53.	Ukerewe DC	88
Total					6,800

The trend of excessive deductions for the past three years shows significant increase in employees whose net salaries were deducted by more than two thirds of their basic salaries in the financial year 2017/18 compared to the cases noted in 2016/17 and 2015/16. **Table 7-7** shows a trend of employees with net pay below one third for three consecutive years.

Table 7-7: Trend analysis of excessive deductions for three consecutive years

Year	Year LGAs tested	No. of employees	Average No. of employee per LGA
2017/18	53	6800	128
2016/17	58	4830	83
2015/16	33	625	19

The increase was attributed to application of a new rate of 15% to employees who are HESLB beneficiaries instead of 8% used to be charged previously. After amendment of the Loans Board (HESLB) Act of 2004 in 2016, the Government endorsed the use of 15% for

loan recovery regardless of the amount of net pay the beneficiary had.

Excessive deductions may adversely affect employees' performance and their well-being. Consequently, service delivery in LGAs will be affected. Excessive deductions on government employees' salaries may lead to them being susceptible to temptation of engaging in fraudulent practices and misappropriation of public funds or abuse of public office for private gain.

I recommend to the management of LGAs and Government as a whole to introduce a tracking mechanism for loans taken by employees from various sources/institutions. The mechanism should be capable of raising alarm or reject issuance of loans that will be above the statutory net pay allowable to a particular employee.

7.7 Delay in approving promotions and salaries increment to 10,899 officers

Order D. 51 of the Standing Orders for the Public Service of 2009 requires appropriate appointing authority to promote officers when vacancy occurs; officer becomes qualified; and officer assumes the duties of the new post.

To the contrary, a review of personal files, LAWSON data and other relevant documents which I conducted in 17 LGAs revealed that promotions of 10,899 officers whom their lists were submitted to PO-PSM for approval delayed to be approved despite those employees having the required qualifications as summarized in **Table 7-8** below:

Table 7-8: List of Councils with officers whose promotions were delayed

S/N	Name of the Council	No. of staff
1.	Bagamoyo DC	226
2.	Hai DC	467
3.	Itala MC	134
4.	Kibaha TC	28
5.	Kyela DC	1,563

S/N	Name of the Council	No. of staff
6.	Mbarali DC	2,069
7.	Mbulu TC	23
8.	Momba DC	19
9.	Moshi DC	1,110
10.	Moshi MC	1,177
11.	Mtawara DC	89
12.	Newala DC	1,055
13.	Rombo DC	1,190
14.	Rufiji DC	3
15.	Same DC	1,504
16.	Siha DC	196
17.	Temeke MC	46
Total		10,899

The delay in promotions was attributed by the PO- PSM Circular No. CFA.26/205/O1 B/46 dated 13th June, 2016 which ordered all government institutions country-wide to postpone promotions and salary increments until physical and academic verification on the existing employees is done and completed. However, the deadline date for physical and academic verification could not be determined.

Delay in promoting qualified public servants may lower their working morale and job satisfaction which may in turn lead to poor performance of services to the community.

I recommend to LGAs Management and PO-RALG to liaise with PO-PSM to speed up promotions of eligible officers and their salaries adjusted soon after being promoted.

7.8 Salary deductions not remitted to respective institutions TZS 1,048,170,313

The primary mission of payroll administration is to ensure that all employees are paid accurately and timely with the correct tax withheld and other deductions, and that the tax withheld and deductions are remitted in a timely manner to the respective institutions. It is important for LGAs to timely remit salary deductions to the respective Institutions as per Sect 11.1(e) of the Local Government Authority Accounting Manual of 2010.

According to the prevailing laws, regulations and directives in Tanzania, LGAs employees' salaries are subject to statutory and non-statutory deductions such as approved Social Security Funds (PSPF, LAPF, NSSF, PPF, WCSF and NHIF), Income tax, National Health Insurance Fund (NHIF) and repayment of loans to the financial institutions, SACCOS and contributions to Workers Unions. Most of these deductions are withheld at source and information sent to the respective LGAs. For the case of the employees who are paid salaries from own sources; salaries are deducted at the LGAs' level.

During the audit for the financial year ended 30th June, 2018, I noted that 41 LGAs failed to remit deductions amounting to TZS 1,048,170,313 to various institutions as analysed in **Table 7-9** below:

Table 7-9: Category of institutions whose deductions were not remitted

Name of institution	Amount(TZS)
Tanzania Revenue Authority (TRA)	19,462,710
Pension funds	789,805,297
Other institutions	238,902,305
Total	1,048,170,313

Delay in remitting deductions to the respective Institutions attracts penalties which are nugatory expenditure to the defaulting LGAs. For instance, during the year 2017/18, nine LGAs were charged a total of TZS 6,929,864,089.07 as penalty for non-remittance of deductions to pension funds on due dates. Details of LGAs for every category of deductions are shown in **Appendix 31**.

In my previous audits, I noted a similar finding, however, this year the magnitude has increased as indicated in **Table 7-10**.

Table 7-10: Statutory deductions not remitted for three consecutive years

Year	No. of LGAs	Amount (TZS)
2017/18	41	1,048,170,312
2016/17	31	963,796,371
2015/16	30	1,123,229,274

Non-remittance of contributions to Social Security Funds has an adverse effect to employees' terminal benefits. Failure to timely remit retained deductions could result in LGAs using the funds on other unbudgeted activities thus creating liabilities and nugatory expenditures by way of penalties due to late remittances.

Despite my previous year's recommendations, many LGAs still failed to remit salary deductions to respective institutions on time. This indicates non obedience by many LGAs to laws and regulations and weaknesses in implementation of my audit recommendations regarding the improvement of payroll management.

I recommend to LGAs and Government as whole to establish a mechanism that will ensure early remittance of statutory deductions as they become due. I further insist on LGAs to ensure that deductions which were not remitted as noted above are promptly remitted to the respective institutions without any further delay in order to avoid fruitless expenditure arising from penalties.

7.9 Particulars of 13,090 staff transferred to other entities not updated in LAWSON

All employees of LGAs and salary information are centrally kept by PO-PSM using computerized information system known as LAWSON. New recruitments, transfers, retirement, abscondment and dismissal of government employees should be timely updated in the system. LGAs should work closely with PO-PSM for effectiveness and efficiency in recording, updating and deletion of staff information in the system.

Order 79(1) of Local Government Financial Memorandum, 2009 requires the Human Resource Officer or where appropriate, the Head of Department concerned, to keep an up-to-date register of all employees and their details and shall notify the Treasurer promptly of all matters affecting the payment of emoluments, including: (a) appointments, resignations, dismissals, suspensions, secondments and transfer; (b) changes in remuneration, other than normal increments and pay awards and agreements of general application; (c) absences from duty for sickness or other reasons apart from approved leave; and (d) Information necessary to

maintain records of service for income tax and provident fund contributions.

My review of payroll information, staff files and staff transfers register in 33 LGAs revealed existence of 13,090 staff that were transferred to other Government entities but their salaries were still paid through the former work station. I established the salaries paid in respect to the transferred staff in 29 LGAs and revealed that, TZS 620,648,000 was paid to Staff who were transferred to other entities but their salaries seems to be paid by ex-LGAs which inappropriately increased wage bill of the former LGAs. Details are shown in **Appendix 32**.

Delay in making approval in the LAWSON system by PO-PSM and inadequate follow up of employees' salaries information by LGAs' management were considered to be the major causes of this weakness.

Failure to update staff information in LAWSON regarding staff transfer to other work station may cause payment of salaries and other benefit to the resigned or absent employees. Also, in case of misconduct of the employees concerned, the new work station may fail to stop salaries to flow to the respective employees pending disciplinary decision.

I recommend to LGAs' management in collaboration with PO-RALG and PO-PSM to timely update transfer particulars of employees in LAWSON system.

7.10 Unclaimed salaries/refunded salaries not remitted to Treasury TZS 97,319,363

Government employees are paid salaries directly through their respective bank account by Treasury on a monthly basis. This posed a challenge for me to ascertain whether implementation of Treasury Directive No.3 with Ref. No.CBA.187/495/01/23 dated 18/09/2014 and Order No. 79 (6) of the Local Government Financial Memorandum of 2009 which requires the remittance of unclaimed salaries retained in respect of the retired, deceased,

absconded, and dismissed employees to Treasury within fourteen days after salary payment is effectively fulfilled.

Audit of 9 LGAs revealed unclaimed salaries amounting to TZS 97,319,363 in respect of the retired, deceased, absconded, and dismissed employees as shown in **Table 7-11** were not confirmed to be remitted to Treasury.

Table 7-11: Unclaimed salaries/refunded salaries not remitted to Treasury

S/ N	Council	Amount (TZS)
1.	Babati TC	1,745,742
2.	Biharamulo DC	2,756,436
3.	Bukoba MC	14,373,640
4.	Busega DC	28,916,096
5.	Korogwe DC	12,689,049
6.	Liwale DC	6,826,256
7.	Lushoto DC	1,466,000
8.	Nyasa DC	22,108,624
9.	Tunduru DC	6,437,520
Total		97,319,363

During the audit, I noted that these funds were unclaimed due to the fact that the funds were recovered from wrongly paid employees who were out of public services due to dismissal, absenteeism or employee with disciplinary proceedings and salaries withheld by LGAs.

I am of view that the funds not transferred to Treasury timely may be used by LGAs for unintended purpose.

I therefore recommend to LGAs management to ensure that unclaimed funds are recovered from wrongly paid individuals and those due to dismissal or absence, are returned to Treasury within two weeks as required by LGFM, 2009 and Directive No.3 with Ref. No.CBA.187/495/01/23 dated 18/09/2014. I also recommend to LGAs, PO-RALG, PO-PSM and Treasury to establish an effective and efficient mechanism that will avoid release of

salaries to absconded, transferred, dismissed and retired employees.

7.11 Higher learning students loan not recovered from 280 LGAs' employees TZS 269,913,969

Higher Education Students' Loans Board (HESLB) was established under Act No 9 of 2004, with a mandate of provision of education loans to students pursuing higher learning program at accredited higher education Institutions. It also has mandate to collect and recover all monies owed by loan beneficiaries.

S.19 of HESLB Act, 2004 as amended in 2016 requires every employer to notify the Board on employment of any person who is a holder of degree or diploma, within 28 days from the date on which such person is employed.

I reviewed payroll, personal files and list of higher education loan defaulters in 5 LGAs and revealed that, higher education student loan for 21 staff amounting to TZS 269,913,969 in respect to 2 LGAs were not recovered because of LGAs' failure to notify Higher Education Student Loan Board (HESLB) as required by the above mentioned Act. I also noted that 4 LGAs did not notify HESLB concerning existence of loan beneficiaries' employees as required by Section 19 of HESLB Act, 2004.

Table 7-12: LGAs that failed to notify HESLB on employment of 280 staff

S/N	Name of the Council	No. of staff	Amount (TZS)	Remarks
1.	Geita DC	257		Information not submitted to HESLB
2.	Ikungi DC	7	113,142,786	Not refunded
3.	Manyoni DC	2		Information not submitted to HESLB
4.	Mbulu DC	-		Information not submitted to HESLB
5.	Mkuranga	-		Information not submitted to HESLB

S/N	Name of the Council	No. of staff	Amount (TZS)	Remarks
6.	Songwe DC	14	156,771,183	Not refunded
Total		280	269,913,969	

In my view, the weaknesses noted were caused by laxity of LGAs' Human Resource Department in identifying employees and confirm their student loan status with HESLB in compliance with S.19 of HESLB Act, 2004 as well as low awareness program by HESLB. Failure to recover students' loan from beneficiaries may hinder achievement of HESLB objectives of providing adequate loans to more needy students as well as failure to provide loan to more higher learning students.

I recommended LGAs to notify the Higher Education Students' Loans Board on employment of staff as per the requirement of S.19 of HESLB Act, 2004 and take appropriate action by ensuring that there is regular review of its staff establishment to identify loan beneficiaries not paid their loans.

7.12 Payment made to temporary workers without valid contract TZS 210,093,152

Section D.33(1) of Public Standing Order, 2009 requires a candidate appointed to a pensionable post in the public service on non-pensionable terms, or to a non-pensionable post, to be required to enter into a contract (on gratuity terms) specifying the terms of his employment as provided for in Appendix D/V. Contracts on gratuity terms, which shall be the normal form of engagement in such cases, provide for the payment by Government of a gratuity at a prescribed rate on satisfactory completion of the contract. Para 11.2(f) of LAAM, 2009 states that, "Occasionally, some jobs may arise in a council which are temporary in nature and thus, the need for temporary workers. The maximum term of employment for casual labourers is normally 3 months although the term can be renewed whenever necessary. Casual labourers must be adequately supervised. Normally, there are no deductions applicable to casual laborers."

I reviewed payment particulars in 5 LGAs and revealed that, payments were made to temporary workers amounting to TZS 210,093,152 without signed contracts contrary to the above noted Standing Order as shown on **Table 7-13** below:

Table 7-13: Payments made to temporary workers without valid contracts

S/N	LGAs	Amount (TZS)
1.	Hai DC	63,882,989
2.	Kasulu DC	7,800,000
3.	Kinondoni DC	48,250,000
4.	Mbeya DC	70,977,163
5.	Sengerema DC	19,183,000
	Total	210,093,152

Inadequate controls and management of contracts were determined as main causes of the weaknesses noted.

Due to weaknesses noted, there are possibilities of fictitious payments being made to ghost labour or lead to overpayment, underpayment or non-payments at all to contractual workers. Also, it might cause conflict between employer and contracted employees and Council would have no legal power that might cause loss of government money in terms of fines and penalties. In case of non-payment of salaries to the contracted employees, it will be difficult for claims as there will be no binding contract.

I recommend to the LGAs' Management to comply with relevant laws and regulations in managing contractual employees by preparing binding contracts, which have to be signed by both parties. Also, management is required to institute a strong control mechanism and regular assessment on physical existence of temporary employees and the need to employ them in LGAs.

Chapter 8

EVALUATION OF DEVELOPMENT AND OTHER PROJECTS

Introduction

During the financial year 2017/18, various development projects were implemented, of which their implementation has significant multiplier effects to the economy. Generally, these projects are mainly financed by Grants from Development Partners, Central Government, Own source revenue and Community contributions. Most of development projects are being implemented by all 185 LGAs except few ones which were implemented by some of the LGAs depending on their nature and purposes.

Implemented projects and activities were financed through Local Government Development Grant (LGDG), The Constituency Development Catalyst Fund (CDCF), Payment for Results (P4R) and Education Quality Improvement Programme (EQUIP-T).

In addition, other development projects implemented during the year were National Multi Sectoral Strategic Framework (NMSF), Women and Youths Development Fund (WYDF), Community Health Fund (CHF), Urban Local Government Strengthening Programme (ULGSP), Ariel Glaser Pediatric AIDS Healthcare Initiative (AGPAHI Tanzania), Free Education Programme and WALTER REED.

Projects such as Tanzania Social Action Fund (TASAF), Health Basket Fund (HBF) and Water Sector Development Programme (WSDP) were reported in the Annual General Report- Development Projects hence they are not included in this General Report.

8.1 Issues noted during review of projects' financial performance

Financial performance refers to the degree at which financial objectives of the entity have been accomplished. It is the process of measuring the results of an entity's operations in monetary terms.

I noted several weaknesses during assessment of the LGAs' projects financial performance as clarified hereunder:

8.1.1 Funds for implementing Projects not spent TZS 73,971,440,559

I reviewed utilisation of funds released for implementation of planned development activities and projects during the year and revealed that 60 LGAs had total funds available amounting to TZS 146,256,600,351 for implementation of planned activities, however, up to 30th June, 2018 a total amount of TZS 72,285,159,792 had been spent, leaving unspent amount of TZS 73,971,440,559 equivalent to 51% of funds available as shown in table 8-1 below:

Table 8-1: Projects' financial performance

Source of Funds	LGAs tested	Funds Available (A) (TZS)	Actual Expenditure (B) (TZS)	Balance (TZS)	% of Unspent Amount (A-B)/A%
LGCDG	25	35,995,482,105	13,426,702,349	22,568,779,756	63
ULGSP	10	87,633,629,368	44,800,379,758	42,833,249,610	49
EQUIP-T	21	16,629,916,902	11,861,879,059	4,772,126,416	29
CDCF	8	67,262,000	53,087,968	14,174,032	21
CHF	6	1,243,670,073	684,482,523	559,187,549	45
Others	8	4,686,639,903	1,458,628,135	3,228,011,768	69
Total		146,256,600,351	72,285,159,792	73,971,440,559	51

Financial performance for individual LGAs is as shown in **Appendix 33**.

The unspent balances were either due to ineffective project planning and execution or late release of funds by Treasury.

I recommend that LGAs with huge unutilized balances to ensure that all planned activities are re-budgeted and implemented so as to achieve the intended objectives for which funds were allocated and approved for.

8.1.2 Capital Development Projects

Capital development project is a long-term project to acquire, build, improve, maintain, or develop capital assets. LGAs spend a lot of funds to invest in capital assets in order to provide quality services to the citizens.

I reviewed financial performance for capital development projects and noted that 185 LGAs had a total amount of TZS 793,817,895,707 for capital development outlays of which only TZS 532,367,976,921 was utilized as at 30th June 2018 leaving unspent amount of TZS 261,449,918,916 equivalent to 33% of the total available funds. Details are shown in **Table 8-2** below:

Table 8-2: Trend of Capital Development Expenditure

Year	No. of LGAs Tested	Funds Available (TZS)	Capital Expenditure (TZS)	Closing Balance (TZS)	% of Unspent Funds
2017/18	185	793,817,895,707	532,367,976,921	261,449,918,916	33
2016/17	185	796,708,520,009	531,652,643,504	265,055,876,504	33
2015/16	171	584,417,654,676	370,970,071,298	212,934,270,535	14
2014/15	164	718,749,785,161	532,156,786,062	186,592,999,099	26

Table 8-2 above shows that LGAs capacity to utilize funds available for capital development project is equal to 67% in the financial year 2017/2018 which is exactly the same as in the financial year 2016/17. The unspent balances at the year-end implies slow a pace in implementing capital development projects.

I recommend to the respective LGAs to institute effective mechanisms for ensuring that all planned capital development projects are promptly implemented in order to provide better services to the intended communities.

Individual capital development projects financial performances are shown in **Appendix 34**.

8.2 Issues noted during review of projects physical performance

Evaluation of physical implementation for completed and ongoing projects noted various anomalies in 26 LGAs. Most of the noted anomalies were from projects which were being executed at the lower levels; this is due to inadequate supervision of the projects. List of LGAs' projects having various anomalies are shown in **Appendix 35**.

To prevent re-occurrence of the noted anomalies, LGAs are advised to enhance monitoring and supervision while executing the projects; and ensure that projects are awarded to competent contractors and artisans who can produce standard works. In addition, management of the respective Councils are advised to rectify the identified weaknesses.

8.2.1 Unimplemented projects TZS 49,767,355,499

In reviewing the project implementation for the financial year 2017/18, I noted 30 LGAs which did not implement the planned capital development projects worth TZS 41,495,010,188 due to non-release of funds by Central Government or under collection of own source revenue to finance these projects.

Furthermore, activities worth TZS 8,272,345,311 were not implemented despite the fact that the funds for implementation of these projects were available in 18 LGA.

In my opinion, delay in implementation and completion of the projects may lead to cost overrun due to change in price for building materials and effects of inflation. On the other hand, the intended objectives of these projects might not be achieved. Details of the unimplemented projects are shown in **Appendix 36**.

8.2.2 Uncompleted Projects TZS 52,429,796,288

Assessment made on the implementation of development projects noted late release of funds, inadequate community participation in development activities, inadequate project management and abandonment of projects for a long time which led to uncompleted projects worth TZS 52,429,796,288 in 47 LGAs. Details of uncompleted projects are shown in **Appendix 37**.

I advise management of the respective LGAs to take appropriate actions by ensuring that all approved projects are implemented to achieve the intended objective; and to strengthen monitoring and supervision of projects that are implemented at the lower levels.

On the other hand the Ministry of Finance is advised to release the approved Capital Development Funds to LGAs to facilitate timely execution of the planned projects.

8.2.3 Projects completed but not put in use TZS 5,242,553,134

I revealed 27 projects worth TZS 5,242,553,134 to have been completed in 16 LGAs, but were not in use. For this case, value for money in respect of these projects had not been obtained since the intended objectives had not been realized by the intended beneficiaries. Details are shown in Appendix 38.

I recommend to the management of the respective LGAs to take appropriate action by ensuring that all completed projects are put in use in order to achieve the intended objective and derive value for money from the expenditure incurred.

8.2.4 Funds diverted from Development projects to finance unintended activities TZS 5,020,875,367

Section 43(5) of the Local Government Finance Act, 1982 states that, “where the Local Government Authority approves the annual budget or supplementary budget as a whole, the budget as approved shall be binding on the Local Government Authority, which shall confine its disbursement within the items and amounts contained in the applicable estimates as approved”.

During the year under review, 40 LGAs diverted a total of TZS 5,020,875,367 to finance activities which were not intended. This implies that the targeted activities were not implemented; and moreover, this may affect the Councils’ objectives of providing quality services to the community. Table 8-3 below for more details:

Table 8-3: Funds diverted to meet unintended activities

S/N	No of LGA tested	Source of Funds	Amount (TZS)
1.	5	LGCDG	2,417,749,268
2.	11	CDCF	191,170,366
3.	7	CHF	145,151,656
4.	4	WDF	275,642,451
5.	4	EQUIP	430,270,107

6.	1	NSTP	82,041,279
7.	1	UNICEF	16,411,000
8.	1	SEDP	138,894,901
9.	3	Others	428,687,479
10.	2	P4R	577,140,091
11.	1	Own source	317,716,769
TOTAL	40		5,020,875,367

List of LGAs which diverted development funds to finance other activities is shown in **Appendix 39**.

I recommend to the LGAs management to adhere to budgetary controls and strengthen budget process by identifying all priority activities in order to minimize reallocations during budget execution that may impact on the budget focus.

8.3 Other Findings from Development Projects/Programme

8.3.1 Non contribution of 10% from Council's Own Source to Women and Youths Revolving Fund TZS 40,377,882,284

Para 5.5 (i) of the Women and Youths Development Fund Guideline and Directives issued by the Government, require each LGA to contribute 10% of its own source revenue to Women and Youths Revolving Fund. The aim is to enable women and youths to access soft loan and engage themselves in various economic activities.

I assessed the implementation of this directive and revealed that, 143 LGAs did not contribute 10% of their own source revenues aggregating to TZS 40,377,882,284. LGAs with outstanding contributions to Women and Youths Development Fund are as shown in **Appendix 40**.

Table 8-4 below is a trend of outstanding contributions to Women and Youths Revolving Fund for four consecutive years.

Table 8-4: Outstanding contributions to Women and Youths

Year	No of LGA tested	Outstanding 10% Amounts (TZS)
2017/18	142	40,377,882,284
2016/17	143	53,222,719,138
2015/16	151	28,521,878,199
2014/15	112	17,690,754,651

Non-contributing to Women and Youths Revolving Fund hinders the government objective of empowering Women and Youths economically.

The LGAs' managements are advised to ensure that 10% of their Councils' own source revenues is contributed to Women and Youths Revolving Fund and ensure the funds are properly managed to achieve objectives of its establishment.

8.3.2 Loans issued to women and youths groups not recovered TZS 10,044,453,656

Assessment made on the performance of Women and Youth Revolving Fund in 90 LGAs revealed that, most of the loans issued to Women and Youths groups had not been recovered. This is due to ineffective control over loans' management. I noted that out of TZS 17,009,608,283 loaned, only TZS 6,965,154,627 were recovered leaving a balance of TZS 10,044,453,656 equivalent to 59%.

I am of a view that non recovery of the loans may lead to failure of the Fund in issuing loans to other women and youths groups. List of Councils with unrecovered loans is shown in **Appendix 41**.

Table 8-5 below depicts the level of outstanding group loans for four consecutive years.

Table 8-5: Trend of unrecoverable Women and Youth loans for four consecutive years

Financial Year	No. of Councils tested	Unrecovered Amount (TZS)	Percent (%)
2017/2018	90	10,044,453,656	59
2016/2017	84	5,809,326,477	63
2015/2016	76	4,746,008,627	50
2014/2015	52	2,003,235,125	21

The Councils' managements are advised to exert more effort in collecting the outstanding loans from women and youths groups in order to achieve the objective and sustainability of the Fund.

Also, LGAs are advised to introduce effective loan recovery strategies that will promote voluntary compliance with loan repayment in order to attain a sustainable growth of the Fund.

8.3.3 Concerns noted on implementation of Community Health Fund schemes

The Government established CHF scheme under the Community Health Fund Act, 2001. The purpose of establishing this scheme was to enable members to access reliable and effective health care by creating a sustainable financial mechanism. Para 3.3 of the Community Health Funds Financial Management and Operation Guidelines issued in 2014 states that, “CHF management team should timely complete and successfully apply for matching grants”

During the audit of the CHF funds I noted that 17 LGAs did not apply for matching grants aggregating to TZS 1,803,205,754; and matching grants amounting to TZS 1,499,801,520 requested from NHIF in respect of 25 LGAs had not yet been refunded. List of the affected LGAs is as shown in **Appendix 42**.

Management of the LGAs is urged to comply with CHF Financial Management and Operational Guideline in order to realize the benefits and objectives of the schemes.

8.3.4 20% of General Purpose Grant not disbursed to Villages and Wards TZS 3,323,304,516

In the year 2004, the Government abolished some of the own source revenue that were collected by LGAs. The abolished revenues are being compensated by the Government through General Purpose Grant. LGAs were directed to disburse 20% of GPG received to the lower levels. During the year under review, 62 LGAs did not disburse a total of TZS 3,323,304,516 of compensation received. Details of the LGAs which did not transfer General Purpose Grant to Villages and Wards are shown in **Appendix 43** of this report.

I recommend to the management of LGAs to ensure that 20% of the General Purpose Grant received from Central Government is

promptly transferred to Villages and Wards for implementing planned development activities.

8.3.5 Non reimbursement of funds by NHIF TZS 1,826,705,387

During the audit of various hospitals and health facilities in 27 LGAs I noted claims amounting to TZS 744,983,182 to have been submitted to NHIF in respect of health service rendered to patients with NHIF cards were rejected due to various anomalies.

Furthermore, as at 30th June, 2018 claims amounting to TZS 1,081,722,205 submitted to NHIF had not been refunded. Delay in refunding the claimed amount may affect performance of the Councils' planned activities in terms of quality and timely service delivery.

The lists of LGAs with rejected and un-refunded amount from NHIF are shown in **Appendix 44** and **Appendix 45** respectively.

I recommend to the LGAs management to ensure that claims are appropriately completed and thoroughly reviewed prior to being submitted to NHIF and communicate with NHIF to provide training and seminars to its staff on the NHIF compliance issue.

8.3.6 Unreleased Capitation grants for both Secondary and Primary Schools TZS 2,443,301,913

During assessment on the implementation of Free Education Policy in 18 LGAs, I noted under release of TZS 2,443,301,913 being capitation grants released to primary and secondary schools equivalent to 20% of the budgeted amount of TZS 12,329,791,183. The released amount was not in line with the issued guidelines which require each student to be paid a capitation grant at a rate of TZS 6,000 and TZS 25,000 per annum for primary and secondary schools students respectively.

Due to under-release of funds, the respective schools may not acquire the necessary education facilities such as books, teaching materials, teaching aids, laboratory equipment and chemicals, repair, capacity building, school administration including stationery

and catering expenses where applicable. Therefore the Government policy of enhancing the quality of education in the country might not be achieved as envisaged.

Details of unreleased funds are shown in **Appendix 46** of this report.

I recommend to the Government to promptly release the budgeted funds to create conducive education environment for teachers and students and hence raise education performance in order to achieve the intended objectives effectively.

Chapter 9

PROCUREMENT AND CONTRACT MANAGEMENT

Introduction

This chapter enlightens on issues that were observed during the audit of procurement of works, goods and services. Procurement audit was performed in order to satisfy myself that applicable laws, policies, procedures as well as fairness and transparency were observed throughout the entire process of procurement.

Section 3 of the Public Procurement Act No.7 of 2011 (R.E 2016) defines procurement as a means of buying, purchasing, renting, leasing or otherwise acquiring any goods, works or services by a procuring entity and includes all functions that pertain to the obtaining of any goods, works or services, including description of requirements, selection and invitation of tenderers, preparation, award and management of contracts.

9.1 Overview of procurement made during the period

My audit observed that a total amount of TZS 1,302,794,588,840 was spent by 185 LGAs for procurement of goods, service and works; recording a decrease of 4% when compared to TZS 1,357,362,182,309 spent in the previous financial year (2016/17).

The amount spent by Councils on procurement of goods, works, consultancy and services for three consecutive financial years is shown in **Table 9-1** below:

Table 9-1: Value of procurements made by LGAs for three consecutive years

Procurement made	2017/18 (TZS) in millions	%	2016/17 (TZS) in millions	%	2015/16 (TZS) in millions	%
Supplies and Consumables	594,753	46	608,970	45	497,086	47
Maintenance Expense	122,366	9	198,961	15	142,946	13

Procurement made	2017/18 (TZS) in millions	%	2016/17 (TZS) in millions	%	2015/16 (TZS) in millions	%
Capital Expenditure	585,676	45	549,431	40	419,733	40
Total (TZS)	1,302,795	100	1,357,362	100	1,059,765	100

Source: Audited Financial Statements for 185 LGAs

From the table above, despite the increase in amount spent as capital expenditure in the financial year 2016/17 and 2017/18, the per cent of capital expenditure in 2015/16 and 2016/17 remained constant at 40%, but has increased by 5% from 2016/17 to 2017/2018. Maintenance expense increased by 2% in 2015/16 to 2016/17 and in 2016/17 to 2017/18 decreased by 6%. Supplies and consumables have decreased by 2% in 2015/16 to 2016/17 and increased by 1% in 2016/17 to 2017/18. Further details are at **Appendix 47** of this report.

9.2 LGAs' overall compliance with Procurement Laws and Regulations

I am required under S.48 (3) of the Public Procurement Act No.7 of 2011 to state in my annual audit report whether or not the audited entity has complied with the provisions of the of the Public Procurement Act and its Regulations. In regard to this responsibility, it come to my knowledge that out of the audited 185 LGAs, 151 LGAs equivalent to 82% have complied with the requirement of the Act, while 34 LGAs equivalent to 18 % did not comply with the requirement of the Act.

List of LGAs which did not comply with Public Procurement Act, 2011 as amended in 2016 and its Regulations of 2013 shown in **table 9-2** below:

Table 9-2: LGAs which did not comply with Procurement Laws and Regulations

S/No.	Name of LGAs	S/No.	Name of LGAs
1.	Arusha CC	18.	Lushoto DC
2.	Arusha DC	19.	Makambako TC
3.	Babati DC	20.	Makete DC
4.	Busokelo DC	21.	Mbeya DC

S/No.	Name of LGAs	S/No.	Name of LGAs
5.	Chemba DC	22.	Mbinga DC
6.	Chunya DC	23.	Mbulu DC
7.	Hanang' DC	24.	Mbulu TC
8.	Handeni DC	25.	Meru DC
9.	Kahama TC	26.	Mpwapwa DC
10.	Kigoma/Ujiji MC	27.	Muheza DC
11.	Kilolo DC	28.	Ngorongoro DC
12.	Kishapu DC	29.	Pangani DC
13.	Kiteto DC	30.	Rungwe DC
14.	Kondoa DC	31.	Sikonge DC
15.	Korogwe DC	32.	Songea MC
16.	Korogwe TC	33.	Tabora DC
17.	Longido DC	34.	Ushetu DC

Source: Report of the CAG 2017/2018 on the Financial Statements for each LGA

From the comparison hereunder the non-compliance level of LGAs has decreased by 4% from 22% in 2016/17 to 18% in 2017/18 as shown in **table 9-3** below:

Table 9-3: Level of procurement compliance to LGAs for two years

Level of Compliance	2017/2018		2016/2017	
	No. of LGAs	%	No. of LGAs	%
Non Compliance	34	18	41	22
Compliance	151	82	144	78
Total	185	100	185	100

I advise the Government to enhance capacity of LGAs Procurement Management Units (PMU) by allocating appropriate composition of manpower and providing adequate financial resources for capacity building to PMU staff. This may increase procurement laws compliance level.

9.3 Inadequate Compliance with Procurement Processes and Procedures

During the assessment of LGAs compliance with procurement processes and procedures I noted that some of LGAs did not comply with procurement processes and procedures. 45 LGAs violated procurement procedures such as timing of contract execution; irregular extensions/amendments of contracts works; inadequate monitoring of contracts during contract execution; payments effected without being supported by relevant documents e.g. invoices, delivery notes, LPOs, stores receipt vouchers, quotations and procurement requisitions.

Further, it come to my notice that some of the payments were made before delivery of the goods and services; delivery notes were not signed by receiving parties; invoices and delivery notes without dates; delivery notes and invoices dates show that they were raised before issuing or without LPOs; and LPOs being not signed by accounting officer. The involved LGAs are shown in **Appendix 48** of this report.

Due to non-compliance with the procurement processes and procedures there is a risk that some of the contracts will not be implemented or completed in timely manner; goods and services paid for may not be delivered/obtained; contracts may not be properly executed; and hence LGAs may not obtain value for money in the procurements made.

I recommend to the management of the respective LGAs to take appropriate actions on the issues raised; and also to observe procurement processes and procedures in order to realize value for money on the procurements made.

9.4 Inadequate Preparation and Implementation of Annual Procurement Plans

I also reviewed compliance on the preparation and implementation of annual procurement plan in line with the requirement of Section 49 of PPA and Reg. 69 of PPR. During the assessment of LGAs compliance with procurement legislations, I noted various issues as shown in **Table 9-4** below:

Table 9-4: Inadequate preparation and implementation of annual procurement plans

S/No.	Name of LGAs	Remarks
a.	Ngorongoro DC	Inadequate Preparation and Implementation of Annual Procurement Plan Contrary to Section 49 (1) of the PPA, 2011 (Revised 2016) and Regulation 69 (7) of the PPR,2013 (Revised 2016)
	Meru DC	
	Mafinga TC	
b.	Iringa DC	Non-preparation of quarterly reports on implementation of annual procurement plan contrary to Section 38 of PPA,2011 (As Amended in 2016)
	Kilolo DC	
	Moshi DC	
	Mbulu DC	
	Magu DC	
	Shinyanga DC	
	Itigi DC	
	Lushoto DC	
c.	Kyela DC	Unrealistic procurement planning, execution and reporting that resulted into a difference of TZS 5,654,296,709 contrary to Regulation 69(3) of PPR,2013

Consequences arising from the situation above include unplanned, unproductive and uneconomical procurements on the part of the LGAs and therefore value for money might not be achieved.

I recommend to the management of the respective LGAs to ensure proper preparation and implementation of annual procurement plan as required by the public procurement legislations.

9.5 Review of Performance of Procurement Management Units and Tender Boards

Assessment of performance of LGAs' Procurement Management Units and Tender Boards were carried out during the procurement audit, and I noted various issues as shown in **Table 9-5** below:

Table 9-5: Weaknesses arising from the review of performance of PMU and Tender Boards

S/No.	Name of the LGA	Remarks
a.	Tarime DC	Ineffective monitoring and supervision of Accounting Officer over delegated tender board and PMU functions contrary to Section 36 (1)(a,b,c) of PPA, 2011
b.	Bahi DC	Lack of training to tender board members and internal audit unit leads to Ineffective performance of the Council's Tender Board contrary to Sec.31 (3) of PPA, 2011 and Reg.17 (e) of LGTBR 2014.
	Mpanda DC	
c.	Ngorongoro DC	Inadequate Composition of Councils Tender Board contrary to Section 31 of PPA, 2011 and Reg.7 (1) & (2) (c) of the LGTBR 2014.
	Makete DC	
	Songwe DC	
d.	Mbarali DC	Inadequate composition of Procurement Management Unit (PMU) members contrary to Section 37(2) of PPA, 2011
	Kondoa DC	
	Songwe DC	
e.	Meru DC	Ineffective performance of the Council's Procurement Management Unit contrary to Section 38 of PPA, 2011
	Kiteto DC	
	Songea DC	
	Singida DC	
	Mbozi DC	
f.	Meru DC	Ineffective performance of the Council's Tender Board contrary to Sec.31 (3) of PPA, 2011 and Reg.17 (e) of LGTBR 2014.
	Mbulu DC	
	Songea DC	
	Ikungi DC	
	Singida DC	

Ineffective performance of PMU and Tender Boards in the LGAs may lead to uneconomical procurements, and therefore value for money may end up being compromised.

I recommend to the LGAs managements to support Procurement Management Units and Tender Board in terms of financial resources, staffing PMU to an appropriate level with due regard to proper composition of member of Tender Boards in order to obtain value for money from the procurements made.

9.6 Results of the Procurement Audits in the Local Government Authorities

Reg. 4 (1), (2) (a), (b) and (d) and Reg. 5 (1), (2) (a-c) of PPR, 2013 require a procuring entity to ensure best possible use of public funds with honesty and fairness while conducting procurements processes.

During the audit, I reviewed documents related to procurement processes of 185 LGAs for the financial year 2017/18. The aim was to assess if procurement procedures, processes and contract management in the LGAs are performed in accordance with the principles of economy, efficiency and effectiveness by being fair, equitable, transparent, competitive and cost-effective; and that it complies with procurement legislation and reduces the likelihood of fraud, corruption, favouritism as well as unfair and irregular practices. The following weaknesses were noted:

9.6.1 Uncompetitive procurements without proper justifications TZS 3,936,238,236

Reg. 164 (1) of the PPR, 2013 requires quotations to be obtained from at least three suppliers and may include qualified agents of foreign suppliers in Tanzania.

Reg. 131 (5) also states that, in case of common use items and services falling under open framework agreements, the procuring entity shall seek approval of a Tender Board to conduct a min competition amongst the suppliers or service providers' awarded framework contract.

On reviewing the procurement records I noted that 48 LGAs procured goods, works and services amounting to TZS 3,936,238,236 without competitive bidding which could results into best economical prices and highest quality from competent bidders. This procurement also does not qualify under single sourcing procurement as provided under Reg. 159, and therefore the situation casts doubt on whether value for money was attained.

List of LGAs that procured goods, non-consultancy services, and works without competitive bidding together with the amount involved are shown in table 9-6 below:

Table 9-6: LGAs that made procurements without competitive bidding

S/N	Name of LGAs	Amount (TZS)	S/N	Name of LGAs	Amount (TZS)
1.	Arusha DC	41,024,117	25.	Mbulu DC	5,600,000
2.	Babati DC	14,877,220	26.	Meatu DC	6,837,600
3.	Babati TC	3,432,950	27.	Meru DC	39,920,800
4.	Buchosa DC	12,614,500	28.	Missenyi DC	15,282,120
5.	Chalinze DC	13,062,500	29.	Namtumbo DC	46,700,000
6.	Chunya DC	114,666,200	30.	Ngara DC	28,000,000
7.	Handeni DC	128,586,883	31.	Ngorongoro DC	20,113,240
8.	Handeni TC	15,265,637	32.	Njombe TC	11,190,000
9.	Iringa DC	17,410,000	33.	Nsimbo DC	3,750,000
10.	Kahama TC	8,640,170	34.	Nyasa DC	17,494,000
11.	Kaliua DC	88,779,228	35.	Nzega TC	109,218,438
12.	Kibaha DC	12,769,260	36.	Pangani DC	6,753,500
13.	Kibaha TC	13,438,088	37.	Rufiji DC	51,106,000
14.	Kibiti District	10,533,647	38.	Rungwe DC	45,634,325
15.	kigamboni MC	53,497,191	39.	Sikonge DC	121,057,413
16.	Kigoma/Ujiji MC	40,830,000	40.	Tabora DC	242,510,649
17.	Kinondoni MC	12,822,538	41.	Tanga CC	48,790,330
18.	Kisarawe DC	11,036,026	42.	Temeke MC	1,741,593,074
19.	Kishapu DC	102,010,538	43.	Tunduru DC	46,700,000
20.	Kiteto DC	10,300,260	44.	Ukerewe DC	43,404,000
21.	Longido DC	18,924,880	45.	Wanging'ombe DC	51,537,366
22.	Madaba DC	131,186,362	46.	Masasi DC	29,250,452
23.	Mafia DC	22,827,756	47.	Mbinga DC	197,230,000
24.	Malinyi DC	9,906,780	48.	Mbinga TC	98,122,198
TOTAL					3,936,238,236

A three year's comparison of procurements without competitive bidding is given in **table 9-7** below:

Table 9-7: Trend of procurements made without competitive bidding for three consecutive years

Year	Absence of Competitive bids (TZS)	No. of LGAs involved
2017/18	3,936,238,236	48
2016/17	1,413,388,622	32
2015/16	2,120,374,651	36

From the table above, it can be concluded that there is no improvement in complying with competitive procurements as the number of LGAs involved in the procurement without competitive bidding increased by 16 from 32 LGAs in the year 2016/2017 to 48 LGAs in 2017/2018 and corresponding amount has also increased by TZS 2,522,849,614 equivalent to 178%.

I therefore recommend to all LGAs to ensure that suppliers of goods and services are competitively selected with a view of procuring goods and services of standard quality and at economical prices to obtain value for money in the use of public funds and in case of single sourcing, justifications have to be provided and approved.

9.6.2 Goods and Services Procured without Tender Board Approval TZS 9,047,221,353

During the audit, I noted that 32 LGAs procured goods and services worth TZS 9,047,221,353 without obtaining Tender Board approval which is contrary to Reg.55 (2), Reg.163 (4) and Reg.185 (1) of PPR 2013. A list of LGAs and amounts involved are shown in **table 9-8** below:

Table 9-8: 32 LGAs that procured goods and services without Tender Board approval

S/No.	Name of LGAs	Amount (TZS)	S/No.	Name of LGAs	Amount (TZS)
1.	Arusha DC	46,730,220	17.	Makambako TC	74,453,340
2.	Buchosa DC	10,150,325	18.	Makete DC	38,845,870
3.	Chamwino DC	15,895,578	19.	Mbinga TC	10,762,000
4.	Chato DC	329,977,792	20.	Meru DC	31,189,992
5.	Chemba DC	1,250,714,144	21.	Mkalama DC	91,553,016
6.	Geita DC	30,873,000	22.	Msalala DC	24,952,112
7.	Handeni DC	36,218,000	23.	Mwanza CC	158,916,435
8.	Kahama TC	23,439,690	24.	Nanyumbu DC	141,496,148
9.	Kilosa DC	34,947,000	25.	Newala DC	5,647,261,310
10.	Kisarawe DC	21,262,286	26.	Ngara DC	28,000,000
11.	Kishapu DC	58,202,500	27.	Nkasi DC	43,935,850
12.	Kondoa DC	34,983,874	28.	Nsimbo DC	29,230,000
13.	Korogwe TC	500,028,898	29.	Nyang'hwale DC	204,996,680
14.	Longido DC	11,670,820	30.	Nyasa DC	14,145,320
15.	Lushoto DC	26,639,765	31.	Rungwe DC	32,379,200
16.	Madaba DC	10,244,000	32.	Urambo DC	33,126,188
Total					9,047,221,353

Comparison of the procurements made without obtaining approval of the Tender Board for three consecutive years is shown in **table 9-9** below:

Table 9-9: Trend of procurement of goods and services without Tender Board approval for three consecutive years

Year	Amount not Approved by Tender Board (TZS)	No. of LGAs involved
2017/18	9,047,221,353	32
2016/17	2,703,509,121	25
2015/16	907,898,325	17

From Table 9-9 above, it is noted that there is no improvement as procurements that were not approved by Tender Boards increased by TZS 1,795,610,796 from 2015/2016 to 2016/2017 equivalent to 198% and by TZS 6,343,712,232 from 2016/17 to 2017/18 equivalent to 235 % implying that there is a persistent increase in terms of the amount and number of LGAs involved in the procurements without obtaining Tender Board’s approval.

Apart from non-compliance with the cited laws and their regulations value for money on these procurements has not been ascertained by auditors.

I therefore recommend to the management of the listed LGAs to enhance compliance with the requirements of the public procurement legislations by ensuring that, suppliers’ quotations and tender documents are being approved by Tender Boards in order to achieve value for money.

9.6.3 Goods and Services Procured from Unapproved Suppliers TZS 923,836,408

During the audit, I noted 18 LGAs to have procured goods and service from unapproved suppliers contrary to Reg.131 (4) (b) of PPR 2013 (as amended in 2016). List of LGAs that procured goods and services from unapproved suppliers and amount involved are shown in table 9-10 below:

Table 9-10: List of LGAs that procured goods and services from unapproved suppliers

S/No.	Name of LGAs	Amount (TZS)	S/N o.	Name of LGAs	Amount (TZS)
1.	Arusha CC	112,826,742	10.	Meru DC	25,968,622
2.	Arusha DC	29,494,160	11.	Mlele DC	6,703,800

3.	Chunya DC	141,504,018	12.	Monduli DC	83,579,706
4.	Kishapu DC	151,744,480	13.	Mtwara MC	14,062,195
5.	Korogwe DC	4,800,000	14.	Shinyanga MC	22,336,709
6.	Masasi DC	65,250,111	15.	Sikonge DC	50,207,575
7.	Mbinga DC	108,950,119	16.	Singida MC	15,376,050
8.	Mbulu TC	4,875,550	17.	Tanga CC	15,118,640
9.	Temeke MC	29,772,931	18.	Ukerewe DC	41,265,000
Total					923,836,408

Table 9-11: Trend of procurement from unapproved suppliers for a period of four consecutive years

Year	Procurement from unapproved supplier (TZS)	No. of LGAs involved
2017/18	923,836,408	18
2016/17	936,775,623	27
2015/16	1,182,526,122	27
2014/15	672,423,123	28

Table 9-11 above indicates that, the trend of goods and services procured by LGAs from unapproved suppliers decreased by TZS 12,939,215 from 27 LGAs reported in 2016/17 to 18 LGAs reported in 2017/18.

The practice of procuring goods and services from unapproved suppliers may impede achievement of value for money, and procured goods might not meet the pre-determined standards and specifications as compared to when the goods and services would have been procured from approved suppliers.

I therefore recommend to the management of the concerned LGAs to comply with the Public Procurement Regulations cited above for all procurements made and to exercise economy, efficiency and effectiveness on the use of public funds.

9.6.4 Procurement of Goods and Services using Imprest TZS 471,407,452

Reg. 166 and Seventh Schedule to PPR, 2013 (as amended 2016) allows a procuring entity to use petty cash, imprests or purchase cards to effect payments under micro procurement of goods and services, where the limit is up to TZS 5,000,000.

Contrary to the cited regulation, during the financial year 2017/2018, I noted that 18 LGAs issued imprest of TZS 471,407,452 to various staff for procuring various goods, works and services as shown in **table 9-12**. The amount of imprest issued exceeds the limit set out in the Seventh Schedule to PPR, 2013.

LGAs that procured goods and services using imprest beyond the allowed limit are shown under **table 9-12**.

Table 9-12: List of LGAs that procured goods and services using imprest beyond allowed limit

S/No.	Name of LGAs	Amount (TZS)	S/No.	Name of LGAs	Amount (TZS)
1.	Bumbuli DC	21,319,000	10	Muheza DC	14,156,080
2.	Handeni DC	11,960,000	11	Musoma DC	18,636,500
3.	Kalambo DC	31,746,600	12	Mwanza CC	12,191,800
4.	Kibaha DC	13,467,580	13	Rungwe DC	13,435,200
5.	Kigoma/ Ujiji MC	41,935,000	14	Tabora MC	26,401,000
6.	Kilindi DC	6,280,000	15	Tarime DC	86,640,692
7.	Manyoni DC	5,168,000	16	Temeke MC	19,740,000
8.	Momba DC	23,573,000	17	Ubungo MC	86,736,000
9.	Moshi MC	11,742,000	18	Urambo DC	26,279,000
Total					471,407,452

This practice has violated the public procurement process, particularly the fundamental principles of transparency, competition, economy, efficiency, fairness and accountability of public funds.

I therefore recommend to the management of the concerned LGAs to discourage the use of imprest in the procurement process, and rather ensure that all procurements are made by issuing cheque direct to suppliers after complying with the public procurement procedures. Also, I call upon the LGAs to capacitate the Procurement Management Units in order to obtain value for money in the use of public funds.

9.6.5 Goods Received but not inspected TZS 1,412,005,295

Regulations 244 and 245 of PPR, 2013 require the Accounting Officer to establish a Goods Inspection and Acceptance Committee responsible for inspecting, testing goods and services received from suppliers to establish if they are of the right quantity, quality and price.

Contrary to the cited regulation, I noted that 31 LGAs received procured goods worth TZS 1,412,005,295 without being inspected.

A list of LGAs that received goods without being inspected is shown in **table 9-13** below:

Table 9-13: List of LGAs that received goods without being inspected

S/No.	Name of LGAs	Amount (TZS)	S/No.	Name of LGAs	Amount (TZS)
1.	Arusha DC	47,359,102	17.	Mbulu DC	44,756,611
2.	Babati DC	4,538,500	18.	Meru DC	9,272,040
3.	Bagamoyo DC	4,987,000	19.	Moshi MC	56,372,960
4.	Chalinze DC	41,369,000	20.	Mpimbwe DC	6,377,923
5.	Chunya DC	136,044,280	21.	Mtwara MC	45,255,420
6.	Hanang' DC	8,171,617	22.	Muheza DC	73,436,200
7.	Handeni	32,532,100	23.	Mwanga DC	21,924,400

S/No.	Name of LGAs	Amount (TZS)	S/No.	Name of LGAs	Amount (TZS)
	DC				
8.	Ilemela MC	52,327,430	24.	Ngorongoro DC	51,528,634
9.	Kibaha TC	7,704,212	25.	Nyasa DC	119,470,000
10.	Kisarawe DC	25,375,995	26.	Rufiji DC	6,860,280
11.	Kiteto DC	5,827,230	27.	Rungwe DC	227,028,640
12.	Korogwe DC	10,441,600	28.	Same DC	50,155,027
13.	Longido DC	14,805,900	29.	Tabora DC	168,011,745
14.	Ludewa DC	14,169,999	30.	Tanga CC	11,585,000
15.	Mbeya DC	62,634,400	31.	Temeke MC	34,981,430
16.	Mbinga TC	16,700,620	Total		1,412,005,295

Table 9-14: Trend of procured goods received without inspection

Year	Procured goods received without inspection (TZS)	No. of LGAs involved
2017/18	1,412,005,295	31
2016/17	644,312,449	25
2015/16	789,824,270	25

Table 9-14 above indicates that, the trend of procured goods and services received without being inspected by Goods Inspection and Acceptance Committee has increased by TZS 767,692,846 from TZS 644,312,449 reported in 2016/17 to TZS 1,412,005,295 reported in 2017/18. In addition, the number of LGAs involved has increased from 25 LGAs reported in 2016/17 to 31 LGAs reported in 2017/18.

In my opinion, the goods procured and received without being inspected might be of a low quality, overpriced or may not conform to specifications provided in the contract.

I recommend to the management of the concerned LGAs to ensure that Goods Inspection and Acceptance Committees

inspects and report on whether the procured goods meet the prescribed specifications and the required quality.

9.6.6 Procurements made out of the Annual Procurement Plan TZS 28,540,519,010

Reg. 69(3) of PPR, 2013 requires a procuring entity to forecast its requirements for goods, services and works and include in its annual work plan estimates. Similarly, the concerned plan should indicate contract packages, estimated cost for each package and the procurement method to be used.

Contrary to cited regulation, I noted that 14 LGAs procured goods, works and services amounting to TZS 28,540,519,010 which were not in the respective LGAs annual procurement plan.

List of LGAs and amount involved that procured goods, works and services out of the annual procurement plan are shown on **table 9-15** below:

Table 9-15: List of LGAs that procured goods, works and services out of annual procurement plan

S/N	Name of the LGA	Amount (TZS)	S/N	Name of the LGA	Amount (TZS)
1.	Itigi DC	400,000,000	8	Mwanga DC	16,104,000
2.	Kibaha TC	144,700,000	9	Namtumbo DC	85,305,000
3.	Kisarawe DC	352,585,000	10	Ngorongoro DC	7,684,907,284
4.	Kishapu DC	828,270,000	11	Ruangwa DC	181,499,054
5.	Korogwe TC	403,416,600	12	Shinyanga MC	68,395,967
6.	Madaba DC	14,772,000	13	Songea MC	17,168,103,755
7.	Mbarali DC	22,110,000	14	Temeke MC	1,573,766,950
Total					28,540,519,010

The trend of procurements made out of the annual procurement plan for three consecutive years is as shown on **table 9-16** below:

Table 9-16: Trend of procurements out of annual procurement plan

Year	Procurement out of annual procurement plan (TZS)	No. of LGAs involved
2017/18	28,540,519,010	14
2016/17	2,384,412,108	21
2015/16	1,720,839,381	20

Table 9-16 above shows that procurement of goods and service made of out of the annual procurement plan increased by TZS 663,572,727 equivalent to 29% from TZS 1,720,839,381 reported in 2015/16 to TZS 2,384,412,108 reported in 2016/17. Further, in 2017/18 there was a significant increase by TZS 26,156,106,902 equivalent to 1,097% from TZS 2,384,412,108 reported in 2016/2017 to TZS 28,540,519,010 reported in 2017/2018.

In my view, this practice promotes unplanned procurement activities and uncompetitive procurements. Hence, some of the planned procurements cannot take place due to diversion of funds and value for money on these procurements might have not been achieved.

In order for the Government to achieve its procurement objectives, I recommend to the respective LGAs to ensure that all procurements made emanates from the annual procurement plan in line with Regulation 69(3) of the PPR, 2013 so as to avoid unplanned expenditures.

9.6.7 Goods paid for but not delivered TZS 573,039,278

Order 70 of the LGFM, 2009 states that, “it shall be the duty of each Head of Department to ensure that all goods, materials and services received are checked against the order in respect of price, quality and quantity”.

Contrary to the foregoing, I noted that 15 LGAs ordered and paid TZS 573,039,278 for goods, but the same were not delivered by suppliers. List of LGAs with procured goods that were not delivered is shown on **table 9-17** below:

Table 9-17: LGAs with procured goods but not delivered

S/N	Name of the LGA	Amount (TZS)	S/N	Name of the LGA	Amount (TZS)
1.	Arusha CC	1,215,000	8.	Malinyi DC	6,200,000
2.	Buchosa DC	12,614,500	9.	Meru DC	3,685,730
3.	Chunya DC	33,885,910	10.	Mkalama DC	13,933,408
4.	Karatu DC	79,542,000	11.	Morogoro DC	151,109,043
5.	Kibaha TC	134,185,488	12.	Mpwapwa DC	86,405,000
6.	Kisarawe DC	4,560,200	13.	Mtwara MC	29,520,000
7.	Madaba DC	2,077,000	14.	Mafinga TC	10,836,000
			15.	Tanga CC	3,270,000
Total					573,039,278

In my opinion, the situation creates a risk that the procured goods might not have been received or received but not at the required specifications.

I therefore recommend to the management of respective LGAs to make follow up to ensure that procured goods are delivered and utilized as planned for the public interest.

9.6.8 Repairs and Maintenance of Motor Vehicles made at Private Garages without Approval from to TEMESA TZS 384,603,132

Regulations 137 (1) (a), (2) and (3) of PPR 2013 give mandate TEMESA to conduct inspection prior and after service and shall issue a certificate of approval, except that no fee shall be charged for such inspection. Where the Agency is unable to carry out the repair and maintenance due to non-availability of spare parts, technical knowhow or other resource constraints, it may procure such services from service providers awarded open framework agreements in consultation with the procuring entity:

Contrary to the cited Regulations, I noted that 17 LGAs paid a total amount of TZS 384,603,132 to private garages for repair and maintenance of vehicles without being approved by TEMESA.

A list of LGAs that made maintenance of motor vehicles without approval of TEMESA is shown on **table 9-18** below:

Table 9-18: Maintenance of motor vehicles without approval by TEMESA

S/N.	Name of the LGA	Amount (TZS)	S/N.	Name of the LGA	Amount (TZS)
1.	Arusha DC	22,546,992	9	Missenyi DC	15,895,000
2.	Bagamoyo DC	18,635,760	10	Mkinga DC	11,187,300
3.	Bukombe DC	7,343,000	11	Mkuranga DC	11,452,420
4.	Bunda DC	20,730,514	12	Mpanda MC	14,119,760
5.	Hai DC	14,973,250	13	Ngara DC	14,437,200
6.	Kaliua DC	16,055,719	14	Songea DC	8,882,000
7.	Kilombero DC	82,462,852	15	Tabora MC	18,614,791
8.	Maswa DC	15,424,673	16	Tunduru DC	42,209,000
			17	Ubungo MC	49,632,901
Total					384,603,132

This practice creates a risk that the procured maintenance and repair of government motor vehicles might be of low quality, inflated prices or do not conform to the required maintenance standard and specifications.

I therefore recommend to the management of the concerned LGAs to comply with Reg.137 and 166 of PPR, 2013 by ensuring that, all repair and maintenance of motor vehicles, plant and equipment are channelled through TEMESA.

9.6.9 Unconfirmed Utilization of Stores worth TZS 1,574,468,541

Order 54(3) of LGFM, 2009 requires procuring entity to record receipts, issues and physical balances of each item of stores in a separate page of the stock ledger.

Contrary to the cited order, during the audit I noted that 34 LGAs procured goods worth TZS 1,574,468,541 but were not recorded in stores ledgers. In the absence of proper records of the procured stores in the relevant stores ledgers, I could not confirm the utilization of the said stores.

A list of LGAs showing goods not recorded in the stores ledgers are shown on **table 9-19** below:

Table 9-19: List of LGAs with stores not recorded in ledgers

S/No	Name of LGAs	Amount (TZS)	S/No	Name of LGAs	Amount (TZS)
1.	Arusha CC	79,002,170	18.	Masasi DC	77,396,916
2.	Buchosa DC	104,333,012	19.	Mbinga TC	4,576,600
3.	Bumbuli DC	9,743,000	20.	Momba DC	20,639,650
4.	Busokelo DC	14,089,800	21.	Moshi MC	2,680,247
5.	Chunya DC	65,239,265	22.	Muheza DC	7,112,850
6.	Dar es Salaam CC	3,146,330	23.	Newala TC	19,607,000
7.	Hanang' DC	55,489,713	24.	Nyang'hwale DC	150,534,434
8.	Handeni TC	6,409,100	25.	Nzega TC	27,367,500
9.	Kahama TC	14,377,580	26.	Rufiji DC	23,750,900
10.	Kalambo DC	41,156,036	27.	Rungwe DC	90,150,500
11.	Kibaha DC	6,609,844	28.	Songea DC	3,828,770
12.	Kilombero DC	10,964,000	29.	Songwe DC	3,981,334
13.	Kilosa DC	47,939,931	30.	Sumbawanga DC	51,878,514
14.	Kisarawe DC	14,075,900	31.	Sumbawanga MC	244,859,487
15.	Korogwe	10,441,600	32.	Tabora DC	259,143,112

	DC				
16.	Kwimba DC	43,657,482	33.	Tanga CC	34,534,614
17.	Longido DC	5,901,350	34.	Ukerewe DC	7,798,500
Total					1,574,468,541

I am of the view that, the procured goods which have not been accounted for might have been either not delivered or used for unintended purposes without being detected by management of the respective LGAs thus resulting to loss of public funds.

I recommend to the LGAs management to establish adequate controls on the accountability of procured goods and ensure that all goods procured and delivered are recorded in the store ledgers as evidence of their accountability.

9.6.10 Micro procurement not reported to the Authority TZS 825,073,357

Regulation 166 (7 & 8) of PPR, 2013 requires that, “all micro procurements shall be reported to the Tender Board on a monthly basis by the holder of delegated authority, using the appropriate procedural form issued by the Authority. Further, all micro procurements shall be reported to the Authority on quarterly basis using the appropriate procedural form”.

Contrary to cited regulation above, during the financial year 2017/2018 I noted micro procurements in 14 LGAs with a total value of TZS 825,073,357 but the same were not reported to the Tender Boards and PPRA.

List of LGAs with micro procurements that were not reported to the Tender Boards and PPRA is shown on table 9-20 below:

Table 9-20: List of LGAs with micro procurement without reported to Tender Boards and PPRA

S/No.	Name of LGAs	Amount (TZS)	S/No.	Name of LGAs	Amount (TZS)
1.	Arusha DC	30,127,600	8.	Mpwapwa DC	30,285,000

2.	Geita TC	207,529,619	9.	Mwanza CC	158,916,435
3.	Kalambo DC	10,564,500	10.	Ngorongoro DC	4,130,200
4.	Kiteto DC	26,080,249	11.	Singida MC	47,360,000
5.	Lushoto DC	26,639,765	12.	Songea DC	35,343,926
6.	Makete DC	28,179,650	13.	Sumbawanga DC	87,760,548
7.	Mkalama DC	12,861,500	14.	Tandahimba DC	119,294,365
Total					825,073,357

These practices restrict Tender Boards and PPRA to receive procurement information that is very vital for decision making and preparation of various reports.

I recommend to the management of concerned LGAs to comply with the provision of the Public Procurement Act, 2011 and Public Procurement Regulations, 2013 specifically Regulation 166 by providing micro-procurement reports to the Tender Boards and PPRA regularly.

9.6.11 Irregular disqualification of the lowest evaluated bidder leading to a loss of TZS 2,369,417,124

Section 72 of PPA, 2011 requires the basis for tender evaluation and selection of the successful tenderer, to be clearly specified in the tender document. The tender documents shall specify factors, in addition to price which may be taken into account in evaluating a tender and how such factors may be quantified or otherwise evaluated.

Further, Regulation 203 (2) of PPR, 2013 states that, “tenders shall be comparable among themselves in order to determine the lowest evaluated cost for procurement of goods, works or services or the highest evaluated price for revenue collection”.

Furthermore, Regulation 17 (2-4) requires a procuring entity before rejecting an abnormally low tender to request an explanation of the tender, verify the tender or parts of the tender being

abnormal, record the reasons for rejection decision and promptly communicate to the tenderer concerned and seek approval of the Authority.

Contrary to cited regulation above, during the audit I reviewed evaluation and contract awarding process of four (4) LGAs and noted that the lowest bidders for thirteen (13) tenders/contracts were unfairly rejected resulting to a loss of TZS 2,369,417,124. This was due to unfairly applied evaluation criteria, and rejection by recommendation of Finance Committees. However, respective LGAs Tender Boards and evaluation committee were supposed to exercise their duties according to the requirements of the Public Procurement Acts, 2011 and its Regulations, 2013 (as amended in 2016).

Details of irregular disqualification of the lowest evaluated bidder by LGAs are shown on the table 9-21 below:

Table 9-21: List of LGAs with irregular disqualification of the lowest evaluated bidder

S/N.	LGAs Name	Tender/ Contract No.	Lowest Bid (TZS)	Awarded Bid (TZS)	Loss (TZS)
1.	Bahi DC	LGA/024/2017-18/W/23 for construction of laboratory at Mundemu Health Centre	14,030,000	16,900,000	2,870,000
2.	Kilolo DC	LGA/027/LGDG/SP/2016/2017/W/02	1,053,291,836	1,276,016,600	222,724,764
		LGA/027/LGDG/SP/2016/2017/W/03	691,032,780	847,117,640	156,084,860
3.	Songea MC	LGA/103/2017/2018W	5,311,354,755	6,189,340,930	877,986,175

S/N.	LGAs Name	Tender/ Contract No.	Lowest Bid (TZS)	Awarded Bid (TZS)	Loss (TZS)
		/43 Contract for New Bus Terminal at Tanga Ward			
		LG/103/2017/2018W/54 rehabilitation of Songea Municipal Road To Asphalt Concrete Standard (10.3km)	9,907,279,700	10,960,078,225	1,052,798,525
4.	Mbeya DC	Construction of Theatre by Elieza Joram Syabo	22,480,000	32,200,000	9,720,000
		Construction of Laboratory by Emanuael Nswilla	17,220,000	18,700,000	1,480,000
		Construction of Mother ward by Abeid Adam Mwambangwa	22,405,500	29,500,000	7,094,500
		Construction of 2 Staff houses by Batazari Mponzi	18,830,000	19,550,000	720,000
		Construction of	52,500,000	70,000,000	17,500,000

S/N.	LGAs Name	Tender/ Contract No.	Lowest Bid (TZS)	Awarded Bid (TZS)	Loss (TZS)
		Maternity ward Enoch Nwangosi			
		Construction of Theatre by Torati Aloyce	48,100,000	61,400,000	13,300,000
		Completion of OPD by Andrew Lugano Mwampongo	64,161,700	69,000,000	4,838,300
		Construction of RCH - Mother and Child by Onesmo Lugenge	22,800,000	25,100,000	2,300,000
Total					2,369,417,125

The practice results to loss of public monies that could have been used to implement other LGAs' development activities.

I recommend to the LGAs management to comply with Sect. 72 of PPA, 2011 and Reg. 203 (2) of PPR, 2013 during evaluation and contract awarding process. Further, appropriate actions need to be taken against the officers who formed part of the evaluation committee and members of the Tender Boards for irregular disqualification of the lowest bidder which resulted to loss in the respective LGAs.

9.6.12 Variations on Contract not approved by Tender Board TZS 578,026,601

Regulation 110 (5&6) of the PPR, 2013 states that, "the proposed variations such as additions or deductions which are not incidental to or arising out of the contract, and which alter the scope, extent or intention of the contract shall, in every case, be referred to the appropriate Tender Board for approval before instructions are issued to the tenderer" and "the procuring entity shall have no

power to authorize additions beyond the scope of the contract without having obtained prior written approval from the Paymaster General or appropriate budgetary approving authority for additional financial authority to meet the cost of such work.”

Contrary to the above cited regulations, I noted that six LGAs accepted contracts variations of TZS 578,026,601 without approval of the respective LGAs’ Tender Boards.

A list of LGAs with contract variations without Tender Boards’ approval is shown on **table 9-22** below:

Table 9-22: List of LGAs with contract variations without Tender Board approval

S/N	Name of LGA	Amount (TZS)
1.	Kilindi DC	20,230,000
2.	Kondoa TC	156,364,986
3.	Magu DC	69,016,728
4.	Masasi DC	279,072,678
5.	Mbeya DC	3,558,800
6.	Nyasa DC	49,783,409
Total		578,026,601

The practice may lead to overpayments or payments for activities that did not exist and therefore loss of public monies/or value for money will not be attained.

I recommend to the respective LGAs to comply with Regulation 110 (5&6) of PPR, 2013 and establish adequate controls on contract and expenditure management in the contracted projects.

9.6.13 Contracts executed without performance bond TZS 24,852,726,272

Regulation 29 of Public Procurement Regulations, 2013 states “the procuring entity shall require the successful tenderer to submit a performance security to guarantee the faithful performance of the contract and payment of all labourers, suppliers, mechanics and subcontractors, if any”.

Contrary to the above cited Regulation, I noted that ten (10) LGAs did not demand performance bonds/securities for 20 executed contracts with contract value of TZS 24,852,726,272 from successful tenderer before contract execution.

A list of LGAs that executed contracts without performance bond is shown on table 9-23 below:

Table 9-23: List of LGAs executed contracts without performance bond

S/N.	Name LGAs	No. of Contract	Contract Sum (TZS)	S/N.	Name LGAs	No. of Contract	Contract Sum (TZS)
1.	Chemba DC	1	536,583,103	6	Nzega TC	5	5,785,815,792
2.	Kilombero DC	1	2,040,862,628	7	Rungwe DC	1	329,940,000
3.	Kiteto DC	3	6,804,709,000	8	Temeke MC	5	3,790,321,509
4.	Msalala DC	1	4,314,837,383	9	Ulanga DC	1	113,000,000
5.	Mtwara Mikindani MC	1	684,160,873	10	Ushetu DC	1	452,495,984
Total						20	24,852,726,272

In the absence of performance bond, respective LGAs were exposed to a risk of losing its resources for the on-going projects in case the contractor(s) default or failure to execute the contracted works fully.

I recommend to the respective LGAs management to ensure that all contracts are secured by performance bond and insurance cover as required by the procurement regulations so as to protect interests of LGAs in case of unsuccessful implementation of contracts.

9.6.14 Unauthorized procurement of medical items out of MSD TZS 107,815,258

Regulation 140 (5 & 6) of PPR, 2013 requires that, “where the catalogue items requested to be purchased by a procuring entity are not available, the Department shall, within one working day of

receipt of the request, issue a non-availability notice to the procuring entity. Further, upon receipt of the non-availability notice, the procuring entity may opt for another appropriate procurement method”.

Contrary to cited Regulation, I noted three (3) LGAs, to have procured medical items out of Medical Stores Department (MSD) worth TZS 107,815,258 without evidence of non-availability (out of stock) of the items from MSD.

A list of LGAs which made unauthorized procurement of medical items out of MSD is shown on **table 9-24** below:

Table 9-24: List of LGAs which made unauthorized procurement of medical items out of MSD

S/N	Name of the LGA	Amount (TZS)
1.	Iramba DC	6,489,033
2.	Mkuranga DC	8,181,500
3.	Temeke MC	93,144,725
Total		107,815,258

The practice may lead to a loss of public funds and reduction of quantity of drugs and medical supplies required due to additional costs; hence, impedes the government objective of increasing availability of drugs and medical supplies given the available limited resources.

I recommend to the LGAs management to comply with Reg. 140(2) PPR of 2013 which requires procuring entities to prepare and submit to MSD the provisional annual estimates of the required catalogue items including descriptions, specifications, statement of requirements and quantities so as to be included in the list of entities from which their requirements will be known and procured in bulk and in advance. Further, LGAs should ensure that procurement from private medical stores is only made when there is written evidence that the items so required cannot be obtained from MSD.

9.6.15 Observations Noted during Stock Taking Activities

Order 64 (1 & 2) of LGFM, 2009 requires Treasurer to ensure that annual stocktaking is conducted at the end of financial year. Further, Annual stocktaking shall cover stock, inventories and properties of the Council”.

However, during the financial year 2017/2018, my review of stock-taking exercise conducted by LGAs noted the following flaws in five (5) LGAs as shown on table 9-25 below:

Table 9-25: Weaknesses noted on stock taking exercise

S/n	Name of the LGA	Remarks
1.	Longido DC	Non- appointment of a Board of Survey during stock taking as required by Order 65(1) of LGFM, 2009.
2.	Mwanga DC	
3.	Moshi MC	
4.	Siha DC	
5.	Kahama TC	The independent appointed team did not participate fully during the stock taking exercise. The exercise was done by the same personnel who undertake the daily custody of the inventories contrary to Order 65 (1) of LGFM, 2009.

Non-appointment and involvement of Board of Survey members during stock taking exercise might lead to a possibility of inaccuracy of stock counting which may result to incorrect figure of stock/inventory balance in LGAs financial statements.

I recommend to the management of respective LGAs to ensure that a Board of Survey is appointed by the Accounting Officer and approved by the Finance Committee and perform its functions as stipulated in Order 65(1) of Local Government Financial Memorandum, 2009.

9.7 Comprehensive Contract Management Audit

Comprehensive audit on contracts management was conducted in 14 Regions covering 20 LGAs. The main objective of the audit was to assess whether or not there was an economic, effective and

efficient system for contract management in the LGAs; and that contract management was being carried out in accordance with laws and regulations to achieve value for money.

I audited the performance aspects of contract management in 20 LGAs for the financial year 2017/18 as shown in **table 9-26** below:

Table 9-26: Audit scope for comprehensive contract management audit

S/N	Region	AUDITED COUNCILS
1.	Pwani	Mafia DC; Chalinze DC; and Kibiti DC
2.	Ruvuma	Nyasa DC; Mbinga TC; and Madaba DC
3.	Lindi	Kilwa DC; Liwale DC; and Ruangwa DC
4.	Arusha	Arusha CC
5.	Kagera	Missenyi DC
6.	Kilimanjaro	Moshi MC
7.	Mbeya	Mbarali DC
8.	Dodoma	Kondoa TC
9.	Morogoro	Morogoro DC
10.	Mtwara	Newala DC
11.	Mwanza	Misungwi DC
12.	Njombe	Makambako TC
13.	Singida	Manyoni DC
14.	Tanga	Pangani DC

The audit was conducted in accordance with the Public Audit Act No. 11 (2008) wherein, Section 28 authorizes me to carry out Performance Audit (Value-for-Money Audit) for the purposes of establishing economy, efficiency and effectiveness of any expenditure or use of resources allocated to the Ministries, Departments and Agencies (MDAs); Local Government Authorities (LGAs); as well as Public Authorities and Other Bodies. This involves enquiring, examining, investigating and reporting, as deemed necessary in the circumstances.

This section describes identified systemic irregularities and set out conclusions and recommendations for 20 Councils in 14 Regions as shown in **Table 9-26** above. The noted irregularities related to:

- (a) Justification of the projects;
- (b) Tendering procedures applied;
- (c) Evaluation and award of contracts; and
- (d) Performance monitoring of the projects.

In addition, the audit covered 38 high value construction contracts worth TZS 56,549,839,586. The sampled contracts were implemented in the financial year 2017/18 and the concerned projects that were rolled over from the financial year 2014/15 as shown in **Table 9-27** below.

Table 9-27: Scope of the audited construction contracts

Financial Year	Number of audited Contracts
2014/15	3
2015/16	2
2016/17	18
2017/18	15
TOTAL	38

In all 20 Councils audited, I came up with 54 observations that need government’s attention and action.

9.7.1 Commencement of projects without conducting environmental impact assessment for contracts worth TZS 27,424,659,390

Reg. 241 (3) of the Public Procurement Regulations, 2013 states that, “a procuring entity shall assess the impact on the environment of any works at the planning stage of the project and in any case, before procurement proceedings are commenced.” Also, Section 81(2) of Environmental Management Act (EMA), 2004 requires the environmental impact assessment study to be carried out before commencement or financing of a project.

I noted in eight Councils, 15 contracts amounting to TZS 27,424,659,390 were implemented without conducting Environmental Impact Assessment (EIA) contrary to the above cited laws. Details of these contracts are as shown in **table 9-28** below.

Table 9-28: Projects implemented without EIA

REGION	COUNCIL	CONTRACT NUMBER	CONTRACT SUM (TZS)
PWANI		LGA/008/2017/2018/W/08	5,539,233,443
		LGA/008/2017/2018/W/12	1,958,526,000
	MAFIA DC	LGA/171/2016-2017/W/01/1	1,809,749,602
	CHALINZE DC	LGA/013/2016/2017/W/04	5,358,829,757
	KIBITI DC	LGA/013/2016/2017/W/03	375,550,340
RUVUMA		LGA/145/RWSSP II/2017/2018/W/03	1,020,259,235
		TBA/RUV/LGA/145/2016-2017/W/33	649,694,825
	MBINGA TC	LGA/175/2017/2018/HQ/W/C/27	2,983,122,246
		LGA/175/2017/2018/HQ/W/C/33	493,059,575
	MADABA DC	LGA/182/HQ/W/2016/2017/10	493,009,406
		LGA/182/HQ/W/2016/2017/06	748,154,200
LINDI	KILWA DC	LGA/055/HQ/W/2014/2015/02	4,748,358,165
		LGA/055/HQ/2017/2018/DW/01	456,700,000
ARUSHA	ARUSHA CC	LGA/003/2016/2017/W/45	254,894,371
		LGA/003/2017/2018/w/38	535,518,225
TOTAL			27,424,659,390

Source: Contracts Files at the Councils

In my opinion, implementing projects without EIA expose the respective Councils to risk of environmental consequences that are uncondusive to the well-being of the communities in question and may in turn result into wasteful expenditure of public resources.

I recommend to management of LGAs to ensure that, in future EIA is conducted before commencing of projects to avoid any associated environmental risks.

9.7.2 Procurement worth TZS 16,641,124,736 not included in the respective Councils’ approved annual procurement plan and budget

Reg. 69 (7) of the PPR, 2013 states that, “a procuring entity shall draw up procurement plans for those requirements for which sufficient funds have been included in the approved budget in the current financial year or if payment will be due in subsequent financial year, such payment have been budgeted for.”

I noted in seven audited Councils that they implemented 10 contracts worth TZS 16,641,124,736 which were not included in the approved annual procurement plan (APP) and budget. **Table 9-29** below provides more details.

Table 9-29: Contracts not included in APP and or Council’s budget

Region	Council	Contract Number	Contract Sum (TZS)	Not Included In
PWANI	MAFIA DC	LGA/008/2017/2018/W/08	5,539,233,443	APP
		LGA/008/2017/2018/W/12	1,958,526,000	APP
	CHALINZE DC	LGA/171/2016-2017/W/01/1	1,809,749,602	APP
RUVUM A	NYASA DC	TBA/RUV/LGA/145/2016-2017/W/33	649,694,825	APP
LINDI	KILWA DC	LGA/055/HQ/W/2014/2015/02	4,748,358,165	APP AND BUDGET
		LGA/055/HQ/2017/2018/DW/01	456,700,000	APP AND BUDGET
	RUANGWA DC	RDC/LGA/056/WSDP/W/FY/2016-17/04	229,864,250	APP AND BUDGET
		LGA/RDC/056/HQ/W/FY/2016-17/LOT 02 I	726,707,720	APP AND BUDGET
KAGER A	MISSENYI DC	KGR/038/RWSSP/2017/18/01	443,185,916	APP AND BUDGET
TOTAL			16,562,019,921	

Source: Councils’ Contracts Files

In my view, failure to include contracts in the Councils' approved APP and budget could result into inappropriate procurement process, unplanned expenditure and may affect implementation of planned activities.

I recommend to the management of LGAs to ensure that, in future, all procurements are in line with the procurement plan and budget to avoid unplanned expenditures.

9.7.3 Council implemented unapproved annual procurement plans

I reviewed minutes of the Finance and Planning Committee meetings for Manyoni DC and noted that, APP for the year 2017/2018 was not approved contrary to Section 49 (2) of Public Procurement Act (PPA), 2011 which requires the plan to be approved by budget approving authority.

In my opinion, this practice hinders the Council to achieve economy and efficiency. It could also make the plan unrealistic due to inconsistency between the approved budget and annual procurement plan.

I recommend to the Council management to ensure in future that APP is approved by the Finance and Planning Committee.

9.7.4 Tenders notices and awards not published on PPRA Journal and Tenders Portal

Reg. 19(1) and 20(1) of PPR, 2013 requires procuring entities to prepare a tender notice and contract award information in respect of any procurement and submit the same to the Authority for publication in the Journal and Tenders Portal.

In the course of audit, I noted nine Councils implementing 18 contracts amounting to TZS 31,991,523,985 of which their respective tender notices and award information were not published in PPRA Journal and Tender Portal as shown in **table 9-30** below.

Table 9-30: Tenders not published in PPRA Journal and Tender Portal

Region	Council	Contract Number	Contract Sum (TZS)
Pwani	Mafia DC	LGA/008/2017/2018/W/08	5,539,233,443
		LGA/008/2017/2018/W/12	1,958,526,000
	Kibiti DC	LGA/013/2016/2017/W/04	5,358,829,757
		LGA/013/2016/2017/W/03	375,550,340
Lindi	Kilwa DC	LGA/055/HQ/W/2014/2015/02	4,748,358,165
		LGA/055/HQ/2017/2018/DW/01	456,700,000
	Ruungwa DC	RDC/LGA/056/WSDP/W/FY/2016-2017/04	229,864,250
		LGA/RDC/056/HQ/W/FY/2016-2017/LOT 02 I	726,707,720
	Liwale DC	LGA/054/2016/2017/W/85	321,130,522
		LGA/054/2017/2018/HQ/15-16	559,358,965
Arusha	Arusha CC	LGA/003/2016/2017/W/45	254,894,371
		LGA/003/2017/2018/W/38	535,518,225
Morogoro	Morogoro DC	LGA/080/2014/2015/W/WSDP/05/43	2,222,384,629
		LGA/080/2014/2015/W/WSDP/01/39	1,078,458,640
Singida	Manyoni DC	LGA/117/2017/2018/W/01-PKG VIII	2,278,285,898
		LGA/117/2016/2017/W/04-PKG VII	321,767,710
Mtwara	Newala DC	LGA/087/WS/2017/2018/W/2	3,098,749,080
		LGA/087/WS/2017/2018/W/1	1,927,206,270
TOTAL			31,991,523,985

Source: PPRA's Journal and Tenders Portal

In my view, failure to publish tenders and award information by procuring entities limits transparency and restricts tenders to a few potential bidders.

I recommend that, in future, management of LGAs to ensure all tender notices and award information are submitted to the Authority for publishing to enhance transparency, fair and competitive tendering, to achieve value for money.

9.7.5 Tender Board did not approve tender documents before advertisement

Reg. 185(1) of PPR, 2013 states that, “an approval of the tender documents by the tender board shall be required before the tender is advertised.”

My review of tender board minutes revealed that, Tender Board did not approve tender documents before advertisement in three District Councils that implemented four contracts amounting to TZS 3,891,430,356 as shown in **table 9-31** below.

Table 9-31: Contracts with unapproved Tender documents

Region	Council	Contract Number	Contract Sum (TZS)
Ruvuma	Nyasa DC	TBA/RUV/LGA/145/2016-2017/W/33	649,694,825
Singida	Manyoni DC	LGA/117/2017/2018/W/01-PKG VIII	2,278,285,898
		LGA/117/2016/2017/W/04-PKG VII	321,767,710
Tanga	Pangani DC	LGA-129/2016/2017/LCDG/W/01	641,681,923
TOTAL			3,891,430,356

Source: Tender Boards Meeting Minutes

I am of the opinion that, advertising tenders without tender board approval deprived the Councils important safeguard, control, and assurance and could lead to the inclusion of unnecessary requirements that increase costs or omit necessary items.

I therefore recommend to the management of the concerned LGAs to ensure that, in future, Tender Boards approve and review tender documents before advertising tenders.

9.7.6 Limited competition for procurement worth TZS 254,894,371

Reg. 149 (1) of PPR, 2013 requires procurement of goods, works and non-consultancy services through international and national competitive tendering prescribed in the regulations to be used before other method of tendering. Also, the Seventh Schedule of

PPR, 2013 limits competitive quotation procurement method for works to TZS 200,000,000 per contract.

In the sampled contracts audited, I noted contract No. LGA/003/2016/2017/W/45 worth TZS 254,894,371 in Arusha CC was procured using competitive quotations instead of national competitive procurement method.

I am of the opinion that, procurement method used restricted the number of competing bidders; hence the Council did not achieve value for money.

I recommend to the respective Councils management to ensure that, in future, national and international competitive methods of procurement are preferred to other methods of procurement.

9.7.7 Tender not advertised in a widely circulated newspapers TZS 559,358,965

Reg. 370 (2) of PPR, 2013 requires a tender to be advertised in a widely circulated newspaper.

I reviewed file for contract No. LGA/054/2017/2018/HQ/15&16 worth TZS 559,358,965 at Liwale DC and noted the tender in question was not advertised in any newspaper. I was informed by the Council Management, due to shortage of funds the advertisement was circulated through notice boards stationed at Liwale and Nachingwea District Councils.

I am of the opinion that, Accounting Officer restricted the tender to few potential bidders, thus rendering it uncompetitive without realization of value for money by the Council.

I recommend to the management of LGAs to ensure that all tenders are advertised in at least one widely circulated newspaper as required by the cited procurement regulation.

9.7.8 Commencement of procurement proceedings without sufficient funds

Reg. 75 (1) of PPR, 2013 states that, “Procuring entities shall ensure that funds are allocated or committed before commencing procurement proceedings.”

My review of the Councils’ approved budgets (MTEF) noted that two Councils started implementing two projects worth TZS 10,898,063,200 with a budget allocation of only TZS 4,500,000,000 as shown in **Table 9-32** below.

Table 9-32: Contracts Commenced Without Sufficient Funds

Region	Council	Contract Number	Contract Sum (TZS)	Funds (TZS)
PWANI	MAFIA DC	LGA/008/2017/2018/W/08	5,539,233,443	1,350,000,000
		LGA/013/2016/2017/W/04	5,358,829,757	3,300,000,000
		TOTAL	10,898,063,200	4,650,000,000

Source: Approved Councils’ MTEF books

In my opinion, entering into contracts without sufficient funds (43% of the required funds) exposes Councils to interest payment risks and contract breach if they fail to obtain the remaining funds on time. Also, the contract might not be completed as scheduled.

I recommend to the Council management to ensure that sufficient funds are allocated before commencing procurement proceedings and contracts are only signed when funds are not only available but also sufficient.

9.7.9 Use of single source and restricted tendering instead of competitive procurement method TZS 14,771,256,588

Reg. 152 of PPR, 2013 requires among other things, a procuring entity to restrict the issue of tender documents to a limited number of specified tenderers if there is an urgent need for the goods, works or services such that there would be insufficient time for a procuring entity to engage in open national or international tendering, and that the circumstances giving rise to the urgency could not have been foreseen by a procuring entity and have not been caused by dilatory conduct on its part or a need to achieve

social objective by calling for local communities or local firms participation.

Reg.161 (1) of PPR 2013 also states that, “a procuring entity may obtain a priced quotation from a single contractor, negotiate and enter into a direct contract if; (a) there is an urgent need for the works, or (b) there is only one particular contractor which a procuring entity can reasonably expect to undertake the required works; or (c) there are advantages to a procuring entity in using a particular contractor who has undertaken or is undertaking similar works or (d) Works which are under execution are to be extended”.

From a sample of contracts reviewed, I noted nine contracts in nine Councils where a single source method of procurement and restrictive tendering were in use without any reasonable justification. Further review revealed that, the Councils that applied single source method of procurement received directives from PO-RALG. Details of the procurements are shown in **table 9-33** below.

Table 9-33: Contracts in which single sources and restricted tendering were used

Region	Council	Contract Number	Contract Sum (TZS)
Pwani	MAFIA DC	LGA/008/2017/2018/W/12	1,958,526,000
	CHALINZE DC	LGA/171/2016-2017/W/01/1	1,809,749,602
	KIBITI DC	LGA/013/2016/2017/W/04	5,358,829,757
Ruvuma	NYASA DC	TBA/RUV/LGA/145/2016-2017/W/33	649,694,825
	MBINGA TC	LGA/175/2017/2018/HQ/W/C/27	2,983,122,246
	MADABA DC	LGA/182/HQ/W/2016/2017/10	493,009,406
Lindi	KILWA DC	LGA/055/HQ/2017/2018/DW/01	456,700,000
Mwanza	MISUNGWI DC	LGA/093/2017/2018/W/2	203,056,549
Njombe	MAKAMBAKO TC	LGA/166/2016-2017/H/HQ/01	858,568,203
TOTAL			14,771,256,588

Source: Councils' Contracts Files

In my opinion, single source and restricted tendering limits transparency and equal opportunity to eligible tenderers to compete; hence, prevents the best use of public funds.

I recommend that in future, LGAs ensure competitive methods are used to achieve value for money. In addition, Government should avoid issuing directives that contravene procurement Act and its Regulations.

9.7.10 Loss of TZS 124,225,000 due to inattention in preparation of BoQ

Reg. 185 (2) of PPR, 2013 requires PMU to ensure there is checklist consisting of all essential requirements to be met by prospective tenderers before submission of tender documents to the board for approval.

Review of file for contract No. LGA/182/HQ/W/2016/2017/06 worth TZS 748,154,200 noted that, Madaba DC omitted PVC pipes class C, D and E (PN12 and 16) which were important in the preliminary design of the respective project i.e. improvement of water supply in four villages. This led to a loss of TZS 124,225,000 which resulted from laying down wrong pipes (PN 10) in 2,094 meters worth TZS 119,625,000 and re-excavation of wrongly laid pipes which costed TZS 4,600,000.

I am of the view that, the loss of TZS 124,225,000 could have been avoided if the bill of quantities would have been diligently prepared. In addition, this situation could also necessitate preparation of addendum to capture the noted omission and therefore increase the amount of money lost.

I recommend to the Council management to ensure that, in future, BOQ is prepared correctly to avoid additional costs. In addition, relevant actions have to be instituted against the personnel involved in this case.

9.7.11 Absence of secured Office space and tender-box for safe-keeping of bid documents

Reg.195 (1) of the PPR, 2013 requires Secretary of the Tender Board to receive and keep bids in a locked tender box or in a secure office space on behalf of the Board.

I noted that Mafia DC and Kilwa DC had no secure office space or tender-box for safe-keeping of bid documents. In addition, Arusha CC bids were received and kept by confidential registry staff instead of SECRETARY of Tender Board.

In my opinion, receiving and keeping of bid documents in unsecured office and by confidential registry staff instead of Tender Board secretary could expose the documents to risks of alterations, omission and amendments without being noticed.

I recommend that, in future, Council management will need to ensure that Secretary of the Tender Board receives and keeps bids in a suitable locked tender box or in a secure office space.

9.7.12 Additional costs that arose from inadequate projects design TZS 24,848,960

Order 69(6) of Local Government Financial Memorandum, 2009 states that, “before a Council procures a contractor for execution of its works, the head of the works department shall prepare an estimate of cost which shall form the baseline data for tendering....”

Review of file for contract No. LGA/145/RWSSP-II/2017-2018/03 worth TZS 1,020,259,235 at Nyasa DC noted additional costs of TZS 24,848,960 during project implementation due to changes in pipes sizes from the original design.

In my view, inadequate project designing could lead to an increase in project cost and delay in project implementation.

I recommend to the Council management to ensure there is adequate project design to avoid unnecessary increase in the project cost.

9.7.13 Tender invited before preparation of project specification and design

Reg. 239(8) of PPR, 2013 states that, “the procuring entity shall not invite tenders for works unless drawings and specifications are complete and firm estimates of cost have been prepared”.

I noted that bid documents for contract No. LGA/175/2017-2018/HQ/W/C/27 at Mbinga TC worth TZS 2,983,122,246 were prepared without having standardized project design, specification, and technical drawings due to lack of technical expertise.

In my opinion, inviting tenderers without specification, design and drawings could lead to implementing contracts that do not meet user requirements as well as incorrect decisions during evaluation.

I recommend to the LGAs management to ensure that, technical drawing; specification and project design are prepared before inviting potential bidders.

9.7.14 Initiating projects without building permits and proper site plan

Regulation 124(1)(C) of Local Government Urban Authorities Development Control Regulations, 2008 states that, “no person shall erect or begin to erect any building until he has obtained from the Authority a written permit to be called a building permit.” Reg. 22(2) of PPR, 2013 also states that, “any terms, specifications, plans, drawings, designs and requirements or descriptions of goods, construction or services shall be based on the relevant objective, technical and quality characteristics of the goods, construction or services to be procured ...”.

Review of the sampled contracts noted four cases in three Councils whereby projects worth TZS 13,006,046,230 were initiated without building permits and/or proper site planning as shown in **table 9-34** below.

Table 9-34: Projects initiated without building permits and or proper site planning

Region	Council	Contract Number	Contract Sum (TZS)	Remarks
PWANI	MAFIA DC	LGA/008/2017 /2018/W/08	5,539,233,443	The site was handed over to the contractor fifty days prior to obtaining the building permit
		LGA/008/2017 /2018/W/12	1,958,526,000	The Council did not apply for building permit
	KIBITI DC	LGA/013/2016 /2017/W/04	5,358,829,757	The building permit No. KDC/BP/01 was issued to the District Executive Director on 4 January 2018 while procedures for acquiring land and obtaining certificate of land ownership (title deed) were not yet initiated, contrary to the requirements of the law
				Site possession was not done due to change of construction site. The contract was signed on 30/11/2017 but up to 11th September, 2018 the project had not commenced
CHALINZE DC	LGA/171/2017 -2018/01/1/3	149,457,030		
TOTAL			13,006,046,230	

Source: Councils' Contracts Files

I am of the view that, the Council Management could have obtained building permit before erecting the proposed building in order to avoid risk of loss in case of demolition. In addition, commencing procurement proceedings without thorough site planning exposed the Council to risk of delaying contract implementation, achievement of the set project objectives as well cost overrun.

I recommend LGAs to ensure that, in future:

- a) Building permits are obtained before commencement of the projects. In addition, permits for the on-going projects have to be obtained as soon as possible;
- b) Procurement proceedings are initiated after thorough planning. Chalinze DC should also speed up the process of acquiring new site for contract No. LGA/171/2017-2018/01/1/3; and
- c) Right of occupancy is acquired before obtaining building permit to avoid loss of Public funds.

9.7.15 Evaluation Committees did not declare conflict of interests

Section 40(6) of PPA, 2011 requires evaluation committee members to sign code of ethics declaring that they do not have conflict of interests in the procurement requirement.

Review of evaluation reports for sampled contracts noted two contracts worth TZS 572,728,345 at two Councils where evaluation committees did not declare their interest by signing covenant declaration forms before evaluation. The details are shown in **table 9-35** below.

Table 9-35: Contracts whose Covenant Declaration Forms were not signed

Region	Council	Contract Number	Contract Sum (TZS)
ARUSHA	ARUSHA CC	LGA/003/2017/2018/w/38	535,518,225
KILIMANJARO	MOSHI MC	LGA/046/2016/2017/HQ/W/45	37,210,120
TOTAL			572,728,345

Source: Councils' Tender Evaluation Reports

In my opinion, failure to declare interests exposed Councils to biases and conspiracy which could lead to unfair evaluation and award of contract to unqualified bidder.

I recommend that in future, Councils management should ensure evaluation committee members declare their interest by signing covenant declaration forms before evaluation process.

9.7.16 Irregular disqualification of the lowest evaluated bidder leading to a loss of TZS 19,081,250

Reg. 17 (2-3) of PPR, 2013 requires procuring entity before rejecting an abnormally low tender to request an explanation of the bid, verify the tender or parts of the tender being abnormal and record the reasons for rejection decision and promptly communicate to the tenderer concerned. In addition, Regulation 203 (1) of PPR, 2013 requires tender evaluation to be consistent with the terms and conditions prescribed in the tender documents and by using criteria explicitly stated in the tender documents.”

Review of evaluation report for tender No. RDC/LGA/056/WSDP/W/FY/2016-2017/04 of Ruangwa DC noted that a contract was awarded to the second lowest bidder at the price of TZS 229,864,250 after negotiation from the bid price of TZS 238,664,250.

Further review noted the lowest bidder with the bid price of TZS 210,783,000 was disqualified on the ground that, the bidder had experience for only one project of similar nature and had already been considered to be given another contract at Namakuku Village which could result in late completion of projects if awarded two contracts simultaneously. However, the above used criteria were not included in the invitation to tender.

In my opinion, using evaluation criteria which was not included in the tender document has resulted to elimination of the lowest evaluated bidder and caused a loss of TZS 19,081,250.

I recommend to the Council management to ensure that, in future, evaluation is conducted using the prior set criteria and

Accounting Officer and Tender Board should be held accountable for the loss.

9.7.17 Cool off period not granted to unsuccessful bidders before award of contracts

Section 60 (3) of PPA 2011 states that, “upon receipt of notification, the Accounting Officer shall, immediately thereafter issue a notice of intention to award the contract to all tenderers who participated in the tender in question giving them seven working days within which to submit to complaints thereof, if any.”

Review of contract files noted one contract at Arusha CC whereby acceptance letter to successful bidder and notification letters to unsuccessful bidder were all issued on the same date, implying cool off period was not granted. I also noted two contracts in Mbarali DC where Accounting Officers gave unsuccessful bidders only two days to lodge their complaints.

I further noted two contracts at Manyoni DC where unsuccessful bidders were not notified. **Table 9-36** below provides details on the same.

Table 9-36: Contracts that cool off period were not contracted

Region	Council	Contract Number	Contract Sum (TZS)
ARUSHA	ARUSHA CC	LGA/003/2016/2017/W/45	254,894,371
MBEYA	MBARALI DC	LGA/076/W/HL/2016/17/02	86,963,000
		LGA/076/W/HL/2016/17/03	96,847,900
SINGIDA	MANYONI DC	LGA/117/2016/2017/W/04-PKG VII	321,767,710
		LGA/117/2017/2018/W/01-PKG VIII	2,278,285,898
TOTAL			3,038,758,879

Source: Councils’ Contracts Files

In my view, by not giving unsuccessful bidders their rights to appeal Accounting Officers acted unfairly restricted transparency and fairness of evaluation and award of the contracts.

I recommend that in future, accounting officer issue notice of intention to award to all unsuccessful bidders before contract awarding to enhance transparency and fairness.

9.7.18 Notification letters without reasons as to why tenderers were unsuccessful

Reg. 231(4) (c) of PPR, 2013 requires the accounting officer to state clearly the reasons as to why the tenderers were not successful.

I noted notices of intention to award tender No. LGA/076/W/HL/2016/17/03 and LGA/076/W/HL/2016/17/02 at Mbarali DC worth TZS 96,847,900 and TZS 86,963,000 respectively did not give reasons as to why the tenderers were unsuccessful.

In my view, failure to state the reasons renders the transparency and equality of tendering procedures questionable.

I recommend to the accounting officer to ensure that, in the future notices of intention to award contracts include reasons of tenderers being unsuccessful.

9.7.19 Irregularities noted on vetting of contracts worth TZS 9,301,354,949

Reg. 59 and 60 of PPR, 2013 (amended 2016) requires Attorney General or Legal Officer of the procuring entity to vet any formal contract arising out of the acceptance of tender before parties sign the contract and Accounting Officer, upon receiving the legal advice incorporate them in the draft contract.

I noted one case in one Council where Attorney General's legal advices were not incorporated in the draft contract. I also noted three instances in two Councils where contracts were not vetted. Details are as shown in **table 9-37** below.

Table 9-37: Irregularities noted on vetting of contracts

Region	Council	Contract Number	Contract Sum (TZS)	Irregularities Noted
PWANI	KIBITI DC	LGA/013/2016/17/W/04	5,358,829,757	Attorney General's advice ii) ... list of minutes of negotiations to form part and parcel of this agreement, to be attached before signing, iv) Special power of attorney is not registered v) ... state the place of arbitration prior signing the agreement were not incorporated
MOROGO RO	MOROGO RO DC	LGA/080/2014/2015/W/WSDP/05/43	2,222,384,629	Contracts signed and implemented without being vetted
		LGA/080/2014/2015/W/WSDP/01/39	1,078,458,640	Contracts signed and implemented without being vetted
TANGA	PANGANI DC	LGA-129/2016/17/LCDG/W/01	641,681,923	Contracts signed and implemented without being vetted
TOTAL			9,301,354,949	

Source: Councils' Contracts Files

In my opinion, non-vetting and signing of contract before incorporating Attorney General legal advice expose Councils to legal risks and could jeopardize the projects' value for money.

I recommend that in future, LGAs should ensure that contracts are vetted and advices incorporated to avoid unnecessary legal issues that could arise during implementation.

9.7.20 Inclusion of VAT to exempted project worth TZS 273,406,418

Paragraph 9.2.2 of MoU for the establishment of Water Sector Development Programme (WSDP) together with its amendments of June, 2013 states that, “the Government agrees to exempt all eligible expenditures for goods, works and services financed under WSDP from all taxes imposed directly or indirectly by the Government of Tanzania.”

I noted three cases in three Councils where VAT amounting to TZS 273,406,418 was included in exempted water projects. Refer **table 9-38** below.

Table 9-38: Exempted contracts with an inclusion of VAT

Region	Council	Contract Number	Contract Sum (TZS)	Included VAT (TZS)
RUVUMA	NYASA DC	LGA/145/RWSSP-II/2017/2018/W/03	1,020,259,235	155,632,765
LINDI	LIWALE DC	LGA/054/2017/2018/HQ/15-16	559,358,965	85,312,281
SINGIDA	MANYONI DC	LGA/117/2016/2017/W/04-PKG VII	321,767,710	32,461,372
TOTAL			1,901,385,910	273,406,418

Source: Councils’ Contracts Files

In my view, inclusion of VAT on projects eligible for exemption could increase the cost by TZS 273,406,418 (if paid) which could have financed other projects. Furthermore, non-compliance with MoU could frustrate donors’ willingness to extend grants to other programmes.

I recommend that in future, LGAs abide to the signed MoU by seeking exemption from the responsible authority. In addition, Accounting Officer has to be accountable for the amount of VAT (if so paid).

9.7.21 Award of contract worth TZS 5,396,039,877 before approval by the Finance and Planning Committee

Section 60 (4) of PPA, 2011 requires Accounting Officers at LGAs to submit award decisions to the Committee responsible for Finance and Planning before issuing notices of intention to award, for scrutiny, and where the Committee is dissatisfied with the decisions of Tender Board, it shall request the Authority to conduct an investigation pursuant to Section 33(3) of the same Act.

In a sample of contracts reviewed, I noted two contracts in two Councils whereby Accounting Officers issued notice of intention to award the contracts before scrutiny and approval by the Finance and Planning Committee. Refer **table 9-39** below.

Table 9-39: Contracts awarded before finance and planning committee approval

REGION	COUNCIL	CONTRACT NUMBER	CONTRACT SUM (TZS)
PWANI	KIBITI DC	LGA/013/2016/2017/W/04	5,358,829,757
KILIMANJARO	MOSHI MC	LGA/046/2016/2017/HQ/W/45	37,210,120
TOTAL			5,396,039,877

In my opinion, Accounting Officers deprived the Committees to exercise their oversight role. This could expose the Councils to a risk of awarding contracts to unqualified bidders.

I recommend that in future, the Accounting Officers should submit award decisions to the Committee for scrutiny before issuing the intention to award contracts.

9.7.22 Non-submission of copies of award letters to respective Authorities

Reg. 232(1) of PPR of 2013 (Revised 2016) states that, “the accounting Officer shall send a copy of the award letter to the Authority, the Controller and Auditor General, the Attorney General’s Chambers, the Government Asset Management Division, the Internal Auditor General and Tanzania Revenue Authority.”

In a sample of contracts reviewed, I noted nine contracts worth TZS 11,143,058,663 in five Councils where copies of award letters were not sent to the respective Authorities. Refer **table 9-40** below.

Table 9 -40: Contracts whose copies of award letters were not submitted to the respective authorities

Region	Council	Contract Number	Contract Sum (TZS)
RUVUMA	MBINGA TC	LGA/175/2017/2018/HQ/W/C/27	2,983,122,246
		LGA/175/2017/2018/HQ/W/C/33	493,059,575
	MADABA DC	LGA/182/HQ/W/2016/2017/10	493,009,406
		LGA/182/HQ/W/2016/2017/06	748,154,200
LINDI	RUANGWA DC	RDC/LGA/056/WSDP/W/FY/2016-2017/04	229,864,250
		LGA/RDC/056/HQ/W/FY/2016-2017/LOT 02 I	726,707,720
KAGERA	MISSENYI DC	KGR/038/RWSSP/2017/18/01	443,185,916
MTWARA	NEWALA DC	LGA/087/WS/2017/2018/W/2	3,098,749,080
		LGA/087/WS/2017/2018/W/1	1,927,206,270
TOTAL			11,143,058,663

Source: Councils' Contracts Files

In my opinion, non-submission of copies of the award letter to the authorities impedes the planning process for review of contracts and tax purposes.

I recommend that in future, Council management ensure copies of the award letters are sent to the respective authorities for review and tax purposes.

9.7.23 Accounting Officer assuming position of Tender Board Chairman

Section 41 of PPA, 2011 requires Accounting Officer, Tender Board, PMU, user department, and Evaluation Committee to act independently concerning their respective functions and powers. Also, Reg. 202 (1) of PPR 2013 requires an Accounting Officer to form tender evaluation committee comprising of not less than three and not more than five members.

Based on the sample of contracts reviewed, I noted one case at Moshi MC for contract No. LGA/045/2015-2016/W/21 worth TZS 6,636,330,725 where Accounting Officer was the Chairman of the Board when Tender Board approved tenders on 11/11/2015.

I further noted that, Chairman of the Tender Board appointed Evaluation Committee members for tender No. LGA-045/2016-17/HQ/W/45 worth TZS 37,210,120.

In my opinion, since the Accounting Officer is responsible for establishing Tender Board, being a Chairman of the Board and appointing evaluation committees implies inadequate segregation of duties and could influence decisions of the Board. It could also result to conflict of interest in procurement process and risk of unfair selection of bidders.

I recommend LGAs to ensure there is adequate segregation of duties between Accounting Officer and the Tender Board.

9.7.24 Irregularities noted in the post-qualification examination for contracts worth TZS 1,983,708,868

My review of evaluation reports for a sampled tenders noted that post-qualification was not conducted in one tender at Nyasa DC to assess genuineness of documents, physical existence of equipment and experience claimed to be possessed by tenderers; this is contrary to Reg. 124 of PPR, 2013. I also noted one contract at Pangani DC was awarded to unqualified bidder for post qualification as he did not submit supporting documents to determine substantial responsiveness.

I further noted one case at Manyoni DC where the committee evaluated third lowest bidder without justification instead of the second after the lowest evaluated bidder failed to meet the post-qualification requirements. Details of the contracts are in **table 9-41** below.

Table 9-41: Contracts with irregular and unfair post-qualification examination

Region	Council	Contract Number	Contract Sum (TZS)
RUVUM A	NYASA DC	LGA/145/RWSSP-II/2017/2018/W/03	1,020,259,235
TANGA	PANGANI DC	LGA-129/2016/2017/LCDG/W/01	641,681,923
SINGID A	MANYONI DC	LGA/117/2016/2017/W/04-PKG VII	321,767,710
TOTAL			1,983,708,868

Source: Councils' Evaluation Reports

In my opinion, to avoid exposing Council to a risk of sub-standard performance, the Committee should not have recommended tenderers without proper post-qualification.

I recommend to the Council management to ensure that, in future, tender board approves the recommended bidder after undertaking proper and fair post-qualification.

- 9.7.25 Tender Board member participated in tender opening ceremony**
Reg. 56 (1) and (2) of PPR, 2013 (amended 2016) requires Public tenders opening among other people to be attended by one co-opted member from any user department or unit who shall not be a member of the tender board.

Review of tender opening ceremony meeting minutes noted one case at Mafia DC where a member of the Board participated in the tender opening for tender No. LGA/008/2017/2018/W/08.

I am of the opinion that participation of tender board member in tender opening ceremony could obstruct the integrity, independence, and efficiency of the procurement process.

I recommend to the Council management to ensure no Tender Board member participates in the tender opening ceremony.

9.7.26 Over-pricing of activities by TZS 152,912,500 due to evaluation made on incomparable tender documents

Reg. 202(3) of PPR, 2013 (amended 2016) requires Evaluation Committee to evaluate tenders on common basis to determine the cost of each bid in a manner that permits a comparison to be made between tenders on basis of the evaluated costs. Reg. 203 (2) also requires tenders to be comparable among themselves in order to determine the lowest evaluated cost.

Review of tender documents for contract No. LGA/175/2017-2018/HQ/W/C/27 worth TZS 2,983,122,246 at Mbinga TC noted the Council invited Tanzania Building Agency (TBA) and the National Service Construction Department (SUMA-JKT) to bid before preparing technical drawings, design, and bill of quantities. This resulted to each bidder submitting own drawings, design, and bill of quantities and significant difference of quoted and paid price in preliminary stage of the project. Successful bidder quoted prices higher by TZS 152,912,500 compared to another bidder in preliminary activities as shown in table 9-42 below.

Table 9-42: Overpriced items

Activity	Price Quoted By SUMA-JKT (TZS)	Price Quoted By TBA (TZS)	Amount Overpriced (TZS)
Protection from the weather	10,000,000	975,000	9,025,000
Tools, Plant and Scaffolding	30,000,000	22,000,000	8,000,000
Site accommodation	60,000,000	9,000,000	51,000,000
Telephone	5,000,000	0.00	5,000,000
Water for works	30,000,000	15,000,000	15,000,000
Lighting and power for works	30,000,000	4,000,000	26,000,000

Activity	Price Quoted By SUMA-JKT (TZS)	Price Quoted By TBA (TZS)	Amount Overpriced (TZS)
Watching and Lighting	20,000,000	13,000,000	7,000,000
Sign board	15,000,000	650,000	14,350,000
Removing rubbish and Cleaning	20,000,000	2,462,500	17,537,500
TOTAL	220,000,000	67,087,500	152,912,500

Source: Submitted Tender Documents

I am of the opinion that, absence of a standard tender document has affected bid prices and award. In addition, lack of cost-benefit analysis and payment without considering actual work done exposed the Council to a loss of TZS 152,912,500.

I recommend LGAs and oversight bodies to ensure that:

- (a) **Appropriate actions are taken against the Committee, Board members, and Accounting Officer for ignoring the irregularities.**
- (b) **In future, standardized bid documents are issued to bidders to enhance comparability of tenders, and a call for negotiation of individual items in BoQ are considered before contract award to avoid loss of Public funds.**

9.7.27 Contract signed with unregistered joint venture TZS 5,539,233,443

Section 22(4) of the Contractors Registration Act, CAP 235 (amended 2015) provides that, “an employer who engages unregistered firms commits an offence and on conviction is liable to a fine of not exceeding ten percent of the contract sum or but not less than one percent of such contract sum or five million shillings whichever amount is greater or to imprisonment for a term of not less than three years or both.”

Review of contract files and bid documents for contract No. LGA/008/2017/2018/W/08 (A joint venture of Samka Contractors Co Ltd and Jossam & Co. Ltd) at Mafia DC worth TZS 5,539,233,443 noted the agreement was signed on 13 June 2018 (47 days before the joint venture had been registered by CRB on 30 July 2018). CRB through letter with ref. W.JV3 of 6 April 2018 informed the District

Executive Director that, “...no contract is signed before the joint venture partners have submitted proof of registration of Joint Venture and Project”.

In my opinion, the Council is exposed to a financial loss risk due to non-compliance with Contractors Registration Act. This could result in a cost overrun of the project.

I recommend to the Council management to enter into contracts with registered Joint Ventures to avoid possible loss of Public funds. In addition, for accountability purpose, Accounting Officer has to oversee each stage of the contract execution.

9.7.28 Council awarded two contracts to inappropriate class level of contractors contrary to CRB requirements

Table 1 of Contractor Registration Act, 1997 (amended 2017) requires civil works of above TZS 2 billion up to TZS 4 billion to be classified under class four, whereas building works of above 5 billion to unlimited under class one.

I noted during audit that Mafia DC entered into contract No. LGA/008/2017/2018/W/08 worth TZS 5,539,233,443 with Class 3 contractor while the appropriate class for this nature of work should have been Class one Building Contractors. I further noted that, the Council advertised tender No. LGA/008/2017/2018/W/12 worth TZS 1,958,000,000 inviting eligible contractors registered in class four and not class five and eventually awarded class four contractor contrary to the CRB’s classes’ limits requiring 1.1 Billion to 2 billion TZS to be awarded to class five and above.

In my view, preparing and approving advertisements without considering CRB requirements restricted potential bidders thus leading to award contracts to unqualified contractors.

I recommend to the Council management to report the incidence to CRB for them to provide the way forward or suggest corrective measures if any. In addition, in future, the Council should ensure construction works are awarded to contractors of the appropriate class.

9.7.29 Regular appointment of Tender Board members to assume the role of accounting Officer

Reg. 47(3) of the PPR, 2013, states that, “An accounting Officer shall not appoint a person to a tender board if he delegates to that person his functions on a regular basis”.

Review of tender board members and handing over files, noted the Accounting Officer of Mafia DC delegated his functions nine times in 10 months to three members of the board including the chairman.

In my opinion, the board members who regularly act as accounting officer could influence the decisions of the board and affect checks and balances in decision-making processes.

I recommend to the accounting officer not to appointing officers who regularly assume his responsibilities to be members of the board.

9.7.30 Contracts worth TZS 5,518,964,756 signed before Tender Board approval

Section 35(2) of the PPA, 2011 prohibits any person to sign contracts unless the Tender Board had approved the award.

Review of files for a sampled contracts noted that three contracts in two Councils were signed before Tender Board approval. More details are provided in **table 9-43** below.

Table 9-43: Contracts signed before Tender Board approval

Region	Council	Contract No.	Contract Sum (TZS)	Remarks
Ruvuma	Madaba DC	LGA/182/HQ /W/2016/2017/10	493,009,406	Accounting Officer awarded contract on 9/09/2017 while Tender Board approved the award on 13/10/017, one month after signing contract.

Region	Council	Contract No.	Contract Sum (TZS)	Remarks
Mtwara	Newala DC	LGA/087/WS /2017/2018/W/1	1,927,206,270	The contracts were signed on 28 March 2018 prior to Tender Board approval.
		LGA/087/WS /2017/2018/W/2	3,098,749,080	
TOTAL			5,518,964,756	

Source: Councils' Contracts Files

In my opinion, signing contracts before Tender Boards approval limits the joint accountability between Accounting Officer and Tender Board.

I recommend to the Council management to ensure that contracts are signed after Tender Board's approval.

9.7.31 Contract awarded to non-substantially responsive bidder

Reg. 202 (4) (a) of PPR, 2013 requires a tender to be awarded to substantially responsive tenderer as per the requirements of the tender documents. Reg. 224 (2) of PPR, 2013 needs the set criteria for post-qualification to include experience and past performance on similar contracts and financial capability to perform the contract.

I noted one case at Kilwa DC for contract No. LGA-055/2017/2018/HQ/DW/01 worth TZS 426,700,000 where only one bidder was invited and awarded the contract. The bidder was not substantially responsive due to non-submission of business license, CRB certificate of registration, certificate of completion for the related experience of similar volume and evidence relating to financial capability.

I further noted that the work was stagnant due to non-payment of the raised invoice No. INV001134 worth TZS 28,900,000 dated 14 April 2018. Ministry of Water rejected to pay on the ground that this was only 6% of the contract sum. The contract was extended for 90 days from 15/6/2018 to 15/9/2018. The extension period had expired at the time of audit (18/10/2018) although the project had not been completed.

I am of the opinion that, awarding contract to non-substantially responsive bidder who lacks financial capability and work experience of a similar volume, resulted into non-completion of the contract even after a lapse of 90 days beyond the planned completion period.

I recommend to the Council management to ensure that, in future, Evaluation Committee discharges its functions appropriately and award contracts to substantially responsive bidders. In addition, management has to impose liquidated damage for delayed projects.

9.7.32 Irregularities noted on arithmetic errors correction

Reg. 207 (2) (a) of PPR, 2013 states that, “notwithstanding Reg. 202 (5), a procuring entity shall correct purely arithmetical errors that are revealed during examination of tenders and the procuring entity shall give prompt notice of any such correction to a tenderer that submitted the tender.”

Review of evaluation reports for the sampled contracts revealed irregularities on arithmetic errors correction in five contracts worth TZS 1,741,204,946 in four Councils as detailed in **table 9-44** below.

Table 9-44: Irregularities noted on correction of arithmetic errors

Region	Council	Contract No.	Contract Sum (TZS)	Remarks
ARUSHA	ARUSHA CC	LGA/003/2016/2017/W/45	254,894,371	Contract was awarded at a price of 254,894,371 instead of TZS 251,960,280 due to incorrect arithmetic errors correction
LINDI	RUANGWA DC	LGA/RDC/056/HQ/W/FY/2016-	859,313,760	Contract was awarded to the second lowest

Region	Council	Contract No.	Contract Sum (TZS)	Remarks
		2017/LOT 02I		evaluated bidder at bid price of TZS 859,313,760 after unjustifiable corrections of errors from TZS 867,544,260. This resulted into elimination of prior lowest evaluated bidder (TZS 860,847,760).
MBEYA	MBARALI DC	LGA/076/W/HL/2016/17/02	86,963,000	Evaluation Committee made arithmetical correction of errors on bid read out price but failed to notify the tenderers.
		LGA/076/W/HL/2016/17/03	96,847,900	
KAGERA	MISSENYI DC	KGR/038/RW SSP/2017/2018/01	443,185,915	Evaluated BoQ differ with the attached BoQ to the signed contract document by TZS 35,164,799 due to arithmetical error of Diesel Generator of which evaluation report indicated as TZS 32,000 but within contract documents written as TZS 32,000,000. Therefore,

Region	Council	Contract No.	Contract Sum (TZS)	Remarks
				Council signed contract of TZS 443,185,915 instead of TZS 478,350,716 (Lesser by TZS 35,164,801)
TOTAL			1,741,204,946	

Source: Tenders Evaluation Reports

In my opinion, incorrect arithmetic errors corrections could result to extra cost. Moreover, elimination of the lowest bidder due to unjustified corrections of errors and failure to notify bidders on the corrected tender price impeded fair competition proceedings.

I recommend to the Council management to ensure that, in future, correct and complete information from all tenderers are evaluated to enhance fairness and transparency and avoid incorrect recalculation of BOQ. Moreover, management should ensure that in future arithmetical corrections of errors are communicated to respective bidders.

9.7.33 Non-inclusion of value-added Tax (VAT) amounting to TZS 33,085,962 in the contract price

Reg. 184(1)(h) of PPR, 2013 requires solicitation documents to contain information regarding the manner in which tender price is to be formulated and expressed, including a statement as to whether price is to cover elements other than cost of goods, works or services such as an applicable transportation and insurance charges, customs duties and taxes that is VAT.

I noted two contracts at Mbarali DC where the bid documents were prepared without including VAT. As a result, Council signed contracts of TZS 33,085,962 without VAT. One of the bidders requested clarification about VAT but the Council ignored. Details are in the **table 9-45** below:

Table 9-45: Contracts signed without including VAT in the contract sum

Region	Council	Contract No.	Contract Sum (TZS)
Mbeya	Mbarali DC	LGA/076/W/HL/2016/17/03	96,847,900
		LGA/076/W/HL/2016/17/02	86,963,000
Total			183,810,900

Source: Council's Contracts Files

In my opinion, excluding VAT (18%) is violating the law; this resulted to revenue loss of TZS 33,085,962.

I recommend that, in future, the Accounting Officer should ensure the City Solicitor, Evaluation Committee, PMU, and Tender Board adhere to law and regulations.

9.7.34 Contract agreement signed by one party of the association

Clause 10.1 of the GCC requires that, in the joint venture, consortium, or association, all parties to sign the contract agreement and be jointly and severally liable to the client for the fulfillment of the provision of the contract.

I noted that, Makambako TC entered into a contract with a consultant for supervision of contract No. LGA/166/2016-2017/W/HQ/01 worth TZS 858,568,202. The consultancy was a joint venture of Bureau of Industrial Cooperation (BICO) with AV Consult Ltd. However, only BICO signed the contract.

In my opinion, by entering into a contract with only one party of the association could lead to lack of legal enforceability in case of dispute(s).

I recommend to the Council management to ensure that, all parties to the joint venture or association sign the contract.

9.7.35 Inconsistence of tender requirements provided in tender documents, advertisement and the submitted bids

Section 69(2) of PPA 2011 states that, "All prospective tenderers shall be provided with the same information, and be assured of equal opportunities to obtain additional information".

Review of files for contract No. LGA-129/2016/2017/LCDG/W/01 at Pangani DC worth TZS 641,681,923 noted advertisement of invited contractors from class five and above while tender document (ITT 3.1) required contractors with class one. I also noted among the criteria used to disqualify M/s Chichi Engineering (class three) was criteria of being class one.

I also noted page 24, 26 and 27 were omitted from the bid document of M/s Chichi Engineering and pages 24, 25 and 27 were missing in the bid of M/s Siha Enterprises Ltd and Bills No.2 and 5-9 were missing in both documents as compared to standard document.

I am of the opinion that information difference among bidders distorts fair competition and transparency and creates grounds for some bidders to be favoured or eliminated without valid criteria.

I recommend to the Council management to ensure that in future all tenderers are provided with the same information and transparently communicated.

9.7.36 Non-attendance of Council Legal Officer to the Tender Board Meeting

Reg. 7(2)(c) of Local Government Tender Board Establishments 2014, requires Council Legal Officer or his representative to attend all tender board meetings as an advisor but shall not vote in any decision.

I noted The Council Legal Officer at Pangani DC did not attend tender board meetings.

I am of the opinion that, by-passing the Legal Officer deprives the Council of its rightful legal advice on matters involving tender board decisions.

I recommend to the Council management to ensure that in future the Legal Officer is invited to attend the tender board meetings.

9.7.37 Staffing deficiency in PMU and Water Department affecting Projects performance

I reviewed actual workforce level of Works Departments and PMU against the Establishment and noted that Nyasa DC Water Department lacked Water Engineers and had a shortage of Assistant Water Technicians, while the HPMU at Missenyi DC was not registered by the Procurement Professional Body and the Unit had a shortage of two assistants.

In my opinion, the shortage of essential personnel exposes functions of the Water Department and PMU to a risk of ineffectiveness which resulted in substandard works and projects delay.

I recommend to the Council management to liaise with the PO-PSM in order to obtain employment permit to fill the vacant posts to enhance effectiveness and efficiency.

9.7.38 Projects worth TZS14,381,102,760 implemented without insurance cover

I noted six contracts in five Councils which were implemented without being insured contrary to Clause 7 of SCC and Clause 14.1 of GCC which requires contractors to provide insurance cover for various risks from the start date to the end of defect's liability period. Refer Table 9-46 below.

Table 9-46: Uninsured contracts

REGION	COUNCIL	CONTRACT NUMBER	CONTRACT SUM (TZS)
PWANI	MAFIA DC	LGA/008/2017/2018/W/08	5,539,233,443
	CHALINZE DC	LGA/171/2016-2017/W/01/1	1,809,749,602
RUVUMA	MBINGA TC	LGA/175/2017/2018/HQ/W/C/27	2,983,122,246
	MADABA DC	LGA/182/HQ/W/2016/2017/06	748,154,200
MOROGORO	MOROGORO DC	LGA/080/2014/2015/W/WSDP/05/43	2,222,384,629
		LGA/080/2014/2015/W/WSDP/01/39	1,078,458,640
TOTAL			14,381,102,760

In my opinion, the absence of insurance cover exposes the Councils to a risk of delaying contract completion in case of occurrence of insurable events.

I recommend to the Council management to ensure that, in future, projects are covered by insurance to minimize the occurrence of loss.

9.7.39 Contracts executed without performance security

Reg. 29 of PPR, 2013 requires a procuring entity to demand from successful tenderer performance security to guarantee the accurate performance of the contract and payment of all labourers, suppliers, mechanics, and subcontractors, if any.

I noted six cases in six Councils where contracts worth TZS 5,978,037,475 were executed without performance securities. The contracts are shown in **table 9-47** below.

Table 9-47: Contracts executed without performance security

Region	Council	Contract Number	Contract Sum (TZS)
Pwani	MAFIA DC	LGA/008/2017/2018/C/14	145,200,000
Lindi	LIWALE DC	LGA/054/2017/2018/HQ/15-16	559,358,965
Arusha	ARUSHA CC	LGA/003/2016/2017/W/45	254,894,371
Dodoma	KONDOA TC	LGA/188/HQ/2016/2017/C/6	2,888,321,320
Mwanza	MISUNGWI DC	LGA/093/2017/2018/W/2	203,056,549
Mtwara	NEWALA DC	LGA/087/WS/2017/2018/W/1	1,927,206,270
TOTAL			5,978,037,475

Source: Councils' Contracts Files

My audit also revealed deficiencies on performance security submitted by contractors in five Councils that implemented five contracts worth TZS 7,042,093,528. Details are as shown in **table 9-48** below.

Table 9-48: Deficiencies noted in submitted performance security

Region	Council	Contract Number	Contract Sum (TZS)	Defficiencies
RUVUMA	MBINGA TC	LGA/175/2017/2018/HQ/W/C/27	2,983,122,246	Late submission of performance bond
	MADABA	LGA/182/HQ/W/2016/2017/06	748,154,200	Performance Bond expired before project completion
LINDI	RUANGWA DC	RDC/LGA/056/WSDP/W/FY/2016-2017/04	229,864,250	Performance Bond covering partial contract period
MOROGORO	MOROGORO DC	LGA/080/2014/2015/W/WSDP/05/43	2,222,384,629	Performance bond submitted was TZS 443,745,495.50 instead of TZS 666,823,648.70 (30%). The value of the submitted performance bond was below the required amount by TZS 223,078,153.20
NJOMBE	MAKAMBAKO TC	LGA/166/2016-2017/H/HQ/01	858,568,203	Performance Bond expired before project completion
TOTAL			7,042,093,528	

Source: Submitted Performance Securities

In my opinion, the absence of performance securities expose Councils to a risk of losing its resources for on-going projects in case contractors fail to execute contracts fully or default.

I recommend that in future, LGAs has to ensure that all contracts are secured by performance security to safeguard interests of the Councils towards successful implementation of projects.

9.7.40 Delay on the implementation of projects worth TZS 8,159,008,842

I noted seven cases in six Councils where completion of projects worth TZS 8,159,008,842 was delayed contrary to the contracts' clauses as specified in the signed contracts. Details are provided in table 9-49 below.

Table 9-49: Delay on the implementation of projects

Region	Council	Contract Number	Contract Sum (TZS)	Remarks
Kagera	MISSENYI DC	KGR/038/RWSSP / 2017/18/01	443,185,916	The contract was supposed to be completed on 18 November 2018. Up to 4 October 2018, the contractor had only executed first stage of the contract (laying pipes)
Njombe	MAKAMBA KO TC	LGA/166/2016/2017/H/HQ/01	1,047,587,952	Phase I of the project was supposed to be completed on 2 nd June 2016. However up to November 2018 the project was not handed over and the

Region	Council	Contract Number	Contract Sum (TZS)	Remarks
				Council had entered into another contract for phase II with another contractor
Mtwara	NEWALA DC	LGA/087/WS/2017/2018/W/2	3,098,749,080	The projects were supposed to start on 25 April, 2018 and be completed on 26 th January 2019. Up to November 2018 (7 months from commencement date) I noted that construction works were yet to commence. We interviewed Council Engineer who told us that delay of contracts implementation was due to non-release of funds from the Ministry of Water
		LGA/087/WS/2017/2018/W/1	1,927,206,270	
Dodoma	KONDOA TC	LGA/188/HQ/2017/2018/W/03	810,029,284	The contract was signed on 11th October 2017 and was supposed to be implemented from 25th October 2017

Region	Council	Contract Number	Contract Sum (TZS)	Remarks
				to 26th April 2018. On 20th April 2018 the Accounting Officer granted an order of extension of time which extended the date of completion of the project to 30th May 2018. However, up to 3 December 2018 the project was not yet completed
Lindi	KILWA DC	LGA/055/HQ/W /2017/ 2018/DW/01	456,700,000	The contract was expected to be completed on 15/9/2018 after extension of contract period for 90 days. Up to the time of this audit on 18 October 2018 the contract period had expired but the project was not yet completed. The contractor had abandoned the site for more than

Region	Council	Contract Number	Contract Sum (TZS)	Remarks
				two months
Pwani	KIBITI DC	LGA/013/2016/ 2017/W/03	375,550,340	The contract was expected to be completed on 13 May 2018 after issuing extension of time. However, site verification made on 31 August 2018 revealed that, the contract period had been expired while the work was not completed. I further noted that extension of contract period was neither requested nor granted
TOTAL			8,159,008,842	

Source: Councils' Contracts Files

In my opinion, delays in projects implementation denies community to timely obtain the expected benefits of projects. Also poses a risk of cost overruns due to price fluctuation.

I recommend that in future, LGAs carry out adequate supervision to ensure projects commence and be completed within the agreed time frame to avoid project delays and cost overruns. Moreover, the Councils' Management has to impose liquidated damages for the delayed projects.

9.7.41 Change of a contract's start date without proper authorization

Reg. 110(1) of the PPR, 2013 states, "once signed, the contract or written agreement shall not be altered, except when an alteration is necessary for the benefit of the procuring entity or when an alteration does not prejudice the procuring entity." Also, Reg. 114 (b) of PPR 2013 requires a procuring entity to effectively manage procurement and monitor progress and timely completion in accordance with terms of each contract."

I noted during audit that contract No. LGA/013/2016/2017/W/04 at Kibiti DC worth TZS 5,358,829,757 was expected to start on 25 October 2017 and completed on 24 April 2019. However, the start and completion dates were changed to 5 February 2018 and 04/08/2019 respectively (a delay of more than three months) without any justification.

I am of the opinion that, changing the contract starting date could lead to expiration of performance bond and advance payment guarantee before contract completion and lead to a loss of public funds in case the contractor defaults.

I recommend to the Council management to ensure that, in future, all changes made are in favour of the Council.

9.7.42 Slow progress on implementation of projects worth TZS 3,356,170,900

Review made on sampled contracts revealed two cases in two Councils where there was slow progress on implementation of projects worth TZS 3,356,170,900. Details are as provided in table 9-50 below.

Table 9-50: Slow progress in implementation of projects

Region	Council	Contract Number	Contract Sum (TZS)	Remarks
DODOMA	KONDOA TC	LGA/188 /HQ/ 2016/20 17/6	2,888,321,320	As at 12 September, 2018 the physical progress of work was about 25% against the contract time elapsed which was 50%. Site verification made on 27 November 2018 revealed that, the project was at foundation stage and not in progress. Iron bars erected for columns had been exposed to air over a long period of time and have developed rust which might compromise its strength. The site agent informed us that currently they are collecting materials for over site concrete works.
MOROGO RO	MOROGO RO DC	LGA/080 /2014/ 2015/W/ WSDP/ 01/39	467,849,580	As at 28/11/2018 the physical progress of work was about 98% against the contract time

Region	Council	Contract Number	Contract Sum (TZS)	Remarks
				elapsed which was 100 %. The value of certificate paid was TZS 467,849,580 equals to 43% of contract sum.
TOTAL			3,356,170,900	

In my opinion, slow pace in implementation of projects had a cost implication due to time value of money (inflation) and delayed utilization of expected services.

I recommend to the Council management to enhance supervision of projects implementations by ensuring contractors comply with contract agreement.

9.7.43 Delayed payment for executed works worth TZS 1,950,097,908

Contracts clauses require contractor to submit monthly estimated value of executed works, which will be checked and certified by the project manager within 28 days. Failure to do so, the contractor has to charge interest on the unpaid amount using prevailing commercial borrowing interest rate.

My review of the sampled contracts revealed eight contracts in eight Councils whereby the contractor raised claims for completed works amounting to TZS 1,950,097,908 but payments were not made up to the time of this audit. Refer **table 9-51** below.

Table 9-51: Contracts with delayed payments

Region	Council	Contract Number	Contract Sum (TZS)	Delayed Amount (TZS)
PWANI	KIBITI DC	LGA/013/2016/2017/W/03	375,550,340	291,774,298
RUVUMA	NYASA DC	LGA/145/RWSSP-II/2017/201	1,020,259,235	94,719,343

Region	Council	Contract Number	Contract Sum (TZS)	Delayed Amount (TZS)
		8/W/03		
	MBINGA DC	LGA/175/2017/18/HQ/W/C/33	493,059,575	456,826,627
	MADABA DC	LGA/182/HQ/W/2016/17/06	748,154,200	243,787,100
LINDI	LIWALE	LGA/054/2017/18/HQ/15-16	559,358,965	189,508,000
DODOMA	KONDOA TC	LGA/188/HQ/2017/2018/C/3	810,029,824	221,561,519
KAGERA	MISSENYI DC	KGR/038/RWSSP/2017/18/01	443,185,916	123,104,000
MOROGORO	MOROGORO DC	LGA/080/2014/2015/W/WSDP/01/39	1,078,458,640	328,817,021
TOTAL				1,950,097,908

In my view, delayed payment of the raised certificate could delay completion of the projects and increase costs.

I recommend to the Council management to ensure that, in future, all completed works are certified and paid on time to safeguard interests of all parties.

9.7.44 Unauthorized variations beyond the scope of the contract TZS 353,654,887

Reg. 110(4) of the PPR, 2013 (Amended 2016) states that, “a contract amendment shall not increase the total contract price by more than fifteen percent of the original contract price without the approval of budget approving authority.” Also, Reg. 110(5) states that, “the proposed variations such as additions or deductions which are not incidental to or arising out of the contract, and which alter the scope, extent or intention of the

contract shall, in every case, be referred to the appropriate tender board before instructions are issued to the tenderer.”

From a sample of contract files reviewed, I noted that Kondoa Town Council implemented contract No. LGA/188/HQ/2017/2018/W/03 worth TZS 810,029,824. Variation order No. 1 amounting to TZS 156,364,986 was issued without being approved by tender board. Moreover, there was no addendum agreed and signed by both parties. As a result, up to the time of audit (December 2018) the noted variations had not been implemented although the contract period had elapsed.

I further noted that, Arusha CC made changes of scope and quantities to the tune of TZS 197,289,901 for contract No. LGA/003/2016/2017/W/45 worth TZS 254,894,371. This change was not approved by tender board. When I interviewed the City Engineer, I was informed that variations were done since the existing foundation was below the required standard classroom sizes, and there were no provision for toilets. In this case, alterations were done to extend the scope of classrooms and introducing toilets.

I am of the opinion that, changes made after signing the contracts without ultimate authority and supporting documents are illegitimate and might result in poor quality of works and loss of public funds.

I therefore recommend that, in future, to the Council management has to ensure that variations are approved by tender board. Otherwise, retrospective approval should be sought. In addition, appropriate measures have to be taken against those who ineligibly made alterations after signing of the contract.

9.7.45 Deficiency noted on advance payments and their guarantee

Clause 54.2 of GCC requires a contractor to use the advance payment only to pay for equipment, plant, materials and mobilization expenses required specifically for contract execution

and supply invoices copies or other documents to Project Manager to demonstrate its usefulness.

I noted seven cases in six audited Councils where the submitted advance payment guarantees for contracts worth TZS 16,712,977,871 had deficiencies as illustrated in **table 9-52** below.

Table 9-52: Deficiency noted on advance payments and their guarantees

Council	Contract No.	Contract Sum (TZS)	Deficiency In Advance Payment Management
PWANI (MAFIA DC)	LGA/008/2017/2018/W/08	5,539,233,444	Contractor submitted performance bond as advance payment guarantee instead of unconditional bank guarantee
PWANI (KIBITI DC)	LGA/013/2016/2017/W/04	5,358,829,757	Contractor had not submitted particulars of utilization of advance payment amounting to TZS 793,346,250 to the Project Manager. The guarantee expired before the recovery of the advance payment worth TZS 348,250,000
LINDI (RUANGWA DC)	RDC/LGA/056/WSDP/W/FY/2016-2017/04	229,864,250	Contractor submitted advance payment bond of TZS 45,972,850 for six months instead of unconditional bank guarantee. In addition, the bond expired on 10 November, 2017 after recovery of only TZS 22,071,800 out of TZS 45,972,850 leaving unsecured balance of TZS 23,901,050

Council	Contract No.	Contract Sum (TZS)	Defficiency In Advance Payment Management
MWANZA (MISUNGWI DC)	LGA/093/20 17/2018/W /2	203,056,549	Advance payment of 50% was specified in special conditions of the contract contrary to clauses of the invitation to bidders which required advance payment to be 15%. Also, the contract did not specify type of collateral and a result the contractor did not submit any collateral.
	LGA/093/20 16/2017/W /WSDP/01	2,462,026,050	Contractor requested advance payment of TZS 369,303,908 (15% of contract price) but the Council paid TZS 390,303,907 (20% of the contract price)
SINGIDA (MANYONI DC)	LGA/117/20 17/2018/W /01-PKG VIII	2,278,285,898	The contractor requested advance payment on 18 May, 2018. The Council director requested release of funds for advance payment to Permanent Secretary, Ministry of Water and Irrigation on 21 June, 2018. As at the time of this audit (13th October, 2018), advance payment was not paid.
TANGA (PANGANI DC)	LGA- 129/2016/2 017/LCDG/ W/01	641,681,923	Contractor was paid advance of TZS 96,252,288 but recovered only TZS 28,875,686 leaving the amount of TZS 67,376,602 unrecovered up to the time of this Audit

Council	Contract No.	Contract Sum (TZS)	Defficiency In Advance Payment Management
			(November 2018) and after contract termination.
TOTAL		16,712,977,871	

I am of the view that:

- a) Having expired advance guarantee or accepting inappropriate advance payment guarantee exposed the Council to a risk of loss of public funds in the event of the contractor’s default. Project Manager was also inefficient in monitoring contract performance as he had not confirmed whether the contractors effectively spent the advance payments; and
- b) Non-release of funds for advance payment delayed completion of contract No. LGA/117/2017/2018/W/01-PKG VIII at Manyoni DC.

I recommend that:

- a) In future, LGAs management should ensure appropriate advance payment guarantee which cover the whole period is obtained to avoid loss of public funds. In addition, contractors should submit all invoices raised from advanced payment utilization to the Project Manager for evaluation;
- b) Ministry of Water to ensure that funds for advance payment are released promptly; and
- c) The contractor recovers unrecovered amount of TZS 67,376,602 advance payment for the terminated contract at Pangani DC otherwise legal actions to be instituted.

9.7.46 Wrongly granted extensions of time

Reg. 111(1) of PPR 2013 states that, “an order for extension of time may be issued only by the Accounting Officer, and that the reasons for granting such an order shall be fully documented in the contract implementation records”. In addition, contracts clauses require the employer to extend the intended completion date if a compensation event occurs.

My review of a sampled contracts noted the extension of time for contract No. LGA/166/2016-2017/H/HQ/01 worth TZS 858,568,203 at Makambako TC was granted by consultant instead of Accounting Officer. I also noted the extension for contract No. LGA/182/HQ/W/2016/2017/10 worth TZS 493,009,406 at Madaba DC was granted for non-compensating events.

I am of the opinion that, granted extensions led to delays of anticipated benefits and could lead to cost overrun. In addition, the Council was deprived its right of charging liquidated damages.

I recommend LGAs to ensure that Accounting Officer grants extensions of time and refrain from granting extensions of the contract period for non-compensating events.

9.7.47 Failure to withhold TZS 83,000,000 from contractors for not submitting updated programme of work

My audit of a sampled construction projects noted four contracts in three Councils whose contractors did not submit updated work programmes but Councils failed to withhold TZS 83,000,000 contrary to SCC which requires the interval between programme update and the amount to be withheld by the Project Manager in case the contractor failed to submit. More details are provided in table 9-53 below.

Table 9-53: Contracts whose updated work programmes were not submitted

Region	Council	Contract Number	Contract Sum (TZS)	Unwithhold (TZS)
MBEYA	MBARALI DC	LGA/076/W/HL/2016/17/02	86,963,000	3,500,000
		LGA/076/W/HL/2016/17/03	96,847,900	2,500,000
MWANZA	MISUNGWI DC	LGA/093/2016/17/W/WSDP/01	2,462,026,050	64,000,000
NJOMBE	MAKAMBAKO TC	LGA/166/2016-17/H/HQ/01	858,568,203	13,000,000
TOTAL			3,504,405,153	83,000,000

In my opinion, failure to withhold the stated amounts exposed the Councils to a risk of delay and loss of money in case the contractors fail to execute the projects within the contracted period.

I recommend to the Council management to ensure that, in future, the amount is withheld in case of any delay or non-submission of the updated programme of work.

9.7.48 Supply of construction materials by Contractor before undertaking sample tests

Site meeting held on 03rd January 2018 for contract No. LGA/013/2016/2017/W/04 at Kibiti DC worth TZS 5,358,829,757 required the contractor to submit tested sample materials for review and verification.

I noted no construction materials, like steel bars, aggregate and bricks that were used in the construction before quality sample test and approval of project manager (consultant).

In my opinion, using construction materials before sample test expose the Council to a risk of using poor quality materials that could affect the quality of the project and lead to a loss of Public funds.

I recommend to the Council management to ensure that, samples tests are conducted on time for assurance of quality work.

9.7.49 Delay of site possession for contract worth TZS 2,888,321,320

Clause 10 of SCC for contract No. LGA/188/HQ/2016/2017/C/6 of Kondo TC states that, “the site possession date shall be within seven days after signing of the contract.”

I noted the contract was signed on 14 September 2017 and site possession was done on 6 October 2017 (22 days later).

In my opinion, delay in site possession exposes the Council into a risk of delay in completion of the project and extra costs.

I recommend to the Council management to ensure that, in future site possession of the project is done within the agreed timeframe.

9.7.50 Deviation from BOQ during contract implementation

Bill of quantity for contract No. LGA/166/2016-2017/H/HQ/01 requires roofing with proper pressure impregnated timber painted with weather guard (treated timber) also; government building constructions need timber to be treated with chromium, copper, and arsenate for long lasting.

I noted the contractor for contract No. LGA/166/2016-2017/H/HQ/01 of Makambako TC used locally treated timber by mixing green wood preservative with water and soaking the timber for 15 minutes only.

I am of the opinion that, poor contract management lead to the contractor's deviation from the BOQ requirements to override specifications deliberately.

I recommend to the Council management in the future, to enhance contract management to avoid substandard works. The contractor also has to bear the risk by replacing the substandard materials used.

9.7.51 Inadequate maintenance of contract register

Order 5.15 of the LAAM, 2009 requires contract register to include minimum information including contract serial number, name, and address of the contractor, date of contract, reference to the appropriate authority for award of the contract, security retained, retentions, retention period and release of retention money.

I noted the serial number of the contract; the address of the contractor; reference to the appropriate authority for award of the contract; security retained; remedy for breach of contract, retentions, retention period and release of retention money were not included in contract register of Mafia DC.

I am of the opinion that, missing important information in the contract register could have affected contract performance monitoring.

I recommend to the Council management to ensure that contract register is properly maintained with adequate information to enhance transparency and contracts monitoring.

9.7.52 Periodic supervision reports for construction projects not prepared

Reg. 243 of PPR, 2013 requires project managers for non-consultant services and works to monitor service providers or contractor's performance against the schedule of works through daily, weekly or monthly reports.

Review of files for contract Nos. LGA/145/RWSSP-II/2017-2018/03 and TBA/RUV/LGA/145/2016-2017/W/33 of Nyasa DC noted site supervision reports were not prepared and documented.

I am of the view that, absence of monitoring reports could lead to late detection of substandard works.

I recommend to the Council management to ensure progress reports are prepared and maintained by the project manager to enhance the quality of executed work.

9.7.53 Inadequate implementation of contract management audit by Internal Audit Unit

Reg. 86(1) of PPR, 2013 requires the head of Internal Audit Unit of each Public Body to prepare and submit to the Accounting Officer a quarterly audit report which shall include a report on whether procurement laws and regulation have complied with.

I reviewed a sample of internal auditor's quarterly reports for the year 2017/18 and noted that Madaba DC and Manyoni DC did not report on whether procurement laws and regulation were complied with.

In my opinion, non-performance of compliance audit on contract management could lead to non-identification of weakness in the procurement process.

I recommend to the Council management to ensure that, District Internal Audit Units perform contracts audit on procurement matters to enhance compliance with laws and regulation.

9.7.54 Projects not reflected in the quarterly procurement report

Section 38(0) of PPA, 2011 requires PMU to prepare and submit to the management meeting quarterly reports on the implementation of the annual procurement plan.

I noted that quarterly procurement reports of Manyoni DC for the year 2017/2018 did not include procurement of contract No. LGA/117/2017/2018/W/01-PKG VIII (Kintinku/Lusilile water Project) worth TZS 2,278,285,898.

In my opinion, this practice makes the quarterly procurement reports unrealistic and not useful for decision making.

I recommend to the management of LGAs to ensure that, in future, all procurements made during the year are reflected in quarterly procurement reports.

9.8 An overview on PPRA annual performance evaluation report for financial year 2017/18

The Public Procurement Act, CAP 410 gives the Public Procurement Regulatory Authority (PPRA) mandate to conduct compliance and value for money audits on procurements made to determine whether public entities (PEs) conducted their procurements in line with the procurement law.

Since PPRA is our key partner in exercising watchdog and oversight roles, there is a need for me to back up the annual performance evaluation report for financial year 2017/18 by highlighting in my report some of key issues addressed by the Authority.

9.8.1 PPRA's assessment of corruption red flags

In order to collect information about possible symptoms of corruption in the procurement carried out by PEs, auditors were required to use the red flags checklist.⁵ PEs that had red flags score of 20 percent or above were deemed to have a likelihood of corruption. However, it is important to note that a detected red flag is not in itself an evidence of corruption although the higher the percentage of red flags, the higher the likelihood that corruption has occurred.

Assessment of 26 projects/contracts noted that, 4 contracts had high corruption likelihood in its overall, 5 contracts had high corruption likelihood in pre-bid phase, 5 contracts had high corruption likelihood in evaluation and award phase and 12 contracts had high corruption likelihood in contract management and audit phase.

9.8.2 PPRA's assessment on public entities with poor performance

Assessment of the seven performance indicators was made and analysis done on each indicator to determine PEs' compliance level.

Poor performance opinion is issued when most of the procurement do not comply with the requirements of PPA to the extent that urgent and significant management action is/was required to address the observed weaknesses to minimize the effects.

Out of seven performance indicators assessed, Bukoba Municipal Council had overall score of 57⁶ per cent which is poor compliance level with PPA, 2011. The audit results shows that the audit recommendations given by the Authority had not been effectively adhered by Bukoba Municipal Council due to poor performance for two consecutive years.

9.8.3 PPRA's assessment of efficiency in procurement process

The assessment on efficiency of procurement process for various tenders floated by PEs was carried out by the Authority in order to

⁵ Red Flags checklist was jointly developed by PPRA and PCCB and it serves as a tool of addressing corruption at the level of PE.

⁶ PPRA's Poor performance Aggregated score in % ranges 0 - 59

determine time deployed by PEs to process tenders from initiation of requirement by the user departments up to the signing of contracts between the PE and the bidders.

- The best practice on average time taken from initiation of requirement by user department to the approval by the AO is 7 days. The assessment revealed that among 23 PEs assessed, one tender LGA/058/2016-2017/W/06 floated by Babati TC took 150 days which is an excessive delay.
- The best practice on average time taken by PEs from preparation of tender documents to its approval by tender board is 7 days. The assessment revealed that among the assessed 23 PEs, a total of 16 PEs exceeded 7 days which is the average time spent in best practice as time spent ranged from 8 days to 70 days. Furthermore, 10 out of 143 tenders which were assessed had excessive delays as the time spent in these tenders ranged from 33 days to 154 days. The excessive delayed tenders in the LGAs were floated by Songea MC, Mpanda MC, Morogoro MC, and Singida MC.
- The requirement of the PPA, 2011 and PPR, on time which should be allowed to tenderers to prepare their tenders and to submit the same to the procuring entity ranges from 4 days for non-open tenders to 21 days for open and competitive tenders depending on the methods of procurement used. The assessment revealed that, out of 143 tenders, one tender floated by Korogwe TC under restricted tendering method took 112 days which is excessive delay.
- The best practice on average time taken to evaluate tenders and submit evaluation reports to PMU is 10 days. The assessment revealed that out of 143 tenders, one tender floated by Songea MC had excessive delay in evaluation of tenders by 133 days.
- The best practice on average time taken from when the evaluation report was submitted to the TB by PMU to when approval was granted by TB is 14 days. The assessment revealed that out of 143 assessed tenders, 2 tenders from Babati TC and

Singida MC had excessive delay ranging from 30 days to 142 days.

- The best practice on average time taken from approval of evaluation report by the TB up to the issuance of the letter of intention to award contract to all bidders who participated in the tender is 7 days. However, the assessment revealed that out of 143 assessed tenders, 2 tenders floated by Songea MC and Babati TC had excessively delayed on issuance of letter of intention to award with a range from 67 to 142 days.
- The best practice on average time taken from issuance of the letter of intention to award to the time of issuance of the letter of acceptance is 7 days. The assessment revealed that out of 143 assessed tenders, 2 tenders floated by Songea MC, and Singida MC had delayed on issuance of letter of acceptance with a range from 18 days to 32 days.
- The best practice on average time taken by other PEs from elapse of the cool-off period until the issuance of letter of acceptance to the successful bidder is 7 days. Likewise, out of 143 tenders floated, one tender floated by Babati TC had delayed on issuance of letter of acceptance for 30 days.
- In addition, PPA, 2011 and PPR, 2013 stipulate that signing of the contract should be within 14 working days after issuance of letter of acceptance and fulfilment of tender conditions. The assessments revealed that out of 143 tenders, 1 tender floated by Morogoro MC had delayed in signing of contracts for 84 days, and 1 tender floated by Songea MC took 56 days for the successful tenderer to submit performance security after signing the contract.

9.8.4 Recommendations on PPRA annual performance evaluation report for financial year 2017/18

- I recommend to the Government to establish a mechanism which will streamline the relationship and practice between my office, PPRA, PAC and LAAC during the review and follow ups of the implementation of the PPRA annual performance evaluation report

after tabling of the report as per Section 29 (1) (a) of the PPA, CAP 410.

- I further recommend to the Government to reinforce the implementation of recommendations made in the PPRA annual performance evaluation report for financial year 2017/18 and take strong actions against persistent under-performing PEs mentioned in the report.
- In accordance with Section 29 (1) (a) of the PPA, CAP 410, upon submission of the Annual Performance Evaluation Report of the PPRA to Minister for Finance and Planning, the Act requires the Minister to lay the report before the National Assembly within three months from the date of receiving it or at the next meeting of the Parliament, whichever comes earlier.

Chapter 10

EXPENDITURE MANAGEMENT

Introduction

Public Expenditure Management is an approach to public sector budgeting that is oriented towards achieving three social outcomes i.e. collective fiscal discipline, utilisation efficiency, and operational efficiency. It involves an act to regulate the financial management within the LGAs in order to promote effective and efficient use of public resources, strengthen accountability and provide statutory authority and control for sound and sustainable public interests.

10.1 Deficiencies noted in expenditure management

Audit of expenditure management for the year 2017/2018 noted weaknesses in most of LGAs that need to be addressed for smooth achievement of the desired social outcomes. Details of the observations are summarized hereunder:

Table 10-1: Deficiencies noted in expenditure managements

Observation summary	S/N	Finding details	No. of LGAs	Value (TZS)
Material deviations from approved budget.	1	Unbudgeted expenditures and diverted funds.	46	5,006,011,465
	2	Expenditure charged to wrong account codes	48	1,998,119,250
	3	Inter Account transfer in form of loans not reimbursed	13	2,610,914,088
	4	Loans from Deposit Accounts not refunded	73	4,698,595,158
	5	Payments made for undisclosed prior year's liabilities	28	1,209,541,377
	6	Funds not transferred to sector account	4	88,522,400
Findings attributable to weaknesses in expenditure controls	1	Uncontrolled & over payments in the Deposit Accounts	45	6,955,860,441
	2	Withholding tax not deducted and remitted to TRA	41	741,130,006
	3	Inadequate management of imprests	81	1,694,047,777

Observation summary	S/N	Finding details	No. of LGAs	Value (TZS)
	4	Payments without proper approval	17	1,033,321,426
	5	Fund from own source account transferred to Deposit Account	4	736,378,467
	6	Payments not pre-audited	41	3,940,747,359
Mismanagement and loss of public funds/Revenues.	1	Nugatory expenditure and similar payments	20	720,406,743
	2	Ineligible expenditures	36	859,145,488
	3	Unvouched expenditure	17	1,644,766,399
	4	Purchase of goods and services not supported by electronic fiscal device (EFD) receipts	74	8,506,758,463
	5	Inadequately supported payments	106	6,716,649,510
	6	Weaknesses in the utilization of procured fuel	43	495,392,079

In the light of the significant improvement on internal controls and increased pace of implementing my audit recommendations to address deficiencies, a possibility of making improvement in the future is foreseen.

For the year under review, the most recurring irregularities were spotted in the following areas:

10.2 Inadequately supported payments TZS 6,716,649,510

Order 8(2)(c) of Local Government Financial Memorandum of 2009 requires Heads of Departments including Treasurers to maintain proper security, custody and control over supporting documents within the Departments.

During the year under review, I noted expenditure adding up to TZS 6,716,649,510 in 106 LGAs to have been incurred without adequate supporting documents. In this case, authenticity of such payments could not be confirmed in the absence of relevant supporting information like approved claim forms, reports of activities paid for and payments acknowledgement receipts. List of LGAs whose payments were effected without adequate supporting payments are shown in **Appendix 49** to this report.

Also, I noted Five (5) LGAs with high values of unsupported payments and accounted for 34% of the total unsupported figure as indicated in **Table 10-2**.

I further observed an increase of TZS 1,353,740,699 equivalent to 25% as compared to the last year's reported transactions whose supporting documents were inadequate. This implies that LGAs are yet to implement effective controls to deter such control failure.

Table below shows five LGAs with High value of unsupported payments.

Table 10-2: List of five LGAs with high value of unsupported payments

S/N	Name of LGAs	Amount (TZS)
1	Kilombero DC	687,298,082
2	Makete DC	400,694,453
3	Siha DC	362,098,590
4	Nyang'hwale DC	339,768,595
5	Musoma MC	296,179,087
Total		2,086,038,807

Table 10-3: Trend of unsupported payments for the past three years

Year	Number of LGAs	Amount (TZS)
2017/2018	106	6,716,649,510
2016/2017	114	5,362,908,811
2015/2016	80	3,878,602,680

The trend indicated in **Table 10-3**, depict that although the number of LGAs with inadequate controls over expenditure had decreased slightly, the amount involved is on an increasing trend, thus posing material threats to effectiveness of the controls put in place by the respective LGAs.

I recommend to the managements of LGAs to enhance accounting records management by introducing measure(s) that will ensure safekeeping of payment vouchers together with their supporting documents. Further, LGAs' management is advised to ensure that pre-audit units subject payments vouchers to

thorough examination before they are authorized by responsible officials.

10.3 Un-vouched expenditure TZS 1,644,766,399

Payment vouchers together with their supporting documents are supposed to be maintained and given proper security and custody for not less than five (5) years as required by Order 104(2) of LGFM (2009). Also, according to Order 34(1) of the Local Government Financial Memorandum of 2009, the Treasurer is required to maintain a sound accounting system and safekeeping of all supporting records.

During the year under audit, I noted missing payment vouchers amounting to TZS 1,644,766,399 in seventeen (17) LGAs which contravenes the above cited Orders. In the absence of these payments vouchers together with their supporting documents, my audit scope was restricted and therefore I could not establish regularity and propriety of the expenditure incurred by these LGAs. The worst case scenario is noted in Nyang’hwale DC whose missing documents accounts for 63% of the total value of all missing payment vouchers followed by Ukerewe DC with 17%.

Table 10-4: List of LAGs with unvouched expenditure

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
1.	Nyang’hwale DC	1,049,140,091	9	Kilombero DC	17,189,206
2.	Ukerewe DC	277,429,694	10	Missenyi DC	14,214,799
3.	Mafia DC	70,110,189	11	Kwimba DC	13,094,695
4.	Kigoma/Ujiji MC	47,276,687	12	Ulanga DC	12,660,679
5.	Monduli DC	42,769,500	13	Rungwe DC	8,645,000
6.	Nsimbo DC	39,673,647	14	Shinyanga DC	7,859,520
7.	Sengerema DC	21,671,400	15	Buchosa DC	2,280,000
8.	Sikonge DC	18,110,492	16	Hanang’ DC	1,545,800
			17	Moshi DC	1,095,000
Total					1,644,766,399

I reiterate my prior year’s recommendation that, LGAs management have to strengthen controls over accountable documents including payment vouchers and abide to the

requirements of the prescribed Orders of which in turn reduce chances of misplacement of payment vouchers. The essence of an Accounting Officer role is a personal responsibility for the propriety and regularity of the public finances for which he/she is answerable.

10.4 Nugatory Expenditure and Similar Payments TZS 720,406,743

Expenditures from which the Council received no value for money are considered to be nugatory. These include but not limited to charges, penalties or interest for failure to comply with contractual obligations as well as allowances paid to employees for unimplemented activities. As such, nugatory expenditure bears no fruits in return to the government. During the year being reported, 20 LGAs paid a total amount of TZS 720,406,743 for unrewarding activities that were categorically in vain expenditure.

A list of LGAs, nature of payments and amount involved are shown on a **table 10-5** below:

Table 10-5: Nugatory expenditure

S/N	LGAs' Name	Amount Involved (TZS)	Expenditure Details
1	MBEYA DC	272,627,572	Costs arose due to improper handling of staff matters
2	Magu DC	105,906,090	Compensation for extra cost to a Contractor due to delayed payments
3	Kilombero DC	55,331,060	Interest costs due to breach of contract
4	Sumbawanga MC	38,565,000	Cost refund to Employee for a Labour Dispute ruled against the Council.
5	Namtumbo DC	38,099,001	Payment of Sitting allowances, Extra duty and per diems for non-existing activities.
6	Mkuranga DC	35,829,250	Cost for a water well which is not functioning.
7	Lindi MC	35,402,400	Exempted VAT paid to supplier
8	Karagwe DC	22,144,901	Withholding Tax paid by the Council to TRA on behalf of

S/N	LGAs' Name	Amount Involved (TZS)	Expenditure Details
			suppliers.
9	Songea DC	18,028,865	Abandoned laboratory structure due to change of site location
10	Arusha DC	17,760,000	Rent allowance paid to staff instead of utilizing available Council's House.
11	Bumbuli	15,199,605	Payment of Withholding Tax to TRA on behalf of vendors/suppliers.
12	Kibaha TC	15,000,000	Damage payment for breach of contract after losing in civil case No:16/2011.
13	Sikonge DC	11,725,000	Payment for non-existing activities.
14	Monduli DC	10,000,000	Penalty due to delay in submitting employee's monthly contributions to LAPF
15	Kaliua DC	8,630,000	Per Diem paid without spending a night out of staff duty station.
16	Karatu DC	7,200,000	Compensation following Court ruled against the Council.
17	Lushoto DC	4,502,078	Fine paid to TRA for not withholding prior years' withholding taxes.
18	Kishapu DC	4,307,547	Penalty for not paying Loan instalment on time.
19	Nanyamba TC	2,469,874	Imposed Penalty for non-submission of LAPF Pension Contribution
20	Mwanga DC	1,678,500	Avoidable photocopy expenses incurred.
Total		720,406,743	

The above nugatory expenditures mainly emanates from inadequate handling of Council's staff disputes, inability of the Council's Legal Officers to correctly interpret some of the provisions in the tax laws that could help to reduce tax liabilities, failure to pay withholding tax to TRA by tax withholders, non-deduction of withholding tax from payments made to suppliers and

any other costs incurred by LGA for unproductive activities. Fruitless expenditures incurred by LGAs affect implementation of planned activities due to diversion of funds.

I recommend to those charged with governance in LGAs to build capacities of the Councils' Legal Officers and strengthen the Council internal controls to ensure that withholding taxes are timely deducted and remitted to TRA as required by law; and that all withholding taxes paid by LGAs in respect of goods supplied or contract works executed are refunded to the respective LGAs by concerned suppliers and contractors.

10.5 Expenditure charged to wrong account codes TZS 1,998,119,250
Order 23(1) of the Local Government Financial Memorandum, 2009 requires every charge of expenditure and item of income to be classified strictly in accordance with the details of the approved budget. When Expenditure is charged to wrong account codes, it results into overstating the budgeted line items; ultimately it misstates individual assets and expenses reported in the financial statements. As such, it is an override of budgetary controls and orders.

During the year under review, I noted 48 LGAs that charged expenses amounting to TZS 1,998,119,250 to wrong account codes contrary to the cited Order as indicated in **Table 10-6** below:

Table 10-6: Expenditure charged to wrong account code

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
1.	Kigoma/Ujiji MC	270,961,862	25.	Madaba DC	23,114,000
2.	Kinondoni MC	264,224,901	26.	Makete DC	23,098,000
3.	Bunda DC	191,573,160	27.	Mpanda DC	22,761,528
4.	Ubungo MC	109,222,694	28.	Ludewa DC	22,571,540
5.	Musoma MC	104,678,847	29.	Kibaha DC	19,830,000
6.	Ukerewe DC	58,956,632	30.	Mwanza CC	19,713,652
7.	Chemba DC	57,217,426	31.	Iramba DC	18,478,266
8.	Kilombero DC	56,650,000	32.	Kilindi DC	18,158,489
9.	Wanging'ombe DC	53,251,760	33.	Mafinga TC	15,637,280
10.	Kisarawe DC	49,669,560	34.	Sikonge DC	15,394,000
11.	Ileje DC	47,600,000	35.	Ilemela MC	14,480,000

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
12.	Arusha DC	42,547,349	36.	Tanga CC	11,245,320
13.	Kyela DC	42,357,052	37.	Karatu DC	11,166,000
14.	Siha DC	38,278,340	38.	Misungwi DC	10,600,000
15.	Mbinga TC	37,848,080	39.	Korogwe DC	10,484,615
16.	Kasulu DC	35,010,964	40.	Same DC	10,070,178
17.	Handeni DC	34,163,409	41.	Songea DC	6,793,500
18.	Rungwe DC	30,818,180	42.	Arusha CC	6,533,080
19.	Mlele DC	30,210,400	43.	Lindi DC	6,267,902
20.	Bagamoyo DC	29,545,500	44.	Moshi DC	5,800,000
21.	Morogoro DC	28,944,100	45.	Mpanda MC	3,998,913
22.	Geita DC	28,739,898	46.	Ngorongoro DC	2,720,000
23.	Njombe TC	27,593,000	47.	Handeni TC	2,360,313
24.	Moshi MC	25,070,560	48.	Mbulu TC	1,709,000
	TOTAL				1,998,119,250

I reiterate my prior years' recommendations to LGAs management to comply with Orders and budgetary controls. Further, LGAs management should ensure that realistic budgets are prepared and sound controls in EPICOR accounting systems are established to adequately mitigate the risk of expenditures that might misstate the financial statements.

10.6 Ineligible Expenditures TZS 859,145,488

During the year under review, I noted 36 LGAs that paid TZS 859,145,488 to finance different activities not related to the purposes for which the funds were received. Such expenditure included double payments of allowances, paying allowance over and above the stipulated rates, suspicion on the final accountability and payments on activities that were not in the budget. Since such payments were not justified, I could not confirm if such activities were among those for which the received funds were earmarked.

Technically, ineligible expenditures indicate misuse of public monies which may adversely affect planned Councils' activities.

I noted that major reasons for ineligible expenditures include failure of the finance departments to control expenditures as per

approved budgets and improper allocation of funds to correct expenditure codes.

Table 10-7 below shows LGAs with ineligible expenditure together with the amounts involved:

Table 10-7: List of Councils that incurred ineligible expenditure

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
1.	Ilala MC	192,604,856	19.	Mpwapwa DC	12,672,000
2.	Tabora DC	133,920,000	20.	Kyela DC	12,485,000
3.	Tarime DC	87,596,754	21.	Ukerewe DC	11,600,000
4.	Kinondoni MC	85,715,000	22.	Ngorongoro DC	10,221,981
5.	Rungwe DC	70,336,500	23.	Longido DC	8,590,000
6.	Nanyumbu DC	51,785,000	24.	Rombo DC	8,220,000
7.	Arusha DC	43,492,000	25.	Serengeti DC	7,800,000
8.	Tunduru DC	35,973,000	26.	Busokelo DC	7,278,000
9.	Songea MC	29,864,400	27.	Kaliua DC	6,600,000
10.	Bariadi DC	29,120,000	28.	Chunya DC	6,000,000
11.	Kibaha DC	28,805,020	29.	Moshi DC	5,524,248
12.	Mbinga DC	25,084,650	30.	Mbogwe DC	5,310,000
13.	Bunda DC	24,333,050	31.	Tabora MC	4,766,000
14.	Meru DC	24,215,585	32.	Newala DC	4,050,000
15.	Korogwe TC	20,379,600	33.	Sumbawanga MC	3,543,000
16.	Ushetu DC	18,710,000	34.	Mwanga DC	2,104,700
17.	Kishapu DC	17,050,000	35.	Nzega DC	2,070,000
18.	Karatu DC	12,850,000	36.	Siha DC	1,080,000
Total					859,145,488

I reiterate my prior years' recommendation that managements of the LGAs have to enhance controls over payments where expenditures have to strictly be for planned purposes. In addition, sound justifications should be documented and

provided in the event that the LGA has no option but to incur ineligible expenditure.

10.7 Payments not pre-audited TZS 3,940,747,359

Para 2.4.2 of Local Authority Accounting Manual, 2009 requires all payments to be pre-audited before authorization. Effective pre audit section assist in detection of errors or fraud before payment is made. As such, payment not subjected to pre - audit bears risks such as improper authorization, insufficient supporting documents and other inherent risks which may in turn result into loss of public funds.

However, examination of payments made during the year under review noted that, transaction with a total amount of TZS 3,940,747,359 in respect of 41 LGAs were paid without being pre-audited.

Table 10-8: LGAs that did not subject their payments to pre-audit

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
1.	Mwanza CC	867,816,940	21.	Tanga CC	25,955,711
2.	Rungwe DC	477,668,185	22.	Mpimbwe DC	24,366,200
3.	Tabora DC	450,149,184	23.	Korogwe DC	16,756,250
4.	Sumbawan ga MC	237,049,490	24.	Monduli DC	14,277,380
5.	Siha DC	216,562,868	25.	Mpanda MC	13,678,023
6.	Mufindi DC	200,389,768	26.	Bumbuli DC	13,519,382
7.	Ikungi DC	175,957,254	27.	Njombe DC	13,250,000
8.	Arusha CC	162,708,567	28.	Makambako TC	12,827,566
9.	Rombo DC	155,766,930	29.	Handeni DC	11,895,838
10.	Mpwapwa DC	153,010,501	30.	Karatu DC	10,900,000
11.	Sikonge DC	132,650,367	31.	Meru DC	9,723,800
12.	Kondoa TC	100,589,364	32.	Babati TC	8,593,000
13.	Moshi MC	93,389,769	33.	Ludewa DC	8,501,000
14.	Mkalama DC	83,468,894	34.	Singida DC	6,380,844
15.	Makete DC	42,411,325	35.	Njombe TC	5,640,000

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
16.	Bahi DC	42,299,100	36.	Moshi DC	4,770,000
17.	Ulanga DC	38,167,800	37.	Nsimbo DC	4,168,000
18.	Wanging'o mbe DC	34,808,835	38.	Mkinga DC	2,942,000
19.	Mkuranga DC	34,050,900	39.	Ngorongoro DC	2,690,000
20.	Tandahimba DC	26,067,613	40.	Longido DC	2,665,911
			41.	Lushoto DC	2,262,800
Total					3,940,747,359

Weak pre-audit sections expose LGAs to possible misappropriation of public funds. Also it gives room for inaccurate and invalid payments to be effected.

I recommend to LGAs management to strengthen their pre-audit sections and ensure all payments are channelled through the pre-audit process before being authorized.

10.8 Unbudgeted expenditures and diverted funds TZS 5,006,011,465

Section 43 (5) of the Local Government Finance Act, 1982 states that, "where the Local Government Authority approves the annual budget or supplementary budget as a whole, the budget as approved shall be binding on the Local Government Authority, which shall confine its disbursement within the items and amounts contained in the applicable estimates as approved".

During the year under audit, I noted that 46 LGAs paid a total of TZS 5,006,011,465 out of their approved budget to implement activities that were not budgeted for. There was no approval obtained from respective authorities to authorise such expenditure.

Table 10-9: List of LGAs with unbudgeted expenditure

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
1	Madaba DC	1,294,926,071	24	Mbinga DC	33,905,700
2	Nyang'hwale DC	1,285,547,394	25	Singida DC	33,386,500
3	Namtumbo DC	500,000,000	26	Mkalama DC	32,144,742

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
4	Arusha CC	315,068,343	27	Msalala DC	27,803,186
5	kigamboni MC	129,847,617	28	Longido DC	24,788,350
6	Misungwi DC	113,663,215	29	Tabora DC	22,500,000
7	Serengeti DC	106,869,000	30	Mbarali DC	22,110,000
8	Karagwe DC	77,281,996	31	Kyerwa DC	21,206,200
9	Meru DC	76,657,945	32	Maswa DC	20,809,666
10	Chamwino DC	68,069,800	33	Mpanda MC	18,024,336
11	Missenyi DC	66,635,624	34	Rungwe DC	15,190,000
12	Kalambo DC	61,820,000	35	Monduli DC	14,819,448
13	Geita DC	60,710,223	36	Itigi DC	14,391,000
14	Bariadi TC	58,350,000	37	Tunduru DC	13,986,000
15	Sengerema DC	53,498,512	38	Rufiji DC	10,497,000
16	Kilombero DC	52,836,000	39	Wanging'ombe DC	8,120,000
17	Igunga DC	51,161,640	40	Iramba DC	7,142,870
18	Kyela DC	51,110,000	41	Tandahimba DC	6,950,000
19	Muleba DC	50,573,180	42	Mbeya DC	5,382,808
20	Temeke MC	45,067,670	43	Songea DC	4,940,000
21	Ukerewe DC	43,988,000	44	Ushetu DC	4,814,000
22	Kwimba DC	35,993,000	45	Moshi DC	4,243,000
23	Mpanda DC	35,366,429	46	Mwanga DC	3,815,000
			Total		5,006,011,465

Utilization of public funds out of budget is an indication of inadequate planning and forecast.

I advise LGAs management to fully comply with the requirements of Section 43 of the Local Government Finance Act No. 9 of 1982 (R.E 2000) and institute effective control systems to prevent payments that are not in the budget.

10.9 Inter Account transfer in the form of loans not reimbursed TZS 2,610,914,088

When the budget is approved and funds are committed, it is expected that every charge of expenditure and items of income will be classified strictly in accordance with the details of the approved budget and the voted funds. Such funds will be applied only to the purpose for which they were intended as directed by Order 23 of the Local Government Financial Memorandum of 2009.

Review of expenditure records for 13 GAs revealed that, a total amount of TZS 2,610,914,088 was paid from one account to another in the form of inter-account loans which were not recovered up to the year end. This is contrary to the requirement of the Order cited above and it implies that activities for which the funds were budgeted were not implemented during the year.

Table 10-10: List of LGAs with un-refunded inter-account transfers

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1.	Nyang'hwa le DC	1,749,454,483	7.	Tabora DC	35,130,000
2.	Kilosa DC	334,026,020	8.	Biharamulo DC	35,000,000
3.	Babati DC	252,523,704	9.	Kibiti District	30,917,881
4.	Singida MC	50,927,000	10.	Longido DC	13,500,000
5.	Mwanga DC	47,372,000	11.	Nanyumbu DC	8,660,000
6.	Meru DC	46,505,000	12.	Nanyamba TC	5,748,000
			13.	Ukerewe DC	1,150,000
Total					2,610,914,088

I recommend to the LGAs management to recover inter account transfers within the year in which they occur and comply with budgetary controls to avoid affecting implementation of the planned activities.

10.10 Withholding tax not deducted and remitted to TRA TZS 741,130,006

During the year under review, I noted that a total amount of TZS 426,714,864 being withholding taxes from payments made to suppliers of goods and services was not imposed to respective service providers. This is contrary to Section 83A of the Income Tax Act, Cap 332 which requires entities to deduct withholding tax at a rate of 5% for service provision and 2% for supply of goods and services.

Also, contrary to the above cited authority, my audit revealed that some of the Councils managed to deduct withholding taxes amounting to TZS 314,415,142 but did not remit the same to the Commissioner of Income Tax. A list of LGAs involved is shown in Appendix 50.

The act of withholding taxes at source by LGAs minimizes the Government's Tax collection costs, promote compliance and reduce chances for tax evasion. I am of the view that, failure to withhold tax by LGAs as indicated in table 10-11 below has encouraged possible loss of government revenues.

Table 10 -11: Number of LGAs with withholding taxes anomalies

S/N	Details	Number of LGAs	Amount (TZS)
1.	Withholding taxes not imposed to service providers	33	426,714,864
2.	Withholding taxes deducted but not submitted to TRA	7	314,415,142
Total			741,130,006

I recommend to managements of the LGAs to strengthen internal controls and ensure there is compliance with tax laws, regulations, guidelines and directives related to collection of taxes. This will increase revenue collection and avoid possible fruitless payments to TRA in the form of fines and penalties due non-compliance.

10.11 Payments lacking proper approval TZS 1,033,321,426

It is a requirement under Order 10 (2) (a-d) of LGFM, 2009 that Authorizing Officers are responsible for ensuring that all expenditures are lawful and properly authorized; adequate funds are available to meet authorized expenditure; utmost economy is exercised in expenditure and value for money is achieved; and all expenditures are properly supported by relevant documents.

I noted during the year under review that, a total amount of TZS 1,033,321,426 was paid by 17 LGAs without approval from those charged with approving authority including supervisors, heads of department and accounting officers as shown in **table 10-12** below.

Table 10 -12: A list of LGAs whose payments were not properly approved

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1.	Makambako TC	277,180,903	9.	Kibiti District	38,039,207
2.	Ludewa DC	168,716,113	10.	Mbeya DC	24,213,500
3.	Temeke MC	100,920,706	11.	Sumbawanga MC	23,680,000
4.	Ukerewe DC	86,409,421	12.	Kilombero DC	19,358,000
5.	Sikonge DC	85,016,774	13.	Mbinga TC	15,283,800
6.	Rungwe DC	63,286,310	14.	Tunduru DC	14,740,000
7.	Morogoro DC	50,575,180	15.	Uvinza DC	8,743,000
8.	Songea DC	44,023,512	16.	Babati TC	6,895,000
			17.	Bukombe DC	6,240,000
Total					1,033,321,426

Unapproved payments lead to unlawful and uneconomical expenditures. Such payments are a root cause of unsupported expenditure and misuse of public funds.

I reiterate my prior years' recommendations to LGAs management to comply with procedures established for ensuring that payments made are properly authorized and approved by proper persons at all levels in order to mitigate risks of incurring unlawful expenditure.

10.12 Loans from Deposit Accounts not refunded TZS 4,698,595,158

I noted during the year under review that, a total amount of TZS 4,698,595,158 was paid from Deposit Account by 73 LGAs and there were no evidence provided to justify that such amount were initially deposited for the specific activities. The expenditure was therefore considered as loans and up to the year-end, the borrowed amount had not been refunded.

This is contrary to Para 5.19 of the Local Authority Accounting Manual of 2009 which requires any payment from the Deposit Account to be associated with the primary purpose of the deposit and supported with evidence of receipt of such deposit.

The details of the LGAs with unrefunded deposit amount are analysed in the **table 10-13**

Table 10 -13: LGAs with un-refunded deposit amount

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
1	Ngara DC	392,653,059	37	Tabora MC	36,752,862
2	Bumbuli DC	281,078,195	38	Rorya DC	34,622,353
3	Karagwe DC	267,325,806	39	Mbulu DC	34,525,000
4	Namtumbo DC	263,866,459	40	Moshi DC	33,340,000
5	Nyasa DC	188,108,593	41	Dodoma CC	33,242,129
6	Ushetu DC	182,327,315	42	Nzega TC	29,388,684
7	Bahi DC	166,016,013	43	Simanjiro DC	28,230,000
8	Rungwe DC	160,966,940	44	Nkasi DC	28,005,641
9	Itigi DC	149,622,380	45	Kasulu DC	27,302,652
10	Shinyanga DC	135,361,670	46	Korogwe TC	26,001,521
11	Kilombero DC	126,339,951	47	Kakonko DC	25,911,000

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
12	Tunduru DC	122,558,776	48	Chalinze DC	25,386,261
13	Sikonge DC	114,469,609	49	Kisarawe DC	23,415,500
14	Maswa DC	86,474,453	50	Buhigwe DC	20,127,530
15	Korogwe DC	85,489,052	51	Sumbawanga MC	18,772,000
16	Bariadi TC	84,732,688	52	Mbeya DC	18,615,000
17	Tabora DC	83,317,047	53	Ileje DC	18,454,000
18	Ubungo MC	81,685,600	54	Bukoba MC	17,871,890
19	Mpwapwa DC	78,772,095	55	Meatu DC	17,009,000
20	Songea DC	69,197,092	56	Mkuranga DC	16,827,750
21	Mbinga DC	68,557,080	57	Mkalama DC	16,432,000
22	Momba DC	67,212,051	58	Siha DC	16,077,000
23	Musoma MC	66,955,566	59	Monduli DC	15,745,698
24	Itilima DC	65,000,000	60	Ruangwa DC	14,993,455
25	Makambako TC	62,115,990	61	Serengeti DC	14,633,212
26	Muleba DC	61,670,579	62	Butiama DC	14,586,000
27	Kigoma/Ujiji MC	61,471,522	63	Longido DC	12,289,812
28	Handeni TC	58,380,000	64	Kigoma DC	10,644,200
29	Lushoto DC	56,383,051	65	Bagamoyo DC	10,586,000
30	Busega DC	54,925,790	66	Tunduma TC	8,706,000
31	Kalambo DC	52,141,213	67	Rombo DC	8,512,874
32	Tanga CC	51,729,082	68	Mbinga TC	7,225,000
33	Missenyi DC	46,365,500	69	Babati DC	4,000,000
34	Lindi MC	43,588,550	70	Kishapu DC	3,600,000
35	Kyerwa DC	40,984,300	71	Mkinga DC	2,945,000

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
36	Biharamulo DC	40,848,899	72	Mbulu TC	2,876,169
			73	Handeni DC	2,250,000
Total					4,698,595,158

When withdrawals from the Deposit Account are not refunded, they create huge liabilities to LGAs and ultimately expose the Government to reputational risks from depositors.

I recommend to management of the LGAs to establish sound controls that will deter such liabilities to be incurred. In extreme cases where funds are borrowed from Deposits Account, refund should be done immediately so that such borrowings do not adversely affect implementation of activities for which the deposits were intended.

10.13 Uncontrolled payments in the Deposit Accounts TZS 6,955,860,441

Deposit account is mainly operated to manage funds from different depositors for pre-defined purpose. Funds utilized from Deposit Account are therefore expected to be in line with the primary purpose of such deposits.

During the year under review, TZS 6,032,447,427 were paid from the Deposit Account by 33 LGAs to finance various activities without quoting receipts (authority) that acknowledged receipt of such deposits. Also, 12 LGAs overdrawn TZS 923,413,014 from deposit account due to lack of adequate controls that would manage funds in that Account. Such withdrawal trend from the Deposit Account has impaired implementation of the planned activities.

List of LGAs with uncontrolled payments in their respective Deposit Accounts and overdrawn deposits is shown in **Table 10-14** below:

Table 10 -14: Uncontrolled payments and overdrawn amount in deposit account

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
1.	Ukerewe DC	1,638,996,431	17.	Musoma DC	119,620,318
2.	Kilombero DC	434,264,406	18.	Sikonge DC	112,969,609
3.	Msalala DC	413,481,367	19.	Bumbuli DC	87,449,428
4.	Rungwe DC	343,986,924	20.	Mbeya CC	70,033,400
5.	Handeni TC	262,814,708	21.	Mlele DC	66,766,043
6.	Korogwe TC	261,493,262	22.	Kaliua DC	53,989,438
7.	Tanga CC	254,480,142	23.	Ileje DC	52,128,694
8.	Mafia DC	233,647,846	24.	Sumbawa nga DC	51,255,368
9.	Kibiti District	207,476,800	25.	Nzega DC	46,108,126
10.	Makete DC	198,377,568	26.	Dodoma CC	29,656,863
11.	Makambako TC	186,636,160	27.	Mwanza CC	28,970,000
12.	Moshi MC	184,335,574	28.	Meru DC	21,011,065
13.	Tabora DC	176,205,526	29.	Ilemela MC	20,567,428
14.	Sengerema DC	162,586,400	30.	Hanang' DC	17,060,883
15.	Babati TC	161,246,567	31.	Buchosa DC	6,158,000
16.	Shinyanga DC	124,869,083	32.	Mbeya DC	2,610,000
			33.	Mbulu DC	1,194,000
Total					6,032,447,427

Overdrawn Funds from Deposit Account

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
1.	Longido DC	34,776,815	7.	Same DC	216,981,803
2.	Meru DC	80,405,495	8.	Siha DC	187,359,199
3.	Ubungo MC	5,238,160	9.	Tarime DC	60,324,423
4.	Iringa DC	58,809,537	10.	Buchosa DC	32,046,034
5.	Kigoma DC	28,789,575	11.	Misungwi DC	6,779,800
6.	Moshi DC	172,974,407	12.	Korogwe TC	38,927,767
Total					923,413,014
Grand Total					6,955,860,441

LGAs are urged to adequately manage funds in their Deposit Accounts and ensure that expenditure incurred from these accounts is directly linked to the intended purposes. Further, refund procedures for TZS 6,955,860,441 should be initiated to recover the amounts withdrawn from the Deposit Accounts.

10.14 Purchase of goods and services not supported by Electronic Fiscal Device (EFD) receipts TZS 8,506,758,463

Reg. 28(1) of the Income Tax (Electronic Fiscal Devices) Regulations, 2012 requires every purchaser to demand and retain Fiscal Receipt or invoice in his possession and produce it to the Commissioner or such authorized officer upon request. This requirement is in line with Section 29(4) of Value Added Tax Act 1997, CAP 148 (as amended by Finance Act 2010).

To the contrary, I noted that TZS 8,506,758,463 was paid by 74 LGAs to suppliers, contractors and other service providers without demanding EFD Receipts.

Failure to demand EFD receipts promotes tax evasion and eventually deny government to collect revenues.

Table 10 -15: Payments to suppliers without demanding EFD receipts

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
1	Bariadi TC	2,243,403,081	38	Rufiji DC	25,808,839
2	Morogoro MC	963,557,887	39	Mpanda DC	25,752,303
3	Korogwe TC	827,054,928	40	Kisarawe DC	25,735,921
4	Magu DC	675,151,576	41	Makete DC	25,625,414
5	Ubungo MC	312,999,615	42	Meatu DC	25,376,180
6	Kibaha TC	252,491,706	43	Sumbawanga MC	25,190,369
7	Mkalama DC	243,345,846	44	Tanga CC	23,970,980
8	Moshi MC	176,135,098	45	Rombo DC	21,348,200
9	Mpanda MC	160,552,256	46	Itilima DC	20,960,447
10	Tabora DC	147,484,405	47	Arusha CC	20,060,600
11	Kilombero DC	143,727,410	48	Lindi MC	19,353,981
12	Ngorongoro DC	129,063,524	49	Mlele DC	18,274,339
13	Korogwe DC	122,420,716	50	Bukombe DC	17,482,306
14	Mpwapwa DC	121,104,942	51	Rungwe DC	17,289,000
15	Babati TC	116,457,517	52	Mpimbwe DC	16,150,645
16	Temeke MC	107,573,553	53	Mbulu DC	16,010,754

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
17	Kibiti District	97,083,887	54	Monduli DC	15,223,889
18	Sengerema DC	90,156,914	55	Ulanga DC	14,923,000
19	Kinondoni MC	84,278,662	56	Kiteto DC	14,812,000
20	Sikonge DC	79,754,000	57	Kibaha DC	14,696,687
21	Ikungi DC	79,244,250	58	Kongwa DC	14,358,558
22	Bumbuli DC	78,749,630	59	Newala DC	14,124,130
23	Mbeya CC	69,388,214	60	Tandahimba DC	13,509,000
24	Handeni DC	63,670,294	61	Singida MC	12,933,600
25	Kilosa DC	54,496,985	62	Longido DC	12,478,325
26	Nkasi DC	50,726,924	63	Mwanza CC	12,361,720
27	Chunya DC	47,545,535	64	Pangani DC	11,922,260
28	Hanang' DC	46,706,897	65	Kaliua DC	11,007,132
29	Nanyumbu DC	46,673,904	66	Same DC	10,075,449
30	Chemba DC	46,045,697	67	Kilindi DC	9,250,000
31	Chalinze DC	44,839,424	68	Kilolo DC	8,772,759
32	Maswa DC	42,811,948	69	Bahi DC	7,955,653
33	Moshi DC	42,098,271	70	Lushoto DC	7,646,008
34	Mbarali DC	41,813,208	71	Shinyanga DC	6,143,500
35	Mafia DC	34,132,323	72	Meru DC	6,133,050
36	Morogoro DC	27,920,000	73	Kalambo DC	5,029,301
37	Busokelo DC	26,278,583	74	Njombe DC	2,072,554
TOTAL					8,506,758,463

I call upon all LGAs to comply with the requirement of Reg. 28(1) of the Income Tax (Electronic Fiscal Devices) Regulations, 2012 and Section 29(4) of Value Added Tax Act 1997, CAP 148 (as amended by Finance Act 2010) by demanding EFD receipts, which in turn promotes tax collections.

10.15 Inadequate management of imprests TZS 1,694,047,777

Order 40 (5) of LGFM, 2009 requires a surcharge of interest on the outstanding imprests beyond one month in line with the requirement of Local Government Finances Surcharge Regulation. It also requires that an imprest should be retired within fourteen days after completion of activity. Further, Para 5.17 of the LAAM of 2009, requires LGAs to establish imprest register to facilitate efficient and effective recovery of imprest issued. Moreover, Order 40 (4) of LGFM, 2009 restricts additional imprest to be issued prior to clearance of the previous imprest(s).

I noted that some of the LGAs had deficiencies in the management of imprests contrary to the cited Orders and LAAM. A summary of Councils together with their respective anomalies noted are listed in **table 10-16** while a full list of all LGAs involved is shown in **Appendix 51**.

Table 10 -16: Inadequate management of imprests

Particulars	No. of LGAs	Amount (TZS)
Imprests directly charged to expenditure code	21	627,992,703
Unretired imprest	40	673,534,162
Delayed retirement	10	170,692,119
Imprest Issued prior to clearance of previous ones	8	158,371,395
Amount not recorded in imprest register	2	63,457,398
Total		1,694,047,777

Irregularities detailed in Table 10.13 above indicate material weaknesses in the Council's internal controls which create loopholes for fraud and misappropriation of public funds.

I reiterate my prior years' recommendations to the LGAs management to institute effective controls over issuance and retirement of imprests so as to be in line with the requirement of Orders 29(5) & 40(15) of LGFM, 2009 and Para 5.17 of LAAM, 2009.

10.16 Weaknesses in the utilization of procured fuel TZS 495,392,079

Order 89 (3) (a)-(e) of the LGFM of 2009 requires logbook to be kept for each vehicle, recording each journey; the date and time of use, the start and endpoint, the start and finish kilometre, reading the total kilometers travelled and any fuel or oil obtained for the vehicles.

I reviewed fuel management processes in LGAs and noted that logbooks do not keep information as required in the above cited orders.

Further, stores ledgers, fuel issue vouchers and logbook records provide mismatch information on receipt and issues of fuel as explained below:

- Fuel consumption worth TZS 444,698,414 from 38 LGAs could not be confirmed since they were neither recorded in the logbooks nor stores ledgers. No other records were provided to justify the expenditure as shown in **Appendix 52**
- Fuel worth TZS 50,693,665 was issued to non - Council motor vehicles. The respective Councils failed to give justifiable reasons and approvals that led to private cars being provided with government fuel. I could not therefore confirm public interests in that expenditure.

Table 10 -17: Weaknesses in the utilization of procured fuel

S/N	Details	No. of LGAs	Amount (TZS)
1	Fuel whose utilization records are missing.	38	444,698,414
2	Fuel issued to Private Cars without approval.	5	50,693,665
Total		43	495,392,079

Expenditure item for the purchases of fuels in the Councils budgets is a significant component of LGAs overall expenses. Therefore, unsatisfactory management and documentation in logbooks and stores ledgers creates loopholes for misuse of public funds. Such weaknesses limit accountability over utilization of fuels.

Therefore, I urge LGAs management to comply with Order 89 (3) (a)-(e) of the LGFM of 2009 and ensure that there is adequate documentation on the utilisation of procured fuel in stores ledgers, issue vouchers and motor vehicle’s logbooks. Further, transport officers should actively supervise all drivers under their jurisdiction so that logbooks are updated and maintained as per the requirement of the cited Orders.

10.17 Payments Made for Undisclosed Prior Year's Liabilities TZS 1,209,541,377

Order 22(1) of LGFM, 2009 requires that, expenditure properly chargeable to the account of a given year as far as possible to be met within the relevant year and must not be deferred for the purpose of avoiding over expenditure.

In the year under review, I noted that 28 LGAs to have paid TZS 1,209,541,377 in settlement of the prior years' Liabilities. However, due to lack of evidences from respective LGAs, I could not confirm whether such liabilities formed part of creditors of the previous years. Further, no evidences were provided to confirm whether the deferred liabilities were included in the budget of the year under review.

Table 10 -18: Payments made in respect of undisclosed prior years' payables

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
1.	Kinondoni MC	360,562,484	15.	Nsimbo DC	17,857,149
2.	Ubungo MC	124,951,730	16.	Arusha CC	17,786,014
3.	Rungwe DC	89,574,000	17.	Mafia DC	17,629,109
4.	Bariadi TC	82,724,152	18.	Moshi DC	14,953,400
5.	Msalala DC	63,118,372	19.	Mbogwe DC	13,255,000
6.	Mwanza CC	51,830,535	20.	Rombo DC	9,580,000
7.	Urambo DC	51,760,159	21.	Hai DC	9,120,000
8.	Rufiji DC	50,000,000	22.	Arusha DC	8,053,486
9.	Karatu DC	49,395,762	23.	Handeni DC	7,716,162
10.	Mbinga TC	41,550,000	24.	Kilindi DC	5,748,500
11.	Siha DC	35,084,050	25.	Longido DC	3,064,853
12.	Shinyanga MC	32,278,876	26.	Buchosa DC	2,576,349
13.	Itilima DC	24,385,215	27.	Korogwe DC	2,258,000
14.	Malinyi DC	20,477,760	28.	Iringa DC	2,250,260
Total					1,209,541,377

Payments for services or goods that were received in the prior years without recognition of the respective expenses and liabilities overstates the reported expenses in the year under review.

I reiterate my prior year's recommendation that LGAs should refrain from paying suppliers who are not in the approved list of creditors and establish or strengthen controls over such

liabilities. Also, LGAs management has to seek retrospective approval for the expenditure incurred which were not in the approved budget.

10.18 Funds not transferred to sector account TZS 88,522,400

Every year, Local Government Authority receives funds from central government to subsidize various costs including other charges (OC). When funds for other charges are received, they have to be transferred to respective sector account for expenditure and consumption.

However, I revealed that TZS 88,522,400 were not transferred to respective sector Account by four (4) LGAs as indicated in **table 10-19** below.

Table 10 -19: Funds not transferred to sector account

S/N	Name of LGA	Funds not Transferred to	Amount (TZS)
1	Tabora DC	Health Sector	35,130,000
2	Sikonge DC	Health Sector	28,388,000
3	Iramba DC	Water, Education sector	20,976,000
4	Babati TC	Education Sector	4,028,400
Total			88,522,400

Failure to transfer funds to respective sector account is an indication of weak internal controls over accountability and transparency of the Councils' financial resources which certainly damage implementation of planned activities due to diversion of funds.

I reiterate my previous recommendation to LGAs Management to ensure that all funds received are utilized in accordance with the given directives; and ensure that funds for Other Charges are transferred to the respective accounts for execution of planned activities.

10.19 Funds from Own Source Account transferred to Deposit Account TZS 736,378,467

PO-RALG's Circular No.HB.3/114/01 dated 9 August, 2012 requires own source account to be transferred to Other Charges Account

(OC), Development Account or Personal Emoluments accounts (PE) for expenditure to be incurred in the respective accounts. Further, after introduction of TISS payment system, Councils and MDAs are required to deposit all of their revenue into the Consolidated Government Account at the Bank of Tanzania.

Scrutiny of revenue received in the Deposit Account during the financial year 2017/18 revealed that, four (4) LGAs transferred TZS 736,378,467 from Own Source Account to Deposit Account contrary to the cited circular. List of LGAs with Own Source revenue transferred direct to the Deposit is indicated in the **table 10-20** below:

Table 10 -20: Councils which transferred funds from own source account to deposit

S/N	Name of LGA	Amount (TZS)
1	Longido DC	306,521,617
2	Ukerewe DC	287,747,000
3	Meru DC	90,451,860
4	Kwimba DC	51,657,990
Total		736,378,467

The Council expenses paid through Deposit Account do not have expenditure codes that qualified to be included in the total expenditure of the Councils. This could lead to under-reporting of the Council's total expenditure.

I recommend to Management of the respective LGAs to comply with the instructions, guidance and circulars from the Government and ensure no payment is effected outside the stipulated guidelines.

Chapter 11

REVENUE MANAGEMENT

Introduction

Local governments are facing increased costs in delivering services to their communities. It is important that they develop policies and strategies that will help them in generating more/sufficient revenue to enable them continue deliver services at an appropriate level and standard to reduce dependence on the Governments grants. Therefore, I find it useful to include recommendations in my report which may not explore all matters upsetting own source revenue collections but may well be useful for LGAs to make improvement in the identified areas.

11.1 Assessment of revenue collection policies and strategies

A local government's revenue policy is prepared and adopted in advance of the budget and sets a broad strategy that Council plans will use to raise revenue. I reviewed LGAs revenue collection policies/strategies and noted a number of limitations such as non-performance of feasibility studies of revenue sources, use of manual receipts books for revenue collection instead of electronic receipt produced from PoS machines, absence of updated/approved By-laws, inadequate revenue collection facilities such as POS machine and shortage of staff at the Councils' Finance and Trade Departments. Noticeable deficiencies from revenue collection policies and strategies are highlighted below:

11.1.1 Lack of updated/approved revenue collection By-laws

During the year under review, I noted that 13 LGAs did not establish revenue By-laws as per Section 89 (1) to (3) of the Local Government (Urban Authorities) Act, 1982 (R.E 2006) and Section 153(1) and (2) of the Local Government (District Authorities) Act, 1982 (R.E 2006) to enable them exploit all potential sources of revenues such as communication towers fees within their jurisdictions as detailed in **Table 11-1**.

Table 11 -1: LGAs without updated and approved by-laws

S/No.	Name of LGA	S/No.	Name of LGA
1.	Bumbuli DC	8.	Mbulu TC
2.	Bunda DC	9.	Msalala DC
3.	Bunda TC	10.	Muheza DC
4.	Hai DC	11.	Ngorongoro DC
5.	Handeni DC	12.	Pangani DC
6.	Kakonko DC	13.	Songea DC
7.	Maswa DC		

In the absence of updated/approved revenue collection By-laws, LGAs lack legal mandate to budget or collect revenue from unauthorized sources. This in turn has an impact on the LGAs ability to deliver expected services to the Communities-as its revenue base/source will be narrowed.

I therefore recommend to the respective LGAs to establish and update By-laws and forward them to PO-RALG for approval. This will enable LGAs to collect revenue from all potential sources in order to maximize their own source revenue base and reduce the level of dependence on Central Government grants.

11.1.2 Use of manual receipt books instead of electronic receipt produced from POS Machines

Letter with Ref.No. EB.151/297/01/92 dated 14/06/16 from PO-RALG requires LGAs to use POS machines to collect revenue and issue electronic receipts on the same, so that all transactions effected by revenue collectors are reflected directly in Council's Local Government Revenue Collection Information System (LGRCIS).

To the contrary, I noted that 19 LGAs were still using Manual revenue receipt book in Parallel with Electronic Receipts produced from POS machines as detailed in **Table 11-2 below:**

Table 11 -2: LGAs using manual receipt books

S/No.	Name of LGA	S/No.	Name of LGA
1.	Babati DC	11.	Moshi DC
2.	Babati TC	12.	Mwanga DC
3.	Hanang' DC	13.	Ngorongoro DC
4.	Lushoto DC	14.	Nyang'hwale DC
5.	Madaba DC	15.	Same DC
6.	Masasi TC	16.	Sikonge DC
7.	Meru DC	17.	Simanjiro DC
8.	Mkinga DC	18.	Tandahimba DC
9.	Momba DC	19.	Temeke MC
10.	Monduli DC		

Further, I noted that nine (9) LGAs did not submit a total of 120 revenue receipt books for audit when so requested. This is contrary to Order 34(6) and 34(7) of LGFM, 2009. Details of the missing manual receipts books are shown in table 11-3 below:

Table 11 -3: Missing manual revenue receipts books

S/No.	Name of LGA	No. of receipt books
1.	Babati DC	1
2.	Hanang' DC	1
3.	Madaba DC	1
4.	Masasi TC	34
5.	Meru DC	3
6.	Moshi DC	2
7.	Mwanga DC	1
8.	Nyang'hwale DC	50
9.	Sikonge DC	27
	Total	120

Generally, tracking of revenue collected by using manual receipts books becomes difficult as the receipt books are not recognized in the LGRCIS. Also, revenue collected using Manual receipt books might be misappropriated. Hence, Councils will not achieve their collections targets.

I recommend to the Government through PO-RALG to hold Accounting Officers responsible for the deficiencies noted so that they can be committed by ensuring that the LGAs comply with instructions issued regarding the use of POS machines and LGRCIS in revenue collections.

Further, management of the respective LGAs are urged to trace the missing manual revenue receipt books and submit them to my office for audit verification. Furthermore, I maintain my previous years' position of insisting on enhancing strong internal controls over revenue collections among LGAs in order to reduce loopholes of frauds related with revenue collections.

11.1.3 Health facilities without electronic collection system

On 17th October, 2016 the Permanent Secretary PO-RALG issued a letter with Ref No. CEB.151/297/02/"N"/61 instructing 11 LGAs to ensure all Health facilities are installed with Electronic Revenue Collection system (Government of Tanzania Hospital Management Information System-GoT-HoMIS) for the purpose of monitoring and controlling revenues collected. Contrary to the above cited letter it was noted that, 322 out of 323 Health Center /Dispensaries in 11 LGAs had not installed the system as shown in

Table 11-4 below:

Table 11 -4: List of LGAs without GOT-HoMIS

S/No.	Name of LGA	No. of Health facilities
1.	Arusha DC	30
2.	Biharamulo DC	22
3.	Bunda DC	26
4.	Bunda TC	14
5.	Butiama DC	28
6.	Chato DC	27
7.	Geita DC	37
8.	Itilima DC	29
9.	Karatu DC	30
10.	Muleba DC	30
11.	Serengeti DC	49
	Total	322

I recommend to the LGAs' management to allocate budget for procurement and installation of electronic revenue systems and its supporting equipment in order to improve revenue collection. LGAs Management is also advised to make sure that all Health facilities are provided with qualified staff for running the system otherwise the Government effort will be wasted.

11.1.4 Inadequate policy for Service Levy collections

Sect. 6(1) (u) 7(1)(a) of LGFA No. 9 of the Local Government Finances Act, 1982 (Revised in 2000) requires LGAs to collect all monies derived from Service Levy payable by corporate entities at the rate not exceeding 0.3 per cent of the turnover net of the value added tax and the excise duty. It is mandatory for LGAs to charge service levy to all corporate entities performing their activities within their jurisdiction.

My assessment on Service Levy collection in LGAs noted that 19 LGAs did not collect Service Levy from 8613 corporate entities operating under their jurisdictions as detailed in Table 11-5 below:

Table 11 -5: Service levy not collected

S/No.	Name of LGA	No. of corporations
1.	Arusha CC	1008
2.	Arusha DC	24
3.	Bukombe DC	38
4.	Bunda DC	109
5.	Karatu DC	33
6.	Kilosa DC	10
7.	Kisarawe DC	20
8.	Longido DC	45
9.	Mafinga TC	60
10.	Mbarali DC	44
11.	Mbinga DC	10
12.	Mbulu DC	7
13.	Meru DC	21
14.	Ngorongoro DC	107
15.	Same DC	4
16.	Simanjiro DC	15
17.	Tabora MC	7006

S/No.	Name of LGA	No. of corporations
18.	Tanga CC	41
19.	Ubungo MC	11
	Total	8613

Un-collected Service Levy from business entities implies loss of revenue due to LGAs which could improve service delivery to the respective communities. Also, it denies LGAs an opportunity to achieve optimum revenue collection in a given year.

Since the main objective of LGAs establishment is to enhance communities' development through service delivery, I recommend to LGAs management to come up with sound strategies that will enable LGAs collect to Service Levy from all business entities that are obliged to pay it.

Further, I noted that 19 LGAs collected revenue amounting to TZS 7,144,138,934 pertaining to Service Levy without being supported by turnover particulars from the respective corporate entities to justify the amount that has been collected. Details of Service Levy collected without turnover particulars are shown in **Table 11-6** below:

Table 11 -6: Service levy without turnover particulars

S/No.	Name of LGA	Amount Collected (TZS)	S/No.	Name of LGA	Amount Collected (TZS)
1.	Dar es Salaam CC	639,573,815	10.	Msalala DC	1,414,579,641
2.	Hanang' DC	35,013,567	11.	Mtwara MC	30,788,650
3.	Handeni DC	15,337,846	12.	Muheza DC	87,061,708
4.	Kahama TC	212,690,403	13.	Newala TC	6,973,509
5.	Kigamboni MC	587,903,330	14.	Pangani DC	23,582,201
6.	Kishapu DC	16,466,970	15.	Shinyanga DC	37,847,274
7.	Kwimba DC	17,379,930	16.	Songea DC	17,496,416
8.	Mbarali DC	52,881,059	17.	Ubungo MC	3,861,206,995
9.	Mbinga DC	29,707,444	18.	Ulanga DC	43,509,369
			17.	Ushetu DC	14,138,807
Total					7,144,138,934

Non-collection of Service Levy from corporate entities denies an opportunity of achieving optimum revenue collection in a given year and may hinder LGAs to perform planned activities. Further, in the absence of corporate turnover particulars, Service Levy collected could not be ascertained.

I recommend to the management of LGAs to come up with a strategic approach which will enable them to maximize revenue from Service Levy from all corporate entities in the LGAs jurisdiction and make follow up to ensure that turnover particulars are obtained to regularize the amount paid.

11.2 Assessment of own source revenue internal control system

11.2.1 POS devices not registered in LGRCIS

Review of LGRCIS dashboard on identifying active POS in the seven (7) LGAs revealed that, 56 POS devices had not been registered in the system. Details are in the Table 11-7 below:

Table 11 -7: POS which were not registered in LGRCIS

S/No.	Name of the LGA	No. of POS
1.	Chemba DC	6
2.	Kibondo DC	3
3.	Kondo TC	4
4.	Missenyi DC	21
5.	Msalala DC	15
6.	Newala TC	5
7.	Shinyanga MC	2
	Total	56

Having unregistered POS devices may promote misappropriation of revenue of LGAs as all transactions done by particular PoS devices will not be captured in LGRCIS which therefore makes it easier to be manipulated and cause LGAs to fail to meet their revenue collection targets.

I reiterate my recommendation to LGAs management to improve monitoring and administration of POS and make sure that all POS are registered in LGRCIS, and also a proof of accountability of revenue collection done by unregistered POS.

11.2.2 Inconsistency reporting of own sources revenue collected outside LGRCIS in different LGAs' Reports

I reviewed own source collections for the year under audit and noted that 19 LGAs reported own sources revenue collection in different reports which varied by a total amount of TZS 6,224,933,962.

Table 11-8: Own source revenue collected outside LGRCIS system

S/No.	Name of LGA	Inconsistency report	Variation Amount (TZS)
1.	Arusha CC	LGRCIS Report Vs Councillors report	143,166,867
2.	Busega DC	cotton cess register Vs LGRCIS Report	67,575,000
3.	Chunya DC	LGRCIS Report Vs Council's meeting Report	18,342,888
4.	Gairo DC	Monthly revenue reported and trial balances	6,702,000
5.	Hanang' DC	LGRCIS Report Vs Council's meeting Report	20,884,407
6.	Handeni DC	LGRCIS Report Vs Council's meeting Report	2,602,042,265
7.	Handeni TC	LGRCIS Report Vs Council's meeting Report	57,565,130
8.	Ifakara TC	Monthly revenue reported and trial balances	24,205,229
9.	Kakonko DC	LGRCIS Report Vs Council's meeting Report	37,226,351
10.	Kibaha TC	LGRCIS Report Vs Council's meeting Report	460,996,901
11.	Kongwa DC	LGRCIS Report Vs Council's meeting Report	398,378,382
12.	Longido DC	LGRCIS Report Vs Council's meeting Report	107,688,329
13.	Monduli DC	LGRCIS Report Vs Council's meeting Report	4,724,278
14.	Moshi DC	LGRCIS Report Vs Annual Revenue and expenditure report	70,476,048
15.	Muheza DC	LGRCIS Report Vs Epicor	284,851,007

S/No.	Name of LGA	Inconsistency report	Variation Amount (TZS)
16.	Pangani DC	LGRCIS Report Vs Epicor	54,964,830
17.	Rombo DC	LGRCIS Report Vs Annual Revenue and expenditure report	612,757,259
18.	Rufiji DC	LGRCIS verses EPICOR system	116,182,934
19.	Tanga CC	LGRCIS Report Vs Epicor	1,136,203,857
Total			6,224,933,962

The revenue collected outside LGRCIS system could not be properly traced directly hence could not be easily confirmed by users of the reports. This in addition, affects users of the report as may get confused to which report has the correct amount of revenues collected during the year.

I recommend to LGAs to ensure full adherence to the aforementioned circular by encouraging the use of POS devices and LGRCIS system to collect own source revenues; also to be consistent in the preparation of all financial information so as to avail correct information to all stakeholders.

11.2.3 Revenue collecting agents operating without legally binding contracts with the Councils

Section 28 (1) (a) and b of Local Government Finance Act no 9 of 1982 28 requires the LGAs to appoint a person or persons as agents for collection of its revenue and enters into agreement as it may deem necessary with such a person or persons.

Also, Paragraph 8 of Circular No. 16 with reference No: CAB: 110/156/01/26 dated 11/7/2016 explains the requirements for outsourcing own source collection whereby Para 8.3 and 8.4 requires the Council to enter into contract with each collector and should be vetted by Legal Officer to ensure rights and obligations are followed by both parties.

Contrary to the above Act, directive and resolution, my examination of revenue management revealed that eight (8) LGAs managed to outsource a total of 195 revenue collecting agents for collection of revenue from several revenue sources without binding contracts as shown in **Table 11-9** below:

Table 11-9: Revenue agents without binding contracts

S/N	Name of LGA	No. of agents
1.	Buhigwe DC	31
2.	Bunda DC	46
3.	Karatu DC	71
4.	Kasulu DC	9
5.	Kigoma DC	25
6.	Ludewa DC	2
7.	Meru DC	2
8.	Wanging'ombe DC	9
	Total	195

In case of disputes or defaults from collection agents, there would be no legal enforceability of LGAs to an Agent.

I am of the view that the Councils through Revenue Unit and Legal Unit is obliged to structure out clear duties and responsibilities for collecting agents to govern the collection of own source collections and institute control and monitoring of those contracts.

11.2.4 Customer's bill adjustments Requested and Approved by the same person in LGRCIS

Para 10 of the Directives issued by TAMISEMI to LGAs Vide letter no. EB.151/297/01/79 dated on 6th October, 2017 and Order 11(2) (f) of Local Government Financial Memorandum of 2009 requires LGAs to comply with user matrix by ensuring separation of duties whereby different tasks are supposed to be performed by different employees at different levels in order to implement maximum control, transaction reversals and bill adjustments are supposed to be approved by Accounting Officers.

In my audit, I noted that, several bills in 50 LGAs worth TZS 9,431,859,590 which were adjusted contrary to the above cited

letter. The adjustments made were not approved by the Accounting Officer in LGRCIS; some of which were requested and approved by the same person. Details are shown in Table 11-10 below:

Table 11-10: Bill adjustments requested and approved by the same person

S/N.	Name of LGAs	Adjusted Amount (TZS)	S/N.	Name of LGAs	Adjusted Amount (TZS)
1.	Arusha DC	134,699,234	26.	Makambako TC	1,065,000
2.	Bagamoyo DC	710,000	27.	Mbarali DC	98,558,603
3.	Bahi DC	529,330,500	28.	Mbeya DC	42,272,340
4.	Bariadi TC	2,851,850	29.	Mbinga TC	2,225,000
5.	Bunda DC	511,211,163	30.	Missenyi DC	1,527,849,638
6.	Busega DC	44,346,897	31.	Mkinga DC	25,261,000
7.	Dodoma CC	59,752,220	32.	Mpimbwe DC	426,000
8.	Handeni TC	5,132,200	33.	Msalala DC	11,339,600
9.	Ilemela MC	344,704,252	34.	Muheza DC	738,377,084
10.	Iringa DC	1,880,000	35.	Musoma DC	69,575,266
11.	Iringa MC	2,531,322,892	36.	Mwanza CC	344,704,252
12.	Kalambo DC	6,690,500	37.	Namtumbo DC	26,699,361
13.	Karatu DC	33,189,707	38.	Nanyumbu DC	37,171,755
14.	Kigamboni MC	340,819,427	39.	Ngorongoro DC	16,301,793
15.	Kilwa DC	10,380,900	40.	Nkasi DC	156,086,650
16.	Kisarawe DC	316,011,530	41.	Nyasa DC	174,000
17.	Kishapu DC	29,383,595	42.	Pangani DC	37,677,679
18.	Kiteto DC	4,149,980	43.	Sikonge DC	25,503,000
19.	Kondoa TC	9,645,317	44.	Songea MC	48,489,526
20.	Korogwe DC	20,566,000	45.	Sumbawanga DC	338,187,500
21.	Korogwe TC	32,208,650	46.	Sumbawanga MC	27,130,450
22.	Kyela DC	140,879,077	47.	Tabora DC	142,607,532
23.	Kyerwa DC	13,196,680	48.	Tarime DC	27,091,946

S/N.	Name of LGAs	Adjusted Amount (TZS)	S/N.	Name of LGAs	Adjusted Amount (TZS)
24.	Lindi DC	9,278,421	49.	Ushetu DC	536,147,193
25.	Longido DC	5,426,730	50.	Uvinza DC	13,169,700
Total					9,431,859,590

I recommend to the LGAs' management to ensure that Accounting Officers are provided with relevant access to the system and all transaction reversals and adjustments are approved accordingly before being effected.

I strongly recommend to PO-RALG to make sure that enough accountants are provided with comprehensive training of the system in LGRCIS so that job rotation becomes possible from time to time and other staff are provided with only operating access in order to reduce risk of misappropriation of funds by way of reversing genuine transactions

11.2.5 LGRCIS adjustments not adequately supported TZS 35,827,926,334

Order 37(6) of LGFM, 2009 states that, "If a mistake is made in writing out a receipt, the receipt must be cancelled immediately and a fresh one issued. The original of the cancelled receipt should be retained in the receipt book for audit". It is therefore necessary for adjustments made to be well supported with relevant supporting documents.

I reviewed the revenue adjustments made in LGRCIS from seven Local Government Authorities and noted that TZS 35,827,926,334 were adjusted in LGRCIS without providing description of adjustment journals or disclosing key information relating to cancellation, collection period, cancelled bills and generated bills from the system. Details of adjustments made in LGRCIS that were not supported are shown in Table 11-11 below:

Table 11-11: Adjustments made in LGRCIS not supported

S/N.	Name of LGA	Adjustments (TZS)
1.	Kilombero DC	191,195,801
2.	Kishapu DC	33,378,451,057

S/N.	Name of LGA	Adjustments (TZS)
3.	Morogoro DC	13,694,000
4.	Muheza DC	23,786,303
5.	Rungwe DC	873,222,264
6.	Singida MC	855,666,492
7.	Sumbawanga DC	491,910,417
Total		35,827,926,334

Adjustments without being adequately supported with relevant documents expose the Council to a risk of misappropriation of revenue collected without management detection.

I recommend to LGAs to ensure that there are proper mechanisms for tracking and documenting adjustments of revenue in the LGRCIS in order to avoid possible misappropriation of revenue collected.

11.2.6 Revenue not banked TZS 5,267,839,129

During the year, 78 LGAs collected TZS 5,267,839,129 from various revenue sources that were not evidenced to have been banked in the Council's bank account contrary to Order 50 (5) of LGFM (2009) that requires that all monies received in the Local Government have to be paid into the Local Government Authority's bank accounts daily or the next working day. Abiding to this Memorandum reduces temptations of utilizing LGAs funds for unintended activities. Details are as shown in Table 11-12 below:

Table 11 -12: Revenue collected but not banked TZS 5,267,839,1297

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1.	Arusha DC	29,018,361	40.	Maswa DC	16,025,940
2.	Bariadi DC	11,280,000	41.	Mbeya DC	201,696,561
3.	Biharamulo DC	471,024,268	42.	Mbinga DC	51,128,900
4.	Buchosa DC	8,672,480	43.	Meru DC	19,555,712
5.	Buhigwe DC	12,163,480	44.	Misungwi DC	56,963,482
6.	Bukoba DC	11,293,150	45.	Mkalama DC	6,148,300
7.	Bukombe DC	36,695,405	46.	Mkinga DC	9,544,600
8.	Butiama DC	139,022,817	47.	Monduli DC	9,729,834

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
9.	Chalinze DC	14,163,650	48.	Moshi DC	3,866,400
10.	Chemba DC	222,600,758	49.	Mpwapwa DC	6,107,344
11.	Hanang' DC	493,500	50.	Mufindi DC	22,755,650
12.	Handeni TC	17,579,220	51.	Muheza DC	13,266,300
13.	Igunga DC	33,490,706	52.	Musoma DC	43,923,483
14.	Ikungi DC	47,673,271	53.	Newala TC	29,856,242
15.	Ileje DC	41,661,150	54.	Ngara DC	52,425,984
16.	Iringa DC	2,982,080	55.	Nkasi DC	69,348,360
17.	Itigi DC	7,628,850	56.	Nyang'hwale DC	51,477,500
18.	Itilima DC	44,823,375	57.	Nyasa DC	27,371,503
19.	Kahama TC	117,311,340	58.	Pangani DC	1,089,910
20.	Kalambo DC	156,858,501	59.	Rombo DC	7,486,000
21.	Karagwe DC	63,002,550	60.	Rufiji DC	8,201,838
22.	Kasulu DC	361,786,908	61.	Rungwe DC	83,408,850
23.	Kibaha DC	59,005,650	62.	Sengerema DC	17,654,900
24.	Kibondo DC	12,370,114	63.	Serengeti DC	8,270,000
25.	kigamboni MC	2,933,800	64.	Shinyanga DC	10,716,500
26.	Kigoma DC	8,912,361	65.	Sikonge DC	66,794,318
27.	Kilindi DC	3,783,854	66.	Simanjiro DC	944,900
28.	Kilombero DC	460,963,453	67.	Singida MC	120,546,120
29.	Kishapu DC	22,372,653	68.	Songea DC	410,461,667
30.	Kiteto DC	1,152,000	69.	Sumbawanga DC	382,044,900
31.	Kondoa TC	10,315,100	70.	Sumbawanga MC	8,836,850
32.	Korogwe DC	23,560,614	71.	Tabora DC	35,623,550
33.	Korogwe TC	78,726,204	72.	Tarime DC	14,124,385
34.	Longido DC	5,760,000	73.	Tunduru DC	23,597,225
35.	Ludewa DC	211,664,805	74.	Ubungo MC	28,977,274
36.	Madaba DC	49,499,640	75.	Ukerewe DC	128,223,676
37.	Magu DC	14,593,665	76.	Ushetu DC	41,638,642
38.	Makete DC	284,372,282	77.	Uvinza DC	31,181,900
39.	Masasi TC	39,756,614	78.	Wanging'ombe DC	5,855,000
Total					5,267,839,129

Due to the lack of banking particulars, I couldn't ascertain the legitimacy, accuracy and completeness of the amount of own source revenue collected and reported.

I recommend to the LGAs management to ensure the unbanked revenue collections are promptly remitted, banked and comply with Order 50 (5) of LGFM (2009) by ensuring that internal controls over revenue collections are strengthened.

11.2.7 Revenue not collected from various own sources TZS 18,701,694,586

A review of revenue collections through LGRCIS noted that an amount of TZS 18,701,694,586 was not collected from 90 LGAs especially from: rental charge i.e shops and slabs located at the Council's bus stand and market, sale of plots, outstanding bills and list of defaulters as shown in LGRCIS. This is contrary to Order 38 (1) of LGFM, 2009 as summarized in the Table 11-13 below:

Table 11-13: Revenue not collected from various own sources TZS 18,701,694,586

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1.	Arusha CC	2,540,926,475	46.	Mbozi DC	15,968,186
2.	Arusha DC	108,689,255	47.	Mbulu TC	5,120,000
3.	Babati DC	17,171,880	48.	Meru DC	207,538,518
4.	Babati TC	1,005,783,895	49.	Mkuranga DC	962,631,265
5.	Bagamoyo DC	57,310,897	50.	Mlele DC	61,953,273
6.	Biharamulo DC	5,040,000	51.	Monduli DC	129,512,514
7.	Buchosa DC	9,323,817	52.	Morogoro MC	6,290,000
8.	Bukombe DC	14,160,000	53.	Moshi DC	264,354,099
9.	Bumbuli DC	57,410,402	54.	Moshi MC	683,023,200
10.	Busega DC	39,887,396	55.	Mpanda DC	15,326,837
11.	Busokelo DC	132,173,257	56.	Mpanda MC	192,930,593

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
12.	Chalinze DC	49,126,856	57.	Mpimbwe DC	142,170,337
13.	Chemba DC	12,285,000	58.	Mtwara DC	8,745,538
14.	Chunya DC	35,681,000	59.	Mtwara MC	83,829,570
15.	Dar es Salaam CC	37,089,600	60.	Mwanga DC	4,830,000
16.	Dodoma CC	16,548,496	61.	Mwanza CC	5,930,000
17.	Handeni DC	102,783,718	62.	Namtumbo DC	81,977,471
18.	Igunga DC	58,489,000	63.	Nanyamba TC	23,809,290
19.	Ilala MC	90,749,980	64.	Nanyumbu DC	242,359,414
20.	Ilemela MC	13,780,000	65.	Newala DC	410,013,166
21.	Kahama TC	55,837,053	66.	Newala TC	49,301,496
22.	Kalambo DC	191,588,450	67.	Ngorongoro DC	309,149,831
23.	Kaliua DC	215,729,716	68.	Njombe TC	471,383,654
24.	Karatu DC	371,643,681	69.	Nkasi DC	6,005,000
25.	Kibaha DC	170,149,355	70.	Nsimbo DC	90,716,140
26.	Kilindi DC	64,758,040	71.	Nzega DC	228,545,426
27.	Kilolo DC	34,107,892	72.	Nzega TC	131,851,936
28.	Kisarawe DC	1,726,729,710	73.	Pangani DC	47,475,900
29.	Kiteto DC	7,838,200	74.	Rombo DC	37,292,000
30.	Kongwa DC	351,020,339	75.	Ruangwa DC	102,504,000
31.	Kwimba DC	37,490,000	76.	Rufiji DC	10,034,723
32.	Kyela DC	127,707,697	77.	Rungwe DC	373,215,430
33.	Kyerwa DC	17,801,417	78.	Sengerema DC	35,299,520
34.	Liwale DC	584,118,570	79.	Simanjiro	27,526,500

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
				DC	
35.	Longido DC	62,311,573	80.	Songea DC	11,815,000
36.	Madaba DC	501,708,390	81.	Songea MC	416,690,819
37.	Mafia DC	656,810,434	82.	Sumbawanga MC	25,973,000
38.	Magu DC	49,000,000	83.	Tabora DC	26,120,000
39.	Makambako TC	51,538,728	84.	Tabora MC	205,627,438
40.	Makete DC	458,254,723	85.	Tandahimba DC	69,892,730
41.	Masasi TC	15,253,660	86.	Tarime TC	14,271,555
42.	Mbeya CC	466,558,519	87.	Ukerewe DC	4,120,000
43.	Mbinga DC	37,304,494	88.	Ulanga DC	124,918,933
44.	Mbinga TC	89,085,341	89.	Urambo DC	,626,004,638
45.	Mbogwe DC	10,152,000	90.	Ushetu DC	51,240,740
Total					18,701,694,586

Uncollected revenue by those who owe the Council means under collection of Councils own source revenue. This may amount to loss of Council revenue due to bad debts; but this revenue could otherwise be used to improve service delivery to the public.

I recommend to the LGAs management to institute strong internal control system over own sources revenue collection system where all outstanding revenue of TZS 18,701,694,586 will be collected and remitted to the Council.

11.3 Ineffectiveness of Local Government Revenue Collection Information System (LGRSIS)

The Local Government Revenue Collection Information System (LGRSIS) is the system designed to support enhanced local revenue collection with proper identification of the tax payer, invoicing, receipting, defaulter identification and facilitating electronic or online payment through a single payment gateway. Among the

objectives of the system is to eliminate weaknesses observed in the manual revenue collection procedures and prevent any leakage of revenue collection, encourage transparency, support full reporting.

During the year under review I made an assessment on the effectiveness of the LGRCIS in implementing the intended objectives in 54 LGAs as listed in **Table 11-14** and noted the following challenges:

Table 11 -14: LGAs with weaknesses in operating LGRCIS

S/N	Name of LGA	S/N	Name of LGA
1.	Arusha DC	28.	Mbulu TC
2.	Babati DC	29.	Mkuranga DC
3.	Babati TC	30.	Mlele DC
4.	Bagamoyo DC	31.	Momba DC
5.	Buchosa DC	32.	Moshi DC
6.	Bukoba DC	33.	Mpanda DC
7.	Bunda DC	34.	Msalala DC
8.	Busokelo DC	35.	Musoma DC
9.	Dar es Salaam CC	36.	Mwanza CC
10.	Hanang' DC	37.	Namtumbo DC
11.	Igunga DC	38.	Ngorongoro DC
12.	Ikungi DC	39.	Njombe DC
13.	Ileje DC	40.	Njombe TC
14.	Kaliua DC	41.	Nyasa DC
15.	Karatu DC	42.	Nzega DC
16.	Kibaha TC	43.	Rombo DC
17.	kigamboni MC	44.	Ruangwa DC
18.	Kigoma DC	45.	Same DC
19.	Kilombero DC	46.	Shinyanga DC
20.	Lindi DC	47.	Siha DC
21.	Ludewa DC	48.	Simanjiro DC
22.	Madaba DC	49.	Songwe DC
23.	Mafia DC	50.	Tabora MC
24.	Makambako TC	51.	Ulanga DC
25.	Mbeya DC	52.	Ushetu DC
26.	Mbozi DC	53.	Uvinza DC
27.	Mbulu DC	54.	Wanging'ombe DC

The noted challenges includes:-

- Absence of directly interface between LGRCIS and the main Government Integrated Financial Management Information System (EPICOR) instead, data are imported manually from LGRCIS to EPICOR System. In this manner, the completeness of revenue data in EPICOR is questionable, though I have been informed by the management that the new Epicor 10.5 will solve this problem.
- The module of printed invoice in the LGRCIS does not operate.
- Defaulters from business licenses are exaggerated due to LGCRIS being formulated on financial year bases whilst most licenses are annual based
- Also the number of Point of Sales (POS) is not sufficient to cover all areas of collection hence, facilitate a local receipt to be used. Still there is a need of 981 POS in 24 LGAs as detailed in **Table 11-15** below:

Table 11-15: Shortage of 981 POS devices

S/N	Name of the LGA	No.of POS	S/N	Name of the LGA	No.of POS
1.	Babati DC	45	13.	Kisarawe DC	71
2.	Bagamoyo DC	12	14.	Lindi DC	53
3.	Busega DC	39	15.	Madaba DC	18
4.	Busokelo DC	15	16.	Mbulu DC	27
5.	Chunya DC	26	17.	Mbulu TC	15
6.	Hanang' DC	43	18.	Misungwi DC	49
7.	Handeni DC	20	19.	Moshi DC	150
8.	Handeni TC	12	20.	Mtwara DC	116
9.	Igunga DC	10	21.	Muheza DC	9
10.	Iringa DC	100	22.	Mwanga DC	90
11.	Iringa MC	26	23.	Rombo DC	19
12.	Kigamboni MC	2	24.	Rorya DC	14
Total					981

- Weak or non-availability of internet and mobile network in some villages makes real time transactions difficult and force revenue collectors to leave cash at the cash office until the next collection period (weekly or monthly) thus leading to delay in banking.
- Review of LGRCIS noted that land rent module does not operate
- POS machines are not tailored to feed all customers particulars such as vehicle number, telephone number and other details.
- There were no bank reconciliations carried out between the system and bank account since the system had reconciliation module that permits reconciliations to be made through the system.
- The LGRCIS do not compute fines and penalties automatically and the users have to resort to manual calculation and posting.
- The LGRCIS do not alert the customers to pay the required fees especially when time for payment expires.

In the absence of effective revenue collection system, data generated by the systems might not be reliable and may lead to misstatement of the final financial statements. This may also create loophole for misappropriation of revenue rather than solving the problem.

I strongly advise that regular training be provided to responsible staff especially revenue accountants on the effective use of the system. At the same time, performing regular monitoring and evaluation, job rotations and also I recommend to the management of LGAs to collaborate with the PO-RALG in ensuring that the system is effectively utilized, and the shortfalls that I have highlighted above are resolved.

11.4 POS machines being offline on the Council's LGRCIS for a long time

Audit scrutiny performed in the system of Local Government Revenue Collection Information System (LGRCIS) I observed in the dash board that 29 LGAs LGRCIS had 493 offline POS machines for the period ranging from 17 to 1177 days. Details are shown in the **table 11-16** below:

Table 11 -16: List of POS machines that were offline in the LGRCIS for a long time

S/No.	Name of the LGA	No. of POS	No. of Days offline	
			From	To
1.	Arusha DC	26	92	102
2.	Babati DC	16	99	499
3.	Buhigwe DC	25	20	604
4.	Chamwino DC	19	102	725
5.	Chemba DC	14	33	528
6.	Geita DC	10	20	193
7.	Hai DC	12	65	704
8.	Handeni DC	14	20	721
9.	Handeni TC	26	50	674
10.	Kakonko DC	19	18	408
11.	Karatu DC	6	31	135
12.	Kasulu DC	8	17	243
13.	Kibaha DC	11	21	201
14.	Kigoma DC	4	30	244
15.	Kigoma Ujiji MC	51	31	1177
16.	Kondoa DC	15	20	546
17.	Korogwe DC	9	38	103
18.	Liwale DC	15	135	608
19.	Ludewa DC	13	46	205
20.	Mkinga DC	24	21	258
21.	Msalala DC	25	27	488
22.	Mwanga DC	14	66	359
23.	Newala TC	14	42	289
24.	Rufiji DC	6	172	682
25.	Tabora MC	12	27	90
26.	Temeke MC	37	65	573
27.	Urambo DC	11	21	151
28.	Uvinza DC	17	279	658
29.	Wanging'ombe DC	20	31	476
	Total	493		

Inadequate supervision of POS machines by LGAs management has caused delays to detect them when they became offline for a long period, revenue collection by offline POS machine were not reflected in the system, hence the collection were not banked by respective revenue collectors.

I strongly advise the LGAs Management to ensure that all offline POS machines are connected on the LGRCIS system and all amounts collected by these machines are banked.

I also advise management of the LGAs to instill a mechanism of close supervision of POS machines in order to avoid recurrence of such situation.

11.5 Cashew nut produce cess charged below farm gate price resulted to uncollected revenue of TZS 14,722,215,776

During the year under review, 10 LGAs were supposed to collect TZS 24,117,108,583 from cashew nut produce cess based on the prevailing average market price. However, LGAs collected only TZS 9,394,892,810 based on 3% of directive price contrary to section 7(1)(g) of Local Government Finance Act 1982 which requires that all moneys derived from any cess payable at source on any agricultural or other produce produced in the area of the District Council, imposed under this Act or any other written law except for the major export crops whose produce cess shall range between zero and five percent of the farm gate price shall be payable at source.

According to clarification issued by Office of the Attorney General with reference letter number AGC/MTR/H.10/11/7 dated 11 November 2016, the average farm gate price is to be the same as the market price during the sale of the cashew nuts during the auction. Details are shown in Table 11-17 below:

Table 11-17: Uncollected revenue produce cess

S/N	Name of LGA	Amount Supposed to be collected as per Market price	Amount collected as per Directive Price	Un Collected Amount (TZS)
1.	Liwale DC	1,973,283,464	744,538,388	1,228,745,076
2.	Masasi DC	3,459,965,687	1,277,552,902	2,182,412,785
3.	Masasi Tc	1,023,963,542	418,238,630	605,724,912
4.	Mtwara DC	944,413,634	354,081,344	590,332,291
5.	Mtwara MC	215,253,090	82,136,048	133,117,043
6.	Nachingwea	2,548,927,140	1,006,326,300	1,542,600,840

S/N	Name of LGA	Amount Supposed to be collected as per Market price	Amount collected as per Directive Price	Un Collected Amount (TZS)
	DC			
7.	Nanyamba TC	2,202,825,048	851,986,215	1,350,838,833
8.	Nanyumbu DC	2,327,650,396	865,186,638	1,462,463,758
9.	Newala TC	1,503,189,522	573,585,476	929,604,047
10.	Tandaimba DC	7,917,637,060	3,221,260,869	4,696,376,191
Total		24,117,108,583	9,394,892,810	14,722,215,776

I recommend to PO-RALG to communicate with other government authorities and make follow up on the directives given to LGAs and see the possibility of reducing or eliminating all directives which are against financial regulations and have negative impact on the welfare of the LGAs especially on revenue collection.

Chapter 12

ASSETS MANAGEMENT

Introduction

Assets management is an organised approach of deploying, maintaining, operating, monitoring and disposing-off assets in a cost - effective manner with the objective of providing the best possible service to the LGAs. The process involves analysing the lifecycle and capacity of each asset and developing necessary information on maintenance requirements, service levels and maximum performance output and the need for new assets.

A well-functioning assets management system enables LGAs to assess and determine opportunities available while finding ways of mitigating risks associated with the assets with a view of achieving the desired outcomes.

Deficiencies in the LGAs' Assets Management

Audit of assets management in 185 LGAs noted the following anomalies which need to be addressed:

12.1 Grounded and Un-serviceable Non-current Assets

Order 45 (1) of LGFM, 2009 requires all assets which are no longer required, unserviceable, obsolete stock or scrap materials to be identified and disposed of, subject to the approval of the Finance Committee and subsequently by the Full Council. The Order is in line with Para 26 of IPSAS 21 which requires entities to make assessment at each reporting date whether there is any indication that asset may be impaired by estimating the recoverable value of the asset.

My review of LGAs' assets noted motor vehicles, plants and motor circles aggregating to 504 in 97 LGAs have been grounded for a long period of time. I also noted that most of the grounded assets were exposed to sun, dusts, rusts and weather effects and no efforts of repair or disposal were evident. No evidence that impairment test was carried out to determine the extent to which the LGAs could

obtain future economic benefits from the grounded assets as shown in **Appendix 53**.

Further, of the grounded assets, 10 motor vehicles in six LGAs had been abandoned in private garages and TEMESA for a period between six months and nine (9) years as indicated in **Table 12-1**.

Table 12 -1: List of abandoned motor vehicles

S/n	Details	Period	Name of LGA
1.	SM 8591	1 year	Kyela DC
2.	SM 4773	1 year	Babati TC
3.	SM 3994,	9 years	Ileje DC
4.	DFP 8508	6 months	
5.	DFPA 635	2 years	Mbogwe DC
6.	STL 947	6 months	
7.	SM 4231	5 years	Mpanda DC
8.	STK 6818	6 months	
9.	DFP 5176	1 year	
10.	SM 6111	3 years	Kondoa DC

To hold grounded assets for a long time escalates maintenance costs which results into further deterioration due to wear and tear, hence reducing the market value that would have been fetched had the assets been sold earlier.

I recommend to the concerned LGAs to take action on the grounded assets in line with Para 26 of IPSAS 21 as well as Order 45 (1) of the LGFM, 2009 by identifying and testing for impairment of all grounded motor vehicles and other assets in order to make an economic decision on whether to dispose-off or repair them.

- 12.2 Non-disposal of expired medical drugs worth TZS 276,887,999**
Order 45 (1) of LGFM, 2009 requires obsolete stocks to be identified and disposed of, subject to approval of the Finance Committee and subsequently by the Full Council.

Further, according to the First Edition of April 2009 Guidelines for Safe Disposal of Unfit Medicines and Cosmetic Products, the first

step in disposing-off unwanted pharmaceuticals is for the Hospital, District or Regional Pharmacist, or Organizations with pharmaceutical programs to make a clear decision that there has been accumulation of unwanted pharmaceuticals that are unfit for human consumption and/or for veterinary treatment.

During the audit, I noted expired medical drugs worth TZS 276,887,999 were accumulated in stores of six (6) LGAs at different period starting from year 1990 to 2018 without disposal as indicated in Table 12-2.

Table 12 -2: LGAs with expired medical drugs

S/N	Council's Name	Range (Years)	Value (TZS)
1.	Kasulu DC	Not identified	155,747,871
2.	Kwimba DC	1990-2018	37,828,575
3.	Siha DC	2005-2018	35,624,284
4.	Mbeya CC	2017-2018	20,865,034
5.	Same DC	2012-2018	17,910,843
6.	Mwanza CC	2006-2017	8,911,392
	Total		276,887,999

Expired medicines arise from receiving short shelf life stocks, changes in government policies that lead to banning some medicines, change in treatment regimes and improper management of slow moving drugs.

Expired medical drugs held for a long time without disposal increases the storage costs to the LGAs and occupy space that could have been used for storage of other items.

I therefore recommend to the respective LGAs to institute preventive controls that will deter medicines to expire before consumption. Further, respective LGAs should seek disposal approvals from relevant authority and safely discard the stock and thereafter pass necessary adjustments in their books of accounts.

12.3 Motor Vehicles and other assets not insured

During the year under review, I noted that 33 LGAs were in possession of plants, motor vehicles and motor cycles with no valid insurance cover contrary to Order 95(1) of LGFM, 2009 which requires transport officers to ensure that all motor vehicles are insured in accordance with statutory and Council requirements and payment of motor vehicle insurance premiums are made as they fall due.

A list of LGAs whose non-current assets were not insured is shown in Table 12-3 below:

Table 12 -3: Non-current assets not insured

S/N	Name of LGA	No. of Assets	S/N	Name of LGA	No. of Assets
1.	Tanga CC	15	18.	Mbozi DC	7
2.	Mtwara MC	15	19.	Nzega DC	7
3.	Tunduru DC	14	20.	Kibaha DC	6
4.	Iringa DC	12	21.	Chunya DC	6
5.	Busokelo DC	11	22.	Mbeya CC	6
6.	Misungwi DC	11	23.	Mtwara DC	6
7.	Makete DC	11	24.	Nanyumbu DC	6
8.	Meatu DC	10	25.	Kalambo DC	6
9.	Mafinga TC	9	26.	Sumbawanga DC	6
10.	Mbeya DC	9	27.	Handeni DC	6
11.	Newala DC	8	28.	Korogwe TC	6
12.	Mbinga DC	8	29.	Bagamoyo DC	5
13.	Namtumbo DC	8	30.	Kisarawe DC	5
14.	Busega DC	8	31.	Kasulu DC	5
15.	Kaliua DC	8	32.	Ngorongoro DC	4
16.	Longido DC	7	33.	Makambako TC	4
17.	Shinyanga DC	7	34.	Singida DC	4
Total					266

I recommend to the management of the concerned LGAs to insure their respective motor vehicles, motor cycles and plants as required by Order 95(1) of LGFM, 2009.

12.4 Non-current assets register not maintained

Order 103 of LGFM, 2009 requires the LGAs to maintain a register of fixed assets that it owns or leases. It also provides at a minimum, the data to be included in the register.

During the audit for the year under review, I noted that some of the LGA did not maintain non-current asset registers. Other LGAs maintained registers that did not contain all the necessary particulars. As a result non-current assets worth TZS 372,533,607 procured during the year under review were not recorded in the respective Councils' registers.

Table 12 -4: List of LGAs with improper maintenance of non-current asset registers

S/N	Name of LGA	Register not Maintained.	Value of Assets not Recorded in the Register (TZS)
1.	Longido DC	V	Not indicated
2.	Kilolo DC	V	Not indicated
3.	Mufindi DC	V	Not indicated
4.	Buhigwe DC	V	Not indicated
5.	Kibondo DC	V	Not indicated
6.	Kigoma DC	V	Not indicated
7.	Mwanga DC	V	Not indicated
8.	Mbeya DC	V	Not indicated
9.	Ulanga DC	V	Not indicated
10.	Ludewa DC	V	Not indicated
11.	Bariadi TC	-	16,950,000
12.	Makambako TC	-	130,450,000
13.	Songea MC	-	225,133,607
Total			372,533,607

Assets not recorded in the assets register are not effectively accounted for and may easily be misallocated. Also, fair value of such assets cannot be assessed reliably and therefore their cost, depreciation amount and netbook value of cannot be confirmed.

I recommend to the respective LGAs management to maintain an updated Non-current Asset Register in line with the requirements of Order 103 (2) of LGFM of 2009.

12.5 Missing documents of ownership for land and buildings worth TZS 25,709,450,864

During the year under review, I noted that some of the LGAs had reported land and buildings at a value of TZS 25,709,450,864 of which the concerned assets lacked Title Deeds. Under such circumstances, I was unable to confirm existence, ownership, accuracy and validity of the reported land and buildings in eight (8) LGAs as shown in the table below:

Table 12 -5: LGAs missing ownership documents for land and buildings

S/N	Name of LGAs	Asset Description	Missing Documents	Value (TZS)
1.	Bunda TC	Land	Title Deed	43,205,000
2.	Ngorongoro DC	Land	Title Deed	3,061,110,974
3.	Singida MC	Land	Title Deed	22,605,134,890
4.	Longido DC	Land	Title Deed	-
5.	Uvinza DC	Land	Title Deed	-
6.	Kyela DC	Land	Title Deed	-
7.	Mbarali DC	Land	Title Deed	-
8.	Njombe DC	Land	Title Deed	-
9.	Sumbawanga MC	Land	Title Deed	-
Total				25,709,450,864

I recommend to the concerned LGAs to obtain right of ownership such as registration cards for motor vehicles and title deeds from appropriate authorities.

12.6 Fixed assets not coded TZS 151,444,230

During the year under review, seven (7) LGAs did not comply with Order 63(5) of LGFM, 2009 requiring all fixed assets to be recorded

in the fixed assets register and assigned code numbers for ease of identification.

It is difficult to manage and control assets which are not coded. Furthermore, such assets cannot be differentiated from similar assets owned by another organisation.

Table 12-6: List of LGAs with assets not coded

S/N	Name of LGA	Value (TZS)
1	Mwanga DC	1,500,000
2	Longido DC	2,760,000
3	Monduli DC	5,000,000
4	Tunduru DC	12,870,000
5	Moshi MC	27,538,560
6	Arusha DC	35,403,500
7	Ngorongoro DC	66,372,170
Total		151,444,230

I recommend to the concerned LGAs management to comply with Order 63 (5) of LGFM, 2009 by taking appropriate actions including coding of all assets and updating the fixed assets register.

Chapter 13

RESULTS OF SPECIAL AUDITS

Introduction

A special audit is a tightly-defined audit that only looks at a specific area of an organization's activities. This type of audit may be initiated by a government agency or organ, but could be authorized by any entity, or even internally. There are a number of special audit that can be conducted, including (a) compliance audit (b) construction audit (c) financial audit (d) information systems audit (e) investigative audit (f) operational audit (g) tax audit etc. It can also be defined as an assessment based on a report by an auditor that requests further analysis of a business practice. Special audits are needed when it is suspected that laws or regulations have been violated in the financial management of an organization. In conjunction with investigating violations, special audits can be carried out when there's suspected or actual fraud in an organization.

Section 29(2) of Public Audit Act, 2008 requires the Controller and Auditor-General to, on request by any person, Institution, Public Authorities, Ministries, Departments, Agencies, Local Government authorities and such other bodies to undertake any special audit. Provided that, the Controller and Auditor General shall not be bound to accept such a request [Reg. 79(1) of Public Audit Regulations, 2009]

The Controller and Auditor General may cause to be conducted a special audit in respect of accounts of any Public Authority or Institution, Ministry, Independent Department, Agency, Local Government Authority and such any other body in accordance to Regulation 78 of the Public Audit Regulations, 2009.

As per Regulation 81(a) to (c) of the Public Audit Regulations, 2009, upon completion of these special audit, the Controller and Auditor General shall issue a report in the following manner (a) where an Accounting Officer or any person institution, public authorities, Ministries, Independent departments, agencies, local authorities

and such other bodies, requests in writing the Controller and Auditor General to undertake special audit, the report shall be submitted to the person or body which requested or any other authority as the Controller and Auditor General may consider appropriate; (b) where the Controller and Auditor General on his own motion, decides to conduct a special audit, the report shall be submitted to the President of the united Republic of Tanzania and through him to the National Assembly; and (c) where the President does not submit the report to the National Assembly in respect of paragraph (b) within 7 days of the next sitting of the National Assembly, the Controller and Auditor General shall submit the report to the Speaker of the National Assembly within fourteen days of the sitting of the National Assembly.

During the year under review, I conducted eight (8) special audits in eight (8) LGAs. Among special audits conducted, two (2) were requested by Local Authority Account Committee (LAAC); one (1) special audit was requested by Regional Administrative Secretary (RAS) in accordance to Sect.29 (1) of Public Audit Act; 2008 and my office carried out four (4) special audits in accordance with Regulation 78 of The Public Audit Regulations, 2009. Details are in table 13-1.

Table 13 -1: Special audits conducted during the financial year 2017/18

S/N	Name of LGAs	Financial year	Requesting authority
1.	Sengerema DC	2015/16	LAAC
2.	Njombe TC	2015/16 & 2016/17	CAG
3.	Kigoma Ujiji MC	2014/15, 2015/16 & 2016/17	RAS-Kigoma
4.	Kaliua DC	2013/14, 2014/15, 2015/16 & 2016/17	LAAC
5.	Ukerewe DC	2015/16 & 2016/17	CAG
6.	Siha DC	2016/17 & 2017/18	CAG
7.	Rombo DC	2016/17	CAG
8.	Hanang' DC	2013/14, 2014/15, 2015/16 & 2016/17	LAAC

Source: Special audit reports

From the special audit reports I conducted during the financial year 2017/18, the following significant matters were noted;

13.1 SPECIAL AUDIT OF KALIUA DC

- (i) Suspected fraud noted on procurement process of DED's office building and Construction of OPD at Kaliua District Hospital**
- a) Non-compliance with procurement laws and regulations in procurement works awarded to Saram Company Ltd TZS 1,217,264,400**

During audit, I noted prevalence of the violations of the public procurement rules and regulations in the process of awarding two contracts to Saram Company Ltd; Contract No. LGA/KDC/2013/2014/W/04 and LGA/KDC/2013/2014/W/05 for construction of DED's office and OPD at Kaliua District Hospital involving a total of TZS 1,217,264,400. The Council violated the whole process of procurement as detailed in the Public Procurement Act and Regulations. I revealed that the contractor Saram Company Ltd was awarded contracts whose value were above his execution capacity; bidding documents and tender advertising were not approved by Tender Board. In addition, there was no transparency in the process of procurement which requires that within three days, the Council should issue a notice of intention to award the contract to all tenderers who participated in that tender, giving them 14 days to submit complaints, (if any) as per Regulation 231 (2) of the Public Procurement Regulations of 2013.

- b) Advance payment made using forged Bank guarantee of TZS 121,726,340**

I revealed in my special audit that TZS 121,726,340 TZS was paid to Saram Company Ltd as advanced payments for two contracts amounting TZS 1,217,264,400 (LGA/KDC/2013/2014/W/05 worth TZS 349,263,400 and LGA/KDC/2013/2014/W/04 worth TZS 868,000,000) using

Advance bond guarantee from Equity Bank; these guarantees were forged by the contractor. The forged documents were revealed after direct communication with the respective bank, which denied in writing that they had never provided advance bond guarantee to the contractor.

c) Advance payment not recovered from contractor TZS 51,688,323

My audit noted that, out of TZS 121,726,340 paid as advance payment to Saram Company Ltd, a sum of TZS 51,688,323 had not been recovered from contractor up to the date of this audit, thus implying a loss to the Council.

d) Payment to the Contractor above the value of works certified TZS 11,335,000

I noted during audit that the Project Manager approved payment to the contractor for an amount which was above the certified/approved works according to valuation and measurement sheets by TZS 11,335,000.

e) Payments made to the Contractor without measurement and valuation sheets TZS 197,166,471

I reviewed payment vouchers used to effect payment to Saram Company Limited in respect of contract No. LGA/KDC/2013/2014/W/04 for construction of DED's Office and noted that the Council paid a total of TZS 197,166,470 without valuation and measuring sheets. In addition, payment Certificates No. 03 and 04 were not submitted during audit.

f) Payment to contractor for works not performed TZS 59,258,500

On 28 April, 2018 and May 04, 2018, I together with management team, visited the OPD construction project at Kaliua District Hospital contracted to Saram Co. Ltd through contract No. LGA/KDC/2013/2014W/05 and revealed that a total of TZS 27,652,500 was paid to the contractor for works not

yet performed. Also, I noted that in contract No. LGA/KDC/2014/2015/W/02 of 3/11/2014 with Earth Plan Contractors Co. Ltd for periodic maintenance, a total of TZS 31,606,000 was paid to this contractor for works not yet performed.

I urge the responsible authorities to take appropriate action against the contractor for committing forgery and ensure recovery of advance payment of TZS 51,688,323 which had not been recovered; recovery of TZS 11,335,000 overpaid to contractor; recovery of TZS 197,166,471 paid without measurement and valuation sheets and finally, recovery of TZS 59,258,500 paid for work not performed. Also, appropriate action should be taken by responsible authorities against the consultant, namely Turnkey Architects Ltd for failure to properly supervise the project implementation. Action should also be taken against the Council staff mentioned in the individual report for their involvement in the misappropriation of the government's funds.

(ii) Double Payment made to contractor for construction of staff house TZS 44,754,035

I reviewed payment vouchers, payment certificates, valuation reports and revealed that the Council made payments to Saram Company for contract No. LGA/KDC/ 2013/2014/W/03 in respect of the construction work of four staff houses and Nanenane exhibition pavilion, which is twice the work done on payment Certificate No. 3 and 4 (TZS 5,416,448), a substantial completions certificate of 29.12.2014 and 28.04.2015 (TZS 32,264,400) and of 22.06.2015 and 30.07.2015 (TZS 7,073,187).

I noted that in the payment certificates mentioned above, the Council paid to a contractor TZS 44,754,035 in respect of works previously paid for.

I recommend to Council and appropriate authorities to take appropriate disciplinary action against staff involved in the project management, preparation of payment certificates and

those who wrongly authorized and approved payments totaling TZS 44,754,035 that can be translated into loss of government funds.

13.2 SPECIAL AUDIT OF SENGEREMA DC

(i) Questionable payment made from Water and Sanitary Hygiene (WASH) TZS 50,405,000

I reviewed Water and Sanitary Hygiene (WASH) payment vouchers and its related supporting documents, and identified questionable payments of allowance to Council's Health Department staff, Ward and Village Executive Officers, various toilet technicians and suppliers amounting to TZS 50,405,000. I conducted interview and investigation to determine authenticity of documents attached to the payment vouchers and revealed various discrepancies that rendered the payment questionable.

I recommend that, Health Environmental Project staff mentioned in the individual report who requested and approved payment through minute sheets to be held responsible and appropriate disciplinary action should be taken against them for failing to manage the project's funds. I also suggest to internal audit unit and other authority like PCCB to conduct more investigation on management of the project funds.

(ii) Advance payment for Chamabanda - Nyantakubwa water project not recovered from the contractor TZS 41,210,300

I noted that during the year 2013/2014 the council entered into contract with M/s Zubben Company Ltd for construction of Piped scheme at Chamabanda-Nyantakubwa villages by contract no LGA/094/10/2013-2014/02 LOT 2 on 21/01/2014 for TZS 713,252,100. Out of that, TZS 142,650,42 paid as advance payment to M/s Zubben Company Ltd, TZS 41,210,300 was not recovered from contractor up to the date of this audit as the contract was

terminated by the Council on 22/03/2017 vide letter with Ref No. Na.CA.655/121/, thus inflicting a loss to the Council.

I recommend to responsible authorities to make the necessary interventions leading to the refund of TZS 41,210,300 paid in advance but not yet recovered, Also, action should be taken against the Council staff mentioned in the individual report for their involvement in mismanagement of government funds.

(iii) Retention money for water projects used for other unidentified expenditure TZS 283,659,909

A special audit conducted on the payments of water project's funds revealed that up to the end of the financial year 30th June 2016, the Council had retained and transferred to miscellaneous deposit account a total of TZS 283,659,909

I conducted audit on Miscellaneous Deposit Account, Deposit Register and the carried over funds reports for financial year ending June, 2016 which showed a balance as at 30th June, 2016 in Miscellaneous Deposit Account cash book as TZS 121,427,218 and Deposit Bank Accounts which include various depositors as TZS 104,906,694. However, due to poor maintenance of the deposit register, I failed to determine the real owner of the funds in the Miscellaneous Deposit Account. The existing balance in the account is less than retention money deducted from the water project contractors amounting to TZS 283,659,909; this indicates that deposit money were spent on unidentified activities.

I recommended to the Council management to refund the water project retention funds totaling TZS 283,659,909 using own source collections. Appropriate disciplinary action should be taken against the Council staff mentioned in the individual report who were involved in the misappropriation of funds.

13.3 SPECIAL AUDIT OF ROMBO DC

(i) Revenue collected not submitted to council's Bank account (Revenue account) TZS 13,330,000

My audit of revenue collections in Rombo District Council noted that a total of TZS 13,330,000 collected by Councils' revenue collectors was not banked to the Council's Revenue Account up to the date of this report.

I recommend to the relevant authority to take appropriate actions to all 12-Council staff mentioned in the individual report for their involvement in the misappropriation of Public funds and make sure that the amount is refunded through deductions from their salaries.

(ii) Suspected fraud involving payments amounting to TZS 267,893,950

I reviewed various payments in other charges Account and noted that at different times and occasions, the Council staff initiated and passed payments amounting to TZS 267,893,950 which did not have attachments while other payments had questionable attachments.

I recommended to relevant authority to take appropriate action against the Council staff mentioned in the individual report who were involved in the misuse of public funds amounting to TZS 267,893,950 including refunding the same to the Council.

(iii) Payment Vouchers not submitted for special audit TZS 343,768,565

During audit, I failed to obtain payment vouchers together with their supporting attachments amounting to TZS 343,768,565. Among the payments that could not be produced were for cash payments amounting to TZS 196,825,491.

I recommend to the relevant authority to take appropriate actions against the Council staff mentioned in the individual report, who failed to avail the vouchers when so required. I also recommended to the Council management to make sure that all the missing payment Vouchers are traced and submitted to the relevant authority for further investigation.

(iv) Forged payments amounting to TZS 20,386,000

Payments amounting to TZS 15,436,000 were made to various employees as allowance for various activities. However, some of the employees mentioned on the pay list refused to recognize the payment due to the fact that signatures on the pay sheets were forged by unfaithfully staff. In addition, I could not establish the authenticity of expenditure totaling TZS 4,950,000 due to non-existence of names of staff to whom this amount was paid. This increase the figure for forged payments to TZS 20,386,000.

I recommended to relevant authority to take appropriate actions against the Council staff who are mentioned in the individual report for their involvement in the manipulations and misuse of public funds.

(v) Suspected fraud noted during November 2015 General elections TZS 113,836,435

In November 2015 General Elections Rombo District Council received TZS 618,168,828 from Ntaional Electrol Commission to meet costs of various election activities. However, I noted that out of the received amount, TZS 140,220,435 were not used as instructed by the Electoral Commission.

During verification of the amount spent, I noted that TZS 113,836,435 were spent for hiring of commercial cars to be used in elections activities. My communication with Manager of TRA Kilimanjaro on 28/06/2018 through letter with Ref. No TRA/KRO/CMVR/VOL.5/2 together with verification of the payment vouchers paid, revealed the following weaknesses.

Table 13-2: Suspected fraud on November 2015 General elections

No	Details	Amounts (TZS)
1	The registration number listed were for Motocycles not cars	18,000,000
2	Listed cars were not registered with TRA	11,100,000
3	Amount paid for hiring of government cars	1,500,000
4	Amount paid for car which cannot be used in election (like saloon)	13,200,000
5	Owners who declared that they were paid less than the amount shown in the payment vouchers.	18,300,000
6	Amount paid for hiring cars of which the owners confirmed that their car were not involved in the assignment	51,736,435

I recommended to the relevant authority to take appropriate actions against the Council staff mentioned in the individual report, for their involvement in the misuse of public funds amounting to TZS 113,836,435 including refunding the same to the council.

13.4 SPECIAL AUDIT OF KIGOMA UJIJI MC

(i) **Misuse of retention money from road projects contractors TZS 50,961,258**

In reviewing of the Roads Fund payment vouchers in Kigoma/Ujiji Municipal Council for the financial year 2014/2015 and 2015/2016, I noted that Kigoma/Ujiji Council retained funds from contractors that had to be transferred to Miscellaneous Deposit Account amounting to TZS 50,961,258. However, I noted that the funds were paid/transferred using open cheque instead of closed cheque and withdrawn using cashier/teller instead of being deposited into miscellaneous deposit account as intended.

I recommended to the responsible authorities to conduct investigation to determine the authenticity of the signatures used to open the cheque that should have been closed and take appropriate action against those responsible for this forgery. Also appropriate action should be taken against the bank officer who collaborated with the Council officials to embezzle retention funds. NMB Kigoma branch is to held responsible for this negligence. Also appropriate action should be taken against the Council staff who was involved in the embezzlement of retention money.

(ii) Loss of EQUIP project funds TZS 42,622,710

I noted a withdrawal of EQUIP project funds amounting to TZS 42,622,710 through cheque No. 003157 on 7th March, 2016. However, I could not verify actual activities that were financed by this amount but instead I noted that TZS 42,622,710 were deposited in a private account of one of the Council's employee.

I recommended to responsible authority to hold NMB Kigoma Branch and its responsible staff accountable for negligence by allowing and approve questionable payments and failure to suspect large deposit made by Council staff at a relatively same time. Appropriate action should be taken against the Council's staff mentioned in the individual report for embezzlement of TZS 42,622,710 and failure to establish strong internal control system.

(iii) Loss of TZS 117,000,000 to Kigoma Ujiji MC arising from sale of Plot No.151 to CRDB Bank caused by payment of an authorized compensation of TZS 167,000,000 to Mr Asajile Issa Mwakalambile

On 18 Mach, 2014 the Council entered into a contract with Mr Asajile Issa Mwakalambile for hiring the Council's hotel. After a year of operations by the tenant - Mr Asajile the Council vide letter No. Na.J.10/4/81 of 1st June, 2015 terminated the contract in order to sale the Plot to CRDB. Though the plan was

rejected by the Permanent Secretary to PO-RALG vide letter No GB.199/203/01/69 of 11 Aug 2016 after violating Public assets sales procedures.

I also noted that on 30th July, 2015 the Council entered into a contract of sale of Plot No. 151 to CRDB Bank for TZS 320,000,000.

It was also noted that the Council through (PV) Na.2016-000460 and Check No. 002854 of 1st September, 2015, from account No. 51610000200 paid Mr Asajile Issa Mwakalambile a total of TZS 167,000,000 as compensation for termination of the contract for hiring Council's property on Plot No 151 (KIGODECO) despite refusal by the Finance Committee and Full Council on the amount of 167,000,000 which resulted into a Loss of TZS 117,000,000 to Kigoma Ujiji MC.

I recommended to the responsible authorities to take legal and disciplinary actions against the government officials especially the then accounting officer who participated in the whole process (from valuation stage to sale of the property and compensation) as shown in the individual report issued separately.

13.5 SPECIAL AUDIT OF UKEREWE DC

- (i) Irregular procurement of un approved (ICRA) revenue collection system, POS, thermal printers and user refresher course without involving suppliers competition TZS 101,647,000**

The Council entered into a contract with Iwachu Company for a total amount of TZS 101,647,000 for installation of (ICRA) revenue collection system of which no user specification were provided and without consulting the Head of IT unit; i.e. without competition.

The contract consisted of purchase of ICRA operating system TZS 73,647,000, 10 POS @ 1,500,000, instead of a price of TZS 530,000 offered by Day One Company resulting into a loss of TZS 9,700,000. Also, the Council incurred TZS 8,000,000 which was not budgeted

to conduct training. Further TZS 20,000,000 was spent to purchase thermal printers without inviting competitive quotation which led to another loss of TZS 5,000,000 as mentioned in the individual report.

I recommended to responsible authorities to take legal and disciplinary actions against the government officials who participated in whole process of procurement which was not competitive and therefore denied value for money to the Council.

- (ii) Amount paid by Ukerewe DC to TANESCO for cost of electricity, a cost which was in the contract package TZS 21,209,351 at Kazirankanda water project at Chabilongo Village.**

The council paid TANESCO Nansiwo a total of TZS 21,209,351 for procurement of electricity service for Kazirankanda project in Chabilongo Village which was used by the contractor for testing; this cost was part of the contract amount. The amount was not refunded by the contractor and in my view is a loss to Ukerewe DC

I recommended to the responsible authorities to take legal and disciplinary actions against government officials mentioned in the individual report who fraudulently authorized the payment of TZS 21,209,351 to TANESCO Nansiwo.

- (iii) Retention Funds in the Deposit Account not used for intended purposes TZS 259,280,814**

A sum of TZS 259,280,814 was deducted as retention money from payments to contractors who were undertaking different contract works in the years' preceeding the year 2017. The whole amount was transferred from water account to miscellaneous deposit account waiting to be paid back to contractors after expiry of defective liability period in case no defects would arise from the handed over contracts work.

Verification carried revealed that up to 30th June 2017, Miscellaneous Deposit Account had an overdraft of TZS 11,192,867

implying that retention funds were used to cater for other activities.

I recommended to the Council management to ensure that funds in the Deposit Account are refunded and spent on the intended purposes.

- (iv) Contract payments effected without being supported by interim payments certificates TZS 154,919,393**

The Council made a payment of TZS 154,919,313 vide PV 813050v1700899 and Cheque/TISS No: 50000030 dated 31st January 2017 to M/S Cyril Investment for works performed under contract No. LGA 092/2013-14/RW/02.

I failed to verify the legitimacy of the payments since the certificate of work was not availed to me.

I recommended to the Council and other responsible authorities to take appropriate disciplinary action against the staff who were involved in the project management, preparation of payment vouchers and wrongly authorized and approved payments that led to a loss of government funds.

13.6 SPECIAL AUDIT OF SIHA DC

- (i) Loss of own revenue through dubious processing of business licenses TZS 29,756,500**

During review of revenue books and other documents relating to collections from issuance of business licenses and bank statements for the year 2016/2017 I noted that Customers were issued with 290 original business licenses valued TZS 15,066,000 while the value of the same licenses was altered to TZS 4,560,000 in the book copies (carbon slipping) and this amount was recorded in the Council cash books while the difference (i.e. TZS 10,506,000) was taken by fraudulent staff.

In other occasions, unofficial receipts (fake) were used to acknowledge license fees amounting to TZS 19,251,500. The

licenses were not captured in the Local Government Revenue Collection Information System, thus the amount was neither banked nor reflected in the Council's Revenue cash book but was instead taken by dishonest staff.

I recommended to the relevant authority to take appropriate actions against the Council's staff mentioned in the individual report, for being involved in the misuse of public funds amounting TZS 10,506,000 including refunding the same. Also, appropriate action to be taken against all staff involved in using un-official receipt (fake) amounting to TZS 19,251,500 as mentioned in the individual report issued separately.

(ii) Development fund used to finance activities that were not budgeted for TZS 200,000,000

During the year 2014/2015, the Council received TZS 200,000,000 from Ministry of Finance vide receipt No. 32155 dated 02/10/2014 for construction of Ngaritati Dam.

Examination carried out on payments vouchers, cheque dispatch registers, minutes of the Finance Committee, Full Council as well other relevant project documents revealed that the Finance Committee gave consent to reallocate the funds to be utilized for completion of secondary school laboratories following directives issued by H.E. Jakaya M. Kikwete, the then President of the United Republic of Tanzania in anticipation that the same will be refunded from own revenue. However, up to the time of this audit on (14th June 2018), no evidence had been availed to show that the borrowed funds had been refunded.

LGAs should ensure that development funds are specifically spent on projects that were budgeted for, and any circumstances that may necessitate diversion of funds, authority for funds reallocation should be sought from the Paymaster General.

(iii) Retention funds in the Deposit Account not used for intended purposes TZS 191,827,173

Examination of the Deposit Register, revenue receipt books, payment vouchers, and other documents related to Miscellaneous Deposit Account revealed that the Council failed to observe the authority, and the purpose of the depositor when effecting payments out of the deposit account. As a result, the Council overspent TZS 191,827,173.

Interview with the responsible Accountant revealed the funds were spent to cover administrative expenses and the most affected item in the account was retention money.

I recommended to the Council management to ensure that funds in the Deposit Account are refunded and spent solely on intended purposes.

13.7 SPECIAL AUDIT OF NJOMBE TOWN COUNCIL

(i) Tender for Construction of stand Phase III awarded to unqualified tenderer TZS.1,114,427,893

After reviewing evaluation reports of construction of Bus Stand Phase III together with tender documents for all tenderers, I noted that three (3) bidders were disqualified from the initial stages due to missing qualifications in accordance with the criteria/guidelines used in the evaluation process.

I thoroughly reviewed the bidding documents together with evaluation report in order to satisfy myself if the criteria and guidelines were duly complied with. After assessment, it was noted that the award of contract to M/s Hainan International Ltd for TZS 5,724,427,893 (VAT exclusive) was not in accordance with criteria set and moreover, it was wrongly awarded to highest bidder instead of M/s Nandhra Engineering Construction Company who was the lowest bidder for TZS 4,610,000,000 (VAT exclusive) which led to the government suffering a loss amounting to TZS 1,114,427,893.

I recommended to the responsible authorities to take legal and disciplinary actions against government officials mentioned in the individual reports issued separately for causing loss of public funds.

(ii) Overpayment on construction of four security guard buildings by TZS 20,094,600

I reviewed the payments made for construction of Bus stand Phase I amounting TZS 84,395,624 compared to the prices quoted in the Phase one (I) contract and noted that there was overpayment to the contractor in construction of 4 security guard buildings amounting to TZS 20,094,600.

I recommended to the responsible authorities to take legal and disciplinary actions against all officials mentioned in the individual reports issued separately who caused unnecessary expenditure and loss of public funds and also to recover the overpaid amount from the contractor.

13.8 Special audit for Hanang' District Council

Summary of key issues arising from special audit of Hanang' District Council and recommendations for addressing weaknesses that were noted are shown below:

(i) Payments made contrary to the governing laws TZS 879,402,658

During the special audit of Hanang' District Council, I noted payments amounting to TZS 879,402,658 to have been made contrary to governing laws as a result of ineffective internal control system. In summary, such payments include:

- Payment initiated and approved by the same person amounting to TZS 203,548,000
- Payments without supporting documents TZS 228,876,600
- Inappropriate expenditure paid out of Miscellaneous Deposit Account TZS 446,978,058

Detailed explanations about the shortcomings are reported under paragraph 2.1 of the individual special audit report issued separately to the relevant Authority.

I recommend the Government to implement recommendations provided in my individual special audit report including taking relevant measures against officials who were involved in the incidences.

(ii) Loss of revenue amounting to TZS 3,403,951,795 due to loopholes in the revenue collection system

My review of revenue collection system revealed a number of shortcomings including Hanang District Council's failure to submit 425 revenue collection receipt books. Other relevant issues noted include:

- Loss of Council's revenue collected by revenue collecting Agents TZS 1,040,897,255
- Non provision of key documents/information relating to existence of companies contracted to engage in revenue collection worth TZS 2,364,054,540

I recommend to the relevant authorities to make sure that, all loopholes noted during the audit are filled. Also, an investigation should be conducted to identify the fate of the missing 425 revenue earning receipts books including taking relevant measures against those involved.

(iii) Loss of land compensation funds TZS 23,263,256

Special audit noted a loss of land compensation funds amounting to TZS 23,263,256 which were yet to be paid to beneficiaries.

I urge the relevant authorities to take appropriate action, including recovery of the misappropriated funds from those involved as stated in my individual special audit report submitted to the relevant Authority.

(iv) Fictitious payments relating to WSDP contracts TZS 73,458,847

A total amount of TZS 73,458,847 was paid to contractors for emergency works without evidence of existence of such works; hence the payments were fictitious and therefore nugatory.

I urge the Government to take appropriate action including recovery of the funds as intimated in my individual special audit report submitted to the relevant Authority

(v) Misappropriations of the 2015 elections funds TZS 76,750,000

Special audit for expenditure relating to 2015 general elections, and the subsequent by-elections revealed various shortcomings including embezzlement of TZS 76,750,000 by way of fictitious payments.

I urge the Government to implement my recommendations as provided in my individual special audit report issued to the relevant Authority including taking appropriate actions against those who were involved in the noted misappropriations of the public funds. In addition I recommend the Government to enhance supervision and transparency in the incurrence of expenditure during elections to avert avoidable losses and ensure those involved in the misappropriation are held accountable for their actions.

(vi) Misappropriations of land rent and other related fees TZS 174,834,802

Audit of land rent collections and other related fees noted that, an amount of TZS 174,834,802 was collected and spent on unidentified activities before being transferred to the Permanent Secretary, Ministry for Lands, Housing and Human Settlement Development.

I urge the relevant authorities to take appropriate action against those involved in such misappropriation as intimated during the audit and take necessary measure to recover the funds.

Chapter 14

CONCLUSION AND RECOMMENDATIONS

When going through my reports, it can be realized that they contain almost identical findings and recommendations expressed in my previous years' audits reports. Basing on that position, one can finally question the role of my office on the improvement of LGAs' financial performance and accountability.

It is worth noting that, my office advocates a culture of accountability, but does not have legal mandate to hold auditees accountable for their actions. Constitutionally such powers are vested in the Executive and Legislature branch of the Government. Despite the detailed findings and recommendations already addressed in this report, it is important to once again remind the government on key issues and suggest overall actions to be taken and the way forward.

- **Previous years' audit recommendations**

I commend the effort made by PMG in responding to my reports and providing action plan for implementation of the recommendations. However, I am concerned with unsatisfactory implementation and repetition of audit recommendations relating to general, individual, special audit reports and LAAC directives. This is due to the fact that some of the outstanding recommendations relates to the financial year 2008/2009.

The Government ought to consider strengthening of institutional structures which will increase efficiency and accountability of resources in the LGAs and develop systems and strategies that will support implementation and finalization of long outstanding audit recommendations and prevent their recurrence.

- **Budgetary control and performance**

My assessment of the government budget performance has revealed that exchequer issues to the LGAs are significantly below the approved recurrent and development budgets. Further, I noted substantial amount of unutilized grants caused by late release of

funds by Treasury, as in most cases significant part of the budget is released in the third and fourth quarter. Further, there are still red flags that indicate transparency, efficiency and affectiveness in management of financial resources.

While commending the government plans towards reducing dependency on donors in financing its development budget, I advise the same government to reduce the noted funding gap by strengthening financial resources mobilization from internal sources whilst promoting accountability and transparency on management of financial resources.

- **Internal control and governance issues**

Despite my previous years' recommendations on internal control and governance issues, there is a slight improvement as similar findings that were raised in my previous report were also observed in the current year's audit. The findings include non-performance of risk assessment; absence of risk register and approved risk management policy; limited human and financial resources in the Internal Audit Units; LGAs Audit Committees not meeting regularly; and inadequate IT controls.

Management of LGAs and those charged with governance are already aware of the significant deficiencies that were raised during the audit. In that regard I expect that there will be remedial actions for addressing the noted deficiencies.

- **Revenue Management**

Revenue collection and accountability is still an issue of utmost concern in the LGAs. It comes to my attention that most of the LGAs are not performing feasibility studies to identify potential revenue sources. As such, I am of the opinion that own revenue sources in the LGAs have not been fully exploited.

I have also noted the use of receipts books for revenue collection instead of POS machines; inadequate revenue collection facilities such as POS machine; absence of updated/approved By-laws, and shortage of staff in LGAs' Finance and Trade Departments.

In addition to the aforesaid, I have also noted none or inadequate action being taken to address the noted challenges in LGRCIS that had already being communicated in my previous years' reports including lack of interface between LGRCIS with Epicor, lack of integration with bank for revenue banked direct to bank, lack of module for printing of invoice and insufficient numbers of POS machines. I am of the view that the noted weaknesses will have compromised efficiency and effectiveness of revenue collections and management.

The government needs to take prompt action to address the noted challenges for improvement of LGRCIS and enhance revenue collection and accountability.

- **Human Resources Management**

Human resource is a determinant factor for efficiency and effective service delivery in the LGAs. I noted during my audit various unresolved deficiencies in the human resources management such as understaffing, long outstanding claims and salaries arrears, staff acting on senior position above recommended period and payment of salaries to staff who are no longer in services.

PO-RALG, PO-PSM and LGAs need to work jointly towards resolving various issues raised in my reports for effective payroll and human resource management. Further, the government needs to have a look on employee-benefits design, employee recruitment, training and development, performance appraisal and promotion in order to achieve LGAs' anticipated success on service delivery.

- **Capital Development Projects**

The government disburses funds to LGAs to finance implementation of capital development projects. Assessment of the LGAs's projects performance revealed various inadequacies such as projects implementation funds not entirely spent, unimplemented projects due to non-release of funds, uncompleted projects, abandoned projects, projects completed but not put into use and funds diverted from implementation of development projects and used for unintended activities.

The Government should consider instituting effective mechanisms that will ensure capital development projects are allocated with adequate financial resources; funds are timely utilised to implement planned activities; abandoned and uncompleted projects are taken care of; and where feasible, involve the private sector in financing and implementing major development projects through Public Private Partnership (PPP) as stipulated under the PPP Policy and PPP Act.

- **Procurement and Contract management**

When auditing procurement of goods and services, I noted several imperfections in the procurement process and procedures mainly due to inadequate compliance with the requirements of procurement legislations. Some of the imperfections include procurements out of the procurement plan, uncompetitive procurements, goods and services procured without tender board approvals, procurements from unapproved suppliers, and receipt of goods but not inspected by goods inspection and acceptance committee. I have also noted red flags and threatening flaws in the tendering process as some of the tenders were awarded to unqualified bidders; and disqualification of bidders without justifiable cause.

Most of the government resources are consumed through procurement of goods and services; therefore, it is significantly important for management of the LGAs to ensure there is full compliance with the requirements of the procurement legislations; make sure that procurement processes and procedures are observed; and observe transparency in the procurement process.

- **Expenditure Management**

My reports have been demonstrating the existence of inefficient utilization of funds in the LGAs. There had been a major challenges relating to utilisation and accountability of resources for some of the public offices. Some of the noted challenges include inappropriate utilization of funds, failure to report expenditure accurately, inadequately supported payments, nugatory expenditures, expenditures charged to wrong account codes,

unbudgeted expenditures and payments not pre-audited just to mention few.

Although some LGAs, have been making progress in their endeavour efforts to improve internal controls, still there is significant work to do in order to overcome repetitive weaknesses noted during the year.

I advise the government to strengthen expenditure control by ensuring that public resources are spent as intended, within the authorized limits, while observing sound financial management principles.

14.0 Recommendations to the Government under Sect 12 of PAA 2008

Pursuant to Sect.12 of the Public Audit Act (PAA), 2008, I am empowered to make recommendations to the appropriate Minister with the aim of preventing or minimizing unproductive expenditure of public monies; maximizing the collection of public revenues; averting loss by negligence, carelessness theft, dishonesty, fraud, corruption relating to public monies and resources.

In exercising this mandate, I wish to submit proposals on the issues that need Government intervention for better management of the public monies and resources as highlighted hereunder.

(a) A need for revision of Local Government Financial Memorandum of 2009 and Local Authority Accounting Manual of 2009

Sect.42 of the Local Government Finances Act, 1982 gives powers to the Minister responsible for Local Government to issue written instructions to be known as Financial Memoranda for better control and management of financial business of Local Government Authorities.

The current Financial Memoranda (The Local Government Financial Memorandum, 2009) has been in operation for the past 10 years. During this time, so many changes have occurred in the public finance sector including technological advancements and statutory changes which justify a need for its revision. Some of these changes include:

- Current use of Treasury Single Account (TSA)
- Use of application softwares such as EPICOR, PLANREP, FFARS, and LGRCIS, and GoT-HOMIS
- Use of Point of Sales (POS) in revenue collection
- Changes in accounting standards (IPSAS) and LGAs' requirement to fully comply with IPSAS Accrual reporting framework.
- Changes in the Public Procurement Legislations
- Changes in Public Finance Legislations
- Payments made through TISS instead of cheques

- Enactment of Budget Act, 2015

Recommendation

PO-RALG need to consider reviewing the Local Government Financial Memorandum of 2009 and Local Government Accounting Manual of 2009 to reflect the contemporary reforms in the Public Finance Sector.

(b) Accountability of funds transferred to the lower level

In 2016, the Government enhanced financial accountability by transferring funds to the lower levels. Funds transferred include Capitations grants, Fees Compensations, school meals, Health basket funds and Capital development funds.

The major objective of the Government was to devolve power, authority and resources to the people so as to achieve better service delivery.

Also, Regulation 167 (2) of Public Procurement Regulations, 2013 (as amended 2016) has emphasised on the use of a procurement method known as Force Account in the implementation of various projects in order to achieve cost-effectiveness and value for money in works.

During the year under review, substantial amount of money was transferred to the lower level (Wards and Villages) for implementation of recurrent and development activities.

Despite the milestone achieved by the Government in attaining its objectives, I noted weaknesses on the accountability of funds transferred to the lower levels and in effective application of force account which need to be re-looked at, including inadequate resources for monitoring and supervision. Effective use of force account requires sufficient resources such as qualified staff with various skills, fuel and vehicles for close monitoring and supervision.

While acknowledging the role played by LGAs in assisting the lower levels to account for the use and collection of public

funds, I found that there is still a shortage of accounting technicians and other qualified staff and inadequate resources such as vehicles and fuel have restricted LGAs to make comprehensive follow-ups on the management of funds sent direct to the lower levels.

Recommendation

I recommend to PO-RALG in collaboration with PO-PSM to develop a cadre for accounting technicians in Schools and Health Facilities in order to increase efficiency in the management of funds sent to the lower levels.

Further, the government should see a need of releasing operational funds timely, ensure reliable means of transport is available for real time monitoring and supervision of the lower level projects.

(c) Lack of reliable bank reconciliation and bank statements as part of audit testing procedures

Since establishment of CPO, Treasurers have been continuously hindered to access bank statements which are important tools for performing bank reconciliation in line with Order 29 (2) of the Local Government Financial Memorandum of 2009; Accounting Circular No. 4 on preparation of Financial Statements and Closure of the Financial Year 2017/2018 and Para.4 of Part II of the Directives on Payment through TISS issued by PO-RALG in April, 2016 which came into operation with effect from 1st May, 2016.

As a result, I have noted failure of CPO to perform bank reconciliation efficiently on behalf of the LGAs due to difficulties in identifying unreconciled items of which Treasurers could easily track and adjust.

While acknowledging the response made by the Permanent Secretary (PO-RALG) vide letter with Ref. No. CCE.3/215/03/08 dated 13/12/2018, explaining that reconciliations for LGAs are exclusively performed by PO-RALG on the grounds that all accounts have been merged to the

consolidated account; I am concerned that, unreconciled cash and cash equivalent of individual LGAs might understate or overstate the actual cash balance. Further, without performing bank reconciliations, risks such as erroneous or fraudulent debits by banker, direct lodgments cannot be confirmed and ultimately limits the scope of auditor to examine the accuracy of the reported cash and cash equivalent which can eventually result into a Modified Audit Opinion on the LGAs individual Financial Statements.

Recommendations

- **I recommend to PO-RALG in collaboration with banker (BoT) to resolve the prevailing difficulty of LGAs' Treasurers accessing the bank statements belonging to their Councils. This should be possible because, each transaction in the bank statement is coded and every Council has its unique code which will enable the banker (BOT) to produce bank statement for each Council even though all the Councils are sharing the same bank account.**
- **I strongly recommend that bank reconciliation be performed by Treasurers instead of CPO/PO-RALG because, the former is the one maintaining the Cash Book thus it is easier for him/her to track down the unreconciled items and rectify them accordingly during bank reconciliation.**

APPENDICES

Appendix 1: List of LGAs with unqualified opinion

S/No.	Name of the LGA	S/No.	Name of the LGA
1.	Arusha CC	89.	Tarime TC
2.	Arusha DC	90.	Busokelo DC
3.	Karatu DC	91.	Chunya DC
4.	Longido DC	92.	Kyela DC
5.	Meru DC	93.	Mbarali DC
6.	Monduli DC	94.	Mbeya CC
7.	Ngorongoro DC	95.	Mbeya DC
8.	Bagamoyo DC	96.	Gairo DC
9.	Chalinze DC	97.	Ifakara TC
10.	Kibaha DC	98.	Kilosa DC
11.	Kibaha TC	99.	Malinyi DC
12.	Kibiti DC	100.	Morogoro DC
13.	Kisarawe DC	101.	Morogoro MC
14.	Mafia DC	102.	Mvomero DC
15.	Mkuranga DC	103.	Masasi DC
16.	Rufiji DC	104.	Masasi TC
17.	Dar es Salaam CC	105.	Mtwara DC
18.	Ilala MC	106.	Mtwara/Mikindani MC
19.	kigamboni MC	107.	Nanyamba TC
20.	Kinondoni MC	108.	Nanyumbu DC
21.	Temeke MC	109.	Newala DC
22.	Ubungo MC	110.	Newala TC
23.	Bahi DC	111.	Tandahimba DC
24.	Chamwino DC	112.	Buchosa DC
25.	Chemba DC	113.	Ilemela MC
26.	Dodoma CC	114.	Kwimba DC
27.	Kondoa DC	115.	Magu DC
28.	Kondoa TC	116.	Misungwi DC
29.	Kongwa DC	117.	Mwanza CC
30.	Mpwapa DC	118.	Sengerema DC
31.	Bukombe DC	119.	Ludewa DC
32.	Chato DC	120.	Makambako TC
33.	Geita DC	121.	Njombe DC
34.	Geita TC	122.	Njombe TC
35.	Mbogwe DC	123.	Wang'ing'ombe DC
36.	Iringa DC	124.	Kalambo DC
37.	Iringa MC	125.	Nkasi DC
38.	Kilolo DC	126.	Sumbawanga DC
39.	Mafinga TC	127.	Sumbawanga MC

S/No.	Name of the LGA	S/No.	Name of the LGA
40.	Mufindi DC	128.	Madaba DC
41.	Biharamulo DC	129.	Mbinga DC
42.	Bukoba DC	130.	Mbinga TC
43.	Bukoba MC	131.	Namtumbo DC
44.	Karagwe DC	132.	Nyasa DC
45.	Kyerwa DC	133.	Songea DC
46.	Missenyi DC	134.	Songea MC
47.	Muleba DC	135.	Tunduru DC
48.	Ngara DC	136.	Kahama TC
49.	Mlele DC	137.	Kishapu DC
50.	Mpanda DC	138.	Msalala DC
51.	Mpanda MC	139.	Shinyanga DC
52.	Mpimbwe DC	140.	Shinyanga MC
53.	Nsimbo DC	141.	Ushetu DC
54.	Buhigwe DC	142.	Bariadi DC
55.	Kakonko DC	143.	Bariadi TC
56.	Kasulu DC	144.	Busega DC
57.	Kasulu TC	145.	Itilima DC
58.	Kibondo DC	146.	Maswa DC
59.	Kigoma DC	147.	Meatu DC
60.	Uvinza DC	148.	Ikungi DC
61.	Hai DC	149.	Iramba DC
62.	Moshi DC	150.	Itigi DC
63.	Moshi MC	151.	Manyoni DC
64.	Mwanga DC	152.	Mkalama DC
65.	Rombo DC	153.	Singida DC
66.	Same DC	154.	Singida MC
67.	Siha DC	155.	Ileje DC
68.	Kilwa DC	156.	Mbozi DC
69.	Lindi DC	157.	Momba DC
70.	Lindi MC	158.	Songwe DC
71.	Liwale DC	159.	Tunduma TC
72.	Nachingwea DC	160.	Igunga DC
73.	Ruangwa DC	161.	Kaliua DC
74.	Babati DC	162.	Nzega DC
75.	Babati TC	163.	Nzega TC
76.	Hanang' DC	164.	Tabora MC
77.	Kiteto DC	165.	Urambo DC
78.	Mbulu DC	166.	Bumbuli DC
79.	Mbulu TC	167.	Handeni DC
80.	Simanjiro DC	168.	Handeni TC
81.	Bunda DC	169.	Kilindi DC
82.	Bunda TC	170.	Korogwe DC

S/No.	Name of the LGA	S/No.	Name of the LGA
83.	Butiama DC	171.	Korogwe TC
84.	Musoma DC	172.	Lushoto DC
85.	Musoma MC	173.	Mkinga DC
86.	Rorya DC	174.	Muheza DC
87.	Serengeti DC	175.	Pangani DC
88.	Tarime DC	176.	Tanga CC

Appendix 2: LGAs with qualified, adverse and disclaimer of opinion with their basis

LGAs WITH ADVERSE OPINION

1. Kigoma Ujiji Municipal Council

Misstatement of other revenues TZS 1,147,293,950

Statement of Financial Performance had other revenue amounting to TZS 1,586,985,980 as per Note 14 of the Financial Statements. However, audit review noted that the Council included an amount of loan receivable amounting to TZS 1,147,293,950 which I could not confirm, hence overstating revenue by the same amount.

Unconfirmed Payables TZS 502,347,369

As at 30th June, 2018, the Council reported payables relating to suppliers amounting to TZS 554,212,539 as reported under Note 28. However, I could only confirm payables amounting to TZS 51,865,170; the Council management could not submit relevant supporting documents for payables amounting to TZS 502,347,369.

Understatement of wages, salaries and employee benefits TZS 171,148,226

The reported amount for wages, salaries and employee benefits under the Statement of Financial Performance of TZS 19,414,703,798, had not included staff claims amounting to TZS 171,148,226 as reported under Note 28 for payables, hence understating the amount of wages, salaries and employee benefits.

Misstatement of deferred capital grants by TZS 11,533,124,604

During the year under review, the Council reported deferred capital grants amounting to TZS 70,692,587,078 as 30th June, 2018 as per Note 31. However, during audit review of Note 31 I noted the following anomalies: Closing balance for deferred capital grants for the financial year 2016/17 was TZS 74,402,757,740. However, review of the comparable amount in the revised Financial Statements for the year 2017/18 showed that the Council reported the balance as TZS 73,462,779,000, which resulted in understatement of TZS 939,978,740 in the opening balance for deferred capital grants for the year 2017/18

Included under Note 31 (Deferred Capital Grants) is an amount of TZS 7,760,252,721 reported as “understatement/ overstatement of deferred grant due to prior year treatment of unapplied capital”. However, I could not establish the nature of the adjustment because no disclosure was made to that effect.

Closing balance for unapplied capital for the year 2016/17 was TZS 281,842,603. However, the Council reported an opening balance of TZS

264,288,720 for the year under audit 2017/18, hence an understatement of TZS 17,553,883.

Included under Note 31 for deferred capital grants is an amount of TZS 2,815,339,260 reported as “prior year’s understatement/overstatement of accumulated depreciation due to revaluation”. However, I could not establish the nature of the adjustment because no disclosure was made.

Understatement of net increase in cash and cash equivalents TZS 235,804,982

The Council reported an amount of TZS 855,748,984 as net increase in cash and cash equivalent, under the Cash Flow Statement. However, upon verification on the accuracy of the amount I noted the amount to be TZS 1,091,553,966. Hence, an understatement of TZS 235,804,982.

Overstatement of supplies and consumables TZS 1,147,084,158

The Council reported supplies and consumables amounting to TZS 2,328,782,755 as per Note 18 to the Financial Statements. Audit scrutiny on the reported figure in the Trial Balance revealed that the Council included payments to supplies’ debts amounting to TZS 1,147,084,158 which had been reported in the previous year’s financial statements, thus overstating supplies and consumables by TZS 1,147,084,158 for the year under review.

Uncorrected prior year misstatements

The comparative figures in the Councils Financial Statements for the year ended 30th June, 2018 included prior year errors not corrected as required under IPSAS 3 Paragraph 47 which requires retrospective correction of material prior period errors in the first set of Financial Statements to be authorized for issue after their discovery. These errors include:

For the financial year 2015/16

Misstatement of reported in deferred capital grants TZS 1,860,151,000
Unconfirmed reported figure of accrued payables TZS 492,308,000
Computation errors in the net increase in cash and cash equivalents TZS 308,527,000
Understatement of reported amount for other financial asset TZS 6,697,610
Understatement of reported amount for investment in associate TZS 1,605,000

For the financial year 2016/17

Misstatement of reported deferred capital grants TZS 66,202,988,730
Computation errors in the net increase in cash and cash equivalents TZS

1,234,517,730

Understatement of the reported amount for other financial asset TZS

6,697,610

Understatement of the reported amount for investment in associate TZS

1,605,000

Misstatement of the reported figure of PPE 65,263,009,850

LGAs WITH QUALIFIED OPINION

1. Rungwe District Council

(i) Inadequately supported expenditure TZS 114,409,400

Expenditures amounting to TZS 114, 409, 400 were paid by this Council and Ikuti Health Centre without being adequately supported with relevant documents contrary to Order (8)(2)(c) and 104 (1) of LGFM, 2009. In the absence of supporting documents, the validity of the payments made could not be ascertained.

(ii) Missing payment voucher TZS 8,645,000

Payment voucher (PV-2018-000308) of TZS 8,645,000 to M/s Nafuu General Supply of 4/01/2018 for the construction and rehabilitation of infrastructures at Ikuti health Centre went missing contrary to Section 45 (1-5) of the LGFA, 1982 (Revised 2000).

(iii) Outstanding liabilities not supported with relevant documents TZS 20,102,000

Outstanding liabilities amounting to TZS 20,102,000 emanating from supplied building materials were not supported with relevant supporting documents contrary to Order 8(2) (c) and 104(1) of LGFM, 2009. The same figure has been reported in the Statement of Financial Position under Note 34.

(iv) Revenue collection adjustments made in LGRCIS were not supported with relevant supporting documents TZS 873,222,264

The Council made adjustments of own source revenue totaling TZS 873,222,264 without being supported with relevant supporting documents contrary to Order 37(6) of LGFM, 2009. Therefore, I could not ascertain the authenticity of the adjustments made during the year under review.

(v) Revenue collected not confirmed to be banked TZS 83,408,850

A sum of TZS 83,408,850 was collected by different revenue collectors but was not confirmed to be banked as required by Order 50 (5) of LGFM, 2009. Due to lack of banking particulars, I could not ascertain the legitimacy, accuracy and completeness of the amount of own source revenue not collected. In addition, the Council revenue might have been misappropriated resulting to loss of public

funds.

2. Makete District Council

(i) Cancelled receipts prior to bill initialization without clear reasons TZS 107,033,510

Review of controls in LGRCIS revealed that, POS transactions from collecting agents amounting to tzs 107,033,510 were being cancelled prior to bill initialization without clear reasons of cancellation (evidence of cancelled receipts). This attracts collusion with the collecting agents to understate revenue collections.

(ii) Revenue collections not confirmed to be banked by POS collecting agents TZS 284,372,282

There was uncollected amount of TZS 284,372,282 from sampled 105 POS collecting agents from 23 Wards in the year 2017/18. Further, cancelled collections attachments which were to be adjusted had inadequate supporting documents such as cancelled receipts, photocopied letters with no seal from Village Executive Officers (VEO's) and Ward Executive Officers (WEO's)

(iii) Improperly vouched expenditure TZS 159,527,636

The Council paid TZS 159,527,636 from Development Account and Other Charges for various activities without being supported acknowledgement receipts contrary Order (8) (2) (c) of the LGFM, 2009.

(iv) Payments made on the strength of photocopied invoices TZS 25,575,640

The Council made a payment of TZS 25,575,640 to National Printing Co. Ltd and other suppliers, being purchases of village receipt books and other goods and services but the Payment vouchers were not supported by relevant receipts, instead only invoices or copies of the invoices were attached

3. Tabora District Council

(i) Accounts payables not supported by evidence TZS 274,480,465.59

Included in the payables figure of TZS 3,044,312,000 is the amount TZS 274,480,465.59 payable to various suppliers which were not supported by relevant documents including Local Purchase Order, invoices, Delivery Notes, stores receipt vouchers of the supplied goods, and inward invoice. As a result, it was not possible to confirm the validity and accuracy of the reported balance.

(ii) Unconfirmed outstanding deposits TZS 30,454,856

The Council included under cash and cash equivalents TZS 30,454,856

as outstanding deposits; however, management could not provide evidence to justify existence of such deposits. As such, I could not establish the authenticity of the reported figure.

(iii) Questionable payments TZS 95,260,000

I noted questionable payments amounting to TZS 95,260,000 which involved forgery of signatures, payments to non-existing staff, and payments for activity not done. As such I am of the view that the funds were not used for the best interest of the Council.

(iv) Questionable procurement of stationeries for Council meetings TZS 116,547,040

The Council failed to submit analysis of the procured items amounting to TZS 116,547,040. As a result, it was not possible to ascertain whether the procured items were received and properly accounted for.

(v) Payments without adequate supporting documents TZS 20,430,000

The Council made payments amounting to TZS 20,430,000 without relevant supporting documents. As a result, I could not confirm the propriety, authenticity and validity of expenditure made.

4. Ukerewe District Council

(i) Missing payment vouchers TZS 227,429,694

Payment vouchers with a total amount of TZS 227,429,694 were missing from their respective batches. In the absence of payment vouchers together with their supporting documents, I could not ascertain validity and legitimacy of these payments. Hence my audit scope was limited to that extent.

(ii) Expenditure not supported by relevant documentations TZS 163,769,305

Review of payment vouchers together with their supporting documents noted that, payment vouchers for payments amounting to TZS 163,769,305 were not supported by relevant documentations contrary to Order 8 (2) (c) of the Local Government Financial Memorandum, 2009 which requires Treasurer to maintain a sound accounting system and ensure safekeeping of all supporting records. In the absence of supporting documents, I could not ascertain authenticity of the payments made thus limiting the scope of my audit.

(iii) Expenditure amounting to TZS 1,638,996,431 made from Miscellaneous deposit account without authority to spend

I noted payments amounting to TZS 1,638,996,431 to have been made from Miscellaneous Deposit Account to meet various Council activities without authority being quoted on the payment vouchers. I was therefore unable to confirm whether these payments made were in respect of the purpose for which the monies were initially deposited. In this regard, my audit scope was also limited to the extent of the transferred amount of TZS 1,638,996,431

5. Sikonge District Council

i) Unaccounted 27 earning receipt books (HW5)

Order 34(6) of LGFM of 2009 states that, “all officers issued with receipt books must render a return of used and unused receipts at the end of every month in the prescribed form”. However, a review noted that 27 receipt books were not returned to the Council custody by public servants. Also I noted that receipt books were not returned in the FY 2016/2017 in which the Council was switching over from using HW5 to POS & LGRCIS.

ii) Fraud related issues on expenditure

During the audit, I noted various instances amounting to TZS 128,081,374 that indicated fraud. These included:

- Suspected misappropriation of funds allocated for Health Department activities TZS 43,787,000
- Allowance paid to Council Director for foreign travel without approval from Chief Secretary TZS 17,439,000
- Suspected fraudulent expenditure of furniture allowances TZS 18,337,600
- Irregular and questionable refunds to cash Office TZS 48,517,774

Furthermore, I noted that the matter had been reported to Finance and Planning Committee of 18th December, 2018 for further action and they are under PCCB investigation. Therefore, these are indicators to management of the Council on a possibility of fraud prevalence.

iii) Use of own source revenue not accounted for TZS 55,813,309

In Note 25 to the Financial Statements it was reported that revenue receivable of TZS 1,296,272,570 from the Council's Revenue Collectors. However, I did not see accountability for the unbanked amount of TZS 55,813,309.

Furthermore, I noted that the matter had been reported to the Finance and Planning Committee which sat on 18th December, 2018

for further action. Therefore, these are indicators of a possibility of fraud prevalence.

iv) Irregular expenditure during medical specialists visit at Sikonge TZS 38,890,250

A review of payments during medical specialists visit at Sikonge noted that, a total amount of TZS 38,890,250 (Cheque No.664 & 684) was cashed and paid to several individuals without requisite supporting documentation such as signed pay sheets, acknowledgment receipts, invoices, delivery notes, competitive quotations, allocated store ledgers and other supporting documentation to substantiate the authenticity of this expenditure.

v) Questionable and doubtful refunds to Cash office TZS 13,250,000

A total amount of TZS 13,250,000 (PV No.2018-2468 and Cheque No.857) was paid as refunds to cash office in respect of money allegedly used to refund borrowings to facilitate visit of medical specialists. However, there was no prior written authority from either the Accounting Officer or any appropriate authorizing officer, allowing the officers to use money in the named activities. Also, I noted that the payment claimed to be made were not backed by documents to support the expenditure.

vi) Funds diverted to unidentified activities TZS 73,213,197

Audit scrutiny made revealed that, the Council diverted Health Basket Fund, Result Based Financing and EGPAF funds totaling to TZS 73,213,197 to unidentified activities not in the respective budgets.

vii) Cash drawn for allowances not paid to beneficiaries TZS 29,369,700

Included in the Council's expenditure for the year, are payments for allowances amounting to TZS 29,369,700 in which I could not obtain relevant supporting documentation and/or explanation to establish their validity and accuracy. It was therefore difficult to establish whether this amount was fairly reported and incurred for approved activities of the Council.

viii) Missing payment vouchers TZS 18,110,492

During audit, I noted that nine (9) payment vouchers with a total amount of TZS 18,110,492 were not availed for audit, despite persistent efforts made by the audit team to obtain these documents.

ix) Payments without adequate supporting documents TZS 15,055,020

Included in the Council's expenditure for the year are payments related to allowance and suppliers amounting to TZS 15,055,020 in respect of which I could not obtain relevant supporting documentation and/or explanations to establish their validity and accuracy. It was difficult to establish whether this amount was fairly reported and incurred for approved activities.

x) Revenue collection from cost sharing not accounted for TZS 5,001,500

During review I noted that, Mazinge Health Center collected cost sharing fees amounting to TZS 5,001,500 from 1/7/2018 to 30/11/2017. However, I saw no evidence of deposit slips, collector's statements, and receipt books to ascertain whether these revenues had been banked intact.

6. Kilombero District Council

(i) Cash Revenue collected directly from POS under miscellaneous own source not banked TZS 426,594,208

Order 38 (1) of the LGFM (2009), states that, "It shall be the duty of the Treasurer to make adequate financial and accounting arrangement to ensure proper recording of all monies due to Council and proper collection, custody and banking of such monies". Contrary to this Order, audit review done on revenue collected under LGRCIS noted that, cash revenue totaling TZS 426,594,208 were collected under miscellaneous own source revenue without being banked.

This implies that, the Council may lose revenue amounting to TZS 426,594,208 due to non-banking of the same which apparently, amounts to fraud.

(ii) Improperly Vouched Expenditures TZS 383,971,082

Regulations 86 (1) of PFR 2004 state that "All disbursements of public money shall be properly vouched on the prescribed form of payment voucher which vouchers must be typewritten or made out in ink or ballpoint pen and must contain or have attached thereto full particulars of the service for which payment is made, such as dates, numbers, distances, rates so as to enable them to be checked without references to any other document" Contrary, to the foregoing requirements, payments totaling TZS 383,971,082 were made without sufficient supporting documents.

This implies that, the authenticity of the payments of TZS 383,971,082 made by the Council could not be ascertained and

there is a possibility of the same being misappropriated.

(iii) Missing Payment Vouchers TZS 17,189,206

Order 104 of LGFM, 2009, requires that payment vouchers together with their supporting documents are maintained and given proper security and custody for a period of not less than 5 years. Contrary to the above requirements, payment vouchers amounting to TZS 17,189,206 were not produced to me for verification.

This implies that, legitimacy of Expenditure totaling TZS 17,189,206 could not be ascertained during audit.

7. Ulanga District Council

(i) Revenue Collected and Paid cash through individual telephone numbers without expenditure Particulars TZS 200,089,470

Section 39 (2) of LGFA No 9 of 1982 as amended in 2000 states that”, “Except as may otherwise be provided by financial memoranda, all receipts of a local government authority shall be paid into the banking account or account kept by the authority and all amounts payable by an authority shall be paid from that account or those accounts, as the case may be”.

Contrary to this requirement, during the year under audit I revealed that, a sum of TZS 200,089,470 collected at Kivukoni Collection Center were paid through four individual telephones without being banked.

Audit conducted at Kivukoni Collecting Point and official interview with revenue collectors noted that District Treasurer gave instructions to send Revenue collected to several officers in their individual telephone number including himself without any payment particulars.

I am of the view that these collections were not banked by the Council up to the end of the financial year.

(ii) Incomplete bills Reversal to Understate Revenue Collections TZS 704,779,000

During the year under review, the Council made Bills reversal amounting to TZS 704,779,000 from two revenue transactions. A review made in the list of Transaction Reversal, Accepted Report and Own Source Revenues Collection Bank Statement revealed that, neither the collected amount nor the reversed amount were reported in the list of Transaction Reversal Accepted Report had been credited in the Council’s Own Source Revenues Collection Account.

This Implies that, a total of TZS 782,430,892 collected has not been

banked by the Council; instead the Council officials passed the Reverse of these Revenues to the tune of TZS 77,651,892 with the aim of understating the Revenues by TZS 704,779,000 which were not successfully completed.

I am of the view that, the Council Officials had deliberately understated the Own Source Revenues Collection by TZS 704,779,000

- (iii) Bills Adjustment Processes done by one Person TZS 174,259,806**
Local Government Revenues Collection Information System (LGRCIS)'s user Matrix requires bill adjustment to be initialized, authorized and approved by different persons in the Organization.

Audit review made in the Bills Adjustment File in the Council revealed that, Bills amounting to TZS 174,259,806 were initialized, authorized and approved by one person.

This implies that, revenues amounting to TZS 174,259,806 were adjusted with the intention of understating revenues in the Financial Performance for the year ended 30th June, 2018

LGAs WITH DISCLAIMER OF OPINION

1. Nyang'hwale District Council

- (i)** I was not able to verify payments of TZS 1,409,488,517 because I was not provided with the payments vouchers and their related supporting documents
- (ii)** I was not able to verify internal account transfer amounting to TZS 1,749,454,482 because I was not provided with explanation of the transfer from one account to other accounts and specific activities to be implemented were not specified. Hence, I could not follow up in the receiving account to ascertain whether the funds were spent in accordance with the intended purpose.
- (iii)** I was not able to ascertain genuineness of expenditure amounting to TZS 339,768,595 because the same was not supported by relevant supporting documents. Therefore, in the absence of payment vouchers and related supporting documents, I was unable to prove whether expenditure was made according to intended activities and as per approved budget, hence limiting the scope of audit.
- (iv)** I was not able to verify revenue collected from fifty (50) open revenue earning receipt books because I was not provided with those receipt books. Hence, revenue arising from these receipt books could not be established.

Appendix 3: Trend of audit opinions in four consecutive years for each LGA

Region	Name of the LGA	2014/15	2015/16	2016/17	2017/18
ARUSHA					
1	Arusha CC	Unqualified	Unqualified	Unqualified	Unqualified
2	Arusha DC	Unqualified	Unqualified	Unqualified	Unqualified
3	Karatu DC	Adverse	Qualified	Unqualified	Unqualified
4	Longido DC	Qualified	Qualified	Qualified	Unqualified
5	Meru DC	Qualified	Unqualified	Qualified	Unqualified
6	Monduli DC	Unqualified	Unqualified	Unqualified	Unqualified
7	Ngorongoro DC	Qualified	Unqualified	Unqualified	Unqualified
COAST					
8	Bagamoyo DC	Unqualified	Unqualified	Unqualified	Unqualified
9	Chalinze DC	-	-	Unqualified	Unqualified
10	Kibaha DC	Unqualified	Unqualified	Unqualified	Unqualified
11	Kibaha TC	Unqualified	Unqualified	Unqualified	Unqualified
12	Kibiti DC	-	-	Unqualified	Unqualified
13	Kisarawe DC	Qualified	Unqualified	Unqualified	Unqualified
14	Mafia DC	Qualified	Unqualified	Unqualified	Unqualified
15	Mkuranga DC	Qualified	Unqualified	Unqualified	Unqualified
16	Rufiji DC	Qualified	Unqualified	Unqualified	Unqualified
DAR ES SALAAM					
17	Dar es Salaam CC	Unqualified	Unqualified	Unqualified	Unqualified
18	Ilala MC	Qualified	Unqualified	Unqualified	Unqualified
19	kigamboni MC	-	-	Unqualified	Unqualified
20	Kinondoni MC	Unqualified	Unqualified	Unqualified	Unqualified
21	Temeke MC	Unqualified	Unqualified	Unqualified	Unqualified
22	Ubungo MC	-	-	Unqualified	Unqualified
DODOMA					
23	Bahi DC	Qualified	Unqualified	Unqualified	Unqualified
24	Chamwino DC	Qualified	Unqualified	Unqualified	Unqualified
25	Chemba DC	Unqualified	Unqualified	Unqualified	Unqualified
26	Dodoma CC	Qualified	Qualified	Unqualified	Unqualified
27	Konooa DC	Qualified	Unqualified	Unqualified	Unqualified
28	Konooa TC	-	-	Unqualified	Unqualified
29	Kongwa DC	Qualified	Unqualified	Unqualified	Unqualified
30	Mpwapwa DC	Qualified	Unqualified	Unqualified	Unqualified
GEITA					
31	Bukombe DC	Qualified	Unqualified	Unqualified	Unqualified
32	Chato DC	Qualified	Unqualified	Unqualified	Unqualified
33	Geita DC	Qualified	Unqualified	Unqualified	Unqualified
34	Geita TC	Qualified	Qualified	Unqualified	Unqualified
35	Mbogwe DC	Unqualified	Qualified	Qualified	Unqualified
36	Nyang'hwale DC	Unqualified	Unqualified	Unqualified	Disclaimer
IRINGA					
37	Iringa DC	Unqualified	Qualified	Unqualified	Unqualified
38	Iringa MC	Qualified	Unqualified	Unqualified	Unqualified
39	Kilolo DC	Qualified	Unqualified	Unqualified	Unqualified

Region	Name of the LGA	2014/15	2015/16	2016/17	2017/18
40	Mafinga TC	-	Unqualified	Unqualified	Unqualified
41	Mufindi DC	Unqualified	Unqualified	Unqualified	Unqualified
KAGERA					
42	Biharamulo DC	Qualified	Unqualified	Unqualified	Unqualified
43	Bukoba DC	Qualified	Unqualified	Unqualified	Unqualified
44	Bukoba MC	Qualified	Unqualified	Qualified	Unqualified
45	Karagwe DC	Qualified	Unqualified	Unqualified	Unqualified
46	Kyerwa DC	Qualified	Unqualified	Unqualified	Unqualified
47	Missenyi DC	Qualified	Unqualified	Unqualified	Unqualified
48	Muleba DC	Qualified	Unqualified	Unqualified	Unqualified
49	Ngara DC	Qualified	Qualified	Unqualified	Unqualified
KATAVI					
50	Mlele DC	Unqualified	Unqualified	Unqualified	Unqualified
51	Mpanda DC	Qualified	Unqualified	Unqualified	Unqualified
52	Mpanda MC	Qualified	Unqualified	Unqualified	Unqualified
53	Mpimbwe DC	-	-	Unqualified	Unqualified
54	Nsimbo DC	Unqualified	Unqualified	Unqualified	Unqualified
KIGOMA					
55	Buhigwe DC	Unqualified	Unqualified	Unqualified	Unqualified
56	Kakonko DC	Unqualified	Unqualified	Unqualified	Unqualified
57	Kasulu DC	Qualified	Qualified	Unqualified	Unqualified
58	Kasulu TC	-	Unqualified	Unqualified	Unqualified
59	Kibondo DC	Qualified	Qualified	Unqualified	Unqualified
60	Kigoma DC	Qualified	Unqualified	Adverse	Unqualified
61	Kigoma/Ujiji MC	Adverse	Adverse	Adverse	Adverse
62	Uvinza DC	Unqualified	Unqualified	Unqualified	Unqualified
KILIMANJARO					
63	Hai DC	Adverse	Unqualified	Unqualified	Unqualified
64	Moshi DC	Qualified	Unqualified	Unqualified	Unqualified
65	Moshi MC	Unqualified	Unqualified	Unqualified	Unqualified
66	Mwanga DC	Qualified	Unqualified	Unqualified	Unqualified
67	Rombo DC	Qualified	Qualified	Qualified	Unqualified
68	Same DC	Qualified	Unqualified	Unqualified	Unqualified
69	Siha DC	Unqualified	Unqualified	Qualified	Unqualified
LINDI					
70	Kilwa DC	Qualified	Unqualified	Unqualified	Unqualified
71	Lindi DC	Qualified	Unqualified	Unqualified	Unqualified
72	Lindi MC	Unqualified	Unqualified	Unqualified	Unqualified
73	Liwale DC	Qualified	Unqualified	Unqualified	Unqualified
74	Nachingwea DC	Qualified	Unqualified	Unqualified	Unqualified
75	Ruangwa DC	Qualified	Unqualified	Unqualified	Unqualified
MANYARA					
76	Babati DC	Qualified	Unqualified	Unqualified	Unqualified
77	Babati TC	Qualified	Unqualified	Qualified	Unqualified
78	Hanang' DC	Qualified	Qualified	Unqualified	Unqualified
79	Kiteto DC	Unqualified	Unqualified	Unqualified	Unqualified
80	Mbulu DC	Unqualified	Unqualified	Unqualified	Unqualified
81	Mbulu TC	-	-	Unqualified	Unqualified
82	Simanjiro DC	Unqualified	Unqualified	Qualified	Unqualified

Region	Name of the LGA	2014/15	2015/16	2016/17	2017/18
MARA					
83	Bunda DC	Qualified	Unqualified	Unqualified	Unqualified
84	Bunda TC	-	-	Unqualified	Unqualified
85	Butiama DC	Unqualified	Unqualified	Unqualified	Unqualified
86	Musoma DC	Qualified	Unqualified	Unqualified	Unqualified
87	Musoma MC	Qualified	Unqualified	Unqualified	Unqualified
88	Rorya DC	Qualified	Unqualified	Unqualified	Unqualified
89	Serengeti DC	Qualified	Unqualified	Unqualified	Unqualified
90	Tarime DC	Qualified	Unqualified	Unqualified	Unqualified
91	Tarime TC	Unqualified	Unqualified	Unqualified	Unqualified
MBEYA					
92	Busokelo DC	Unqualified	Unqualified	Unqualified	Unqualified
93	Chunya DC	Qualified	Unqualified	Unqualified	Unqualified
94	Kyela DC	Unqualified	Qualified	Unqualified	Unqualified
95	Mbarali DC	Qualified	Unqualified	Unqualified	Unqualified
96	Mbeya CC	Qualified	Unqualified	Unqualified	Unqualified
97	Mbeya DC	Qualified	Unqualified	Unqualified	Unqualified
98	Rungwe DC	Qualified	Unqualified	Unqualified	Qualified
MOROGORO					
99	Gairo DC	Unqualified	Qualified	Unqualified	Unqualified
100	Ifakara TC	-	-	Unqualified	Unqualified
101	Kilombero DC	Unqualified	Unqualified	Unqualified	Qualified
102	Kilosa DC	Unqualified	Unqualified	Unqualified	Unqualified
103	Malinyi DC	-	-	Unqualified	Unqualified
104	Morogoro DC	Qualified	Qualified	Unqualified	Unqualified
105	Morogoro MC	Unqualified	Unqualified	Unqualified	Unqualified
106	Mvomero DC	Qualified	Unqualified	Unqualified	Unqualified
107	Ulanga DC	Qualified	Unqualified	Unqualified	Qualified
MTWARA					
108	Masasi DC	Qualified	Unqualified	Unqualified	Unqualified
109	Masasi TC	Qualified	Unqualified	Unqualified	Unqualified
110	Mtwara DC	Qualified	Unqualified	Unqualified	Unqualified
111	Mtwara/Mikindani MC	Qualified	Unqualified	Unqualified	Unqualified
112	Nanyamba TC	-	Unqualified	Unqualified	Unqualified
113	Nanyumbu DC	Qualified	Unqualified	Unqualified	Unqualified
114	Newala DC	Qualified	Unqualified	Unqualified	Unqualified
115	Newala TC	-	-	Unqualified	Unqualified
116	Tandahimba DC	Qualified	Unqualified	Unqualified	Unqualified
MWANZA					
117	Buchosa DC	-	Unqualified	Qualified	Unqualified
118	Ilemela MC	Unqualified	Unqualified	Unqualified	Unqualified
119	Kwimba DC	Qualified	Unqualified	Unqualified	Unqualified
120	Magu DC	Qualified	Unqualified	Unqualified	Unqualified
121	Misungwi DC	Qualified	Unqualified	Qualified	Unqualified
122	Mwanza CC	Qualified	Unqualified	Unqualified	Unqualified
123	Sengerema DC	Qualified	Qualified	Unqualified	Unqualified
124	Ukerewe DC	Qualified	Qualified	Qualified	Qualified
NJOMBE					
125	Ludewa DC	Qualified	Unqualified	Unqualified	Unqualified

Region	Name of the LGA	2014/15	2015/16	2016/17	2017/18
126	Makambako TC	Unqualified	Unqualified	Unqualified	Unqualified
127	Makete DC	Qualified	Qualified	Unqualified	Qualified
128	Njombe DC	Qualified	Unqualified	Unqualified	Unqualified
129	Njombe TC	Qualified	Unqualified	Unqualified	Unqualified
130	Wang'ing'ombe DC	Unqualified	Unqualified	Unqualified	Unqualified
RUKWA					
131	Kalambo DC	Qualified	Qualified	Unqualified	Unqualified
132	Nkasi DC	Qualified	Unqualified	Unqualified	Unqualified
133	Sumbawanga DC	Qualified	Qualified	Unqualified	Unqualified
134	Sumbawanga MC	Qualified	Qualified	Unqualified	Unqualified
RUVUMA					
135	Madaba DC	-	-	Unqualified	Unqualified
136	Mbinga DC	Qualified	Unqualified	Qualified	Unqualified
137	Mbinga TC	-	-	Unqualified	Unqualified
138	Namtumbo DC	Qualified	Unqualified	Unqualified	Unqualified
139	Nyasa DC	Qualified	Unqualified	Unqualified	Unqualified
140	Songea DC	Qualified	Qualified	Unqualified	Unqualified
141	Songea MC	Qualified	Unqualified	Unqualified	Unqualified
142	Tunduru DC	Qualified	Unqualified	Unqualified	Unqualified
SHINYANGA					
143	Kahama TC	Unqualified	Unqualified	Unqualified	Unqualified
144	Kishapu DC	Qualified	Unqualified	Unqualified	Unqualified
145	Msalala DC	Unqualified	Qualified	Unqualified	Unqualified
146	Shinyanga DC	Qualified	Qualified	Unqualified	Unqualified
147	Shinyanga MC	Qualified	Unqualified	Unqualified	Unqualified
148	Ushetu DC	Unqualified	Qualified	Unqualified	Unqualified
SIMIYU					
149	Bariadi DC	Qualified	Unqualified	Unqualified	Unqualified
150	Bariadi TC	Unqualified	Unqualified	Unqualified	Unqualified
151	Busega DC	Unqualified	Unqualified	Unqualified	Unqualified
152	Itilima DC	Unqualified	Unqualified	Unqualified	Unqualified
153	Maswa DC	Qualified	Qualified	Unqualified	Unqualified
154	Meatu DC	Qualified	Qualified	Unqualified	Unqualified
SINGIDA					
155	Ikungi DC	Unqualified	Unqualified	Unqualified	Unqualified
156	Iramba DC	Qualified	Qualified	Unqualified	Unqualified
157	Itigi DC	-	Unqualified	Unqualified	Unqualified
158	Manyoni DC	Qualified	Unqualified	Unqualified	Unqualified
159	Mkalama DC	Unqualified	Unqualified	Unqualified	Unqualified
160	Singida DC	Qualified	Qualified	Unqualified	Unqualified
161	Singida MC	Unqualified	Unqualified	Unqualified	Unqualified
SONGWE					
162	Ileje DC	Qualified	Unqualified	Unqualified	Unqualified
163	Mbozi DC	Qualified	Unqualified	Unqualified	Unqualified
164	Momba DC	Qualified	Unqualified	Unqualified	Unqualified
165	Songwe DC	-	-	Unqualified	Unqualified
166	Tunduma TC	Disclaimer	Unqualified	Unqualified	Unqualified
TABORA					

Region	Name of the LGA	2014/15	2015/16	2016/17	2017/18
167	Igunga DC	Qualified	Unqualified	Unqualified	Unqualified
168	Kaliua DC	Unqualified	Unqualified	Unqualified	Unqualified
169	Nzega DC	Qualified	Qualified	Unqualified	Unqualified
170	Nzega TC	-	Unqualified	Unqualified	Unqualified
171	Sikonge DC	Qualified	Unqualified	Unqualified	Qualified
172	Tabora DC	Qualified	Unqualified	Unqualified	Qualified
173	Tabora MC	Qualified	Unqualified	Qualified	Unqualified
174	Urambo DC	Qualified	Unqualified	Unqualified	Unqualified
TANGA					
175	Bumbuli DC	Unqualified	Qualified	Unqualified	Unqualified
176	Handeni DC	Qualified	Unqualified	Qualified	Unqualified
177	Handeni TC	-	Qualified	Unqualified	Unqualified
178	Kilindi DC	Qualified	Unqualified	Unqualified	Unqualified
179	Korogwe DC	Qualified	Qualified	Qualified	Unqualified
180	Korogwe TC	Qualified	Unqualified	Unqualified	Unqualified
181	Lushoto DC	Qualified	Unqualified	Qualified	Unqualified
182	Mkinga DC	Qualified	Unqualified	Unqualified	Unqualified
183	Muheza DC	Qualified	Qualified	Unqualified	Unqualified
184	Pangani DC	Qualified	Unqualified	Adverse	Unqualified
185	Tanga CC	Qualified	Unqualified	Unqualified	Unqualified

Appendix 4: Outstanding recommendations not implemented for two or more years

S/N	Name of LGA	Recommendations not implemented		Total Outstanding
		Above 2 years	2 years	
1.	Arusha City Council	4	11	15
2.	Babati Town Council	4	0	4
3.	Bagamoyo District Council	6	1	7
4.	Bariadi District Council	1	1	2
5.	Bariadi Town Council	5	7	12
6.	Biharamulo District Council	9	12	21
7.	Buhigwe District Council	11	25	36
8.	Bukoba District Council	6	4	10
9.	Bukoba Municipal Council	8	1	9
10.	Bukombe District Council	2	9	11
11.	Bumbuli District Council	11	2	13
12.	Bunda District Council	2	3	5
13.	Bunda Town Council	0	1	1
14.	Busega District Council	6	8	14
15.	Busokelo District Council	6	1	7
16.	Butiama District Council	7	7	14
17.	Chamwino District Council	3	1	4
18.	Chato District Council	6	8	14
19.	Chemba District Council	1	2	3
20.	Chunya District Council	5	8	13
21.	Dar es Salaam City Council	0	1	1
22.	Dodoma Municipal Council	3	0	3
23.	Geita District Council	4	0	4
24.	Hanang District Council	3	9	12
25.	Handeni District Council	3	7	10
26.	Igunga District Council	8	6	14
27.	Ikungi District Council	3	9	12
28.	Ilala Municipal Council	4	0	4
29.	Ileje District Council	2	7	9
30.	Ilemela Municipal Council	3	3	6
31.	Iramba District Council	6	4	10
32.	Itilima District Council	3	1	4
33.	Kahama Town Council	1	0	1
34.	Kakonko District Council	15	5	20
35.	Kalambo District Council	25	19	44
36.	Kaliua District Council	2	7	9
37.	Karagwe District Council	2	1	3
38.	Kasulu District Council	15	7	22
39.	Kasulu Town Council	0	3	3
40.	Kibiti District Council	0	5	5
41.	Kibondo District Council	2	8	10
42.	Kigamboni Municipal Council	0	5	5

S/N	Name of LGA	Recommendations not implemented		Total Outstanding
		Above 2 years	2 years	
43.	Kigoma District Council	10	1	11
44.	Kilindi District Council	6	4	10
45.	Kilombero District Council	0	1	1
46.	Kilosa District Council	2	7	9
47.	Kilwa District Council	6	0	6
48.	Kinondoni Municipal Council	0	1	1
49.	Kishapu District Council	52	6	58
50.	Kondoa District Council	11	1	12
51.	Kondoa Town Council	0	7	7
52.	Kongwa District Council	15	6	21
53.	Korogwe District Council	11	3	14
54.	Kwimba District Council	1	4	5
55.	Kyela District Council	16	0	16
56.	Kyerwa District Council	2	10	12
57.	Lindi District Council	8	1	9
58.	Lindi Municipal Council	4	2	6
59.	Liwale District Council	3	6	9
60.	Longido District Council	67	8	75
61.	Ludewa District Council	1	10	11
62.	Lushoto District Council	3	2	5
63.	Madaba District Council	0	24	24
64.	Magu District Council	1	0	1
65.	Makambako Town Council	7	2	9
66.	Makete District Council	5	30	35
67.	Malinyi District Council	0	7	7
68.	Manyoni District Council	1	0	1
69.	Masasi District Council	3	5	8
70.	Masasi Town Council	19	15	34
71.	Mbarali District Council	3	8	11
72.	Mbeya City Council	1	0	1
73.	Mbeya District Council	3	4	7
74.	Mbinga District Council	5	23	28
75.	Mbinga Town Council	0	10	10
76.	Mbogwe District Council	8	5	13
77.	Mbozi District Council	1	13	14
78.	Meatu District Council	4	2	6
79.	Missenyi District Council	8	13	21
80.	Mkalama District Council	3	1	4
81.	Mkuranga District Council	1	1	2
82.	Mlele District Council	8	5	13
83.	Momba District Council	0	1	1
84.	Monduli District Council	7	8	15
85.	Morogoro District Council	1	16	17
86.	Morogoro Municipal Council	0	1	1

S/N	Name of LGA	Recommendations not implemented		Total Outstanding
		Above 2 years	2 years	
87.	Moshi Municipal Council	1	4	5
88.	Mpanda District Council	9	3	12
89.	Mpanda Municipal Council	12	10	22
90.	Mpwapwa District Council	2	9	11
91.	Msalala District Council	12	16	28
92.	Mtwara District Council	4	5	9
93.	Mtwara Municipal Council	4	3	7
94.	Muleba District Council	1	3	4
95.	Musoma District Council	0	3	3
96.	Musoma Municipal Council	1	1	2
97.	Nachingwea District Council	6	6	12
98.	Namtumbo District Council	8	10	18
99.	Nanyamba Town Council	1	0	1
100.	Nanyumbu District Council	3	1	4
101.	Newala District Council	1	2	3
102.	Ngara District Council	21	8	29
103.	Ngorongoro District Council	2	2	4
104.	Njombe District Council	3	1	4
105.	Njombe Town Council	0	6	6
106.	Nkasi District Council	13	13	26
107.	Nsimbo District Council	3	3	6
108.	Nyang'hwale District Council	3	11	14
109.	Nyasa District Council	12	22	34
110.	Nzega District Council	8	16	24
111.	Pangani District Council	22	15	37
112.	Rombo District Council	63	38	101
113.	Rorya District Council	3	6	9
114.	Ruangwa District Council	1	1	2
115.	Rungwe District Council	3	7	10
116.	Same District Council	1	1	2
117.	Sengerema District Council	0	13	13
118.	Shinyanga District Council	4	1	5
119.	Shinyanga Municipal Council	3	0	3
120.	Siha District Council	15	26	41
121.	Sikonge District Council	1	5	6
122.	Simanjiro District Council	1	2	3
123.	Singida District Council	5	1	6
124.	Singida Municipal Council	2	1	3
125.	Songea District Council	32	31	63
126.	Songea Municipal Council	0	7	7
127.	Songwe District Council	0	7	7
128.	Sumbawanga District Council	32	30	62
129.	Sumbawanga Municipal Council	12	13	25

S/N	Name of LGA	Recommendations not implemented		Total Outstanding
		Above 2 years	2 years	
130.	Tabora District Council	6	18	24
131.	Tabora Municipal Council	44	22	66
132.	Tandahimba District Council	3	13	16
133.	Tarime District Council	5	2	7
134.	Tarime Town Council	5	1	6
135.	Tunduma Town Council	1	2	3
136.	Tunduru District Council	2	4	6
137.	Ubungo Municipal Council	0	3	3
138.	Ukerewe District Council	11	13	24
139.	Ulanga District Council	0	9	9
140.	Urambo District Council	9	15	24
141.	Ushetu District Council	1	9	10
142.	Wang'ing'ombe District Council	0	8	8
	TOTAL	931	975	1906

Appendix 5: Implementation status of prior years recommendations to LGAs

S/N	Name of LGA	No of recommendations	Implemented	Under implementation	Not implemented	Overtaken by events	Reiterated
1.	Arusha District Council	105	37	18	14	36	0
2.	Arusha City Council	171	68	16	15	72	0
3.	Babati District Council	78	33	16	5	24	0
4.	Babati Town Council	60	25	19	4	12	0
5.	Bagamoyo District Council	65	31	12	7	15	0
6.	Bahi District Council	37	11	10	0	16	0
7.	Bariadi District Council	63	24	16	2	21	0
8.	Bariadi Town Council	113	47	35	12	19	0
9.	Biharamulo District Council	73	13	21	21	18	0
10.	Buchosa District Council	92	65	7	0	20	0
11.	Buhigwe District Council	41	0	5	36	0	0
12.	Bukoba District Council	75	20	21	10	24	0
13.	Bukoba Municipal Council	81	21	22	9	29	0
14.	Bukombe District Council	51	15	11	11	14	0
15.	Bumbuli District Council	68	6	36	5	21	0
16.	Bunda District Council	40	18	13	5	4	0
17.	Bunda	23	7	4	1	11	0

S/N	Name of LGA	No of recommendations	Implemented	Under implementation	Not implemented	Overtaken by events	Reiterated
	Town Council						
18.	Busega District Council	61	19	9	14	19	0
19.	Busokelo District Council	55	11	14	7	11	12
20.	Butiama District Council	36	6	14	6	10	0
21.	Chalinze District Council	27	5	5	17	0	0
22.	Chamwino District Council	29	9	11	4	5	0
23.	Chato District Council	46	12	14	14	6	0
24.	Chemba District Council	35	19	3	3	10	0
25.	Chunya District Council	51	15	10	13	1	12
26.	Dar es Salaam City Council	7	0	4	1	2	0
27.	Dodoma City Council	92	38	18	3	33	0
28.	Gairo District Council	60	14	18	14	14	0
29.	Geita District Council	48	13	13	5	0	17
30.	Geita Town Council	41	23	4	0	14	0
31.	Hai District Council	43	9	13	5	16	0
32.	Hanang District Council	94	47	22	12	13	0
33.	Handeni District Council	52	14	9	10	11	8

S/N	Name of LGA	No of recommendations	Implemented	Under implementation	Not implemented	Overtaken by events	Reiterated
34.	Handeni Town Council	52	22	8	5	17	0
35.	Ifakara Town Council	32	19	6	0	0	7
36.	Igunga District Council	88	40	17	14	17	0
37.	Ikungi District Council	65	16	21	20	8	0
38.	Ilala Municipal Council	57	25	28	4	0	0
39.	Ileje District Council	89	56	15	9	9	0
40.	Ilemela Municipal Council	76	31	21	6	6	12
41.	Iramba District Council	103	33	22	10	38	0
42.	Iringa District Council	32	21	5	0	0	6
43.	Iringa Municipal Council	42	28	8	0	6	0
44.	Itigi District Council	48	31	4	0	13	0
45.	Itilima District Council	69	20	11	4	34	0
46.	Kahama Town Council	60	33	12	1	8	6
47.	Kakonko District Council	71	19	15	20	17	0
48.	Kalambo District Council	152	59	18	44	31	0
49.	Kaliua District Council	45	4	32	9	0	0
50.	Karagwe District Council	96	33	22	3	4	34

S/N	Name of LGA	No of recommendations	Implemented	Under implementation	Not implemented	Overtaken by events	Reiterated
51.	Karatu District Council	169	35	9	54	71	0
52.	Kasulu District Council	60	7	16	22	15	0
53.	Kasulu Town Council	22	7	2	3	10	0
54.	Kibaha District Council	20	5	7	5	3	0
55.	Kibaha Town Council	31	22	8	0	1	0
56.	Kibiti District Council	42	25	14	1	2	0
57.	Kibondo District Council	28	5	5	10	8	0
58.	Kigamboni Municipal Council	31	16	2	5	8	0
59.	Kigoma District Council	52	21	17	11	3	0
60.	Kigoma/Ujiji Municipal Council	105	9	11	53	32	0
61.	Kilindi District Council	43	15	17	10	1	0
62.	Kilolo District Council	50	20	13	0	17	0
63.	Kilombo District Council	20	9	0	0	0	11
64.	Kilosa District Council	30	15	0	7	8	0
65.	Kilwa District Council	53	36	8	6	1	2
66.	Kinondoni Municipal Council	36	23	12	1	0	0
67.	Kisarawe District	61	43	18	0	0	0

S/N	Name of LGA	No of recommendations	Implemented	Under implementation	Not implemented	Overtaken by events	Reiterated
	Council						
68.	Kishapu District Council	102	13	21	58	10	0
69.	Kiteto District Council	48	26	15	0	7	0
70.	Kondoa District Council	51	14	9	12	16	0
71.	Kondoa Town Council	34	6	4	7	17	0
72.	Kongwa District Council	45	3	3	21	18	0
73.	Korogwe District Council	55	10	20	14	11	0
74.	Korogwe Town Council	67	5	27	24	11	0
75.	Kwimba District Council	38	0	30	5	0	3
76.	Kyela District Council	97	29	44	16	8	0
77.	Kyerwa District Council	44	5	16	12	11	0
78.	Lindi District Council	52	17	13	9	13	0
79.	Lindi Municipal Council	36	12	9	6	0	9
80.	Liwale District Council	47	4	13	9	0	21
81.	Longido District Council	174	20	38	75	41	0
82.	Ludewa District Council	34	9	2	1	11	11
83.	Lushoto District Council	58	16	24	5	13	0
84.	Madaba District	36	4	8	24	0	0

S/N	Name of LGA	No of recommendations	Implemented	Under implementation	Not implemented	Overtaken by events	Reiterated
	Council						
85.	Mafia District Council	53	43	9	0	1	0
86.	Mafinga Town Council	25	17	3	0	0	5
87.	Magu District Council	118	86	8	1	23	0
88.	Makamba ko Town Council	109	94	5	9	1	0
89.	Makete District Council	84	25	14	35	10	0
90.	Malinyi District Council	22	2	5	9	6	0
91.	Manyoni District Council	101	40	21	1	39	0
92.	Masasi District Council	18	9	0	1	2	6
93.	Masasi Town Council	61	43	18	0	0	0
94.	Maswa District Council	108	61	22	0	4	21
95.	Mbarali District Council	77	52	4	11	10	0
96.	Mbeya City Council	138	81	56	1	0	0
97.	Mbeya District Council	154	80	30	7	7	30
98.	Mbinga District Council	65	16	18	28	3	0
99.	Mbinga Town Council	36	7	19	10	0	0
100.	Mbogwe District Council	85	45	7	13	20	0
101.	Mbozi District	83	35	10	14	24	0

S/N	Name of LGA	No of recommendations	Implemented	Under implementation	Not implemented	Overtaken by events	Reiterated
	Council						
102.	Mbulu District Council	53	21	24	8	0	0
103.	Mbulu Town Council	29	12	5	6	6	0
104.	Meatu District Council	91	17	16	6	8	44
105.	Meru District Council	143	31	26	15	71	0
106.	Missenyi District Council	81	19	20	22	20	0
107.	Misungwi District Council	28	0	26	0	0	2
108.	Mkalama District Council	70	37	6	4	23	0
109.	Mkinga District Council	76	4	42	27	3	0
110.	Mkuranga District Council	69	54	11	2	2	0
111.	Mlele District Council	91	50	11	13	17	0
112.	Momba District Council	68	24	17	1	26	0
113.	Monduli District Council	74	26	14	15	19	0
114.	Morogoro District Council	27	12	13	1	1	0
115.	Morogoro Municipal Council	59	38	3	9	9	0
116.	Moshi District Council	88	34	21	32	1	0
117.	Moshi Municipal Council	88	45	29	8	6	0
118.	Mpanda District	90	38	12	12	28	0

S/N	Name of LGA	No of recommendations	Implemented	Under implementation	Not implemented	Overtaken by events	Reiterated
	Council						
119.	Mpanda Municipal Council	73	15	17	22	19	0
120.	Mpimbwe District Council	34	17	6	0	11	0
121.	Mpwapwa District Council	43	8	24	11	0	0
122.	Msalala District Council	43	3	8	28	3	1
123.	Mtwara District Council	21	8	5	8	0	0
124.	Mtwara Municipal Council	21	5	3	3	10	0
125.	Mufindi District Council	33	20	7	5	1	0
126.	Muheza District Council	68	14	32	10	12	0
127.	Muleba District Council	68	19	24	4	6	15
128.	Musoma District Council	30	5	21	3	1	0
129.	Musoma Municipal Council	54	41	8	2	3	0
130.	Mvomero District Council	40	23	4	6	7	0
131.	Mwanga District Council	96	29	8	29	30	0
132.	Mwanza City Council	143	85	23	0	25	10
133.	Nachingwea District Council	50	28	10	7	5	0
134.	Namtumbo District Council	73	20	34	18	1	0
135.	Nanyamb	20	5	7	5	3	0

S/N	Name of LGA	No of recommendations	Implemented	Under implementation	Not implemented	Overtaken by events	Reiterated
	a Town Council						
136.	Nanyumbu District Council	61	24	22	4	11	0
137.	Newala District Council	41	0	7	34	0	0
138.	Newala Town Council	20	6	6	0	0	8
139.	Ngara District Council	85	16	14	29	26	0
140.	Ngorongoro District Council	93	31	31	4	27	0
141.	Njombe District Council	32	14	5	4	0	9
142.	Njombe Town Council	40	22	3	6	6	3
143.	Nkasi District Council	108	41	13	26	28	0
144.	Nsimbo District Council	67	17	14	6	30	0
145.	Nyanguwale District Council	26	0	8	15	3	0
146.	Nyasa District Council	84	16	34	34	0	0
147.	Nzega District Council	64	17	23	24	0	0
148.	Nzega Town Council	12	1	6	0	5	0
149.	Pangani District Council	100	22	20	38	20	0
150.	Rombo District Council	128	18	2	101	7	0
151.	Rorya District Council	35	17	9	0	9	0

S/N	Name of LGA	No of recommendations	Implemented	Under implementation	Not implemented	Overtaken by events	Reiterated
152.	Ruangwa District Council	38	21	12	2	3	0
153.	Rufiji District Council	44	35	8	0	1	0
154.	Rungwe District Council	55	33	9	10	0	3
155.	Same District Council	63	26	21	2	14	0
156.	Sengerema District Council	91	40	36	12	3	0
157.	Serengeti District Council	41	26	13	0	0	2
158.	Shinyanga District Council	54	12	24	5	5	8
159.	Shinyanga Municipal Council	36	21	6	3	2	4
160.	Siha District Council	95	19	33	41	2	0
161.	Sikonge District Council	33	6	18	8	0	1
162.	Simanjiro District Council	114	53	35	3	23	0
163.	Singida District Council	161	103	43	10	5	0
164.	Singida Municipal Council	59	24	11	9	15	0
165.	Songea District Council	97	12	13	63	4	5
166.	Songea Municipal Council	62	22	23	7	10	0
167.	Songwe District Council	48	27	10	7	4	0
168.	Sumbawanga District Council	175	93	15	62	5	0

S/N	Name of LGA	No of recommendations	Implemented	Under implementation	Not implemented	Overtaken by events	Reiterated
169.	Sumbawanga Municipal Council	133	49	18	25	41	0
170.	Tabora District Council	43	9	10	24	0	0
171.	Tabora Municipal Council	97	16	49	27	5	0
172.	Tandahimba District Council	30	0	11	16	3	0
173.	Tanga City Council	48	9	12	10	0	17
174.	Tarime District Council	32	12	5	9	6	0
175.	Tarime Town Council	53	27	15	6	5	0
176.	Temeke Municipal Council	41	23	12	0	6	0
177.	Tunduma Town Council	63	45	10	3	5	0
178.	Tunduru District Council	104	43	42	6	13	0
179.	Ubungo Municipal Council	23	17	0	3	3	0
180.	Ukerewe District Council	135	69	25	26	15	0
181.	Ulanga District Council	24	11	6	0	0	7
182.	Urambo District Council	85	40	21	24	0	0
183.	Ushetu District Council	33	13	6	10	0	4
184.	Uvinza District Council	16	12	4	0	0	0
185.	Wanging'ombe	19	5	6	8	0	0

S/N	Name of LGA	No of recommendations	Implemented	Under implementation	Not implemented	Overtaken by events	Reiterated
	District Council						
Total		11,774	4,469	2,768	2,168	1,993	376

Appendix 6: Outstanding recommendations on the prior years' General Reports

Financial year	Recommendation	Government Response	CAG comment	Status
2016/17	Management of LGAs have to ensure that corrective actions are taken in all areas highlighted as weaknesses by ensuring that impactful action plans are put in place to address these weaknesses.	Government has made several efforts in ensuring audit recommendations are fully implemented including conducting working sessions organised by PO-RALG and Prime Minister with Council Directors, Treasurers, and Internal Auditors of all LGAs.	The follow up of prior year recommendations indicates slight improvement from 36% of recommendation not implemented in 2016/17; the current status shows 17% were not implemented.	Under implementation
2016/17	PO-RALG is required to enhance supervision of LGAs and ensure that effective strategy and plans for implementing all outstanding audit recommendations and LAAC directives are instituted and evaluated on regular basis	Government has made several efforts in ensuring audit recommendations are fully implemented including conducting working sessions organised by PO-RALG and Prime Minister with Council Directors, Treasurers, and Internal Auditors of all LGAs.	35% of LAAC directives were not implemented in 2016/17; during the year 2017/18 18% of LAAC directives were not implemented indicating slight improvement.	Under implementation
2016/17	Ministry of Finance through Treasury to release funds on time as per the LGAs' approved budget in order to timely finance LGAs' planned activities, hence	No Government Response	The situation has continued in the year 2017/18	Not implemented

Financial year	Recommendation	Government Response	CAG comment	Status
	reducing the level of unimplemented activities.			
2016/17	LGAs are urged to improve their own source revenue by identifying and utilizing other sources of revenue in order to supplement deficit in Government Grants and reduce dependency on produces as their major source of own source revenue.	PO-RALG has implemented several strategies in LGAs to reduce dependency on Central Government Grants. This has improved revenue collection performance in LGAs when comparing one year from another.	There are improvements in the overall performance in revenue collection in LGAs; however, the dependency ratio is still high.	Under implementation
2016/17	a) I recommend that IT policy should be put in place and capacity building programs conducted to IT staff. b) The Audit Committees should be properly strengthened in terms of resources and capacity building to enable them fulfil their mandated responsibilities.	<ul style="list-style-type: none"> Training have been conducted to build capacity to all Regional and LGAs ICT Officers on how to customize various ICT Management and Governance developed which is available at http://ega.go.tz//standards. On enhancing LGAs audit committee function, PO-RALG accepts audit recommendation. In 	Our audit in 2017/18 noted weaknesses in IT policy and ineffective performance of audit committees. Therefore, the problems still exists.	Under implementation

Financial year	Recommendation	Government Response	CAG comment	Status
		collaboration with the Ministry of Finance and Planning (Internal Auditor General department), will continue to ensure that Audit Committees are adequately facilitated to undertake their roles and responsibilities effectively.		
2016/17	I reiterate my recommendation to LGAs management to make radical improvement in revenue management including allowing participants in particular Ministries and revenue collecting agents to comply with relevant laws and regulations.	Several efforts have been made to enhance effectiveness in management of LGAs own source revenues. These include, insisting LGAs to effectively use the electronic revenue collection system (LGRSIS) in managing own source revenues. The system has been linked with the revenue collection machines (Point of Sales - PoS) and the respective LGAs bank account to facilitate record keeping on revenue collected and banking for easy follow up. Currently, all 185 LGAs are using the	There are improvements in the overall performance in revenue collection in LGAs, as a result of introduction of LGRSIS, but there are some weaknesses which need to be addressed in order to efficiently and effectively utilise the system	Under implementation

Financial year	Recommendation	Government Response	CAG comment	Status
		system.		
2016/17	I recommend to LGAs in collaboration with PO-PSM and PO-RALG to speed up the process of approving officers in the acting posts or appoint the qualified officer in case the officer in the acting positions does not qualify as Heads Department or Unit.	Regarding posts of heads of departments/units that were observed to be held by personnel who were in acting capacity, the Government has managed to increase the number of posts filled with appropriate heads of departments from 2,121 posts in Financial Year 2016/17 to 2,262 Posts in 2017/18. In addition, the number of Acting Head of Departments and Units who are in the vetting process has increased from 802 to 927. Similarly, the number of vacant posts of the Heads of Department and Units has decreased from 583 posts to 316 posts.	Our audit in 2017/18 noted existence of 491 staff acting in vacant posts in 129 LGAs.	Under implementation
2016/17	I recommend to the LGAs to institute effective mechanisms that will ensure that all planned capital development projects allocated with resources are	PO-RALG agreed with the audit recommendation. Close follow up will be undertaken to ensure that LGAs' planned capital development projects allocated with resources are implemented and	There are still cases of non release of budgeted funds noted during the year under review	Not implemented

Financial year	Recommendation	Government Response	CAG comment	Status
	implemented and completed taking into consideration time and cost in order to maximize potential benefits to the society and the nation as a whole.	completed timely as recommended by CAG		
2016/17	<p>a) Immediate and focused action(s) should be taken to ensure that the principles of fairness, transparency, completeness, equity and cost-effectiveness in the procurement processes are consistently applied, and</p> <p>b) To ensure that PMU is staffed with employees who have adequate qualifications as required by Sect. 37(2) of the PPA 2011.</p> <p>c) Tender Board is composed of the right team in order to achieve value for money in the procurements made.</p>	<p>PO-RALG agreed with the audit observation and the respective recommendation. However, most of the anomalies noted regarding procurement process and contract management were caused by the LGAs staff not being adequately responsible for carrying out their duties in accordance with the requirements of the Public Procurement Act and its Regulations. Thus, PORALG will continue to ensure that disciplinary and legal measures are taken against all responsible LGAs Officials so as to minimize recurrence of similar anomalies in the forthcoming audits</p>	So far there is no improvement as similar weaknesses have kept recurring	Not implemented

Financial year	Recommendation	Government Response	CAG comment	Status
2016/17	a) I recommend to the LGAs' management to further improve their internal control systems over safe custody of accountable documents, charge expenditure to respective budget items, liaise with PO-RALG to enhance strong budget controls on Epicor accounting system; and b) If accidentally expenditures were charged to wrong codes, then retrospective approval has to be made before passing adjustments on misstated expenditures that have an impact on the accuracy of the financial statements.	PO-RALG will continue to remind LGAs to enhance internal controls over payments as per audit recommendation	So far there is no improvement as similar weaknesses have kept recurring	Not implemented
2016/17	I remind all LGAs to prepare and maintain fixed assets registers that comply with the requirements of the Local Authority Accounting	PORALG will continue to ensure that LGAs prepare and maintain fixed assets registers that comply with the requirements of the Local Authority Accounting Manual	There is a notable improvement in this area	Under implementation

Financial year	Recommendation	Government Response	CAG comment	Status
	Manual and the registers should be updated regularly by recording all relevant information for all assets;	and updated regularly by recording all relevant information as recommended by CAG.		
2016/17	I recommend to the Government to ensure that, the ICT environment challenges are properly and fully addressed in ensuring LGAs are in pace with the Government investment in ICT to promote reliable financial management and reporting.	Regarding integration of the Management Information Systems, PO-RALG has developed Muungano Gateway (messaging service) which has enabled integration of Integrated Financial Management System - IFMS Epicor which has been linked with the Tanzania Interbank Settlement System (TISS), Local Government Revenue Collection System - LGRCIS, PlanRep and Facility Financial Accounting and Reporting System (FFARS). The Integration implementation has been successfully tested and it is set to be operational on 1st July 2018. The second phase of the system	The intergration was successful for IFMS Epicor with LGRCIS and PlanREP. FFARS and Lawson are yet to be intergrated.	Under implementation

Financial year	Recommendation	Government Response	CAG comment	Status
		integration will be on the Human Capital Management Information System (HCMIS/Lawson) and Government of Tanzania Hospital Management Information System (GoT HOSMIS) which is expected to be accomplished by 30th June 2019.		
2016/17	I recommend to the Government to harmonize these procurement legislations.	Regarding other anomalies noted by CAG concerning Section 77(3) of the Public Procurement Act No. 7 of 2011 and Regulations 58, 111 and 166(1) & (2) of the Public Procurement Regulations of 2013, PORALG will communicate the respective audit recommendations to the Ministry of Finance and Planning for their necessary actions	No any updated response received	Not implemented

Appendix 7: Implementation status of LAAC directives per LGA

S/N	Name of LGA	No of directives	Implemented	Under Implementation	Not implemented
1.	Arusha District Council	11	6	5	0
2.	Arusha City Council	5	0	0	5
3.	Babati District Council	5	5	0	0
4.	Babati Town Council	2	0	2	0
5.	Bagamoyo District Council	11	9	2	0
6.	Bahi District Council	4	1	3	0
7.	Bariadi District Council	4	2	1	1
8.	Biharamulo District Council	8	6	2	0
9.	Buchosa District Council	2	0	2	0
10.	Bukoba District Council	8	5	1	2
11.	Bukoba Municipal Council	5	1	4	0
12.	Bukombe District Council	6	3	3	0
13.	Bunda District Council	2	1	0	1
14.	Butiama District Council	3	2	0	1
15.	Chamwino District Council	3	2	0	1
16.	Chato District Council	5	5	0	0
17.	Chemba District Council	1	1	0	0
18.	Chunya District Council	3	2	0	1
19.	Dar es Salaam City Council	1	1	0	0
20. 1	Dodoma City Council	4	0	4	0
21.	Gairo District Council	4	1	3	0
22.	Geita District Council	5	2	2	1
23.	Hai District Council	4	0	4	0
24.	Hanang District Council	3	0	2	1
25.	Handeni District Council	5	1	3	1
26.	Ifakara Town	3	0	3	0

S/N	Name of LGA	No of directives	Implemented	Under Implementation	Not implemented
	Council				
27.	Igunga District Council	3	1	2	0
28.	Ilala Municipal Council	8	4	4	0
29.	Ileje District Council	9	4	5	0
30.	Ilemela Municipal Council	8	7	1	0
31.	Iramba District Council	10	3	6	1
32.	Iringa District Council	10	6	4	0
33.	Iringa Municipal Council	12	4	6	2
34.	Itilima District Council	2	0	2	0
35.	Kahama Town Council	2	1	1	0
36.	Kalambo District Council	6	4	2	0
37.	Kaliua District Council	4	2	1	1
38.	Karagwe District Council	4	0	1	3
39.	Karatu District Council	4	0	0	4
40.	Kasulu District Council	18	4	11	3
41.	Kibondo District Council	5	0	5	0
42.	Kigamboni Municipal Council	4	1	3	0
43.	Kigoma District Council	9	2	7	0
44.	Kigoma/Ujiji Municipal Council	5	2	3	0
45.	Kilindi District Council	17	9	4	4
46.	Kilolo District Council	16	11	5	0
47.	Kilombero District Council	10	10	0	0
48.	Kilosa District Council	4	0	0	4
49.	Kilwa District Council	8	6	1	1
50.	Kinondoni Municipal Council	3	2	1	0
51.	Kisarawe District Council	1	0	0	1
52.	Kishapu District	7	4	2	1

S/N	Name of LGA	No of directives	Implemented	Under Implementation	Not implemented
	Council				
53.	Kiteto District Council	6	4	2	0
54.	Kondo District Council	3	1	1	1
55.	Kongwa District Council	4	2	2	0
56.	Korogwe District Council	22	5	4	13
57.	Korogwe Town Council	13	5	8	0
58.	Kwimba District Council	4	2	2	0
59.	Kyela District Council	7	3	4	0
60.	Kyerwa District Council	4	0	2	2
61.	Lindi District Council	7	7	0	0
62.	Lindi Municipal Council	3	1	2	0
63.	Liwale District Council	9	7	2	0
64.	Longido District Council	15	1	3	11
65.	Ludewa District Council	4	3	1	0
66.	Lushoto District Council	18	7	4	7
67.	Mafia District Council	5	0	5	0
68.	Magu District Council	7	4	1	2
69.	Makete District Council	5	5	0	0
70.	Manyoni District Council	8	1	7	0
71.	Masasi District Council	7	6	1	0
72.	Maswa District Council	4	2	2	0
73.	Mbarali District Council	11	4	7	0
74.	Mbeya City Council	23	15	8	0
75.	Mbeya District Council	4	1	3	0
76.	Mbinga District Council	5	1	2	2
77.	Mbozi District Council	7	1	6	0
78.	Meatu District	8	8	0	0

S/N	Name of LGA	No of directives	Implemented	Under Implementation	Not implemented
	Council				
79.	Missenyi District Council	4	2	2	0
80.	Misungwi District Council	4	2	2	0
81.	Mkalama District Council	5	0	0	5
82.	Mkuranga District Council	5	3	2	0
83.	Mlele District Council	8	6	2	0
84.	Monduli District Council	3	2	1	0
85.	Morogoro District Council	3	0	3	0
86.	Morogoro Municipal Council	4	1	3	0
87.	Mpanda District Council	7	1	2	4
88.	Mpanda Municipal Council	9	4	5	0
89.	Mpwapwa District Council	7	3	4	0
90.	Msalala District Council	9	7	2	0
91.	Mtwara District Council	3	0	3	0
92.	Mtwara Municipal Council	7	2	5	0
93.	Mufindi District Council	10	8	2	0
94.	Muheza District Council	8	7	0	1
95.	Muleba District Council	4	0	0	4
96.	Musoma District Council	2	1	0	1
97.	Musoma Municipal Council	8	5	3	0
98.	Mvomero District Council	10	9	1	0
99.	Mwanza City Council	9	4	0	5
100.	Nachingwea District Council	3	0	0	3
101.	Namtumbo District Council	6	0	0	6
102.	Nanyumbu District Council	9	3	1	5
103.	Newala District Council	3	0	0	3
104.	Ngara District	4	1	3	0

S/N	Name of LGA	No of directives	Implemented	Under Implementation	Not implemented
	Council				
105.	Njombe District Council	3	2	0	1
106.	Nkasi District Council	2	0	2	0
107.	Nsimbo District Council	6	2	4	0
108.	Nyasa District Council	2	0	0	2
109.	Nzega District Council	16	12	1	3
110.	Pangani District Council	11	1	3	7
111.	Rombo District Council	5	1	3	1
112.	Rorya District Council	4	2	0	2
113.	Ruangwa District Council	5	2	3	0
114.	Rungwe District Council	13	5	8	0
115.	Same District Council	8	3	2	3
116.	Sengerema District Council	7	0	0	7
117.	Serengeti District Council	4	1	3	0
118.	Shinyanga District Council	6	5	1	0
119.	Shinyanga Municipal Council	4	2	2	0
120.	Sikonge District Council	12	6	3	3
121.	Simanjiro District Council	8	5	3	0
122.	Singida District Council	2	2	0	0
123.	Singida Municipal Council	4	4	0	0
124.	Songea District Council	8	3	2	3
125.	Songea Municipal Council	8	0	8	0
126.	Sumbawanga Municipal Council	3	1	2	0
127.	Tabora District Council	13	10	3	0
128.	Tabora Municipal Council	17	1	0	16
129.	Tandahimba District Council	4	1	2	1
130.	Tarime District	3	1	0	2

S/N	Name of LGA	No of directives	Implemented	Under Implementation	Not implemented
	Council				
131.	Temeke Municipal Council	4	1	3	0
132.	Tunduma Town Council	1	1	0	0
133.	Tunduru District Council	1	1	0	0
134.	Ubungo Municipal Council	3	0	3	0
135.	Ukerewe District council	9	2	4	3
136.	Ulanga District Council	5	0	5	0
137.	Urambo District Council	5	3	2	0
138.	Uvinza District Council	3	1	2	0
		882	391	322	169

Appendix 8: Own source revenue actual collections against approved budget

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Variance (TZS)	%
1.	Arusha CC	15,769,913,000	12,733,495,000	3,036,418,000	19
2.	Arusha DC	3,493,318,000	2,924,417,191	568,900,809	16
3.	Babati DC	2,648,267,260	1,515,783,428	1,132,483,832	43
4.	Babati TC	2,656,715,000	3,072,414,000	(415,699,000)	-16
5.	Bagamoyo DC	2,577,210,367	2,510,290,158	66,920,209	3
6.	Bahi DC	1,067,523,000	994,868,757	72,654,243	7
7.	Bariadi DC	1,909,946,000	1,468,265,000	441,681,000	23
8.	Bariadi TC	1,714,447,000	1,024,065,000	690,382,000	40
9.	Biharamulo DC	1,684,460,000	800,624,041	883,835,959	52
10.	Buchosa DC	2,095,991,000	1,163,995,000	931,996,000	44
11.	Buhigwe DC	452,980,000	322,751,000	130,229,000	29
12.	Bukoba DC	1,139,625,100	1,813,974,315	(674,349,215)	-59
13.	Bukoba MC	2,114,320,000	1,938,914,210	175,405,790	8
14.	Bukombe DC	2,606,840,500	1,972,609,000	634,231,500	24
15.	Bumbuli DC	848,377,000	592,683,066	255,693,934	30
16.	Bunda DC	1,256,349,000	958,867,000	297,482,000	24
17.	Bunda TC	1,166,440,000	1,073,612,548	92,827,452	8
18.	Busega DC	1,598,393,000	1,144,677,000	453,716,000	28
19.	Busokelo DC	1,174,753,000	1,151,634,707	23,118,293	2
20.	Butiama DC	1,234,140,000	899,525,230	334,614,770	27
21.	Chalinze DC	4,359,126,000	4,011,316,482	347,809,518	8
22.	Chamwino DC	1,225,582,000	1,188,342,345	37,239,655	3
23.	Chato DC	2,158,800,000	1,956,905,536	201,894,464	9
24.	Chemba DC	1,477,127,000	1,128,680,021	348,446,979	24
25.	Chunya DC	3,989,370,000	4,910,884,140	(921,514,140)	-23
26.	Dar es Salaam CC	16,413,537,000	16,868,432,230	(454,895,230)	-3
27.	Dodoma MC	20,798,303,295	25,058,290,450	(4,259,987,155)	-20
28.	Gairo DC	752,271,700	452,644,555	299,627,145	40
29.	Geita DC	2,972,780,000	3,558,551,000	(585,771,000)	-20
30.	Geita TC	5,504,320,052	6,243,812,907	(739,492,855)	-

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Variance (TZS)	%
					13
31.	Hai DC	2,146,799,600	1,738,418,474	408,381,126	19
32.	Hanang' DC	3,373,611,050	2,415,930,448	957,680,602	28
33.	Handeni DC	2,587,831,780	1,644,201,385	943,630,395	36
34.	Handeni TC	729,600,224	647,204,172	82,396,052	11
35.	Ifakara TC	3,717,477,000	2,108,525,184	1,608,951,816	43
36.	Igunga DC	3,124,861,000	1,310,013,236	1,814,847,764	58
37.	Ikungi DC	929,500,000	1,074,873,000	(145,373,000)	16
38.	Ilala MC	46,621,718,040	45,589,595,880	1,032,122,160	2
39.	Ileje DC	1,426,821,000	818,730,879	608,090,121	43
40.	Ilemela MC	5,777,131,000	5,196,561,307	580,569,693	10
41.	Iramba DC	1,920,812,000	1,431,436,000	489,376,000	25
42.	Iringa DC	3,388,855,000	2,895,056,487	493,798,513	15
43.	Iringa MC	4,180,827,000	4,039,376,935	141,450,065	3
44.	Itigi DC	1,363,512,335	1,049,208,568	314,303,767	23
45.	Itilima DC	1,699,743,000	838,657,083	861,085,917	51
46.	Kahama TC	5,126,231,000	5,214,506,644	(88,275,644)	-2
47.	Kakonko DC	792,615,000	321,692,000	470,923,000	59
48.	Kalambo DC	2,219,532,000	1,041,827,000	1,177,705,000	53
49.	Kaliua DC	3,871,431,000	5,215,991,617	(1,344,560,617)	35
50.	Karagwe DC	1,107,757,000	943,559,000	164,198,000	15
51.	Karatu DC	3,119,562,400	2,725,657,309	393,905,091	13
52.	Kasulu DC	1,282,574,000	1,702,938,000	(420,364,000)	33
53.	Kasulu TC	1,244,869,000	880,579,615	364,289,385	29
54.	Kibaha DC	2,152,635,000	3,077,016,495	(924,381,495)	43
55.	Kibaha TC	3,705,549,000	3,675,764,818	29,784,182	1
56.	Kibiti District	1,905,700,000	1,497,029,000	408,671,000	21
57.	Kibondo DC	1,141,333,335	684,051,798	457,281,537	40
58.	kigamboni MC	9,218,868,000	5,004,065,028	4,214,802,972	46
59.	Kigoma DC	685,000,000	393,520,582	291,479,418	43
60.	Kigoma/Ujiji MC	1,165,167,000	1,088,267,000	76,900,000	7
61.	Kilindi DC	1,727,908,000	2,325,068,666	(597,160,666)	-

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Variance (TZS)	%
					35
62.	Kilolo DC	3,395,209,000	2,824,691,547	570,517,453	17
63.	Kilombero DC	4,429,336,729	4,437,909,694	(8,572,965)	0
64.	Kilosa DC	3,609,711,000	2,958,113,254	651,597,746	18
65.	Kilwa DC	2,935,328,474	2,881,735,716	53,592,758	2
66.	Kinondoni MC	45,982,267,000	28,918,080,777	17,064,186,223	37
67.	Kisarawe DC	2,524,073,000	2,013,280,371	510,792,629	20
68.	Kishapu DC	4,115,665,001	2,227,229,070	1,888,435,931	46
69.	Kiteto DC	2,175,188,000	1,650,751,335	524,436,665	24
70.	Kondoa DC	1,099,736,382	655,835,731	443,900,651	40
71.	Kondoa TC	861,726,000	911,894,369	(50,168,369)	-6
72.	Kongwa DC	2,233,593,000	1,773,690,593	459,902,407	21
73.	Korogwe DC	2,375,817,325	1,620,910,991	754,906,334	32
74.	Korogwe TC	1,619,642,720	1,043,296,344	576,346,376	36
75.	Kwimba DC	2,095,991,000	1,466,793,705	629,197,295	30
76.	Kyela DC	4,299,409,000	2,924,031,534	1,375,377,466	32
77.	Kyerwa DC	3,201,564,776	1,602,377,676	1,599,187,100	50
78.	Lindi DC	1,399,800,000	1,312,269,000	87,531,000	6
79.	Lindi MC	1,858,140,200	2,020,371,590	(162,231,390)	-9
80.	Liwale DC	2,511,408,448	2,354,396,000	157,012,448	6
81.	Longido DC	1,105,171,000	1,760,150,000	(654,979,000)	-59
82.	Ludewa DC	1,370,452,000	1,202,465,190	167,986,810	12
83.	Lushoto DC	2,092,509,000	2,140,058,990	(47,549,990)	-2
84.	Madaba DC	818,712,000	661,548,380	157,163,620	19
85.	Mafia DC	1,822,321,000	1,307,460,110	514,860,890	28
86.	Mafinga TC	3,120,969,000	2,586,597,967	534,371,033	17
87.	Magu DC	1,774,971,000	1,805,094,011	(30,123,011)	-2
88.	Makambako TC	2,892,597,705	2,640,416,346	252,181,359	9
89.	Makete DC	1,536,449,351	1,455,159,861	81,289,490	5
90.	Malinyi DC	2,105,204,000	2,066,280,000	38,924,000	2
91.	Manyoni DC	2,501,746,950	1,969,859,190	531,887,760	21
92.	Masasi DC	2,185,316,000	1,936,126,294	249,189,706	11
93.	Masasi TC	1,970,149,286	1,308,411,643	661,737,643	34
94.	Maswa DC	3,327,092,000	1,824,663,531	1,502,428,469	45

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Variance (TZS)	%
95.	Mbarali DC	3,283,147,000	2,673,757,112	609,389,888	19
96.	Mbeya CC	11,010,640,000	7,856,169,412	3,154,470,588	29
97.	Mbeya DC	2,867,013,000	2,814,946,586	52,066,414	2
98.	Mbinga DC	9,658,656,000	1,986,408,162	7,672,247,838	79
99.	Mbinga TC	1,878,002,000	1,374,587,958	503,414,042	27
100.	Mbogwe DC	1,199,120,000	685,780,724	513,339,276	43
101.	Mbozi DC	4,650,878,667	4,571,085,393	79,793,274	2
102.	Mbulu DC	1,108,493,000	1,129,028,000	(20,535,000)	-2
103.	Mbulu TC	1,142,850,000	951,878,000	190,972,000	17
104.	Meatu DC	3,211,545,535	1,792,720,509	1,418,825,026	44
105.	Meru DC	5,387,791,750	3,642,807,370	1,744,984,380	32
106.	Missenyi DC	1,787,880,283	1,473,938,786	313,941,497	18
107.	Misungwi DC	2,024,750,200	1,653,140,584	371,609,616	18
108.	Mkalama DC	1,013,000,000	884,511,457	128,488,543	13
109.	Mkinga DC	1,078,320,000	942,149,017	136,170,983	13
110.	Mkuranga DC	3,626,293,345	4,082,037,020	(455,743,675)	-13
111.	Mlele DC	922,350,000	783,591,885	138,758,115	15
112.	Momba DC	1,062,967,000	872,872,061	190,094,939	18
113.	Monduli DC	2,211,206,000	2,290,256,236	(79,050,236)	-4
114.	Morogoro DC	1,960,560,500	1,137,989,642	822,570,858	42
115.	Morogoro MC	6,116,080,468	5,822,821,121	293,259,347	5
116.	Moshi DC	2,492,050,700	2,179,386,622	312,664,078	13
117.	Moshi MC	6,688,899,834	5,043,302,438	1,645,597,396	25
118.	Mpanda DC	3,144,498,500	3,085,117,013	59,381,487	2
119.	Mpanda MC	2,578,800,000	2,229,613,007	349,186,993	14
120.	Mpimbwe DC	1,258,667,000	1,552,516,085	(293,849,085)	-23
121.	Mpwapwa DC	1,694,775,000	1,398,466,993	296,308,007	17
122.	Msalala DC	3,010,155,724	2,317,109,295	693,046,429	23
123.	Mtwara DC	2,623,475,293	2,388,941,838	234,533,455	9
124.	Mtwara MC	5,681,867,000	5,052,744,000	629,123,000	11
125.	Mufindi DC	3,861,400,000	3,677,109,504	184,290,496	5
126.	Muheza DC	2,064,940,000	2,021,056,865	43,883,135	2
127.	Muleba DC	2,751,282,843	3,131,809,087	(380,526,244)	-14
128.	Musoma DC	1,117,242,800	1,008,774,506	108,468,294	10

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Variance (TZS)	%
129.	Musoma MC	1,756,160,000	1,662,411,493	93,748,507	5
130.	Mvomero DC	3,703,540,973	3,112,849,957	590,691,016	16
131.	Mwanga DC	1,331,355,260	2,087,791,765	(756,436,505)	-57
132.	Mwanza CC	10,500,000,000	10,888,271,861	(388,271,861)	-4
133.	Nachingwea DC	2,835,657,000	1,554,351,000	1,281,306,000	45
134.	Namtumbo DC	3,335,460,000	803,564,423	2,531,895,577	76
135.	Nanyamba TC	1,843,020,000	1,115,442,000	727,578,000	39
136.	Nanyumbu DC	1,938,980,000	1,950,117,359	(11,137,359)	-1
137.	Newala DC	2,062,662,000	1,593,837,154	468,824,846	23
138.	Newala TC	1,826,232,000	2,352,721,557	(526,489,557)	-29
139.	Ngara DC	1,772,460,447	1,782,161,230	(9,700,783)	-1
140.	Ngorongoro DC	2,429,883,000	1,768,278,000	661,605,000	27
141.	Njombe DC	1,658,998,901	1,574,516,614	84,482,287	5
142.	Njombe TC	3,314,008,000	3,014,193,288	299,814,712	9
143.	Nkasi DC	2,304,000,000	2,110,907,000	193,093,000	8
144.	Nsimbo DC	1,137,471,800	850,921,604	286,550,196	25
145.	Nyang'hwale DC	1,290,200,000	583,436,000	706,764,000	55
146.	Nyasa DC	880,914,800	764,644,056	116,270,744	13
147.	Nzega DC	3,337,876,512	1,810,647,221	1,527,229,291	46
148.	Nzega TC	1,635,053,000	1,433,348,371	201,704,629	12
149.	Pangani DC	1,290,012,426	1,170,379,481	119,632,945	9
150.	Rombo DC	2,292,913,000	1,847,980,835	444,932,165	19
151.	Rorya DC	1,833,557,333	612,401,004	1,221,156,329	67
152.	Ruangwa DC	2,387,098,000	2,309,193,132	77,904,868	3
153.	Rufiji DC	3,930,451,000	1,323,373,040	2,607,077,960	66
154.	Rungwe DC	3,992,665,270	3,882,954,299	109,710,971	3
155.	Same DC	2,673,157,000	2,451,124,495	222,032,505	8
156.	Sengerema DC	1,258,534,000	1,156,280,000	102,254,000	8
157.	Serengeti DC	3,132,831,000	3,560,154,657	(427,323,657)	-14
158.	Shinyanga DC	1,759,693,685	1,712,269,899	47,423,786	3

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Variance (TZS)	%
159.	Shinyanga MC	2,200,000,000	2,050,844,893	149,155,107	7
160.	Siha DC	1,736,204,000	704,085,000	1,032,119,000	59
161.	Sikonge DC	3,093,707,000	2,488,896,973	604,810,027	20
162.	Simanjiro DC	2,195,749,994	1,934,044,000	261,705,994	12
163.	Singida DC	1,009,324,000	958,624,000	50,700,000	5
164.	Singida MC	3,257,680,792	2,962,933,014	294,747,778	9
165.	Songea DC	2,308,747,000	809,502,136	1,499,244,864	65
166.	Songea MC	3,349,647,000	2,704,300,945	645,346,055	19
167.	Songwe DC	2,247,102,000	1,807,234,315	439,867,685	20
168.	Sumbawanga DC	2,399,406,000	1,869,926,575	529,479,425	22
169.	Sumbawanga MC	1,952,197,000	1,365,183,755	587,013,245	30
170.	Tabora DC	2,295,132,000	2,382,592,000	(87,460,000)	-4
171.	Tabora MC	3,803,958,000	2,286,462,206	1,517,495,794	40
172.	Tandahimba DC	5,813,468,000	6,114,277,771	(300,809,771)	-5
173.	Tanga CC	14,598,647,197	11,573,866,193	3,024,781,004	21
174.	Tarime DC	7,501,394,555	7,181,956,586	319,437,969	4
175.	Tarime TC	1,507,765,000	973,495,938	534,269,062	35
176.	Temeke MC	37,550,528,600	32,318,219,179	5,232,309,421	14
177.	Tunduma TC	4,058,235,000	3,935,655,410	122,579,590	3
178.	Tunduru DC	2,745,767,342	2,663,861,044	81,906,298	3
179.	Ubungo MC	24,219,635,000	15,122,814,843	9,096,820,157	38
180.	Ukerewe DC	1,611,514,000	1,450,780,327	160,733,673	10
181.	Ulanga DC	2,318,411,000	2,331,167,000	(12,756,000)	-1
182.	Urambo DC	2,696,942,000	2,220,300,796	476,641,204	18
183.	Ushetu DC	2,693,998,000	2,166,973,387	527,024,613	20
184.	Uvinza DC	2,262,299,000	1,330,794,000	931,505,000	41
185.	Wanging'ombe DC	1,259,320,000	1,364,952,083	(105,632,083)	-8
	Total	677,965,549,714	566,729,291,189	111,236,258,525	16

Appendix 9: Trend of own source revenue collected against recurrent expenditure

S/N	Council	Actual collection (TZS)	Recurrent Expenditure (TZS)	% of Independence
1.	Arusha CC	12,733,495,000	40,383,323,000	32
2.	Arusha DC	2,924,417,191	40,050,743,337	7
3.	Babati DC	1,515,783,428	30,574,234,000	5
4.	Babati TC	3,072,414,000	17,163,154,823	18
5.	Bagamoyo DC	2,510,290,158	25,156,143,535	10
6.	Bahi DC	994,868,757	19,043,985,330	5
7.	Bariadi DC	1,468,265,000	20,761,022,000	7
8.	Bariadi TC	1,024,065,000	16,758,287,000	6
9.	Biharamulo DC	800,624,041	24,665,454,000	3
10.	Buchosa DC	1,163,995,000	20,283,893,000	6
11.	Buhigwe DC	322,751,000	17,357,124,000	2
12.	Bukoba DC	1,813,974,315	28,685,505,379	6
13.	Bukoba MC	1,938,914,210	18,854,066,763	10
14.	Bukombe DC	1,972,609,000	23,261,852,000	8
15.	Bumbuli DC	592,683,066	17,143,306,973	3
16.	Bunda DC	958,867,000	21,747,802,000	4
17.	Bunda TC	1,073,612,548	14,546,717,463	7
18.	Busega DC	1,144,677,000	16,217,579,000	7
19.	Busokelo DC	1,151,634,707	14,636,821,854	8
20.	Butiama DC	899,525,230	25,012,170,785	4
21.	Chalinze DC	4,011,316,482	24,279,494,086	17
22.	Chamwino DC	1,188,342,345	34,277,028,066	3
23.	Chato DC	1,956,905,536	29,817,133,122	7
24.	Chemba DC	1,128,680,021	21,053,357,382	5
25.	Chunya DC	4,910,884,140	22,347,317,615	22
26.	Dar es Salaam CC	16,868,432,230	1,924,513,000	877
27.	Dodoma MC	25,058,290,450	50,170,904,245	50
28.	Gairo DC	452,644,555	16,177,794,075	3
29.	Geita DC	3,558,551,000	47,126,559,000	8
30.	Geita TC	6,243,812,907	21,826,587,140	29
31.	Hai DC	1,738,418,474	31,344,940,739	6
32.	Hanang' DC	2,415,930,448	26,913,676,689	9

S/N	Council	Actual collection (TZS)	Recurrent Expenditure (TZS)	% of Independence
33.	Handeni DC	1,644,201,385	26,268,508,353	6
34.	Handeni TC	647,204,172	8,593,652,938	8
35.	Ifakara TC	2,108,525,184	11,669,283,852	18
36.	Igunga DC	1,310,013,236	30,914,886,352	4
37.	Ikungi DC	1,074,873,000	23,155,702,000	5
38.	Ilala MC	45,589,595,880	109,448,871,220	42
39.	Ileje DC	818,730,879	16,548,665,186	5
40.	Ilemela MC	5,196,561,307	40,714,727,988	13
41.	Iramba DC	1,431,436,000	22,432,403,000	6
42.	Iringa DC	2,895,056,487	37,580,061,861	8
43.	Iringa MC	4,039,376,935	26,380,522,859	15
44.	Itigi DC	1,049,208,568	7,401,891,000	14
45.	Itilima DC	838,657,083	25,497,239,048	3
46.	Kahama TC	5,214,506,644	27,361,700,367	19
47.	Kakonko DC	321,692,000	13,325,876,000	2
48.	Kalambo DC	1,041,827,000	19,081,777,000	5
49.	Kaliua DC	5,215,991,617	23,480,384,426	22
50.	Karagwe DC	943,559,000	27,055,438,000	3
51.	Karatu DC	2,725,657,309	25,318,421,302	11
52.	Kasulu DC	1,702,938,000	21,025,589,000	8
53.	Kasulu TC	880,579,615	17,641,260,300	5
54.	Kibaha DC	3,077,016,495	17,038,356,696	18
55.	Kibaha TC	3,675,764,818	19,160,463,476	19
56.	Kibiti District	1,497,029,000	11,388,244,000	13
57.	Kibondo DC	684,051,798	23,336,208,000	3
58.	kigamboni MC	5,004,065,028	15,322,506,742	33
59.	Kigoma DC	393,520,582	21,478,439,790	2
60.	Kigoma/Ujiji MC	1,088,267,000	24,569,218,558	4
61.	Kilindi DC	2,325,068,666	20,032,251,709	12
62.	Kilolo DC	2,824,691,547	26,552,231,940	11
63.	Kilombero DC	4,437,909,694	32,198,741,331	14
64.	Kilosa DC	2,958,113,254	37,963,655,431	8
65.	Kilwa DC	2,881,735,716	19,659,084,058	15
66.	Kinondoni MC	28,918,080,777	75,936,882,174	38

S/N	Council	Actual collection (TZS)	Recurrent Expenditure (TZS)	% of Independence
67.	Kisarawe DC	2,013,280,371	22,231,187,840	9
68.	Kishapu DC	2,227,229,070	1,030,621,438	216
69.	Kiteto DC	1,650,751,335	18,870,093,855	9
70.	Kondoa DC	655,835,731	22,920,495,748	3
71.	Kondoa TC	911,894,369	9,013,521,534	10
72.	Kongwa DC	1,773,690,593	24,928,390,466	7
73.	Korogwe DC	1,620,910,991	28,662,032,721	6
74.	Korogwe TC	1,043,296,344	14,670,189,317	7
75.	Kwimba DC	1,466,793,705	35,397,104,763	4
76.	Kyela DC	2,924,031,534	28,822,255,976	10
77.	Kyerwa DC	1,602,377,676	20,901,576,316	8
78.	Lindi DC	1,312,269,000	21,517,439,000	6
79.	Lindi MC	2,020,371,590	12,241,085,000	17
80.	Liwale DC	2,354,396,000	12,859,802,000	18
81.	Longido DC	1,760,150,000	17,765,443,000	10
82.	Ludewa DC	1,202,465,190	21,543,278,977	6
83.	Lushoto DC	2,140,058,990	36,567,378,138	6
84.	Madaba DC	661,548,380	7,538,650,308	9
85.	Mafia DC	1,307,460,110	7,179,060,361	18
86.	Mafinga TC	2,586,597,967	13,088,336,950	20
87.	Magu DC	1,805,094,011	36,643,054,521	5
88.	Makambako TC	2,640,416,346	14,385,942,559	18
89.	Makete DC	1,455,159,861	20,890,440,415	7
90.	Malinyi DC	2,066,280,000	8,172,660,000	25
91.	Manyoni DC	1,969,859,190	14,703,836,010	13
92.	Masasi DC	1,936,126,294	26,037,023,216	7
93.	Masasi TC	1,308,411,643	13,221,653,916	10
94.	Maswa DC	1,824,663,531	31,754,506,540	6
95.	Mbarali DC	2,673,757,112	28,479,918,120	9
96.	Mbeya CC	7,856,169,412	48,012,856,579	16
97.	Mbeya DC	2,814,946,586	36,849,133,545	8
98.	Mbinga DC	1,986,408,162	26,221,514,391	8
99.	Mbinga TC	1,374,587,958	14,445,652,263	10
100.	Mbogwe DC	685,780,724	17,835,998,000	4

S/N	Council	Actual collection (TZS)	Recurrent Expenditure (TZS)	% of Independence
101.	Mbozi DC	4,571,085,393	42,614,458,579	11
102.	Mbulu DC	1,129,028,000	18,650,225,000	6
103.	Mbulu TC	951,878,000	9,397,542,000	10
104.	Meatu DC	1,792,720,509	23,852,063,929	8
105.	Meru DC	3,642,807,370	41,630,246,080	9
106.	Missenyi DC	1,473,938,786	20,897,747,072	7
107.	Misungwi DC	1,653,140,584	3,465,733,983	48
108.	Mkalama DC	884,511,457	14,993,453,000	6
109.	Mkinga DC	942,149,017	15,072,608,913	6
110.	Mkuranga DC	4,082,037,020	28,991,454,418	14
111.	Mlele DC	783,591,885	5,755,041,000	14
112.	Momba DC	872,872,061	13,981,242,358	6
113.	Monduli DC	2,290,256,236	25,284,238,214	9
114.	Morogoro DC	1,137,989,642	30,191,097,674	4
115.	Morogoro MC	5,822,821,121	47,960,807,930	12
116.	Moshi DC	2,179,386,622	51,219,922,065	4
117.	Moshi MC	5,043,302,438	27,760,461,634	18
118.	Mpanda DC	3,085,117,013	11,884,455,822	26
119.	Mpanda MC	2,229,613,007	15,292,886,216	15
120.	Mpimbwe DC	1,552,516,085	10,855,728,396	14
121.	Mpwapwa DC	1,398,466,993	29,479,158,819	5
122.	Msalala DC	2,317,109,295	19,820,393,837	12
123.	Mtwara DC	2,388,941,838	17,203,046,596	14
124.	Mtwara MC	5,052,744,000	16,348,092,000	31
125.	Mufindi DC	3,677,109,504	34,672,610,275	11
126.	Muheza DC	2,021,056,865	24,422,593,323	8
127.	Muleba DC	3,131,809,087	40,424,790,291	8
128.	Musoma DC	1,008,774,506	19,403,947,565	5
129.	Musoma MC	1,662,411,493	21,028,765,589	8
130.	Mvomero DC	3,112,849,957	33,729,525,612	9
131.	Mwanga DC	2,087,791,765	23,386,495,081	9
132.	Mwanza CC	10,888,271,861	52,781,204,089	21
133.	Nachingwea DC	1,554,351,000	21,948,829,000	7
134.	Namtumbo DC	803,564,423	22,590,865,466	4

S/N	Council	Actual collection (TZS)	Recurrent Expenditure (TZS)	% of Independence
135.	Nanyamba TC	1,115,442,000	9,538,921,000	12
136.	Nanyumbu DC	1,950,117,359	16,334,577,667	12
137.	Newala DC	1,593,837,154	15,683,263,195	10
138.	Newala TC	2,352,721,557	7,152,326,640	33
139.	Ngara DC	1,782,161,230	27,800,246,899	6
140.	Ngorongoro DC	1,768,278,000	20,232,098,564	9
141.	Njombe DC	1,574,516,614	17,653,541,676	9
142.	Njombe TC	3,014,193,288	21,762,383,269	14
143.	Nkasi DC	2,110,907,000	21,551,776,000	10
144.	Nsimbo DC	850,921,604	10,087,031,929	8
145.	Nyang'hwale DC	583,436,000	14,818,374,000	4
146.	Nyasa DC	764,644,056	15,822,478,359	5
147.	Nzega DC	1,810,647,221	27,477,544,802	7
148.	Nzega TC	1,433,348,371	9,541,494,080	15
149.	Pangani DC	1,170,379,481	10,142,459,711	12
150.	Rombo DC	1,847,980,835	32,524,589,472	6
151.	Rorya DC	612,401,004	26,785,116,853	2
152.	Ruangwa DC	2,309,193,132	17,373,961,389	13
153.	Rufiji DC	1,323,373,040	16,584,018,770	8
154.	Rungwe DC	3,882,954,299	40,294,068,339	10
155.	Same DC	2,451,124,495	33,873,930,520	7
156.	Sengerema DC	1,156,280,000	42,658,589,000	3
157.	Serengeti DC	3,560,154,657	26,426,267,000	13
158.	Shinyanga DC	1,712,269,899	25,469,316,462	7
159.	Shinyanga MC	2,050,844,893	20,633,413,695	10
160.	Siha DC	704,085,000	14,916,239,000	5
161.	Sikonge DC	2,488,896,973	18,349,849,352	14
162.	Simanjiro DC	1,934,044,000	15,788,256,000	12
163.	Singida DC	958,624,000	21,745,183,000	4
164.	Singida MC	2,962,933,014	18,205,326,959	16
165.	Songea DC	809,502,136	22,424,449,946	4
166.	Songea MC	2,704,300,945	32,175,995,692	8
167.	Songwe DC	1,807,234,315	8,019,757,932	23

S/N	Council	Actual collection (TZS)	Recurrent Expenditure (TZS)	% of Independence
168.	Sumbawanga DC	1,869,926,575	24,607,696,441	8
169.	Sumbawanga MC	1,365,183,755	24,994,596,356	5
170.	Tabora DC	2,382,592,000	22,284,813,000	11
171.	Tabora MC	2,286,462,206	27,643,709,271	8
172.	Tandahimba DC	6,114,277,771	23,908,804,364	26
173.	Tanga CC	11,573,866,193	38,518,831,694	30
174.	Tarime DC	7,181,956,586	25,093,843,888	29
175.	Tarime TC	973,495,938	13,748,034,901	7
176.	Temeke MC	32,318,219,179	80,181,752,764	40
177.	Tunduma TC	3,935,655,410	8,503,208,287	46
178.	Tunduru DC	2,663,861,044	34,168,611,614	8
179.	Ubungo MC	15,122,814,843	30,203,116,692	50
180.	Ukerewe DC	1,450,780,327	30,952,022,049	5
181.	Ulanga DC	2,331,167,000	18,276,085,000	13
182.	Urambo DC	2,220,300,796	16,556,292,629	13
183.	Ushetu DC	2,166,973,387	18,211,810,969	12
184.	Uvinza DC	1,330,794,000	22,429,448,000	6
185.	Wanging'ombe DC	1,364,952,083	18,922,557,429	7
	Total	566,729,291,189	4,396,541,585,486	13

Appendix 10: Percentage of dependence on recurrent expenditure

S/N	Council	Actual collection (TZS)	Recurrent Expenditure (TZS)	% of dependence
1.	Buhigwe DC	322,751,000	17,357,124,000	98
2.	Kakonko DC	321,692,000	13,325,876,000	98
3.	Kigoma DC	393,520,582	21,478,439,790	98
4.	Rorya DC	612,401,004	26,785,116,853	98
5.	Biharamulo DC	800,624,041	24,665,454,000	97
6.	Bumbuli DC	592,683,066	17,143,306,973	97
7.	Chamwino DC	1,188,342,345	34,277,028,066	97
8.	Gairo DC	452,644,555	16,177,794,075	97
9.	Itilima DC	838,657,083	25,497,239,048	97
10.	Karagwe DC	943,559,000	27,055,438,000	97
11.	Kibondo DC	684,051,798	23,336,208,000	97
12.	Kondoa DC	655,835,731	22,920,495,748	97
13.	Sengerema DC	1,156,280,000	42,658,589,000	97
14.	Bunda DC	958,867,000	21,747,802,000	96
15.	Butiama DC	899,525,230	25,012,170,785	96
16.	Igunga DC	1,310,013,236	30,914,886,352	96
17.	Kigoma/Ujiji MC	1,088,267,000	24,569,218,558	96
18.	Kwimba DC	1,466,793,705	35,397,104,763	96
19.	Mbogwe DC	685,780,724	17,835,998,000	96
20.	Morogoro DC	1,137,989,642	30,191,097,674	96
21.	Moshi DC	2,179,386,622	51,219,922,065	96
22.	Namtumbo DC	803,564,423	22,590,865,466	96
23.	Nyang'hwale DC	583,436,000	14,818,374,000	96
24.	Singida DC	958,624,000	21,745,183,000	96
25.	Songea DC	809,502,136	22,424,449,946	96
26.	Babati DC	1,515,783,428	30,574,234,000	95
27.	Bahi DC	994,868,757	19,043,985,330	95
28.	Chemba DC	1,128,680,021	21,053,357,382	95
29.	Ikungi DC	1,074,873,000	23,155,702,000	95
30.	Ileje DC	818,730,879	16,548,665,186	95
31.	Kalambo DC	1,041,827,000	19,081,777,000	95
32.	Kasulu TC	880,579,615	17,641,260,300	95

S/N	Council	Actual collection (TZS)	Recurrent Expenditure (TZS)	% of dependence
33.	Magu DC	1,805,094,011	36,643,054,521	95
34.	Mpwapwa DC	1,398,466,993	29,479,158,819	95
35.	Musoma DC	1,008,774,506	19,403,947,565	95
36.	Nyasa DC	764,644,056	15,822,478,359	95
37.	Siha DC	704,085,000	14,916,239,000	95
38.	Sumbawanga MC	1,365,183,755	24,994,596,356	95
39.	Ukerewe DC	1,450,780,327	30,952,022,049	95
40.	Bariadi TC	1,024,065,000	16,758,287,000	94
41.	Buchosa DC	1,163,995,000	20,283,893,000	94
42.	Bukoba DC	1,813,974,315	28,685,505,379	94
43.	Hai DC	1,738,418,474	31,344,940,739	94
44.	Handeni DC	1,644,201,385	26,268,508,353	94
45.	Iramba DC	1,431,436,000	22,432,403,000	94
46.	Korogwe DC	1,620,910,991	28,662,032,721	94
47.	Lindi DC	1,312,269,000	21,517,439,000	94
48.	Ludewa DC	1,202,465,190	21,543,278,977	94
49.	Lushoto DC	2,140,058,990	36,567,378,138	94
50.	Maswa DC	1,824,663,531	31,754,506,540	94
51.	Mbulu DC	1,129,028,000	18,650,225,000	94
52.	Mkalama DC	884,511,457	14,993,453,000	94
53.	Mkinga DC	942,149,017	15,072,608,913	94
54.	Momba DC	872,872,061	13,981,242,358	94
55.	Ngara DC	1,782,161,230	27,800,246,899	94
56.	Rombo DC	1,847,980,835	32,524,589,472	94
57.	Uvinza DC	1,330,794,000	22,429,448,000	94
58.	Arusha DC	2,924,417,191	40,050,743,337	93
59.	Bariadi DC	1,468,265,000	20,761,022,000	93
60.	Bunda TC	1,073,612,548	14,546,717,463	93
61.	Busega DC	1,144,677,000	16,217,579,000	93
62.	Chato DC	1,956,905,536	29,817,133,122	93
63.	Kongwa DC	1,773,690,593	24,928,390,466	93
64.	Korogwe TC	1,043,296,344	14,670,189,317	93
65.	Makete DC	1,455,159,861	20,890,440,415	93
66.	Masasi DC	1,936,126,294	26,037,023,216	93
67.	Missenyi DC	1,473,938,786	20,897,747,072	93

S/N	Council	Actual collection (TZS)	Recurrent Expenditure (TZS)	% of dependence
68.	Nachingwea DC	1,554,351,000	21,948,829,000	93
69.	Nzega DC	1,810,647,221	27,477,544,802	93
70.	Same DC	2,451,124,495	33,873,930,520	93
71.	Shinyanga DC	1,712,269,899	25,469,316,462	93
72.	Tarime TC	973,495,938	13,748,034,901	93
73.	Wanging'ombe DC	1,364,952,083	18,922,557,429	93
74.	Bukombe DC	1,972,609,000	23,261,852,000	92
75.	Busokelo DC	1,151,634,707	14,636,821,854	92
76.	Geita DC	3,558,551,000	47,126,559,000	92
77.	Handeni TC	647,204,172	8,593,652,938	92
78.	Iringa DC	2,895,056,487	37,580,061,861	92
79.	Kasulu DC	1,702,938,000	21,025,589,000	92
80.	Kilosa DC	2,958,113,254	37,963,655,431	92
81.	Kyerwa DC	1,602,377,676	20,901,576,316	92
82.	Mbeya DC	2,814,946,586	36,849,133,545	92
83.	Mbinga DC	1,986,408,162	26,221,514,391	92
84.	Meatu DC	1,792,720,509	23,852,063,929	92
85.	Muheza DC	2,021,056,865	24,422,593,323	92
86.	Muleba DC	3,131,809,087	40,424,790,291	92
87.	Musoma MC	1,662,411,493	21,028,765,589	92
88.	Nsimbo DC	850,921,604	10,087,031,929	92
89.	Rufiji DC	1,323,373,040	16,584,018,770	92
90.	Songea MC	2,704,300,945	32,175,995,692	92
91.	Sumbawanga DC	1,869,926,575	24,607,696,441	92
92.	Tabora MC	2,286,462,206	27,643,709,271	92
93.	Tunduru DC	2,663,861,044	34,168,611,614	92
94.	Hanang' DC	2,415,930,448	26,913,676,689	91
95.	Kisarawe DC	2,013,280,371	22,231,187,840	91
96.	Kiteto DC	1,650,751,335	18,870,093,855	91
97.	Madaba DC	661,548,380	7,538,650,308	91
98.	Mbarali DC	2,673,757,112	28,479,918,120	91
99.	Meru DC	3,642,807,370	41,630,246,080	91
100.	Monduli DC	2,290,256,236	25,284,238,214	91
101.	Mvomero DC	3,112,849,957	33,729,525,612	91

S/N	Council	Actual collection (TZS)	Recurrent Expenditure (TZS)	% of dependence
102.	Mwanga DC	2,087,791,765	23,386,495,081	91
103.	Ngorongoro DC	1,768,278,000	20,232,098,564	91
104.	Njombe DC	1,574,516,614	17,653,541,676	91
105.	Bagamoyo DC	2,510,290,158	25,156,143,535	90
106.	Bukoba MC	1,938,914,210	18,854,066,763	90
107.	Kondoa TC	911,894,369	9,013,521,534	90
108.	Kyela DC	2,924,031,534	28,822,255,976	90
109.	Longido DC	1,760,150,000	17,765,443,000	90
110.	Masasi TC	1,308,411,643	13,221,653,916	90
111.	Mbinga TC	1,374,587,958	14,445,652,263	90
112.	Newala DC	1,593,837,154	15,683,263,195	90
113.	Nkasi DC	2,110,907,000	21,551,776,000	90
114.	Rungwe DC	3,882,954,299	40,294,068,339	90
115.	Shinyanga MC	2,050,844,893	20,633,413,695	90
116.	Kishapu DC	2,227,229,070	23,262,639,417	90
117.	Karatu DC	2,725,657,309	25,318,421,302	89
118.	Kilolo DC	2,824,691,547	26,552,231,940	89
119.	Mbozi DC	4,571,085,393	42,614,458,579	89
120.	Mufindi DC	3,677,109,504	34,672,610,275	89
121.	Tabora DC	2,382,592,000	22,284,813,000	89
122.	Kilindi DC	2,325,068,666	20,032,251,709	88
123.	Morogoro MC	5,822,821,121	47,960,807,930	88
124.	Msalala DC	2,317,109,295	19,820,393,837	88
125.	Nanyamba TC	1,115,442,000	9,538,921,000	88
126.	Nanyumbu DC	1,950,117,359	16,334,577,667	88
127.	Pangani DC	1,170,379,481	10,142,459,711	88
128.	Simanjiro DC	1,934,044,000	15,788,256,000	88
129.	Ushetu DC	2,166,973,387	18,211,810,969	88
130.	Ilemela MC	5,196,561,307	40,714,727,988	87
131.	Kibiti District	1,497,029,000	11,388,244,000	87
132.	Manyoni DC	1,969,859,190	14,703,836,010	87
133.	Ruangwa DC	2,309,193,132	17,373,961,389	87
134.	Serengeti DC	3,560,154,657	26,426,267,000	87
135.	Ulanga DC	2,331,167,000	18,276,085,000	87
136.	Urambo DC	2,220,300,796	16,556,292,629	87

S/N	Council	Actual collection (TZS)	Recurrent Expenditure (TZS)	% of dependence
137.	Itigi DC	1,049,208,568	7,401,891,000	86
138.	Kilombero DC	4,437,909,694	32,198,741,331	86
139.	Mkuranga DC	4,082,037,020	28,991,454,418	86
140.	Mlele DC	783,591,885	5,755,041,000	86
141.	Mpimbwe DC	1,552,516,085	10,855,728,396	86
142.	Mtwara DC	2,388,941,838	17,203,046,596	86
143.	Njombe TC	3,014,193,288	21,762,383,269	86
144.	Sikonge DC	2,488,896,973	18,349,849,352	86
145.	Iringa MC	4,039,376,935	26,380,522,859	85
146.	Kilwa DC	2,881,735,716	19,659,084,058	85
147.	Mpanda MC	2,229,613,007	15,292,886,216	85
148.	Nzega TC	1,433,348,371	9,541,494,080	85
149.	Mbeya CC	7,856,169,412	48,012,856,579	84
150.	Singida MC	2,962,933,014	18,205,326,959	84
151.	Chalinze DC	4,011,316,482	24,279,494,086	83
152.	Lindi MC	2,020,371,590	12,241,085,000	83
153.	Mbulu TC	951,878,000	9,397,542,000	83
154.	Babati TC	3,072,414,000	17,163,154,823	82
155.	Ifakara TC	2,108,525,184	11,669,283,852	82
156.	Kibaha DC	3,077,016,495	17,038,356,696	82
157.	Liwale DC	2,354,396,000	12,859,802,000	82
158.	Mafia DC	1,307,460,110	7,179,060,361	82
159.	Makambako TC	2,640,416,346	14,385,942,559	82
160.	Moshi MC	5,043,302,438	27,760,461,634	82
161.	Kahama TC	5,214,506,644	27,361,700,367	81
162.	Kibaha TC	3,675,764,818	19,160,463,476	81
163.	Mafinga TC	2,586,597,967	13,088,336,950	80
164.	Mwanza CC	10,888,271,861	52,781,204,089	79
165.	Chunya DC	4,910,884,140	22,347,317,615	78
166.	Kaliua DC	5,215,991,617	23,480,384,426	78
167.	Songwe DC	1,807,234,315	8,019,757,932	77
168.	Malinyi DC	2,066,280,000	8,172,660,000	75
169.	Mpanda DC	3,085,117,013	11,884,455,822	74
170.	Tandahimba DC	6,114,277,771	23,908,804,364	74

S/N	Council	Actual collection (TZS)	Recurrent Expenditure (TZS)	% of dependence
171.	Geita TC	6,243,812,907	21,826,587,140	71
172.	Tarime DC	7,181,956,586	25,093,843,888	71
173.	Tanga CC	11,573,866,193	38,518,831,694	70
174.	Mtwara MC	5,052,744,000	16,348,092,000	69
175.	Arusha CC	12,733,495,000	40,383,323,000	68
176.	kigamboni MC	5,004,065,028	15,322,506,742	67
177.	Newala TC	2,352,721,557	7,152,326,640	67
178.	Kinondoni MC	28,918,080,777	75,936,882,174	62
179.	Temeke MC	32,318,219,179	80,181,752,764	60
180.	Ilala MC	45,589,595,880	109,448,871,220	58
181.	Tunduma TC	3,935,655,410	8,503,208,287	54
182.	Misungwi DC	1,653,140,584	3,465,733,983	52
183.	Dodoma MC	25,058,290,450	50,170,904,245	50
184.	Ubungo MC	15,122,814,843	30,203,116,692	50
185.	Dar es Salaam CC	16,868,432,230	1,924,513,000	-777
	Total	566,729,291,189	4,396,541,585,486	87

Appendix 11: LGAs with under collection of own source revenue in percentage

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Under collection (TZS)	% of Under collection
1.	Mbinga DC	9,658,656,000	1,986,408,162	7,672,247,838	79
2.	Namtumbo DC	3,335,460,000	803,564,423	2,531,895,577	76
3.	Rorya DC	1,833,557,333	612,401,004	1,221,156,329	67
4.	Rufiji DC	3,930,451,000	1,323,373,040	2,607,077,960	66
5.	Songea DC	2,308,747,000	809,502,136	1,499,244,864	65
6.	Kakonko DC	792,615,000	321,692,000	470,923,000	59
7.	Siha DC	1,736,204,000	704,085,000	1,032,119,000	59
8.	Igunga DC	3,124,861,000	1,310,013,236	1,814,847,764	58
9.	Nyang'hwale DC	1,290,200,000	583,436,000	706,764,000	55
10.	Kalambo DC	2,219,532,000	1,041,827,000	1,177,705,000	53
11.	Biharamulo DC	1,684,460,000	800,624,041	883,835,959	52
12.	Itilima DC	1,699,743,000	838,657,083	861,085,917	51
13.	Kyerwa DC	3,201,564,776	1,602,377,676	1,599,187,100	50
14.	kigambo ni MC	9,218,868,000	5,004,065,028	4,214,802,972	46
15.	Kishapu DC	4,115,665,001	2,227,229,070	1,888,435,931	46
16.	Nzega DC	3,337,876,512	1,810,647,221	1,527,229,291	46
17.	Maswa DC	3,327,092,000	1,824,663,531	1,502,428,469	45
18.	Nachingwea DC	2,835,657,000	1,554,351,000	1,281,306,000	45
19.	Buchosa DC	2,095,991,000	1,163,995,000	931,996,000	44
20.	Meatu DC	3,211,545,535	1,792,720,509	1,418,825,026	44
21.	Babati DC	2,648,267,260	1,515,783,428	1,132,483,832	43
22.	Ifakara TC	3,717,477,000	2,108,525,184	1,608,951,816	43
23.	Ileje DC	1,426,821,000	818,730,879	608,090,121	43
24.	Kigoma DC	685,000,000	393,520,582	291,479,418	43

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Under collection (TZS)	% of Under collection
25.	Mbogwe DC	1,199,120,000	685,780,724	513,339,276	43
26.	Morogoro DC	1,960,560,500	1,137,989,642	822,570,858	42
27.	Uvinza DC	2,262,299,000	1,330,794,000	931,505,000	41
28.	Bariadi TC	1,714,447,000	1,024,065,000	690,382,000	40
29.	Gairo DC	752,271,700	452,644,555	299,627,145	40
30.	Kibondo DC	1,141,333,335	684,051,798	457,281,537	40
31.	Kondoa DC	1,099,736,382	655,835,731	443,900,651	40
32.	Tabora MC	3,803,958,000	2,286,462,206	1,517,495,794	40
33.	Nanyamba TC	1,843,020,000	1,115,442,000	727,578,000	39
34.	Ubungo MC	24,219,635,000	15,122,814,843	9,096,820,157	38
35.	Kinondoni MC	45,982,267,000	28,918,080,777	17,064,186,223	37
36.	Handeni DC	2,587,831,780	1,644,201,385	943,630,395	36
37.	Korogwe TC	1,619,642,720	1,043,296,344	576,346,376	36
38.	Tarime TC	1,507,765,000	973,495,938	534,269,062	35
39.	Masasi TC	1,970,149,286	1,308,411,643	661,737,643	34
40.	Korogwe DC	2,375,817,325	1,620,910,991	754,906,334	32
41.	Kyela DC	4,299,409,000	2,924,031,534	1,375,377,466	32
42.	Meru DC	5,387,791,750	3,642,807,370	1,744,984,380	32
43.	Bumbuli DC	848,377,000	592,683,066	255,693,934	30
44.	Kwimba DC	2,095,991,000	1,466,793,705	629,197,295	30
45.	Sumbawanga MC	1,952,197,000	1,365,183,755	587,013,245	30
46.	Buhigwe DC	452,980,000	322,751,000	130,229,000	29
47.	Kasulu TC	1,244,869,000	880,579,615	364,289,385	29
48.	Mbeya	11,010,640,00	7,856,169,412	3,154,470,588	29

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Under collection (TZS)	% of Under collection
	CC	0			
49.	Busega DC	1,598,393,000	1,144,677,000	453,716,000	28
50.	Hanang' DC	3,373,611,050	2,415,930,448	957,680,602	28
51.	Mafia DC	1,822,321,000	1,307,460,110	514,860,890	28
52.	Butiama DC	1,234,140,000	899,525,230	334,614,770	27
53.	Mbinga TC	1,878,002,000	1,374,587,958	503,414,042	27
54.	Ngorongoro DC	2,429,883,000	1,768,278,000	661,605,000	27
55.	Iramba DC	1,920,812,000	1,431,436,000	489,376,000	25
56.	Moshi MC	6,688,899,834	5,043,302,438	1,645,597,396	25
57.	Nsimbo DC	1,137,471,800	850,921,604	286,550,196	25
58.	Bukombe DC	2,606,840,500	1,972,609,000	634,231,500	24
59.	Bunda DC	1,256,349,000	958,867,000	297,482,000	24
60.	Chemba DC	1,477,127,000	1,128,680,021	348,446,979	24
61.	Kiteto DC	2,175,188,000	1,650,751,335	524,436,665	24
62.	Bariadi DC	1,909,946,000	1,468,265,000	441,681,000	23
63.	Itigi DC	1,363,512,335	1,049,208,568	314,303,767	23
64.	Msalala DC	3,010,155,724	2,317,109,295	693,046,429	23
65.	Newala DC	2,062,662,000	1,593,837,154	468,824,846	23
66.	Sumbawanga DC	2,399,406,000	1,869,926,575	529,479,425	22
67.	Kibiti District	1,905,700,000	1,497,029,000	408,671,000	21
68.	Kongwa DC	2,233,593,000	1,773,690,593	459,902,407	21
69.	Manyoni DC	2,501,746,950	1,969,859,190	531,887,760	21
70.	Tanga CC	14,598,647,197	11,573,866,193	3,024,781,004	21
71.	Kisarawe DC	2,524,073,000	2,013,280,371	510,792,629	20

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Under collection (TZS)	% of Under collection
72.	Sikonge DC	3,093,707,000	2,488,896,973	604,810,027	20
73.	Songwe DC	2,247,102,000	1,807,234,315	439,867,685	20
74.	Ushetu DC	2,693,998,000	2,166,973,387	527,024,613	20
75.	Arusha CC	15,769,913,000	12,733,495,000	3,036,418,000	19
76.	Hai DC	2,146,799,600	1,738,418,474	408,381,126	19
77.	Madaba DC	818,712,000	661,548,380	157,163,620	19
78.	Mbarali DC	3,283,147,000	2,673,757,112	609,389,888	19
79.	Rombo DC	2,292,913,000	1,847,980,835	444,932,165	19
80.	Songea MC	3,349,647,000	2,704,300,945	645,346,055	19
81.	Kilosa DC	3,609,711,000	2,958,113,254	651,597,746	18
82.	Missenyi DC	1,787,880,283	1,473,938,786	313,941,497	18
83.	Misungwi DC	2,024,750,200	1,653,140,584	371,609,616	18
84.	Momba DC	1,062,967,000	872,872,061	190,094,939	18
85.	Urambo DC	2,696,942,000	2,220,300,796	476,641,204	18
86.	Kilolo DC	3,395,209,000	2,824,691,547	570,517,453	17
87.	Mafinga TC	3,120,969,000	2,586,597,967	534,371,033	17
88.	Mpwapa DC	1,694,775,000	1,398,466,993	296,308,007	17
89.	Arusha DC	3,493,318,000	2,924,417,191	568,900,809	16
90.	Mvomero DC	3,703,540,973	3,112,849,957	590,691,016	16
91.	Iringa DC	3,388,855,000	2,895,056,487	493,798,513	15
92.	Karagwe DC	1,107,757,000	943,559,000	164,198,000	15
93.	Mlele DC	922,350,000	783,591,885	138,758,115	15
94.	Mpanda MC	2,578,800,000	2,229,613,007	349,186,993	14
95.	Temeke MC	37,550,528,600	32,318,219,179	5,232,309,421	14
96.	Karatu	3,119,562,400	2,725,657,309	393,905,091	13

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Under collection (TZS)	% of Under collection
	DC				
97.	Mkalama DC	1,013,000,000	884,511,457	128,488,543	13
98.	Mkinga DC	1,078,320,000	942,149,017	136,170,983	13
99.	Moshi DC	2,492,050,700	2,179,386,622	312,664,078	13
100.	Nyasa DC	880,914,800	764,644,056	116,270,744	13
101.	Ludewa DC	1,370,452,000	1,202,465,190	167,986,810	12
102.	Nzega TC	1,635,053,000	1,433,348,371	201,704,629	12
103.	Simanjir o DC	2,195,749,994	1,934,044,000	261,705,994	12
104.	Handeni TC	729,600,224	647,204,172	82,396,052	11
105.	Masasi DC	2,185,316,000	1,936,126,294	249,189,706	11
106.	Mtwara MC	5,681,867,000	5,052,744,000	629,123,000	11
107.	Ilemela MC	5,777,131,000	5,196,561,307	580,569,693	10
108.	Musoma DC	1,117,242,800	1,008,774,506	108,468,294	10
109.	Ukerewe DC	1,611,514,000	1,450,780,327	160,733,673	10
110.	Chato DC	2,158,800,000	1,956,905,536	201,894,464	9
111.	Makamba ko TC	2,892,597,705	2,640,416,346	252,181,359	9
112.	Mtwara DC	2,623,475,293	2,388,941,838	234,533,455	9
113.	Njombe TC	3,314,008,000	3,014,193,288	299,814,712	9
114.	Pangani DC	1,290,012,426	1,170,379,481	119,632,945	9
115.	Singida MC	3,257,680,792	2,962,933,014	294,747,778	9
116.	Bukoba MC	2,114,320,000	1,938,914,210	175,405,790	8
117.	Bunda TC	1,166,440,000	1,073,612,548	92,827,452	8
118.	Chalinze DC	4,359,126,000	4,011,316,482	347,809,518	8
119.	Nkasi DC	2,304,000,000	2,110,907,000	193,093,000	8
120.	Same DC	2,673,157,000	2,451,124,495	222,032,505	8
121.	Sengere	1,258,534,000	1,156,280,000	102,254,000	8

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Under collection (TZS)	% of Under collection
	ma DC				
122.	Bahi DC	1,067,523,000	994,868,757	72,654,243	7
123.	Kigoma/Ujiji MC	1,165,167,000	1,088,267,000	76,900,000	7
124.	Shinyanga MC	2,200,000,000	2,050,844,893	149,155,107	7
125.	Lindi DC	1,399,800,000	1,312,269,000	87,531,000	6
126.	Liwale DC	2,511,408,448	2,354,396,000	157,012,448	6
127.	Makete DC	1,536,449,351	1,455,159,861	81,289,490	5
128.	Morogoro MC	6,116,080,468	5,822,821,121	293,259,347	5
129.	Mufindi DC	3,861,400,000	3,677,109,504	184,290,496	5
130.	Musoma MC	1,756,160,000	1,662,411,493	93,748,507	5
131.	Njombe DC	1,658,998,901	1,574,516,614	84,482,287	5
132.	Singida DC	1,009,324,000	958,624,000	50,700,000	5
133.	Tarime DC	7,501,394,555	7,181,956,586	319,437,969	4
134.	Bagamoyo DC	2,577,210,367	2,510,290,158	66,920,209	3
135.	Chamwinjo DC	1,225,582,000	1,188,342,345	37,239,655	3
136.	Iringa MC	4,180,827,000	4,039,376,935	141,450,065	3
137.	Ruangwa DC	2,387,098,000	2,309,193,132	77,904,868	3
138.	Rungwe DC	3,992,665,270	3,882,954,299	109,710,971	3
139.	Shinyanga DC	1,759,693,685	1,712,269,899	47,423,786	3
140.	Tunduma TC	4,058,235,000	3,935,655,410	122,579,590	3
141.	Tunduru DC	2,745,767,342	2,663,861,044	81,906,298	3
142.	Busokelo DC	1,174,753,000	1,151,634,707	23,118,293	2
143.	Ilala MC	46,621,718,040	45,589,595,880	1,032,122,160	2
144.	Kilwa DC	2,935,328,474	2,881,735,716	53,592,758	2
145.	Malinyi	2,105,204,000	2,066,280,000	38,924,000	2

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Under collection (TZS)	% of Under collection
	DC				
146.	Mbeya DC	2,867,013,000	2,814,946,586	52,066,414	2
147.	Mbozi DC	4,650,878,667	4,571,085,393	79,793,274	2
148.	Mpanda DC	3,144,498,500	3,085,117,013	59,381,487	2
149.	Muheza DC	2,064,940,000	2,021,056,865	43,883,135	2
150.	Kibaha TC	3,705,549,000	3,675,764,818	29,784,182	1
	Total	552,991,784,443	425,565,327,360	127,426,457,083	23

Appendix 12: LGAs with own source revenue collection above the approved budget

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Over collection (TZS)	%
1.	Babati TC	2,656,715,000	3,072,414,000	415,699,000	16
2.	Bukoba DC	1,139,625,100	1,813,974,315	674,349,215	59
3.	Chunya DC	3,989,370,000	4,910,884,140	921,514,140	23
4.	Dar es Salaam CC	16,413,537,000	16,868,432,230	454,895,230	3
5.	Dodoma MC	20,798,303,295	25,058,290,450	4,259,987,155	20
6.	Geita DC	2,972,780,000	3,558,551,000	585,771,000	20
7.	Geita TC	5,504,320,052	6,243,812,907	739,492,855	13
8.	Ikungi DC	929,500,000	1,074,873,000	145,373,000	16
9.	Kahama TC	5,126,231,000	5,214,506,644	88,275,644	2
10.	Kaliua DC	3,871,431,000	5,215,991,617	1,344,560,617	35
11.	Kasulu DC	1,282,574,000	1,702,938,000	420,364,000	33
12.	Kibaha DC	2,152,635,000	3,077,016,495	924,381,495	43
13.	Kilindi DC	1,727,908,000	2,325,068,666	597,160,666	35
14.	Kilombero DC	4,429,336,729	4,437,909,694	8,572,965	0.2
15.	Kondoa TC	861,726,000	911,894,369	50,168,369	6
16.	Lindi MC	1,858,140,200	2,020,371,590	162,231,390	9
17.	Longido DC	1,105,171,000	1,760,150,000	654,979,000	59
18.	Lushoto DC	2,092,509,000	2,140,058,990	47,549,990	2
19.	Magu DC	1,774,971,000	1,805,094,011	30,123,011	2
20.	Mbulu DC	1,108,493,000	1,129,028,000	20,535,000	2
21.	Mkuranga DC	3,626,293,345	4,082,037,020	455,743,675	13
22.	Monduli DC	2,211,206,000	2,290,256,236	79,050,236	4
23.	Mpimbwe DC	1,258,667,000	1,552,516,085	293,849,085	23
24.	Muleba DC	2,751,282,843	3,131,809,087	380,526,244	14
25.	Mwanga DC	1,331,355,260	2,087,791,765	756,436,505	57
26.	Mwanza CC	10,500,000,000	10,888,271,861	388,271,861	4
27.	Nanyumbu DC	1,938,980,000	1,950,117,359	11,137,359	1
28.	Newala TC	1,826,232,000	2,352,721,557	526,489,557	29
29.	Ngara DC	1,772,460,447	1,782,161,230	9,700,783	1
30.	Serengeti DC	3,132,831,000	3,560,154,657	427,323,657	14
31.	Tabora DC	2,295,132,000	2,382,592,000	87,460,000	4
32.	Tandahimba DC	5,813,468,000	6,114,277,771	300,809,771	5
33.	Ulanga DC	2,318,411,000	2,331,167,000	12,756,000	1

S/N	Council	Approved budget (TZS)	Actual collection (TZS)	Over collection (TZS)	%
34.	Wanging'ombe DC	1,259,320,000	1,364,952,083	105,632,083	8
	Total	123,830,915,271	140,212,085,829	16,381,170,558	13

Appendix 13: List of LGAs with over released Development Grants

S/N	Council	Approved amount (TZS)	Released amount (TZS)	Over released amount (TZS)	%
1.	Bariadi DC	9,972,553,000	10,695,056,000	722,503,000	7
2.	Bukoba DC	4,319,847,226	6,384,607,544	2,064,760,318	48
3.	Gairo DC	1,558,804,706	1,759,306,198	200,501,492	13
4.	Ilala MC	9,869,859,070	13,338,182,990	3,468,323,920	35
5.	Ilemela MC	3,476,429,053	3,968,438,915	492,009,862	14
6.	Itilima DC	4,105,020,058	4,108,961,327	3,941,269	0.1
7.	Kasulu TC	4,631,626,714	4,752,446,923	120,820,209	3
8.	Kilindi DC	1,100,214,000	2,402,307,476	1,302,093,476	118
9.	Kilwa DC	6,122,899,051	6,342,828,718	219,929,667	4
10.	Kiteto DC	3,766,851,000	4,121,417,547	354,566,547	9
11.	Lindi DC	-	1,666,646,000	1,666,646,000	100
12.	Longido DC	2,677,552,000	3,678,143,000	1,000,591,000	37
13.	Madaba DC	3,154,243,170	3,244,318,778	90,075,608	3
14.	Mafia DC	909,294,963	1,803,998,998	894,704,035	98
15.	Mbogwe DC	872,980,408	1,959,491,900	1,086,511,492	124
16.	Mbulu DC	2,339,779,000	2,468,528,707	128,749,707	6
17.	Muleba DC	1,306,194,444	2,996,599,096	1,690,404,652	129
18.	Mwanza CC	7,469,342,251	8,297,108,867	827,766,616	11
19.	Nanyamba TC	4,469,736,000	4,619,013,000	149,277,000	3
20.	Newala TC	59,525,939	1,965,693,389	1,906,167,450	3,202
21.	Nkasi DC	4,120,596,000	5,353,673,000	1,233,077,000	30
22.	Shinyanga MC	7,027,397,569	9,126,388,898	2,098,991,329	30
23.	Tarime TC	883,976,345	1,222,776,345	338,800,000	38
	Total	84,214,721,967	106,275,933,616	22,061,211,649	26

Appendix 14: List of LGAs with over released recurrent grants

S/N	Council	Approved amount (TZS)	Released amount (TZS)	Over released amount (TZS)	%
1.	Ludewa DC	21,958,748,972	21,995,980,408	37,231,436	0.2
2.	Bukoba MC	19,034,565,200	19,232,620,657	198,055,457	1
3.	Mwanza CC	50,318,382,000	51,032,632,285	714,250,285	1
4.	Nyasa DC	15,274,253,280	15,633,416,434	359,163,154	2
5.	Igunga DC	30,090,137,350	30,914,886,352	824,749,002	3
6.	Nkasi DC	17,509,425,000	18,164,321,000	654,896,000	4
7.	Busokelo DC	13,930,925,400	14,636,821,854	705,896,454	5
8.	Mbeya CC	45,523,443,000	48,242,028,994	2,718,585,994	6
9.	Kasulu TC	16,540,000,000	17,641,260,300	1,101,260,300	7
10.	Songwe DC	7,484,670,000	8,003,770,194	519,100,194	7
11.	Sumbawanga MC	24,372,099,520	25,991,669,757	1,619,570,237	7
12.	Urambo DC	15,629,574,000	16,818,193,983	1,188,619,983	8
13.	Biharamulo DC	22,541,927,000	24,665,454,000	2,123,527,000	9
14.	Buhigwe DC	15,076,714,000	16,574,381,000	1,497,667,000	10
15.	Ilala MC	95,298,195,000	108,130,584,750	12,832,389,750	13
16.	Liwale DC	11,269,862,000	12,947,466,000	1,677,604,000	15
17.	Newala TC	6,020,848,249	7,280,315,157	1,259,466,908	21
18.	Kilombero DC	26,501,980,894	33,046,218,804	6,544,237,910	25
19.	Mbinga TC	11,023,214,904	14,208,063,609	3,184,848,705	29
20.	Mpimbwe DC	7,798,286,678	10,672,909,780	2,874,623,102	37
	Total	473,197,252,447	515,832,995,318	42,635,742,871	

Appendix 15: Under-released Capital Development Grants

S/N	Council	Approved amount (TZS)	Released amount (TZS)	Under released amount (TZS)	%
1.	Ludewa DC	7,927,753,391	156,507,948	7,771,245,443	98
2.	Temeke MC	87,467,334,179	3,772,388,844	83,694,945,335	96
3.	Kyela DC	9,245,289,588	531,500,000	8,713,789,588	94
4.	Bariadi TC	8,537,407,170	737,753,000	7,799,654,170	91
5.	Siha DC	1,590,950,697	173,025,000	1,417,925,697	89
6.	Bagamoyo DC	327,207,000	37,380,000	289,827,000	89
7.	Mufindi DC	10,504,635,220	1,290,842,345	9,213,792,875	88
8.	Chunya DC	6,858,129,231	962,386,260	5,895,742,971	86
9.	Songea DC	9,388,391,220	1,627,536,172	7,760,855,048	83
10.	Kakonko DC	9,161,778,467	1,530,755,000	7,631,023,467	83
11.	Kibondo DC	7,950,544,660	1,378,139,139	6,572,405,521	83
12.	Karatu DC	9,166,486,952	1,654,018,455	7,512,468,497	82
13.	Manyoni DC	6,797,100,614	1,197,574,763	5,599,525,851	82
14.	Moshi DC	3,027,003,065	561,138,915	2,465,864,150	81
15.	Kisarawe DC	5,168,223,756	1,041,850,442	4,126,373,314	80
16.	Njombe DC	3,082,871,934	679,506,957	2,403,364,977	78
17.	Sumbawanga DC	2,939,320,000	646,091,888	2,293,228,112	78
18.	Kwimba DC	7,388,179,076	1,678,950,474	5,709,228,602	77
19.	Iringa DC	7,984,838,039	2,121,250,232	5,863,587,807	73
20.	Mkuranga DC	4,226,453,481	1,133,513,065	3,092,940,416	73
21.	Handeni DC	4,592,833,352	1,276,569,192	3,316,264,160	72
22.	Tabora DC	6,714,059,167	1,965,731,000	4,748,328,167	71
23.	Tabora MC	6,714,059,167	1,965,731,000	4,748,328,167	71
24.	Bahi DC	7,494,742,000	2,261,492,997	5,233,249,003	70
25.	Mbarali DC	5,956,274,919	1,808,798,319	4,147,476,600	70
26.	Shinyanga DC	4,901,913,749	1,473,527,411	3,428,386,338	70
27.	Kalambo DC	9,792,121,000	3,050,208,000	6,741,913,000	69
28.	Makete DC	3,825,041,667	1,198,326,878	2,626,714,789	69
29.	Kyerwa DC	8,599,407,283	2,741,548,079	5,857,859,204	68
30.	Mtwara DC	4,864,485,306	1,550,070,340	3,314,414,966	68
31.	Nachingwea DC	4,709,781,696	1,504,437,000	3,205,344,696	68

S/N	Council	Approved amount (TZS)	Released amount (TZS)	Under released amount (TZS)	%
32.	Rombo DC	4,492,758,976	1,454,751,792	3,038,007,184	68
33.	Namtumbo DC	8,901,941,441	2,995,363,928	5,906,577,513	66
34.	Rufiji DC	3,753,756,327	1,269,992,920	2,483,763,407	66
35.	Ruangwa DC	4,620,119,465	1,602,811,600	3,017,307,865	65
36.	Kasulu DC	9,442,089,000	3,411,268,000	6,030,821,000	64
37.	Meatu DC	3,290,994,440	1,174,102,245	2,116,892,195	64
38.	Musoma DC	2,582,635,621	955,112,622	1,627,522,999	63
39.	Tunduma TC	7,649,429,888	2,940,341,094	4,709,088,794	62
40.	Momba DC	5,230,241,100	1,996,758,047	3,233,483,053	62
41.	Mwanga DC	2,781,718,189	1,066,071,480	1,715,646,709	62
42.	Itigi DC	9,850,768,910	3,841,342,108	6,009,426,802	61
43.	Butiama DC	4,500,159,970	1,750,159,971	2,749,999,999	61
44.	Hanang' DC	2,740,840,253	1,076,633,984	1,664,206,269	61
45.	Muheza DC	2,213,805,911	866,489,169	1,347,316,742	61
46.	Nzega DC	3,500,641,418	1,428,768,000	2,071,873,418	59
47.	Sengerema DC	2,480,999,000	1,009,489,000	1,471,510,000	59
48.	Kigoma/Ujiji MC	10,930,140,498	4,573,399,273	6,356,741,225	58
49.	Morogoro DC	7,766,459,778	3,237,526,925	4,528,932,853	58
50.	Kibaha DC	7,319,048,741	3,059,393,758	4,259,654,983	58
51.	Mbeya DC	6,875,684,460	2,975,575,795	3,900,108,665	57
52.	Kishapu DC	4,223,416,385	1,835,280,967	2,388,135,418	57
53.	Bumbuli DC	4,381,757,576	1,947,910,922	2,433,846,654	56
54.	Maswa DC	3,884,290,699	1,696,974,476	2,187,316,223	56
55.	Tandahimba DC	3,036,880,429	1,359,931,414	1,676,949,015	55
56.	Singida DC	9,089,878,000	4,227,407,000	4,862,471,000	53
57.	Karagwe DC	8,272,098,599	3,875,060,599	4,397,038,000	53
58.	Mlele DC	6,807,596,590	3,192,274,000	3,615,322,590	53
59.	Songea MC	24,767,306,990	12,012,052,361	12,755,254,629	52
60.	Kilombero DC	4,130,610,167	2,034,548,835	2,096,061,332	51
61.	Mbeya CC	10,376,484,978	5,200,819,966	5,175,665,012	50
62.	Buchosa DC	6,810,608,000	3,432,826,000	3,377,782,000	50
63.	Chemba DC	5,610,030,369	2,883,509,005	2,726,521,364	49

S/N	Council	Approved amount (TZS)	Released amount (TZS)	Under released amount (TZS)	%
64.	Kahama TC	2,190,296,795	1,115,260,037	1,075,036,758	49
65.	Ubungu MC	6,218,774,696	3,213,536,124	3,005,238,572	48
66.	Nsimbo DC	5,000,250,394	2,602,743,132	2,397,507,262	48
67.	Ifakara TC	3,182,868,000	1,668,963,318	1,513,904,682	48
68.	Masasi TC	3,793,591,389	2,002,790,294	1,790,801,095	47
69.	Chalinze DC	2,707,000,000	1,439,282,940	1,267,717,060	47
70.	Kongwa DC	9,451,278,698	5,135,728,351	4,315,550,347	46
71.	Iramba DC	5,259,453,330	2,856,210,861	2,403,242,469	46
72.	Mbinga DC	2,043,511,725	1,098,638,738	944,872,987	46
73.	Mkalama DC	4,052,852,000	2,217,776,000	1,835,076,000	45
74.	Ileje DC	3,085,306,445	1,731,031,078	1,354,275,367	44
75.	Kondoa TC	9,015,342,959	5,145,976,815	3,869,366,144	43
76.	Moshi MC	16,546,086,490	9,582,871,172	6,963,215,318	42
77.	Babati DC	9,290,075,794	5,345,981,998	3,944,093,796	42
78.	Wanging'ombe DC	7,742,866,940	4,522,379,416	3,220,487,524	42
79.	Hai DC	496,896,935	287,747,763	209,149,172	42
80.	Lindi MC	11,132,210,842	6,521,577,074	4,610,633,768	41
81.	Ushetu DC	2,655,345,557	1,563,062,400	1,092,283,157	41
82.	Kondoa DC	6,009,397,407	3,644,108,104	2,365,289,303	39
83.	Pangani DC	3,547,382,859	2,161,756,983	1,385,625,876	39
84.	Nyang'hwale DC	5,128,946,000	3,196,516,000	1,932,430,000	38
85.	Chamwino DC	12,552,809,466	7,970,787,854	4,582,021,612	37
86.	Dodoma MC	10,476,068,894	6,616,323,003	3,859,745,891	37
87.	Mpanda DC	5,583,554,628	3,524,426,741	2,059,127,887	37
88.	Serengeti DC	1,892,499,000	1,186,964,000	705,535,000	37
89.	Same DC	1,366,647,018	855,936,222	510,710,796	37
90.	Uvinza DC	3,044,057,000	1,949,274,000	1,094,783,000	36
91.	Busega DC	3,874,041,543	2,521,455,525	1,352,586,018	35
92.	Liwale DC	2,127,150,000	1,377,317,000	749,833,000	35
93.	Arusha DC	3,379,234,665	2,213,789,400	1,165,445,265	34
94.	Igunga DC	3,285,149,712	2,183,616,941	1,101,532,771	34
95.	Newala DC	2,999,441,891	1,984,667,480	1,014,774,411	34
96.	Kilosa DC	4,970,737,902	3,335,089,254	1,635,648,648	33

S/N	Council	Approved amount (TZS)	Released amount (TZS)	Under released amount (TZS)	%
97.	Nyasa DC	4,137,182,537	2,761,733,987	1,375,448,550	33
98.	Sikonge DC	4,061,421,019	2,735,279,128	1,326,141,891	33
99.	Ulanga DC	2,610,276,000	1,740,412,000	869,864,000	33
100.	Misungwi DC	2,339,782,767	1,572,069,767	767,713,000	33
101.	Kinondoni MC	28,697,547,400	19,394,056,178	9,303,491,222	32
102.	Geita TC	15,204,179,920	10,309,629,612	4,894,550,308	32
103.	Bukoba MC	10,638,623,144	7,266,769,735	3,371,853,409	32
104.	Dar es Salaam CC	5,917,358,580	4,079,000,000	1,838,358,580	31
105.	Korogwe DC	1,250,875,497	867,429,915	383,445,582	31
106.	Arusha CC	16,898,912,000	11,962,992,000	4,935,920,000	29
107.	Geita DC	6,621,113,000	4,708,307,000	1,912,806,000	29
108.	Simanjiro DC	1,673,414,000	1,187,330,000	486,084,000	29
109.	Musoma MC	10,605,104,397	7,606,070,556	2,999,033,841	28
110.	Mpimbwe DC	1,228,195,226	889,833,376	338,361,850	28
111.	Makambako TC	2,395,505,829	1,736,746,667	658,759,162	27
112.	Babati TC	2,748,396,000	2,077,544,000	670,852,000	24
113.	Singida MC	13,271,385,575	10,380,164,715	2,891,220,860	22
114.	kigamboni MC	3,077,928,202	2,402,820,702	675,107,500	22
115.	Biharamulo DC	2,316,726,000	1,811,491,870	505,234,130	22
116.	Busokelo DC	3,202,573,000	2,534,037,000	668,536,000	21
117.	Mbozi DC	4,848,976,200	3,864,413,685	984,562,515	20
118.	Lushoto DC	948,000,000	761,739,895	186,260,105	20
119.	Mbinga TC	3,896,673,972	3,142,224,372	754,449,600	19
120.	Mafinga TC	3,493,325,821	2,815,717,331	677,608,490	19
121.	Tunduru DC	2,983,046,405	2,425,525,642	557,520,763	19
122.	Masasi DC	7,286,554,033	5,966,848,312	1,319,705,721	18
123.	Songwe DC	2,870,000,000	2,344,335,000	525,665,000	18
124.	Ngorongoro DC	2,907,578,294	2,429,571,481	478,006,813	16
125.	Missenyi DC	1,566,492,186	1,317,026,626	249,465,560	16
126.	Nzega TC	3,524,391,066	2,995,559,182	528,831,884	15
127.	Ikungi DC	2,460,607,000	2,096,061,000	364,546,000	15

S/N	Council	Approved amount (TZS)	Released amount (TZS)	Under released amount (TZS)	%
128.	Magu DC	4,145,206,424	3,563,514,013	581,692,411	14
129.	Kilolo DC	2,706,773,071	2,320,335,848	386,437,223	14
130.	Ngara DC	1,800,366,438	1,544,661,572	255,704,866	14
131.	Sumbawanga MC	11,372,990,102	10,032,171,472	1,340,818,630	12
132.	Malinyi DC	3,533,550,000	3,121,688,000	411,862,000	12
133.	Korogwe TC	3,092,971,294	2,735,391,158	357,580,136	12
134.	Kigoma DC	2,693,511,967	2,382,725,585	310,786,382	12
135.	Kibaha TC	8,788,044,605	7,836,915,240	951,129,365	11
136.	Rungwe DC	3,447,996,051	3,061,189,218	386,806,833	11
137.	Ukerewe DC	2,026,366,647	1,793,851,768	232,514,879	11
138.	Njombe TC	10,317,883,605	9,278,317,862	1,039,565,743	10
139.	Mvomero DC	5,047,638,402	4,562,567,233	485,071,169	10
140.	Mkinga DC	4,292,516,365	3,842,321,615	450,194,750	10
141.	Bunda DC	1,990,576,000	1,799,954,000	190,622,000	10
142.	Iringa MC	7,297,293,368	6,659,581,858	637,711,510	9
143.	Mtwara MC	2,225,192,000	2,047,507,000	177,685,000	8
144.	Morogoro MC	32,103,729,682	29,862,463,683	2,241,265,999	7
145.	Buhigwe DC	2,888,319,000	2,674,208,000	214,111,000	7
146.	Msalala DC	1,814,531,937	1,693,080,102	121,451,835	7
147.	Urambo DC	1,650,414,322	1,535,604,183	114,810,139	7
148.	Mpanda MC	8,179,194,000	7,689,096,408	490,097,592	6
149.	Monduli DC	2,768,633,224	2,612,667,064	155,966,160	6
150.	Kibiti District	3,989,564,270	3,794,574,270	194,990,000	5
151.	Rorya DC	2,041,301,125	1,958,560,596	82,740,529	4
152.	Tarime DC	895,941,859	862,499,730	33,442,129	4
153.	Tanga CC	7,532,453,267	7,339,952,952	192,500,315	3
154.	Bukombe DC	1,002,332,000	996,036,000	6,296,000	1
155.	Meru DC	2,121,399,920	2,117,988,960	3,410,960	0.2
156.	Chato DC	6,518,352,465	6,513,352,465	5,000,000	0.1
	Total	977,288,124,668	497,281,600,978	480,006,523,690	49

Appendix 16: Under-released Recurrent Grants

S/N	Council	Approved amount (TZS)	Released amount (TZS)	Under released (TZS)	%
1.	Mpwapwa DC	37,694,362,106	6,367,871,697	31,326,490,409	83
2.	Itigi DC	18,156,190,100	5,386,872,170	12,769,317,930	70
3.	Ubungo MC	64,724,445,500	30,203,116,692	34,521,328,808	53
4.	Kasulu DC	38,068,486,000	19,611,322,000	18,457,164,000	48
5.	Mbulu TC	18,925,919,000	10,011,414,000	8,914,505,000	47
6.	Ikungi DC	33,448,294,000	18,728,416,275	14,719,877,725	44
7.	Mlele DC	10,551,301,000	5,860,861,000	4,690,440,000	44
8.	Chalinze DC	39,178,768,063	22,680,477,443	16,498,290,620	42
9.	Singida MC	31,381,726,366	18,122,863,669	13,258,862,697	42
10.	Ulanga DC	30,907,486,000	18,062,251,000	12,845,235,000	42
11.	Manyoni DC	30,420,956,101	17,617,885,974	12,803,070,127	42
12.	Kongwa DC	42,924,334,000	25,237,881,242	17,686,452,758	41
13.	Bukoba DC	47,225,411,373	28,560,135,082	18,665,276,291	40
14.	Rufiji DC	25,503,350,000	15,210,795,000	10,292,555,000	40
15.	Mafia DC	12,010,821,400	7,179,060,361	4,831,761,039	40
16.	Meatu DC	38,611,132,555	23,524,480,669	15,086,651,886	39
17.	Mbogwe DC	29,253,011,163	17,835,997,000	11,417,014,163	39
18.	Kwimba DC	58,565,333,263	36,512,753,670	22,052,579,593	38
19.	Mbinga DC	40,968,203,800	26,221,514,391	14,746,689,409	36
20.	Kishapu DC	35,415,169,390	22,730,164,873	12,685,004,517	36
21.	Siha DC	22,156,395,446	14,107,985,000	8,048,410,446	36
22.	Kigoma/Uji ji MC	37,039,470,956	24,085,416,106	12,954,054,850	35
23.	Geita DC	69,792,894,000	47,126,560,000	22,666,334,000	32
24.	Nzega DC	40,122,483,376	27,255,454,362	12,867,029,014	32
25.	Nachingwea DC	32,161,348,000	21,948,829,000	10,212,519,000	32
26.	Kyerwa DC	30,578,582,612	20,895,786,606	9,682,796,006	32
27.	Iramba DC	23,565,386,670	16,101,436,540	7,463,950,130	32
28.	Kibiti District	16,794,962,000	11,429,131,000	5,365,831,000	32
29.	Newala DC	26,699,423,356	18,356,737,438	8,342,685,918	31
30.	Geita TC	30,678,266,453	21,414,782,182	9,263,484,271	30
31.	Bumbuli DC	27,082,047,942	19,039,659,566	8,042,388,376	30

S/N	Council	Approved amount (TZS)	Released amount (TZS)	Under released (TZS)	%
32.	Mbulu DC	26,277,676,000	18,507,257,000	7,770,419,000	30
33.	Kisarawe DC	25,514,990,800	17,894,802,870	7,620,187,930	30
34.	Lindi MC	17,097,015,198	11,964,246,000	5,132,769,198	30
35.	Kondoa TC	12,842,777,117	9,034,778,213	3,807,998,904	30
36.	Handeni DC	36,227,857,590	25,756,274,595	10,471,582,995	29
37.	Pangani DC	13,804,217,139	9,782,527,086	4,021,690,053	29
38.	Mtwara DC	23,987,442,000	17,203,047,000	6,784,395,000	28
39.	Makambako TC	19,992,329,622	14,385,942,559	5,606,387,063	28
40.	Nzega TC	13,276,057,729	9,541,494,080	3,734,563,649	28
41.	Maswa DC	43,217,112,761	31,423,988,626	11,793,124,135	27
42.	Wanging'o mbe DC	26,041,209,132	19,034,401,258	7,006,807,874	27
43.	Ileje DC	22,730,635,941	16,607,237,322	6,123,398,619	27
44.	Tunduma TC	11,440,714,000	8,397,262,598	3,043,451,402	27
45.	Temeke MC	112,094,957,000	83,243,533,345	28,851,423,655	26
46.	Ngara DC	39,668,576,266	29,522,579,461	10,145,996,805	26
47.	Kondoa DC	36,526,446,798	26,941,842,761	9,584,604,037	26
48.	Tarime DC	33,021,957,250	24,577,817,370	8,444,139,880	26
49.	Malinyi DC	10,977,848,000	8,172,660,000	2,805,188,000	26
50.	Muleba DC	54,572,897,208	41,051,406,336	13,521,490,872	25
51.	Bunda TC	19,235,387,297	14,341,527,670	4,893,859,627	25
52.	Kilolo DC	35,045,800,017	26,545,830,203	8,499,969,814	24
53.	Butiama DC	32,194,814,385	24,498,494,643	7,696,319,742	24
54.	Monduli DC	32,068,034,120	24,489,383,837	7,578,650,283	24
55.	Muheza DC	31,761,562,690	24,225,810,472	7,535,752,218	24
56.	Shinyanga MC	27,700,222,543	20,941,904,386	6,758,318,157	24
57.	Musoma MC	27,667,280,335	20,910,141,981	6,757,138,354	24
58.	Same DC	46,045,632,747	35,575,974,767	10,469,657,980	23
59.	Misungwi DC	44,418,959,883	34,377,004,595	10,041,955,288	23
60.	Bagamoyo DC	32,586,002,408	25,139,810,693	7,446,191,715	23
61.	Chato DC	38,133,107,024	29,864,185,016	8,268,922,008	22
62.	Rorya DC	34,479,655,035	26,785,116,853	7,694,538,182	22

S/N	Council	Approved amount (TZS)	Released amount (TZS)	Under released (TZS)	%
63.	Serengeti DC	34,047,315,000	26,426,268,000	7,621,047,000	22
64.	Bukombe DC	30,106,673,000	23,361,419,000	6,745,254,000	22
65.	Ruangwa DC	22,385,115,680	17,373,961,389	5,011,154,291	22
66.	Kilwa DC	19,916,786,011	15,570,995,500	4,345,790,511	22
67.	Nyang'hwale DC	18,649,549,000	14,605,664,000	4,043,885,000	22
68.	Mpanda DC	16,199,882,400	12,637,715,028	3,562,167,372	22
69.	Kahama TC	32,480,474,000	25,818,934,347	6,661,539,653	21
70.	Kaliua DC	29,849,690,282	23,480,384,426	6,369,305,856	21
71.	Uvinza DC	28,319,880,000	22,429,448,000	5,890,432,000	21
72.	Ushetu DC	21,743,440,708	17,236,409,425	4,507,031,283	21
73.	Busega DC	20,998,989,000	16,556,592,000	4,442,397,000	21
74.	kigamboni MC	19,751,951,500	15,520,201,795	4,231,749,705	21
75.	Kiteto DC	23,868,466,530	19,153,190,066	4,715,276,464	20
76.	Handeni TC	10,330,886,541	8,311,267,466	2,019,619,075	20
77.	Korogwe TC	21,123,883,406	17,067,619,944	4,056,263,462	19
78.	Mkinga DC	18,654,891,938	15,072,608,913	3,582,283,025	19
79.	Rungwe DC	46,681,319,237	38,269,592,291	8,411,726,946	18
80.	Kilosa DC	38,855,915,407	31,792,004,855	7,063,910,552	18
81.	Bunda DC	27,401,330,000	22,484,412,000	4,916,918,000	18
82.	Kigoma DC	25,409,191,000	20,851,994,103	4,557,196,897	18
83.	Sengerema DC	51,547,910,000	42,650,208,000	8,897,702,000	17
84.	Shinyanga DC	31,079,724,263	25,654,304,209	5,425,420,054	17
85.	Ngorongoro DC	23,883,090,585	19,917,797,546	3,965,293,039	17
86.	Morogoro MC	57,388,043,508	47,960,807,930	9,427,235,578	16
87.	Mbozi DC	51,507,447,766	43,392,485,907	8,114,961,859	16
88.	Buchosa DC	20,015,346,000	16,761,313,000	3,254,033,000	16
89.	Gairo DC	19,328,703,343	16,177,794,075	3,150,909,268	16
90.	Mufindi DC	41,332,775,480	35,317,587,261	6,015,188,219	15
91.	Mvomero DC	39,589,578,524	33,776,392,138	5,813,186,386	15

S/N	Council	Approved amount (TZS)	Released amount (TZS)	Under released (TZS)	%
92.	Tarime TC	16,073,165,213	13,699,616,722	2,373,548,491	15
93.	Mafinga TC	15,413,161,460	13,121,786,580	2,291,374,880	15
94.	Nsimbo DC	12,295,051,194	10,403,345,134	1,891,706,060	15
95.	Rombo DC	38,556,722,846	33,018,610,934	5,538,111,912	14
96.	Babati TC	34,936,623,000	29,929,384,000	5,007,239,000	14
97.	Songea DC	25,678,493,572	22,043,633,695	3,634,859,877	14
98.	Kalambo DC	22,215,538,000	19,104,496,000	3,111,042,000	14
99.	Bahi DC	22,087,483,000	19,043,985,330	3,043,497,670	14
100.	Njombe DC	20,654,332,410	17,813,403,668	2,840,928,742	14
101.	Bariadi DC	19,537,087,000	16,731,047,000	2,806,040,000	14
102.	Kakonko DC	15,285,046,621	13,193,417,000	2,091,629,621	14
103.	Dar es Salaam CC	2,229,302,000	1,924,513,300	304,788,700	14
104.	Hai DC	36,153,727,304	31,615,168,893	4,538,558,411	13
105.	Karatu DC	29,649,445,600	25,703,266,442	3,946,179,158	13
106.	Mwanga DC	26,829,777,000	23,386,495,080	3,443,281,920	13
107.	Korogwe DC	32,478,567,838	28,438,665,998	4,039,901,840	12
108.	Singida DC	24,187,665,000	21,185,218,000	3,002,447,000	12
109.	Masasi TC	15,612,577,459	13,767,862,019	1,844,715,440	12
110.	Tanga CC	44,871,937,386	40,122,656,734	4,749,280,652	11
111.	Iringa DC	42,169,824,283	37,433,786,293	4,736,037,990	11
112.	Masasi DC	28,330,483,531	25,195,138,122	3,135,345,409	11
113.	Kibaha DC	19,424,160,824	17,197,998,402	2,226,162,422	11
114.	Babati DC	19,495,408,237	17,303,197,198	2,192,211,039	11
115.	Simanjiro DC	18,409,146,000	16,403,854,000	2,005,292,000	11
116.	Dodoma MC	55,078,870,732	49,683,013,845	5,395,856,887	10
117.	Lushoto DC	39,664,511,601	35,839,512,271	3,824,999,330	10
118.	Sumbawanga DC	27,663,001,375	24,934,304,736	2,728,696,639	10
119.	Bariadi TC	23,318,824,000	20,933,871,000	2,384,953,000	10
120.	Longido DC	19,219,483,000	17,242,722,000	1,976,761,000	10
121.	Moshi DC	56,205,741,723	51,331,229,108	4,874,512,615	9
122.	Kibondo DC	25,656,793,500	23,322,244,189	2,334,549,311	9
123.	Kilindi DC	20,931,061,000	19,077,369,388	1,853,691,612	9

S/N	Council	Approved amount (TZS)	Released amount (TZS)	Under released (TZS)	%
124.	Arusha DC	41,530,764,500	38,272,652,515	3,258,111,985	8
125.	Mbarali DC	32,198,104,871	29,543,530,874	2,654,573,997	8
126.	Iringa MC	28,760,267,365	26,333,715,719	2,426,551,646	8
127.	Kyela DC	29,915,978,000	27,553,820,949	2,362,157,051	8
128.	Lindi DC	23,496,103,000	21,530,674,000	1,965,429,000	8
129.	Kibaha TC	21,564,306,595	19,849,797,214	1,714,509,381	8
130.	Mpanda MC	16,710,962,000	15,292,886,216	1,418,075,784	8
131.	Mkalama DC	16,223,945,000	14,993,453,000	1,230,492,000	8
132.	Momba DC	15,106,784,800	13,888,990,385	1,217,794,415	8
133.	Morogoro DC	32,578,154,656	30,191,097,674	2,387,056,982	7
134.	Karagwe DC	28,719,861,000	26,567,808,000	2,152,053,000	7
135.	Tandahimba DC	25,698,041,839	23,908,804,364	1,789,237,475	7
136.	Chemba DC	21,638,216,400	20,186,639,548	1,451,576,852	7
137.	Ifakara TC	12,639,520,300	11,702,199,824	937,320,476	7
138.	Meru DC	43,083,960,880	40,621,615,810	2,462,345,070	6
139.	Mkuranga DC	30,270,400,210	28,538,938,719	1,731,461,491	6
140.	Sikonge DC	16,946,911,000	15,995,578,958	951,332,042	6
141.	Nanyamba TC	10,250,500,000	9,617,595,000	632,905,000	6
142.	Madaba DC	8,008,603,489	7,538,650,308	469,953,181	6
143.	Kinondoni MC	80,152,922,854	76,162,848,039	3,990,074,815	5
144.	Ilemela MC	38,238,340,127	36,386,795,369	1,851,544,758	5
145.	Ukerewe DC	32,500,599,280	30,952,022,049	1,548,577,231	5
146.	Moshi MC	29,918,620,625	28,396,915,036	1,521,705,589	5
147.	Njombe TC	23,494,700,600	22,267,794,027	1,226,906,573	5
148.	Chunya DC	22,887,492,000	21,711,125,360	1,176,366,640	5
149.	Tabora DC	23,531,312,000	22,448,712,000	1,082,600,000	5
150.	Tabora MC	23,531,312,000	22,448,712,000	1,082,600,000	5
151.	Arusha CC	40,685,830,000	39,076,182,000	1,609,648,000	4
152.	Tunduru DC	35,700,267,418	34,168,611,614	1,531,655,804	4
153.	Songea MC	32,807,614,352	31,476,714,511	1,330,899,841	4
154.	Hanang' DC	28,354,255,250	27,322,745,487	1,031,509,763	4

S/N	Council	Approved amount (TZS)	Released amount (TZS)	Under released (TZS)	%
155.	Itilima DC	22,108,232,034	21,162,181,762	946,050,272	4
156.	Musoma DC	19,667,816,000	18,819,930,613	847,885,387	4
157.	Makete DC	21,446,993,909	20,727,173,924	719,819,985	3
158.	Msalala DC	20,315,700,000	19,613,299,363	702,400,637	3
159.	Namtumbo DC	22,480,845,658	21,848,412,476	632,433,182	3
160.	Nanyumbu DC	16,482,904,190	16,229,718,662	253,185,528	2
161.	Chamwino DC	34,705,409,407	34,277,028,066	428,381,341	1
162.	Mbeya DC	37,099,326,992	36,704,839,788	394,487,204	1
163.	Missenyi DC	20,897,747,072	20,628,615,736	269,131,336	1
164.	Magu DC	39,040,341,396	38,784,904,033	255,437,363	1
165.	Mtwara MC	14,993,264,000	14,826,506,000	166,758,000	1
	Total	4,850,399,634,913	3,862,510,618,291	987,889,016,622	

Appendix 17: Unutilized recurrent grants

S/N	Council	Available Amount (TZS)	Spent Amount (TZS)	Unutilized Amount (TZS)	%
1.	Arusha CC	41,160,095,000	40,383,323,000	776,772,000	2
2.	Arusha DC	42,673,113,657	40,050,743,337	2,622,370,321	6
3.	Babati DC	31,059,064,000	30,574,234,000	484,830,000	2
4.	Babati TC	17,603,203,364	17,163,154,823	440,048,541	2
5.	Bagamoyo DC	27,465,151,684	25,156,143,535	2,309,008,149	8
6.	Bahi DC	21,672,258,096	19,043,985,330	2,628,272,766	12
7.	Bariadi DC	21,598,108,000	20,761,022,000	837,086,000	4
8.	Bariadi TC	16,866,617,000	16,758,287,000	108,330,000	1
9.	Biharamulo DC	25,068,890,000	24,665,454,000	403,436,000	2
10.	Buhigwe DC	17,942,337,000	17,357,124,000	585,213,000	3
11.	Bukoba DC	29,368,199,443	28,685,505,379	682,694,064	2
12.	Bukoba MC	19,276,837,040	18,854,066,763	422,770,277	2
13.	Bukombe DC	23,651,674,000	23,261,852,000	389,822,000	2
14.	Bumbuli DC	17,388,582,948	17,143,306,973	245,275,975	1
15.	Bunda DC	22,584,002,000	21,747,802,000	836,200,000	4
16.	Bunda TC	14,936,750,949	14,546,717,463	390,033,486	3
17.	Busega DC	16,480,942,000	16,217,579,000	263,363,000	2
18.	Busokelo DC	14,938,802,622	14,636,821,854	301,980,768	2
19.	Butiama DC	25,443,378,641	25,012,170,785	431,207,856	2
20.	Chalinze DC	27,293,641,715	24,279,494,086	3,014,147,629	11
21.	Chamwino DC	35,132,048,632	34,277,028,066	855,020,566	2
22.	Chato DC	30,626,488,496	29,817,133,122	809,355,374	3
23.	Chemba DC	21,545,412,936	21,053,357,382	492,055,554	2
24.	Chunya DC	22,376,889,902	22,347,317,615	29,572,287	0
25.	Dar es Salaam CC	6,003,513,000	1,924,513,000	4,079,000,000	68
26.	Dodoma MC	50,740,087,903	50,170,904,245	569,183,658	1
27.	Gairo DC	16,672,612,271	16,177,794,075	494,818,196	3
28.	Geita DC	48,328,506,000	47,126,559,000	1,201,947,000	2
29.	Geita TC	22,370,580,060	21,826,587,140	543,992,920	2
30.	Hai DC	31,955,538,603	31,344,940,739	610,597,865	2
31.	Hanang' DC	28,002,477,522	26,913,676,689	1,088,800,833	4
32.	Handeni DC	27,113,129,697	26,268,508,353	844,621,344	3
33.	Handeni TC	8,834,314,788	8,593,652,938	240,661,850	3
34.	Ifakara TC	11,727,827,894	11,669,283,852	58,544,042	0
35.	Igunga DC	32,941,094,525	30,914,886,352	2,026,208,173	6
36.	Ikungi DC	23,878,644,000	23,155,702,000	722,942,000	3
37.	Ilala MC	111,720,679,420	109,448,871,220	2,271,808,200	2
38.	Ileje DC	16,566,065,586	16,548,665,186	17,400,400	0
39.	Iramba DC	23,784,653,000	22,432,403,000	1,352,250,000	6
40.	Iringa DC	38,269,209,404	37,580,061,861	689,147,543	2

S/N	Council	Available Amount (TZS)	Spent Amount (TZS)	Unutilized Amount (TZS)	%
41.	Iringa MC	26,464,096,723	26,380,522,859	83,573,864	0
42.	Itigi DC	7,779,813,000	7,401,891,000	377,922,000	5
43.	Itilima DC	26,685,657,711	25,497,239,048	1,188,418,663	4
44.	Kahama TC	28,116,595,147	27,361,700,367	754,894,780	3
45.	Kakonko DC	13,766,817,000	13,325,876,000	440,941,000	3
46.	Kalambo DC	19,424,316,000	19,081,777,000	342,539,000	2
47.	Kaliua DC	25,925,674,177	23,480,384,426	2,445,289,751	9
48.	Karatu DC	26,344,999,812	25,318,421,302	1,026,578,510	4
49.	Kasulu DC	22,394,847,000	21,025,589,000	1,369,258,000	6
50.	Kasulu TC	18,489,602,799	17,641,260,300	848,342,499	5
51.	Kibaha DC	17,655,785,387	17,038,356,696	617,428,691	3
52.	Kibaha TC	21,148,273,983	19,160,463,476	1,987,810,507	9
53.	Kibiti District	11,802,241,000	11,388,244,000	413,997,000	4
54.	Kibondo DC	23,803,152,000	23,336,208,000	466,944,000	2
55.	kigamboni MC	16,068,601,289	15,322,506,742	746,094,547	5
56.	Kigoma DC	22,454,114,939	21,478,439,790	975,675,149	4
57.	Kigoma/Ujiji MC	24,735,530,651	24,569,218,558	166,312,093	1
58.	Kilindi DC	20,122,834,321	20,032,251,709	90,582,612	0
59.	Kilolo DC	26,965,034,469	26,552,231,940	412,802,529	2
60.	Kilombero DC	33,086,358,774	32,198,741,331	887,617,443	3
61.	Kilosa DC	38,546,160,085	37,963,655,431	582,504,654	2
62.	Kilwa DC	20,749,954,702	19,659,084,058	1,090,870,644	5
63.	Kinondoni MC	76,411,053,051	75,936,882,174	474,170,877	1
64.	Kisarawe DC	22,601,500,357	22,231,187,840	370,312,517	2
65.	Kishapu DC	1,302,599,855	1,030,621,438	271,978,417	21
66.	Kiteto DC	19,743,401,136	18,870,093,855	873,307,281	4
67.	Kondoa DC	23,890,447,291	22,920,495,748	969,951,543	4
68.	Kondoa TC	9,665,503,925	9,013,521,534	651,982,391	7
69.	Kongwa DC	25,367,155,520	24,928,390,466	438,765,054	2
70.	Korogwe DC	29,314,348,659	28,662,032,721	652,315,938	2
71.	Korogwe TC	17,053,955,131	14,670,189,317	2,383,765,814	14
72.	Kyela DC	29,034,104,242	28,822,255,976	211,848,266	1
73.	Kyerwa DC	21,274,347,813	20,901,576,316	372,771,497	2
74.	Lindi DC	22,621,265,000	21,517,439,000	1,103,826,000	5
75.	Lindi MC	12,400,639,000	12,241,085,000	159,554,000	1
76.	Liwale DC	13,269,502,000	12,859,802,000	409,700,000	3
77.	Longido DC	17,805,050,000	17,765,443,000	39,607,000	0
78.	Ludewa DC	22,250,560,273	21,543,278,977	707,281,296	3
79.	Lushoto DC	37,407,224,614	36,567,378,138	839,846,476	2
80.	Madaba DC	8,008,603,489	7,538,650,308	469,953,181	6

S/N	Council	Available Amount (TZS)	Spent Amount (TZS)	Unutilized Amount (TZS)	%
81.	Mafia DC	8,064,123,992	7,179,060,361	885,063,631	11
82.	Mafinga TC	13,160,342,062	13,088,336,950	72,005,112	1
83.	Magu DC	37,978,356,272	36,643,054,521	1,335,301,751	4
84.	Makete DC	21,521,923,488	20,890,440,415	631,483,073	3
85.	Malinyi DC	8,562,219,000	8,172,660,000	389,559,000	5
86.	Masasi DC	26,429,444,692	26,037,023,216	392,421,476	1
87.	Masasi TC	13,590,959,568	13,221,653,916	369,305,652	3
88.	Maswa DC	32,212,027,213	31,754,506,540	457,520,673	1
89.	Mbarali DC	29,771,986,097	28,479,918,120	1,292,067,977	4
90.	Mbeya CC	48,779,582,153	48,012,856,579	766,725,574	2
91.	Mbeya DC	37,228,309,318	36,849,133,545	379,175,774	1
92.	Mbinga DC	26,725,899,219	26,221,514,391	504,384,828	2
93.	Mbinga TC	14,840,304,575	14,445,652,263	394,652,312	3
94.	Mbogwe DC	18,494,234,000	17,835,998,000	658,236,000	4
95.	Mbozi DC	43,537,700,323	42,614,458,579	923,241,744	2
96.	Mbulu DC	18,772,546,000	18,650,225,000	122,321,000	1
97.	Mbulu TC	10,294,752,000	9,397,542,000	897,210,000	9
98.	Meatu DC	24,309,773,641	23,852,063,929	457,709,712	2
99.	Meru DC	42,799,964,380	41,630,246,080	1,169,718,300	3
100.	Missenyi DC	21,051,667,628	20,897,747,072	153,920,556	1
101.	Misungwi DC	3,552,990,870	3,465,733,983	87,256,887	2
102.	Mkalama DC	16,136,421,000	14,993,453,000	1,142,968,000	7
103.	Mkinga DC	15,297,227,494	15,072,608,913	224,618,581	1
104.	Mkuranga DC	29,869,729,560	28,991,454,418	878,275,142	3
105.	Mlele DC	6,226,877,000	5,755,041,000	471,836,000	8
106.	Momba DC	14,316,537,807	13,981,242,358	335,295,449	2
107.	Monduli DC	26,666,077,609	25,284,238,214	1,381,839,395	5
108.	Morogoro DC	31,871,199,981	30,191,097,674	1,680,102,307	5
109.	Morogoro MC	49,178,348,333	47,960,807,930	1,217,540,403	2
110.	Moshi DC	53,385,101,743	51,219,922,065	2,165,179,678	4
111.	Moshi MC	28,777,361,188	27,760,461,634	1,016,899,554	4
112.	Mpanda DC	13,250,396,607	11,884,455,822	1,365,940,785	10
113.	Mpanda MC	15,325,095,144	15,292,886,216	32,208,929	0
114.	Mpwapwa DC	30,069,733,957	29,479,158,819	590,575,138	2
115.	Msalala DC	20,472,526,665	19,820,393,837	652,132,828	3
116.	Mtwara DC	17,859,223,588	17,203,046,596	656,176,992	4
117.	Mtwara MC	17,290,854,000	16,348,092,000	942,762,000	5
118.	Mufindi DC	35,860,631,424	34,672,610,275	1,188,021,149	3
119.	Muheza DC	24,648,266,615	24,422,593,323	225,673,292	1
120.	Muleba DC	42,362,467,175	40,424,790,291	1,937,676,884	5
121.	Musoma DC	20,199,649,089	19,403,947,565	795,701,524	4
122.	Musoma MC	21,665,281,148	21,028,765,589	636,515,559	3

S/N	Council	Available Amount (TZS)	Spent Amount (TZS)	Unutilized Amount (TZS)	%
123.	Mvomero DC	34,582,699,456	33,729,525,612	853,173,844	2
124.	Mwanga DC	24,260,866,075	23,386,495,081	874,370,994	4
125.	Nachingwea DC	23,239,320,000	21,948,829,000	1,290,491,000	6
126.	Namtumbo DC	22,921,324,331	22,590,865,466	330,458,865	1
127.	Nanyamba TC	9,916,890,000	9,538,921,000	377,969,000	4
128.	Nanyumbu DC	16,518,592,388	16,334,577,667	184,014,721	1
129.	Newala DC	15,788,040,662	15,683,263,195	104,777,467	1
130.	Newala TC	8,548,543,203	7,152,326,640	1,396,216,563	16
131.	Ngara DC	28,332,275,794	27,800,246,899	532,028,895	2
132.	Ngorongoro DC	22,017,669,227	20,232,098,564	1,785,570,663	8
133.	Njombe DC	17,926,710,904	17,653,541,676	273,169,228	2
134.	Njombe TC	22,930,234,998	21,762,383,269	1,167,851,729	5
135.	Nkasi DC	21,892,732,000	21,551,776,000	340,956,000	2
136.	Nsimbo DC	10,425,265,741	10,087,031,929	338,233,812	3
137.	Nyang'hwale DC	15,380,923,000	14,818,374,000	562,549,000	4
138.	Nyasa DC	16,326,253,918	15,822,478,359	503,775,559	3
139.	Nzegga DC	28,707,400,205	27,477,544,802	1,229,855,403	4
140.	Nzegga TC	9,744,982,988	9,541,494,080	203,488,908	2
141.	Rombo DC	32,781,691,439	32,524,589,472	257,101,967	1
142.	Rorya DC	27,939,522,128	26,785,116,853	1,154,405,275	4
143.	Ruangwa DC	18,176,410,464	17,373,961,389	802,449,075	4
144.	Rufiji DC	17,415,482,200	16,584,018,770	831,463,430	5
145.	Rungwe DC	41,332,648,031	40,294,068,339	1,038,579,693	3
146.	Same DC	37,003,030,358	33,873,930,520	3,129,099,837	8
147.	Sengerema DC	42,689,511,000	42,658,589,000	30,922,000	0
148.	Serengeti DC	27,646,739,000	26,426,267,000	1,220,472,000	4
149.	Shinyanga DC	25,726,021,458	25,469,316,462	256,704,996	1
150.	Shinyanga MC	21,913,232,981	20,633,413,695	1,279,819,286	6
151.	Siha DC	15,384,928,000	14,916,239,000	468,689,000	3
152.	Sikonge DC	18,769,303,180	18,349,849,352	419,453,828	2
153.	Simanjiro DC	16,960,348,000	15,788,256,000	1,172,092,000	7
154.	Singida DC	21,831,560,000	21,745,183,000	86,377,000	0
155.	Songea DC	22,771,843,954	22,424,449,946	347,394,008	2
156.	Songea MC	32,522,467,318	32,175,995,692	346,471,626	1
157.	Songwe DC	8,304,807,346	8,019,757,932	285,049,414	3
158.	Sumbawang	25,214,893,382	24,607,696,441	607,196,941	2

S/N	Council	Available Amount (TZS)	Spent Amount (TZS)	Unutilized Amount (TZS)	%
	a DC				
159.	Sumbawang a MC	26,180,511,896	24,994,596,356	1,185,915,540	5
160.	Tabora DC	22,936,769,000	22,284,813,000	651,956,000	3
161.	Tabora MC	28,328,700,450	27,643,709,271	684,991,179	2
162.	Tandahimba DC	25,643,588,448	23,908,804,364	1,734,784,084	7
163.	Tanga CC	40,310,872,340	38,518,831,694	1,792,040,646	4
164.	Tarime DC	26,027,756,023	25,093,843,888	933,912,135	4
165.	Tarime TC	14,063,801,685	13,748,034,901	315,766,784	2
166.	Temeke MC	81,505,691,408	80,181,752,764	1,323,938,644	2
167.	Tunduma TC	8,611,186,546	8,503,208,287	107,978,259	1
168.	Tunduru DC	35,356,919,717	34,168,611,614	1,188,308,103	3
169.	Ubungo MC	30,631,111,750	30,203,116,692	427,995,058	1
170.	Ulanga DC	19,168,612,000	18,276,085,000	892,527,000	5
171.	Urambo DC	16,933,845,303	16,556,292,629	377,552,674	2
172.	Ushetu DC	19,022,310,517	18,211,810,969	810,499,548	4
173.	Uvinza DC	25,563,353,000	22,429,448,000	3,133,905,000	12
174.	Wanging'ombe DC	19,069,253,029	18,922,557,429	146,695,600	1
	Total	4,260,620,706,982	4,121,063,901,962	139,556,805,020	

Appendix 18: Unutilized development grants

S/N	Council	Available Amount (TZS)	Spent Amount (TZS)	Unutilized Amount (TZS)	%
1.	Arusha CC	8,958,226,000	8,415,290,000	542,936,000	6
2.	Arusha DC	4,933,749,592	4,428,116,134	505,633,458	10
3.	Babati DC	2,077,544,000	1,498,759,000	578,785,000	28
4.	Babati TC	9,269,661,797	5,218,692,751	4,050,969,045	44
5.	Bagamoyo DC	354,836,196	227,469,833	127,366,363	36
6.	Bahi DC	3,947,170,981	3,186,465,167	760,705,814	19
7.	Bariadi DC	1,896,819,000	1,878,119,000	18,700,000	1
8.	Bariadi TC	15,797,031	10,506,037	5,290,994	33
9.	Biharamulo DC	1,968,606,660	1,679,737,121	288,869,539	15
10.	Buchosa DC	4,536,834,000	3,094,117,000	1,442,717,000	32
11.	Buhigwe DC	3,905,732,000	1,298,838,000	2,606,894,000	67
12.	Bukoba DC	6,803,539,050	5,841,891,947	961,647,103	14
13.	Bukoba MC	9,264,106,740	2,416,910,347	6,847,196,393	74
14.	Bukombe DC	996,948,000	490,757,000	506,191,000	51
15.	Bumbuli DC	3,501,506,933	2,416,095,513	1,085,411,420	31
16.	Bunda DC	1,870,436,000	1,250,785,000	619,651,000	33
17.	Bunda TC	3,243,031,260	2,073,908,288	1,169,122,972	36
18.	Busega DC	2,663,883,801	2,018,617,143	645,266,658	24
19.	Busokelo DC	6,580,861,813	4,482,803,824	2,098,057,989	32
20.	Butiama DC	1,879,900,612	903,859,936	976,040,675	52
21.	Chamwino DC	3,238,778,392	1,824,196,204	1,414,582,188	44
22.	Chato DC	7,884,339,309	7,414,503,573	469,835,736	6
23.	Chemba DC	2,883,509,005	1,736,455,759	1,147,053,245	40
24.	Chunya DC	1,056,906,614	656,906,614	400,000,000	38
25.	Dar es Salaam CC	4,146,089,580	67,089,580	4,079,000,000	98
26.	Dodoma MC	7,229,122,204	6,190,902,133	1,038,220,071	14
27.	Gairo DC	2,550,999,529	1,978,505,949	572,493,581	22
28.	Geita TC	16,471,252,985	6,413,070,607	10,058,182,376	61
29.	Hai DC	496,896,935	263,104,532	233,792,402	47
30.	Hanang' DC	1,301,045,759	849,438,856	451,606,903	35
31.	Handeni DC	1,828,360,510	853,069,521	975,290,989	53
32.	Handeni TC	2,998,246,879	1,534,651,528	1,463,595,351	49
33.	Igunga DC	2,525,159,712	1,901,729,025	623,430,687	25
34.	Ikungi DC	2,535,825,000	1,465,682,000	1,070,143,000	42

S/N	Council	Available Amount (TZS)	Spent Amount (TZS)	Unutilized Amount (TZS)	%
35.	Ilala MC	15,722,134,470	8,341,053,020	7,381,081,450	47
36.	Ileje DC	1,945,083,241	1,507,429,585	437,653,656	23
37.	Ilemela MC	4,731,684,138	4,197,404,517	534,279,620	11
38.	Iramba DC	1,589,860,000	1,511,988,000	77,872,000	5
39.	Iringa DC	9,803,322,770	7,342,117,211	2,461,205,559	25
40.	Iringa MC	9,943,832,275	7,735,753,022	2,208,079,253	22
41.	Itigi DC	4,041,995,709	2,998,749,662	1,043,246,047	26
42.	Itilima DC	6,162,415,355	4,879,623,299	1,282,792,055	21
43.	Kahama TC	1,302,599,855	1,030,621,438	271,978,417	21
44.	Kakonko DC	2,629,798,000	915,356,000	1,714,442,000	65
45.	Kalambo DC	4,005,469,000	2,536,427,000	1,469,042,000	37
46.	Kaliua DC	1,868,959,859	1,186,329,022	682,630,837	37
47.	Karagwe DC	3,910,302,389	3,865,437,880	44,864,509	1
48.	Karatu DC	5,077,230,525	4,304,829,013	772,401,512	15
49.	Kasulu DC	3,852,888,000	3,119,325,000	733,563,000	19
50.	Kasulu TC	5,595,849,854	2,946,927,009	2,648,922,845	47
51.	Kibaha DC	3,897,153,446	2,551,542,209	1,345,611,238	35
52.	Kibaha TC	14,814,335,042	8,145,546,310	6,668,788,732	45
53.	Kibiti District	5,070,534,550	3,043,585,810	2,026,948,740	40
54.	Kibondo DC	1,737,947,205	1,348,305,643	389,641,562	22
55.	kigamboni MC	2,903,545,702	1,980,208,528	923,337,174	32
56.	Kigoma DC	2,693,588,585	1,733,728,552	959,860,033	36
57.	Kigoma/Ujiji MC	4,837,687,993	4,616,423,633	221,264,360	5
58.	Kilindi DC	3,526,336,392	2,401,549,569	1,124,786,823	32
59.	Kilombero DC	2,978,061,524	2,901,061,755	76,999,769	3
60.	Kilosa DC	3,256,608,838	2,586,129,441	670,479,397	21
61.	Kilwa DC	3,343,526,392	2,286,571,759	1,056,954,633	32
62.	Kinondoni MC	19,947,997,033	15,952,909,577	3,995,087,456	20
63.	Kisarawe DC	3,673,741,567	2,493,695,008	1,180,046,559	32
64.	Kishapu DC	1,913,703,683	1,513,703,683	400,000,000	21
65.	Kiteto DC	4,526,546,812	4,477,878,796	48,668,016	1
66.	Kondoa DC	4,028,122,242	2,699,501,798	1,328,620,443	33
67.	Kondoa TC	6,577,738,764	4,028,399,535	2,549,339,229	39
68.	Kongwa DC	6,001,372,979	5,329,310,033	672,062,946	11
69.	Korogwe DC	1,237,125,356	1,191,295,308	45,830,048	4

S/N	Council	Available Amount (TZS)	Spent Amount (TZS)	Unutilized Amount (TZS)	%
70.	Korogwe TC	2,916,611,521	2,355,488,408	561,123,113	19
71.	Kwimba DC	2,937,135,624	1,905,615,142	1,031,520,482	35
72.	Kyela DC	655,681,777	553,061,000	102,620,777	16
73.	Kyerwa DC	4,463,165,595	2,908,521,892	1,554,643,704	35
74.	Lindi MC	6,530,801,868	4,573,084,795	1,957,717,073	30
75.	Liwale DC	1,672,148,000	1,218,812,000	453,336,000	27
76.	Longido DC	3,921,072,000	3,508,712,000	412,360,000	11
77.	Lushoto DC	2,161,739,895	1,215,623,160	946,116,735	44
78.	Madaba DC	3,688,290,989	1,802,352,108	1,885,938,881	51
79.	Mafia DC	2,907,608,705	1,239,316,293	1,668,292,412	57
80.	Mafinga TC	3,513,074,471	2,790,859,741	722,214,730	21
81.	Magu DC	4,200,074,847	3,620,846,880	579,228,100	14
82.	Makambako TC	2,149,485,458	1,007,084,425	1,142,401,033	53
83.	Makete DC	1,330,308,316	993,585,342	336,722,973	25
84.	Malinyi DC	3,638,766,000	2,281,262,000	1,357,504,000	37
85.	Manyoni DC	1,229,565,161	631,166,151	598,399,010	49
86.	Masasi DC	7,312,554,033	6,695,696,727	616,857,306	8
87.	Masasi TC	2,067,798,006	1,310,819,906	756,978,100	37
88.	Maswa DC	2,129,137,750	1,602,398,550	526,739,200	25
89.	Mbeya CC	6,024,565,226	5,392,413,334	632,151,892	10
90.	Mbeya DC	3,332,020,306	2,555,374,421	776,645,885	23
91.	Mbinga DC	945,318,430	685,193,528	260,124,902	28
92.	Mbinga TC	3,579,896,632	2,790,767,074	789,129,558	22
93.	Mbogwe DC	2,426,685,000	1,649,012,000	777,673,000	32
94.	Mbozi DC	5,000,352,443	4,677,891,342	322,461,101	6
95.	Mbulu DC	2,509,779,657	706,735,145	1,803,044,512	72
96.	Mbulu TC	1,958,554,000	1,185,695,000	772,859,000	39
97.	Meatu DC	1,280,782,456	880,387,560	400,394,896	31
98.	Meru DC	2,129,902,670	1,769,063,130	360,839,540	17
99.	Missenyi DC	1,422,005,541	692,606,410	729,399,131	51
100.	Misungwi DC	1,951,455,413	1,395,420,372	556,035,041	28
101.	Mkalama DC	2,594,798,000	1,861,599,000	733,199,000	28
102.	Mkinga DC	4,867,094,124	3,792,635,526	1,074,458,598	22
103.	Mlele DC	3,388,364,000	2,220,306,000	1,168,058,000	34
104.	Momba DC	2,748,099,722	1,807,736,064	940,363,658	34

S/N	Council	Available Amount (TZS)	Spent Amount (TZS)	Unutilized Amount (TZS)	%
105.	Monduli DC	2,789,113,847	2,017,751,034	771,362,813	28
106.	Morogoro DC	4,218,522,964	2,827,788,880	1,390,734,084	33
107.	Morogoro MC	23,518,772,429	12,767,884,090	10,750,888,340	46
108.	Moshi MC	16,492,038,224	10,039,295,009	6,452,743,215	39
109.	Mpanda DC	2,545,160,601	1,468,039,535	1,077,121,066	42
110.	Mpanda MC	11,850,477,513	6,516,921,680	5,333,555,833	45
111.	Mpimbwe DC	1,668,769,892	1,667,721,037	1,048,854	0
112.	Mpwapwa DC	3,699,558,018	2,038,446,277	1,661,111,742	45
113.	Msalala DC	1,811,368,637	1,361,898,913	449,469,724	25
114.	Mtwara DC	2,754,560,426	1,558,637,497	1,195,922,930	43
115.	Mtwara MC	1,692,050,000	1,397,551,000	294,499,000	17
116.	Mufindi DC	1,728,832,027	1,133,736,177	595,095,850	34
117.	Muheza DC	875,435,255	782,627,302	92,807,953	11
118.	Muleba DC	3,507,375,796	3,491,759,207	15,616,589	0
119.	Musoma DC	1,608,564,837	706,151,114	902,413,723	56
120.	Musoma MC	12,269,026,778	4,413,943,968	7,855,082,810	64
121.	Mvomero DC	5,217,214,742	4,525,762,705	691,452,037	13
122.	Mwanga DC	1,915,531,178	1,348,572,516	566,958,663	30
123.	Mwanza CC	9,073,563,093	8,424,321,446	649,241,647	7
124.	Nachingwea DC	1,747,085,598	770,796,104	976,289,494	56
125.	Namtumbo DC	648,370,278	462,857,600	185,512,678	29
126.	Nanyamba TC	4,982,936,000	4,715,958,000	266,978,000	5
127.	Nanyumbu DC	2,283,910,344	1,831,859,549	452,050,795	20
128.	Newala DC	2,071,146,004	1,984,667,480	86,478,524	4
129.	Newala TC	3,014,804,289	2,378,391,452	636,412,837	21
130.	Ngara DC	1,800,366,438	1,633,961,998	166,404,440	9
131.	Ngorongoro DC	4,895,847,514	3,969,794,644	926,052,870	19
132.	Njombe DC	1,285,956,683	1,151,989,021	133,967,662	10
133.	Njombe TC	17,061,352,444	5,052,558,119	12,008,794,325	70
134.	Nkasi DC	6,723,027,000	4,492,240,000	2,230,787,000	33
135.	Nsimbo DC	2,685,534,809	2,628,067,327	57,467,482	2
136.	Nyang'hwale DC	5,219,928,000	3,886,519,000	1,333,409,000	26
137.	Nyasa DC	4,738,864,517	2,719,835,277	2,019,029,240	43
138.	Nzega DC	1,428,768,000	545,823,410	882,944,590	62
139.	Nzega TC	3,394,055,250	2,030,597,466	1,363,457,784	40

S/N	Council	Available Amount (TZS)	Spent Amount (TZS)	Unutilized Amount (TZS)	%
140.	Pangani DC	3,102,035,522	1,362,977,501	1,739,058,021	56
141.	Rombo DC	1,882,927,296	1,762,793,650	120,133,646	6
142.	Rorya DC	4,180,405,776	3,748,595,537	431,810,239	10
143.	Ruangwa DC	2,556,891,354	2,457,391,354	99,500,000	4
144.	Rufiji DC	1,348,592,180	948,592,180	400,000,000	30
145.	Rungwe DC	2,866,536,997	2,144,734,071	721,802,926	25
146.	Same DC	1,268,034,375	1,239,125,594	28,908,781	2
147.	Sengerema DC	1,609,963,000	1,512,018,000	97,945,000	6
148.	Serengeti DC	1,715,866,000	1,095,653,000	620,213,000	36
149.	Shinyanga DC	2,827,436,112	2,511,892,069	315,544,043	11
150.	Shinyanga MC	13,151,170,170	3,588,052,844	9,563,117,326	73
151.	Siha DC	445,297,399	223,207,447	222,089,951	50
152.	Sikonge DC	3,352,730,244	1,704,536,344	1,648,193,900	49
153.	Simanjiro DC	3,948,455,200	1,995,614,000	1,952,841,200	49
154.	Singida DC	1,529,797,000	955,552,000	574,245,000	38
155.	Singida MC	11,290,652,612	10,914,531,982	376,120,630	3
156.	Songea DC	2,691,325,503	1,650,162,004	1,041,163,499	39
157.	Songea MC	19,109,496,461	3,192,994,413	15,916,502,048	83
158.	Songwe DC	3,639,404,622	1,589,736,256	2,049,668,366	56
159.	Sumbawanga DC	1,140,572,689	900,081,690	240,490,999	21
160.	Sumbawanga MC	18,457,323,976	14,033,778,305	4,423,545,671	24
161.	Tabora DC	6,254,318,000	5,588,302,000	666,016,000	11
162.	Tabora MC	18,816,171,079	7,508,603,813	11,307,567,266	60
163.	Tandahimba DC	1,252,217,565	1,115,355,073	136,862,492	11
164.	Tanga CC	8,853,102,345	7,748,914,063	1,104,188,282	12
165.	Tarime DC	889,274,290	671,878,148	217,396,142	24
166.	Tarime TC	1,243,684,130	337,776,345	905,907,785	73
167.	Temeke MC	21,522,661,271	20,967,753,487	554,907,784	3
168.	Tunduma TC	3,440,311,093	1,723,941,240	1,716,369,853	50
169.	Tunduru DC	3,091,302,756	1,988,787,913	1,102,514,843	36
170.	Ubungu MC	5,799,545,911	2,749,588,911	3,049,957,000	53
171.	Ukerewe DC	1,798,899,267	1,242,148,676	556,750,591	31
172.	Ulanga DC	2,610,276,000	2,229,829,000	380,447,000	15
173.	Urambo DC	1,647,740,744	1,203,927,696	443,813,049	27
174.	Ushetu DC	2,514,999,446	1,132,011,030	1,382,988,416	55

S/N	Council	Available Amount (TZS)	Spent Amount (TZS)	Unutilized Amount (TZS)	%
175.	Uvinza DC	2,089,687,520	1,360,429,000	729,258,520	35
176.	Wanging'ombe DC	5,434,526,228	3,886,222,387	1,548,303,841	28
	Total	783,141,038,617	521,691,119,831	261,449,918,916	33

Appendix 19: Under release of 60% of Own source to development account

S/N	Council	Total Own source (TZS)	60 % of Own source (TZS)	Allocated amount (TZS)	Unallocated amount (TZS)	%
1.	Bariadi TC	1,024,065,000	614,439,000	120,313,364	494,125,636	80
2.	Biharamulo DC	800,624,041	480,374,425	105,331,149	375,043,276	78
3.	Buchosa DC	1,163,995,000	698,397,000	66,744,393	631,652,607	90
4.	Bukoba DC	1,103,873,808	662,324,285	29,701,178	632,623,107	96
5.	Bukoba MC	1,775,851,544	1,065,510,926	268,235,059	797,275,867	75
6.	Bunda DC	832,629,000	499,577,400	52,991,777	446,585,623	89
7.	Hanang DC	2,114,869,238	1,268,921,543	726,274,115	542,647,428	43
8.	Handeni DC	1,101,921,681	661,153,009	194,402,342	466,750,666	71
9.	Handeni TC	646,952,872	388,171,723	47,002,300	341,169,423	88
10.	Ileje DC	640,397,588	384,238,553	100,668,000	283,570,553	74
11.	Ilemela MC	4,648,425,548	2,789,055,329	1,763,410,770	1,025,644,559	37
12.	Iringa DC	1,880,489,495	1,128,293,697	349,150,169	779,143,528	69
13.	Itilima DC	766,618,392	459,971,035	145,186,327	314,784,708	68
14.	Karagwe DC	943,559,256	566,135,554	166,846,826	399,288,728	71
15.	Kinondoni MC	26,388,575,761	15,833,145,457	10,028,162,375	5,804,983,082	37
16.	Kwimba DC	1,189,445,205	713,667,123	337,748,762	375,918,361	53
17.	Longido DC	1,194,752,095	716,851,257	358,925,043	357,926,214	50
18.	Magu DC	1,528,965,859	917,379,515	493,476,374	423,903,141	46
19.	Manyoni DC	1,969,859,190	1,181,915,514	75,851,000	1,106,064,514	94
20.	Mbogwe DC	632,552,958	379,531,775	67,651,500	311,880,275	82
21.	Mbulu DC	862,588,049	345,035,219	80,326,000	264,709,219	77

S/N	Council	Total Own source (TZS)	60 % of Own source (TZS)	Allocated amount (TZS)	Unallocated amount (TZS)	%
22.	Meatu DC	1,792,720,509	1,075,632,305	336,985,450	738,646,855	69
23.	Misungwi DC	1,211,754,204	727,052,522	99,386,500	627,666,022	86
24.	Momba DC	681,700,286	409,020,172	136,013,950	273,006,222	67
25.	Monduli DC	1,481,158,691	888,695,215	427,036,307	461,658,908	52
26.	Msalala DC	2,096,278,675	1,257,767,205	469,473,728	788,293,477	63
27.	Muheza DC	1,785,116,783	1,071,070,070	536,333,412	534,736,658	50
28.	Muleba DC	2,687,313,904	1,612,388,342	933,955,661	678,432,682	42
29.	Musoma DC	1,008,794,506	605,276,704	229,935,599	375,341,105	62
30.	Musoma MC	1,360,662,347	816,397,408	521,422,022	294,975,386	36
31.	Mwangaza DC	116,859,893	70,115,936	-	70,115,936	100
32.	Mwanza CC	9,710,672,519	5,826,403,511	3,684,184,713	2,142,218,799	37
33.	Ngara DC	930,708,085	558,424,851	27,618,032	530,806,819	95
34.	Pangani DC	588,804,109	353,282,465	209,944,267	143,338,198	41
35.	Sengerema DC	1,156,280,000	693,768,000	337,213,762	356,554,238	51
36.	Shinyanga MC	1,944,797,920	1,166,878,752	966,946,852	199,931,900	17
37.	Simanjiro DC	1,934,045,056	773,618,022	260,159,300	513,458,722	66
38.	Singida DC	626,837,740	376,102,644	54,681,079	321,421,565	85
39.	Singida MC	2,548,061,682	1,528,837,009	630,132,061	1,917,929,621	125
40.	Songwe DC	1,738,654,303	1,043,192,582	362,550,312	680,642,270	65
41.	Tabora DC	2,134,941,299	1,280,964,779	259,000,000	1,021,964,779	80
42.	Tarime DC	4,406,096,461	2,643,657,877	2,265,071,376	378,586,501	14
43.	Ukerewe DC	1,345,794,451	807,476,671	101,875,568	705,601,103	87

S/N	Council	Total Own source (TZS)	60 % of Own source (TZS)	Allocated amount (TZS)	Unallocated amount (TZS)	%
44.	Ushetu DC	2,057,156,763	1,234,294,058	572,901,459	661,392,599	54
	Total	98,556,221,765	58,574,406,438	29,001,220,234	30,592,410,877	52

Appendix 20: Long outstanding receivables and prepayments

S/N	Name of LGAs	Amount (TZS)
1.	Arusha CC	2,893,246,000
2.	Arusha DC	3,704,467,582
3.	Babati DC	412,192,750
4.	Babati TC	1,616,001,395
5.	Bagamoyo DC	365,485,012
6.	Bahi DC	751,659,078
7.	Bariadi DC	538,916,000
8.	Bariadi TC	617,389,100
9.	Biharamulo DC	144,161,000
10.	Buchosa DC	67,834,000
11.	Buhigwe DC	205,989,000
12.	Bukoba DC	35,010,380
13.	Bukoba MC	227,282,850
14.	Bukombe DC	2,210,149,000
15.	Bumbuli DC	10,919,750
16.	Bunda DC	105,566,000
17.	Busega DC	163,415,000
18.	Busokelo DC	58,205,230
19.	Butiama DC	1,462,340,453
20.	Chalinze DC	243,724,201
21.	Chamwino DC	1,306,892,739
22.	Chato DC	6,156,751
23.	Chemba DC	127,490,779
24.	Chunya DC	99,919,351
25.	Dar es Salaam CC	1,864,736,397
26.	Dodoma CC	2,580,468,995
27.	Gairo DC	2,485,513,165
28.	Geita TC	54,272,656
29.	Hanang' DC	1,127,468,766
30.	Handeni DC	530,228,691
31.	Handeni TC	88,460,135
32.	Igunga DC	654,690,544
33.	Ikungi DC	477,775,000
34.	Ilala MC	8,401,125,464
35.	Ileje DC	97,690,532
36.	Ilemela MC	561,217,789
37.	Iramba DC	70,598,000
38.	Iringa DC	727,296,686
39.	Iringa MC	1,102,191,876
40.	Itigi DC	624,017,430
41.	Itilima DC	787,101,834
42.	Kahama TC	9,440,174,870
43.	Kalambo DC	179,041,419
44.	Kaliua DC	775,030,391
45.	Karagwe DC	811,141,000
46.	Karatu DC	818,756,061

S/N	Name of LGAs	Amount (TZS)
47.	Kasulu DC	684,350,000
48.	Kasulu TC	839,093,235
49.	Kibaha DC	1,628,890,747
50.	Kibaha TC	1,036,248,528
51.	Kibiti District	3,662,221
52.	Kibondo DC	41,990,000
53.	kigamboni MC	2,448,011,000
54.	Kigoma DC	78,722,527
55.	Kilindi DC	268,486,132
56.	Kilolo DC	15,238,500
57.	Kilombero DC	449,642,033
58.	Kilosa DC	2,759,075,511
59.	Kilwa DC	161,094,691
60.	Kinondoni MC	575,101,738
61.	Kishapu DC	509,000,000
62.	Kiteto DC	1,235,613,564
63.	Kondoa DC	226,589,221
64.	Kondoa TC	23,006,678
65.	Kongwa DC	638,662,557
66.	Korogwe DC	198,061,167
67.	Kwimba DC	478,445,284
68.	Kyerwa DC	23,531,000
69.	Lindi DC	306,275,000
70.	Lindi MC	1,395,338,000
71.	Liwale DC	1,334,940,000
72.	Longido DC	522,153,000
73.	Ludewa DC	1,300,750,570
74.	Lushoto DC	43,250,200
75.	Madaba DC	238,705,113
76.	Mafia DC	1,923,912,414
77.	Mafinga TC	64,639,600
78.	Magu DC	1,558,239,336
79.	Makambako TC	123,432,756
80.	Makete DC	14,288,200
81.	Manyoni DC	65,074,304
82.	Masasi DC	1,514,146,566
83.	Masasi TC	87,500,000
84.	Maswa DC	854,913,287
85.	Mbarali DC	200,162,950
86.	Mbeya CC	883,187,969
87.	Mbeya DC	265,627,000
88.	Mbinga DC	5,140,187,379
89.	Mbogwe DC	2,763,278,089
90.	Mbozi DC	242,551,882
91.	Mbulu DC	1,001,019,000
92.	Mbulu TC	416,468,840
93.	Meatu DC	2,730,295,660

S/N	Name of LGAs	Amount (TZS)
94.	Meru DC	328,074,403
95.	Missenyi DC	58,914,000
96.	Misungwi DC	52,842,982
97.	Mkalama DC	729,233,000
98.	Mkinga DC	116,770,950
99.	Mkuranga DC	242,632,312
100.	Mlele DC	78,299,000
101.	Momba DC	1,100,900,116
102.	Monduli DC	1,686,044,035
103.	Morogoro DC	67,840,955
104.	Morogoro MC	655,982,865
105.	Moshi DC	2,227,037,215
106.	Moshi MC	972,487,742
107.	Mpanda DC	595,655,778
108.	Mpanda MC	300,593,048
109.	Mpimbwe DC	9,293,734
110.	Mpwapwa DC	170,179,813
111.	Msalala DC	6,325,036,927
112.	Mtwara DC	341,455,841
113.	Mtwara MC	1,079,476,000
114.	Mufindi DC	434,923,100
115.	Muheza DC	97,203,539
116.	Muleba DC	190,644,426
117.	Musoma DC	76,153,001
118.	Mvomero DC	2,113,140,174
119.	Mwanga DC	367,105,654
120.	Nachingwea DC	316,509,000
121.	Namtumbo DC	71,448,250
122.	Nanyamba TC	4,540,000
123.	Nanyumbu DC	526,740,329
124.	Newala DC	356,349,714
125.	Ngara DC	102,764,500
126.	Ngorongoro DC	559,701,454
127.	Njombe DC	56,915,250
128.	Njombe TC	119,380,773
129.	Nkasi DC	1,430,228,198
130.	Nsimbo DC	57,388,850
131.	Nzega DC	1,027,212,030
132.	Nzega TC	25,044,268
133.	Pangani DC	2,260,000
134.	Rombo DC	238,448,626
135.	Rorya DC	394,573,605
136.	Ruangwa DC	517,623,516
137.	Rufiji DC	1,002,173,000
138.	Rungwe DC	40,250,897
139.	Same DC	18,139,500
140.	Sengerema DC	311,977,000

S/N	Name of LGAs	Amount (TZS)
141.	Serengeti DC	142,428,000
142.	Shinyanga DC	913,177,550
143.	Shinyanga MC	79,997,586
144.	Siha DC	834,427,500
145.	Sikonge DC	260,739,816
146.	Simanjiro DC	285,901,228
147.	Singida DC	366,778,000
148.	Singida MC	1,206,726,296
149.	Songea DC	1,492,399,028
150.	Songea MC	1,710,323,160
151.	Songwe DC	29,722,956
152.	Sumbawanga DC	901,776,000
153.	Sumbawanga MC	335,245,364
154.	Tabora DC	640,561,424
155.	Tabora MC	1,653,857,258
156.	Tandahimba DC	2,298,333,535
157.	Temeke MC	285,368,189
158.	Tunduma TC	286,203,000
159.	Tunduru DC	591,851,595
160.	Ubungo MC	474,355,096
161.	Ukerewe DC	1,490,749,067
162.	Ulanga DC	69,044,000
163.	Urambo DC	1,401,480,767
164.	Ushetu DC	5,350,835,976
165.	Uvinza DC	1,117,783,387
166.	Wang'ing'ombe DC	281,825,389
Total		143,045,745,088

Appendix 21: Long outstanding payables

S/N	Name of LGAs	Amount (TZS)
1.	Arusha DC	2,569,181,844
2.	Karatu DC	721,272,557
3.	Longido DC	299,731,000
4.	Meru DC	827,856,956
5.	Monduli DC	1,633,691,316
6.	Ngorongoro DC	589,421,008
7.	Bagamoyo DC	1,450,278,494
8.	Chalinze DC	1,452,469,255
9.	Kibaha DC	1,272,766,429
10.	Kibaha TC	565,087,274
11.	Kibiti District	4,005,326
12.	Kisarawe DC	960,588,660
13.	Mkuranga DC	10,000,000
14.	Rufiji DC	454,403,000
15.	Dar es Salaam CC	6,047,735,390
16.	Ilala MC	11,099,280,453
17.	Kinondoni MC	558,013,197
18.	Temeke MC	2,319,663,142
19.	Ubungo MC	1,762,196,640
20.	Bahi DC	1,762,535,165
21.	Chamwino DC	2,210,539,393
22.	Chemba DC	1,292,853,665
23.	Dodoma CC	10,776,212,856
24.	Kondoa DC	1,488,586,662
25.	Kondoa TC	1,058,003,621
26.	Kongwa DC	387,740,208
27.	Mpwapwa DC	1,604,188,407
28.	Bukombe DC	2,518,959,000
29.	Chato DC	1,669,048,694
30.	Geita TC	461,497,628
31.	Mbogwe DC	1,026,723,000
32.	Nyang'hwale DC	10,629,000
33.	Iringa DC	582,681,685
34.	Kilolo DC	155,755,330
35.	Mafinga TC	153,099,049
36.	Mufindi DC	188,128,729
37.	Biharamulo DC	1,754,833,460
38.	Bukoba DC	1,180,124,566
39.	Bukoba MC	430,509,355
40.	Karagwe DC	1,859,499,000
41.	Kyerwa DC	1,367,493,494
42.	Missenyi DC	653,493,341
43.	Muleba DC	114,249,221
44.	Ngara DC	112,343,321
45.	Mlele DC	388,438,000
46.	Mpanda DC	1,241,658,270

S/N	Name of LGAs	Amount (TZS)
47.	Mpanda MC	679,766,441
48.	Mpimbwe DC	146,668,048
49.	Nsimbo DC	731,050,438
50.	Buhigwe DC	159,413,000
51.	Kasulu DC	2,656,843,000
52.	Kibondo DC	449,313,000
53.	Kigoma DC	1,960,515,097
54.	Uvinza DC	877,261,849
55.	Hai DC	699,604,349
56.	Moshi MC	1,682,517,510
57.	Mwanga DC	588,924,176
58.	Same DC	1,321,405,280
59.	Kilwa DC	225,650,941
60.	Lindi DC	189,728,000
61.	Lindi MC	281,804,229
62.	Liwale DC	332,445,000
63.	Nachingwea DC	102,196,000
64.	Ruangwa DC	883,978,465
65.	Babati DC	53,503,517
66.	Babati TC	1,503,839,276
67.	Hanang' DC	482,839,778
68.	Kiteto DC	626,274,711
69.	Mbulu TC	83,189,550
70.	Simanjiro DC	5,044,500
71.	Bunda DC	660,107,403
72.	Bunda TC	81,276,845
73.	Butiama DC	2,227,890,034
74.	Musoma DC	852,416,913
75.	Musoma MC	363,937,934
76.	Serengeti DC	1,249,526,949
77.	Tarime DC	998,760,250
78.	Tarime TC	561,567,008
79.	Busokelo DC	1,596,196,922
80.	Chunya DC	1,428,105,186
81.	Kyela DC	980,096,829
82.	Mbarali DC	546,770,368
83.	Mbeya CC	2,827,088,126
84.	Mbeya DC	1,370,607,577
85.	Rungwe DC	2,140,908,968
86.	Gairo DC	157,963,109
87.	Kilombero DC	251,119,681
88.	Kilosa DC	1,907,790,522
89.	Morogoro DC	1,630,625,458
90.	Morogoro MC	387,982,417
91.	Mvomero DC	2,182,979,649
92.	Ulanga DC	306,371,000
93.	Masasi DC	840,560,791

S/N	Name of LGAs	Amount (TZS)
94.	Masasi TC	14,682,076
95.	Mtwara DC	1,431,972,718
96.	Mtwara MC	1,004,748,000
97.	Newala DC	673,967,501
98.	Buchosa DC	1,321,501,000
99.	Ilemela MC	1,448,631,167
100.	Kwimba DC	235,798,996
101.	Magu DC	380,413,505
102.	Misungwi DC	486,125,276
103.	Mwanza CC	255,057,597
104.	Sengerema DC	1,384,513,000
105.	Ukerewe DC	1,159,150,212
106.	Ludewa DC	398,381,296
107.	Makambako TC	1,087,434,636
108.	Makete DC	910,944,847
109.	Njombe DC	716,511,126
110.	Wang'ing'ombe DC	70,673,573
111.	Kalambo DC	557,397,592
112.	Nkasi DC	2,683,949,685
113.	Sumbawanga DC	2,226,087,208
114.	Sumbawanga MC	2,677,517,547
115.	Mbinga DC	783,672,179
116.	Mbinga TC	312,156,511
117.	Namtumbo DC	15,181,300
118.	Nyasa DC	19,031,992
119.	Songea DC	1,301,763,468
120.	Songea MC	1,201,524,235
121.	Tunduru DC	1,664,854,356
122.	Kahama TC	3,853,557,220
123.	Msalala DC	143,400,447
124.	Shinyanga DC	976,187,796
125.	Shinyanga MC	346,564,269
126.	Ushetu DC	89,000,348
127.	Bariadi DC	119,710,000
128.	Bariadi TC	149,032,000
129.	Busega DC	163,415,000
130.	Itilima DC	221,332,493
131.	Maswa DC	1,316,154,740
132.	Meatu DC	2,922,950,024
133.	Ikungi DC	1,506,584,000
134.	Iramba DC	640,935,000
135.	Itigi DC	624,017,440
136.	Manyoni DC	813,881,498
137.	Mkalama DC	847,466,000
138.	Singida DC	821,057,000
139.	Singida MC	1,782,640,191
140.	Ileje DC	337,058,692

S/N	Name of LGAs	Amount (TZS)
141.	Mbozi DC	1,506,638,378
142.	Momba DC	1,280,237,430
143.	Songwe DC	51,047,360
144.	Tunduma TC	263,313,490
145.	Igunga DC	1,518,373,334
146.	Kaliua DC	337,436,370
147.	Nzega DC	1,382,723,738
148.	Nzega TC	339,197,358
149.	Sikonge DC	658,692,997
150.	Tabora DC	2,940,479,665
151.	Tabora MC	4,360,601,938
152.	Urambo DC	698,964,055
153.	Bumbuli DC	98,145,761
154.	Handeni DC	238,849,274
155.	Handeni TC	60,764,121
156.	Korogwe DC	1,022,089,892
157.	Korogwe TC	775,284,192
158.	Lushoto DC	1,149,024,548
159.	Mkinga DC	513,202,703
160.	Muheza DC	754,072,743
161.	Pangani DC	165,374,611
162.	Tanga CC	1,044,655,621
163.	Arusha CC	209,308,000
164.	Siha DC	998,984,000
165.	Kilindi DC	627,306,141
166.	Moshi DC	2,227,037,214
167.	Rorya DC	680,908,934
168.	Mafia DC	470,567,886
169.	Tandahimba DC	50,316,579
170.	Iringa MC	403,685,438
171.	Kishapu DC	583,560,000
172.	Rombo DC	813,693,508
Total		185,645,016,191

Appendix 22: Outstanding litigation claims against the Council

S/N	Name of LGAs	Amount (TZS)	No.of Cases	Provision was not made
1	Arusha CC	655,951,845	28	
2	Arusha DC	1,032,441,382	11	v
3	Babati DC	16,787,500	2	
4	Babati TC	73,440,856	3	
5	Bagamoyo DC	1,010,000,000	5	
6	Bariadi DC	184,626,696	7	
7	Bariadi TC	567,130,800	10	
8	Busega DC	2,864,000,000	6	v
9	Chalinze DC	44,764,735	2	v
10	Chamwino DC	695,947,938	4	
11	Chato DC	2,789,990,542	1	
12	Chemba DC	1,465,232,462	1	v
13	Chunya DC	58,550,000	4	
14	Dar es Salaam CC	2,789,990,542	13	v
15	Dodoma CC	316,000,000	52	v
16	Geita DC	9,554,055,526	13	v
17	Hai DC	13,275,000	14	
18	Hanang' DC	1,090,000,000	5	
19	Handeni DC	599,664,000	3	
20	Handeni TC	213,670,400	9	
21	Ifakara TC	9,430,000	5	
22	Igunga DC	62,602,661	4	v
23	Ilala MC	9,554,055,526	25	v
24	Ileje DC	398,262,500	1	v
25	Iramba DC	87,500,000	1	v
26	Kahama TC	67,111,141	2	v
27	Kalambo DC	307,726,433	3	
28	Karagwe DC	8,105,960,911	31	
29	Karatu DC	28,140,000	7	
30	Kasulu TC	1,512,078,332	2	v
31	Kibaha DC	695,947,938	6	v
32	Kibaha TC	1,465,232,462	17	

S/N	Name of LGAs	Amount (TZS)	No.of Cases	Provision was not made
33	Kibiti District	316,000,000	6	v
34	Kibondo DC	200,000,000	15	
35	kigamboni MC	95,000,000	6	
36	Kigoma DC	648,951,486	5	v
37	Kigoma Ujiji MC	200,189,000	29	V
38	Kilindi DC	686,799,640	5	v
39	Kilombero DC	18,622,664	5	
40	Kilwa DC	188,783,000	4	v
41	Kinondoni MC	12,122,752,576	90	v
42	Kisarawe DC	338,934,401	11	v
43	Kishapu DC	60,087,804	2	
44	Kondoa DC	338,934,401	7	
45	Kongwa DC	1,331,671,282	2	v
46	Korogwe DC	51,435,552	4	
47	Korogwe TC	15,000,000	8	
48	Kwimba DC	321,500,000	5	
49	Kyela DC	311,648,961	3	
50	Kyerwa DC	2,123,703,500	9	
51	Lindi MC	1,126,642,876	3	v
52	Liwale DC	310,000,000	2	
53	Longido DC	13,440,080	1	
54	Lushoto DC	260,294,940	8	
55	Magu DC	346,720,500	12	
56	Makambako TC	184,000,000	4	
57	Manyoni DC	218,000,000	5	v
58	Masasi TC	151,000,000	6	v
59	Maswa DC	98,958,000	5	
60	Mbarali DC	47,450,000	3	
61	Mbeya CC	15,440,320,529	49	
62	Mbogwe DC	95,000,000	1	
63	Mbozi DC	1,581,722,735	14	
64	Mbulu DC	135,531,340	3	
65	Mbulu TC	93,530,150	8	

S/N	Name of LGAs	Amount (TZS)	No.of Cases	Provision was not made
66	Meatu DC	155,395,000	10	
67	Meru DC	150,990,358	9	v
68	Misungwi DC	151,838,594	5	
69	Mkinga DC	432,845,968	7	v
70	Mkuranga DC	1,331,671,282	4	v
71	Mlele DC	50,000,000	2	
72	Momba DC	176,000,000	4	v
73	Monduli DC	220,074,747,464	6	
74	Morogoro MC	374,224,532	36	v
75	Moshi MC	121,830,000	22	
76	Mpanda MC	884,968,398	3	
77	Mpwapwa DC	404,382,984	4	
78	Mtwara DC	1,035,290,000	4	v
79	Mtwara MC	6,960,000,000	10	v
80	Muheza DC	34,722,780	7	
81	Musoma DC	39,000,000	1	
82	Musoma MC	602,870,301	15	
83	Mvomero DC	27,150,000	2	
84	Mwanga DC	62,960,000	3	
85	Mwanza CC	580,037,345	6	
86	Nachingwea DC	296,500,000	2	
87	Namtumbo DC	762,522,214	1	
88	Nanyamba TC	6,050,000	1	v
89	Newala DC	414,792,337	3	v
90	Newala TC	120,450,000	4	v
91	Ngara DC	375,007,080	7	
92	Ngorongoro DC	24,400,333	2	v
93	Njombe DC	284,853,432	10	v
94	Njombe TC	165,708,516	5	
95	Nkasi DC	143,961,030	3	v
96	Nyang'hwale DC	12,122,752,576	8	
97	Pangani DC	25,000,000	2	v
98	Rorya DC	572,710,572	5	

S/N	Name of LGAs	Amount (TZS)	No.of Cases	Provision was not made
99	Rufiji DC	404,382,984	10	v
100	Rungwe DC	1,110,709,784	6	v
101	Same DC	109,038,888	3	
102	Serengeti DC	468,600,000	2	
103	Shinyanga DC	45,759,385,154	1	
104	Siha DC	405,425,940	13	
105	Simanjiro DC	46,726,000	3	v
106	Singida MC	243,550,222	13	v
107	Songea MC	163,430,000	1	
108	Songwe DC	7,698,000	3	
109	Sumbawanga DC	653,859,232	8	v
110	Sumbawanga MC	473,327,210	9	
111	Tabora MC	358,541,045	7	
112	Tanga CC	24,297,417,485	44	v
113	Tarime DC	356,977,500	5	
114	Tarime TC	53,700,000	10	
115	Temeke MC	1,010,000,000	51	
116	Tunduma TC	795,000,000	9	
117	Ubungo MC	44,764,735	28	v
118	Ukerewe DC	135,114,770	4	v
119	Ushetu DC	86,692,690	4	
120	Wang'ing'ombe DC	34,862,000	2	v
Total		413,787,030,280	1,086	

Appendix 23: Weaknesses on ICT environment including accounting systems

S/N	Council	Asset management, Payables and receivables modules in EPICOR are not functioning	FFARS is not integrated with Epicor	LGRCIS not integrate with EPICOR	EPICOR captures cash transactions not accrual
1.	Arusha CC	/	/	/	/
2.	Arusha DC	/	/	/	/
3.	Babati DC	/	/	/	/
4.	Babati TC	/	/	/	/
5.	Bagamoyo DC	/	/	/	/
6.	Bahi DC	/	/	/	/
7.	Bariadi DC	/	/	/	/
8.	Bariadi TC	/	/	/	/
9.	Biharamulo DC	/	/	/	/
10.	Buchosa DC	/	/	/	/
11.	Buhigwe DC	/	/	/	/
12.	Bukoba DC	/	/	/	/
13.	Bukoba MC	/	/	/	/
14.	Bukombe DC	/	/	/	/
15.	Bumbuli DC	/	/	/	/
16.	Bunda DC	/	/	/	/
17.	Bunda TC	/	/	/	/
18.	Busega DC	/	/	/	/
19.	Busokelo DC	/	/	/	/
20.	Butiama DC	/	/	/	/
21.	Chalinze DC	/	/	/	/
22.	Chamwino DC	/	/	/	/
23.	Chato DC	/	/	/	/
24.	Chemba DC	/	/	/	/
25.	Chunya DC	/	/	/	/
26.	Dar es Salaam CC	/	/	/	/
27.	Dodoma MC	/	/	/	/
28.	Gairo DC	/	/	/	/

S/N	Council	Asset management, Payables and receivables modules in EPICOR are not functioning	FFARS is not integrated with Epicor	LGRCIS not integrate with EPICOR	EPICOR captures cash transactions not accrual
29.	Geita DC	✓	✓	✓	✓
30.	Geita TC	✓	✓	✓	✓
31.	Hai DC	✓	✓	✓	✓
32.	Hanang' DC	✓	✓	✓	✓
33.	Handeni DC	✓	✓	✓	✓
34.	Handeni TC	✓	✓	✓	✓
35.	Ifakara TC	✓	✓	✓	✓
36.	Igunga DC	✓	✓	✓	✓
37.	Ikungi DC	✓	✓	✓	✓
38.	Ilala MC	✓	✓	✓	✓
39.	Ileje DC	✓	✓	✓	✓
40.	Ilemela MC	✓	✓	✓	✓
41.	Iramba DC	✓	✓	✓	✓
42.	Iringa DC	✓	✓	✓	✓
43.	Iringa MC	✓	✓	✓	✓
44.	Itigi DC	✓	✓	✓	✓
45.	Itilima DC	✓	✓	✓	✓
46.	Kahama TC	✓	✓	✓	✓
47.	Kakonko DC	✓	✓	✓	✓
48.	Kalambo DC	✓	✓	✓	✓
49.	Kaliua DC	✓	✓	✓	✓
50.	Karagwe DC	✓	✓	✓	✓
51.	Karatu DC	✓	✓	✓	✓
52.	Kasulu DC	✓	✓	✓	✓
53.	Kasulu TC	✓	✓	✓	✓
54.	Kibaha DC	✓	✓	✓	✓
55.	Kibaha TC	✓	✓	✓	✓
56.	Kibiti District	✓	✓	✓	✓
57.	Kibondo DC	✓	✓	✓	✓
58.	Kigamboni MC	✓	✓	✓	✓
59.	Kigoma DC	✓	✓	✓	✓

S/N	Council	Asset management, Payables and receivables modules in EPICOR are not functioning	FFARS is not integrated with Epicor	LGRCIS not integrate with EPICOR	EPICOR captures cash transactions not accrual
60.	Kigoma/Ujiji MC	✓	✓	✓	✓
61.	Kilindi DC	✓	✓	✓	✓
62.	Kilolo DC	✓	✓	✓	✓
63.	Kilombero DC	✓	✓	✓	✓
64.	Kilosa DC	✓	✓	✓	✓
65.	Kilwa DC	✓	✓	✓	✓
66.	Kinondoni MC	✓	✓	✓	✓
67.	Kisarawe DC	✓	✓	✓	✓
68.	Kishapu DC	✓	✓	✓	✓
69.	Kiteto DC	✓	✓	✓	✓
70.	Kondoa DC	✓	✓	✓	✓
71.	Kondoa TC	✓	✓	✓	✓
72.	Kongwa DC	✓	✓	✓	✓
73.	Korogwe DC	✓	✓	✓	✓
74.	Korogwe TC	✓	✓	✓	✓
75.	Kwimba DC	✓	✓	✓	✓
76.	Kyela DC	✓	✓	✓	✓
77.	Kyerwa DC	✓	✓	✓	✓
78.	Lindi DC	✓	✓	✓	✓
79.	Lindi MC	✓	✓	✓	✓
80.	Liwale DC	✓	✓	✓	✓
81.	Longido DC	✓	✓	✓	✓
82.	Ludewa DC	✓	✓	✓	✓
83.	Lushoto DC	✓	✓	✓	✓
84.	Madaba DC	✓	✓	✓	✓
85.	Mafia DC	✓	✓	✓	✓
86.	Mafinga TC	✓	✓	✓	✓
87.	Magu DC	✓	✓	✓	✓
88.	Makambako TC	✓	✓	✓	✓

S/N	Council	Asset management, Payables and receivables modules in EPICOR are not functioning	FFARS is not integrated with Epicor	LGRCIS not integrate with EPICOR	EPICOR captures cash transactions not accrual
89.	Makete DC	✓	✓	✓	✓
90.	Malinyi DC	✓	✓	✓	✓
91.	Manyoni DC	✓	✓	✓	✓
92.	Masasi DC	✓	✓	✓	✓
93.	Masasi TC	✓	✓	✓	✓
94.	Maswa DC	✓	✓	✓	✓
95.	Mbarali DC	✓	✓	✓	✓
96.	Mbeya CC	✓	✓	✓	✓
97.	Mbeya DC	✓	✓	✓	✓
98.	Mbinga DC	✓	✓	✓	✓
99.	Mbinga TC	✓	✓	✓	✓
100.	Mbogwe DC	✓	✓	✓	✓
101.	Mbozi DC	✓	✓	✓	✓
102.	Mbulu DC	✓	✓	✓	✓
103.	Mbulu TC	✓	✓	✓	✓
104.	Meatu DC	✓	✓	✓	✓
105.	Meru DC	✓	✓	✓	✓
106.	Missenyi DC	✓	✓	✓	✓
107.	Misungwi DC	✓	✓	✓	✓
108.	Mkalama DC	✓	✓	✓	✓
109.	Mkinga DC	✓	✓	✓	✓
110.	Mkuranga DC	✓	✓	✓	✓
111.	Mlele DC	✓	✓	✓	✓
112.	Momba DC	✓	✓	✓	✓
113.	Monduli DC	✓	✓	✓	✓
114.	Morogoro DC	✓	✓	✓	✓
115.	Morogoro MC	✓	✓	✓	✓
116.	Moshi DC	✓	✓	✓	✓
117.	Moshi MC	✓	✓	✓	✓
118.	Mpanda DC	✓	✓	✓	✓
119.	Mpanda MC	✓	✓	✓	✓

S/N	Council	Asset management, Payables and receivables modules in EPICOR are not functioning	FFARS is not integrated with Epicor	LGRCIS not integrate with EPICOR	EPICOR captures cash transactions not accrual
120.	Mpimbwe DC	✓	✓	✓	✓
121.	Mpwapwa DC	✓	✓	✓	✓
122.	Msalala DC	✓	✓	✓	✓
123.	Mtwara DC	✓	✓	✓	✓
124.	Mtwara MC	✓	✓	✓	✓
125.	Mufindi DC	✓	✓	✓	✓
126.	Muheza DC	✓	✓	✓	✓
127.	Muleba DC	✓	✓	✓	✓
128.	Musoma DC	✓	✓	✓	✓
129.	Musoma MC	✓	✓	✓	✓
130.	Mvomero DC	✓	✓	✓	✓
131.	Mwanga DC	✓	✓	✓	✓
132.	Mwanza CC	✓	✓	✓	✓
133.	Nachingwea DC	✓	✓	✓	✓
134.	Namtumbo DC	✓	✓	✓	✓
135.	Nanyamba TC	✓	✓	✓	✓
136.	Nanyumbu DC	✓	✓	✓	✓
137.	Newala DC	✓	✓	✓	✓
138.	Newala TC	✓	✓	✓	✓
139.	Ngara DC	✓	✓	✓	✓
140.	Ngorongoro DC	✓	✓	✓	✓
141.	Njombe DC	✓	✓	✓	✓
142.	Njombe TC	✓	✓	✓	✓
143.	Nkasi DC	✓	✓	✓	✓
144.	Nsimbo DC	✓	✓	✓	✓
145.	Nyang'hwale DC	✓	✓	✓	✓
146.	Nyasa DC	✓	✓	✓	✓
147.	Nzega DC	✓	✓	✓	✓
148.	Nzega TC	✓	✓	✓	✓
149.	Pangani DC	✓	✓	✓	✓

S/N	Council	Asset management, Payables and receivables modules in EPICOR are not functioning	FFARS is not integrated with Epicor	LGRCIS not integrate with EPICOR	EPICOR captures cash transactions not accrual
150.	Rombo DC	✓	✓	✓	✓
151.	Rorya DC	✓	✓	✓	✓
152.	Ruangwa DC	✓	✓	✓	✓
153.	Rufiji DC	✓	✓	✓	✓
154.	Rungwe DC	✓	✓	✓	✓
155.	Same DC	✓	✓	✓	✓
156.	Sengerema DC	✓	✓	✓	✓
157.	Serengeti DC	✓	✓	✓	✓
158.	Shinyanga DC	✓	✓	✓	✓
159.	Shinyanga MC	✓	✓	✓	✓
160.	Siha DC	✓	✓	✓	✓
161.	Sikonge DC	✓	✓	✓	✓
162.	Simanjiro DC	✓	✓	✓	✓
163.	Singida DC	✓	✓	✓	✓
164.	Singida MC	✓	✓	✓	✓
165.	Songea DC	✓	✓	✓	✓
166.	Songea MC	✓	✓	✓	✓
167.	Songwe DC	✓	✓	✓	✓
168.	Sumbawanga DC	✓	✓	✓	✓
169.	Sumbawanga MC	✓	✓	✓	✓
170.	Tabora DC	✓	✓	✓	✓
171.	Tabora MC	✓	✓	✓	✓
172.	Tandahimba DC	✓	✓	✓	✓
173.	Tanga CC	✓	✓	✓	✓
174.	Tarime DC	✓	✓	✓	✓
175.	Tarime TC	✓	✓	✓	✓
176.	Temeke MC	✓	✓	✓	✓
177.	Tunduma TC	✓	✓	✓	✓
178.	Tunduru DC	✓	✓	✓	✓

S/N	Council	Asset management, Payables and receivables modules in EPICOR are not functioning	FFARS is not integrated with Epicor	LGRCIS not integrate with EPICOR	EPICOR captures cash transactions not accrual
179.	Ubungo MC	✓	✓	✓	✓
180.	Ukerewe DC	✓	✓	✓	✓
181.	Ulanga DC	✓	✓	✓	✓
182.	Urambo DC	✓	✓	✓	✓
183.	Ushetu DC	✓	✓	✓	✓
184.	Uvinza DC	✓	✓	✓	✓
185.	Wanging'ombe DC	✓	✓	✓	✓

Appendix 24: Weaknesses on information technology general control environment

S/N	Council	Under staff	insufficient ICT equipment	Not regularly updated with Antivirus	No risk assessment	Unapproved ICT policy	No Back up facilities away from the council	No disaster recovery plan
1.	Bagamoyo DC			/		/	/	/
2.	Bunda DC						/	/
3.	Bunda TC						/	/
4.	Busokelo DC	/					/	
5.	Chalinze DC					/		/
6.	Hai DC	/	/	/			/	/
7.	Handeni TC					/		
8.	Ifakara TC					/		/
9.	Ikungi DC			/				
10.	Ileje DC							/
11.	Itigi DC							/
12.	Kalambo DC	/					/	
13.	Kibaha TC						/	/
14.	Kibiti District			/		/		/
15.	Kibondo DC	/	/	/				/
16.	Kondoa DC		/			/		
17.	Kongwa DC			/		/		
18.	Longido DC	/		/				
19.	Madaba DC							/
20.	Makambako TC			/				
21.	Makete DC							
22.	Masasi DC					/		
23.	Mbeya DC						/	
24.	Mbinga TC							/
25.	Mbulu DC					/		
26.	Meru DC							/
27.	Mkuranga DC					/	/	/
28.	Moshi MC			/				
29.	Muheza DC			/				
30.	Mwanga DC							/

S/N	Council	Under staff	insufficient ICT equipment	Not regularly updated with Antivirus	No risk assessment	Unapproved ICT policy	No Back up facilities away from the council	No disaster recovery plan
31.	Newala DC					✓		✓
32.	Ngorongoro DC						✓	
33.	Njombe DC			✓				
34.	Njombe TC			✓				
35.	Nkasi DC						✓	✓
36.	Pangani DC						✓	
37.	Rufiji DC					✓	✓	✓
38.	Singida DC		✓	✓	✓	✓	✓	
39.	Singida MC	✓						✓
40.	Songea DC					✓		✓
41.	Sumbawanga DC	✓						
42.	Sumbawanga MC						✓	✓
43.	Tanga CC	✓		✓				
44.	Tarime DC	✓				✓	✓	
45.	Tarime TC							✓
46.	Ulanga DC	✓	✓	✓		✓		
47.	Wanging'ombe DC			✓				

Appendix 25: Inadequate performance of audit committees

S/N	Council	The Audit Committee did not prepare an annual report	Audit committee did not review financial statements	Absence of mechanisms to hold the audit committee accountable	Audit Committee not trained on changes on IPSAS	The Committee did not meet at least once in each quarter
1.	Babati TC		/			
2.	Bagamoyo DC	/	/			
3.	Bariadi DC					/
4.	Bariadi TC	/				/
5.	Buchosa DC		/			
6.	Buhigwe DC		/			
7.	Bukombe DC	/			/	/
8.	Bunda DC	/			/	/
9.	Bunda TC				/	/
10.	Butiama DC	/				
11.	Chalinze DC				/	
12.	Chato DC	/				/
13.	Chemba DC		/			/
14.	Chunya DC	/				
15.	Dodoma MC			/		
16.	Hai DC		/			
17.	Iringa DC		/			/
18.	Itilima DC	/	/			
19.	Kakonko DC					/
20.	Kalambo DC		/			
21.	Karagwe DC	/				/
22.	Kasulu DC	/	/			
23.	Kasulu TC		/			
24.	Kibaha DC					
25.	Kibaha TC				/	
26.	Kibiti District				/	
27.	Kibondo DC					/
28.	Kigoma DC					/
29.	Kilindi DC	/				/

S/N	Council	The Audit Committee did not prepare an annual report	Audit committee did not review financial statements	Absence of mechanisms to hold the audit committee accountable	Audit Committee not trained on changes on IPSAS	The Committee did not meet at least once in each quarter
30.	Kilolo DC	/				
31.	Kilombero DC	/	/			/
32.	Kilosa DC	/	/			
33.	Kilwa DC		/			/
34.	Kisarawe DC				/	
35.	Kondoa TC					/
36.	Kongwa DC		/	/		
37.	Kyela DC	/				
38.	Lindi DC					/
39.	Lindi MC		/			
40.	Liwale DC		/			
41.	Mafinga TC		/			/
42.	Magu DC		/			
43.	Makambako TC		/			
44.	Makete DC		/			/
45.	Malinyi DC	/	/			
46.	Manyoni DC	/				
47.	Mbarali DC	/	/			
48.	Mbinga TC	/				
49.	Mbogwe DC	/				
50.	Missenyi DC	/				/
51.	Misungwi DC					/
52.	Mkinga DC					/
53.	Mkuranga DC	/	/		/	
54.	Mlele DC					/
55.	Momba DC		/			
56.	Moshi DC	/				
57.	Mpanda DC	/				
58.	Mpanda MC	/				

S/N	Council	The Audit Committee did not prepare an annual report	Audit committee did not review financial statements	Absence of mechanisms to hold the audit committee accountable	Audit Committee not trained on changes on IPSAS	The Committee did not meet at least once in each quarter
59.	Mufindi DC	✓				
60.	Musoma DC	✓	✓			
61.	Mwanga DC					✓
62.	Mwanza CC	✓				
63.	Nachingwea DC		✓			✓
64.	Ngorongoro DC	✓	✓			
65.	Njombe TC		✓			
66.	Nyang'hwale DC		✓			
67.	Rungwe DC	✓	✓			
68.	Shinyanga DC	✓	✓			
69.	Simanjiro DC	✓				
70.	Singida DC		✓			
71.	Singida MC		✓			
72.	Songea DC					✓
73.	Songwe DC		✓			✓
74.	Tarime TC	✓	✓			
75.	Ulanga DC	✓	✓			✓
76.	Uvinza DC					✓
77.	Wanging'ombe DC		✓			

Appendix 26: Weaknesses on Internal Audit Units

S/N	Council	Under staffing	Lack of knowledge on EPICOR, LGRCIS, LAWSON, PLANREP and FFARS	limited resources e.g. computers, budget
1.	Arusha DC	✓	✓	✓
2.	Bagamoyo DC	✓		✓
3.	Bahi DC			✓
4.	Biharamulo DC	✓		✓
5.	Buchosa DC	✓		✓
6.	Buhigwe DC	✓		✓
7.	Bukoba DC	✓		✓
8.	Bukoba MC	✓		✓
9.	Bunda DC	✓		✓
10.	Butiama DC		✓	
11.	Chalinze DC	✓		✓
12.	Chemba DC	✓		✓
13.	Chunya DC	✓	✓	✓
14.	Dodoma MC			✓
15.	Handeni TC	✓		
16.	Ifakara TC	✓		✓
17.	Igunga DC	✓		
18.	Ikungi DC	✓		✓
19.	Ileje DC	✓		✓
20.	Ilemela MC	✓		✓
21.	Iringa DC			✓
22.	Itigi DC	✓		✓
23.	Itilima DC	✓		✓
24.	Kahama TC	✓		✓
25.	Kasulu DC	✓		✓
26.	Kasulu TC	✓		
27.	Kibaha DC	✓		✓
28.	Kibaha TC			
29.	Kibiti District	✓		✓
30.	Kibondo DC	✓		✓
31.	Kigoma DC	✓		✓

S/N	Council	Under staffing	Lack of knowledge on EPICOR, LGRCIS, LAWSON, PLANREP and FFARS	limited resources e.g. computers, budget
32.	Kilindi DC			/
33.	Kilolo DC	/		/
34.	Kilosa DC	/		/
35.	Kisarawe DC	/		/
36.	Kondoa DC			/
37.	Kondoa TC			/
38.	Kongwa DC	/	/	/
39.	Korogwe TC		/	
40.	Kwimba DC	/		
41.	Kyela DC	/	/	/
42.	Kyerwa DC	/		/
43.	Liwale DC	/		/
44.	Ludewa DC	/		/
45.	Mafinga TC	/		/
46.	Makambako TC	/		/
47.	Malinyi DC	/		/
48.	Masasi TC	/		/
49.	Mbarali DC	/		/
50.	Mbeya DC	/		/
51.	Mbogwe DC	/		/
52.	Mbozi DC	/		/
53.	Mbulu TC	/		/
54.	Meru DC	/		/
55.	Mkinga DC		/	
56.	Mlele DC	/		/
57.	Momba DC	/	/	/
58.	Monduli DC	/	/	/
59.	Moshi DC		/	
60.	Mpanda DC	/		/
61.	Mpanda MC	/		/
62.	Mpimbwe DC	/	/	/
63.	Mpwapwa DC	/		/

S/N	Council	Under staffing	Lack of knowledge on EPICOR, LGRCIS, LAWSON, PLANREP and FFARS	limited resources e.g. computers, budget
64.	Mtwara DC	/		
65.	Mtwara MC	/		/
66.	Muheza DC	/	/	/
67.	Musoma MC	/	/	
68.	Mwanza CC	/		/
69.	Nachingwea DC	/		/
70.	Namtumbo DC	/		/
71.	Nanyamba TC	/		/
72.	Newala TC	/		/
73.	Ngara DC	/		/
74.	Ngorongoro DC	/	/	
75.	Njombe DC	/	/	/
76.	Njombe TC	/	/	/
77.	Nkasi DC	/	/	/
78.	Nsimbo DC	/	/	/
79.	Nyang'hwale DC	/		/
80.	Pangani DC	/		/
81.	Rufiji DC	/		
82.	Rungwe DC	/	/	/
83.	Sengerema DC	/		/
84.	Serengeti DC	/	/	/
85.	Simanjiro DC	/		/
86.	Singida DC			/
87.	Songea DC	/		/
88.	Songwe DC	/		/
89.	Tanga CC	/		/
90.	Temeke MC			/
91.	Ubungo MC			/
92.	Ukerewe DC			/
93.	Ulanga DC	/		/
94.	Wanging'ombe DC	/		/

Appendix 27: Weaknesses in Risk Management

S/N	Council	Absence of approved risk management policy	non maintenance of Risk register	non-performance of risk assessment
1.	Arusha DC			/
2.	Busokelo DC	/		/
3.	Chalinze DC	/		
4.	Chamwino DC			/
5.	Chunya DC	/	/	/
6.	Ifakara TC			/
7.	Iringa DC	/		/
8.	Kibaha TC	/		
9.	Kibiti District	/		
10.	kigamboni MC	/		/
11.	Kilwa DC			/
12.	Kishapu DC		/	
13.	Madaba DC			/
14.	Mafinga TC	/		
15.	Makambako TC			/
16.	Mbogwe DC		/	/
17.	Mbulu DC		/	
18.	Meru DC			/
19.	Mkinga DC	/	/	
20.	Mkuranga DC			/
21.	Moshi MC			/
22.	Mwanga DC		/	/
23.	Ngorongoro DC			/
24.	Nkasi DC			/
25.	Rufiji DC			/
26.	Serengeti DC	/		/
27.	Simanjiro DC			/
28.	Songea DC			/
29.	Sumbawanga DC			/
30.	Sumbawanga MC			/
31.	Tarime TC			/

S/N	Council	Absence of approved risk management policy	non maintenance of Risk register	non-performance of risk assessment
32.	Tunduru DC		√	√
33.	Ushetu DC			√

Appendix 28: Weaknesses on Fraud Risk Management

S/N	Council	Ineffective Fraud protection Policy	No documented process for prevention and detection of fraud risk	Fraud risk assessment not done
1.	Arusha CC	✓	✓	✓
2.	Babati DC			✓
3.	Bagamoyo DC	✓		
4.	Buchosa DC		✓	✓
5.	Bunda TC		✓	✓
6.	Chunya DC		✓	✓
7.	Ilemela MC		✓	✓
8.	Kalambo DC			✓
9.	Kaliua DC			✓
10.	Kibiti DC		✓	✓
11.	Kiteto DC	✓	✓	✓
12.	Lindi DC	✓	✓	
13.	Longido DC	✓		
14.	Lushoto DC		✓	✓
15.	Mbulu DC		✓	✓
16.	Mbulu TC			✓
17.	Mkuranga DC			✓
18.	Momba DC			✓
19.	Monduli DC	✓	✓	✓
20.	Musoma MC		✓	✓
21.	Mwanga DC	✓	✓	✓
22.	Namtumbo DC		✓	✓
23.	Njombe TC	✓	✓	✓
24.	Nkasi DC		✓	✓
25.	Siha DC	✓	✓	✓
26.	Singida MC			✓
27.	Ulanga DC		✓	✓

Appendix 29: Shortage of staff

A: Shortage of staff for all departments

S/N	Name of LGA	Requirements	Available	Shortage	(%)
1.	Arusha CC	3,509	3,143	366	10%
2.	Arusha DC	2,486	2,136	350	14%
3.	Babati DC	2,297	1,428	869	38%
4.	Babati TC	1,630	1,263	367	23%
5.	Bagamoyo DC	2,096	1,734	362	17%
6.	Bahi DC	2,333	1,706	627	27%
7.	Bariadi DC	3,557	1,948	1,609	45%
8.	Bariadi TC	2,648	1,496	1,152	44%
9.	Biharamulo DC	3,176	2,108	1,068	34%
10.	Buchosa DC	3,625	1,967	1,658	46%
11.	Buhigwe DC	2,734	1,444	1,290	47%
12.	Bukoba DC	4,092	2,272	1,820	44%
13.	Bukombe DC	3,192	2,146	1,046	33%
14.	Bumbuli DC	2,932	1,526	1,406	48%
15.	Bunda DC	2,122	1,943	179	8%
16.	Bunda TC	2,063	1,536	527	26%
17.	Busega DC	2,877	2,044	833	29%
18.	Busokelo DC	2,167	1,144	1,023	47%
19.	Butiama DC	3,250	1,831	1,419	44%
20.	Chalinze DC	3,407	2,074	1,333	39%
21.	Chato DC	4,564	3,322	1,242	27%
22.	Chmwino DC	3,632	2,427	1,205	33%
23.	chunya DC	1,782	1,205	577	32%
24.	Dar es salaam CC	272	215	57	21%
25.	Gairo DC	2,099	1,329	770	37%
26.	Geita DC	7,767	4,747	3,020	39%
27.	Geita TC	2,641	1,930	711	27%
28.	Hai DC	2,863	2,449	414	14%
29.	Hanang' DC	3,152	2,268	884	28%
30.	Handeni DC	3,442	2,419	1,023	30%
31.	Handeni TC	1,133	854	279	25%
32.	Ifakara TC	1,265	995	270	21%
33.	Igunga DC	3,370	2,621	749	22%
34.	Ikungi DC	3,504	2,036	1,468	42%
35.	Ilala MC	10,099	8,973	1,126	11%
36.	ileje DC	2,124	1,317	807	38%
37.	Ilemela MC	3,561	2,964	597	17%
38.	Iramba DC	2,991	1,850	1,141	38%
39.	Iringa DC	3,436	3,166	270	8%
40.	Itigi DC	1,808	786	1,022	57%
41.	Itilima DC	4,318	2,147	2,171	50%
42.	Kahama TC	1,854	710	1,144	62%
43.	Kakonko DC	1,775	915	860	48%

S/N	Name of LGA	Requirements	Available	Shortage	(%)
44.	Kalambo DC	3,242	1,874	1,368	42%
45.	Kaliua DC	3,707	2,604	1,103	30%
46.	Karagwe DC	5,042	2,375	2,667	53%
47.	Karatu DC	3,111	2,237	874	28%
48.	Kasulu DC	2,148	1,346	802	37%
49.	Kasulu TC	2,581	1,508	1,073	42%
50.	Kibaha DC	1,678	1,343	335	20%
51.	Kibaha TC	1,854	1,713	141	8%
52.	Kibondo DC	2,799	1,748	1,051	38%
53.	Kigamboni MC	2,084	1,240	844	40%
54.	Kigoma DC	2,643	1,898	745	28%
55.	Kigoma Ujiji MC	3,037	1,871	1,166	38%
56.	Kilindi DC	2,760	1,860	900	33%
57.	Kilombero DC	3,988	2,348	1,640	41%
58.	Kilosa DC	5,424	3,346	2,078	38%
59.	Kilwa DC	2,814	1,905	909	32%
60.	Kisarawe DC	2,916	1,987	929	32%
61.	Kiteto DC	2,333	1,622	711	30%
62.	Kondoa TC	708	507	201	28%
63.	Kongwa DC	3,469	2,254	1,215	35%
64.	Korogwe DC	3,150	2,705	445	14%
65.	Korogwe TC	1,261	1,126	135	11%
66.	Kwimba DC	3,548	2,548	1,000	28%
67.	Kyela DC	3,446	2,481	965	28%
68.	Kyerwa DC	2,960	1,492	1,468	50%
69.	Lindi DC	2,667	1,695	972	36%
70.	Lindi MC	1,240	951	289	23%
71.	Longido DC	1,704	1,263	441	26%
72.	Lushoto DC	4,626	2,911	1,715	37%
73.	Madaba DC	762	550	212	28%
74.	Magu DC	4,074	2,594	1,480	36%
75.	Makambako TC	1,799	1,271	528	29%
76.	Malinyi DC	1,665	833	832	50%
77.	Manyoni DC	2,696	1,523	1,173	44%
78.	Masasi DC	3,531	1,967	1,564	44%
79.	Masasi TC	1,459	1,052	407	28%
80.	Maswa DC	3,352	2,420	932	28%
81.	Mbarali DC	3,361	2,412	949	28%
82.	Mbeya CC	4,622	4,079	543	12%
83.	Mbeya DC	4,040	3,052	988	24%
84.	Mbinga DC	3,550	1,745	1,805	51%
85.	Mbinga TC	2,709	1,357	1,352	50%
86.	Mbogwe DC	2,345	1,685	660	28%
87.	Mbozi DC	1,786	1,223	563	32%
88.	Mbulu DC	2,316	1,628	688	30%
89.	Mbulu TC	2,151	1,494	657	31%
90.	Meatu DC	2,764	1,877	887	32%

S/N	Name of LGA	Requirements	Available	Shortage	(%)
91.	Meru DC	3,900	3,627	273	7%
92.	Missenyi DC	2,870	1,621	1,249	44%
93.	Misungwi DC	3,973	2,996	977	25%
94.	Mkalama DC	2,649	1,336	1,313	50%
95.	Mkinga DC	2,399	1,441	958	40%
96.	Momba DC	1,786	1,223	563	32%
97.	Monduli DC	2,392	1,835	557	23%
98.	Morogoro DC	3,634	2,763	871	24%
99.	Morogoro MC	3,764	3,621	143	4%
100.	Moshi DC	6,287	4,158	2,129	34%
101.	Moshi MC	2,371	2,256	115	5%
102.	Mpanda DC	1,868	1,199	669	36%
103.	Mpanda MC	1,580	1,187	393	25%
104.	Mpimbwe DC	1,298	627	671	52%
105.	Mpwapwa DC	3,621	2,473	1,148	32%
106.	Msalala DC	2,055	1,803	252	12%
107.	Mtwara DC	2,013	1,192	821	41%
108.	Mtwara MC	1,675	1,346	329	20%
109.	Muheza DC	3,194	2,089	1,105	35%
110.	Musoma DC	2,770	1,818	952	34%
111.	Musoma MC	2,064	1,595	469	23%
112.	Mvomero DC	4,269	3,053	1,216	28%
113.	Mwanga DC	3,176	1,966	1,210	38%
114.	Mwanza CC	5,321	4,375	946	18%
115.	Nachingwea DC	3,507	1,785	1,722	49%
116.	Namtumbo DC	3,673	1,862	1,811	49%
117.	Nanyamba TC	1,645	896	749	46%
118.	Nanyumbu DC	2,315	1,264	1,051	45%
119.	Newala DC	2,255	991	1,264	56%
120.	Newala TC	1,505	964	541	36%
121.	Ngara DC	2,781	2,159	622	22%
122.	Ngorongoro DC	2,882	1,338	1,544	54%
123.	Njombe DC	1,548	1,386	162	10%
124.	Nkasi DC	3,411	1,980	1,431	42%
125.	Nsimbo DC	1,903	926	977	51%
126.	Nyasa DC	2,046	1,445	601	29%
127.	Pangani DC	1,152	868	284	25%
128.	Rombo DC	3,934	2,831	1,103	28%
129.	Rorya DC	3,667	2,283	1,384	38%
130.	Ruangwa DC	2,321	1,530	791	34%
131.	Rufiji DC	2,106	1,159	947	45%
132.	Rungwe DC	5,478	3,320	2,158	39%
133.	Same DC	3,249	3,087	162	5%
134.	Sengerema DC	3,112	1,565	1,547	50%
135.	Serengeti DC	3,794	2,470	1,324	35%
136.	Shinyanga DC	3,110	2,371	739	24%
137.	Shinyanga MC	2,136	1,620	516	24%

S/N	Name of LGA	Requirements	Available	Shortage	(%)
138.	Siha DC	1,904	1,355	549	29%
139.	Simanjiro DC	2,192	1,390	802	37%
140.	Singida DC	3,077	1,712	1,365	44%
141.	Singida MC	2,525	1,539	986	39%
142.	Songea DC	1,760	1,312	448	25%
143.	Songea MC	2,757	2,499	258	9%
144.	Songwe DC	2,127	934	1,193	56%
145.	Sumbawanga DC	3,938	2,046	1,892	48%
146.	Sumbawanga MC	2,611	2,168	443	17%
147.	Tabora DC	3,294	1,962	1,332	40%
148.	Tabora MC	2,992	2,324	668	22%
149.	Tanga CC	3,619	3,158	461	13%
150.	Tarime DC	2,380	970	1,410	59%
151.	Temeke MC	7,045	6,390	655	9%
152.	Tunduma TC	1,229	960	269	22%
153.	Tunduru DC	5,060	2,347	2,713	54%
154.	Ukerewe DC	4,943	2,585	2,358	48%
155.	Ulanga DC	2,791	1,613	1,178	42%
156.	Urambo DC	2,410	1,565	845	35%
157.	Ushetu DC	2,313	1,921	392	17%
158.	Uvinza DC	3,445	1,991	1,454	42%
	TOTAL	460,438	310,495	149,943	33%

Appendix 29-B: Inadequate number of staff in LGAs' Primary Education departments

S/N	Name of LGA	Requirements	Available	Shortage	(%)
1.	Arusha DC	1,694	1,522	172	10%
2.	Babati DC	1,604	889	715	45%
3.	Babati TC	556	482	74	13%
4.	Bahi DC	935	686	249	27%
5.	Bariadi DC	2,015	1,215	800	40%
6.	Bariadi TC	1,299	799	500	38%
7.	Biharamulo DC	1,709	1,183	526	31%
8.	Buchosa DC	1,843	1,238	605	33%
9.	Buhigwe DC	1,432	838	594	41%
10.	Bukoba DC	2,362	1,229	1,133	48%
11.	Bukombe DC	1,750	948	802	46%
12.	Bumbuli DC	1,614	855	759	47%
13.	Bunda DC	1,183	1,135	48	4%
14.	Bunda TC	1,073	886	187	17%
15.	Busega DC	1,528	1,106	422	28%
16.	Busokelo DC	1,008	525	483	48%
17.	Butiama DC	1,714	1,026	688	40%
18.	Chalinze DC	1,414	956	458	32%
19.	Chato DC	2,815	2,084	731	26%
20.	Chmwino DC	1,684	1,150	534	32%
21.	chunya DC	753	607	146	19%
22.	Gairo DC	930	705	225	24%
23.	Geita DC	5,066	3,197	1,869	37%
24.	Geita TC	1,451	1,062	389	27%
25.	Hai DC	1,193	1,090	103	9%
26.	Hanang' DC	1,678	1,274	404	24%
27.	Handeni DC	1,326	1,126	200	15%
28.	Handeni TC	410	360	50	12%
29.	Ifakara TC	551	521	30	5%
30.	Igunga DC	1,604	1,501	103	6%
31.	Ikungi DC	1,523	1,012	511	34%
32.	Itala MC	4,210	4,074	136	3%
33.	ileje DC	836	613	223	27%
34.	Ilemela MC	1,561	1,420	141	9%
35.	Iramba DC	1,384	939	445	32%
36.	Iringa DC	1,288	1,260	28	2%
37.	Itigi DC	639	438	201	31%
38.	Itilima DC	2,257	1,271	986	44%
39.	Kahama TC	789	103	686	87%
40.	Kakonko DC	678	486	192	28%
41.	Kalambo DC	1,437	947	490	34%
42.	Kaliua DC	2,379	1,705	674	28%
43.	Karagwe DC	3,155	1,361	1,794	57%
44.	Karatu DC	1,375	1,061	314	23%
45.	Kasulu DC	1,136	770	366	32%

S/N	Name of LGA	Requirements	Available	Shortage	(%)
46.	Kasulu TC	1,488	976	512	34%
47.	Kibaha DC	504	498	6	1%
48.	Kibaha TC	662	649	13	2%
49.	Kibondo DC	1,140	948	192	17%
50.	Kigamboni MC	660	548	112	17%
51.	Kigoma DC	1,553	1,224	329	21%
52.	Kigoma Ujiji MC	1,166	895	271	23%
53.	Kilindi DC	1,117	983	134	12%
54.	Kilombero DC	1,889	1,077	812	43%
55.	Kilosa DC	2,036	1,513	523	26%
56.	Kilwa DC	1,219	814	405	33%
57.	Kiteto DC	937	756	181	19%
58.	Kondoa TC	448	338	110	25%
59.	Kongwa DC	1,545	1,143	402	26%
60.	Korogwe DC	1,349	1,168	181	13%
61.	Kwimba DC	2,199	1,678	521	24%
62.	Kyela DC	1,365	987	378	28%
63.	Kyerwa DC	1,807	1,186	621	34%
64.	Lindi DC	984	859	125	13%
65.	Lindi MC	376	317	59	16%
66.	Longido DC	496	463	33	7%
67.	Lushoto DC	2,451	1,549	902	37%
68.	Madaba DC	258	190	68	26%
69.	Magu DC	2,174	1,272	902	41%
70.	Makambako TC	629	528	101	16%
71.	Malinyi DC	870	438	432	50%
72.	Manyoni DC	1,260	740	520	41%
73.	Masasi DC	1,683	1,044	639	38%
74.	Masasi TC	606	420	186	31%
75.	Maswa DC	1,653	1,285	368	22%
76.	Mbarali DC	1,623	1,310	313	19%
77.	Mbeya DC	1,944	1,409	535	28%
78.	Mbinga DC	1,614	849	765	47%
79.	Mbinga TC	880	568	312	35%
80.	Mbogwe DC	1,013	914	99	10%
81.	Mbozi DC	756	647	109	14%
82.	Mbulu DC	977	850	127	13%
83.	Mbulu TC	971	726	245	25%
84.	Meatu DC	1,555	1,186	369	24%
85.	Meru DC	1,642	1,564	78	5%
86.	Missenyi DC	1,361	743	618	45%
87.	Misungwi DC	2,067	1,527	540	26%
88.	Mkalama DC	1,408	663	745	53%
89.	Mkinga DC	819	540	279	34%
90.	Momba DC	756	647	109	14%
91.	Monduli DC	814	707	107	13%
92.	Morogoro DC	1,581	1,329	252	16%

S/N	Name of LGA	Requirements	Available	Shortage	(%)
93.	Moshi DC	2,309	2,011	298	13%
94.	Mpanda DC	896	715	181	20%
95.	Mpanda MC	787	660	127	16%
96.	Mpimbwe DC	727	378	349	48%
97.	Mpwapwa DC	1,580	1,346	234	15%
98.	Msalala DC	1,031	991	40	4%
99.	Mtwara DC	773	606	167	22%
100.	Mtwara MC	562	509	53	9%
101.	Muheza DC	1,058	855	203	19%
102.	Musoma DC	1,424	965	459	32%
103.	Musoma MC	794	710	84	11%
104.	Mvomero DC	1,676	1,429	247	15%
105.	Mwanga DC	1,117	667	450	40%
106.	Nachingwea DC	1,139	842	297	26%
107.	Namtumbo DC	1,710	907	803	47%
108.	Nanyamba TC	650	427	223	34%
109.	Nanyumbu DC	908	560	348	38%
110.	Newala DC	803	442	361	45%
111.	Newala TC	579	394	185	32%
112.	Ngara DC	1,818	1,457	361	20%
113.	Ngorongoro DC	930	570	360	39%
114.	Nkasi DC	1,831	1,093	738	40%
115.	Nsimbo DC	1,002	458	544	54%
116.	Nyasa DC	828	674	154	19%
117.	Pangani DC	273	207	66	24%
118.	Rombo DC	1,465	1,186	279	19%
119.	Rorya DC	2,078	1,280	798	38%
120.	Ruangwa DC	900	530	370	41%
121.	Rufiji DC	768	436	332	43%
122.	Rungwe DC	3,168	1,444	1,724	54%
123.	Sengerema DC	1,122	693	429	38%
124.	Serengeti DC	1,953	1,256	697	36%
125.	Shinyanga DC	1,624	1,347	277	17%
126.	Shinyanga MC	865	707	158	18%
127.	Siha DC	729	529	200	27%
128.	Simanjiro DC	986	665	321	33%
129.	Singida DC	1,590	896	694	44%
130.	Singida MC	1,006	715	291	29%
131.	Songea DC	767	561	206	27%
132.	Songea MC	1,126	1,109	17	2%
133.	Songwe DC	910	395	515	57%
134.	Sumbawanga DC	2,084	1,112	972	47%
135.	Sumbawanga MC	1,166	990	176	15%
136.	Tabora DC	2,015	1,255	760	38%
137.	Tabora MC	1,139	907	232	20%
138.	Tarime DC	1,065	400	665	62%
139.	Temeke MC	4,227	4,119	108	3%

S/N	Name of LGA	Requirements	Available	Shortage	(%)
140.	Tunduma TC	572	512	60	10%
141.	Tunduru DC	1,976	1,122	854	43%
142.	Ukerewe DC	3,094	1,429	1,665	54%
143.	Ulanga DC	1,108	685	423	38%
144.	Urambo DC	966	832	134	14%
145.	Ushetu DC	1,248	1,098	150	12%
146.	Uvinza DC	1,728	1,336	392	23%
	TOTAL	199,796	141,739	58,057	29%

Appendix 29-C: Inadequate number of staff in LGAs' Secondary Education departments

S/N	Name of LGA	Requirements	Available	Shortage	(%)
1.	Arusha CC	978	672	306	31%
2.	Arusha DC	300	267	33	11%
3.	Babati DC	9	8	1	11%
4.	Babati TC	428	398	30	7%
5.	Bahi DC	500	354	146	29%
6.	Bariadi DC	460	303	157	34%
7.	Bariadi TC	310	266	44	14%
8.	Biharamulo DC	604	521	83	14%
9.	Buchosa DC	737	336	401	54%
10.	Buhigwe DC	303	259	44	15%
11.	Bukoba DC	809	479	330	41%
12.	Bukombe DC	736	664	72	10%
13.	Bumbuli DC	486	281	205	42%
14.	Bunda DC	431	374	57	13%
15.	Bunda TC	397	320	77	19%
16.	Busega DC	627	467	160	26%
17.	Busokelo DC	512	339	173	34%
18.	Butiama DC	452	359	93	21%
19.	Chalinze DC	681	571	110	16%
20.	Chato DC	671	526	145	22%
21.	Chmwino DC	631	511	120	19%
22.	Chunya DC	388	256	132	34%
23.	Gairo DC	298	248	50	17%
24.	Geita DC	1,125	749	376	33%
25.	Geita TC	685	509	176	26%
26.	Hai DC	922	853	69	7%
27.	Hanang' DC	664	514	150	23%
28.	Handeni DC	770	574	196	25%
29.	Handeni TC	264	223	41	16%
30.	Ifakara TC	321	263	58	18%
31.	Igunga DC	631	421	210	33%
32.	Ikungi DC	632	520	112	18%
33.	Itala MC	2,732	2,344	388	14%
34.	Ileje DC	383	292	91	24%
35.	Ilemela MC	1,152	1,044	108	9%
36.	Iramba DC	564	369	195	35%
37.	Iringa DC	1,087	992	95	9%
38.	Itigi DC	319	151	168	53%
39.	Itilima DC	744	460	284	38%
40.	Kahama TC	400	330	70	18%
41.	Kakonko DC	272	157	115	42%
42.	Kalambo DC	314	271	43	14%
43.	Kaliua DC	517	516	1	0%
44.	Karagwe DC	890	498	392	44%
45.	Karatu DC	844	587	257	30%

S/N	Name of LGA	Requirements	Available	Shortage	(%)
46.	Kasulu DC	313	271	42	13%
47.	Kasulu TC	270	208	62	23%
48.	Kibaha DC	344	287	57	17%
49.	Kibaha TC	560	557	3	1%
50.	Kibondo DC	518	323	195	38%
51.	Kigamboni MC	435	339	96	22%
52.	Kigoma DC	455	338	117	26%
53.	Kigoma Ujiji MC	1,175	565	610	52%
54.	Kilindi DC	796	347	449	56%
55.	Kilombero DC	976	729	247	25%
56.	Kilosa DC	1,240	846	394	32%
57.	Kilwa DC	562	349	213	38%
58.	Kisarawe DC	605	556	49	8%
59.	Kiteto DC	391	291	100	26%
60.	Kondoa TC	238	161	77	32%
61.	Kongwa DC	555	469	86	15%
62.	Korogwe DC	734	684	50	7%
63.	Korogwe TC	376	337	39	10%
64.	Kwimba DC	896	480	416	46%
65.	Kyela DC	927	739	188	20%
66.	Kyerwa DC	195	38	157	81%
67.	Lindi DC	663	259	404	61%
68.	Longido DC	389	334	55	14%
69.	Lushoto DC	875	799	76	9%
70.	Madaba DC	230	188	42	18%
71.	Magu DC	910	708	202	22%
72.	Makambako TC	446	355	91	20%
73.	Malinyi DC	237	142	95	40%
74.	Manyoni DC	405	254	151	37%
75.	Masasi DC	629	409	220	35%
76.	Masasi TC	210	178	32	15%
77.	Maswa DC	634	530	104	16%
78.	Mbarali DC	591	417	174	29%
79.	Mbeya CC	1,523	1,191	332	22%
80.	Mbeya DC	805	735	70	9%
81.	Mbinga DC	700	416	284	41%
82.	Mbinga TC	391	300	91	23%
83.	Mbogwe DC	391	323	68	17%
84.	Mbozi DC	210	201	9	4%
85.	Mbulu DC	467	385	82	18%
86.	Mbulu TC	418	339	79	19%
87.	Meatu DC	614	314	300	49%
88.	Meru DC	1,345	1,315	30	2%
89.	Missenyi DC	534	462	72	13%
90.	Misungwi DC	690	570	120	17%
91.	Mkalama DC	374	260	114	30%
92.	Mkinga DC	455	356	99	22%

S/N	Name of LGA	Requirements	Available	Shortage	(%)
93.	Momba DC	210	201	9	4%
94.	Morogoro DC	747	602	145	19%
95.	Moshi DC	2,053	1,216	837	41%
96.	Moshi MC	914	898	16	2%
97.	Mpanda DC	243	169	74	30%
98.	Mpanda MC	341	287	54	16%
99.	Mpimbwe DC	102	99	3	3%
100.	Mpwapwa DC	694	425	269	39%
101.	Msalala DC	421	370	51	12%
102.	Mtwara DC	289	208	81	28%
103.	Mtwara MC	416	414	2	0%
104.	Muheza DC	732	620	112	15%
105.	Musoma DC	482	358	124	26%
106.	Musoma MC	556	494	62	11%
107.	Mvomero DC	750	626	124	17%
108.	Mwanga DC	846	660	186	22%
109.	Mwanza CC	1,329	1,160	169	13%
110.	Nachingwea DC	514	383	131	25%
111.	Namtumbo DC	635	424	211	33%
112.	Nanyamba TC	281	176	105	37%
113.	Nanyumbu DC	320	293	27	8%
114.	Newala DC	381	171	210	55%
115.	Newala TC	202	187	15	7%
116.	Ngara DC	624	507	117	19%
117.	Ngorongoro DC	382	281	101	26%
118.	Nkasi DC	541	324	217	40%
119.	Nsimbo DC	177	116	61	34%
120.	Nyasa DC	349	269	80	23%
121.	Pangani DC	189	162	27	14%
122.	Rombo DC	1,348	1,071	277	21%
123.	Rorya DC	719	474	245	34%
124.	Ruangwa DC	455	436	19	4%
125.	Rufiji DC	337	233	104	31%
126.	Rungwe DC	1,155	1,088	67	6%
127.	Sengerema DC	1,032	524	508	49%
128.	Serengeti DC	725	488	237	33%
129.	Shinyanga DC	442	440	2	0%
130.	Shinyanga MC	607	467	140	23%
131.	Siha DC	514	441	73	14%
132.	Simanjiro DC	423	286	137	32%
133.	Singida DC	491	382	109	22%
134.	Singida MC	643	478	165	26%
135.	Songea DC	337	333	4	1%
136.	Songea MC	935	870	65	7%
137.	Songwe DC	190	154	36	19%
138.	Sumbawanga DC	398	310	88	22%
139.	Sumbawanga MC	711	650	61	9%

S/N	Name of LGA	Requirements	Available	Shortage	(%)
140.	Tabora DC	420	339	81	19%
141.	Tabora MC	948	821	127	13%
142.	Tanga CC	1,058	898	160	15%
143.	Tarime DC	605	328	277	46%
144.	Temeke MC	694	614	80	12%
145.	Tunduma TC	256	206	50	20%
146.	Tunduru DC	730	440	290	40%
147.	Ukerewe DC	572	487	85	15%
148.	Ulanga DC	383	343	40	10%
149.	Urambo DC	576	288	288	50%
150.	Ushetu DC	313	281	32	10%
151.	Uvinza DC	456	273	183	40%
	TOTAL	89,870	68,613	21,257	24%

Appendix 29-D: Inadequate number of staff in LGAs' Health departments

S/N	Name of LGA	Requirements	Available	Shortage	(%)
1.	Arusha CC	573	394	179	31%
2.	Babati DC	275	239	36	13%
3.	Babati TC	359	183	176	49%
4.	Bagamoyo DC	577	261	316	55%
5.	Bahi DC	518	367	151	29%
6.	Bariadi DC	489	186	303	62%
7.	Bariadi TC	608	217	391	64%
8.	Biharamulo DC	359	186	173	48%
9.	Buchosa DC	572	167	405	71%
10.	Buhigwe DC	578	164	414	72%
11.	Bukoba DC	572	267	305	53%
12.	Bukombe DC	377	300	77	20%
13.	Bumbuli DC	457	188	269	59%
14.	Bunda DC	236	183	53	22%
15.	Bunda TC	332	185	147	44%
16.	Busega DC	367	255	112	31%
17.	Busokelo DC	301	126	175	58%
18.	Butiama DC	658	250	408	62%
19.	Chalinze DC	858	257	601	70%
20.	Chato DC	584	372	212	36%
21.	Chmwino DC	584	339	245	42%
22.	chunya DC	258	163	95	37%
23.	Dar es salaam CC	6	4	2	33%
24.	Gairo DC	429	168	261	61%
25.	Geita DC	699	282	417	60%
26.	Geita TC	168	114	54	32%
27.	Hai DC	392	325	67	17%
28.	Hanang' DC	464	267	197	42%
29.	Handeni DC	650	275	375	58%
30.	Handeni TC	224	175	49	22%
31.	Ifakara TC	198	118	80	40%
32.	Igunga DC	570	425	145	25%
33.	Ikungi DC	730	235	495	68%
34.	Ilala MC	1,896	1,619	277	15%
35.	ileje DC	448	212	236	53%
36.	Ilemela MC	311	182	129	41%
37.	Iramba DC	577	269	308	53%
38.	Iringa DC	473	427	46	10%
39.	Itigi DC	532	72	460	86%
40.	Itilima DC	634	210	424	67%
41.	Kahama TC	392	212	180	46%
42.	Kakonko DC	543	144	399	73%
43.	Kalambo DC	878	314	564	64%
44.	Kaliua DC	329	187	142	43%

S/N	Name of LGA	Requirements	Available	Shortage	(%)
45.	Karagwe DC	339	234	105	31%
46.	Karatu DC	397	323	74	19%
47.	Kasulu DC	324	126	198	61%
48.	Kasulu TC	584	228	356	61%
49.	Kibaha DC	451	302	149	33%
50.	Kibaha TC	314	240	74	24%
51.	Kibondo DC	608	298	310	51%
52.	Kigamboni MC	788	271	517	66%
53.	Kigoma DC	313	184	129	41%
54.	Kigoma Ujiji MC	333	214	119	36%
55.	Kilindi DC	460	215	245	53%
56.	Kilombero DC	561	273	288	51%
57.	Kilosa DC	1,310	475	835	64%
58.	Kilwa DC	359	319	40	11%
59.	Kisarawe DC	1,008	362	646	64%
60.	Kiteto DC	360	255	105	29%
61.	Kongwa DC	879	393	486	55%
62.	Korogwe DC	534	450	84	16%
63.	Korogwe TC	155	129	26	17%
64.	Kwimba DC	100	39	61	61%
65.	Kyela DC	560	367	193	34%
66.	Kyerwa DC	404	131	273	68%
67.	Lindi DC	397	246	151	38%
68.	Lindi MC	150	146	4	3%
69.	Longido DC	326	188	138	42%
70.	Lushoto DC	983	381	602	61%
71.	Madaba DC	144	80	64	44%
72.	Magu DC	621	469	152	24%
73.	Makambako TC	299	199	100	33%
74.	Malinyi DC	232	106	126	54%
75.	Manyoni DC	535	263	272	51%
76.	Masasi DC	378	165	213	56%
77.	Masasi TC	297	266	31	10%
78.	Maswa DC	366	251	115	31%
79.	Mbarali DC	642	309	333	52%
80.	Mbeya CC	525	396	129	25%
81.	Mbeya DC	535	391	144	27%
82.	Mbinga DC	358	195	163	46%
83.	Mbinga TC	818	310	508	62%
84.	Mbogwe DC	408	184	224	55%
85.	Mbozi DC	437	131	306	70%
86.	Mbulu DC	454	203	251	55%
87.	Mbulu TC	345	265	80	23%
88.	Meatu DC	250	148	102	41%
89.	Meru DC	480	425	55	11%
90.	Missenyi DC	449	208	241	54%
91.	Misungwi DC	601	478	123	20%

S/N	Name of LGA	Requirements	Available	Shortage	(%)
92.	Mkalama DC	395	222	173	44%
93.	Mkinga DC	600	196	404	67%
94.	Momba DC	75	35	40	53%
95.	Monduli DC	677	308	369	55%
96.	Morogoro DC	643	385	258	40%
97.	Moshi DC	2,309	2,011	298	13%
98.	Moshi MC	370	324	46	12%
99.	Mpanda DC	293	129	164	56%
100.	Mpanda MC	145	108	37	26%
101.	Mpimbwe DC	244	56	188	77%
102.	Mpwapwa DC	655	363	292	45%
103.	Msalala DC	277	237	40	14%
104.	Mtwara DC	517	163	354	68%
105.	Mtwara MC	243	161	82	34%
106.	Muheza DC	823	271	552	67%
107.	Musoma DC	380	201	179	47%
108.	Musoma MC	370	158	212	57%
109.	Mvomero DC	1,099	439	660	60%
110.	Mwanga DC	786	360	426	54%
111.	Mwanza CC	1,367	870	497	36%
112.	Nachingwea DC	1,076	244	832	77%
113.	Namtumbo DC	828	266	562	68%
114.	Nanyamba TC	326	122	204	63%
115.	Nanyumbu DC	419	202	217	52%
116.	Newala DC	439	122	317	72%
117.	Newala TC	420	215	205	49%
118.	Ngara DC	298	163	135	45%
119.	Ngorongoro DC	983	203	780	79%
120.	Njombe DC	351	282	69	20%
121.	Nkasi DC	372	303	69	19%
122.	Nsimbo DC	459	173	286	62%
123.	Nyasa DC	352	244	108	31%
124.	Pangani DC	320	232	88	28%
125.	Rombo DC	692	294	398	58%
126.	Rorya DC	358	244	114	32%
127.	Ruangwa DC	428	269	159	37%
128.	Rufiji DC	606	254	352	58%
129.	Rungwe DC	745	476	269	36%
130.	Same DC	484	380	104	21%
131.	Sengerema DC	660	245	415	63%
132.	Serengeti DC	580	382	198	34%
133.	Shinyanga DC	425	195	230	54%
134.	Shinyanga MC	267	190	77	29%
135.	Siha DC	314	175	139	44%
136.	Simanjiro DC	419	219	200	48%
137.	Singida DC	494	203	291	59%
138.	Singida MC	500	147	353	71%

S/N	Name of LGA	Requirements	Available	Shortage	(%)
139.	Songea DC	252	162	90	36%
140.	Songea MC	317	230	87	27%
141.	Songwe DC	406	223	183	45%
142.	Sumbawanga DC	763	363	400	52%
143.	Sumbawanga MC	321	261	60	19%
144.	Tabora DC	426	112	314	74%
145.	Tabora MC	430	257	173	40%
146.	Tanga CC	620	412	208	34%
147.	Tarime DC	518	185	333	64%
148.	Temeke MC	1,569	1,265	304	19%
149.	Tunduma TC	170	110	60	35%
150.	Tunduru DC	1,124	396	728	65%
151.	Ukerewe DC	784	398	386	49%
152.	Ulanga DC	789	332	457	58%
153.	Urambo DC	442	221	221	50%
154.	Ushetu DC	350	248	102	29%
155.	Uvinza DC	732	226	506	69%
	TOTAL	80,102	42,558	37,544	47%

Appendix 30: Acting staff and vacant posts

S/N	Name of the Council	No. of acting staffs	vacant Senior position	S/N	Name of Council	No. of acting staffs	Vacant Senior position
1.	Arusha CC	2	-	66.	Manyoni DC	3	-
2.	Arusha DC	3	-	67.	Masasi DC	5	-
3.	Babati DC	4	-	68.	Masasi TC	6	-
4.	Babati TC	2	-	69.	Mbarali DC	2	-
5.	Bahi DC	1	-	70.	Mbinga TC	7	-
6.	Biharamulo DC	1	-	71.	Mbogwe DC	2	-
7.	Buchosa DC	7	1	72.	Mbulu DC	4	1
8.	Buhigwe DC	5	3	73.	Mbulu TC	0	3
9.	Bukombe DC	8	-	74.	Meatu DC	6	-
10.	Bumbuli DC	2	-	75.	Meru DC	1	-
11.	Bunda DC	8	-	76.	Mkalama DC	4	-
12.	Bunda TC	3	-	77.	Mkuranga DC	4	-
13.	Butiama DC	5	-	78.	Mlele DC	4	-
14.	Chalinze DC	2	-	79.	Momba DC	5	-
15.	Chamwino DC	1	2	80.	Monduli DC	2	2
16.	Chemba DC	8	-	81.	Morogoro DC	6	-
17.	Chunya DC	1	-	82.	Morogoro MC	4	-
18.	Dodoma MC	3	-	83.	Moshi DC	3	-
19.	Gairo DC	3	-	84.	Mpanda DC	8	-
20.	Hai DC	2	-	85.	Mpanda MC	4	-
21.	Hanang' DC	2	-	86.	Msalala DC	6	-
22.	Handeni DC	8	-	87.	Muheza DC	2	-
23.	Ifakara TC	4	-	88.	Musoma DC	5	-
24.	Igunga DC	7	-	89.	Musoma MC	4	-
25.	Ikungi DC	3	-	90.	Mvomero DC	4	-
26.	Ilala MC	2	-	91.	Mwanga DC	3	-
27.	ileje DC	1	-	92.	Nanyamba TC	2	-
28.	Ilemela MC	3	-	93.	Nanyumbu DC	3	-
29.	Iramba DC	4	9	94.	Newala TC	0	9
30.	Iringa MC	3	-	95.	Ngara DC	4	-
31.	Itigi DC	6	2	96.	Ngorongoro DC	4	2
32.	Itilima DC	4	-	97.	Njombe DC	1	-
33.	Kahama TC	1	-	98.	Nkasi DC	10	-
34.	Kalambo DC	3	-	99.	Nsimbo DC	8	-
35.	Kaliua DC	2	-	100.	Nyang'hwale DC	3	-
36.	Karatu DC	3	-	101.	Nyasa DC	4	-
37.	Kasulu DC	5	-	102.	Nzega TC	6	-
38.	Kasulu TC	3	-	103.	Pangani DC	5	-
39.	Kibaha TC	4	-	104.	Rombo DC	2	-
40.	Kibiti DC	4	-	105.	Rorya DC	5	-

S/N	Name of the Council	No. of acting staffs	vacant Senior position	S/N	Name of Council	No. of acting staffs	Vacant Senior position
41.	Kibondo DC	3	-	106.	Ruangwa DC	6	-
42.	Kigoma DC	1	4	107.	Rufiji DC	1	4
43.	Kigoma Ujiji MC	8	-	108.	Rungwe DC	2	-
44.	Kilindi DC	2	-	109.	Same DC	3	-
45.	Kilolo DC	1	-	110.	Sengerema DC	8	-
46.	Kilombero DC	3	-	111.	Serengeti DC	7	-
47.	Kilosa DC	5	-	112.	Siha DC	4	-
48.	Kinondoni MC	2	1	113.	Sikonge DC	7	1
49.	Kisarawe DC	3	8	114.	Simanjiro DC	0	8
50.	Kiteto DC	0	-	115.	Singida DC	3	-
51.	Kondoa DC	6	-	116.	Songwe DC	3	-
52.	Kongwa DC	8	-	117.	Sumbawanga DC	2	-
53.	Korogwe DC	2	-	118.	Sumbawanga MC	6	-
54.	Korogwe TC	1	4	119.	Tabora DC	0	4
55.	Kwimba DC	2	-	120.	Tandahimba DC	8	-
56.	Kyela DC	8	-	121.	Tarime DC	8	-
57.	Lindi DC	5	-	122.	Tarime TC	7	-
58.	Lindi MC	1	-	123.	Tunduma TC	4	-
59.	Longido DC	3	-	124.	Tunduru DC	1	-
60.	Iudewa DC	2	-	125.	Ubungo MC	2	-
61.	Madaba DC	3	-	126.	Ulanga DC	7	-
62.	Mafia DC	5	-	127.	Urambo DC	7	-
63.	Magu DC	3	7	128.	Uvinza DC	0	7
64.	Makete DC	3	-	129.	Wangingombe DC	6	-
65.	Malinyi DC	5	-				
Total						491	74

Appendix 31: Deductions not remitted to respective institution

S/ N	Name of the Council (TZS)	(A) Income Tax(TZS)	(B) Pension (TZS)	(C) Other (TZS)	(A+B+C) Total Amount (TZS)	Penalties (TZS)
1.	Arusha DC	1,094,454	63,105,179.21	11,186,978.60	75,386,611.81	637,439,071.42
2.	Bariadi TC	0	10,120,917.00	0	10,120,917.00	-
3.	Bunda DC	0	6,885,000.00	0	6,885,000.00	-
4.	Busega DC	0	15,286,152.00	4,536,705	19,822,857.00	-
5.	Gairo DC	0	8,783,996.00	0	8,783,996.00	-
6.	Igunga DC	13,340,392	34,580,290.00	0	47,920,682.00	-
7.	Ilemela MC	0	2,003,635.00	0	2,003,635.00	-
8.	Iramba DC	0	5,544,900.00	0	5,544,900.00	-
9.	Iringa DC	0	-	2,244,800	2,244,800.00	0
10.	Iringa MC	0	35,022,858.00	19,432,808.50	54,455,666.50	0
11.	Kilindi DC	0	4,272,000.00	0	4,272,000.00	0
12.	Kilolo DC	677,800	34,860,502.00	366,668	35,904,970.00	557,564,950
13.	Kilwa DC	0	32,651,560.00	0	32,651,560.00	400,784,106.00
14.	Kisarawe DC	0	7,410,250.00	0	7,410,250.00	-
15.	Lindi DC	0	96,220.00	0	96,220.00	7,019,788
16.	Lindi MC	0	3,221,160.00	0	3,221,160.00	2,333,288,989
17.	Longido DC	0	-	1,399,794.00	1,399,794.00	-
18.	Lushoto DC	0	-	97,369,323	97,369,323.00	-
19.	Madaba DC	0	-	28,222,096	28,222,096.00	0
20.	Mafia DC	0	48,009,554.00	0	48,009,554.00	1,562,861,170.00
21.	Makete DC	0	10,485,240.00	0	10,485,240.00	-
22.	Mbinga DC	0	269,978,285.00	0	269,978,285.00	-
23.	Mbulu DC	0	-	13,692,665.38	13,692,665.38	0
24.	Meru DC	0	6,192,000.00	0	6,192,000.00	0
25.	Misungwi DC	0	4,495,777.76	0	4,495,777.76	-

S/N	Name of the Council (TZS)	(A) Income Tax(TZS)	(B) Pension (TZS)	(C) Other (TZS)	(A+B+C) Total Amount (TZS)	Penalties (TZS)
26.	Monduli DC	0	69,138,032.00	0	69,138,032.00	-
27.	Moshi DC	421,200	600,000.00	-	1,021,200.00	0.00
28.	Msalala DC	0	6,152,105.00	0	6,152,105.00	-
29.	Mwanza CC	0	11,081,921.00	0	11,081,921.00	-
30.	Nachingwea DC	0	8,361,896.00	0	8,361,896.00	737,836,882
31.	Nanyamba TC	0	4,457,200.00	0	4,457,200.00	2,469,873.80
32.	Ngorongoro DC	1,820,850	2,396,200.00	4,101,470.00	8,318,520.00	-
33.	Nzega TC	0	20,363,080.00	0	20,363,080.00	-
34.	Shinyanga DC	2,108,014	3,448,568.00	3,953,108.00	9,509,690.00	-
35.	Sikonge DC	0	19,850,842.00	0	19,850,842.00	-
36.	Sumbawanga MC	0	12,677,693.41	0	12,677,693.41	-
37.	Tanga CC	0	8,250,000.00	0	8,250,000.00	0.00
38.	Tunduru DC	0	18,463,904.00	0	18,463,904.00	690,599,258.85
39.	Ukerewe DC	0	-	46,955,361.78	46,955,361.78	0
40.	Urambo DC	0	1,558,380.00	0	1,558,380.00	-
41.	Ushetu	0	-	5,440,527	5,440,527.00	-
		19,462,710	789,805,297.38	238,902,305.26	1,048,170,312.64	6,929,864,089.07

**Appendix 32: Transfer particulars of 13,090 staff not updated in
LAWSON**

S/N	Name of the Council	No. of staffs		
		Transfer out	Transfer in	Total staff
1.	Bagamoyo DC	235	0	235
2.	Bariadi DC	22	0	22
3.	Bukombe DC	19	0	19
4.	Busega DC	52	10	62
5.	Dodoma MC	4	0	4
6.	Ilemela MC	69	0	69
7.	Kibaha TC	114	0	114
8.	Kibondo DC	30	0	30
9.	Kigamboni MC	11659	0	11659
10.	Kigoma DC	15	0	15
11.	Kilombero DC	17	0	17
12.	Longido DC	10	29	39
13.	Mafia DC	5	0	5
14.	MaLinyi DC	18	0	18
15.	Mbinga TC	21	0	21
16.	Mbozi DC	9	0	9
17.	Mbulu DC	103	23	126
18.	Mbulu TC	22	0	22
19.	Mkinga DC	12	0	12
20.	Morogoro DC	45	50	95
21.	Nachingwea DC	28	0	28
22.	Namtumbo DC	10	0	10
23.	Nanyamba TC	35	0	35
24.	Nyasa DC	27	0	27
25.	Rufiji DC	56	0	56
26.	Simanjiro DC	26	10	36
27.	Songwe TC	17	0	17
28.	Tabora MC	24	0	24
29.	Tandahimba DC	5	0	5
30.	Temeke MC	224	0	224
31.	Tunduma TC	9	0	9
32.	Tunduru DC	6	0	6
33.	Ukerewe DC	20	0	20
	Total			13,090

Appendix 33: Projects implementation funds not entirely spent

s/n	Name of LGAs	Funds Available (TZS) A	Actual expenditure (TZS) B	Unspent Amount (TZS) C (A-B)	% C/A
(I) Financial performance LGCD					
1.	Arusha CC	1,100,000,000	527,383,570	572,616,430	52
2.	Buchosa DC	2,000,000,000	1,167,180,203	832,819,797	42
3.	Bukoba MC	1,023,130,000	-	1,023,130,000	100
4.	Bumbuli DC	1,101,891,149	797,093,494	304,797,655	28
5.	Bunda DC	2,457,895,000	1,288,772,028	1,169,122,973	48
6.	Ifakara TC	2,457,895,000	1,570,082,361	887,812,639	36
7.	Ilala MC	6,925,197,000	79,465,039	6,845,731,961	99
8.	Itilima DC	968,692,145	637,187,045	331,505,100	34
9.	Karatu DC	975,268,615	575,268,615	400,000,000	41
10.	Kibiti DC	2,000,000,000	971,018,148	1,028,981,852	51
11.	Kilosa DC	806,000,000	356,570,518	449,429,482	56
12.	Kyerwa DC	400,000,000	-	400,000,000	100
13.	Liwale DC	29,785,000	-	29,785,000	100
14.	Longido DC	1,100,000,000	875,878,457	224,121,543	20
15.	Malinyi DC	2,453,695,000	1,625,940,643	827,754,357	34
16.	Mbulu DC	1,500,000,000	-	1,500,000,000	100
17.	Mbulu TC	1,000,000,000	767,428,102	232,571,899	23
18.	Missenyi DC	400,000,000	-	400,000,000	100
19.	Nachingwea DC	882,119,200	361,176,858	520,942,342	59
20.	Pangani DC	1,333,098,444	437,207,794	895,890,650	67
21.	Rufiji DC	802,047,767	400,000,000	402,047,767	50
22.	Serengeti DC	400,000,000	-	400,000,000	100
23.	Shinyanga MC	500,000,000	28,801,000	471,199,000	94
24.	Songwe DC	2,457,890,000	916,457,946	1,541,432,054	63
25.	Tarime TC	920,877,785	43,790,528	877,087,257	95

s/n	Name of LGAs	Funds Available (TZS) A	Actual expenditure (TZS) B	Unspent Amount (TZS) C (A-B)	% C/A
Total		35,995,482,105	13,426,702,349	22,568,779,758	63
(II)Financial performance ULGSP					
1.	Babati DC	6,291,186,308	2,273,014,134	4,018,172,174	64
2.	Bariadi TC	11,964,025,074	7,033,057,430	4,930,967,644	41
3.	Korogwe DC	3,398,426,222	2,218,789,642	1,179,636,580	35
4.	Lindi MC	4,727,056,519	3,087,521,237	1,639,535,282	35
5.	Moshi MC	15,476,562,338	9,044,856,999	6,431,705,339	42
6.	Mpanda MC	6,562,176,560	3,400,043,836	3,162,132,724	48
7.	Musoma MC	10,082,861,392	2,750,758,518	7,332,102,874	73
8.	Serengeti DC	975,579,577	717,796,526	257,783,051	26
9.	Shinyanga MC	12,255,235,625	3,136,105,821	9,119,129,804	74
10.	Sumbawanga MC	15,900,519,753	11,138,435,614	4,762,084,139	30
Total		87,633,629,368	44,800,379,758	42,833,249,610	49
(III)Financial performance EQUIP					
1.	Bariadi DC	726,341,626	650,220,626	76,121,000	10
2.	Bariadi TC	466,515,127	367,609,032	98,906,095	21
3.	Buhigwe DC	777,053,107	518,330,315	258,722,792	33
4.	Bunda DC	559,870,767	432,682,729	127,188,038	23
5.	Itilima DC	832,002,902	636,059,570	195,943,332	24
6.	Kahama TC	713,587,305	499,781,276	213,806,029	30
7.	Kasulu TC	864,298,649	540,182,055	324,116,594	38
8.	Kibondo DC	775,832,883	544,490,377	231,342,506	30
9.	Kigoma DC	795,226,937	683,190,135	112,036,802	14
10.	Kilwa DC	891,202,198	640,521,024	250,681,174	28
11.	Kishapu DC	917,121,523	672,298,213	244,823,310	27

s/n	Name of LGAs	Funds Available (TZS) A	Actual expenditure (TZS) B	Unspent Amount (TZS) C (A-B)	% C/A
12.	Kongwa DC	761,837,779	576,607,714	185,230,065	24
13.	Musoma DC	975,579,577	717,796,526	257,783,051	26
14.	Musoma MC	565,433,639	281,473,408	283,960,231	50
15.	Nachingwea DC	1,009,940,453	657,967,062	351,973,391	35
16.	Ruangwa DC	800,629,197	540,129,014	260,500,183	33
17.	Shinyanga DC	1,068,488,409	723,462,327	345,026,082	32
18.	Shinyanga MC	640,643,821	437,685,138	202,958,683	32
19.	Rorya DC	924,976,190	726,106,081	202,958,683	22
20.	Tarime TC	478,573,923	293,956,570	184,617,353	39
21.	Tarime MC	1,084,760,890	721,329,868	363,431,022	34
Total		14,787,819,189	10,463,474,765	4,772,126,416	29
(IV)Financial performance CDCF					
1.	Babati DC	75,386,000	42,410,000	32,976,000	44
2.	Kilosa DC	105,525,000	50,580,500	54,944,500	52
3.	Korogwe TC	36,102,200	12,442,000	23,660,200	66
4.	Longido DC	48,454,006	-	48,454,006	100
5.	Mbulu DC	57,198,065	3,404,950	53,793,115	94
6.	Meru DC	86,717,000	-	86,717,000	100
7.	Rombo DC	59,079,058	20,860,000	38,219,058	65
8.	Tarime DC	52,348,000	33,687,436	18,660,564	36
9.	Ukerewe DC	67,262,000	53,087,968	14,174,032	69
Total		528,992,271	195,612,854	371,598,475	63
(V)Financial Per fomance CHF					
1.	Chamwino DC	268,182,252	89,922,674	178,259,578	66
2.	Longido DC	135,910,382	82,772,804	53,137,578	39
3.	Mpwapwa DC	293,229,938	164,721,361	128,508,577	44

s/n	Name of LGAs	Funds Available (TZS) A	Actual expenditure (TZS) B	Unspent Amount (TZS) C (A-B)	% C/A
4.	Msalala DC	256,042,617	156,679,865	99,362,752	39
5.	Shinyanga DC	123,654,683	77,824,703	45,829,979	37
6.	Ushetu DC	166,650,201	112,561,116	54,089,085	32
	Total	1,243,670,073	684,482,523	559,187,549	45
(VI) Financial Performance Other Development Projects					
1.	Special Funds				
2.	Busokelo DC	1,400,000,000	229,657,595	1,170,342,405	84
	WYDF				
3.	Temeke MC	964,279,793	-	964,279,793	100
Financial performance HSDG					
4.	Kilwa DC	1,800,000,000	883,333,367	916,666,633	51
Financial Performance P4R					
5.	Morogoro MC	112,459,218	72,012,357	40,446,861	36
6.	Kilindi DC	145,893,854	77,326,322	68,567,532	47
	EGPAF				
7.	Rombo DC	187,066,863	149,335,370	37,731,493	20
	ABBOT				
8.	Mkinga DC	76,940,175	46,963,124	29,977,051	39
	Total	4,686,639,903	1,458,628,135	3,228,011,768	69

Appendix 34: Unspent Capital development funds

COUNCIL	AVAILABLE (TZS)	SPENT(TZS)	UNUTILIZED(TZS)	% of unspent
Arusha CC	8,958,226,000	8,415,290,000	542,936,000	6
Arusha DC	4,933,749,592	4,428,116,134	505,633,458	10
Babati DC	2,077,544,000	1,498,759,000	578,785,000	28
Babati TC	9,269,661,797	5,218,692,751	4,050,969,045	44
Bagamoyo DC	354,836,196	227,469,833	127,366,363	36
Bahi DC	3,947,170,981	3,186,465,167	760,705,814	19
Bariadi DC	1,896,819,000	1,878,119,000	18,700,000	1
Bariadi TC	15,797,031	10,506,037	5,290,994	33
Biharamulo DC	1,968,606,660	1,679,737,121	288,869,539	15
Buchosa DC	4,536,834,000	3,094,117,000	1,442,717,000	32
Buhigwe DC	3,905,732,000	1,298,838,000	2,606,894,000	67
Bukoba DC	6,803,539,050	5,841,891,947	961,647,103	14
Bukoba MC	9,264,106,740	2,416,910,347	6,847,196,393	74
Bukombe DC	996,948,000	490,757,000	506,191,000	51
Bumbuli DC	3,501,506,933	2,416,095,513	1,085,411,420	31
Bunda DC	1,870,436,000	1,250,785,000	619,651,000	33
Bunda TC	3,243,031,260	2,073,908,288	1,169,122,972	36
Busega DC	2,663,883,801	2,018,617,143	645,266,658	24
Busokelo DC	6,580,861,813	4,482,803,824	2,098,057,989	32
Butiama DC	1,879,900,612	903,859,936	976,040,675	52
Chalinze DC	1,439,282,940	1,439,282,940	-	-
Chamwino DC	3,238,778,392	1,824,196,204	1,414,582,188	44
Chato DC				6

COUNCIL	AVAILABLE (TZS)	SPENT(TZS)	UNUTILIZED(TZS)	% of unspent
	7,884,339,309	7,414,503,573	469,835,736	
Chemba DC	2,883,509,005	1,736,455,759	1,147,053,245	40
Chunya DC	1,056,906,614	656,906,614	400,000,000	38
Dar es Salaam CC	4,146,089,580	67,089,580	4,079,000,000	98
Dodoma MC	7,229,122,204	6,190,902,133	1,038,220,071	14
Gairo DC	2,550,999,529	1,978,505,949	572,493,581	22
Geita DC	325,000,000	325,000,000	-	-
Geita TC	16,471,252,985	6,413,070,607	10,058,182,376	61
Hai DC	496,896,935	263,104,532	233,792,402	47
Hanang' DC	1,301,045,759	849,438,856	451,606,903	35
Handeni DC	1,828,360,510	853,069,521	975,290,989	53
Handeni TC	2,998,246,879	1,534,651,528	1,463,595,351	49
Ifakara TC	1,668,963,318	1,668,963,318	-	-
Igunga DC	2,525,159,712	1,901,729,025	623,430,687	25
Ikungi DC	2,535,825,000	1,465,682,000	1,070,143,000	42
Ilala MC	15,722,134,470	8,341,053,020	7,381,081,450	47
Ileje DC	1,945,083,241	1,507,429,585	437,653,656	23
Ilemela MC	4,731,684,138	4,197,404,517	534,279,620	11
Iramba DC	1,589,860,000	1,511,988,000	77,872,000	5
Iringa DC	9,803,322,770	7,342,117,211	2,461,205,559	25
Iringa MC	9,943,832,275	7,735,753,022	2,208,079,253	22
Itigi DC	4,041,995,709	2,998,749,662	1,043,246,047	26
Itilima DC	6,162,415,355	4,879,623,299	1,282,792,055	21

COUNCIL	AVAILABLE (TZS)	SPENT(TZS)	UNUTILIZED(TZS)	% of unspent
Kahama TC	1,302,599,855	1,030,621,438	271,978,417	21
Kakonko DC	2,629,798,000	915,356,000	1,714,442,000	65
Kalambo DC	4,005,469,000	2,536,427,000	1,469,042,000	37
Kaliua DC	1,868,959,859	1,186,329,022	682,630,837	37
Karagwe DC	3,910,302,389	3,865,437,880	44,864,509	1
Karatu DC	5,077,230,525	4,304,829,013	772,401,512	15
Kasulu DC	3,852,888,000	3,119,325,000	733,563,000	19
Kasulu TC	5,595,849,854	2,946,927,009	2,648,922,845	47
Kibaha DC	3,897,153,446	2,551,542,209	1,345,611,238	35
Kibaha TC	14,814,335,042	8,145,546,310	6,668,788,732	45
Kibiti District	5,070,534,550	3,043,585,810	2,026,948,740	40
Kibondo DC	1,737,947,205	1,348,305,643	389,641,562	22
kigamboni MC	2,903,545,702	1,980,208,528	923,337,174	32
Kigoma DC	2,693,588,585	1,733,728,552	959,860,033	36
Kigoma/Ujiji MC	4,837,687,993	4,616,423,633	221,264,360	5
Kilindi DC	3,526,336,392	2,401,549,569	1,124,786,823	32
Kilolo DC	2,420,155,417	2,420,155,417	-	-
Kilombero DC	2,978,061,524	2,901,061,755	76,999,769	3
Kilosa DC	3,256,608,838	2,586,129,441	670,479,397	21
Kilwa DC	3,343,526,392	2,286,571,759	1,056,954,633	32
Kinondoni MC	19,947,997,033	15,952,909,577	3,995,087,456	20
Kisarawe DC	3,673,741,567	2,493,695,008	1,180,046,559	32
Kishapu DC	1,913,703,683	1,513,703,683	400,000,000	21

COUNCIL	AVAILABLE (TZS)	SPENT(TZS)	UNUTILIZED(TZS)	% of unspent
Kiteto DC	4,526,546,812	4,477,878,796	48,668,016	1
Kondoa DC	4,028,122,242	2,699,501,798	1,328,620,443	33
Kondoa TC	6,577,738,764	4,028,399,535	2,549,339,229	39
Kongwa DC	6,001,372,979	5,329,310,033	672,062,946	11
Korogwe DC	1,237,125,356	1,191,295,308	45,830,048	4
Korogwe TC	2,916,611,521	2,355,488,408	561,123,113	19
Kwimba DC	2,937,135,624	1,905,615,142	1,031,520,482	35
Kyela DC	655,681,777	553,061,000	102,620,777	16
Kyerwa DC	4,463,165,595	2,908,521,892	1,554,643,704	35
Lindi DC	481,831,000	481,831,000	-	-
Lindi MC	6,530,801,868	4,573,084,795	1,957,717,073	30
Liwale DC	1,672,148,000	1,218,812,000	453,336,000	27
Longido DC	3,921,072,000	3,508,712,000	412,360,000	11
Ludewa DC	156,607,948	156,607,948	-	-
Lushoto DC	2,161,739,895	1,215,623,160	946,116,735	44
Madaba DC	3,688,290,989	1,802,352,108	1,885,938,881	51
Mafia DC	2,907,608,705	1,239,316,293	1,668,292,412	57
Mafinga TC	3,513,074,471	2,790,859,741	722,214,730	21
Magu DC	4,200,074,847	3,620,846,880	579,228,100	14
Makambako TC	2,149,485,458	1,007,084,425	1,142,401,033	53
Makete DC	1,330,308,316	993,585,342	336,722,973	25
Malinyi DC	3,638,766,000	2,281,262,000	1,357,504,000	37
Manyoni DC	1,229,565,161	631,166,151	598,399,010	49

COUNCIL	AVAILABLE (TZS)	SPENT(TZS)	UNUTILIZED(TZS)	% of unspent
Masasi DC	7,312,554,033	6,695,696,727	616,857,306	8
Masasi TC	2,067,798,006	1,310,819,906	756,978,100	37
Maswa DC	2,129,137,750	1,602,398,550	526,739,200	25
Mbarali DC	2,005,515,426	2,005,515,426	-	-
Mbeya CC	6,024,565,226	5,392,413,334	632,151,892	10
Mbeya DC	3,332,020,306	2,555,374,421	776,645,885	23
Mbinga DC	945,318,430	685,193,528	260,124,902	28
Mbinga TC	3,579,896,632	2,790,767,074	789,129,558	22
Mbogwe DC	2,426,685,000	1,649,012,000	777,673,000	32
Mbozi DC	5,000,352,443	4,677,891,342	322,461,101	6
Mbulu DC	2,509,779,657	706,735,145	1,803,044,512	72
Mbulu TC	1,958,554,000	1,185,695,000	772,859,000	39
Meatu DC	1,280,782,456	880,387,560	400,394,896	31
Meru DC	2,129,902,670	1,769,063,130	360,839,540	17
Missenyi DC	1,422,005,541	692,606,410	729,399,131	51
Misungwi DC	1,951,455,413	1,395,420,372	556,035,041	28
Mkalama DC	2,594,798,000	1,861,599,000	733,199,000	28
Mkinga DC	4,867,094,124	3,792,635,526	1,074,458,598	22
Mkuranga DC	1,167,513,065	1,167,513,065	-	-
Mlele DC	3,388,364,000	2,220,306,000	1,168,058,000	34
Momba DC	2,748,099,722	1,807,736,064	940,363,658	34
Monduli DC	2,789,113,847	2,017,751,034	771,362,813	28
Morogoro DC	4,218,522,964	2,827,788,880	1,390,734,084	33

COUNCIL	AVAILABLE (TZS)	SPENT(TZS)	UNUTILIZED(TZS)	% of unspent
Morogoro MC	23,518,772,429	12,767,884,090	10,750,888,340	46
Moshi DC	1,011,987,976	1,011,987,976	-	-
Moshi MC	16,492,038,224	10,039,295,009	6,452,743,215	39
Mpanda DC	2,545,160,601	1,468,039,535	1,077,121,066	42
Mpanda MC	11,850,477,513	6,516,921,680	5,333,555,833	45
Mpimbwe DC	1,668,769,892	1,667,721,037	1,048,854	0
Mpwapwa DC	3,699,558,018	2,038,446,277	1,661,111,742	45
Msalala DC	1,811,368,637	1,361,898,913	449,469,724	25
Mtwara DC	2,754,560,426	1,558,637,497	1,195,922,930	43
Mtwara MC	1,692,050,000	1,397,551,000	294,499,000	17
Mufindi DC	1,728,832,027	1,133,736,177	595,095,850	34
Muheza DC	875,435,255	782,627,302	92,807,953	11
Muleba DC	3,507,375,796	3,491,759,207	15,616,589	0
Musoma DC	1,608,564,837	706,151,114	902,413,723	56
Musoma MC	12,269,026,778	4,413,943,968	7,855,082,810	64
Mvomero DC	5,217,214,742	4,525,762,705	691,452,037	13
Mwanga DC	1,915,531,178	1,348,572,516	566,958,663	30
Mwanza CC	9,073,563,093	8,424,321,446	649,241,647	7
Nachingwea DC	1,747,085,598	770,796,104	976,289,494	56
Namtumbo DC	648,370,278	462,857,600	185,512,678	29
Nanyamba TC	4,982,936,000	4,715,958,000	266,978,000	5
Nanyumbu DC	2,283,910,344	1,831,859,549	452,050,795	20
Newala DC	2,071,146,004	1,984,667,480	86,478,524	4

COUNCIL	AVAILABLE (TZS)	SPENT(TZS)	UNUTILIZED(TZS)	% of unspent
Newala TC	3,014,804,289	2,378,391,452	636,412,837	21
Ngara DC	1,800,366,438	1,633,961,998	166,404,440	9
Ngorongoro DC	4,895,847,514	3,969,794,644	926,052,870	19
Njombe DC	1,285,956,683	1,151,989,021	133,967,662	10
Njombe TC	17,061,352,444	5,052,558,119	12,008,794,325	70
Nkasi DC	6,723,027,000	4,492,240,000	2,230,787,000	33
Nsimbo DC	2,685,534,809	2,628,067,327	57,467,482	2
Nyang'hwale DC	5,219,928,000	3,886,519,000	1,333,409,000	26
Nyasa DC	4,738,864,517	2,719,835,277	2,019,029,240	43
Nzega DC	1,428,768,000	545,823,410	882,944,590	62
Nzega TC	3,394,055,250	2,030,597,466	1,363,457,784	40
Pangani DC	3,102,035,522	1,362,977,501	1,739,058,021	56
Rombo DC	1,882,927,296	1,762,793,650	120,133,646	6
Rorya DC	4,180,405,776	3,748,595,537	431,810,239	10
Ruangwa DC	2,556,891,354	2,457,391,354	99,500,000	4
Rufiji DC	1,348,592,180	948,592,180	400,000,000	30
Rungwe DC	2,866,536,997	2,144,734,071	721,802,926	25
Same DC	1,268,034,375	1,239,125,594	28,908,781	2
Sengerema DC	1,609,963,000	1,512,018,000	97,945,000	6
Serengeti DC	1,715,866,000	1,095,653,000	620,213,000	36
Shinyanga DC	2,827,436,112	2,511,892,069	315,544,043	11
Shinyanga MC	13,151,170,170	3,588,052,844	9,563,117,326	73
Siha DC	445,297,399	223,207,447	222,089,951	50

COUNCIL	AVAILABLE (TZS)	SPENT(TZS)	UNUTILIZED(TZS)	% of unspent
Sikonge DC	3,352,730,244	1,704,536,344	1,648,193,900	49
Simanjiro DC	3,948,455,200	1,995,614,000	1,952,841,200	49
Singida DC	1,529,797,000	955,552,000	574,245,000	38
Singida MC	11,290,652,612	10,914,531,982	376,120,630	3
Songea DC	2,691,325,503	1,650,162,004	1,041,163,499	39
Songea MC	19,109,496,461	3,192,994,413	15,916,502,048	83
Songwe DC	3,639,404,622	1,589,736,256	2,049,668,366	56
Sumbawanga DC	1,140,572,689	900,081,690	240,490,999	21
Sumbawanga MC	18,457,323,976	14,033,778,305	4,423,545,671	24
Tabora DC	6,254,318,000	5,588,302,000	666,016,000	11
Tabora MC	18,816,171,079	7,508,603,813	11,307,567,266	60
Tandahimba DC	1,252,217,565	1,115,355,073	136,862,492	11
Tanga CC	8,853,102,345	7,748,914,063	1,104,188,282	12
Tarime DC	889,274,290	671,878,148	217,396,142	24
Tarime TC	1,243,684,130	337,776,345	905,907,785	73
Temeke MC	21,522,661,271	20,967,753,487	554,907,784	3
Tunduma TC	3,440,311,093	1,723,941,240	1,716,369,853	50
Tunduru DC	3,091,302,756	1,988,787,913	1,102,514,843	36
Ubungo MC	5,799,545,911	2,749,588,911	3,049,957,000	53
Ukerewe DC	1,798,899,267	1,242,148,676	556,750,591	31
Ulanga DC	2,610,276,000	2,229,829,000	380,447,000	15
Urambo DC	1,647,740,744	1,203,927,696	443,813,049	27
Ushetu DC	2,514,999,446	1,132,011,030	1,382,988,416	55

COUNCIL	AVAILABLE (TZS)	SPENT(TZS)	UNUTILIZED(TZS)	% of unspent
Uvinza DC	2,089,687,520	1,360,429,000	729,258,520	35
Wanging'ombe DC	5,434,526,228	3,886,222,387	1,548,303,841	28
Total	793,817,895,707	532,367,976,921	261,449,918,916	33

Appendix 35: Anomalies noted during execution of the Projects

Name of LGAs	Name of Project	Anomalies
1. Chato DC	Maternity ward- Kachwamba Health Centre	<ul style="list-style-type: none"> The Plumbing and Water - system not yet completed Eight doors not fixed Toilets not painted Tiles of two toilets and two bath rooms were not yet set.
	Pediatric ward- Kachwamba Health Centre	<ul style="list-style-type: none"> The Plumbing and Water connections system not yet completed Door shutters not fixed Window shutter (Aluminum) not fixed Not painted Some of the building parts, the tiles were not yet set
	Laboratory- Kachwamba Health Centre	<ul style="list-style-type: none"> The Plumbing and Water connections system not yet completed Nine doors not painted Finishing of Laboratory Cupboards not done
	Theatre- Kachwamba Health Centre	<ul style="list-style-type: none"> The building not in use The Plumbing and Water connections system not yet completed Thirteen doors not fixed The building not painted
	Staff house (two in one)- Kachwamba Health Centre	<ul style="list-style-type: none"> The building not in use The Plumbing and Water connections system not yet completed The building not painted Doors not painted
	Mortuary- Kachwamba Health Centre	<ul style="list-style-type: none"> The building not in use The Plumbing and Water connections system not completed The building not painted Ten doors not fixed Some doors fixed not painted The postmortem table not completed Mortuary fridge not installed
	Laundry - Kachwamba Health Centre	<ul style="list-style-type: none"> The building not in use The Plumbing and water connections system not completed The building not painted Doors not painted Laundry machine not installed

Name of LGAs	Name of Project	Anomalies
	Walk way-Kachwamba Health Centre	<ul style="list-style-type: none"> • The walk way not in use • Roofing timber not treated • The Walk way is half roofed • The Walk way has been constructed half • Flooring not done • The used Corrugated Iron Sheet is 30 Gauge instead of 28 Gauge in Government buildings
2. Tarime TC	Completion of Class rooms at Bugosi and Nyandoto primary school	<p>Bugosi Primary School The fund was for construction of two classrooms however due to fund shortage, only one classroom was fully completed and the other classroom was not completed.</p> <p>For Nyandoto Primary School The fund was for construction of two classrooms however due to fund shortage, only one classroom was fully completed and the other classroom was not completed</p>
	to Bomani secondary (TZS.12,312,23 5.28)), Nyandoto Sec (TZS.16,093,52 9.40) and Mogabiri (TZS.7,000,00)	<p>For Nyandoto Secondary</p> <ul style="list-style-type: none"> • The fund was for construction of three Laboratories • Two laboratories have not been fixed with Aluminum windows as required • Outside walls were not plastered due to shortage of fund • Waste water system was not completed and septic tanks were not built. • Ceiling boards were not installed in all three laboratory rooms • Laboratory equipment has not been procured. <p>For Bomani Secondary</p> <ul style="list-style-type: none"> • The fund was for completion of two classrooms and one teachers' office • Finishing was not done due to lack of fund
	Mtahuru Primary School the fund was transferred for building 2 classrooms, 1 office and toilets for students at Mwibari	<ul style="list-style-type: none"> • There are no furniture in both classrooms and teachers office.

Name of LGAs	Name of Project	Anomalies
3. Kwimba DC	Construction of Four Houses- Two in one Staff	(i) Constructions works are at finishing stages (at Plumbing and Sanitary works). However, we could not establish uncompleted works for Plumbing and Sanitary since they were not included in the detailed engineer's estimated costs of constructions. (ii) From review of payment vouchers regarding purchase of materials TZS.23,807,000 for constructions works, noted various procurement irregularities
4. Shinyanga DC	School infrastructure at Mwabuki Primary school	Doors were not yet fixed. Also we noted pupils' toilet and staff toilet were partially roofed and septic tank for pupils were under implementation
5. Monduli DC	Construction of Laboratory Room at Oltinga Secondary school.	-Uncompleted construction of laboratory room
	Construction of Classroom and Office at Mfereji Primary School	Cracks at rear wall between the classroom and teachers office -Non consideration of pupils with special needs in the construction -Lack of engineers inspection reports
	Construction of Classroom and Office at Ole Sokoine Secondary School	.-No advertisement when tendering for the works -No appropriate minutes for approval of procurement of building material -Cracks at rear wall -Depression of veranda -Non consideration of pupils with special needs in the construction -Lack of engineers inspection reports
6. Handeni DC	Construction of Kabuku Health Centre	Items worth TZS 26,441,590 were not completed

Name of LGAs	Name of Project	Anomalies
7. Korogwe TC	Construction of dormitory at Semkiwa Secondary school	<ul style="list-style-type: none"> • Ten windows were No.t fixed glasses and locks. • Electrical and sewerage systems not installed. • The floor is not well finished with unusual slope and lack drainage outlets, which would be essential during cleanliness. • Landscaping around the building not done. A hip of soil surrounding the hostel was left un cleared. • The dormitory was designed to accommodate 80 students but beds were not yet placed in the dormitory; Only 30 double deck beds were purchased and placed in another dormitory, which was constructed by community contributions.
	construction of classroom at Silabu Primary school	Plastering, ceiling body, and window glasses not completed
8. Pangani DC	Constructed Council Building in Mkoma area	Possible wear and tear of roofing timbers due to delay in roofing sheet covering
9. Kiteto DC	Buildings at Sunya Health Center	<p>The following are pending activities:</p> <ul style="list-style-type: none"> • Installations of water systems and doors at Staff house, Laboratory room, operation theater, mortuary room, pediatric and maternal ward, • Construction of soak away pit and septic tank, and • Construction of postmortem Chamber.
	completion of Classroom block at Magungu Secondary School	<p>The following defficiency were noted:</p> <ul style="list-style-type: none"> • Poor skimming and painting of the blackboard; • The classroom is still used as a storage facility for building materials; • The window corner was poorly flashed, hence leaving a gap; • Poor finishing of the ceiling board <p>Pending activities</p> <ul style="list-style-type: none"> • Installations of water systems and doors at Staff house, Laboratory room, operation theater, mortuary room, pediatric and maternal ward, • Construction of soak away pit and septic tank, and

Name of LGAs	Name of Project	Anomalies
10. Simanjiro DC	Orkesumet Health Center	Some works is not completed
	Construction of CTC at Mirerani Health Center	Some works is not completed
11. Ludewa DC	Renovation of Manda Laboratory	Windows grills are not fixed and plastering is not complete
	Construction of Mortuary at Manda health center	Construction is at linter stage, no plastering done nor windows or doors fixed
	Construction of new Luilo health center	Mobilization of materials done at site, The building is at foundation stage. Local fundi's are at site however their payments are delayed
12. Mpimbwe DC	construction of three (3) classrooms and one (1) office at Migunga primary school	The following works were not done: Flooring/fitting tiles works ,Ceiling board activities ,Plastering and painting works ,Fittings of windows and doors,Fitting facial board,Flooring/fitting tiles works ,Ceiling board activities ,Plastering and painting works , Fittings of windows and doors,Fitting facial board
	The construction of laboratories (Biology, Physics and Chemistry) at Majimoto secondary school	Site visit made on 23 rd July, 2018 noted that the construction was at the walling stage, however the following activities not yet done: Roofing activities, Flooring/fitting tiles activities, Ceiling board activities, Plastering and painting works, Fittings of windows and doors and installation and connection of electricity, water, gas system at laboratories.
	Construction of two (2) dormitories at Usevya secondary school worth TZS 215,500,000	The following activities not yet started:Roofing iron sheets,Flooring/fitting tiles activities, Ceiling board/gypsum fittings,Plastering and painting works,Fittings of windows and doors and Installation and connection of electricity at dormitories

Name of LGAs	Name of Project	Anomalies
13. Namtumbo	Construction of modern Commercial Market at Namtumbo DC (29/03/2018 to 29/03/2019)	<ul style="list-style-type: none"> • The project implementation started on 15/06/2018 instead of agreed date of 29/03/2018 (a delay of about three months. • The project implementation is less than 10% while the contract duration has lapsed by more than 41% as evidenced in the photograph. • The project start date was delayed as a result of finding the consultant; however the Council decided to use district engineer instead of consultant
14. Rungwe DC	Construction of Ikuti Health Centre	<ul style="list-style-type: none"> • Oxygen plant and Public toilet not completed • Theatre, Laundry and Mortuary equipment not installed
	Construction of Hostel at Ikuti Secondary School	Student Toilets: Water system not connected and is at finishing stage
	Construction of Gilrs Hostel at Lufingo Secondary School	Project is uncompleted
15. Sikonge DC	Constructed public toilets at Kitunda	unsatisfactory workmanship
16. Kilombero TC	Construction of 6 Mult Units Staff House at Mofu Secondary School. TZS.149,022,588 P4R	<p>Completed as per planed except the following activities which are still outstanding:</p> <ul style="list-style-type: none"> • Floor inside not completed. • Fixing door. • Painting Inside and outside. • Ceiling board. • Fixing aluminum window. • Kitchens not completed
17. Mvomero DC	Construction of water trough at Msongozi Village	<ul style="list-style-type: none"> • The project needs more funds for procurements of water pump and pipes. • The diameter of 30 cm between the edge is not suitable and cannot allows animals to drink with ease and minimizes the danger of animals falling into the trough when they butt each other in an effort to reach water.

Name of LGAs	Name of Project	Anomalies
18. Karatu DC	Completion of Laboratory at Dr Wilbroad Slaa Secondary School	<ul style="list-style-type: none"> Construction is on progress as at 1 August 2018
	Florian Secondary School Construction of Class rooms at Florian Secondary School	<ul style="list-style-type: none"> Not Completed
	Quru secondary Completion of laboratories	Not completed up to the time of audit
19. Handeni TC	construction of Dormitory at Handeni Secondary school	Not Completed
20. Arusha DC	Construction of Likamba market toilet	<ul style="list-style-type: none"> The construction were implemented without following the approved BOQ which resulted to over costing of TZS 8,116,750 The construction was done differently with the approved design which required the toilet building to be built in a separate position with sewage system to the contrary the toilet was built on top of the sewage system. The supplier of materials (M/s Sakina hardware) supplied materials above the BOQ to the tune of TZS15,915,750 <p>The project is not completed</p>
	Completion of water project at Sambasha Village	Some of pipes were not adequately stored as they has been exposed to sun for more than 9 months.
	Construction of Toilet at Ngiresi Primary School	-Project is not completed due to lack of fund
	Construction of Dispensary at Kigongoni	-Project found on completion stage -Project is not completed due to lack of fund

Name of LGAs	Name of Project	Anomalies
	Construction of 2 classrooms at Olasita in Oljoro Village	-Project is not completed due to lack of fund
	Completion of Teacher's House at Sitti Mwinyi	Project is not completed due to lack of fund
	Construction of three classrooms at Losikitoo Secondary	-Cash procurement of aluminium sheets -No quotations -Not taken on ledger -Not completed at roofing stage
21. Babati DC	Construction of Staffs toilet and bathroom at Kakoi Primary School	Project is at finishing Stage
	Construction of Office at Tarangire Primary School	Project is at finishing stage
	Construction of Staffs house for Ward Executive Officer "WEO" at Nkaiti Ward	Project is at super structure Stage
	Repairs of village office and school infrastructures at Kakoi village	Activity was not Implemented
22. Mkinga DC	Completion of laboratory at Kigongoi secondary school	<ul style="list-style-type: none"> • Small windows installed hence no uniformity in completion of labs. • Frames and shutter for labs' tables were not completed. • Leakage on roof, which start damaging the ceiling board. • Clean water system not installed.
	Laboratory completion at Mavovo secondary school	<ul style="list-style-type: none"> • Absence of tiles constructed on the non-movable tables as compared to Kigongoi Secondary school instead the tables were painted with color . • Chemical chamber not yet constructed.
	Construction of laboratories at	poor workmanship on the Gypsum, walls are cracked, floor not finished, Water systems and

Name of LGAs	Name of Project	Anomalies
	Manza Secondary School	sinks not well fixed.
23. Mwanza DC	Construction of fence at Mgagao auction	<ul style="list-style-type: none"> The whole structure did not meet the intended purpose since most of the fence has been damaged by cattle that penetrating in chain link between the poles due to Inferior work performed; 95 Pcs black pipes class B 2.8m acquired of which the price was inflated by TZS 4,750,000 instead of actual price of TZS 3,087,500 as per dialogue made between the audit team and Procurement Officer.
24. Meru DC	Lakitatu Secondary School- Completion of Laboratory	<ul style="list-style-type: none"> -The project not completed(Water and gas system) -72 Stools procured not coded -Painting not completed
	Ngyeku Secondary School- Completion of laboratory	Seventeen (17) tables and nine (9) chairs have been procured but not coded
	Kerikenyi P/School- Construction of two classrooms	Uncompleted project ,The classroom is at roofing stage
	Nganana Primary School	Uncompleted project,The toilet is at Pit construction
	Nambala P/ School	Uncompleted project.
25. Geita DC	Construction of two A level classrooms at ISULWABUTUN DWE secondary school (LUBANGA Sec	<p>The audit team is of the view that, the remaining balance of TZS.2,651,000 is not enough to finalize below outstanding activities;</p> <ul style="list-style-type: none"> (i) Ceiling work TZS.1,368,000 (ii) Floor including tiles (iii) Doors TZS.765,000 (iv) Windows TZS.2,400,000 (v) Electrical installation (vi) Painting and decoration TZS.3,492,000 (vii) Plastering works TZS.2,290,000
	Construction of theatre at KASOTA Dispensary	<ul style="list-style-type: none"> (i) Floor finishing not done including changing room TZS.31,792,000 (ii) Flat bars used in respect of windows is not of good quality

Name of LGAs	Name of Project	Anomalies
	Completion of OPD at NYARUYEYE Health Center	The work is at roofing stage, however the audit team noted poor quality of iron sheet used for roofing since all iron sheet have rusts.
26. Arusha CC	Construction of two classrooms at Mkonoo primary school	<ul style="list-style-type: none"> • One Classroom has been converted to staff office without City director's permission. This implies that projects has been planned and Implemented without consulting users. Furthermore this implies that Mkonoo primary school does have staff office shortage. • Non submission of tax withheld to the Commissioner TZS 817,040. Total tax withheld for the project was TZS 880,695 however only TZS 63,655 paid to the Commissioner.
	Completion of two classrooms at Olasiti Primary school	<ul style="list-style-type: none"> • Cracks has been developed on the floors of classrooms • Cracks has been developed on the floors of classrooms
	Construction of two classrooms at Murongoine primary school	Cracks has been developed on the floors of classrooms

Appendix 36: List of LGAs with unimplemented projects

Name of LGA	Name of Project	Source of Funds	Amount (TZS)
(I)Unimplemented Projects due to unrelease of Funds			
1. Singida DC	LGCGD projects	LGCGD	1,014,888,560
2. Ifakara TC	Various Projects	CDG/Own source	1,083,812,500
3. Mvomero DC	Various Projects	CDG/Own source	1,404,668,000
4. Liwale DC	To complete construction of 1 Market at Nganyaga village	LGCDG	64,918,350
	To contribute completion of Market at Kinguluwila village		15,000,000
5. Bukombe DC	LGCGD projects	LGCGD	2,020,690,836
	SEDP Projects	SEDP	471,536,000
	PEDP Projects	PEDP	654,215,000
6. Mbogwe DC	SEDP Projects	SEDP	471,536,000
	PEDP Projects	PEDP	654,215,000
7. Bunda TC	LGCGD projects	LGCDG	913,109,177
8. Tarime TC	LGDG Projects	LGDG	1,248,561,410
9. Sengerema DC	LGCGD project	LGCDG	1,327,410,000
10. Magu DC	LGCGD projectS	LGCDG	958,390,000
11. Karagwe DC	Projects financed by CDG	LGCDG	1,705,188,000
12. Bukoba DC	Projects financed by CDG	LGCDG	996,677,302
13. Ngara DC	Projects financed by CDG	LGCDG	531,013,100
14. Missenyi DC	Projects financed by CDG	LGCDG	1,292,599,687
15. Kyerwa DC	Projects financed by CDG	LGCDG	1,265,315,000
16. Kahama TC	Construction of Wendele Health Centre	CDG	400,000,000
	Completion of Nyasubi Dispensary	CDG	80,000,000
	Construction of Mbulu Bus stand	CDG	830,000,000

Name of LGA	Name of Project	Source of Funds	Amount (TZS)
	Monitoring and Supervision	CDG	68,973,200
17. Msalala DC	LGCDG Projects	LGCDG	1,410,360,000
18. Shinyanga DC	All projects financed by CDG	CDG	1,793,749,700
	Projects financed by SEDP	SEDP	1,056,889,416
19. Shinyanga MC	Construction of ward office at Kambarage, Ndala, Chibe, Chamaguha and Mwamalili	CDG	50,000,000
	Procurement of 12 motorcycle forward Executive officers and Extension officers.	CDG	36,000,000
	To facilitate construction of 6 Dispensaries at Bugwandege, Seseko, Ihapa and Songambebe.	CDG	100,000,000
	To facilitate Construction of MMOH office	CDG	15,000,000
	To support Construction of Dispensary at Bushola village	CDG	50,000,000
	Construction and rehabilitation of 50 toilet pits at Bugoyi "A" (9) Kizumbi (2) Buhangija (8), Azimio (4) Chibe (8) Mwantini (7) Ibadakuli (4)	CDG	100,000,000
	Construction of 12 classrooms at Bugayambebele (2), Butengwa (2), viwandani (2) and mwadui primary school (2)	CDG	182,155,600
	To facilitate Construction of 32 laboratories in secondary school by June 2018	CDG	22,934,800
	Construction of Hostel at Old Shinyanga secondary school	CDG	71,000,000
	To support construction of Dinning Hall at Old Shinyanga secondary school	CDG	42,000,000

Name of LGA	Name of Project	Source of Funds	Amount (TZS)
20. Arusha DC	Procurement of Medicines and Hospital supplies at Olturumet by June,2018	Own source	10,000,000
	Construction of X-Ray Building at Olturumet hospital by June 2018	Own source	40,000,000
	Completion of staff house at J.K Nyerere by June,2018	Own source	5,500,000
	Completion of staff house at Nengungu Primary school by June 2018	Own source	5,500,000
	Completion of Toilets at Endoyosoiye Primary school by June 2018	Own source	5,500,000
	Construction of 2 Class rooms at Iboru Primary school by June 2018	Own source	20,000,000
	Construction of Primary school at Bwawani Village Bwawani Laroi(Ereto) ward June 2018	Own source	20,000,000
	Completion of Classrooms at Kambi ya Maziwa Primary June 2018	Own source	6,000,000
	Completion of Classrooms at Ilkiurei by June 2018	Own source	6,000,000
	Construction of Ilkiushin-Mindeu water project by June 2018	Own source	25,000,000
	Construction of water project at Salama-Oldonyowass	Own source	25,000,000
	Construction of Hostel at Oljoro Secondary June 2018	Own source	30,000,000
	Construction of Hostel at Endeves Secondary June 2018	Own source	30,000,000
	Construction of Hostel Musa Secondary by June 2018	Own source	30,000,000
	LGCDG Projects	LGCDG	1,673,192,000
21. Longido DC	Completion of X-Ray building and Incinerator Longido Health Centre	LGCDG	55,000,000

Name of LGA	Name of Project	Source of Funds	Amount (TZS)	
	Completion of staff houses at Dispensary of Tinga Lesing'ita Dispensary and Matale B' Dispensary	LGCDG	130,000,000	
	Completion of maternity ward at Ngereyani Dispensary	LGCDG	60,000,000	
	Completion of Council building	LGCDG	30,290,962	
	Completion of 4 staff houses at Matale, Natron Flamingos, Lekule na Tinga Tinga Secondary Schools	LGCDG	184,714,069	
	Completion of 18 pit latrines at Tinga Tinga and Lekule Secondary Schools	LGCDG	24,736,035	
	Completion of 1 dormitory at Enduimet Secondary School	LGCDG	50,000,000	
	Completion of 5 classrooms at Lekule and Tinga Tinga secondary School	LGCDG	64,854,283	
	Completion of 10 classrooms at Emurtoto, Magadini, Kimwati and Kiserian Primary School	LGCDG	120,720,601	
	Construction 8 pit latrines at Oltepes Primary School	LGCDG	20,000,000	
	Completion of two staff houses (6 in 1) at Ngereyani and Irkaswa Primary Schools and one staff houses at Ilorienito Primary School	LGCDG	160,000,000	
	To facilitate monitoring and supervision of development projects (5%)	LGCDG	47,385,050	
	22. Mbulu TC	LGCDG Projects	LGCDG	1,081,823,000
	23. Meru DC	LGCDG Projects	LGCDG	1,326,173,400
24. Bumbuli DC	Construction of WEOS office, dispensaries, Construction of primary schools and dispensaries	CDG	915,013,600	
	Projects financed by Own source	Own Source	101,920,000	

Name of LGA	Name of Project	Source of Funds	Amount (TZS)
	Construction of School buildings	SEDP	600,000,000
25. Arusha CC	Constructin of class rooms, Labalatories , dispensaries and improvement of education infrastructures	Various source	2,452,065,550
26. Babati DC	Project financed by CDGD	CDG	1,302,206,000
27. Hanang DC	Project financed by LGCDG	LGCDG	1,501,982,000
28. Geita DC	Project financed by LGCDG	LGCDG	2,894,736,400
29. Tandahimba DC	Construction of irrigation schemes, 5 Houses For Dinduma, Chingungwe, Mkundi,Mdumbwe & Nambahu, Ward, Rehabilitation of Nane nane buildings, and Improvement Of Cashewnuts Production	Own source	694,622,500
30. Kishapu DC	Construction of offices at the lower level,construction of teachers houses,Construction of hospitals and other development infrastructure at the lower level	LGCDG	1,342,268,100
Total			41,495,010,188
(II) Unimplmented projects while Funds are available			
1. Serengeti DC	Completion of District Hospital	LGCDG	400,000,000
2. Sengerema DC	constructions of Maternity ward, Theatre, Mortuary, Laboratory and Staff house	LGCDG	400,000,000
3. Kyerwa DC	Construction of Kamuli Health centre	CDG	400,000,000
4. Kondo DC	Construction of health centers	CDG	1,400,000,000
5. Rufiji DC	Mloka Health Centre	CDG	400,000,000
6. Kilwa DC	Construction of Classes and Labalatories	Not available	61,375,386
7. Karatu DC	Various project at the lower level	Not available	167,299,986
8. Mbulu DC	Construction of Council HQ	CDG	1,500,000,000

Name of LGA	Name of Project	Source of Funds	Amount (TZS)
	Completion of Teachers Houses at Amaqaway P/School ,Danda P/School and Hhasama P/School	Not available	13,000,000
9. Mwanza CC	Construction of Health facilities buildings at Igoma Health Centre	CDG	400,000,000
10. Bukoba MC	construction of Infrastructures at Maruku Dispensary	CDG	400,000,000
11. Biharamulo DC	Rehabilitation of Nemba Health Centre	CDG	400,000,000
12. Longido DC	P4R projects	P4R	59,515,521
	Engarenaibor Health Centre	CDG	236,258,438
	Eworendeke Health Centre	CDG	307,431,375
13. Monduli DC	Makuyuni Health centre	CDG	400,000,000
14. Mwanga DC	Construction of building at Kigonigoni Health centre	CDG	400,000,000
15. Lushoto DC	Uncompleted construction of laboratories	P4R	44,729,605
16. Simanjiro DC	Various project at the lower level	Not available	67,735,000
17. Chunya DC	Construction of Buildings at Mamba health facility	LGCDG	400,000,000
18. Ukerewe DC	Rehabilitation of Muriti Health Centre	LGCDG	400,000,000
	completion of Classrooms at Bwisya Primary School	CDCF	15,000,000
Total			8,272,345,311

Appendix 37: List of LGAs with uncompleted Projects

Name of LGAs	Uncompleted Project is on progress	Value of the project (TZS)
(I)Uncompleted Project which is on progress		
1. Sikonge DC	construction of village and ward office	24,187,721
2. Temeke MC	construction of a new School building at the Martine Lumbanga School	205,655,500
3. Chalinze DC	Construction of water tank at Talawanda secondary school	48,481,350
4. Gairo DC	Rehabilitation of Gairo Health Centre	400,000,000
5. Liwale DC	Rehabilitation of livestock slaughters	37,765,192
6. Nachingwea DC	Construction of New bus stand	132,980,100
	Construction of 3 classrooms, 2 dormitories and 5 latrines for students at Nachingwea Secondary School	57,953,783
	Construction of 3 classrooms and 6 latrines for pupils at Mkwajuni P/S	17,599,580
	Construction of 1 classroom at Kibaoni P/S	12,500,000
	Construction of 1 classroom at Mkukwe P/S	12,000,000
	Construction of 1 classroom at Mwenge P/S	16,000,000
	Construction of 1 classroom at Namauni P/S	8,000,000
	Construction of 1 classroom at Miumbuti P/S	12,800,000
	Construction of 1 classroom at Mpiruka P/S	16,000,000
	Construction of 1 classroom at Chilaile P/S	16,000,000
	Building construction financed by EQUIP	145,288,000
	Construction of buildings at Kilimarondo Health Centre	451,900,656
7. Kilwa DC	Construction of Tingi Health Centre	362,509,790
	Construction of Nanjilinji Health Centre	288,481,850
8. Geita DC	Various Projects	371,009,100

Name of LGAs	Uncompleted Project is on progress	Value of the project (TZS)
9. Nyang'hwale DC	Construction health facilities	275,508,000
10. Mwanza CC	Uncompleted construction projects at lower level	262,141,606.41
11. Ukerewe DC	Rehabilitation work of Bwisya Health Centre	86,248,373
12. Mkinga DC	Two Dormitories at Maramba Secondary School	301,000,000
	Construction of laboratory at Daluni Secondary	14,000,000
13. Mbulu TC	Education projects at the lower level	124,393,431
Total		3,700,404,032
II)Uncompleted Project abandoned for a long time		
1. Chemba DC	Construction of three classrooms at Pongai village	Not available
2. Kondoa DC	Water project at Hondomairo village ,Kwadinu and Suera	Not available
3. Mkalama DC	Construction of village administration blocks,dispensaries,teachers houses staff houses and heath centres	2,578,190,981
4. Ubungo MC	Water Projects	809,381,739
5. Kilombero DC	Construction of Kilombero district block	2,040,862,628
6. Mvomero DC	construction of Sokoine Memorial high	1,002,000,000
7. Kwimba DC	Mahiga Irrigation dam,Building for heath facilities and schools	797,534,938
8. Magu DC	Health Facility buildings	728,657,050
9. Ngorongoro DC	Buildings for Health facilities,schools and Market	4,425,000,000
10. Moshi MC	Secondary School labalatories and staff houses	720,630,510
11. Same DC	Classrooms,School labalatories and buildings for health facilities	Not available
12. Hai DC	Classroom at Msamadi primary school	Not available
13. Hanang DC	Various Projects	Not available

Name of LGAs	Uncompleted Project is on progress	Value of the project (TZS)
14. Mlele DC	Theatre, laboratory, radiology and mortuary blocks	1,674,091,250
15. Iringa DC	Water project scheme, Bus stand and Rain water harvest dam	2,238,614,119
16. Kilolo DC	construction of Luganga market	68,900,000
17. Mufindi DC	Construction of dispensaries, Staff houses, and school buildings	781,775,650
18. Songea MC	Class rooms, offices at the lower level, Staff houses, and laboratories	2,320,987,540
19. Mafia DC	Various buildings for Buildings, Hospitals, Schools, and offices at the lower level	510,000,000
Total		20,696,626,405
(III) Uncompleted project with slow pace of implementation		
1. Kasulu TC	Construction of Kasulu TC Administration Block	2,553,832,910
2. Bahi DC	Completion of classrooms at Mpamantwa Primary school	12,600,000
3. Kondo TC	construction of office building for Kondo TC	2,888,321,320
4. Itigi DC	Construction of administration building	910,196,750
5. Mkalama	Completion of Dinning hall and Dormitory block at Munguli Primary School	304,493,342
6. Geita TC	Non- completion of the Abattoir Construction project at Mpomvu village	2,712,465,435
	Completion of Construction and Upgrading of road at Geita TC	4,161,623,440

Name of LGAs	Uncompleted Project is on progress	Value of the project (TZS)
7. Bukoba MC	Completion of construction of Bus stand infrastructures	253,465,440
8. Muleba DC	laboratory construction at Prof. Joyce Ndalichako Secondary School	41,421,765
9. Lushoto DC	Construction of Maternity ward, Theatre, Laboratory, RCH-Clinic and Mortuary	1,400,000,000
10. Msalala DC	Slow pace over Construction of Msalala DC Building Head Quarter	4,314,837,383
11. Chunya DC	construction of Office Block	2,191,731,764
12. Dar es salaam CC	Completion on construction of micro industries park, canteen, shops public toilet and fence wall at Mwananyamala City Depot in Dar es Salaam	354,821,090
	Completion of Construction of Fencing Wall amounting	309,818,700
	Completion of Construction of Water Drainage System	147,963,740
13. Lindi MC	completion of construction of abattoir building and associate facilities	1,344,626,285
14. Newala DC	construction of school toilets at Makela Secondary school	14,999,900
15. Nyang'hwale DC	Administration block project	4,115,546,587
Total		28,032,765,851
Grand total		52,429,796,288

Appendix 38: List of LGAs with completed projects which are not in use

Name of LGA	Name of Project	Source of Funds	Amount (TZS)
Magu DC	Five (5) servant quarters completed at Ilungu village but not put into use		419,109,088
Moshi MC	construction of concrete box culvert		26,984,420
	Pit latrine not put at Njoro and Chemchem primary schools		30,000,000
Biharamulo DC	construction of Mortuary, Martenity ward, Power House and Walk Ways at Nyakanazi HC not in use		500,000,000
Nzega TC	Construction of two classrooms, office and two latrine toilets at Shalemwa Satellite school	EQUIP Tanzania	60,073,108
	Construction of two classrooms, office and two latrine toilets at Itilo Primary School	EQUIP Tanzania	22,744,346
	Completion of 3 secondary school laboratory at Chief Ntinginya and Nzega Secondary schools	CDG	57,300,806
Chato DC	Mortuary and laundry at Bwanga Health Centre		67,638,911
Iramba DC	Dormitories at Kizega Primary Special School		221,000,000
Chunya DC	boreholes for water supply at Makongolosi		22,000,000
Ilala MC	Faru Market		30,331,015
Mtwara DC	Water Projects		1,955,625,406
Kisarawe DC	Mortuary		Not found
Mkuranga DC	Construction of 5 classes and one toilet completed at Mwandege secondary school but not put in use		114,570,300

Name of LGA	Name of Project	Source of Funds	Amount (TZS)
	Water Projects at Kiparang'anda and Magawa Villages		33,913,795
Meru DC	Hospital buildings	CDG	313,510,000
	Tables procured not in use	P4R	26,000,000
Geita DC	Completion of OPD at Buziba	Own source	52,000,000
	Completion of OPD at Magenge Dispensary	Own source	89,231,000
	Construction of mortuary building at Nzera Health Centre	Special fund-Force account	65,905,850
Arusha CC	Construction of Toilets, 10 pit holes at Terrat Secondary School	Own source	16,985,655
	Construction of Four Classrooms at Terrat Secondary School	Own source	78,309,200
	Construction of Toilets, 10 pit holes at Moivaro Secondary School	Own source	16,985,655
	Construction of Four Classrooms at Moivaro Secondary School	Own source	78,309,200
	Construction of Outpatients block at District Hospital	Own source	535,518,226
Mafia DC	Completed Construction of staff house at Magemani	LGCGD	8,507,153
Kishapu DC	Songwa Health centre facilities		400,000,000
Total			5,242,553,134

Appendix 39: List of LGAs which have diverted the Projects Funds

Name of LGAs	Amount (TZS)	Funds source diverted
1. Itigi DC	924,016,457	LGCDG
2. Mkalama DC	32,144,742	
3. Bunda DC	76,040,675	
4. Nyang'wale DC	1,285,547,394	
5. Ukerewe DC	100,000,000	
Sub-total	2,417,749,268	
1. Itigi DC	9,800,000	CDCF
2. Kibondo DC	10,000,000	
3. Ngara DC	29,036,776	
4. Missenyi DC	11,831,000	
5. Korogwe DC	5,340,000	
6. Kigoma Ujiji MC	45,435,000	
7. Mpwapwa DC	7,380,590	
8. Songea MC	46,093,000	
9. Mbinga TC	7,300,000	
10. Tandahimba DC	9,454,000	
11. Nyasa DC	9,500,000	
Sub-total	191,170,366	
1. Mkalama DC	17,700,000	CHF
2. Bariadi DC	30,544,156	
3. Kwimba DC	5,070,000	
4. Biharamulo DC	41,770,000	
5. Singida MC	10,050,000	
6. Mbeya DC	14,160,000	
7. Mbinga TC	25,857,500	
Sub-total	145,151,656	
1. Bukoba MC	8,000,000	WYDF
2. Missenyi DC	40,772,556	
3. Arusha CC	146,774,895	

Name of LGAs	Amount (TZS)	Funds source diverted
4. Namtumbo DC	80,095,000	
Sub total	275,642,451	
1. Bunda DC	401,311,457	EQUIP
2. Missenyi DC	6,790,037	
3. Ushetu DC	20,708,613	
4. Mpanda TC	1,460,000	
Sub total	430,270,107	
5. Missenyi DC	82,041,279	NSTP
Sub total	82,041,279	
1. Makete DC	16,411,000	UNICEF
Sub total	16,411,000	
1. Longido DC	138,894,901	SEDP
Sub total	138,894,901	
1. Wang'ing'ombe DC	8,120,000	Other development projects
2. Songwe DC	13,976,800	
3. Namtumbo DC	406,590,679	
Sub total	428,687,479	
1. Liwale DC	1,094,000	P4R
2. Nyang'wale DC	576,046,091	
Sub total	577,140,091	
1. Meru DC	317,716,769	Own source
Sub total	317,716,769	
Grand Total	5,020,875,367	

Appendix 40: Non contribution of 10% own source to WYDF

S/N	Name of LGA	Outstanding 10% Amounts (TZS)	S/N	Name of LGA	Outstanding 10% Amounts (TZS)
1.	Arusha DC	288,868,047	73.	Makambako TC	249,306,496
2.	Babati DC	293,160,454	74.	Makete DC	73,160,079
3.	Babati TC	817,787,602	75.	Manyoni DC	94,549,805
4.	Bagamoyo DC	21,262,557	76.	Maswa DC	781,084,527
5.	Bahi DC	347,679,577	77.	Mbarali DC	425,488,983
6.	Bariadi DC	1,082,470,341	78.	Mbeya CC	1,630,745,995
7.	Bariadi TC	547,183,985	79.	Mbeya DC	49,574,154
8.	Biharamulo DC	215,415,978	80.	Mbinga DC	168,783,314
9.	Buchosa DC	165,741,658	81.	Mbinga TC	22,742,254
10.	Buhigwe DC	62,919,814	82.	Mbogwe DC	63,255,296
11.	Bukoba DC	278,857,529	83.	Mbulu DC	564,800,300
12.	Bumbuli DC	98,262,492	84.	Mbulu TC	31,054,595
13.	Bunda DC	59,462,900	85.	Mbulu TC	679,590,429
14.	Bunda TC	42,327,968	86.	Meatu DC	616,909,972
15.	Busega DC	371,558,060	87.	Meru DC	556,249,400
16.	Butiama DC	63,273,965	88.	Missenyi DC	340,549,070
17.	Chamwino DC	590,469,075	89.	Misungwi DC	84,675,420
18.	Chemba DC	370,870,941	90.	Mkalama DC	76,451,146
19.	Chunya DC	306,095,508	91.	Mkinga DC	346,973,125
20.	Dodoma CC	463,881,628	92.	Morogoro DC	101,208,055
21.	Gairo DC	28,264,455	93.	Moshi DC	118,388,175
22.	Geita DC	123,833,677	94.	Moshi MC	221,393,141
23.	Hai DC	246,484,671	95.	Mpanda DC	96,928,239
24.	Hanang DC	516,585,780	96.	Mpanda MC	809,424,817
25.	Handeni DC	431,594,402	97.	Mpimbwe DC	95,751,601
26.	Handeni TC	151,412,350	98.	Mpwapwa DC	533,074,357
27.	Ifakara TC	160,852,518	99.	Msalala DC	80,190,817

S/N	Name of LGA	Outstanding 10% Amounts (TZS)	S/N	Name of LGA	Outstanding 10% Amounts (TZS)
28.	Igunga DC	557,272,222	100.	Muheza DC	443,712,189
29.	Ikungi DC	31,705,250	101.	Musoma MC	81,356,234
30.	Ileje DC	264,035,329	102.	Mvomero DC	96,325,127
31.	Ilemela MC	348,842,555	103.	Mwanza CC	2,019,154,801
32.	Iringa DC	125,048,949	104.	Nachingwea DC	51,483,308
33.	Iringa MC	213,371,672	105.	Namtumbo DC	51,101,117
34.	Itigi DC	59,440,857	106.	Nanyamba TC	65,714,000
35.	Itilima DC	43,044,466	107.	Nanyumbu DC	54,658,944
36.	Kahama TC	89,388,456	108.	Newala DC	59,697,457
37.	Kaliua DC	922,535,061	109.	Ngorongoro DC	421,102,726
38.	Karagwe DC	245,317,507	110.	Nkasi DC	170,844,086
39.	Karatu DC	321,606,324	111.	Nsimbo DC	354,332,232
40.	Kasulu DC	594,607,026	112.	Nyang'hwale DC	18,367,679
41.	Kasulu TC	109,248,433	113.	Nyasa DC	61,388,648
42.	Kibaha DC	138,649,301	114.	Nzega DC	185,323,785
43.	Kibaha TC	142,484,385	115.	Pangani DC	100,720,955
44.	Kibiti DC	94,677,242	116.	Rombo DC	123,465,267
45.	Kibondo DC	237,002,808	117.	Rorya DC	49,073,687
46.	Kigamboni DC	117,307,052	118.	Ruangwa DC	97,766,240
47.	Kigoma DC	189,428,897	119.	Rufiji DC	102,337,303
48.	Kigoma Ujiji MC	607,987,839	120.	Rungwe DC	131,543,207
49.	Kilindi DC	246,061,601	121.	Same DC	98,301,594
50.	Kilolo DC	164,699,113	122.	Serengeti DC	185,175,000
51.	Kilombero DC	153,115,972	123.	Shinyanga DC	277,811,260
52.	Kilwa DC	22,569,154	124.	Shinyanga MC	401,891,708
53.	Kinondoni DC	1,122,434,634	125.	Simanjiro DC	525,009,269
54.	Kisarawe DC	95,874,727	126.	Singida DC	45,619,000
55.	Kishapu DC	482,749,181	127.	Singida MC	279,307,477

S/N	Name of LGA	Outstanding 10% Amounts (TZS)	S/N	Name of LGA	Outstanding 10% Amounts (TZS)
56.	Kiteto DC	465,388,173	128.	Songea DC	47,849,419
57.	Kondoa DC	318,582,961	129.	Songea MC	89,114,006
58.	Kongwa DC	716,436,957	130.	Songwe DC	76,627,694
59.	Korogwe DC	153,448,086	131.	Sumbawanga DC	649,955,827
60.	Korogwe TC	465,054,524	132.	Sumbawanga MC	76,991,674
61.	Kwimba DC	105,944,520	133.	Tandahimba DC	336,871,952
62.	Kyela DC	636,161,903	134.	Tarime TC	69,909,608
63.	Lindi DC	37,470,673	135.	Temeke MC	1,493,089,680
64.	Lindi MC	123,403,906	136.	Tunduma TC	194,797,877
65.	Liwale DC	157,730,437	137.	Tunduru DC	168,381,862
66.	Ludewa DC	31,020,932	138.	Ukerewe DC	87,250,005
67.	Lushoto DC	679,590,429	139.	Ulanga DC	57,052,335
68.	Madaba DC	86,355,188	140.	Urambo DC	467,044,212
69.	Mafia DC	31,514,466	141.	Ushetu DC	437,531,025
70.	Mafinga TC	160,088,994	142.	Uvinza DC	355,989,438
71.	Magu DC	119,096,586	143.	Wang'ing'ombe DC	130,165,128
Total					40,377,882,284

Appendix 41: Outstanding loans due to WYDF

S/N	Name of LGA	Loaned amount (TZS)	Repayment (TZS)	Outstanding (TZS)	%
1.	Arusha CC	2,749,100,000	418,356,850	2,330,743,150	85
2.	Arusha DC	584,765,500	241,188,750	343,576,750	59
3.	Babati DC	71,613,650	49,500,000	22,113,650	31
4.	Babati TC	743,813,280	455,230,880	288,582,400	39
5.	Bukoba MC	197,971,745	162,271,798	35,699,947	18
6.	Bunda TC	12,650,000	4,411,000	8,239,000	65
7.	Busokelo DC	8,250,000	5,730,000	2,520,000	31
8.	Butiama DC	34,100,000	13,200,000	20,900,000	61
9.	Chunya DC	1,035,603,400	341,617,550	693,985,850	67
10.	Dodoma CC	117,124,175	90,607,518	26,516,657	23
11.	Geita DC	50,050,000	19,194,500	30,855,500	62
12.	Hai DC	28,600,000	12,148,800	16,451,200	58
13.	Hanang DC	101,422,500	30,019,656	71,402,844	70
14.	Igunga DC	442,800,000	277,486,590	165,313,410	37
15.	Ileje DC	34,100,000	28,368,200	5,731,800	17
16.	Iringa DC	169,400,000	96,914,333	72,485,667	43
17.	Kahama TC	52,797,800	20,346,850	32,450,950	61
18.	Kakonko DC	14,500,000	6,625,000	7,875,000	54
19.	Kalambo DC	66,687,500	38,835,400	27,852,100	42
20.	Kaliua DC	406,300,000	38,172,600	368,127,400	91
21.	Karatu dc	199,650,000	21,175,000	178,475,000	89
22.	Kilombero DC	290,675,000	50,249,850	240,425,150	83
23.	Kishapu DC	105,410,000	50,544,580	54,865,420	52

S/N	Name of LGA	Loaned amount (TZS)	Repayment (TZS)	Outstanding (TZS)	%
24.	Kongwa DC	36,960,000	26,030,500	10,929,500	30
25.	Korogwe TC	32,865,500	7,187,300	25,678,200	78
26.	Kyela DC	121,221,000	17,747,200	103,473,800	85
27.	Lindi DC	99,384,000	17,983,000	81,401,000	82
28.	Liwale DC	235,455,000	145,638,400	89,816,600	38
29.	Ludewa DC	140,606,936	78,648,192	61,958,744	44
30.	Madaba Distrist Council	44,000,000	8,537,000	35,463,000	81
31.	Mafia DC	179,160,000	95,360,364	83,799,636	47
32.	Mafinga TC	184,470,000	138,104,333	46,365,667	25
33.	Makambako TC	234,300,000	68,159,000	166,141,000	71
34.	Malinyi DC	57,959,000	30,573,000	27,386,000	47
35.	Manyoni DC	40,084,762	16,726,800	23,357,962	58
36.	Masasi	28,257,200	17565550	10,691,650	38
37.	Mbarali DC	382,338,000	22,939,000	359,399,000	94
38.	Mbeya CC	308,559,230	148,168,750	160,390,480	52
39.	Mbeya DC	14,300,000	10,609,000	3,691,000	26
40.	Mbinga TC	30,800,000	25,587,500	5,212,500	17
41.	Mbozi DC	52,100,000	28,480,400	23,619,600	45
42.	Mbulu TC	14,400,000	1,881,000	12,519,000	87
43.	Meru DC	354,200,000	154,345,400	199,854,600	56
44.	Mkinga DC	21,247,000	2,694,400	18,552,600	87
45.	Momba DC	26,400,000	4,675,000	21,725,000	82
46.	Morogoro MC	59,954,400	19,198,250	40,756,150	68

S/N	Name of LGA	Loaned amount (TZS)	Repayment (TZS)	Outstanding (TZS)	%
47.	Moshi DC	175,450,000	121,736,000	53,714,000	31
48.	Moshi MC	68,250,000	36,059,000	32,191,000	47
49.	Mpanda DC	290,536,825	182,212,725	108,324,100	37
50.	Mpanda MC	219,200,000	149,534,500	69,665,500	32
51.	Mpimbwe DC	165,600,000	32,050,100	133,549,900	81
52.	Mtwara Mikindani MC	517,000,000	441,901,700	75,098,300	15
53.	Mufindi DC	248,292,000	139,360,700	108,931,300	44
54.	Musoma MC	44,552,200	10,358,700	34,193,500	77
55.	Mwanga DC	20,900,000	5,649,000	15,251,000	73
56.	Nachingwea DC	545,450,000	247,321,900	298,128,100	55
57.	Namtumbo DC	39,820,000	20,187,000	19,633,000	49
58.	Nanyamba TC	85,354,500	26,584,000	58,770,500	69
59.	Nanyumbu DC	185,508,700	32,420,000	153,088,700	83
60.	Newala DC	39,095,000	-	39,095,000	100
61.	Newala TC	23,030,500	-	23,030,500	100
62.	Ngorongoro DC	383,902,300	64,767,257	319,135,043	83
63.	Njombe DC	250,250,000	222,624,700	27,625,300	11
64.	Njombe TC	388,208,080	325,283,229	62,924,851	16
65.	Nkasi DC	29,700,000	2,005,000	27,695,000	93
66.	Nsimbo DC	105,215,000	86,676,900	18,538,100	18
67.	Nzega TC	321,420,000	107,113,750	214,306,250	67
68.	Rombo DC	52,400,000	5,155,600	47,244,400	90
69.	Rorya DC	38,170,000	20,498,500	17,671,500	46

S/N	Name of LGA	Loaned amount (TZS)	Repayment (TZS)	Outstanding (TZS)	%
70.	Rufiji DC	79,200,000	15,926,000	63,274,000	80
71.	Rungwe Diistrict Council	193,435,000	101,012,500	92,422,500	48
72.	Same DC	62,700,000	42,999,900	19,700,100	31
73.	Serengeti DC	252,450,000	139,021,900	113,428,100	45
74.	Shinyanga MC	209,292,600	81,423,600	127,869,000	61
75.	Siha DC	55,700,000	30,500,000	25,200,000	45
76.	Sikonge DC	273,900,000	117,955,900	155,944,100	57
77.	Simanjiro DC	82,930,500	17,390,722	65,539,778	79
78.	Songea DC	138,776,000	34,246,000	104,530,000	75
79.	Songwe DC	488,250,000	232,444,500	255,805,500	52
80.	Sumbawanga DC	92,180,000	32,213,000	59,967,000	65
81.	Sumbawanga MC	44,000,000	10,170,500	33,829,500	77
82.	Tabora DC	153,155,000	65,882,300	87,272,700	57
83.	Tabora MC	84,637,500	33,115,950	51,521,550	61
84.	Tarime TC	31,680,000	18,465,700	13,214,300	42
85.	Tunduma TC	22,000,000	15,905,000	6,095,000	28
86.	Tunduru DC	69,410,000	25,270,500	44,139,500	64
87.	Ulanga DC	28,600,000	17,357,250	11,242,750	39
88.	Urambo DC	31,900,000	550,000	31,350,000	98
89.	Ushetu DC	67,100,000	45,774,000	21,326,000	32
90.	Uvinza DC	94,600,000	48,994,100	45,605,900	48
	Total	17,009,608,283	6,965,154,627	10,044,453,656	59

Appendix 42: Concerns noted on implementation of Community Health Fund schemes

(I) List of LGAs which did not apply CHF matching grants from NHIF			(II) Non disbursement of CHF Matching Grant from NHIF		
S/N	Name of LGAs	Amount (TZS)	S/N	Name of LGAs	Amount (TZS)
1.			1.		
2.	Buhigwe DC	28,470,000	2.	Ikungi DC	34,070,000
3.	Chamwino DC	100,750,000	3.	Kasulu CC	45,660,000
4.	Ileje DC	13,327,060	4.	Kigoma DC	38,485,000
5.	Iringa DC	87,017,000	5.	Igunga DC	43,660,000
6.	Kasulu CC	215,608,000	6.	Biharamulo DC	55,200,000
7.	Kilindi DC	6,018,000	7.	Missenyi DC	43,858,970
8.	Kyela DC	134,975,000	8.	Shinyanga MC	9,400,000
9.	Mafinga TC	137,913,000	9.	Ushetu DC	40,140,000
10.	Mbarali DC	472,200,000	10.	Bumbuli DC	69,990,000
11.	Mbeya CC	237,960,000	11.	Handeni DC	349,130,000
12.	Mkalama DC	93,512,000	12.	Pangani DC	20,220,000
13.	Momba DC	119,490,000	13.	Njombe CC	63,940,000
14.	Njombe CC	3,170,000	14.	Ludewa DC	146,800,000
15.	Songea MC	41,570,000	15.	Makambako TC	12,425,000
16.	Songwe DC	76,627,694	16.	Mafinga TC	37,730,000
17.	Tabora MC	34,598,000	17.	Manyoni DC	28,690,000
Total		1,803,205,754	18.	Bagamoyo DC	44,700,000
			19.	Kibaha DC	39,570,000
			20.	Lindi MC	27,270,000
			21.	Morogoro MC	38,260,000.00
			22.	Muheza DC	93,985,000
			23.	Handeni TC	8,481,800
			24.	Meru DC	199,308,750
			25.	Tabora MC	8,827,000
			Total		1,499,801,520

Appendix 43: Non disbursement of 20% General Purpose Grant to villages

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
1.	Bahi DC	36,966,283	32.	Lindi DC	1,221,600
2.	Bariadi DC	278,211,873	33.	Lindi MC	12,478,800
3.	Bariadi TC	31,567,129	34.	Longido DC	73,331,950
4.	Biharamulo DC	21,460,800	35.	Madaba DC	8,627,000
5.	Buhigwe DC	162,770,086	36.	Mafia DC	132,054,923
6.	Bukoba DC	24,890,180	37.	Magu DC	19,923,800
7.	Busega DC	165,196,292	38.	Masasi DC	109,830,749
8.	Butiama DC	15,811,258	39.	Maswa DC	108,610,400
9.	Chamwino DC	96,886,860	40.	Mbogwe DC	22,405,800
10.	Chato DC	9,409,340	41.	Mbulu DC	15,615,400
11.	Chemba DC	84,414,886	42.	Meatu DC	25,214,800
12.	Dodoma DC	201,796,256	43.	Meru DC	59,249,096
13.	Handeni DC	19,856,000	44.	Missenyi DC	18,926,000
14.	Handeni TC	8,481,800	45.	Misungwi DC	17,724,439
15.	Ikungi DC	16,418,600	46.	Moshi DC	5,043,000
16.	Ilemela MC	13,152,600	47.	Mpwapwa DC	151,216,361
17.	Itigi DC	153,747,214	48.	Muheza DC	5,694,400
18.	Itilima DC	39,724,200	49.	Mwanga DC	4,341,361
19.	Kakonko DC	18,052,400	50.	Namtumbo DC	22,873,600
20.	Karagwe DC	31,485,800	51.	Ngara DC	42,972,000
21.	Karatu DC	117,315,928	52.	Ngorongoro DC	92,021,396
22.	Kibondo DC	45,099,233	53.	Nzega TC	2,645,400
23.	Kigoma DC		54.	Pangani DC	90,399,000

S/N	Name of LGA	Amount (TZS)	S/N	Name of LGA	Amount (TZS)
		94,337,220			
24.	Kilindi DC	20,895,000	55.	Ruangwa DC	18,899,800
25.	Kilosa DC	263,208,483	56.	Sengerema DC	20,250,400
26.	Kilwa DC	8,149,947	57.	Shinyanga DC	13,973,759
27.	Kishapu DC	19,057,800	58.	Sikonge DC	16,994,535
28.	Kondoa DC	5,482,400	59.	Tabora DC	19,823,081
29.	Korogwe TC	81,140,000	60.	Tabora MC	2,768,400
30.	Kwimba DC	27,707,400	61.	Ushetu DC	23,105,758
31.	Kyerwa DC	26,084,600	62.	Uvinza DC	26,289,640
Total					3,323,304,516

Appendix 44: Claims rejected by NHIF

S/N	Name of LGAs	Amount rejected (TZS)	S/N	Name of LGAs	Amount rejected (TZS)
1.	Arusha CC	7,870,589	15.	Mbulu TC	5,119,270
2.	Bumbuli DC	17,510,380	16.	Misungwi DC	9,393,205
3.	Busokelo DC	37,353,766	17.	Mkinga DC	63,514,352
4.	Chato DC	36,808,578	18.	Mlele DC	3,096,580
5.	Chunya DC	81,381,970	19.	Morogoro DC	4,745,000
6.	Handeni DC	17,685,221	20.	Mwanza CC	24,376,449
7.	Handeni TC	16,549,170	21.	Pangani DC	11,584,325
8.	Iringa DC	4,751,448	22.	Rungwe DC	37,796,665
9.	Kinondoni MC	12,316,440	23.	Same DC	15,589,165
10.	Kwimba DC	38,821,145	24.	Siha DC	8,011,915
11.	Ludewa DC	2,620,000	25.	Sumbawanga MC	13,981,500
12.	Lushoto DC	10,415,170	26.	Temeke MC	8,051,865
13.	Mafinga TC	9,033,960	27.	Ulanga DC	9,087,029
14.	Mbarali DC	237,518,025			
Total					744,983,182

Appendix 45: Pending Claims from NHIF

S/N	Name of LGAs	Outstanding Amount (TZS)
1.	Chunya DC	99,919,351
2.	Korogwe DC	21,231,839
3.	Lwale DC	316,867,730
4.	Mafinga TC	6,997,045
5.	Masasi TC	224,273,560
6.	Mbarali DC	283,217,791
7.	Moshi MC	46,777,230
8.	Mpanda MC	6,326,520
9.	Newala TC	2,549,885
10.	Njombe DC	9,322,643
11.	Njombe TC	8,765,713
12.	Nsimbo DC	1,562,898
13.	Singida TC	53,910,000
Total		1,081,722,205

Appendix 46: Under release of Capitation grants

S/N	Name of the LGAs	Amount required (TZS)	Amount received (TZS)	Deficity (TZS)
Under release of Capitation for Primary Schools				
1.	Bariadi DC	482,028,000	416,156,592	65,871,408
2.	Busokelo DC	150,156,000	129,629,734	20,526,266
3.	Chunya DC	218,508,000	188,612,375	29,895,625
4.	Geita TC	1,226,688,000	1,059,599,332	167,088,668
5.	Kasulu TC	446,214,000	394,955,320	51,258,680
6.	Kigoma DC	366,714,000	316,541,050	50,172,950
7.	Kwimba DC	654,702,000	565,127,205	89,574,795
8.	Liwale DC	277,560,000	118,972,980	158,587,020
9.	Makete DC	422,832,000	362,762,883	60,069,117
10.	Misungwi DC	709,824,500	630,918,863	78,905,637
11.	Mwanza CC	587,958,000	496,881,295	91,076,705
12.	Njombe DC	221,280,000	160,212,604	61,067,396
13.	Nyang'hwale DC	469,848,000	420,991,036	48,856,963
	Sub total	6,234,312,500	5,261,361,269	972,951,231
Under-release Capitation Secondary School				
S/N	Name of the LGAs	Amount required (TZS)	Amount received (TZS)	Deficity (TZS)
1.	Kigoma DC	154,950,000	81,488,236	73,461,764
2.	Bukoba DC	1,014,348,000	819,889,913	194,458,087
3.	Busokelo DC	1,677,585,000	1,233,162,000	444,423,000
4.	Geita TC	463,500,000	231,750,742	231,749,258
5.	Kwimba DC	319,200,000	156,130,654	163,069,346
6.	Madaba DC	141,866,250	126,129,744	15,736,506
7.	Makete DC	287,820,000	263,534,823	24,285,177
8.	Misungwi DC	239,220,000	194,291,760	44,928,240
9.	Msalala DC	105,753,933	64,723,844	41,030,089

S/N	Name of the LGAs	Amount required (TZS)	Amount received (TZS)	Deficity (TZS)
10.	Mwanza CC	917,908,000	826,832,351	91,077,761
11.	Nyang'hwale DC	207,385,000	177,445,438	29,939,562
12.	Songwe DC	365,182,500	324,583,326	40,599,174
13.	Wang'ing'ombe DC	200,760,000	125,167,282	75,592,718
Sub total		6,095,478,683	4,625,130,113	1,470,350,682
Grand total		12,329,791,183	9,886,491,382	2,443,301,913

Appendix 47: Procurement of goods, consultancy and services

S/No	Name of the LGA	Supplies and Consumables (TZS)	Maintenance Expense (TZS)	Capital Expenditure (TZS)	Total (TZS)
1	Karatu DC	4,444,138,126	304,649,781	2,680,585,605	7,429,373,512
2	Arusha DC	7,459,146,946	888,050,843	2,386,947,313	10,734,145,102
3	Monduli DC	7,841,716,946	944,019,945	2,017,751,034	10,803,487,925
4	Longido DC	6,496,739,000	1,510,345,000	3,508,712,000	11,515,796,000
5	Ngorongoro DC	601,992,649	376,241,231	324,440,345	1,302,674,225
6	Meru DC	4,810,332,000	431,338,000	1,769,063,000	7,010,733,000
7	Arusha CC	3,574,570,000	1,567,055,000	8,415,290,000	13,556,915,000
8	KASULU DC	3,412,675,000	427,158,000	3,119,325,000	6,959,158,000
9	KAKONKO DC	1,286,295,000	115,571,000	915,356,000	2,317,222,000
10	KIBONDO DC	2,559,961,000	769,062,000	1,348,305,643	4,677,328,643
11	KASULU TC	2,426,736,424	225,092,408	2,946,927,009	5,598,755,841
12	BUHIGWE DC	1,635,044,000	640,459,000	1,298,838,000	3,574,341,000
13	UVINZA DC	2,846,805,000	139,818,000	1,583,924,000	4,570,547,000
14	KIGOMA DC	685,452,004	157,582,155	1,666,198,136	2,509,232,295
15	KIGOMA/UJIJI MC	2,328,782,755	1,231,209,992	4,307,679,339	7,867,672,086
16	Moshi MC	6,323,813,701	2,522,391,134	10,769,444,448	19,615,649,283
17	Moshi DC	7,304,029,554	292,756,983	1,168,874,152	8,765,660,689
18	Siha DC	1,068,929,000	125,195,000	227,069,908	1,421,193,908
19	Hai DC	4,365,148,281	588,670,512	267,358,032	5,221,176,825
20	Rombo DC	1,144,703,056	272,888,139	1,560,126,160	2,977,717,355
21	Mwanga DC	1,345,468,381	4,077,554,854	1,437,839,447	6,860,862,682
22	Same DC	2,927,945,471	1,000,021,199	178,241,300	4,106,207,970
23	Babati DC	7,533,461,000	745,959,000	2,209,113,000	10,488,533,000
24	Babati TC	2,723,732,171	105,470,640	5,383,276,790	8,212,479,601
25	Mbulu DC	1,494,840,000	1,200,759,000	706,735,145	3,402,334,145
26	Mbulu TC	713,484,000	92,323,000	1,200,449,000	2,006,256,000
27	Simanjiro DC	3,734,746,000	359,743,000	2,029,893,000	6,124,382,000
28	Kiteto DC	2,708,504,133	2,914,490,106	4,611,691,796	10,234,686,035
29	Hanang' DC	6,336,983,106	122,143,860	1,113,142,968	7,572,269,934
30	Namtumbo DC	1,598,709,641	568,222,863	4,180,615,078	6,347,547,582
31	Mbinga TC	1,184,055,332	212,127,483	2,181,892,309	3,578,075,123
32	Nyasa DC	694,001,590	147,313,066	2,854,974,856	3,696,289,512
33	Tunduru DC	3,959,659,162	115,596,379	4,847,519,281	8,922,774,822
34	Madaba DC	513,082,942	559,327,625	1,757,870,370	2,830,280,937
35	Songea MC	1,663,158,872	252,317,046	4,120,050,732	6,035,526,650
36	Mbinga DC	2,475,584,974	417,074,576	1,234,304,879	4,126,964,429
37	Songea DC	467,904,055	130,649,329	1,650,162,004	2,248,715,388
38	Sikonge DC	2,174,851,944	218,302,764	2,193,483,349	4,586,638,057
39	Kaliua DC	5,003,111,748	1,487,638,482	2,557,251,746	9,048,001,976
40	Urambo DC	1,562,023,949	358,919,309	1,203,927,696	3,124,870,954
41	Igunga DC	3,489,818,305	62,792,878	1,934,959,054	5,487,570,237
42	Tabora DC	3,507,666,000	124,479,000	1,270,289,000	4,902,434,000
43	Nzega DC	2,996,625,951	137,210,944	974,034,669	4,107,871,564
44	Tabora MC	3,659,642,981	76,456,307	1,115,137,020	4,851,236,308
45	Nzega TC	1,757,699,267	163,162,830	2,160,933,282	4,081,795,379
46	Muheza Dc	3,618,891,382	622,818,176	937,694,665	5,179,404,223
47	Handeni DC	1,867,413,654	970,104,875	853,069,521	3,690,588,050
48	Korogwe TC	2,832,796,052	243,214,654	2,334,646,608	5,410,657,314
49	Korogwe DC	3,520,354,191	1,626,951,902	1,025,454,325	6,172,760,418
50	Pangani DC	1,288,585,815	91,425,031	1,389,215,131	2,769,225,977
51	Kilindi DC	2,100,153,550	1,385,693,617	1,847,225,538	5,333,072,705
52	Lushoto DC	3,336,891,206	767,167,172	1,215,623,160	5,319,681,538
53	Bumbuli DC	1,768,243,407	297,870,639	2,416,095,513	4,482,209,559
54	Tanga CC	10,201,672,738	2,849,839,921	3,630,394,764	16,681,907,423

S/No	Name of the LGA	Supplies and Consumables (TZS)	Maintenance Expense (TZS)	Capital Expenditure (TZS)	Total (TZS)
55	Mkinga DC	2,095,617,997	306,096,329	2,079,893,501	4,481,607,827
56	Handeni TC	1,899,910,523	413,146,561	148,026,284	2,461,083,368
57	Mpwapwa DC	3,329,991,525	78,496,608	3,298,207,041	6,706,695,174
58	Dodoma CC	16,762,641,755	732,762,921	6,190,902,133	23,686,306,809
59	Kongwa DC	4,246,233,513	75,215,498	5,329,310,033	9,650,759,044
60	Kondoa DC	1,784,463,691	72,387,784	2,699,501,799	4,556,353,274
61	Chemba DC	4,284,401,114	53,200,362	1,736,455,759	6,074,057,235
62	Kondoa TC	1,771,851,320	116,332,019	34,887,015,365	36,775,198,704
63	Bahi DC	1,929,825,068	453,065,577	3,114,167,667	5,497,058,312
64	Chamwino DC	5,394,434,254	184,709,916	1,844,846,059	7,423,990,228
65	Iramba DC	5,105,813,000	1,427,405,000	1,511,988,000	8,045,206,000
66	Ikungi DC	3,494,221,000	109,879,000	1,465,682,000	5,069,782,000
67	Mkalama DC	1,619,499,000	71,309,000	1,861,599,000	3,552,407,000
68	Itigi DC	2,271,331,000	398,460,000	3,460,406,000	6,130,197,000
69	Manyoni DC	1,431,044,501	140,094,480	715,415,150	2,286,554,131
70	Singida DC	1,799,433,000	121,779,000	975,452,000	2,896,664,000
71	Singida MC	2,587,794,712	1,120,739,716	8,585,998,595	12,294,533,023
72	Lindi MC	2,074,931,000	523,714,000	4,518,433,077	7,117,078,077
73	Ruangwa DC	3,866,554,231	518,788,376	2,457,391,354	6,842,733,961
74	Kilwa DC	2,748,847,636	286,899,623	2,440,197,087	5,475,944,346
75	Liwale DC	2,445,128,000	152,740,000	1,242,854,000	3,840,722,000
76	Nachingwea DC	2,642,407,000	2,102,180,000	940,119,171	5,684,706,171
77	Lindi DC	1,966,306,000	342,807,000	481,831,000	2,790,944,000
78	Mbeya DC	5,062,354,712	429,518,110	2,911,328,815	8,403,201,637
79	Mbeya CC	4,510,194,125	5,039,009,665	5,478,006,896	15,027,210,686
80	Mbarali DC	3,999,378,706	310,609,111	2,100,067,632	6,410,055,449
81	Chunya DC	4,856,275,112	541,278,872	1,019,116,793	6,416,670,777
82	Busokelo DC	906,606,606	251,049,230	4,482,803,824	5,640,459,660
83	Rungwe DC	5,818,148,230	442,414,351	3,173,781,727	9,434,344,308
84	Kyela DC	3,869,100,650	439,255,743	763,019,507	5,071,375,900
85	Nyangwale DC	2,035,215,000	116,963,000	3,886,519,000	6,038,697,000
86	Mbogwe DC	2,216,636,000	59,548,000	1,685,623,000	3,961,807,000
87	Chato DC	3,384,009,097	99,728,066	7,414,503,573	10,898,240,736
88	Geita DC	4,148,143,000	2,263,111,000	1,190,104,000	7,601,358,000
89	Geita Town	3,332,503,317	578,241,382	9,422,361,699	13,333,106,398
90	Bukombe DC	2,752,619,000	68,883,000	500,667,000	3,322,159,000
91	Mwanza CC	10,303,064,305	797,756,297	8,742,563,306	19,843,383,908
92	Ilemela MC	6,370,403,394	805,715,369	4,650,409,739	11,826,528,502
93	Magu DC	1,980,245,666	198,129,862	3,620,846,880	5,799,222,408
94	Kwimba DC	4,949,677,959	259,285,147	1,905,615,142	7,114,578,248
95	Sengerema DC	2,493,024,000	113,939,000	1,512,018,000	4,118,981,000
96	Buchosa DC	2,060,996,000	267,158,000	3,134,396,000	5,462,550,000
97	Misungwi DC	3,597,285,869	838,848,800	1,419,290,372	5,855,425,041
98	Ukerewe DC	3,950,449,478	925,579,169	1,242,148,676	6,118,177,323
99	Bukoba MC	1,217,377,271	150,757,922	2,592,084,871	3,960,220,064
100	Bukoba DC	4,887,378,752	172,830,008	5,841,891,947	10,902,100,707
101	Karagwe DC	1,690,217,000	323,710,000	3,865,437,880	5,879,364,880
102	Biharanulo DC	3,648,268,000	334,564,000	831,456,982	4,814,288,982
103	Kyerwa DC	2,258,544,164	282,947,145	3,126,106,592	5,667,597,901
104	Missenyi DC	2,699,568,218	1,237,398,564	692,606,410	4,629,573,192
105	Muleba DC	3,118,713,141	295,478,312	3,532,629,273	6,946,820,726
106	Ngara DC	6,393,639,323	651,206,225	1,628,601,512	8,673,447,060
107	Bunda DC	2,544,387,000	259,159,000	1,250,785,000	4,054,331,000
108	Bunda TC	1,202,302,930	88,688,083	1,633,412,288	2,924,403,301
109	Butiama DC	5,210,022,991	241,440,194	903,859,936	6,355,323,121
110	Musoma DC	1,540,229,071	189,438,338	706,151,114	2,435,818,523

S/No	Name of the LGA	Supplies and Consumables (TZS)	Maintenance Expense (TZS)	Capital Expenditure (TZS)	Total (TZS)
111	Musoma MC	1,281,036,071	162,544,226	337,776,345	1,781,356,642
112	Rolya DC	4,353,925,678	128,286,582	1,878,341,721	6,360,553,981
113	Tarime DC	1,651,244,259	806,943,052	1,166,759,033	3,624,946,344
114	Tarime TC	1,281,036,071	162,544,226	337,776,345	1,781,356,642
115	Serengeti DC	5,334,702,000	283,561,000	618,213,000	6,236,476,000
116	Kahama TC	4,060,416,807	1,204,497,775	2,650,994,021	7,915,908,603
117	Msalala DC	2,561,216,145	1,010,830,296	2,547,278,739	6,119,325,180
118	Kishapu DC	2,397,498,654	313,839,811	1,609,340,521	4,320,678,986
119	Ushetu DC	3,289,157,713	137,068,711	1,689,663,343	5,115,889,767
120	Shinyanga DC	2,170,472,588	644,730,228	2,535,324,069	5,350,526,885
121	Shinyanga MC	2,003,245,092	149,281,822	3,662,805,315	5,815,332,229
122	Bariadi TC	2,263,785,000	108,630,000	10,506,037,000	12,878,452,000
123	Bariadi DC	1,340,370,000	188,324,000	1,905,674,000	3,434,368,000
124	Busega DC	260,343,000	186,189,000	2,018,617,143	2,465,149,143
125	Meatu DC	2,422,022,413	465,290,257	1,485,051,187	4,372,363,857
126	Itilima DC	781,042,167	525,968,540	4,879,623,299	6,186,634,006
127	Maswa DC	4,182,505,025	235,912,517	1,787,548,880	6,205,966,422
128	Iringa DC	7,408,441,628	387,091,297	7,348,257,211	15,143,790,136
129	Iringa MC	3,325,898,130	592,519,152	7,863,426,772	11,781,844,054
130	Kilolo DC	3,129,408,682	719,634,250	3,279,577,417	7,128,620,349
131	Mufindi DC	4,094,087,863	209,957,069	1,133,736,177	5,437,781,109
132	Mafinga TC	479,861,431	406,437,063	1,598,934,642	2,485,233,136
133	Nkasi DC	4,734,090,000	1,425,690,000	4,492,240,220	10,652,020,220
134	Kalambo DC	3,582,749,000	251,180,000	2,536,427,000	6,370,356,000
135	Sumbawanga DC	4,802,863,580	1,084,873,690	788,778,347	6,676,515,617
136	Sumbawanga MC	2,538,154,304	4,415,947,717	1,304,656,573	8,258,758,594
137	LUDEWA DC	1,668,653,942	201,725,843	352,548,120	2,222,927,905
138	MAKAMBAKO TC	1,915,354,165	739,253,021	1,234,359,425	3,888,966,612
139	MAKETE DC	1,813,061,574	577,970,790	1,016,237,560	3,407,269,924
140	NJOMBE DC	2,240,816,892	259,892,391	1,151,989,021	3,652,698,304
141	NJOMBE TC	2,215,836,824	603,934,067	4,980,558,119	7,800,329,010
142	WANGING'OMB E DC	3,394,070,915	219,331,743	3,981,531,191	7,594,933,849
143	Gairo DC	2,738,155,051	1,398,452,455	1,978,505,940	6,115,113,446
144	Ifakara TC	1,368,340,212	76,513,928	2,505,943,028	3,950,797,168
145	Kilombero DC	2,674,613,967	591,414,009	2,901,061,755	6,167,089,731
146	Kilosa DC	2,428,453,285	1,763,191,077	2,156,918,500	6,348,562,862
147	Ulanga DC	2,770,201,000	619,726,000	2,250,529,000	5,640,456,000
148	Mvomero DC	2,152,253,076	970,879,540	3,464,402,117	6,587,534,733
149	Morogoro MC	2,929,234,137	1,616,573,438	27,678,707,673	32,224,515,248
150	Morogoro DC	990,447,517	428,623,974	2,827,788,880	4,246,860,371
151	Malinyi DC	1,364,316,270	362,909,390	2,281,262,000	4,008,487,660
152	MTWARA MIKINDANI MC	4,048,117,000	628,260,000	2,968,670,000	7,645,047,000
153	MTWARA DC	802,501,365	105,508,756	1,705,834,372	2,613,844,493
154	NANYAMBA TC	1,084,151,000	385,460,000	5,351,145,250	6,820,756,250
155	TANDAHIMBA DC	4,384,754,767	758,642,545	3,922,981,335	9,066,378,647
156	NEWALA DC	1,569,335,633	491,680,936	2,481,039,589	4,542,056,158
157	NEWALA TC	1,347,223,300	161,448,990	1,154,434,837	2,663,107,127
158	MASASI DC	3,660,505,432	542,157,150	6,878,206,427	11,080,869,009
159	MASASI TC	1,503,760,541	54,180,199	1,686,272,488	3,244,213,228
160	NANYUMBU DC	1,434,470,015	131,987,574	2,350,387,159	3,916,844,748
161	Kinondoni MC	14,120,187,487	3,437,948,963	16,406,132,577	33,964,269,027

S/No	Name of the LGA	Supplies and Consumables (TZS)	Maintenance Expense (TZS)	Capital Expenditure (TZS)	Total (TZS)
162	Ubungo	5,060,395,816	4,009,439,737	2,776,787,400	11,846,622,953
163	Dar Es Salaam CC	1,292,915,000	71,324,000	1,632,523,631	2,996,762,631
164	Mpanda DC	3,031,547,567	1,160,275,013	1,746,211,185	5,938,033,765
165	Mpanda MC	1,784,455,875	2,005,304,813	6,732,196,157	10,521,956,845
166	Mpimbwe DC	2,507,763,342	1,125,837,603	1,667,721,037	5,301,321,982
167	Nsimbo DC	1,861,235,261	337,555,527	2,628,067,327	4,826,858,115
168	Mlele DC	1,530,979,000	221,648,254	2,220,305,825	3,972,933,078
169	Temeke MC	22,915,674,490	795,395,893	20,967,753,487	44,678,823,870
170	Kigamboni MC	4,078,194,139	271,400,918	1,980,208,528	6,329,803,585
171	Mbozi DC	5,154,723,644	529,631,915	5,590,651,898	11,275,007,456
172	Ileje DC	2,052,687,681	258,969,581	1,507,429,585	3,819,086,847
173	Songwe DC	519,156,690	191,011,233	1,850,786,568	2,560,954,491
174	Momba DC	1,550,788,660	351,097,214	1,943,750,014	3,845,635,888
175	Tunduma TC	1,368,465,004	627,328,821	2,978,877,699	4,974,671,524
176	Mkuranga DC	3,612,186,442	1,046,857,200	1,122,326,953	5,781,370,595
177	Kibaha DC	2,317,355,648	212,075,499	2,551,542,209	5,080,973,356
178	Kibaha TC	1,422,893,903	504,413,008	8,081,089,671	10,008,396,582
179	Rufiji DC	1,493,967,000	685,412,000	948,592,180	3,127,971,180
180	Chalinze DC	1,682,767,452	211,432,794	1,439,282,940	3,333,483,186
181	Mafia DC	898,653,627	413,792,965	1,239,316,293	2,551,762,885
182	Bagamoyo DC	2,966,158,854	805,711,019	240,400,897	4,012,270,770
183	Kisarawe DC	1,329,025,473	111,963,481	2,493,695,008	3,934,683,962
184	Kibiti DC	637,727,000	50,414,000	1,632,515,690	2,320,656,690
185	Ilala MC	15,396,375,920	6,121,318,990	20,188,423,980	41,706,118,890
Total		594,752,914,494	122,365,593,922	585,676,080,425	1,302,794,588,840

Appendix 48: List of LGAs that violated procurement procedures

S/No.	Name of the LGA	Remarks
a	Iringa DC	Absence of section in quarterly internal audit reports detailing the Council's compliance with PPA and its Regulations contrary to Section 48(2) of PPA, 2011 (As amended in 2016)
	Kilolo DC	
	Kwimba DC	
b	Arusha CC	Failure to conduct Environmental impact assessment before the projects undertaken contrary to Regulation 241(3) of PPR, 2013 and Section 81(1) of Environmental Management Act, 2004 requires the environmental impact assessment study to be undertaken as specified in the Third Schedule.
	Mpanda DC	
	Mpanda MC	
	Kyela DC	
c	Kiteto DC	Failure to register and use Procurement Management Information System (PMIS) on reporting to PPRA contrary to Regulation 70 & 87 of PPR, 2013.
	Msalala DC	
	Handeni TC	
d	Arusha DC	Liquidated damages were not charged to contractors who delayed to complete the assigned projects contrary to clauses of GCC and SCC and Reg.112 (1) of PPR 2013 as amended 2016.
	Nanyamba TC	
e	Kibaha TC	Non maintenance of contracts register contrary to Para 5.15 of the LAAM, 2010 which requires every contract entered into by the council to be recorded in a contracts register
	Ngara DC	
	Mpanda DC	
	Songea DC	
f	Arusha DC	Non Maintenance of Repair and Replacement of Motor Vehicles Parts Maintenance Register contrary to Reg. 137 (4) (a) of PPR, 2013 which requires every procuring entity to maintain a record of maintenance, repairs and replacement in respect of each motor vehicle, piece of plant and equipment, repair and installation of electrical, air conditioning and refrigeration.
	Monduli DC	
	Bagamoyo DC	
	Mpanda DC	
	Uvinza DC	
	Moshi DC	
	Rombo DC	
	Babati TC	
	Bunda DC	
	Kyela DC	
	Tanga CC	
g	Buchosa DC	Procurement made out of knowledge of Procurement Management Unit Contrary to contrary to Order 77(1) of LGFM, 2009
	Kwimba DC	
h	Longido DC	Procurement made prior raising LPO contrary to Order 69(1),(4)&(5) of
	Mkuranga DC	

S/No.	Name of the LGA	Remarks
	Rufiji DC	LGFM of 2009
	Dar es Salaam CC	
	Ilala MC	
	Mpanda DC	
	Mpimbwe DC	
	Nsimbo DC	
	Hai DC	
	Chunya DC	
	Kilosa DC	
	Mtwara DC	
	Mwanza CC	
i	Kasulu TC	
	Rungwe DC	
	Kaliua DC	
	Handeni DC	
j	Mpwapwa DC	Tender advertisement not submitted to PPRA for publication in the Tender Portal contrary to Reg. 370 (1) PPR-2013
	Mwanga DC	
	Newala TC	
	Manyoni DC	
	Singida MC	

Appendix 49: Inadequately supported payments

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
1	Kilombero DC	687,298,082	52	Mbinga TC	26,488,000
2	Makete DC	400,694,453	53	Mafia DC	26,239,794
3	Kibiti District	388,506,635	54	Kilwa DC	25,561,000
4	Siha DC	362,098,590	55	Songea DC	25,512,060
5	Nyang'hwale DC	339,768,595	56	Kyela DC	24,450,250
6	Musoma MC	296,179,087	57	Gairo DC	24,447,698
7	Ubungo MC	219,515,702	58	Tarime DC	23,740,000
8	Tabora DC	212,717,595	59	Buhigwe DC	22,766,000
9	Ukerewe DC	202,194,366	60	Bukoba MC	22,086,900
10	Temeke MC	201,040,758	61	Ulanga DC	21,831,612
11	Kilosa DC	200,597,406	62	Busokelo DC	21,650,000
12	Ilala MC	198,170,988	63	Shinyanga MC	20,776,720
13	Kigoma/Ujiji MC	142,645,921	64	Madaba DC	20,290,579
14	Nanyamba TC	113,748,862	65	Mkinga DC	18,502,372
15	Moshi MC	108,259,121	66	Iramba DC	18,433,214
16	Mpwapwa DC	108,220,573	67	Maswa DC	17,365,776
17	Sengerema DC	104,864,654	68	Urambo DC	16,962,500
18	Msalala DC	103,798,271	69	Chunya DC	16,615,200
19	Chamwino DC	101,590,959	70	Bariadi TC	16,340,000
20	Sikonge DC	85,509,950	71	kigamboni MC	15,600,000
21	Namtumbo DC	75,624,230	72	Kigoma DC	14,600,050
22	Rungwe DC	73,129,400	73	Mbulu DC	14,573,650
23	Mbeya DC	71,008,187	74	Meru DC	14,257,066
24	Biharamulo DC	70,732,380	75	Kibaha DC	13,981,072
25	Tarime TC	62,218,306	76	Nanyumbu DC	13,251,800
26	Kwimba DC	61,733,874	77	Kalambo DC	11,622,741
27	Morogoro MC	60,466,283	78	Dar es Salaam CC	10,907,300
28	Kyerwa DC	60,085,000	79	Geita DC	10,776,000
29	Morogoro DC	56,677,783	80	Igunga DC	10,768,500
30	Missenyi DC	56,167,973	81	Mpanda MC	9,832,644
31	Moshi DC	54,656,110	82	Wanging'ombe DC	9,440,000
32	Mpimbwe DC	52,494,536	83	Buchosa DC	9,368,000
33	Kongwa DC	50,131,840	84	Nyasa DC	9,100,000
34	Bumbuli DC	48,998,209	85	Mkalama DC	7,630,000
35	Ushetu DC	47,366,000	86	Ngorongoro DC	7,535,195
36	Sumbawanga DC	43,595,000	87	Bagamoyo DC	7,418,556
37	Kishapu DC	43,251,589	88	Kilindi DC	7,180,000
38	Masasi TC	41,277,836	89	Monduli DC	6,492,868

S/N	NAME OF LGA	AMOUNT (TZS)	S/N	NAME OF LGA	AMOUNT (TZS)
39	Shinyanga DC	40,969,620	90	Arusha DC	6,222,950
40	Ilemela MC	40,080,900	91	Arusha CC	5,880,000
41	Chato DC	37,155,750	92	Momba DC	5,745,000
42	Ludewa DC	35,903,550	93	Longido DC	5,511,687
43	Songea MC	35,057,710	94	Karagwe DC	5,457,000
44	Misungwi DC	34,749,644	95	Mpanda DC	4,883,220
45	Mbeya CC	32,305,000	96	Mlele DC	4,840,000
46	Sumbawanga MC	29,813,480	97	Mbulu TC	4,463,000
47	Mbogwe DC	29,745,000	98	Hai DC	4,342,000
48	Mwanza CC	28,526,800	99	Babati TC	4,239,347
49	Hanang' DC	28,073,239	100	Pangani DC	3,603,585
50	Kaliua DC	27,739,000	101	Iringa DC	2,648,000
51	Rombo DC	27,457,756	102	Handeni TC	2,600,000
			103	Simanjiro DC	2,520,000
			104	Bahi DC	1,893,551
			105	Babati DC	1,675,000
			106	Kiteto DC	1,117,500
				TOTAL	6,716,649,510

Appendix 50: Withholding tax not deducted and remitted to TRA

S/N	NAME OF LGA	AMOUNT (TZS)
1	Kondoa DC	173,637,714
2	Kakonko DC	36,173,144
3	Nanyumbu DC	23,917,151
4	Sikonge DC	16,731,569
5	Kasulu DC	14,206,011
6	Moshi DC	13,620,459
7	Singida MC	10,495,921
8	Ilala MC	10,284,000
9	Mkuranga DC	9,554,749
10	Nzega TC	9,365,331
11	Maswa DC	9,104,511
12	Sumbawanga MC	8,581,706
13	Ludewa DC	7,416,421
14	Kinondoni MC	7,411,510
15	Lushoto DC	6,829,758
16	Rungwe DC	6,718,004
17	Kibiti District	6,539,850
18	Arusha DC	5,305,106
19	Buhigwe DC	5,228,515
20	Nanyamba TC	4,657,465
21	Kongwa DC	4,614,163
22	Chemba DC	4,320,179
23	Bumbuli DC	3,983,706
24	Tabora DC	3,800,300
25	Babati DC	3,573,761
26	Kalambo DC	3,302,421
27	Mkinga DC	2,902,499
28	Ngara DC	2,450,960
29	Mbulu DC	2,390,350
30	Mbeya CC	1,946,688
31	Babati TC	1,888,093
32	Ikungi DC	1,885,560
33	Meru DC	1,737,659
34	Karagwe DC	1,366,207
35	Rombo DC	773,422
Sub-Total		426,714,864
1	Kyela DC	217,996,581
2	Bumbuli DC	34,980,380
3	Geita DC	22,191,152
4	Meru DC	11,688,466
5	Arusha CC	9,615,686
6	Longido DC	7,165,662
7	Arusha DC	6,349,016
8	Hai DC	4,428,199
Sub-Total		314,415,142
Grand Total		741,130,005

Appendix 51: Inadequate management of imprest

S/N	NAME OF LGA	AMOUNT (TZS)
	Imprests directly charged to expenditure code	
1	Mbeya CC	102,835,000
2	Lushoto DC	63,288,860
3	Korogwe TC	50,012,101
4	Longido DC	48,332,300
5	Tanga CC	47,923,000
6	Kakonko DC	41,898,483
7	Kyela DC	38,363,200
8	Meru DC	38,307,500
9	Ileje DC	37,375,300
10	Mpwapwa DC	27,083,467
11	Nanyumbu DC	26,306,270
12	Chunya DC	23,565,000
13	Urambo DC	16,696,714
14	Mbeya DC	15,822,500
15	Korogwe DC	14,904,000
16	Siha DC	13,027,408
17	Handeni DC	5,023,000
18	Arusha DC	5,000,000
19	Ngorongoro DC	4,778,000
20	Kibaha DC	4,150,000
21	Handeni TC	3,300,600
	TOTAL	627,992,703
	LGAs WITH UNRETIRED IMPREST	
S/N	NAME OF LGA	AMOUNT (TZS)
1	Tandahimba DC	92,251,615
2	Tunduru DC	45,139,285
3	Tabora MC	43,732,039
4	Nsimbo DC	35,240,300
5	Arusha DC	32,598,450
6	Sumbawanga MC	30,198,670
7	Babati TC	23,971,000
8	Rungwe DC	22,474,770
9	Ukerewe DC	21,869,107
10	Kyerwa DC	21,732,850
11	Uvinza DC	19,397,041
12	Dar es Salaam CC	18,920,000
13	Mpwapwa DC	18,130,467
14	Songea DC	16,743,000
15	Singida MC	16,466,260
16	Longido DC	16,261,400
17	Korogwe TC	15,503,000
18	Sikonge DC	15,473,790
19	Nkasi DC	15,181,900
20	Misungwi DC	14,279,000

S/N	NAME OF LGA	AMOUNT (TZS)
21	Meru DC	13,931,000
22	Missenyi DC	13,869,193
23	Tabora DC	13,219,132
24	Kongwa DC	11,507,000
25	Shinyanga DC	11,012,500
26	Rombo DC	9,840,000
27	Magu DC	8,992,500
28	Mpanda MC	8,460,000
29	Sumbawanga DC	6,906,900
30	Moshi DC	5,863,450
31	Makete DC	5,742,250
32	Babati DC	4,816,380
33	Bumbuli DC	4,754,000
34	Mwanza CC	4,717,200
35	Monduli DC	4,339,913
36	Handeni DC	3,479,000
37	Kibaha DC	2,030,000
38	Bagamoyo DC	1,774,800
39	Simanjiro DC	1,480,000
40	Muheza DC	1,235,000
	Total	673,534,162
	LGAs with Delayed Imprest Retirements	
S/N	NAME OF LGA	AMOUNT (TZS)
1	Mbeya CC	32,876,805
2	Muleba DC	31,246,393
3	Kibondo DC	23,150,234
4	Longido DC	17,140,000
5	Monduli DC	16,214,190
6	Arusha CC	12,698,450
7	Singida MC	10,893,047
8	Handeni DC	9,707,000
9	Bumbuli DC	8,798,000
10	Arusha DC	7,968,000
	Total	170,692,119
S/N	NAME OF LGA	AMOUNT (TZS)
	Imprest Issued prior to clearance of previous ones	
1	Tabora DC	44,132,100
2	Sumbawanga MC	34,230,215
3	Ngorongoro DC	19,486,280
4	Kilolo DC	18,743,000
5	Nsimbo DC	16,233,300
6	Makambako TC	12,519,500
7	Iringa DC	9,527,000
8	Kilindi DC	3,500,000
	Total	158,371,395
S/N	NAME OF LGA	AMOUNT (TZS)

S/N	NAME OF LGA	AMOUNT (TZS)
	Imprest Not Recorded in the Register	
1	Tabora DC	16,779,898
2	Tabora MC	46,677,500
	Total	63,457,398
Grand Total		1,694,047,777

Appendix 52: Weaknesses in the Utilisation of Procured Fuel

S/N	Name of LGA	Amount (TZS)
Fuel Whose Utilization Records are Missing		
1	Sengerema DC	38,797,963
2	Kakonko DC	28,931,700
3	Masasi DC	28,811,900
4	Chunya DC	28,390,794
5	Handeni DC	25,758,054
6	Magu DC	25,430,000
7	Ikungi DC	23,041,188
8	Kasulu TC	22,962,859
9	Dodoma CC	18,629,111
10	Mpwapwa DC	13,624,336
11	Arusha CC	11,787,079
12	Rungwe DC	11,679,370
13	Nanyamba TC	11,641,877
14	Moshi MC	11,004,273
15	Mtwara MC	10,296,170
16	Tarime DC	9,946,197
17	Misungwi DC	9,158,489
18	Namtumbo DC	8,767,106
19	Konoda TC	8,551,832
20	Kwimba DC	8,241,195
21	Arusha DC	8,213,314
22	Same DC	8,184,070
23	Madaba DC	6,275,555
24	Pangani DC	6,264,198
25	Mbeya CC	6,255,000
26	Ngorongoro DC	6,166,644
27	Nsimbo DC	6,139,137
28	Mwanza CC	5,625,150
29	Mbinga DC	5,495,260
30	Lushoto DC	5,491,098
31	Kibondo DC	5,088,480
32	Siha DC	4,537,445
33	Simanjiro DC	4,235,090
34	Kiteto DC	2,758,950
35	Lindi DC	2,700,000
36	Mlele DC	2,574,030
37	Korogwe DC	2,053,015
38	Hai DC	1,190,485
Sub Total		444,698,413
Fuel Issued to non council vehicles		
S/N	Name of LGA	Amount (TZS)
1	Arusha CC	2,741,210
2	Arusha DC	4,884,437
3	Ngorongoro DC	7,852,260
4	Chunya DC	32,678,712

S/N	Name of LGA	Amount (TZS)
5	Mtwara MC	2,537,046
Sub Total		50,693,665
Grand Total		495,392,079

Appendix 53: List of LGAs with grounded assets

S/N	NAME OF LGA	No. of Grounded Assets	S/N	NAME OF LGA	No. of Grounded Assets
1	Ludewa DC	22	49	Moshi DC	6
2	Ubungo MC	20	50	Siha DC	6
3	Kinondoni MC	19	51	Mbarali DC	6
4	Malinyi DC	17	52	Mbeya DC	6
5	Meatu DC	17	53	Mbinga TC	6
6	Geita DC	16	54	Tabora MC	6
7	Mpanda DC	13	55	Bumbuli DC	6
8	Rungwe DC	13	56	Meru DC	5
9	Morogoro DC	13	57	Kasulu DC	5
10	Ulanga DC	13	58	Kasulu TC	5
11	Mwanza CC	13	59	Kigoma DC	5
12	Tunduru DC	13	60	Hanang' DC	5
13	Iringa MC	12	61	Musoma MC	5
14	Muleba DC	12	62	Serengeti DC	5
15	Makete DC	12	63	Newala DC	5
16	Handeni DC	12	64	Kalambo DC	5
17	Kibaha DC	11	65	Busega DC	5
18	Mafia DC	11	66	Itilima DC	5
19	Iringa DC	11	67	Singida DC	5
20	Simanjiro DC	11	68	Nzega DC	5
21	Misungwi DC	11	69	Tabora DC	5
22	Longido DC	10	70	Urambo DC	5
23	Tarime DC	10	71	Kibiti District	4
24	Masasi DC	10	72	Chamwino DC	4
25	Chemba DC	9	73	Kibondo DC	4
26	Kyerwa DC	9	74	Moshi MC	4
27	Chunya DC	9	75	Bunda TC	4
28	Singida MC	9	76	Mtwara DC	4
29	Bukoba DC	8	77	Kishapu DC	4
30	Mbulu DC	8	78	Bariadi DC	4
31	Busokelo DC	8	79	Sikonge DC	4
32	Njombe DC	8	80	Lushoto DC	4
33	Sumbawanga DC	8	81	Pangani DC	4
34	Bariadi TC	8	82	Kondoa DC	3
35	Igunga DC	8	83	Mbogwe DC	3
36	Korogwe DC	8	84	Nsimbo DC	3
37	Karatu DC	7	85	Ifakara TC	3
38	Monduli DC	7	86	Mtwara MC	3
39	Mafinga TC	7	87	Makambako TC	3
40	Ruangwa DC	7	88	Mbinga DC	3
41	Babati DC	7	89	Maswa DC	3
42	Kyela DC	7	90	Kaliua DC	3

S/N	NAME OF LGA	No. of Grounded Assets	S/N	NAME OF LGA	No. of Grounded Assets
43	Buchosa DC	7	91	Mkinga DC	3
44	Nkasi DC	7	92	Kibaha TC	2
45	Itigi DC	7	93	Mwanga DC	2
46	Mbozi DC	7	94	Nanyamba TC	2
47	Ngorongoro DC	6	95	Sengerema DC	2
48	Temeke MC	6	96	Songea MC	2
			97	Ileje DC	2
			TOTAL		504