



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



**FOLLOW-UP REPORT ON THE IMPLEMENTATION OF THE  
 CONTROLLER AND AUDITOR GENERAL'S RECOMMENDATIONS  
 FOR THE THIRTEEN PERFORMANCE AUDIT REPORTS ISSUED  
 AND TABLED TO THE PARLIAMENT IN 2022**



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## About the National Audit

### Mandate

The statutory mandate and responsibilities of the Controller and Auditor General are provided for under Article 143 of the Constitution of the United Republic of Tanzania, 1977, and in Section 10(1) of the Public Audit Act, CAP. 418

## NAOT Vision, Mission & Motto



### Vision

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



### Mission

To provide high-quality audit services through modernization of functions that enhances accountability and transparency in the management of public resources.



### Motto

Modernizing External Audit for Stronger Public Confidence

ISO 9001:2015 Certified



## Core Values



**Independence and Objectivity:** We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.



**Integrity:** We observe and maintain high ethical standards and rules of law in the delivery of audit services.



**Results-Oriented:** We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



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**Team Work Spirit:** We value and work together with internal and external stakeholders.

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## PREFACE



Regulation 77(5) of the Public Audit Regulations, 2009 gives mandates to the Controller and Auditor General to conduct follow-up on previous audit findings and recommendations issued in the Performance Audits conducted on the Government entities, including Ministries, Departments and Agencies (MDAs), Local Government Authorities (LGAs), Public Authorities and Other Bodies. In this regard, my office conducted a follow-up and impact assessment of the implementation of recommendations from 13 performance audit reports, including 12 tabled to the National Assembly in April 2022 and one tabled in April 2024. The related recommendations were given to 18 Government Entities, including Ministries, Departments and Agencies (MDAs), Local Government Authorities (LGAs), and Public Authorities.

I have the honour to submit this Follow-up Report on the Implementation of the Recommendations from the previously issued Performance Audit Reports to Her Excellency, Hon. Dr. Samia Suluhu Hassan, the President of the United Republic of Tanzania, and through her, to the National Assembly, as per Article 143 of the Constitution of the United Republic of Tanzania, 1977 and Section 34(1) and (2) of the Public Audit Act CAP. 418.

The main objective of the follow-up was to assess the extent of the implementation of the recommendations and evaluate their impact. The report analyses the progress made by the Audited Entities in implementing the recommendations from the Performance Audit Reports. The report further aimed to inform the National Assembly on the implementation status to provide independent assurance regarding recommendations issued across key areas, including infrastructure, revenue collection, education, health, and public procurement.

While my Office conducts audits and issues reports on the performance of Ministries, Departments and Agencies (MDAs), Local Government Authorities (LGAs), Public Authorities and Other Bodies' programmes and activities, the ultimate responsibility for ensuring there is efficiency, economy and effectiveness in the use of public resources rests with the respective Accounting Officers. Therefore, the accounting officers were responsible for implementing the recommendations in the performance audit reports.

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I would like to appreciate the commitment of my staff and the cooperation accorded to my audit teams by the respective Accounting Officers and their staff, which has facilitated the timely completion of the Follow-up and Impact Assessment.



Charles E. Kichere  
**Controller and Auditor General**  
United Republic of Tanzania  
March 2026



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## LIST OF ABBREVIATIONS AND ACRONYMS

AfCFTA	: African Continental Free Trade Area
AG	: Attorney General
AMAs	: Assistant Mineral Auditors
BRELA	: Business Registration and Licensing Agency
CAG	: Controller and Auditor General
CNG	: Compressed Natural Gas
CRB	: Contractors Registration Board
DPP	: Director of Public Prosecutions
DRAMPS	: Digital Recording and Archive Management and Preservation System
DSA	: Data Sharing Agreement
EAC	: East African Community
FYDP	: Five-Year Development Plan
GFPs	: Government Funds and Programmes
HEET	: Higher Education for Economic Transformation
HESLB	: Higher Education Students' Loans Board
ICT	: Information and Communication Technology
ILMS	: Integrated Loan Management System
ITMP	: Integrated Tourism Master Plan
LGAs	: Local Government Authorities
MDAs	: Ministries, Departments, and Agencies
MIT	: Ministry of Industry and Trade
MNRT	: Ministry of Natural Resources and Tourism
MoCLA	: Ministry of Constitutional and Legal Affairs
MoEST	: Ministry of Education, Science and Technology
MoF	: Ministry of Finance
MoHA	: Ministry of Home Affairs
MoU	: Memorandum of Understanding
MoW	: Ministry of Works and Transport
MTEF	: Medium-Term Expenditure Framework
NDC	: National Development Corporation
NEAC	: National Environmental Advisory Committee
NEEC	: National Economic Empowerment Council
NIDA	: National Identification Authority
NMT	: National Museums of Tanzania
NPC	: National Planning Commission
NPL	: Non-Performing Loans
NPMIS	: National Project Management Information System
NPS	: National Prosecutions Services
NSSF	: National Social Security Fund
NTDP	: National Tourism Development Programme
OAG	: Office of the Attorney General
ORS	: Online Registration System
PASS	: Private Agricultural Sector Support Trust
PIM-OM	: Public Investment Management Operational Manual
PIMG	: Public Investment Management Guidelines

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PMO-RALG	:	Prime Minister’s Office - Regional Administration and Local Government
PO-PSRS	:	President’s Office - Public Service Recruitment Secretariat
PSSSF	:	Public Service Social Security Fund
RAS	:	Regional Administrative Secretary
RFB	:	Road Fund Board
RITA	:	Registration, Insolvency and Trusteeship Agency
RMMS	:	Roads Maintenance Management System
RMOs	:	Resident Mine Offices
SADC	:	Southern African Development Community
SAGCOT	:	Southern Agricultural Growth Corridor of Tanzania
SOPs	:	Standard Operating Procedures
TADB	:	Tanzania Agricultural Development Bank
TAWA	:	Tanzania Wildlife Management Authority
TANAPA	:	Tanzania National Parks Authority
TANROADS	:	Tanzania National Roads Agency
TBS	:	Tanzania Bureau of Standards
TEMESA	:	Tanzania Electrical, Mechanical and Electronics Services Agency
TFS	:	Tanzania Forest Services Agency
TIB	:	Tanzania Investment Bank
TPA	:	Tanzania Ports Authority
TPF	:	Tanzania Police Force
TPS	:	Tanzania Prisons Service
TPSF	:	Tanzania Private Sector Foundation
TRA	:	Tanzania Revenue Authority
TTB	:	Tanzania Tourist Board
TTCL	:	Tanzania Telecommunications Corporation Limited
UNWTO	:	United Nations World Tourism Organisation
VPO	:	Vice President’s Office
WMA	:	Weights and Measures Agency
WTTC	:	World Travel and Tourism Council
XRF	:	X-Ray Fluorescence

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## EXECUTIVE SUMMARY

### Introduction

1. This report evaluates progress in addressing recommendations from previous performance audits of various programs and activities across Ministries, MDAs, LGAs, Public Authorities, and other bodies. The primary objective of this follow-up is to assess the corrective actions taken by the audited entities, evaluate their governance systems, and review the reporting mechanisms established for monitoring the implementation of these recommendations. Ultimately, the follow-up aims to identify the outcomes and impacts of the implemented corrective measures.

2. This follow-up focuses on the implementation status of recommendations issued in 13 Performance Audit Reports, including 12 tabled to the National Assembly in April 2022 and one tabled in April 2024. A total of 158 recommendations were given to 24 Government entities. Below is a summary of the findings from the follow-up and impact assessments.

#### a) Status of Audit Recommendations

##### ***29.11% of the Issued Audit Recommendations Were Fully Implemented***

3. Out of the 158 recommendations, 46 (29.11%) were fully implemented. The Ministry of Education, Science, and Technology (MoEST) fully implemented all audit recommendations on the Allocation and Disbursement of Loans to Higher Education Students in Tanzania.

##### ***64.56% of the Issued Audit Recommendations were Partially Implemented***

4. Of the 158 recommendations, 102 (64.56%) were partially implemented. Notably, audited entities such as the Ministry of Agriculture, the National Economic Empowerment Council (NEEC), and the National Environment Management Council (NEMC), the Ministry of Home Affairs (MoHA), NMT, NPC, PMO-LARG, RFB and VPO recorded a 100% partial implementation rate, indicating that although some actions were taken, none of the recommendations was fully implemented.

##### ***5.06% of the Issued Audit Recommendations Were Not Implemented***

5. Of the 158 recommendations, 8(5.06%) from the 13 performance audit reports remain unimplemented. The Ministry of Industry and Trade had the highest non-implementation rate, accounting for 43% of the recommendations. Key audits in this context focused on Financing and Management of Government

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Funds, Business Registration and Licensing, and Control Activities on Measurements.

**1.27% of the Issued Audit Recommendations Were Overtaken by Event:**

6. Of the 158 recommendations, 2 (1.27%) were deemed overtaken by events, primarily due to the audit of the Criminal Justice System in Tanzania, which was issued to the Judiciary.

**b) Implementation Performance by Category**

7. The analysis of the recommendations revealed varied levels of performance across different categories:

- Planning (16.5% of Recommendations): Among the 26 recommendations in this category, 9 (5.7%) were fully implemented, 16 (10.13%) were partially implemented, and 1 (0.63%) was not implemented.
- Execution (38.61% of Recommendations): Among the 61 recommendations in this category, 18 (11.39%) were fully implemented, 40 (25.32%) were partially implemented, 1 (0.63%) was not implemented, and 2 (1.27%) were overtaken by events.
- Monitoring and Evaluation (17.09% of the recommendations): Among the 27 recommendations in this category, 9 (5.7%) were fully implemented, 17 (10.76%) were partially implemented, and 1 (0.63%) was not implemented.
- Development (18.35% of Recommendations): Among the 29 recommendations in this category, 5 (3.16%) were fully implemented, 20 (12.66%) were partially implemented, and 5 (2.53%) were not implemented.
- Coordination: (9.49.35% of Recommendations): Among the 15 recommendations in this category, 5 (3.16%) were fully implemented, 9 (5.7%) were partially implemented, and 1 (0.63%) was not implemented.

**c) Reasons for the incomplete implementation of recommendations**

- (i) *Inadequate System for Monitoring the Implementation of Issued Recommendations:* Ministries and agencies lacked monitoring plans for audit recommendations, key performance indicators, and a dedicated unit or official responsible for oversight. Additionally, there were no clear mechanisms for tracking progress. The review also noted limited involvement of top management and audit committees in monitoring implementation, resulting in most performance audit recommendations remaining largely unmonitored and reducing the likelihood of full implementation.

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- (ii) *Absence of a defined Process for Managing the Implementation of Previously Issued Performance Audit Recommendations:* The follow-up found that Ministries and Agencies lacked a structured process for implementing these recommendations. Key weaknesses included the absence of detailed implementation plans, a recommendations registry, and effective coordination and communication. This gap was mainly due to limited awareness of the importance of having a formal system to track and manage the implementation of audit recommendations.

#### **d) Impact of the Implemented Recommendations**

8. Follow-ups conducted on 13 Performance Audit Reports revealed significant improvements in service delivery, institutional capacity, governance, financial management, and sector development. In terms of service delivery, improvements were observed in administrative efficiency and in the provision of remand and prison infrastructure. Progress was also noted in the development and promotion of the tourism sector, as well as in expanding services related to business registration and licensing. Furthermore, service delivery improved through enhanced operational efficiency and greater responsiveness to the public, particularly in the management and maintenance of roads, museums and cultural heritage sites. Regarding institutional and human capacity, these were strengthened through improved planning within the justice system, enhanced technical capacity at the Mining Commission, and strengthened staffing and monitoring at BRELA. In addition, workforce development initiatives were implemented in metrology (control of measurement activities) and in museum management.

9. In terms of oversight and governance, they were also strengthened through improved management of Government funds and programs, enhancements to the Export Credit Guarantee Scheme, improved performance assessments at TANROADS, and upgrades to the VIPIMO system. Financial management and revenue mobilisation improved through increased mining revenue, strengthened loan appraisal and recovery mechanisms, and ICT-enabled tracing of student loan beneficiaries under the Higher Education Students' Loans program. Sectoral development also advanced through initiatives such as mapping new tourist attractions, improving the registration of tourism facilities, updating tourism master plans, structuring the management of road defects, and strengthening legal authority for museum management.

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## Conclusion

10. Despite some achievements in implementing performance audit recommendations, overall progress has been inadequate. The follow-up indicates that many recommendations are either partially or not implemented at all, highlighting the need for improved governance and monitoring systems to ensure that all entities effectively implement them. Continued efforts are essential to enhance accountability and ultimately achieve better audit outcomes.

## Recommendations

11. The Prime Minister's Office is urged to ensure that all Ministries, Independent Departments, Agencies, Public Authorities, and Local Government Authorities:

- a) Establish sound governance structures and mechanisms for tracking and monitoring the implementations of performance audit recommendations;
- b) Ensure that the submitted Performance Audit Reports are effectively disseminated to the responsible Divisions or Departments within the audited entities and explain what they ought to do. Where possible, the audit reports should also be communicated to existing governance systems, such as Internal Audit and Audit Committees, for proper follow-up and actions;
- c) Prepare action plans that show how the Audited Entities will ensure that the partially implemented and not implemented recommendations are addressed on a timely basis; and
- d) Establish monitoring mechanisms or tracking systems to regularly check the implementation status of all issued audit recommendations and promptly report them to the management of the audited entities for necessary actions.

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## CHAPTER ONE

### INTRODUCTION

#### 1.1 Background

12. Performance Audits provide objective and constructive assessments of the extent to which audited entities have utilised their resources to fulfil their responsibilities regarding economy, efficiency, and effectiveness.

13. The Controller and Auditor General (CAG) has been conducting several performance audits and issuing recommendations that, if implemented, can improve the performance of Government entities and ensure that public resources are managed and utilised economically, efficiently, and effectively. Regulation 77(5) of the Public Audit Regulations, 2009 mandates the Controller and Auditor General to conduct follow-up on recommendations issued to Government entities. In this regard, follow-up to determine the level of implementation of the recommendations from 13 performance audit reports, including 12 tabled to the National Assembly in April 2022 and one tabled in April 2024.

#### 1.2 Rationale for Follow-Up and Impact Assessment on the Implementation of Audit Recommendations

##### 1.2.1 Rationale for Follow-Up on the Implementation of Audit Recommendations

14. Follow-up is conducted to provide stakeholders (Members of Parliament and the Government of the United Republic of Tanzania, Media, Civil Society Organisations (CSOs), and Development Partners) with the analysis of the progress made by the Audited Entities concerning the implementation of recommendations issued in the performance audit reports tabled and adopted by the National Assembly. Normally, this is done to report the level of implementation of the issued audit recommendations to the National Assembly.

15. Follow-up on the implementation of audit recommendations enables the Controller and Auditor General (CAG) to provide the necessary independent assurance to the National Assembly on the status of implementation across different areas. Therefore, follow-up on the implementation of the audit recommendations examines the identified problems in the respective areas and establishes whether allocated resources have been spent with due regard to

economy, efficiency, and effectiveness, as intended and approved by the National Assembly.

### 1.2.2 Rationale for Conducting Impact Assessment for the Implemented Recommendations

16. The impact assessment of the implemented recommendations is to determine what has changed and what has worked well regarding Government undertakings, activities, and programs following the implementation of the issued audit recommendations. The impact assessment also provides evidence on whether value for money has been achieved for a program or activity.

### 1.3 Design of the Follow-Up on the Implementation of Audit Recommendations and Impact Assessment

#### 1.3.1 Main Objective of the Follow-Up



The main objective of the follow-up was to assess the implementation of the Controller and Auditor General's (CAG) recommendations by audited entities and evaluate the impact of the implemented recommendations on improving service delivery and achieving value for money from the performance audits.

#### 1.3.2 Specific Objective of the Follow-up and Impact Assessment on Implementation of Audit Recommendations

**Figure 1.1: Specific Objectives of the Follow-up on the Implementation of Audit Recommendations**

- 1 Examine the corrective measures taken by the audited entities in implementing the recommendations issued by CAG
- 2 Assess the governance systems for monitoring CAG's performance audit recommendations
- 3 Examine the reporting arrangements for implementing the performance audit recommendations issued by the CAG
- 4 Evaluate the impact of the recommendations that were fully or partially implemented on improving service delivery and achieving value for money from the performance audit



### 1.3.3 Scope of the Follow-up and Impact Assessment

17. The follow-up exercise assessed the implementation of 158 recommendations that were issued in 13 performance audit reports, of which 12 were tabled in the National Assembly in April 2022 and one in April 2024. In 13 performance audit reports, carried out by 24 audited entities. These performance audits are those whose reports were presented to Parliament in April 2022, as detailed in **Table 1.1**.

**Table 1.1: Performance Audits and Number of Recommendations Covered in this Follow-up**

Performance Audit Report	Audited Entities	Number of Recommendations
Performance Audit on the Administration and Provision of Remands and Prison Infrastructure	<ul style="list-style-type: none"> <li>• Ministry of Home Affairs</li> <li>• Tanzania Prisons Service</li> </ul>	15
Performance Audit on Management of Construction Development Projects Financed through Loans	<ul style="list-style-type: none"> <li>• Ministry of Finance</li> </ul>	8
Performance Audit on the Management of Mechanisms for Non-Tax Revenue Collection in the Mining Sector	<ul style="list-style-type: none"> <li>• Mining Commission</li> </ul>	9
Performance Audit on the Development and Promotion of the Tourism Sector in the Country	<ul style="list-style-type: none"> <li>• Ministry of Natural Resources and Tourism and Tanzania Tourist Board</li> </ul>	15
Performance Audit on the Financing and Management of the Government Funds and Programs	<ul style="list-style-type: none"> <li>• Ministry of Finance</li> <li>• Ministry of Industry and Trade (MIT)</li> <li>• National Economic Empowerment Council (NEEC)</li> </ul>	13
Performance Audit on the Criminal Justice System in Tanzania	<ul style="list-style-type: none"> <li>• Judiciary of Tanzania</li> <li>• National Prosecution Service</li> <li>• Tanzania Police Force</li> <li>• Ministry of Constitution and Legal Affairs</li> </ul>	14
Performance Audit on the Management of Maintenance of Roads as implemented by TANROADS	<ul style="list-style-type: none"> <li>• TANROADS</li> <li>• Ministry of Works and Transport (MoWT)</li> <li>• Road Fund</li> </ul>	16

Performance Audit Report	Audited Entities	Number of Recommendations
Performance Audit on Registration and Licensing of Business	<ul style="list-style-type: none"> <li>Ministry of Industry and Trade (MIT)</li> <li>BRELA</li> </ul>	12
Performance Audit on the Management of Conservation and Protection of Wetland Ecosystems in Tanzania	<ul style="list-style-type: none"> <li>Vice President's Office (VPO)</li> <li>Prime Minister's Office - Regional Administration and Local Government (PMO-RALG)</li> <li>Ministry of Natural Resources and Tourism (MNRT)</li> </ul>	11
Performance Audit on the Implementation of Control Activities on Measurements	<ul style="list-style-type: none"> <li>Ministry of Industry and Trade (MIT)</li> <li>The Weight and Measure Agency (WMA)</li> <li>Tanzania Bureau of Standards (TBS)</li> </ul>	11
Performance Audit on the Allocation and Disbursement of Loans to Higher Education Students in Tanzania	<ul style="list-style-type: none"> <li>Ministry of Education, Science and Technology (MoEST)</li> <li>The Higher Education Students' Loans Board (HESLB)</li> </ul>	11
Performance Audit on the Management of Higher Education Students' Loan Repayment	<ul style="list-style-type: none"> <li>Higher Education Students' Loans Board and the Ministry of Education, Science and Technology.</li> </ul>	11
Performance Audit on the Management of Museums and Cultural Heritage Sites	<ul style="list-style-type: none"> <li>Ministry of Natural Resources and Tourism</li> <li>National Museum of Tanzania</li> </ul>	12

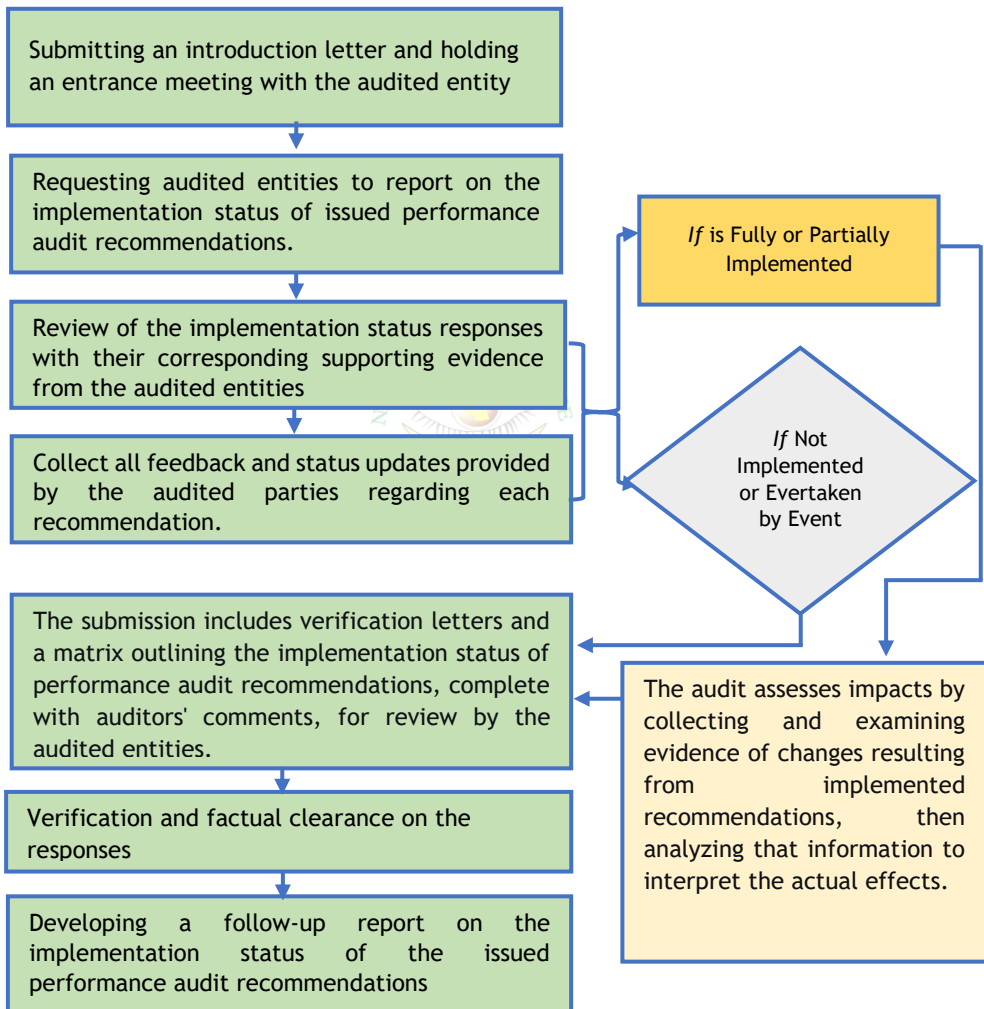
*Source:* Auditors' Analysis of Recommendations in the PA Reports Tabled in April 2022

18. The follow-up to the recommendations issued from the tabled performance audit reports is confined to reviewing the recommendations detailed in the original performance audit reports listed in **Table 1.1**, along with their respective responses, commitments, and implementation status. Additionally, the impact assessment focused on the fully and partially implemented performance audit recommendations in the respective audited entities involved in the performance audits.

#### 1.4 Processes for Conducting Follow-Up in the Implementation of the Issued Audit Recommendations and Impact Assessment

19. The follow-up and impact assessment on implementing the audit recommendations were conducted through the following stages, as shown in Figure 1.2.

**Figure 1.2: Process for Conducting Follow-up and Impact Assessment**



Source: Auditors' Analysis on the Review of the PA Manual 2022

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## 1.5 Methods for Data Collection and Analysis

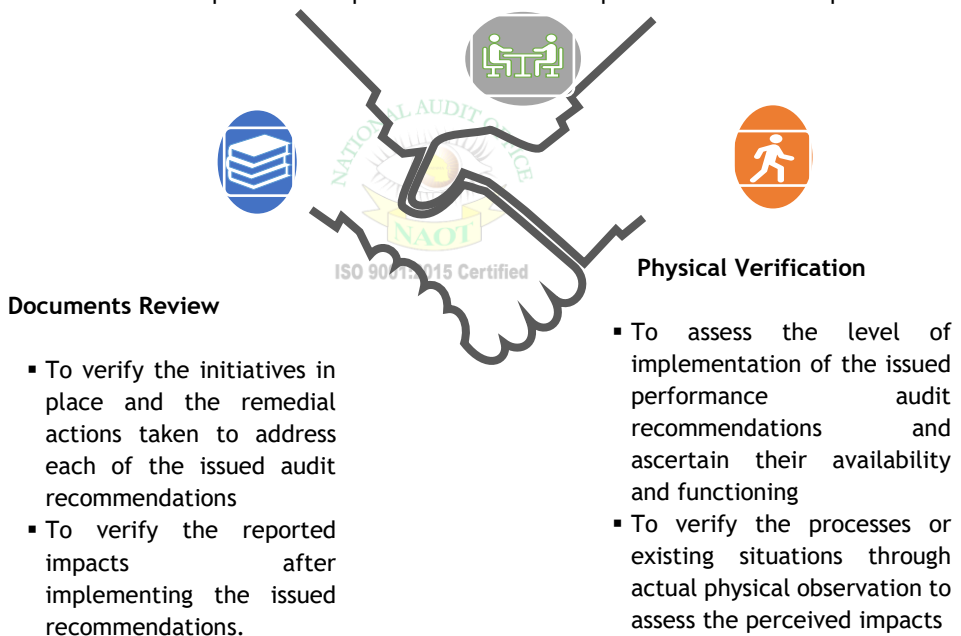
### 1.5.1 Methods for Data Collection

Both qualitative and quantitative data were collected to provide robust evidence on the extent of implementation of the issued audit recommendations and to assess the perceived impacts of fully implemented audit recommendations. The follow-up deployed three data collection methods, as illustrated in **Figure 1.3**.

**Figure 1.3: Methods Used for Data Collection during Follow-up**

#### Interviews

- To understand the procedures better and clarify matters regarding the implementation status of the issued recommendations
- To ascertain the perceived impacts of the identified performance audit reports.



*Source:* Auditors' Review of the PA Manual 2022

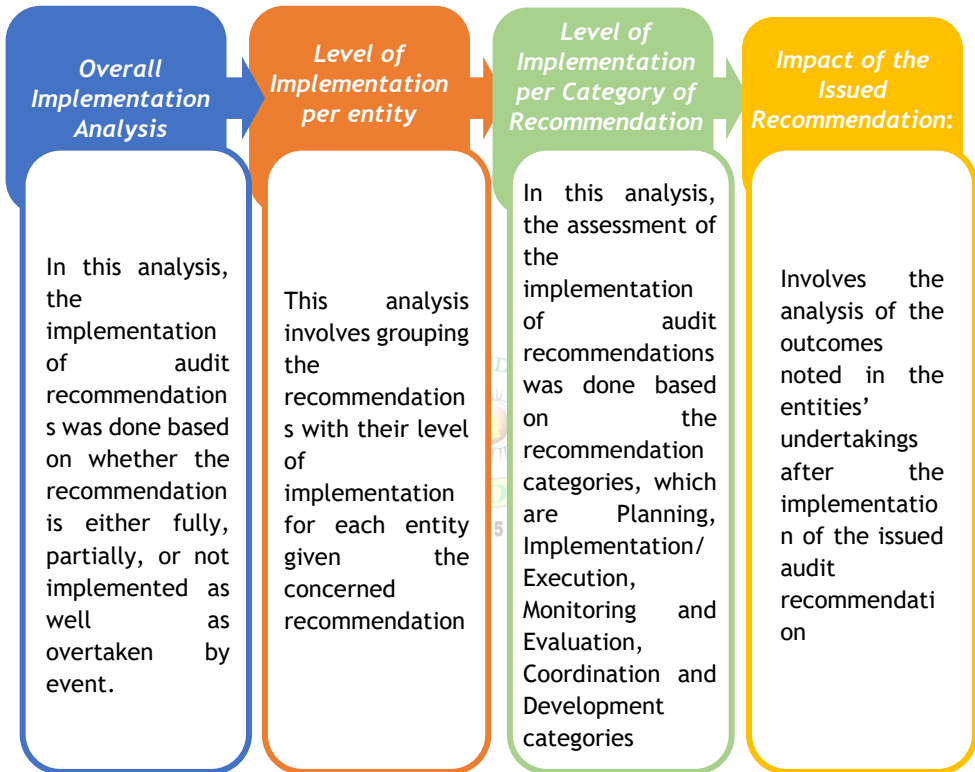
### 1.5.2 Method of Data Analysis

20. The collected evidence and data were examined and evaluated using qualitative and quantitative data analysis methods to confirm the reported implementation status of the given recommendations. Their relevance was cross-checked against the planned actions and milestones provided by the

relevant audited entities. Similarly, the assessment of the implementation status was summarised using tables and charts.

The following is the analysis of the status of the issued audit recommendations (refer to Figure 1.4).

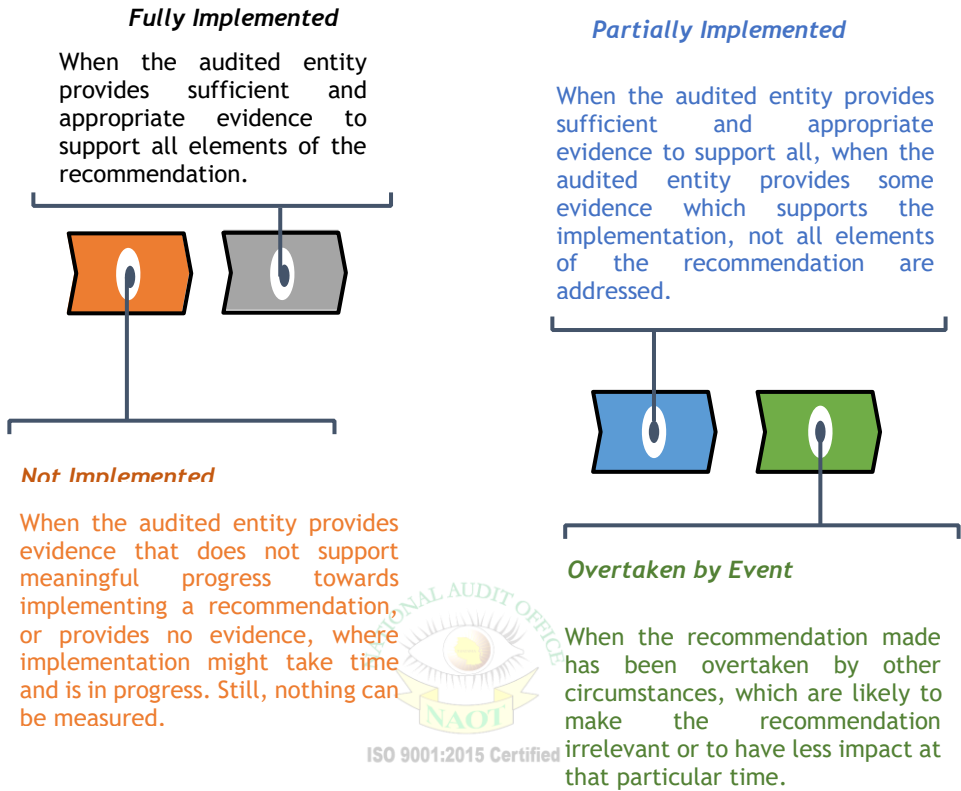
**Figure 1.4: Analysis Conducted on the Status of the Issued Audit Recommendations**



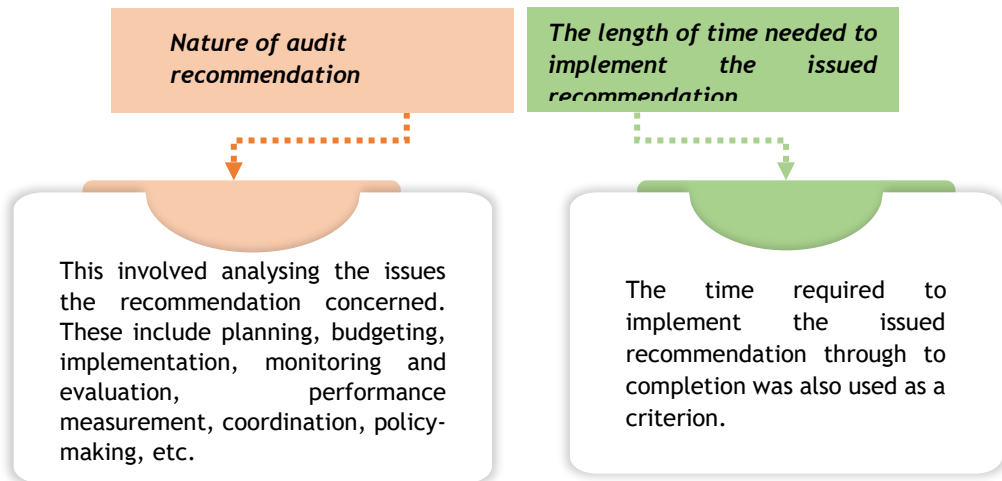
### 1.6 Criteria for Ranking the Level of Implementation of Recommendations

21. Implementation of the issued recommendations was measured using levels and clarification of recommendations as described in Figure 1.5.

**Figure 1.5: Ranking of the Level of Implementation of the Audit Recommendation**



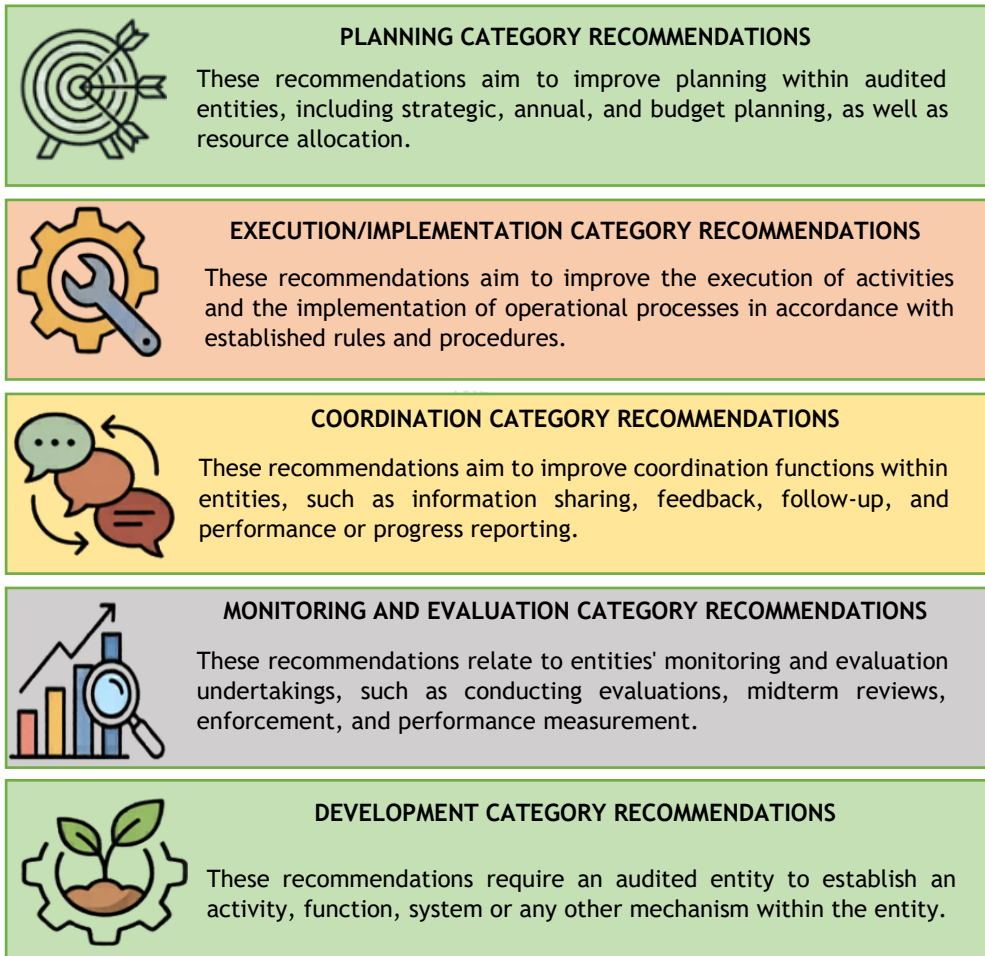
To analyse the level of implementation, the classification of each of the issued recommendations was made based on the following:



### 1.6.1 Category of Audit Recommendation Based on Their Nature

22. Based on the issues the concerned recommendation addressed, the audit recommendations fall into five categories, as illustrated in **Figure 1.6**.

**Figure 1.6: Classification of Audit Recommendations based on the time required to implement the Issued Audit Recommendation**



### 1.6.2 Category of Audit Recommendation Based on their Timeline of Implementation

**Figure 1.7** presents three categories of audit recommendations based on the time required to implement them.

**Figure 1.7: Classification of Audit Recommendation Based on the Time Required to Implement the Issued Recommendations**



### 1.7 Data Validation

The draft results of the follow-up and impact assessment were shared with the relevant audited entities, and comments were made on the accuracy and correctness of the information provided. Furthermore, the correctness of the information provided was verified.

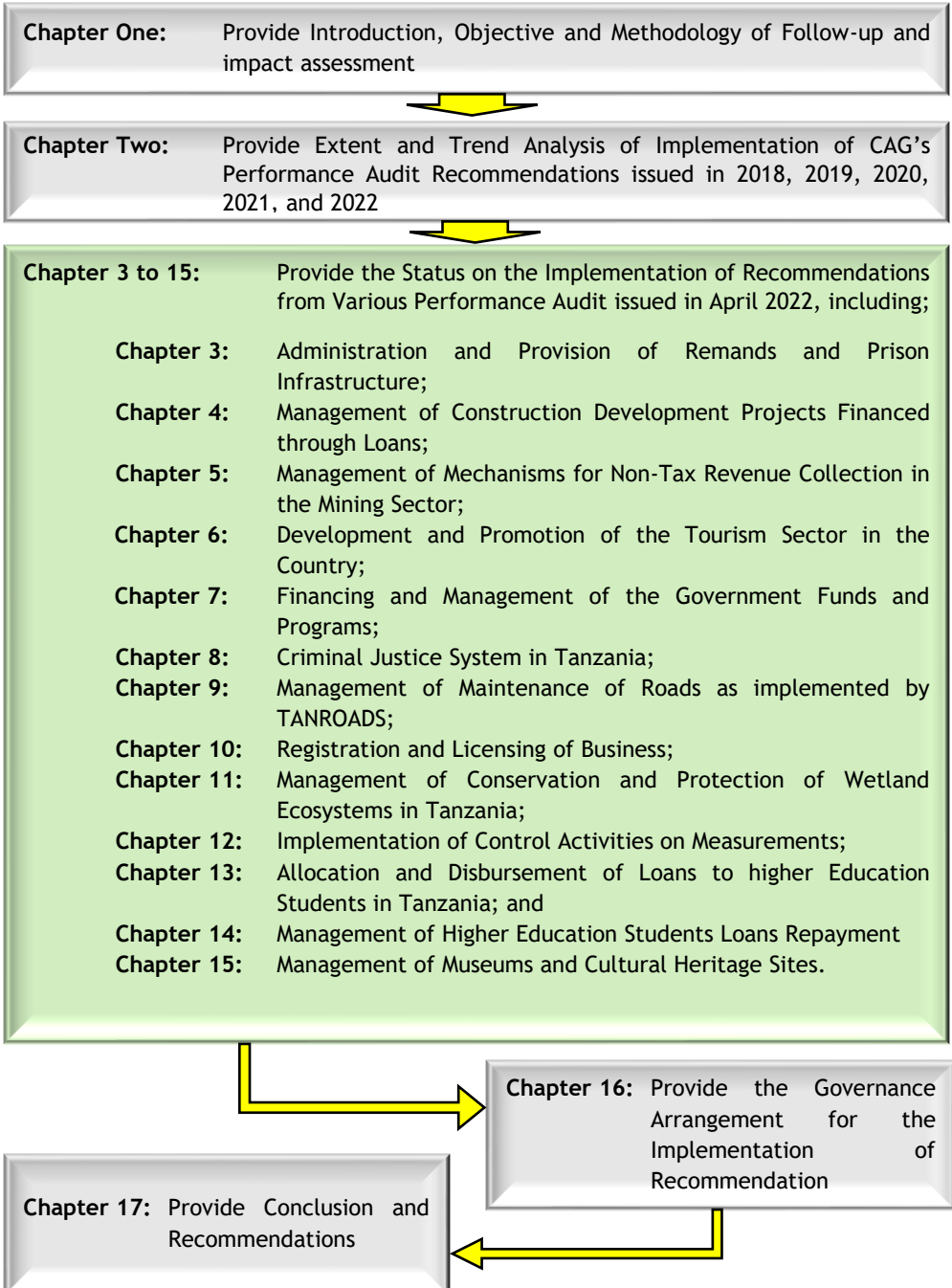
### 1.8 Standards Used for the Follow-Up and Impact Assessment

23. The International Standards of Supreme Audit Institutions (ISSAI) guide the follow-up process in performance auditing. ISSAI 300:42 outlines general principles of performance audits, while ISSAI 3000 (sections 136-141) provides specific guidance on following up previous audit findings and recommendations. The standards require auditors to plan and conduct follow-up activities to gather sufficient and appropriate evidence on how recommendations have been implemented. The results of this follow-up must then be reported to relevant authorities, including the National Assembly, to inform them about the level of implementation and any necessary corrective actions, thereby providing accountability to legislatures, executives, stakeholders, and the public.

## 1.9 Structure of the Report

24. This report comprises sixteen chapters, as elaborated in **Figure 1.8** below.

**Figure 1.8: Chapters covered in this Report**



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## CHAPTER TWO

### TREND ANALYSIS OF THE IMPLEMENTATION OF PERFORMANCE AUDIT RECOMMENDATIONS IN THE LAST FIVE YEARS

#### 2.1 Introduction

25. This chapter presents an analysis of the extent and trends in implementation recommendations from the CAG performance audits, based on follow-up results for the respective year. The audit assessed the implementation of the recommendations by examining the overall status of all issued recommendations. The audit also evaluated the level of implementation by categories, including planning, execution, monitoring and evaluation, coordination, and development. The assessment includes recommendations presented in performance reports for the last five years, i.e., from 2018 to 2022. The detailed performance trend is presented in the following sub-sections.

#### 2.2 Trends Analysis of the Overall Implementation Status of all Issued Recommendations

26. This part presents the extent and trend analysis of the implementation status of audit recommendations issued in the Performance Audit Reports tabled to Parliament over the last five years, i.e., from 2018 to 2022. The implementation of the issued recommendations was classified into four levels: fully implemented, partially implemented, not implemented, and overtaken by events.

##### 2.2.1 Overall Implementation Status of Recommendations Issued to Ministries, MDAs, LGAs, Public Authorities, and Other Bodies Across 55 Performance Audit Reports Tabled between 2018 and 2022

27. A total of 682 recommendations were issued across 55 performance audit reports tabled between 2018 and 2022. These recommendations were directed to activities undertaken by Ministries, MDAs, LGAs, Public Authorities, and Other Bodies. **Table 2.1** provides the breakdown of the number of performance audit recommendations issued in the last five years, i.e., from 2018 to 2022.

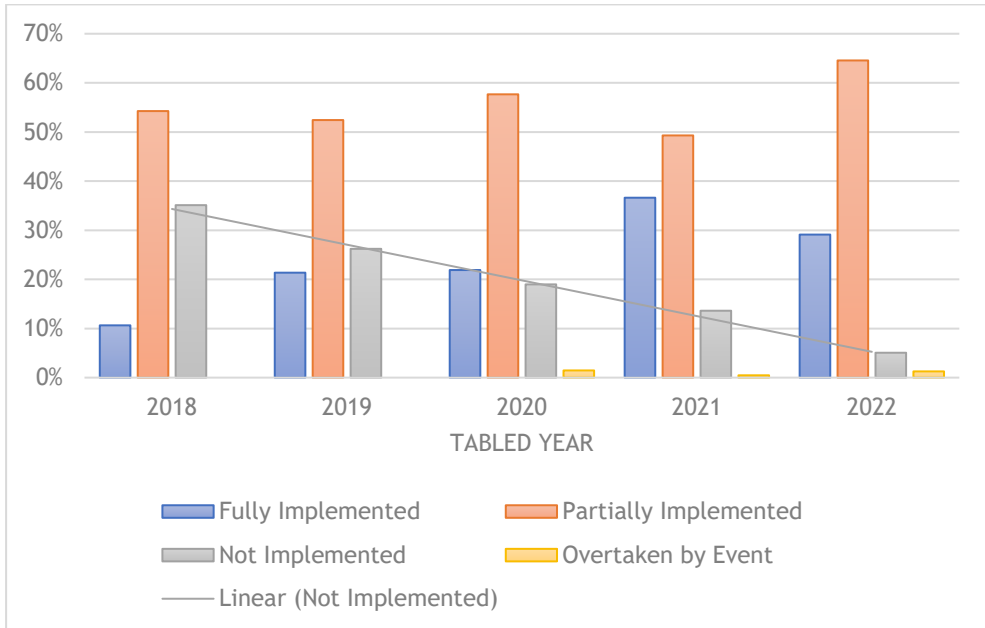
**Table 2.1: Number of Performance Audit Recommendations issued in the Last Five Years, i.e., from 2018 to 2022**

Year Published	Total Number of Performance Audit Reports	Total Number of Recommendations Issued
2018	7	71
2019	9	103
2020	12	137
2021	14	213
2022	13	153

*Source:* Auditors' Analysis of the Implementation of Performance Audit Recommendations in the Last Five Years, i.e., from 2018 to 2022

**Figure 2.1** summarises the level of implementation of the issued audit recommendations.

**Figure 2.1: Performance Trend of the Level of Implementation of Recommendations Issued over the Last Five Years (2018 - 2022)**



*Source:* Auditors' Analysis of the Implementation of the Performance Audit Recommendations in the Last Five Years, i.e., from 2018 to 2022

28. **Figure 2.1** shows the trend in the level of implementation of recommendations issued in performance audit reports tabled between 2018 and 2022. The proportion of fully implemented recommendations increased from 11% in 2018 to 21% in 2019 and 22% in 2020, reaching a peak of 37% in 2021, before declining to 29% in 2022. Meanwhile, the share of partially implemented

recommendations remained the largest across all years, ranging from 49% to 63%, with the highest level recorded in 2022 (65%).

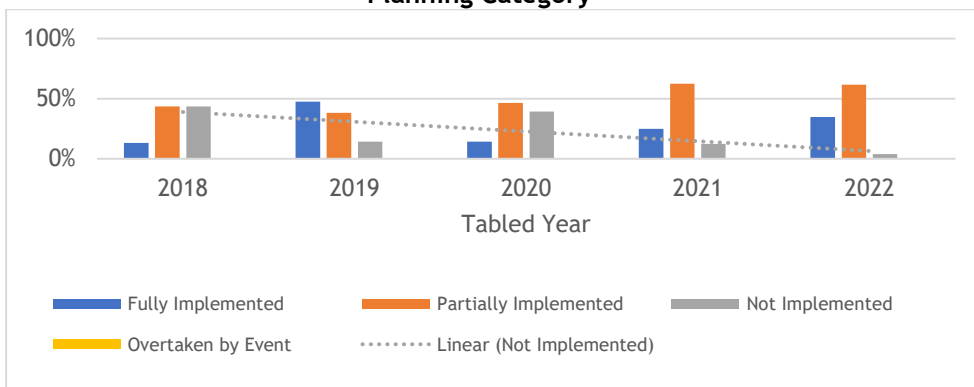
29. On the other hand, the proportion of not implemented recommendations declined from 35% in 2018 to 26% in 2019, 19% in 2020, 14% in 2021, and 5% in 2022, indicating a gradual improvement in the implementation of audit recommendations. A small proportion of recommendations were overtaken by events, accounting for 1% in 2020 and 2022, while none were recorded in the other years. Overall, the trend suggests progressive improvement in the implementation of recommendations, although a substantial share remains partially implemented.

### 2.2.2 Performance Trends of Implementation of Performance Audit Recommendations by Categories

30. This section presents an analysis of the extent and trend in the implementation status of audit recommendations issued to Ministries, MDAs, LGAs, Public Authorities, and Other Bodies across 55 Performance Audit Reports Tabled between 2018 and 2022, by category and implementation level. **Figure 2.2** presents the extent and trend analysis of the implementation status of audit recommendations by category for performance audit reports tabled between 2018 and 2022. The analysis groups the recommendations into five categories: planning, execution, monitoring and development, coordination, and shows the proportion of recommendations that were fully implemented, partially implemented, not implemented, or overtaken by events during the period under review.

#### (a) Planning Category

**Figure 2.2: Performance Trend of the Level of Implementation of the Planning Category**

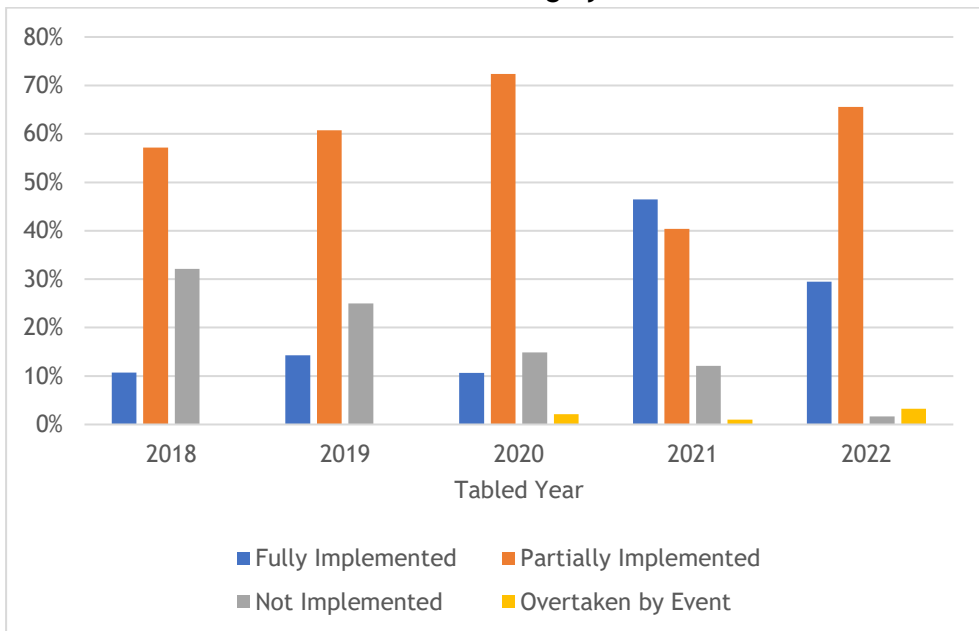


**Source:** Auditors' Analysis of the Implementation of Performance Audit Recommendations in the Last Five Years, i.e., from 2018 to 2022

31. **Figure 2.2** shows that the implementation of recommendations under the planning category varied across the years. The proportion of fully implemented recommendations increased from 13% in 2018 to 48% in 2019, then declined to 14% in 2020 and slightly improved to 25% in 2021 and 35% in 2022. Meanwhile, partially implemented recommendations increased from 43% in 2018 to 62% in 2022, indicating that most recommendations in this category were only partly addressed. On the other hand, the number of recommendations not implemented decreased from 43% in 2018 to 4% in 2022, reflecting a gradual improvement in addressing planning-related audit recommendations.

**(b) Execution Category**

**Figure 2.3: Performance Trend of the Level of Implementation of the Execution Category**



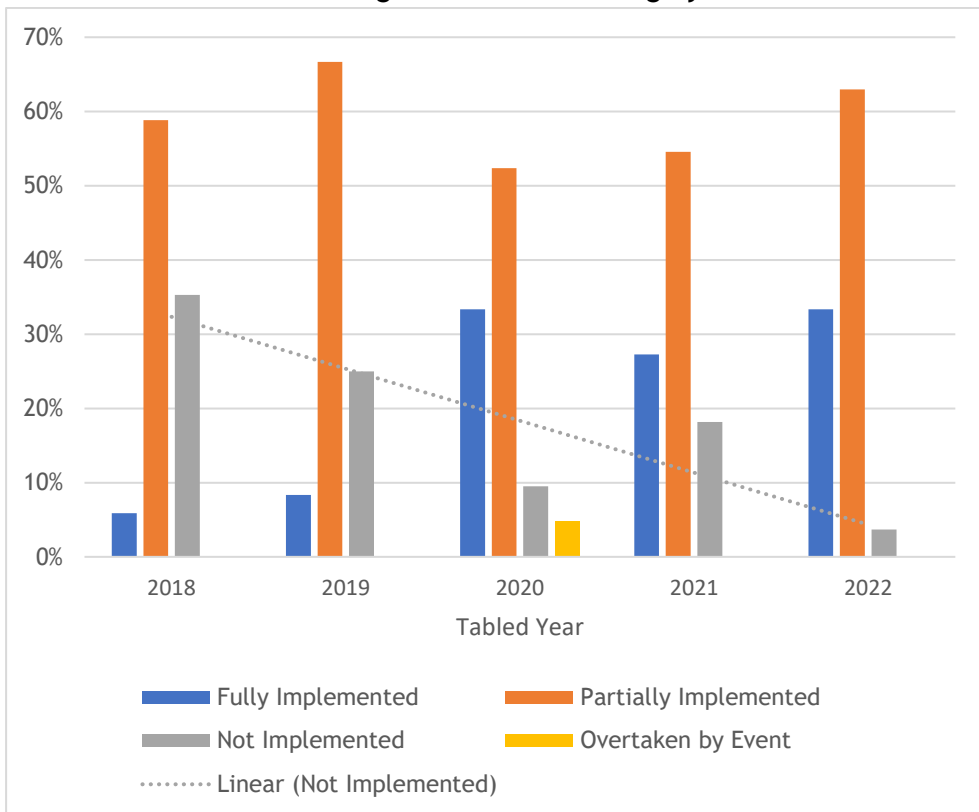
**Source:** Auditors' Analysis of the Implementation Of Performance Audit Recommendations in the Last Five Years, i.e., from 2018 to 2022

32. **Figure 2.3** shows the implementation trend for recommendations under the execution category, which shows improvement over the review period. The proportion of fully implemented recommendations increased from 11% in 2018 to 14% in 2019, remained at 11% in 2020, and rose to 46% in 2021 before declining to 30% in 2022. Partially implemented recommendations remained the majority across all years, ranging from 40% to 72%. Meanwhile, the proportion of recommendations not implemented declined from 32% in 2018 to 2% in 2022, indicating improved implementation of recommendations related to the

execution of activities. A small proportion of recommendations were overtaken by events, accounting for 2% in 2020, 1% in 2021, and 3% in 2022.

**(c) Monitoring and Evaluation Category**

**Figure 2.4: Performance Trend of the Level of Implementation of the Monitoring and Evaluation Category**



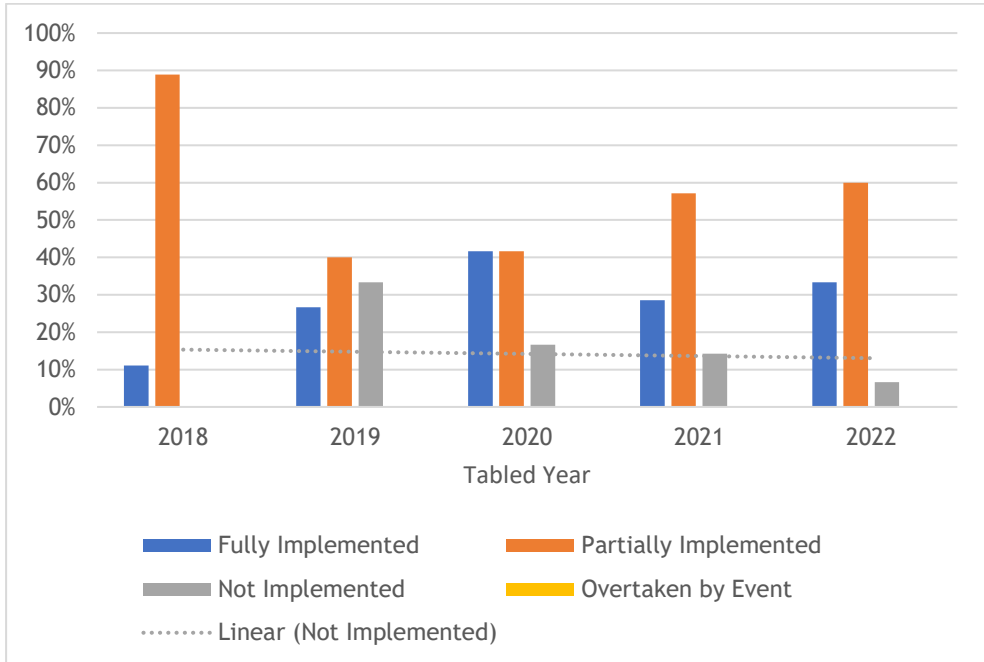
**Source:** Auditors’ Analysis of the Implementation Of Performance Audit Recommendations In The Last Five Years, i.e., from 2018 to 2022

33. **Figure 2.4** shows that the implementation status of recommendations under monitoring and evaluation indicates moderate improvement across the review period. The share of fully implemented recommendations increased from 6% in 2018 to 8% in 2019, then rose to 33% in 2020, before declining to 27% in 2021 and increasing to 33% in 2022. Partially implemented recommendations remained dominant, ranging between 52% and 67% across the years. The proportion of not implemented recommendations decreased from 35% in 2018 to 4% in 2022, suggesting progress in addressing monitoring-related audit

recommendations. A small portion, 5% of recommendations in 2020, were overtaken by events.

**(d) Coordination Category**

**Figure 2.5: Performance Trend of the Level of Coordination Category**

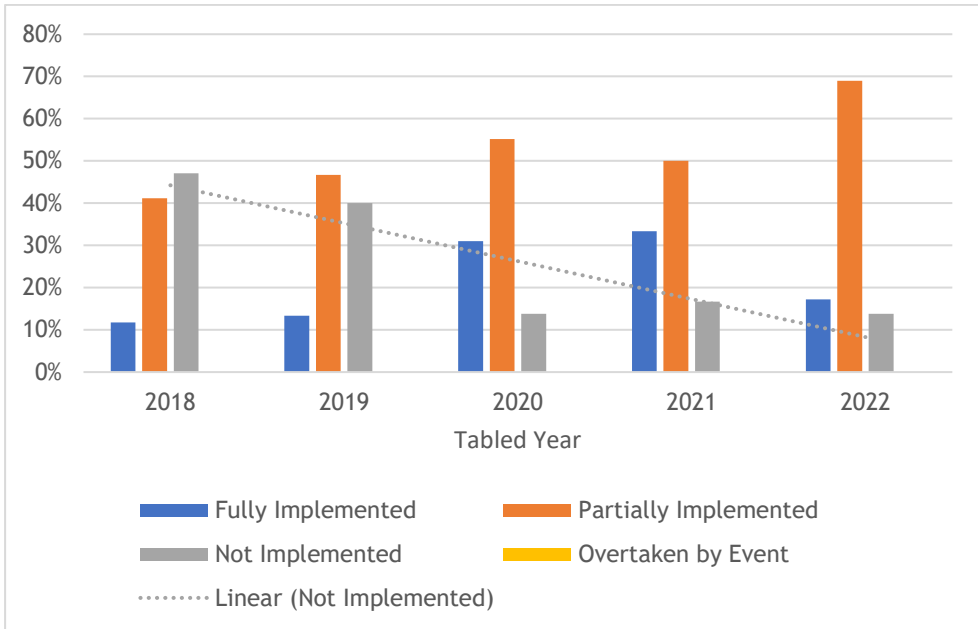


**Source:** Auditors’ Analysis of the Implementation of Performance Audit Recommendations in the Last Five Years, i.e., from 2018 to 2022

34. **Figure 2.5** shows that recommendations under the coordination category generally recorded moderate to high levels of implementation during the review period. The proportion of fully implemented recommendations increased from 11% in 2018 to 27% in 2019, 42% in 2020, then decreased to 29% in 2021, and increased to 33% in 2022. Partially implemented recommendations were highest in 2018 89% but fluctuated in subsequent years, reaching 40% in 2019, 42% in 2020, 57% in 2021, and 60% in 2022. Meanwhile, the share of not implemented recommendations ranged from 0% in 2018 to 33% in 2019, before declining to 7% in 2022, indicating improvement in coordination-related actions.

(e) Development Category

Figure 2.6: Performance Trend of the Level of Development Category



Source: Auditors' Analysis of the Implementation of Performance Audit Recommendations in the Last Five Years, i.e., from 2018 to 2022

35. Figure 2.6 shows that, within the development category, partially implemented recommendations dominated throughout the period. The proportion increased from 41% in 2018 to 47% in 2019, 55% in 2020, 50% in 2021, and peaked at 69% in 2022. Fully implemented recommendations increased from 12% in 2018 to 33% in 2021, before declining to 17% in 2022. Meanwhile, the proportion of recommendations not implemented decreased from 47% in 2018 to 14% in 2020, then increased to 17% in 2021, then decreased to 14% in 2022.

36. The results indicate that although progress has been made in addressing the issues and recommendations across most categories, a significant proportion remains partially implemented, suggesting the need for continued efforts by Ministries, MDAs, LGAs, Public Authorities, and Other Bodies to fully implement the recommendations and strengthen the management and performance of their activities.

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## CHAPTER THREE

### IMPLEMENTATION STATUS OF RECOMMENDATIONS ON THE ADMINISTRATION AND PROVISION OF REMANDS AND PRISON INFRASTRUCTURE

#### 3.1 Introduction

37. This section presents the status of the implementations of the recommendations issued in the Performance Audit Report on the Administration and Provision of Remands and Prisons Infrastructure, tabled to the National Assembly of the United Republic of Tanzania in April 2022. The main audit objective was to assess the extent to which the Ministry of Home Affairs and the Tanzania Prisons Service implemented the recommendations issued by the Controller and Auditor General following the performance audit of the administration and provision of remand facilities and prison infrastructure.

38. The main audited entities were the Ministry of Home Affairs (MoHA) and the Tanzania Prisons Service (TPS). MoHA was responsible for coordinating the implementation of prison service policies and strategies and for mobilising and managing external resources to support the functions of prison services. TPS, on the other hand, is primarily responsible for implementing the prison services functions to ensure the safe custody of remands and prisoners. Specifically, the Audit focused on the establishment of remand and prison infrastructure, the capacity of TPS to provide such infrastructure, and MoHA's and TPS's control and monitoring of remand and prison activities. The audit covered the period from 2017/18 to 2020/21. This period was selected to establish the trend in the performance of the Ministry of Home Affairs and those vested with the responsibility for the administration and provision of remand and prison infrastructure in the country.

#### 3.2 Main Findings During the Previous Audit

39. The following is a summary of the main audit findings from the Performance Audit on the Administration and Provision of Remands and Prison Infrastructure.

##### a) Absence of National Prisons Service Policy and Strategy

40. The Performance Audit on the Management of Tax Exemptions for Investment Projects highlighted significant deficiencies in the management of prison services within the country. Despite acknowledging the necessity for a

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National Prisons Service Policy in its Strategic Plan for 2016/17 - 2020/21, the Tanzania Prisons Service (TPS) has not implemented a specific policy to govern and facilitate the management of prison services. The absence of such a policy has led to a fragmented approach to prison management, resulting in operational inefficiencies and a lack of established mechanisms for providing services to inmates. Delays in developing the National Prisons Service Policy were traced to insufficient collaboration among stakeholders in the criminal justice system, particularly regarding prison infrastructure. This lack of engagement has contributed to the prolonged absence of a coherent framework for the administration and provision of remand and prison infrastructure, ultimately impeding the TPS's ability to effectively manage its facilities.

**b) Inadequate Needs Assessment for Established Remands and Prisons**

41. The audit revealed a critical shortfall in the construction of prisons in the past four Financial Years. Of the 10 planned prisons, only two—Chato and Ruangwa—were constructed, resulting in a mere 20% of the intended target being achieved. The construction of these facilities, completed in 2018 and 2019, respectively, occurred without any prior needs assessment to justify their establishment. This oversight underscores the TPS's failure to address pressing issues of prison congestion, as no evaluations were conducted to assess the actual demand for prison space or the conditions in congested regions. Consequently, construction in less-congested areas exacerbates the existing problem of overcrowding within the prison system, as demonstrably inappropriate decisions regarding site selection and renovation efforts have been made without reliance on fact-based evaluations.

**c) Establishment and Provision of Remands and Prisons Infrastructure were not included in the TPS and MoHA Annual Plans**

42. The audit further revealed that neither the Ministry of Home Affairs (MoHA) nor the TPS accounted for the establishment or rehabilitation of prison infrastructure in their annual plans, despite such initiatives being indicated in their broader strategic documents. This disconnect indicates a notable lack of operational planning, hindering their ability to move forward with critical infrastructure developments. While the strategic plans of both MoHA and TPS articulate broad objectives for prison infrastructure development, they lack clarity on the allocation of responsibilities and the funding sources needed to implement them. This vagueness has contributed to a lack of coordinated efforts between the two entities, further exacerbating the challenges facing the prison system.

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#### d) Insufficient Accommodation for Remands and Prisoners

43. One of the most pressing findings of the audit is the severe overcrowding in prisons. During the audit's examination of 15 prisons, a total of 5,565 inmates were found housed, significantly exceeding the authorised capacity of 4,493 by 1,072, approximately 24% over capacity. Eight of the prisons had overcrowding rates ranging from 1% to 194%, with the highest reported at Keko Prison in the Dar es Salaam region.

44. This alarming situation is attributed to several factors: the nature of the offences committed, the higher crime rate in Dar es Salaam, and the region's demographic pressures. Moreover, the data indicated that while some prisons remained overcrowded, others had available space, suggesting a potential systemic failure to redistribute inmate populations. The analysis indicated that congestion issues were particularly acute in central prisons such as Keko, Segerea, and Butimba, attributed to a steady influx of court-ordered commitments without a concurrent increase in prison capacity. In contrast, farm prisons experienced less congestion and housed inmates serving shorter sentences due to their different operational frameworks.

### 3.3 Results of the Follow-up on the Implementation of Recommendations

45. This section presents the status of implementing the audit recommendations issued in the Performance Audit Report on Administration and Provision of Remands and Prisons Infrastructure to the Ministry of Home Affairs and the Tanzania Prisons Service. The implementation of the issued recommendations was classified into four levels: fully implemented, partially implemented, not implemented, and overtaken by events. The subsequent subsections explain the status of implementing the issued audit recommendations.

#### 3.3.1 Overall Implementation Status of Issued Recommendations

46. A total of 15 recommendations were issued in this performance audit report, whereby three recommendations were directed to the MoHA, and 12 recommendations were directed to TPS. The overall follow-up results indicated that 14 of 15 recommendations were partially implemented, and one was fully implemented. **Table 3.1** summarises the level of implementation of the issued audit recommendations.

**Table 3.1: Level of Implementation of Recommendations by MoHA and TPS**

Audited Entity	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
MOHA	3	0	3	0	0
TPS	12	1	11	0	0
<b>Total</b>	<b>15</b>	<b>1</b>	<b>14</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

47. Table 3.1 shows that of the 15 issued recommendations, 14 were partially implemented and one was fully implemented. Further analysis of the recommendations by category was conducted across the four implementation levels. Table 3.2 provides the implementation status of all issued audit recommendations, grouped by these categories.

**Table 3.2: Level of Implementation of Recommendations**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	3	0	3	0	0
Implementation/Execution	5	0	5	0	0
Monitoring and Evaluation	3	1	2	0	0
Coordination	1	0	1	0	0
Development	3	0	3	0	0
<b>Total</b>	<b>15</b>	<b>1</b>	<b>14</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

48. Table 3.2 shows that all five recommendations issued under Implementation and three issued under Planning, Monitoring and Development were partially implemented. Additionally, one recommendation issued under the coordination category was not implemented.

### 3.3.2 Implementation Status of Recommendations Issued to MoHA

49. This section provides details on the status of implementation of recommendations issued to the MoHA, categorised into four levels: fully implemented, partially implemented, not implemented, and overtaken by events. **Table 3.3** summarises the implementation status of the recommendations issued to the MoHA by category.

**Table 3.3: Level of Implementation of Recommendations by Category of Recommendations by MoHA**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	1	0	1	0	0
Coordination	1	0	1	0	0
Monitoring and Evaluation	1	0	1	0	0
<b>Total</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

50. **Table 3.3** shows that, under the planning, coordination, and monitoring and evaluation categories, each has one partially implemented recommendation. No recommendation was issued regarding the implementation or execution. The detailed analysis of the three recommendations issued to MoHA indicates that their implementation status fell under partially implemented, as detailed below.

#### a) Details of Recommendations that were Partially Implemented

51. The analysis of submitted evidence and information from MoHA indicated that three recommendations were partially implemented. These recommendations and their status of implementation are explained below:

- (i) **Recommendation 1:** *Develop the National Prison Services Policy that will provide guidance, consistency, accountability and efficiency in the provision of prison and remand infrastructure.*

52. This recommendation required MoHA to develop the National Prison Services Policy to provide guidance, consistency, accountability, and efficiency

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in the provision of Prison and Remand infrastructure. In response to the issued recommendation, the MoHA planned to expedite the preparation of the national policy to cover all entities within its scope over the next three to five years, with annual evaluation. The review of submitted responses and evidence indicated that the Draft National Safety Policy has been prepared and has incorporated all security issues, including prison matters. Further, MoHA stated that the National Prisons Services Policy will not be a stand-alone document.

53. The review of the submitted zero-draft National Public Safety Policy of September 2023 noted that the policy provides an analysis of the rehabilitation, aftercare, and reintegration of offenders, outlining the status and challenges in this area in section 1.1.2. The submitted Zero Draft Public Security Policy also assigns responsibilities to TPS and Chuo cha Mafunzo Zanzibar to ensure that inmates, remandees, and detainees are under safe custody and kept out of mischief, as detailed in section 5.5.2 of the Zero Draft.

54. However, the audit team noted that the draft provides only a status analysis and assigns responsibility to TPS and Chuo cha Mafunzo Zanzibar, but does not explicitly provide guidance on consistency, accountability, or how to improve efficiency in the administration and provision of remand infrastructure, as required by the recommendation. Furthermore, the submitted draft remains a zero draft, and there has been no further improvement to the draft policy since September 2023. Hence, this recommendation is partially implemented.

*(ii) Recommendation 2: Strengthen coordination mechanisms between TPS and other stakeholders in the provision of Prison services, such as the Court, the National Prosecution Services, the Directorate of Criminal Investigation and the Police Force, to ensure the provision of prison services is well coordinated*

55. Regarding this recommendation, the MoHA was required to strengthen coordination mechanisms between TPS and other stakeholders in the provision of Prison services. In the action plan developed to implement this recommendation, the MoHA planned to strengthen coordination with other stakeholders to improve prisons' infrastructure and services. The Audit Team reviewed the response and supporting evidence submitted by the Ministry of Home Affairs and noted that coordination between the TPS and other stakeholders has been continuously strengthened.

56. The follow-up noted correspondences between the Ministry of Home Affairs and various stakeholders in the 2025/26 Financial Year, aimed at strengthening coordination on the administration and provision of remand infrastructure. The noted correspondences were on submission of comments for

the draft bill on management of criminal justice chain to the Ministry of Constitutional and Legal Affairs (MoCLA), submission of Msalato Prison land dispute reports, and submission of draft contract between TPS and M/s Global Products Logistics to the Office of Attorney General (OAG) and invitation for cooperation in management of criminal justice chain to National Prosecutions Services (NPS).

57. The audit further noted letters to the Office of the Solicitor General regarding claims against MoHA, TPS, and OAG arising from land disputes at King'ang'a Prison. Further review of the submitted letters revealed that they addressed various issues that, in turn, will improve administrative processes and the provision of remand infrastructure. Details of the reviewed letters are presented in Table 3.4.

**Table 3.4: Reviewed Letters and their connection to Administration and Provision of Remands Infrastructures**

Reference number of the Letter	Receiver	Date of the Letter	Description of the Letter	Auditors' Remarks
CJA/213/214/01F	MoCLA	5 August 2025	Comments for the draft bill on the management of the criminal justice chain	Covered issues related to the administration and provision of remand infrastructure by TPS
CJA/116/208/01D	OAG	9 June 2025	Submission of Msalato Prison land dispute reports	Covered issues on the administration and provision of remand infrastructure.
CKA.201/210/01C	NPS	22 August 2025	Invitation for cooperation in the management of the criminal justice chain	Covered issues on the administration and provision of remand infrastructure.
AB..39/363/01	OAG	4 October 2025	Submission of draft contract between TPS and M/s Global Products Logistics	Covered issues on the administration and provision of remand infrastructure.

Reference number of the Letter	Receiver	Date of the Letter	Description of the Letter	Auditors' Remarks
			regarding procurement of vehicles for TPS	
CBA.282/316/01	i. The Chief Justice ii. NPS	1 August 2025	Request for comments on the submitted draft contract between Tanzania and Brazil regarding the transfer of prisoners	Covered issues on the administration and provision of remand infrastructure.
JA.91/213/01/24	Office of Solicitor General	24 October 2025	Claims against MoHA, TPS and OAG on land disputes at King'ang'a Prison	Covered issues on the administration and provision of remand infrastructure.
CJA.213/214/02	i. IGP ii. CGP NIDA	09 May 2025	Request for comments on the submitted Draft Swahili Acts under MoHA	Covered issues on the administration and provision of remand infrastructure.
BA.88/282/01	President's Office - Planning and Investment	29 July 2024	Invitation for the Meeting for Contract Negotiations with the Investor	Does not cover issues on the administration and provision of remand infrastructure.
CJA.108/154/2432	CGP	30 March 2023	Draft contract between Tanzania and Mauritius regarding the transfer of prisoners	Covered issues on the administration and provision of remand infrastructure.

Source: Auditors' Analysis of the Coordination Letters Submitted by MoHA, 2025

58. Despite the noted coordination, this recommendation is considered partially implemented because the actual outputs from the coordination have yet to be seen. Also, there was no evidence of actual meetings, incorporation

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of requested comments, dispute resolution, or provision of cooperation as stated in the submitted letters.

(iii) **Recommendation 3:** *Enhance the preparation of monitoring plans for monitoring TPS's activities and ensure their implementation.*

59. The Ministry was required to enhance the preparation of monitoring plans for monitoring TPS's activities. In their action plan submitted at the end of this audit, the MoHA planned to continue overseeing and monitoring TPS activities annually. The review of the draft annual monitoring and evaluation plan for the Financial Year 2025/26 shows that the ministry plans to follow up on all activities outlined in the Ministry's Plan across all directorates, divisions, and units. It also included evaluations of various interventions, including projects, programs, plans and strategies, as well as measurement of key performance indicators.

60. However, the Ministry's M&E plans did not specify the extent of monitoring TPS activities. This is because the reviewed plan did not specify which programs or prisons would be covered, nor did it identify the planned parameters for involvement in the monitoring and evaluations. Furthermore, the submitted M&E plan was in draft form and covered only the 2025/26 Financial Year. There was no status on other Financial Years, i.e., 2022/23 to 2024/25.

ISO 9001:2015 Certified

61. The audit also reviewed the draft M&E operational manual issued in May, 2025. It noted its aim to establish a structured framework for monitoring, evaluation, and performance assessment of the implementation of various interventions within the Ministry, including probation services. Further, the Ministry submitted a draft M&E Readiness Assessment Report, issued in June, 2025, aimed at strengthening institutional M&E mechanisms to ensure transparency and accountability for evidence-based decision-making. The audit noted that this M&E Readiness Assessment Report did not specifically cover TPS activities.

62. Furthermore, the review of recommendations from the MoHA's M&E of programmes and development projects across various regions in the Financial Year 2024/25 noted that the MoHA addressed the administration and provision of remand infrastructure. It was noted that the issued recommendations included prison rehabilitation programmes and the procurement of safety and security infrastructure at Ruanda Prison; prison rehabilitation programmes and water services at Ludewa Prison; the construction of clean energy infrastructure for cooking at Ngara Prison; and prison rehabilitation programmes at Wami

Vijana, Kingurungundwa, Mpanda and Ukonga. However, there was no evidence that MoHA conducted follow-up to ensure the implementation of the issued recommendations. Therefore, this recommendation is partially implemented, as implementation has only begun with the development of M&E plans and frameworks. However, MoHA has yet to implement the developed M&E plans and framework.

### 3.3.3 Implementation Status of Recommendations Issued to TPS

63. This section provides details on the status of implementing the issued recommendations to TPS across four levels: fully implemented, partially implemented, not implemented, and overtaken by events. **Table 3.5** summarises the implementation status of the recommendations issued to TPS by category.

**Table 3.5: Level of Implementation of Recommendations by TPS**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	ISO 9001:2015 Certified	0	2	0	0
Implementation/Execution	5	0	5	0	0
Coordination	0	0	0	0	0
Monitoring and Evaluation	2	1	1	0	0
Development	3	0	3	0	0
<b>Total</b>	<b>12</b>	<b>1</b>	<b>11</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

64. **Table 3.5** shows that of the 12 recommendations issued to TPS, 11 were partially implemented and one was fully implemented. It further indicates that five recommendations were under the execution category, three under the execution category, three under the development category, while planning and monitoring and evaluation each had two recommendations. Their implementation status is further detailed below.

#### (a) Details of Recommendations that were Partially Implemented

65. The analysis of submitted evidence and information from TPS indicated that out of 13 recommendations issued to TPS, 12 were partially implemented.

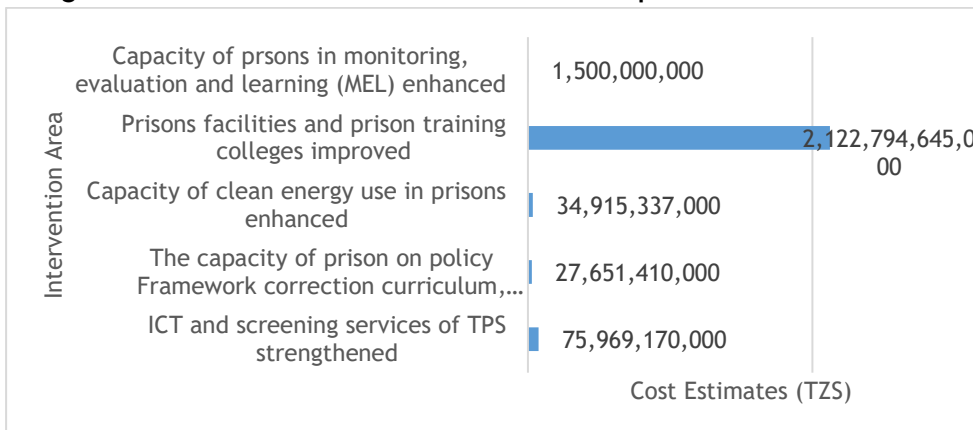
These recommendations and their status of implementation are explained below:

- (i) **Recommendation 1:** *Conduct a needs assessment for the establishment of prison and remand Infrastructure to analyse the needs and the magnitude of the existing gap in the provision of prisons and remand infrastructure, and use the information to develop intervention plans.*

66. With regard to this recommendation, TPS planned to appoint District Prisons Officers; conduct a needs assessment to establish prisons and remand infrastructure in collaboration with other associated organisations across the country; and construct four new prisons: Kaliua, Kakonko, Kilosa, and Gairo.

67. Verification of the recommendation's implementation at TPS noted that TPS conducted a needs assessment and developed a project proposal to improve services and ways of working in prisons in November 2024. The proposal outlined the magnitude of the existing gap in prison and remand infrastructure. TPS then used the proposal to develop intervention plans across areas, including strengthening TPS's ICT and screening services, enhancing prison facilities and prison training colleges, and building prison capacity for monitoring and learning. **Figure 3.1** provides details on the main intervention areas and their respective cost estimates.

**Figure 3.1: Main intervention Areas and the Respective Cost Estimates**



**Source:** Proposed Project on Improving Services and Ways of Working in Prisons, November 2024, 2025

68. **Figure 3.1** shows that, following the need assessment, TPS estimated the cost of the interventions. The highest allocations were for prison facilities and

training colleges, while the least was allocated to prison capacity for monitoring, evaluation, and learning enhancement.

69. Therefore, based on the identified areas of intervention, TPS has already begun construction of 6 district prisons, while the remaining 45 are in the process of securing funds. The audit, through the review of progress reports on the construction of planned new prisons, namely Kaliua, Kakonko, Kilosa and Gairo, noted that construction activities were still ongoing and the prison buildings had not been handed over.

70. Hence, this recommendation is partially implemented, as TPS still needs to ensure that the construction of the new prisons is completed and that the interventions to improve services and ways of working in prisons, following a needs assessment, are adequately implemented.

*(ii) Recommendation 2: Ensure that the establishment and provision of prison infrastructure are included in their annual plans and budget.*

71. In response to this recommendation, TPS planned to set priorities and budgets for development projects, which would then be submitted to the planning and budget section. The verification was conducted by reviewing the TPS Budgets for the Financial Years 2023/24 to 2024/25 and revealed that 4 out of 7 activities for the establishment and provision of prison infrastructure were budgeted, as detailed in **Table 3.6**.

**Table 3.6: Status of Activities in the Strategic Plan which are Considered in the TPS Budgets**

Activities as per SP	Status inclusion in TPS Budgets
Construction of 5 new prisons and renovation of 114 prisons by 2026	Included
Construction of 4600 staff houses and rehabilitation of 3678 staff houses, June 2026	Included
Upgrading five training institutions and infrastructures by June 2026	Included
77 prisons, 38 camps and 50 lands surveyed and valued by 2026	Included
Solar power in 129 prisons will be supplied and maintained by 2026	not Included
The sewerage system in 100 prison stations will be improved by 2026	not Included
The Prison Headquarters Office in Dodoma will be established by 2026.	not Included

Source: Auditors' Analysis of information from TPS MTEFs, 2025

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72. **Table 3.6** shows that four out of seven activities planned in the TPS Strategic plan were included in the annual budgets for the Financial Years 2023/24 to 2024/25.

73. Due to the budgets set aside for the activities included in the budget, there were progressing construction activities of the prisons in Kilosa, Gairo in Morogoro region, Msalato in Dodoma region, Kaliua in Tabora region, Karatu in Arusha region, Kakonko in Kigoma region, Kyerwa in Kagera region, Kingurungundwa in Lindi region, Kiabakari in Mara region, Mpimbwe in Katavi region and Mlolo in Iringa region. Other ongoing construction activities include two regional prison offices in the Songwe and Geita regions; five staff houses for KMKGM staff at Msalato in the Dodoma region; and five staff houses at Kalilankuluku. Therefore, because the budgets at TPS are still insufficient to cover all planned activities, the recommendation is partially implemented.

**(iii) Recommendation 3:** *In collaboration with MoHA, ensure availability of sufficient and adequate accommodation for prisoners, remandees and prison staff*

74. To implement this recommendation, the TPS planned to appoint 26 District Prison Officers to construct four new prisons at Kaliua, Kakonko, Kilosa, and Gairo, and to build new staff houses.

75. Verification of this recommendation found that TPS was constructing four prisons: Karatu, Kilosa, Msalato, and Kaliua. This was evidenced by reviews of Local Purchase Orders and progress reports for these projects, including rehabilitation and borehole projects. The construction progress of these prisons varied due to the disbursement of funds. It was noted that TPS is currently constructing 221 staff houses. The audit has verified the construction of only 12 houses in Kalilankuluku, Msalato, Kaliua, Kilosa, and Karatu. The rest were not verified due to insufficient evidence regarding the ongoing and completed construction of 209 staff houses in the country.

76. Additionally, to ensure smooth project construction and supervision, TPS appointed 40 district prison officers. The district prison officers were also tasked to ensure the availability of suitable areas for prison-related activities. However, the audit verified only 7 appointment letters for these District Prison Officers out of 40. This was due to TPS not having the appointment letter for the remaining 33 District Prison Officers. Since the construction of the prisons in the districts and staff houses is still under implementation, no impact has yet been established, and it is regarded as partially implemented.

(iv) **Recommendation 4:** Conduct routine inspections of its infrastructure to assess its condition and take appropriate action.

77. To implement this recommendation, the TPS planned to conduct Regular inspections of infrastructure; setting aside the budget for remand and prison infrastructure; and taking appropriate measures to improve remand and prison infrastructure. The Audit Team reviewed responses and submitted inspection reports for prisons in the country, noting that TPS conducts inspections on a quarterly basis through Regional Prisons Officers and that their reports are sent to TPS Headquarters for further action.

78. TPS submitted inspection reports conducted in various regions in the country. **Table 3.7** provides details of the inspections conducted as per the submitted reports.

**Table 3.7: Dates of Inspection Reports and Regions Covered**

S/n	Inspection Reporting Date	Regions Covered
1	May, 2025	1. Simiyu 2. Shinyanga 3. Singida 4. Dodoma
2	January, 2025	1. Iringa 2. Mbeya 3. Songwe 4. Njombe 5. Ruvuma
3	July, 2025	1. Morogoro 2. Pwani 3. Dar es Salaam 4. Mtwara 5. Lindi
4	July, 2025	1. Kagera 2. Geita 3. Mwanza 4. Mara
5	May, 2025	1. Rukwa 2. Katavi 3. Kigoma 4. Tabora
6	July, 2025	1. Tanga 2. Kilimanjaro 3. Arusha 4. Manyara

*Source:* Inspection Reports from TPS, 2025

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79. **Table 3.7** shows that TPS conducted inspections in all regions across the country. However, these inspections were all conducted between January and July, 2025, indicating that they were not conducted quarterly as planned. The reports also showed that recommendations were issued to prison stations, but there was no follow-up on their implementation.

80. TPS further indicated that, upon inspection, improvements were made to address the noted gaps. The review of submitted cost estimates for the rehabilitation of Keko Remand indicated that TPS has allocated a budget for the rehabilitation of old prisons. For Keko Prison, TZS 990,685,020 was budgeted for rehabilitation. In the Ukonga Central prisons in the Dar es Salaam region, the facility has already engaged a local fundi for rehabilitation. Similarly, in Gairo and Isanga prisons, local fundis have been involved in the rehabilitation of these Prisons. Furthermore, the review of progress reports noted the appropriate actions taken by TPS to improve infrastructures, including the increase of prison cells at Muleba, Biharamulo, Shinyanga, Wazo Hill, Malya and Morogoro Remands; Drilling of 15 boreholes at Karatu, Namajani, Wazo Hill, Mang'ora, King'ang'a, Pawaga, Kwitanga, Kitete, Kasulu, Mwanga, Mugumu, Ruanda, Ubena, Malya and KPF College.

81. According to the TPS response, the audit noted that several measures were taken by TPS to improve remand and prison infrastructure through project proposals aimed at securing funds from donors and development partners. The audit reviewed the Proposed Project Plan on Improving Services and Ways of Working in Prisons of November 2024 and noted that it aimed to address challenges such as inadequate information and communication technology, insufficient and deplorable prison infrastructure, and inadequate correctional schemes for prisoners by engaging the government and stakeholders. However, there were no reports showing actual stakeholder engagement or the implementation of this project.

82. Therefore, this recommendation is partially implemented because TPS still has to ensure that these inspections are conducted quarterly, that follow-up on the inspection recommendations is adequate, and that appropriate actions are taken.

*(v) Recommendation 5: Prepare comprehensive, consolidated prison staff training programmes and ensure their implementation.*

83. The Audit Team reviewed the submitted Tanzania Prison Service Training Program for the Financial Years 2023/24 to 2027/28 and found that TPS had formulated an institutional training plan that was not in place during the 2022

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audit period. The training programme has been structured into two categories: Long-Term Training and Short-Term Training. The long-term training focused on filling skills gaps over the five years through extensive, career-advancing education, while Short-Term Training focused on immediate skills modification and military/internal competence development.

84. The review of training reports revealed that 8,582 prison employees participated in short-term promotional training programs offered by the TPS Training Academy and prison colleges, including Kiwira Prisons College, the Tanzania Correctional Training Academy, and Kingolwira Driving and Vocational Training School.

85. Further review of these training reports revealed that TPS has included a list of trained employees, including their respective ranks. Also, TPS submitted evidence of the training content, which includes the specific programs attended and their alignment with employees' ranks and training plans. However, no evidence of the implementation of the long-term training program outlined in the institutional training plan was submitted. Therefore, this recommendation is partially implemented, as there were no detailed training reports to assess the actual implementation of the planned training as per the training Programme.

(vi) **Recommendation 6:** *Ensure that all prison staff and prisoners are provided with an acceptable uniform.*

86. In response to the issued recommendation, TPS planned to utilise a single supplier to provide uniforms for both prison staff and prisoners.

87. The review of the procurement contract for uniforms between TPS and M/S Kilimanjaro International Leather Industries Company Limited revealed that TZS 295,596,610,17 was set aside for the supply of long boots and shoes. Further review of issued vouchers revealed that TPS has started distributing the procured long boots and shoes to prisons from the central stores in Dodoma. The review of issued vouchers also indicated the issuance of uniform orders at the Prison College at Kiwira, Tukuyu; Prisons Special Forces at Ukonga, Dar es Salaam; the Prison Commander in Pwani; and the Regional Prisons Commander in Manyara.

88. The review of uniform distribution reports from TPS revealed that TPS distributed uniforms to prison officers in 10 regions in 2024 and 12 regions in 2025. Furthermore, the audit revealed that a total of 42,239 metres of orange fabric materials and 2,218 uniforms for prisoners were distributed in 2024 and

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2025. However, there was no evidence to indicate that the supplied uniforms were adequately distributed to all prison officers and prisoners. Therefore, this recommendation is partially implemented, as there was no evidence that appropriate uniforms were distributed to all prison officers and prisoners across all regions.

**(vii) Recommendation 7:** *In collaboration with MoHA, ensure the availability of sufficient transport facilities to all prison offices all over the country to ensure easy and secure movement of prisoners, remandees and staff.*

89. The recommendation required TPS to collaborate with MoHA to ensure sufficient transport facilities are available at all prison offices nationwide, enabling the safe and secure movement of prisoners, remandees, and staff.

90. In response to the issued recommendation, TPS planned to purchase motor vehicles annually to ensure all prison stations had reliable transportation. In their plans, TPS indicated a need for 287 cars for administrative activities and 276 for transporting remandees and prisoners. The plan is to acquire as many vehicles as possible. A special request was submitted to the Ministry of Home Affairs to procure vehicles for the administration and transportation of remandees and prisoners. The Audit Team reviewed issue vouchers and payment vouchers for the procurement of vehicles at TPS. It noted that the TPS purchased 44 vehicles in the financial years 2022/2023 and 2024/2025 for remandees and administrative activities, Whereas, the review of a letter for request funds from the Ministry of Home Affairs to the Ministry of Finance dated 4 March 2026 revealed for the financial year 2025/26 the Ministry of Home Affairs requested funds amounting to TZS 5,038,000,000 for the procurement of 31 motor vehicles.

91. The audit further reviewed the TPS-approved budget against actual requirements for the financial years 2022/23 to 2024/25 and noted that TPS has been requesting funds for the procurement of vehicles based on assessments of actual requirements. However, the approved budgets were less than the actual requirements of TPS, resulting in under-budgeting that hindered the distribution of vehicles to all prison offices. Therefore, this recommendation is partially implemented, as of the 563 vehicles, only 46 have been procured. Further, TPS did not indicate how it has collaborated with MoH to ensure all required vehicles are procured.

**(viii) Recommendation 8:** *Ensure that the security of all prisons is strengthened*

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92. The recommendation required TPS to strengthen the security of all prisons. To address this recommendation, TPS planned to ensure that staff attend quarterly training and seminars; purchase all necessary security equipment through Government sources or donors; and build and renovate infrastructure across all prisons.

93. The review of the Training Report indicated that TPS conducted training for Users, Officers, and Guards of the CCTV Surveillance System (installed at Ukonga, Segerea, Keko, Isanga, Butimba, Maweni, Arusha, Uyui, Karanga, and Ruanda) and noted that 30 Prison Officers attended the training from Karanga, Arusha, Uyui, Ruanda, Maweni, and Butimba Prisons only. The report did not include the list of Prison Officers who attended training from Segerea, Ukonga, Keko, and Isanga Prisons, where the CCTV Surveillance System was installed, as mentioned in the training report.

94. Regarding security equipment, the TPS purchased and installed surveillance cameras (CCTV) in 10 prisons, namely Ukonga, Segerea, Keko, Butimba, Isanga, Arusha, Karanga, Uyui, Ruanda and Maweni. The review of the TPS Purchase, Installation, and Performance Records for Security Equipment found that 56 security items were purchased and installed. The review of the CCTV system Implementation and Performance Inspection Report dated 12 January 2026 revealed that, the installation of these equipment was reported to be ongoing at Lilungu, Lindi, and Bukoba Prisons. It was also noted that the installation of the CCTV system at Lindi Prison was at the testing stage; hence, it was not handed over due to missing television, air conditioner, PTZ keyboard, and camera.

95. In addition, TPS has indicated that it has installed sophisticated inspection tools (walkthrough metal detector scanners and baggage scanners) at five prisons in Ukonga, Segerea, Keko, Isanga, and Karanga. The audit reviewed the submitted inspection report for the tender number ME.04/2022/2023/PR/G/07 after the installation of an X-ray machine and a baggage scanner, and noted that the inspection was conducted at Ukonga, Segerea, Karanga, and Isanga Prisons. According to the TPS response, these tools were not installed at Keko Prison. Furthermore, it was noted that TPS submitted the inspection form for safety and operation inspection of Tanzania Prisons' Baggage Scanners only for Segerea Prison. The review of the inspection form dated 25 September 2025 revealed that operation and safety training were not conducted for both the installed X-ray machine and the walkthrough metal detector.

96. TPS has indicated that it has deployed 549 handheld metal detectors in 129 prisons. However, the audit further reviewed a list of procured metal detectors for the financial year 2022/23 and noted that TPS procured a total of 500 metal detectors and distributed 460 to regional offices, schools, training institutes, and prisons. Furthermore, TPS has indicated that it has installed 24 firewalls at 24 stations, and is continuing to deploy them to reach 164 prisons. There was no evidence to verify this. **Table 3.7** provides the status of purchased security equipment and its installation.

**Table 3.8: Status on Purchase and Installation of Security Equipment**

Installed Equipment or Deployed Equipment	Completed	Undergoing	Year Budgeted
Surveillance Cameras (CCTV)	Ukongga, Segerea, Keko, Butimba, Isanga, Arusha, Karanga, Uyui, Ruanda and Maweni.	Lilungu, Lindi and Bukoba prisons	2022/23 and 2023/24
sophisticated inspection tools (walkthrough, metal detector scanners and baggage scanners)	Ukongga, Segerea, Isanga and Karanga.	Keko	2022/23 and 2024/25
Deployed 549 handheld metal detectors	460 metal detectors	NIL	2022/23
Installed 24 FortiGate 101 firewalls	24 Stations	164 stations	2022/23 and 2024/25

*Source:* Information from the TPS Responses to the Audit Recommendations, 2025

97. **Table 3.7** indicates that TPS is already installed and that security equipment installation is progressing across different prison areas.

98. Since TPS is still improving prison security by installing security equipment, including ongoing surveillance camera installations at Lilungu, Lindi, and Bukoba prisons, this recommendation is partially implemented.

**(ix) Recommendation 9:** *Establish follow-up mechanisms and address the noted causes of inadequate provision of services and utilities in prisons and remand homes to ensure the availability of essential utilities in all prisons across the country, including clean water, electricity, food, clothing, and medical facilities.*

99. The recommendation was that TPS establish follow-up mechanisms and address the identified causes of inadequate provision of services and utilities in

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prisons and remand centres, ensuring the availability of essential utilities in all prisons across the country, including clean water, electricity, food, clothing, and medical facilities.

100. The review of TPS's Medium-Term Expenditure Framework (MTEF) for 2023/24 - 2025/26 indicated that TPS has allocated a budget to cover custodial services for inmates in prisons across the country. The review of progress reports noted that TPS budgeted for the drilling of 15 boreholes at Karatu, Namajani, Wazo Hill, Mang'ora, King'ang'a, Pawaga, Kwitanga, Kitete, Kasulu, Mwanga, Mugumu, Ruanda, Ubena, Malya and KPF College. All 15 boreholes were drilled and completed as per planned. Also, TPS has ensured that all 129 prisons were supplied with electricity, with supporting evidence of the submitted meter numbers.

101. Regarding medical services and infrastructure, the TPS allocated 106 new medical personnel and constructed healthcare facilities at Ushora, Pangani, Manyoni, Kiomboi, Kilwa, Magu, Ukerewe, and Butimba prisons. These facilities include 1 Hospital, 4 Health Centres, 114 Dispensaries, and 24 Posts. The audit team reviewed the recruitment documents, including appointment letters submitted by TPS, and found that the appointment letters for 106 newly recruited medical personnel were missing; instead, TPS submitted only a template for the recruitment letter. Regarding the construction of health care facilities, as stated in the TPS implementation responses, TPS submitted progress reports on the construction of these facilities. These reports provided the completion status of healthcare infrastructure improvements for Ushora, Pangani, Manyoni, Kilwa, Magu, and Ukerewe prisons, as stated in their implementation response. However, the status of health infrastructure improvement for Kiomboi and Butimba was not included, while the construction of a health facility at Pangani in Tanga was still under construction, as shown in **Photo 3.1**.

**Photo 3.1: Ongoing Construction of Health Facility at Pangani**



*Source:* Photo on the construction of Health Facilities at Pangani, from TPS

102. Moreover, TPS provides progress updates on infrastructure and healthcare-related projects, as indicated in **Table 3.8**.

**Table 3.9: Prisons and their Infrastructure and Health-related Projects**

Prison	Reported Projects
Karatu District Prison,	Construction was done for a doctor's room and a special dormitory for women.
Keko Remand Prison	Construction was done for an isolation dormitory (Isolation cells) and repairs to the sewage and clean water systems.

Prison	Reported Projects
Ukongga Main Prison	Renovations were done focusing on clean water and sewage infrastructure, as well as repairs to the perimeter wall.
Gairo Prison	A deep well has been completed, including pump installation and the construction of a pump house
Babati, Bariadi, Geita, Mkuza, Musoma, Lindi, and Sumbawanga.	Virtual Courtrooms: construction is underway.
Songwe and Geita	New offices for Regional Prisons Officers are being built.
Kalilankulukulu Prison	Staff Housing was constructed and completed.

*Source:* Information from the TPS Projects Progress Reports to the Audit Recommendations, 2025

103. **Table 3.8** indicates that TPS implemented various infrastructure and health-related projects across different prisons in the country. The progress reports confirm a broader initiative to rehabilitate ageing prison infrastructure and improve welfare facilities, but the specific details on equipment and construction for the eight prisons mentioned in the implementation responses are not included. Therefore, this recommendation is partially implemented.

**(x) Recommendation 10:** *Establish strategies and plans that will facilitate the maintenance of prison buildings and vehicles, and ensure their implementation.*

104. The recommendation required TPS to establish strategies and Plans that will facilitate the maintenance of prison buildings and vehicles, and ensure their implementation. To implement this recommendation, the TPS planned to conduct a property condition analysis, budget for maintenance work, and carry out repairs and maintenance on prison buildings.

105. The Audit Team reviewed TPS's responses and noted that a periodic assessment was conducted in 2024, resulting in the allocation of TZS 6,491,794,000.00. This was evidenced in the TPS Medium Term Expenditure Framework (MTEF) for the financial years 2023/24 to 2025/26, where the allocated amount was for the maintenance of prison buildings and vehicles.

106. The Audit team reviewed the Inspection and Evaluation report for the Renovation and Rehabilitation of Prisons Ukongga, Segrea and Keko and found that TPS evaluated the renovation of dormitories (cells) for prisoners and remandees, isolation rooms (solitary confinement), the administration building, the sick bay and the prison doctor's office, the kitchen and food storage for

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prisoners and remandees, the armoury room, prisoners' toilets and external sewage pits, drainage systems for rainwater and wastewater inside the prison, the construction of staff toilets and offices, the electrical system and the perimeter wall.

107. It was further noted that, following the evaluation, TPS carried out renovations to the buildings, including floors, walls, windows, doors, welded wire mesh, toilets, roofs, painting, and the perimeter wall. This renovation was conducted in the Dar es Salaam region prisons only, namely Keko, Ukonga and Segerea Prisons. Furthermore, it was noted that TPS conducts vehicle maintenance through TEMESA.

108. Also, the Audit team reviewed Inspection reports for prisons across the country from TPS and noted that the inspections were conducted to verify the utilisation of Clean Energy and the implementation of different Innovation Projects in each prison, in accordance with the Terms of Reference (ToR) prepared by TPS. The innovation activities inspected included the Farming and Livestock Project, the Brick-making Project, the Canteen Project, the Shop/Store, and various Casual Labour Projects. Every prison implemented projects based on the environment of the geographical location. Furthermore, the inspection covered the analysis of the building conditions at Bariadi and Malya Prisons in the Simiyu region and provided recommendations for renovation to the TPS Headquarters, but there was no evidence of the renovation of the noted dilapidated building. Since TPS implemented renovations to prisons in the Dar es Salaam region, and no similar renovations were carried out in prisons in other regions of the country, this recommendation is considered partially implemented.

- (i) ***Recommendation 11: Develop a comprehensive database for reporting prison infrastructure information and formulate a procedure or a system for verifying the prison information received from District and Regional Prisons offices***

109. To implement this recommendation, the TPS planned to develop a Roadmap for developing prison infrastructure plans and enhancing the systems to capture infrastructure needs in all prisons in the country.

110. TPS submitted the project concept notes for three systems: the Prison Inmates Management Information System (PIMIS), the Tanzania Prisons Service Information Management System (TPS-IMS), and the Correctional and Rehabilitation Service Projects (CRSP). The concept note for PIMIS was dated June, 2025, and the system is designed to efficiently manage and track inmate

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information, including prisoner demographics, criminal and disciplinary history, and sentence computation.

111. The information collected in this system (database) will be easily accessible and fully secure. This system will also enable the accurate and timely exchange of inmate information from prison stations, district, and regional levels to the TPS Headquarters through the collection, processing, and reporting of information.

112. According to the TPS response, PIMIS was developed in collaboration with eGA and implemented in the financial year 2024/25. The total approved budget for the development and implementation of the system was TZS 58,835,106,000. As of the time of reporting, the funds received for the financial year 2024/25 were TZS 900,000,000 and for 2025/26, TZS. 400,000,000. In terms of implementation progress, the project has reached the pilot stage at Isanga prison in Dodoma.

113. The CSRP system walkthrough revealed a working system with three sections: Prison Infrastructure, Prison Industry, and Farm and Environment. An interview with TPS officials revealed that development of this system was at 60%, while it can provide information on buildings, TPS-owned land, and infrastructure projects (expenditures and approvals). The audit also reviewed the concept note for the CSRP system, signed on 18 March 2026, and noted that it aims to provide a unified, highly available ecosystem by leveraging Internet of Things (IoT) sensors, real-time data streaming, and Artificial Intelligence (AI). The CRSP will also deliver actionable intelligence to stakeholders at both the PHQ and remote stations.

114. Furthermore, the concept note for the TPS-IMS system dated March, 2026 revealed its intention to facilitate the collection and management of digital information from all prison stations within a short period of time. Specifically, TPS-IMS aims to enhance the availability of accurate, timely, and reliable data for decision-making, planning, and reporting purposes. This will be done through a highly secure, real-time, centralised information source and management centre by digitising everyday tasks, reports, and audits for every section outlined in the 2022 Organisation Structure. Hence, this recommendation is partially implemented, as the CSRP, PIMIS, and TPSIMS are still in the piloting and development stages.

#### **(b) Details of Recommendations that were not implemented**

115. The analysis of submitted evidence and information from TPS indicated that one recommendation was not implemented. This recommendation and its status of implementation are explained below:

(ii) **Recommendation 12: Ensure Self-Monitoring of its operations**

116. The recommendation required TPS to self-monitor its operations. To ensure this recommendation is implemented, TPS planned to set budgets for periodic monitoring of its operations.

117. A review of TPS responses on the implementation of this recommendation indicates that TPS has allocated a budget for monitoring and evaluation. Also, TPS was in the process of establishing a Monitoring and Evaluation unit to discharge this function. The process was marked by the development of three key Monitoring and Evaluation documents, which are the Institutional Readiness to Implement Monitoring and Evaluation Activities, the Monitoring and Evaluation Operational Manual, and the Monitoring and Evaluation Plan. All these documents aimed at strengthening institutional performance by establishing mechanisms to track the implementation of various interventions, such as projects, programs, and plans, as well as providing a framework for M&E reporting. Further review of the submitted evidence indicated that TPS budgeted for monitoring its operations for the financial years 2023/24 to 2025/26 as described in **Table 3.9**.

**Table 3.10: Budget for the Monitoring and Evaluation at TPS**

Financial Year	Planned Activity	Budgeted Amount (TZS)
2023/24	Facilitating the monitoring and administration of 129 prisons by June 2024	76,176,367,600
2024/25	Monitor and evaluate the implementation of the criminal justice committee by June 2025	6,000,000
2025/26	Conducting semi-annual monitoring and evaluation of budget implementation by June 2026	118,000,000

Source: Prison Services MTEF (2023/24,2024/25,2025/26), 2025

118. **Table 3.9** indicates that the allocated budget for monitoring its operations declined in the financial year 2024/25 and increased in the financial year 2025/26. The budget fluctuation was attributed to changes in the activities selected for monitoring in that year.

119. The allocated budget for monitoring and evaluation of its operations, reports were submitted on how these activities were implemented. The development of a monitoring plan at TPS that included key performance indicators, data collection and analysis methods, and a mechanism for monitoring and evaluation reporting indicates TPS's commitment to

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implementing this recommendation. Therefore, this recommendation is considered fully implemented.

### **3.4 Impact of the Implemented Recommendations**

120. This section presents the noted impacts of the recommendations that were fully or partially implemented.

#### **3.4.1 Security and safety Across Prison Facilities Strengthened**

121. Follow-up results have noted that security and safety across prison facilities were strengthened through the installation of CCTV cameras and metal walk-through detectors. CCTV surveillance enables continuous monitoring of inmate movements, restricted areas, and high-risk zones, resulting in earlier detection of security threats and a notable reduction in violence, smuggling, and misconduct. The availability of recorded footage has further enhanced accountability among both staff and inmates, supporting timely investigations and informed decision-making during incident reviews. Similarly, the introduction of metal walk-through detectors has minimised the entry of prohibited and dangerous items, improving screening for inmates, staff, and visitors and contributing to a safer and more controlled environment.

#### **3.4.2 Operational Efficiency and Security within the Tanzania Prisons Services have improved**

122. Follow-up results have noted that operational efficiency and security within the Tanzania Prisons Service (TPS) improved following the provision of vehicles. Addressing long-standing shortages, the vehicles have facilitated effective inmate transfers, strengthened patrol operations, supported logistics, and enabled swift staff mobilisation across regions. Likewise, the supply of uniforms and essential gear, as evidenced through procurement and distribution records, has positively influenced staff professionalism and welfare. These provisions have enhanced compliance with uniform regulations, improved discipline, and reinforced TPS personnel's institutional image.

#### **3.4.3 Substantial Improvements in Service Delivery**

123. Substantial improvements in service delivery were noted, attributed to strengthened monitoring and coordination. Enhanced monitoring plans have enabled TPS to track progress in rehabilitation programs, including vocational training, agriculture, carpentry, tailoring, and adult education initiatives.

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124. These have increased post-release employability for inmates in regions such as Arusha, Mbeya, and Morogoro. Monitoring activities have also highlighted gaps in health, sanitation, nutrition, and legal services, prompting corrective actions at facilities such as Butimba and Ruanda Prisons. Strengthened coordination between TPS and stakeholders, including the Judiciary, National Prosecution Services, and Police, has reduced unnecessary remand detention by improving the movement of case files and communication. Large facilities like Ukonga and Kisongo have benefited from improved data sharing, with courts now receiving inmate lists weekly rather than monthly, reducing congestion and improving the efficient processing of remand cases.



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## CHAPTER FOUR

### IMPLEMENTATION STATUS OF RECOMMENDATIONS ON THE MANAGEMENT OF CONSTRUCTION DEVELOPMENT PROJECTS FINANCED THROUGH LOANS

#### 4.1 Introduction

125. This section presents the status of implementation of the recommendations issued in the Performance Audit Report on the Management of Construction of Development Projects financed by loans, which was tabled in the Parliament of the United Republic of Tanzania in April 2022. The Overall Audit Objective was to assess whether the Ministry of Finance and the National Planning Commission have ensured effective management of development projects financed through loans to minimise delays, cost overruns, and avoidable cost burdens associated with loan charges.

126. The main audited entity was the Ministry of Finance (MoF). This was because MoF has been mandated to approve proposals for all development projects, seek loans and grants from both internal and external sources, issue tax exemptions, and approve payments for all development projects financed through loans on behalf of the Government. The audit also covered the National Planning Commission (NPC), which monitors all development projects, both financed and unfunded. The audit covered five Financial Years from 2016/17 to 2020/21. The aim was to assess the Ministry's performance trend in managing development projects financed through loans. The period was selected because it was when the Government was implementing its Five-Year Development Plan, during which most of the implemented development projects were financed through loans.

#### 4.2 Main Findings During the Previous Audit

127. The following summarises the main audit findings from the Performance Audit of the Management of Construction Development Projects Financed through Loans.

##### a) Delayed Completion of Development Projects

128. An analysis of 34 development projects financed via loans revealed that 32 projects (94%) were completed late, with delays ranging from 0.8 months to 3.9 years. Only two projects, managed by the Ministry of Energy and the Ministry of Health, adhered to the loan-closure dates. Notably, the majority of delays

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were attributed to 28 projects under the Ministries of Water and Energy, and Works and Transport, which faced the longest delays, while four projects initiated by PORALG, the Ministry of Agriculture, and the Ministry of Education experienced shorter delays.

129. The significant delays contravene the Guidelines for Raising and Negotiation of Loans and Grants, as well as the Public Investment Operational Manual (2015), which emphasise the Ministry of Finance's (MoF) duty to effectively manage development projects financed with loans to ensure timely completion. The audit identified several systemic issues contributing to the delays, including poor project planning, ineffective management of loans in line with financing agreements, inadequate monitoring of development projects, and a lack of coordination between the MoF and project implementers.

**(a) Ineffective Planning for the Construction Development Projects**

130. The audit highlighted inadequacies in MoF's project planning, which failed to ensure projects were designed to be completed within the expected time and budget. The ministry did not rigorously review project proposals, designs, and feasibility studies to confirm that they met the required timelines and costs outlined in loan agreements. Instead, the focus was primarily on project viability and alignment with Government priorities, overlooking critical technical factors such as material quantities and cost inputs.

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131. This lack of thoroughness in reviewing technical aspects resulted from a 57% staff shortage of necessary technical personnel, particularly engineers and quantity surveyors, within MoF. Consequently, misalignment occurred between financing agreements—such as loan disbursement schedules and project timelines—and actual project costs, resulting in additional expenses from penalties and commitment fees. Inadequate planning also led to frequent design modifications, time extensions, and additional costs during project execution. Moreover, delays in compensating affected individuals hindered project commencement, with two of the six sampled projects experiencing significant delays of 300 to 1,275 days due to poorly planned compensation strategies.

**(b) Ineffective Management of Loans for the Development Projects**

132. The audit presented further evidence of ineffective loan management, notably highlighting that 43 of 55 projects (78%) had low loan utilisation relative to the time elapsed since the loans became effective. Loan utilisation percentages varied widely across ministries, from 8% to 63%, including the

Ministries of Water, Energy, Works and Transport, and Natural Resources and Tourism. Despite being within the loan duration, this low utilisation indicates a significant risk of incurring interest and commitment fees. An examination of the initial loan agreement closing dates for six sampled projects indicated that completion delays ranged from 12 to 80 months, exacerbating financial inefficiencies.

### 4.3 Results of the Follow-up on the Implementation of Recommendations

133. This section presents the status of implementation of the recommendations issued to the Ministry of Finance and the National Planning on the Management of Construction Development Projects Financed through Loans. The implementation of the issued recommendations was classified into four levels: fully implemented, partially implemented, not implemented, and overtaken by events. The subsequent subsections explain the status of implementing the issued audit recommendations.

#### 4.3.1 Overall Implementation of Issued Recommendations

134. A total of eight recommendations were issued in the performance audit, of which five were directed to MoF and three to the National Planning Commission (NPC). Overall, of eight recommendations, three were fully implemented, four were partially implemented, and one was not implemented. **Table 4.1** details the level of implementation of the issued audit recommendations.

**Table 4.1: Level of Implementation of Recommendations by MoF and NPC**

Audited Entity	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
MoF	5	3	2	0	0
NPC	3	0	2	1	0
Total	8	3	4	1	0

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

135. **Table 4.1** indicates that out of the eight issued recommendations, three were fully implemented, four were partially implemented, and one was not implemented. On the other hand, none of the recommendations was overtaken

by events. Furthermore, an analysis of the issued recommendations for each implementation category was conducted across the four implementation levels. **Table 4.2** provides details on the level of implementation for all issued audit recommendations, grouped by these categories.

**Table 4.2: Level of Implementation of Recommendations by Category of Recommendation**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	1	0	1	0	0
Implementation/Execution	6	3	3	0	0
Monitoring and Evaluation	1	0	0	1	0
<b>Total</b>	<b>8</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

136. **Table 4.2** shows that the planning category had a recommendation, which was partially implemented. The monitoring and evaluation category had one recommendation that was not implemented, while the implementation category had six recommendations, all fully or partially implemented. Under the implementation category, three recommendations were fully implemented, while three were partially implemented.

#### 4.3.2 Implementation Status of Recommendations Issued to MoF

137. This section details the status of implementing the issued recommendations across four categories: fully implemented, partially implemented, not implemented, and overtaken by events. **Table 4.3** summarises the implementation status of the recommendations issued to MoF by category.

**Table 4.3: Level of Implementation of Recommendations by Category of Recommendations by MoF**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Execution	5	3	2	0	0
<b>Total</b>	<b>5</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

138. **Table 4.3** indicates that, among the recommendations issued to MoF, the execution category had five recommendations: two were partially implemented, and three were fully implemented.

139. The detailed analysis of the five recommendations issued to the Ministry of Finance indicates that they were partially or fully implemented, as detailed below.

**(a) Details of the Recommendations that were Fully Implemented**

*(i) Recommendation 4: Establish a functioning mechanism to facilitate the timely issuance of tax exemptions for projects qualified to be exempted from tax to avoid delays in the completion of those projects.*

140. This Recommendation requires MoF to establish a mechanism to ensure the timely issuance of tax exemptions for eligible projects, to avoid delays in project completion.

141. In the Action Plan attached to the original audit report, the Ministry of Finance indicated that it had already issued the Value Added Tax (Exemption Management Procedures) Regulations through Government Notice No. 715, published on 8 October 2021. A review of responses and submitted evidence noted that MoF made amendments to Section 6 of the Value Added Tax Act, Cap 148, in 2022. The mandate to grant VAT exemptions for Government projects was transferred from the Minister of Finance to the Commissioner General of the Tanzania Revenue Authority (TRA)—an amendment aimed at enhancing efficiency and expediting the implementation of Government projects. Currently, the relevant Ministry applies for tax exemptions directly through the

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VAT Exemption Portal administered by the TRA. Once the application is approved, the Ministry receives a VAT Exemption Certificate. Therefore, the recommendation was **fully implemented**.

(ii) **Recommendation 5:** *Ensure that Project Implementers are aware of the D-Fund system and how to use it to make on-time requests for payment approval, thereby avoiding delays in project implementation and additional costs from interest charges arising from delayed payments and extended disbursement periods.*

142. This recommendation required MoF to provide a mechanism for regular feedback from every role and stakeholder in the system, user testing, and accommodation of any changes in relevant laws and regulations affecting the D-Funds business process, as well as a constant and sufficient availability of financial and human resources associated with the technical aspects and on-the-job training for the system.

143. In the action plan developed by MoF to implement this recommendation, MoF indicated that the Government has continued to provide regular training sessions and technical advice to Project Implementers on the effective use of the D-Fund system. Also, the Ministry has strengthened its helpdesk and support mechanisms to address user challenges and provide real-time guidance. Upon reviewing the submitted implementation status, MoF indicated that they invited various stakeholders to participate in training sessions. This was expected to raise awareness on the use of the D-FUND system.

144. The review of responses from MoF has revealed that capacity building programs on the use of D-FUND were conducted with implementers. Additionally, the Ministry of Finance is conducting an annual D-FUND system review, enhancing flexibility in the use of D-FUND by enabling VPN connections and establishing a D-FUND users WhatsApp group. Therefore, this recommendation is **fully implemented**.

(iii) **Recommendation 6:** *Institute an effective mechanism to coordinate Implementers and Key Actors engaged in the implementation of projects financed through loans. This should enable regular feedback on the progress and performance of projects, including time, cost, and quality.*

145. This recommendation required MoF to have an effective mechanism to coordinate implementers and key actors engaged in the implementation of projects financed through loans.

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146. In the Action Plan developed by MoF to implement this recommendation, MoF indicated to participate in the projects' Steering Committee meetings, conduct semi-annual/annual portfolio review meetings, coordinate and participate in the joint supervision missions, and train all MDAs and RSs on NPMS and Dissemination of the National M&E Framework in order to create awareness. During verification, the audit noted that the Ministry used a D-FUND system to engage all stakeholders in providing information on the progress and performance of projects in terms of time and cost. Currently, the Ministry is conducting annual D-FUND system reviews and training, conducting joint Government and financiers monitoring and supervision missions, and organising portfolio performance reviews. Therefore, this recommendation is regarded as **fully implemented**.

**(b) Details of the Recommendations that were Partially Implemented**

- (i) **Recommendation 2:** *Critically analyse compensation plans to ensure that Implementing Agencies develop comprehensive compensation plans that allow a smooth implementation of the projects. This should involve assessing the alignment of compensation with completion time and ensuring the timely availability of compensation funds.*

147. This Recommendation requires MoF to critically analyse compensation plans to ensure that Implementing Agencies develop comprehensive resettlement and compensation plans that enable the smooth implementation of projects. This should involve assessing the alignment of compensation with completion time and ensuring the timely availability of compensation funds.

148. In the Action Plan, MoF agreed with the auditors to emphasise timely preparation and submission of approved compensation reports/lists, ensure budget items for compensation are available, and ensure funds are available for timely payment of compensation. The review of responses submitted by MoF, the audit acknowledges the efforts made by MoF by issuing the Guidelines for the Procedures of Fund Requests, 2021 (Mwongozo wa Utaratibu wa Maombi na Utoaji Fedha wa Mwaka 2021), in which Section 5.3 emphasises that all Accounting Officers must ensure that approved compensation reports accompany every fund request.

149. The Guidelines for the Procedures of Fund Requests and Disbursement, 2021, Section 3(i), require that all fund requests take into account the availability of budget within the respective vote, as provided under the Budget Act, CAP 439, Section 45(b). These guidelines were issued and circulated to all Accounting Officers. However, apart from the Guidelines for the Procedures of

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Fund Requests, 2021 (Mwongozo wa Utaratibu wa Maombi na Utoaji Fedha wa Mwaka 2021), Guidelines for project planning and Negotiations for Raising Loans, Issuing Grants and Receiving Guarantees (2020), the Ministry was not undertaking and documenting the analysis on resettlement and compensation plans.

150. This limits assurance that project approvals from implementing agencies satisfy all requirements related to resettlement and compensation plans. Therefore, the recommendation is regarded as *partially implemented*.

(ii) **Recommendation 3:** *Develop strategies that will ensure the timely commencement and implementation of projects to enable the timely completion of the projects and within the initial loan closing date to avoid costs associated with loan commitment fee charges.*

This Recommendation requires MoF to develop strategies to ensure the timely commencement and implementation of projects, enable timely completion, and align initial loan closing dates to avoid additional costs from loan commitment fees.

151. In the Action Plan, MoF planned to ensure the timely preparation and submission of the Public Management Guideline (PMG) Certificate to the Attorney General (AG).

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152. Furthermore, the Ministry planned to ensure the timely preparation and submission of Legal Opinions from the AG, the timely formation of Project Implementation Units, the timely opening of Project Special and Operating Accounts, and the timely commencement of procurement processes of consultants and contractors immediately upon declaration of effectiveness of the financing agreements. The Ministry of Finance provided information on the prepared Public Investment Management Operational Manual (PIM-OM), which, according to the Ministry, stipulates all requirements from project initiation to project closure. All stakeholders' roles and responsibilities are well outlined in this manual.

153. During verification, the audit team noted that the Ministry of Finance has implemented various strategies to remove bottlenecks and ensure the timely commencement of projects. The strategies include persuading development partners to remove the requirement for a legal opinion in the agreement, including a legal service unit in the negotiation team, introducing a cash management module, and advancing the procurement of consultants and contractors. For instance, the execution of advanced procurement for the

Dodoma Integrated and Sustainable Transport (DIST) Project and the Second Tanzania Intermodal and Rail Development Project (TIRP-II). Since the Ministry of Finance has developed the strategies, the recommendation is considered partially *implemented*. Executing these strategies will ensure the timely initiation and execution of projects, enabling them to be completed within the initial loan closing date and avoiding costs related to loan commitment fees. However, there was no evidence that the developed strategies effectively guarantee the prompt commencement and timely implementation of projects to ensure timely completion within the loan period, thereby preventing additional charges.

### 4.3.3 Implementation Status of Recommendations Issued to NPC

154. This section provides details on the status of implementation of recommendations issued to the National Planning Commission across four implementation levels: fully implemented, partially implemented, not implemented, and overtaken by events. **Table 4.4** summarises the implementation status of the recommendations issued to the National Planning Commission.

**Table 4.4: Level of Implementation of Recommendations Issued to NPC by Category**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Monitoring and Evaluation	1	0	0	1	0
Planning	1	0	1	0	0
Execution	1	0	1	0	0
<b>Total</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

155. **Table 4.4** indicates that the recommendations to NPC fell into two implementation levels: partially implemented and not implemented. Recommendations under monitoring and evaluation were not implemented, whereas those for execution and planning were partially implemented.

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(a) **Details of the Recommendations that were Partially Implemented**

- (i) **Recommendation 1:** *Establish a mechanism to ensure that project proposals are effectively reviewed to align project costs and time with the loan financing agreement terms. The mechanism should facilitate effective cooperation with Implementing Agencies to ensure a proper review of the technical adequacy of the respective projects, including design, compensation plans, costs, and schedules, prior to approval and signing of the loan agreement.*

156. The recommendation required the National Planning Commission, under the Ministry of Finance, to establish a mechanism to ensure that project proposals are effectively reviewed and that project costs and timelines align with the terms of the loan financing agreements. The action plan attached to the audit report stated that the Ministry would implement the Public Investment Management - Operational Manual (PIM-OM), train all Ministries, Departments and Agencies, as well as Regional Secretariats, on PIM-OM and the National Project Management Information System (NPMS), and formulate the technical review committees, which were expected to be coordinated by the National Planning Commission<sup>1</sup>.

157. The National Planning Commission has begun reviewing the Public Investment Management Operational Manual to address the recommendation. However, the NPC has not finalised its course of action in addressing the recommendations. For instance, the PIM-OM review is ongoing and has not yet been completed. According to officials from the National Planning Commission, the review of the manual began in this Financial Year and is expected to be completed in 2024/25. On the other hand, the response has not indicated the extent to which it has addressed the project costs and time in the loan financing agreements for the loan-financed projects. Furthermore, the NPC's intention to conduct the training, as indicated in the responses, constitutes a future commitment. However, the respective plans have not been substantiated with the corresponding evidence. This recommendation is therefore partially implemented.

- (ii) **Recommendation 8:** *MoF should assess and enhance the capacity of its staff in the monitoring and evaluation unit to effectively monitor the performance of loan-financed projects*

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<sup>1</sup> Then known as the National Planning Division under the Ministry of Finance at the time of the audit.

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158. The Recommendation requires MoF to assess and strengthen the capacity of its staff in the monitoring and evaluation unit to effectively monitor the performance of loan-financed projects.

159. In the action plan, the Ministry of Finance agreed with the auditor to conduct a capacity needs assessment to understand the tools and resources required to undertake project M&E and to disseminate the National M&E Framework. The review of responses submitted by MoF revealed that management has taken deliberate steps to improve staff skills within the Monitoring and Evaluation (M&E) and NKRA Divisions. The sections include participation in both short- and long-term M&E training programs, as well as attendance at specialised workshops. These efforts aim to enhance staff capabilities and equip them with the tools to monitor loan-funded projects effectively. The management is currently overseeing the revision of PIMG and the upgrade of NPMIS. This will be followed by the dissemination of both PIMG and NPMIS, including the Monitoring and Evaluation (M&E) Frameworks for development plans, by June 2026. Additionally, NPC has proposed a performance delivery methodology for national development priorities that, once approved and implemented, will enhance monitoring and evaluation capabilities for NPC, MDAs, LGAs, and RAS.

160. To ensure timely verification of compensation lists of evidence, back-to-office reports and Certificates, Revised PIMG with M&E framework for development plans, Upgraded NPMIS with M&E framework for development plans, Proposed Performance delivery methodology of National development priorities. This recommendation is therefore *partially implemented*.

**(b) Details of Recommendations that were Not Implemented**

- (i) *Recommendation 7: Develop and implement a monitoring and evaluation framework capable of periodically assessing the performance of all development projects financed through loans. The framework should include, but not be limited to, a reporting structure covering key aspects of loans and project outputs for the MoF to be well-informed and facilitate the provision of feedback to implementers and make follow-up on the implementation of the issued recommendations*

161. This recommendation required NPC to develop and implement a monitoring and evaluation framework to periodically assess the performance of all development projects financed through loans.

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162. In the action plan developed by NPC to implement this recommendation, NPC indicated that they will train National Project Management Information System Trainers of Trainees (ToTs) from all Ministry Department Agencies, Reginal Secretariat, train all MDAs, RSs on NPMIS, dissemination of the National M&E Framework for raising awareness, Participates in the projects' Steering meetings, Conducts semi-annual/annual portfolio review meetings, coordinates and participates in the joint supervision missions, Convenes quarterly stakeholders' meetings when appropriate.

163. Through reviewing the submitted implementation status, NPC indicated that management is overseeing the review of the PIMG, includes the monitoring and evaluation framework of development projects that will align with the NPMIS platform upgrade, the respective ToTs training of the revised Public Investment Management Guidelines (PIMG) NPC intends to disseminate the Monitoring and Evaluation (M&E) Framework's development plans by June 2026. The NPC, in line with its mandate, evaluates all development projects, including those financed through loans, monitors and assesses them, and offers regular feedback to implementers. No evidence was submitted for verification; only details describing what they have done, in words. Therefore, this recommendation is *not implemented*.

#### 4.4 Impact of the Implemented Recommendations

164. The recommendation implemented by MoF had the following impact on the development projects financed through loans.

##### 4.4.1 Decrease in the Amount of Commitment Charges

The implementation of the recommendation requiring MoF to develop strategies to ensure the timely commencement and implementation of projects has contributed to a decline in the amount of commitment charges incurred by development projects. The statistics on commitment charges for loan-financed projects between the financial years 2020/21 and 2024/25 show that the total commitment charges declined from TZS 68.74 billion in 2020/21 to TZS 27.77 billion in 2024/25.

##### 4.4.2 Timely Issuance of Tax Exemptions

165. The implementation of the recommendation requires the MoF to establish a functioning mechanism to facilitate the timely issuance of tax exemptions for projects that qualify for tax exemption, thereby avoiding delays in their completion. As a means of implementing the recommendation, the Ministry of

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Finance reassigned the tax exemptions approval system. Formally, the approval process was issued by the MoF as described in the Value Added Tax Act, CAP 148 of 2019, but the responsibility has now been shifted to the Commissioner General of the Tanzania Revenue Authority under the amended Value Added Tax Act, CAP 148 of 2023.

166. As of now, the tax exemptions for projects implemented through concessional and non-concessional loans are approved directly by the Commissioner General of TRA. This has facilitated the timely issuance of tax exemptions.



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## CHAPTER FIVE

### IMPLEMENTATION STATUS OF RECOMMENDATIONS ON THE MANAGEMENT OF MECHANISMS FOR NON-TAX REVENUE COLLECTION IN THE MINING SECTOR

#### 5.1 Introduction

167. This section presents the status of implementation of the recommendations issued in the Performance Audit Report on the Management of Mechanisms for Revenue Collection in the Mining Sector, which was tabled in the Parliament of the United Republic of Tanzania in April 2022. The main objective of the audit was to assess whether the Mining Commission has put in place adequate control measures for the management of revenue collection from mining activities to accelerate the country's socio-economic development through sustainable development and utilisation of mineral resources.

168. The main audited entity was the Mining Commission. The Commission is responsible for preparing, reviewing, and implementing policies and strategies to ensure adequate controls for the effective management of revenue collection mechanisms in the country. The audit focused mainly on non-taxable incomes, namely Royalties, Clearance and Inspection Fees, and other charges, since they contribute to the overall revenues collected by the Mining Commission. Likewise, the audit assessed the shared tax verification information initiated by the Mining Commission to the Tanzania Revenue Authority (TRA), which is mandated to collect tax revenues in the country. The audit covered a period of three Financial Years (July 2018/19 to June 2020/21).

#### 5.2 Main Findings During the Previous Audit

169. The following is a summary of the main audit findings from the Performance Audit on the Management of Mechanisms for Non-Tax Revenue Collection in the Mining Sector.

**(a) Inadequate Mechanisms to Ensure the Effectiveness of the Model for Revenue Projection**

170. The Mining Commission did not adequately ensure that the identified controls aimed to maximise revenue collection were well coordinated and/or exhaustive, based on the revenue sources identified in the respective RMOs. This was because the Mining Commission's annual revenue forecasts were based on revenue estimates set by the respective RMOs. These estimates were not

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exhaustive due to the lack of an established system to integrate the available revenue control measures, thereby providing reliable, comprehensive inputs for forecasting annual revenue. However, the observed inadequacies were largely attributed to limited awareness of the exhaustive list of potential measures used to inform the annual revenue estimates.

**(b) Ineffective Procedures for Mineral Valuation**

171. It was noted that the available guidelines were for the valuation of only one category of minerals, namely Gemstones and Kimberlitic Diamond, while other minerals, termed Industrial Minerals, Energy Minerals, and Building Materials, were valued without proper documented guidelines and/or procedures. However, the guidelines for the valuation of Metallic Minerals were issued in the Financial Year 2021/22. This implied that, for the Financial Years from 2018/19 to 2020/21, the Mining Commission had no guidelines for valuation procedures for Metallic Minerals. Furthermore, it was observed that, the Mining Commission did not have enough resources to enable effective valuation of minerals. Also, the Commission did not conduct research and studies to enhance mineral valuation.

172. Nevertheless, although the Mines Resident Officers (MROs) are located in mineral-producing Mining Companies, the Audit noted that currently, the allocation of the MROs does not match the available number of Mining Companies; there is a total of thirteen (13) MROs out of two hundred eighty-seven (287) producing Mining Companies. Identified weaknesses in mineral valuation were to a great extent contributed by the low priority placed on emphasising adherence to the procedures that ought to be followed during the conduct of mineral valuation for all mineral types. Therefore, the audit team noted that the mechanism in place posed a risk of underestimating the quantity of minerals presented, as it formed the basis for determining payable Government charges. It was further revealed that ineffective procedures in mineral valuation were due to the low priority placed on strict adherence to procedures for conducting mineral valuation across all types of minerals.

**(c) Inadequate Monitoring of the Taxable Income of the Mining Companies**

173. Overall, the scope of representation, in terms of the number of financial audits and tax reviews conducted to verify taxable income, was inadequate to inform the Mining Commission of the correct charges payable to the Government. The audit noted that the Mining Commission conducted little auditing and monitoring of the tax incentives imposed on mining companies to

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ascertain the revenue that could be collected. Moreover, it was noted that exploration costs were less likely to be considered in mining company audits. A review of the Audit and Tax review reports from the Mining Commission indicated that none of the available mining companies was audited in this aspect in the Financial Year 2018/19.

174. It was further revealed that fewer than 20 per cent of all audited mining companies incurred exploration costs in the Financial Years 2019/20 and 2020/21. Although reflected in the Mining Commission's Monitoring and Evaluation Plans, the audit team attributed the failure to fully conduct financial audits to resource capacity constraints, given the number of mining companies in the country. Insufficient monitoring of taxable income by mining companies was mainly attributed to resource constraints in terms of personnel relative to the number of available Mining Companies.

**(d) Inadequate Management of Reconciliation for Payable Royalties**

175. The management of reconciliations for payable royalties was unsatisfactory due to inadequate periodic updates on mineral-right holders, stemming from the lack of an integrated information system. In addition, there was inadequate performance of the Mining Commission's Laboratory as a result of insufficient capacity. Also, it was noted that the return forms were not utilised to ensure and monitor the grade and volume of minerals exported and sold by mineral dealers for the computation of the final royalties.

**5.3 Results of the Follow-up on the Implementation of Recommendations**

176. This section presents the status of implementation of the recommendations issued to the Mining Commission on the Management of Mechanisms for Revenue Collection in the Mining Sector. The implementation of the issued recommendations was measured using four levels: fully implemented, partially implemented, not implemented, and overtaken by events. The subsequent subsections explain the status of implementing the issued audit recommendations.

**5.3.1 Overall Implementation of Issued Recommendations**

177. As of March, 2026, the audit noted that of the nine recommendations, three were fully implemented and six were partially implemented. None of the recommendations was either not implemented or overtaken by events. **Table 5.1** details the level of implementation of the issued audit recommendations.

**Table 5.1: Level of Implementation of Recommendations by the Mining Commission**

Audited Entity	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Mining Commission	9	3	6	0	0

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

178. **Table 5.1** shows that of the nine recommendations issued, three (33%) were fully implemented, and six (67%) were partially implemented. None of the recommendations was overtaken by events or not implemented.

179. Further analysis of the issued recommendations for each implementation category was made based on the four implementation levels. **Table 5.2** provides details on the level of implementation for all issued audit recommendations, grouped by these categories.

**Table 5.2: Level of Implementation of Recommendations by the Mining Commission**

Recommendation Category	Number of Issued Recommendations	Status of Implementation			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	1	1	0	0	0
Implementation/Execution	5	0	5	0	0
Monitoring and Evaluation	1	1	0	0	0
Development	2	1	1	0	0
<b>Total</b>	<b>9</b>	<b>3</b>	<b>6</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

180. **Table 5.2** shows that five out of nine recommendations fall under the implementation/execution category, and two under the development category. Each of the planning, monitoring and evaluation categories has one recommendation. Full implementation of the recommendations was noted in

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the planning, monitoring, evaluation, and development categories. All recommendations under the execution category were partially implemented. The development category showed one recommendation fully implemented and one partially implemented.

### 5.3.2 Implementation Status of Recommendations

181. This section provides details on the status of implementing the issued recommendations, based on four implementation levels: fully implemented, partially implemented, not implemented, and overtaken by an event.

#### a) Details of Recommendations that were Fully Implemented

- (i) *Recommendation 1: The Mining Commission was urged to establish a mechanism that will ensure effective coordination of the available control measures in revenue collections*

182. This recommendation required the Mining Commission to establish a mechanism to ensure effective coordination of available control measures for revenue collection.

183. The review of the smuggling budget and reports from mineral markets confirmed that the Mining Commission had initiated operations to combat mineral smuggling across all mining regions. Additionally, the Mining Commission operates 31 Resident Mine Offices (RMOs) across the country. It has also increased the number of Mineral Markets from 42 in 2022 to 44 in 2025, and the number of buying centres from 79 in 2022 to 117 in 2025. These initiatives have facilitated improved revenue collection from mining activities in the respective areas. Furthermore, in response to this recommendation, the Mining Commission planned to undertake various interventions, including increasing the number of POS machines, increasing the number of Assistant Mineral Auditors (AMAs), and conducting financial and tax audits by June 2022. The review of the 2025 list of newly recruited AMAs employees and their training report from the Mining Commission revealed that this recommendation was fully implemented, as all planned actions were carried out, as highlighted in **Table 5.3**.

**Table 5.3: Status on Implementation of Set Plans to ensure Effective Coordination of the Available Control Measures in Revenue Collections**

Aspect	2020/21	September 2025	Increase
POS Machines	0	3,045	3,045
Assistant Mineral Auditors (AMAs)	Not Established	422	422
No. of Financial Audits Conducted	12	19	7

*Source:* Auditors' Analysis of the Responses and Evidence from the Mining Commission, 2025

184. **Table 5.3** indicates that from the Financial Year 2020/21 to 2024/25, the Mining Commission increased the number of POS machines by 3,045 and Assistant Mineral Auditors by 422. Moreover, the number of financial audits conducted on the mining companies increased by 7. This signifies adequate implementation of the issued audit recommendation. A site visit conducted by the audit team to the Shinyanga, Geita, Mtwara, and Ruvuma regions indicated the presence of POS machines that facilitated revenue collection from mining activities in the respective areas. **Table 5.4** shows the availability of POS machines at the visited Resident Mine Offices (RMOs).

**Table 5.4: Status of Availability of POS Machines in the Visited Resident Mine Offices (RMOs)**

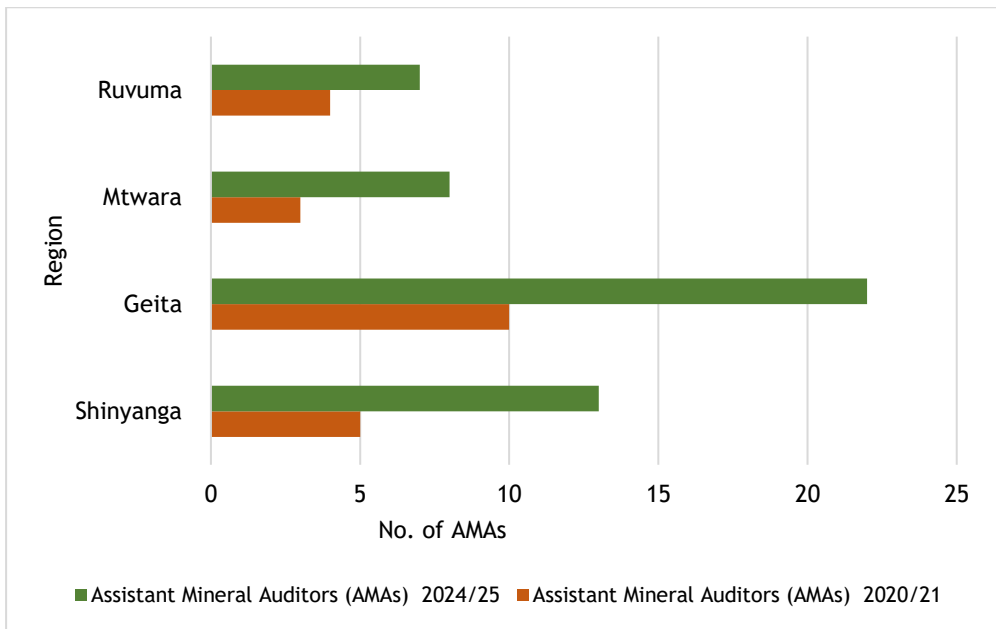
Region	POS Machines	
	2020/21	2024/25
Shinyanga	Not Established	4
Geita	Not Established	2
Mtwara	Not Established	6
Ruvuma	Not Established	3

*Source:* Auditors' Analysis of the Responses and Evidence from the Mining Commission, 2025

185. **Table 5.4** indicates that in the financial year 2020/21 (during the audit), the Mining Commission lacked POS machines at the visited RMOs. By 2024/25, the Mining Commission had purchased four POS machines for the Shinyanga region, two for the Geita region, six for the Mtwara region, and three for the Ruvuma region.

186. Despite this achievement, the audit noted, based on interviews with officials from the visited RMOs, that Geita and Ruvuma needed an additional five and three POS machines, respectively, to facilitate effective control over revenue collection. It was also noted that the number of Assistant Mineral Auditors in the visited RMOs increased, as shown in **Figure 5.1**.

**Figure 5.1: Number of Assistant Mineral Auditors in Geita, Shinyanga, Mtwara and Ruvuma**



*Source:* Auditors' Analysis of Number of AMAs in the Geita, Shinyanga, Mtwara and Ruvuma, 2025

187. **Figure 5.1** indicates that between the financial years 2020/21 and 2024/25, the number of AMAs increased from 22 to 50 across the four visited Resident Mine Offices, representing a 127% overall increase. The highest increases were recorded in Shinyanga and Geita regions, while Mtwara and Ruvuma also showed notable improvements. This demonstrates the Mining Commission's commitment to implementing the issued audit recommendation.

188. In this case, the implementation of the planned actions demonstrates satisfactory progress, as the Mining Commission adequately addressed key issues raised during the audit. Therefore, this audit recommendation is considered **fully implemented**. This is because the Mining Commission established mechanisms that enhance control measures in revenue collections

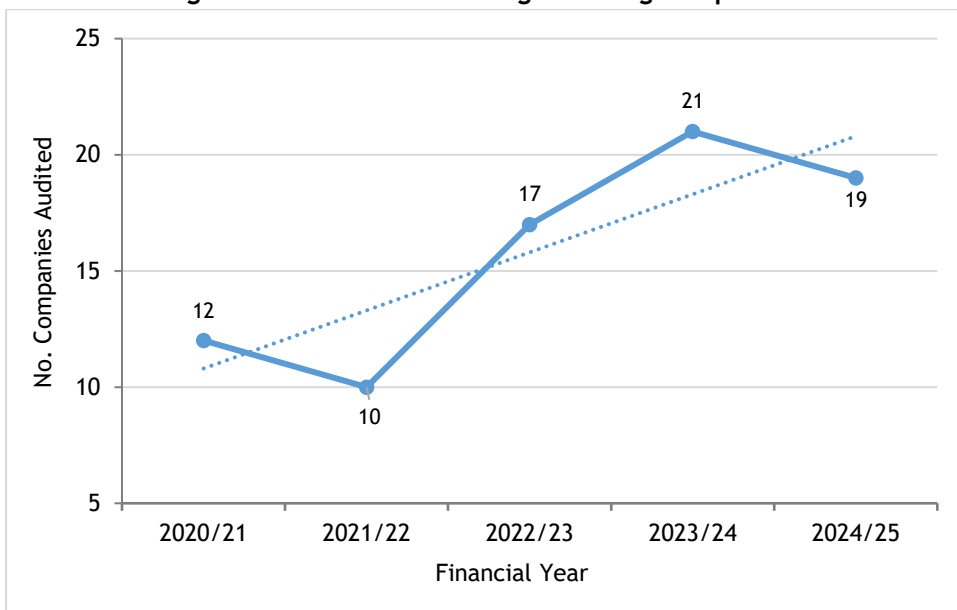
(ii) **Recommendation 5:** *The Mining Commission was urged to strategise on initiatives to implement the risk-based auditing that will help identify areas of possible revenue losses*

189. According to the action plan submitted by the Mining Commission, the Commission is committed to facilitating financial audits and tax review plans in

areas of mineral production, and to conducting quarterly internal audits at Resident Mine Offices and Mine Resident Officers by June 2022.

190. The review of the list of audited companies and Fourth Quarter Internal Audit Reports for 2024/25 risk and the implementation status of issued recommendations noted that the Mining Commission had considered risk factors, such as areas with high gold, coal, and copper production, during the internal audits. It was noted that internal audits were conducted in regions with high mineral production, such as Geita, Mbogwe, Kahama, Mwanza, Chunya, Songwe, Mara, Singida, Lindi, Kagera, Katavi, Njombe, and Ruvuma. The review of the list of audited companies from the Financial Years 2020/21 to 2024/25 indicated an increase in the number of audited companies, as shown in **Figure 5.2**.

**Figure 5.2: Status of Auditing of Mining Companies**



*Source:* Auditors' Analysis of the Responses and Evidence from the Mining Commission, 2025

191. **Figure 5.2** generally indicates that the number of audits increased from 12 in the Financial Year 2020/21 to 21 in the Financial Year 2023/24. However, the number dropped to 19 companies in the Financial Year 2024/25, due to fewer companies meeting the audit selection criteria during the period.

192. Based on the verified evidence, the audit concludes that the issued audit recommendation has been adequately addressed. The recommendation is

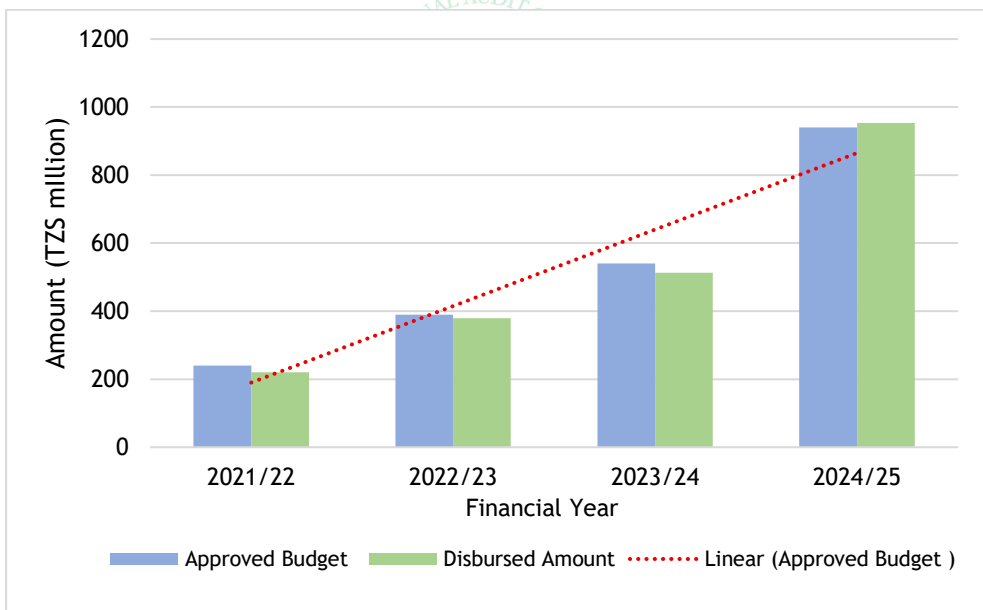
therefore considered *fully implemented* because the Mining Commission has implemented risk-based audits in areas with mineral potential.

*(iii) Recommendation 9: The Mining Commission was urged to establish initiatives to ensure close monitoring and coordination of the reconciliations of payable royalties*

193. In response to this recommendation, the Mining Commission planned to secure additional funds from the Ministry of Finance to support Mining Commission Laboratory activities between 2022 and 2023. The intention of securing the fund is to enhance their capacity to analyse mineral samples for reconciliation purposes.

194. The review of the Mining Commission's response and associated evidence indicated that the budget for the laboratory services office was increased to enable adequate operations, including the coordination of payable-royalty reconciliations. The status of fund allocations is indicated in **Figure 5.3**.

**Figure 5.3: Budget Allocation for Laboratory Services at the Mining Commission**



Source: Auditors' Analysis of the Responses and Evidence from the Mining Commission, 2025

195. **Figure 5.3** shows that, from the Financial Years 2021/22 to 2024/25, the approved budget increased significantly from TZS 240 million to TZS 940 million. Also, the disbursed funds rose from TZS 220 million to TZS 953 million. This trend reflects a consistent increase in funds allocation to support the operations

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of the Mining Commission's Mineral Laboratory, including the analysis of mineral samples for reconciliation purposes.

196. Furthermore, the site verification, review of the Annual Laboratory Performance Reports, and interviews with officials from the Mining Commission's Mineral Laboratory revealed that adequate allocation and disbursement of funds had enhanced the capacity to analyse mineral samples for reconciliation purposes. For instance, in the Financial Year 2021/22, the laboratory analysed 1,944 samples, whereas in 2024/25, the number increased significantly to 7,684, indicating a notable improvement in operational efficiency and service delivery. In this regard, the audit concludes that the recommendation is fully implemented, as evidenced by the annual increase in the allocation and utilisation of funds, resulting in improvement in laboratory performance, which has contributed to enhanced reconciliation of payable royalties.

#### **b) Details of Recommendations that were Partially Implemented**

197. The analysis of Strategies for Revenue Collection and Mineral Resources Management and Special Training on the Issuance and Management of Mineral Licences conducted in Arusha Region in 2025 by the Mining Commission indicated that six (67%) of the nine issued recommendations were partially implemented. These recommendations and their implementation status are explained below.

(i) ***Recommendation 2: The Mining Commission was urged to identify controls over all earmarked producing mineral resource areas, targeting to maximise royalties, fees and other charges - revenue collection in the sector***

198. The recommendation required the Mining Commission to identify controls over all earmarked producing mineral resource areas, targeting to maximise royalties, fees and other charges - revenue collection in the sector.

199. In addressing this recommendation, between 2022 and 2024, the Mining Commission planned to develop various strategies for revenue collection, including establishing a system to determine production, and continuing to provide education to various stakeholders in the mining sector. The review of reports by those charged with Governance and Financial Statements of the Mining Commission for the period ending 30 June, 2025, indicated that the Mining Commission managed to increase revenue in the mining sector from TZS

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584.8 billion in Financial Year 2021/22 to TZS 1,070 billion in Financial Year 2024/25, equivalent to 83%.

200. Furthermore, it was noted that in the Financial Year 2024/25, the Mining Commission set annual revenue collection strategies for the Financial Year 2025/26, targeting TZS 1.199 trillion, with TZS 201.46 billion collected by August 2025 (16.79% of the target). On the other hand, the review of the training report indicated that the Mining Commission provided training to Mineral rights holders and other stakeholders on the Mining Act, Cap 123, to employees and mineral license holders in Morogoro, Dar es Salaam, Geita, Shinyanga, Mara, Mbogwe, Singida, Tabora, Lindi, and Mtwara. However, the Mining Commission did not establish a system to determine production levels for various types of mines across all mineral categories as planned. The reason for this was the lack of planning to address the proposed revenue-collection action by the Mining Commission. These actions reflect the limited implementation of this audit recommendation. Therefore, the auditors conclude that the recommendation has been *partially implemented* to a satisfactory level, because the Mining Commission was able to establish strategies for controlling revenue collection; however, no system was established to determine the level of production across all categories of minerals.

(ii) **Recommendation 3:** *The Mining Commission was urged to strengthen the capacity of the available resource setup in the mineral valuation, as per the requirements of each type of mineral*

201. The recommendation required the Mining Commission to strengthen the capacity of the available resource setup for mineral valuation, in line with the requirements for each mineral type.

202. To address this recommendation, the Mining Commission planned to prepare a valuation guideline, build the capacity of staff involved in mineral valuation, and conduct monitoring and evaluation to ensure that the guidelines are followed by June 2022. The review of the responses, the Guidelines for the Valuation of Metallic, Building, and Industrial Minerals, and the Fourth Quarter Internal Audit Reports for 2024/25 submitted by the Mining Commission diamonds. The Mining Commission indicated that it had developed guidelines for Mineral Valuation for all minerals except gemstones and diamonds. The status of the guidelines' development is indicated in **Table 5.5**.

**Table 5.5: Status of Development of the Guidelines for Mineral Valuation**

Category of Minerals	Availability of Guideline
Metallic Minerals	✓
Gemstones	x
Energy Minerals	x
Industrial Minerals	✓
Building Materials	✓

*Source:* Auditors' Analysis of the Guidelines for the Valuation of Metallic, Building, and Industrial Minerals from the Mining Commission, 2025

**Key**

- ✓ - Available
- x - Not available

203. Table 5.5 indicates that all categories of minerals had valuation guidelines, except for gemstones and energy minerals.

204. The review also indicated that the Mining Commission conducted monitoring and evaluation of Resident Mine Offices in various regions, such as Geita, Mbogwe, Kahama, Simiyu, Mara, Ruvuma, Dar es Salaam, Dodoma, Mwanza, Lindi, Mirerani, Arusha, Kigoma, and Morogoro. However, the Mining Commission has not provided any evidence of building capacity among all staff involved in mineral valuation. During the site visit to Shinyanga Mineral Market, it was noted that the number of mineral (Diamond) valuers increased from one in the Financial Year 2020/21 to two in the Financial Year 2024/25. However, the interview with these valuers indicated inadequate participation in training as part of capacity-building in mineral valuation. They indicated that training in these areas was not regularly conducted.

205. Therefore, despite the noted efforts, the audit concludes that implementation of the *recommendation remains partial*. This is because the Mining Commission did not adequately strengthen the capacity of the available resource setup for mineral valuation, as there was no capacity building for valuers and limited monitoring and evaluation of adherence to the valuation guidelines.

**(iii) Recommendation 4: The Mining Commission was urged to initiate efforts to encourage the use and observance of the standard requirements for procedures during mineral valuation**

206. The Mining Commission planned to ensure that mineral valuation guidelines are in place and to conduct monitoring and evaluation to ensure their adherence. This could be done between 2022 and 2023.

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207. The review of the Guidelines for the Valuation of Metallic, Building, and Industrial Minerals, together with the Fourth Quarter Internal Audit Reports for 2024/25 on the implementation of this recommendation, indicated that valuation guidelines for metallic, building, and industrial minerals have been in place since 2022/23. However, the draft guidelines for gemstones and diamonds were not provided for auditors' verification.

208. Furthermore, the review of the Quarterly Monitoring and Evaluation Reports for 2025/26 revealed that the Mining Commission did not undertake sufficient monitoring and evaluation activities to ensure compliance with the Mineral Valuation Guidelines. Therefore, this recommendation is ranked as partially implemented at an unsatisfactory level. This is because the Mining Commission's monitoring and evaluation activities did not adequately promote adherence to standard procedures during mineral valuation. The Mining Commission was urged to initiate efforts to encourage the use and observance of the standard procedures for mineral valuation.

*(iv) Recommendation 6: The Mining Commission was urged to improve a mechanism that will help inform the validity of the reported operating costs of the mining companies*

209. To implement this recommendation, the Mining Commission planned, between 2022 and 2023, to conduct training on financial audit and tax reviews for financial analysts, to prepare a financial and tax reviews manual, and to enter into an MoU with the Tanzania Revenue Authority to facilitate information sharing. The review of the Mining Commission Training Programme 2022/24 and the budget plans for 2024/25 and 2025/26 on the implementation status of the recommendation noted that the Mining Commission prepared a training programme for employees and set aside a budget to facilitate it.

210. However, the Mining Commission could not provide evidence of the conduct of these trainings. This is because neither the implementation report on the training program nor evidence was provided to auditors to show that the Training on the preparation of financial statements based on International Financial Reporting Standards was conducted for nine out of 11 staff in the Financial Audit and Tax Review Section. **Table 5.6** provides further analysis of the actions planned by the Mining Commission to implement the issued recommendations.

**Table 5.6: Status of Implementation of the Actions Planned by the Mining Commission to Implement the issued recommendations**

Planned Action	Implementation Status
Training on financial audit and tax reviews	Prepared a training programme for employees and set aside the budget to facilitate the training. However, the training was provided to only two out of the nine required staff.
Preparation of the financial and tax review manual	The manual was prepared in June 2020, and its uses commenced in the Financial Year 2020/21
MoU with TRA on information sharing	The MoU with TRA was signed on 26 July 2023

*Source:* Auditors' Analysis of the Responses and Evidence from the Mining Commission, 2025

211. **Table 5.6** indicates that of the three planned actions, two were implemented successfully. These activities included preparing the financial and tax review manual and signing the MoU with TRA. The signed MoU exchange generally focused on information and data sharing to support auditing of mining companies' operating costs. Further indicates that the Mining Commission conducted training on financial audits and tax reviews for 2 of the 9 staff in the Financial Audit and Tax Review Section.

212. Despite the noted efforts, the Mining Commission has yet to implement all planned actions; therefore, the audit ranks this implementation as ***partially implemented***.

(v) ***Recommendation 7:*** *The Mining Commission was urged to establish a mechanism that will ensure the utilisation of resources at respective RMOs to monitor and assess reported annual income and expenses from the Mining Companies available in their areas of jurisdiction*

213. To address this audit recommendation, from 2022 to 2023, the Mining Commission planned to assign financial and tax experts to the Eastern, Northern, Western, Southern, Lake, and Central zones to strengthen monitoring and assessment of the reported annual income of the Mining Companies.

214. The interviews with staff from the visited RMOs in Shinyange, Geita, Mtwara, and Ruvuma noted that financial audits and tax reviews were conducted in their areas, but were mainly carried out by officers from the Mining Commission headquarters rather than by RMO staff. The review of the list of finance and tax auditors located in the Regional Offices and audited companies conducted in the regions showed that financial audit and tax review

officers were allocated to the Eastern, Northern, Lake, and Central Zones. These staff were allocated to RMOs' Offices in Mwanza, Mbeya, Arusha, Dar es Salaam, and Dodoma regions. However, these were allocated in 2018, prior to the audit. Table 5.7 shows the staff allocated to these zones in 2018.

**Table 5.7: Allocation of Staff in the Mining Commission's Zonal Offices in 2018**

Zone	Number of Available Staff	Region
Eastern	1	Dar es Salaam
Northern	1	Arusha
Western	0	Nil
Southern	0	Nil
Lake	1	Mwanza
Central	6	Dodoma

*Source:* Auditors' Analysis List of Finance and Tax Auditors from the Mining Commission, 2025

215. From Table 5.7, it can be seen that, from 2018 to 2025, the Mining Commission did not add staff to the respective zones. This situation resulted from inadequate arrangements, including the absence of a structured staffing plan and limited prioritisation of strengthening the Resident Mines Offices. In addition, the Commission did not conduct periodic assessments to determine staffing needs for deploying officers to underserved regions. As a result, the recommendation to enhance staffing in the Resident Mines Offices was not adequately implemented.

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Based on the above assessment, the audit concludes that the recommendation is **partially implemented**. This is because the Mining Commission has placed only one Internal Auditor at the Mwanza RMO office, out of the 11 required staff at Mwanza, Arusha, Mbeya, and Dar es Salaam.

(vi) **Recommendation 8:** *The Mining Commission was urged to strengthen the capacity of the Mining Commission's laboratory to cover a wide scope of received mineral samples for reconciliation purposes*

216. In addressing this recommendation, the Mining Commission planned to procure the necessary equipment for laboratory operations and recruit staff to enhance the Commission's capacity for sample analysis in the reconciliation of payable royalties.

217. The review of responses from the Mining Commission indicated that the Government has facilitated the purchase of laboratory equipment and working tools valued at TZS 3.4 billion. Furthermore, three staff were recruited to

enhance the Commission’s capacity. **Table 5.8** provides the status of the Mining Commission's planned actions to implement this recommendation.

**Table 5.8: Implementation Status of the Planned Actions on Capacitating the Mining Commission’s Laboratory**

Planned Action	Implementation Status	Remarks
Procure the necessary equipment for laboratory operations.	Purchase of laboratory equipment and working tools worth TZS 3.4 billion.	Equipment was procured and installed in the laboratory.
	The Mining Commission has received additional laboratory tools from NEMC.	The equipment was installed in the laboratory.
Recruit staff to enhance the Commission’s capacity.	3 staff were recruited and allocated to the laboratory service.	The three staff members were laboratory technicians and scientists. The laboratory also required engineers, but none were employed.

*Source:* Auditors' Analysis of the Responses and Evidence from the Mining Commission, 2025

218. **Table 5.8** shows that the Mining Commission made progress in strengthening its laboratory by procuring equipment and tools. The Commission also recruited three staff to support laboratory operations. Additionally, the Mining Commission had procured and installed laboratory equipment, as indicated in **Photos 5.1, 5.2, 5.3, and 5.4**, which were observed during the audit team's physical verification. The provision of this equipment has enhanced the laboratory’s operational efficiency and contributed to improved service delivery.



**Photo 5.1:** Bench XRF - Photo taken by the audit team during a site visit at the Mining Commission's Mineral Laboratory on 7 October 2025.



**Photo 5.2:** Disc Pulvulizer - Photo taken by the audit team during a site visit at the Mining Commission's Mineral Laboratory on 7 October 2025.



**Photo 5.3:** Fusion Furnace & Assay Supplies - Photo taken by the audit team during a site visit at the Mining Commission's Mineral Laboratory on 7 October 2025.



**Photo 5.4:** Cupel Sample Treatment Unit - Photo taken by the audit team during a site visit at the Mining Commission's Mineral Laboratory on 7 October 2025.

219. **Photo 5.1** shows the Bench XRF, an advanced analytical instrument used for determining the elemental composition of minerals and ores. According to the interviews with officials from the Mining Commission, the machine can analyse up to 42 samples simultaneously, significantly improving throughput and turnaround time. This has enhanced the laboratory's analytical capacity to support the reconciliation of payable royalties.

220. In addition, **Photo 5.2** shows the Disc Pulveriser, which crushes, grinds, and reduces mineral and rock samples into fine powders for laboratory analysis. The equipment is fitted with four interchangeable discs that facilitate efficient, uniform pulverisation of samples. This has improved the consistency and quality of analytical results while reducing sample preparation time. Furthermore, **Photo 5.3** shows the Fusion Furnace and Assay Supplies used to melt and fuse mineral samples for chemical analysis. According to interviews with officials from the Mining Commission's Mineral Laboratory, the equipment can analyse up to 100 gold samples simultaneously, thereby enhancing the laboratory's capacity and turnaround time for gold assay testing.

221. **Photo 5.4** shows the Cupel Sample Treatment Unit, used to prepare mineral samples for the analysis of precious metals, particularly gold. According to officials from the Mining Commission's Mineral Laboratory, the introduction of this equipment has significantly simplified the process, reducing the turnaround time from 10 minutes to 1 minute and thereby improving efficiency and overall laboratory productivity. Despite the noted efficiency gains from the installed laboratory equipment, the audit further found that the laboratory was operating below its required staffing levels. The detailed staffing situation is presented in **Table 5.9**.

**Table 5.9: Staffing Requirements at the Mining Commission's Mineral Laboratory**

Professional	Required Staff	Available Staff (2021/22)	Available Staff (2024/25)	Deficit	Remarks
Engineers	8	5	5	3	Shortage persists
Geologists	1	1	1	0	Fully staffed
Laboratory Scientists & Technicians	3	0	3	0	Fully staffed
Accountants	2	1	1	1	Shortage persists
Statisticians	2	1	1	1	Shortage persists

Professional	Required Staff	Available Staff (2021/22)	Available Staff (2024/25)	Deficit	Remarks
Chemists	6	4	4	2	Shortage persists
ICT Officers	1	1	1	0	Fully staffed
<b>Total</b>	<b>23</b>	<b>13</b>	<b>16</b>	<b>7</b>	

Source: Auditors' Analysis of the Responses and Evidence from the Mining Commission, 2025

222. Table 5.9 shows that between the Financial Years 2021/22 and 2024/25, the Mining Commission's Laboratory increased its staffing from 13 to 16 personnel, reducing the overall deficit from 10 to 7. Notable improvements include filling all Laboratory Scientist and Technician positions, which are critical to laboratory operations. However, a total shortage of 7 key technical and analytical staff, including Engineers, Chemists, Accountants, and Statisticians. This limits the laboratory's operational efficiency and capacity.

223. Based on the analysis of evidence from the Mining Commission, the audit concludes that this recommendation is *partially implemented*, as critical gaps remain in key technical and analytical roles, including Engineers, Chemists, Accountants, and Statisticians at the Mineral Laboratory.

#### 5.4 Impact of the Implemented Recommendations

224. The recommendations implemented by the Mining Commission had the following impact on the Management of Mechanisms for Revenue Collection in the Mining Sector.

##### 5.4.1 83% Increase in Revenue Collection from the Mining Sector

225. The review of reports by those responsible for the Governance and Financial Statements of the Mining Commission for the period ending 30 June 2025 noted an increase in revenue collection from the mining sector from TZS 584.8 billion to TZS 1,071 billion, representing an 83% increase. This was attributed to improvements in coordination and control measures across various regions in the country, such as the establishment of 31 Resident Mine Offices (RMOs) and 109 buying centres, which reduced mineral smuggling. This increased physical oversight makes it significantly harder for minerals to leave mining sites without being recorded, thereby increasing collected revenue.

226. The introduction of POS machines to control collected revenues. The introduction of POS machines from 0 to 3,045 POS machines has digitised the economy. This reduces reliance on cash, minimises human error (or intentional

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under-reporting), and creates a transparent digital paper trail for every transaction. Furthermore, the 127% increase in Assistant Mineral Auditors (AMAs) ensures that the increased volume of data from POS machines is actually verified. Furthermore, an increase in risk-based audits from 12 to 19-21 annually signals to mining companies that they are under consistent scrutiny. This encourages voluntary compliance with tax and financial regulations. The risk-based approach also targets high-production areas (gold, coal, copper) in specific regions, such as Geita and Kahama. The Mining Commission ensures that auditing efforts are directed where the potential for revenue loss is highest.

227. Overall, these interventions have enhanced the traceability of collected revenues, strengthened on-site monitoring, and improved the Mining Commission's capacity to collect and account for mining revenues at source through the use of AMAs and POS machines.

#### **5.4.2 Strengthened the Capacity of the Mining Commission's Mineral Laboratory**

228. From the Financial Year 2020/21 to 2024/25, the Mining Commission's Mineral Laboratory strengthened its capacity to test and analyse mineral samples, thereby enhancing the reliability and timeliness of mineral valuation for revenue assessment purposes. During this period, the number of samples analysed increased from 1,686 in 2020/21 to 7,684 in 2024/25, representing more than a fourfold increase in laboratory output.

229. This improvement was mainly attributed to the procurement and installation of modern laboratory equipment and working tools, including a Bench X-ray Fluorescence (XRF) analyser capable of analysing up to 42 samples simultaneously, a Fusion Furnace with the capacity to process up to 100 gold samples in a single cycle, and a Cupel Sample Treatment Unit, which reduced sample processing time from 10 minutes to about 1 minute per sample, a reduction of approximately 90%. The deployment of this equipment enabled faster turnaround times, improved test result accuracy, and reduced reliance on external laboratories.

230. In addition, laboratory operations benefited from increased financial support, with funding rising by 77 per cent from TZS 220 million to TZS 953 million over the review period. This funding increase facilitated the acquisition of advanced scientific measurement tools, regular maintenance of laboratory equipment, and procurement of consumables required for continuous operations. Furthermore, the recruitment of three additional laboratory staff enhanced human resource capacity, allowing for better workload distribution

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and improved consistency in testing processes. Overall, these interventions strengthened the Mineral Laboratory's operational efficiency, improved the quality and credibility of mineral analysis results, and supported the Mining Commission's ability to accurately determine mineral values for revenue collection through reconciliations.

#### **5.4.3 The Introduction of Valuation Guidelines Improved Standardisation**

231. The introduction of mineral valuation guidelines improved standardisation and consistency in mineral valuation practices across the mining sector by providing reference parameters for determining mineral values in royalty computations. Moreover, the guidelines supported mineral valuers in applying uniform valuation approaches and reducing discretionary practices during mineral valuation.

232. However, the overall effectiveness of the guidelines was constrained by incomplete coverage of mineral categories and limited capacity-building for valuers. While valuation guidelines were available for metallic, industrial, and building minerals, no corresponding guidelines had been developed for gemstones and energy minerals. The absence of these guidelines exposed valuation processes for such minerals to inconsistencies, subjective judgment, and potential misvaluation risks. Generally, while the valuation guidelines improved standardisation in covered mineral categories, the lack of comprehensive guidelines and systematic training limited their effectiveness and affected the accuracy, consistency and reliability of mineral valuations, particularly for gemstones and energy minerals.

#### **5.4.4 Improved Coordination on the Validation of Operating Costs of Mining Companies**

233. The coordination in validating operating costs reported by mining companies was noted to improve following the development and use of a Financial and Tax Review Manual prepared in 2020/21. In addition, the Mining Commission and the Tanzania Revenue Authority (TRA) signed a Memorandum of Understanding (MoU) on 26 July 2023, which formalised data-sharing arrangements and clarified institutional roles in the validation of financial and tax information submitted by mining companies.

234. However, the effectiveness of these coordination mechanisms was constrained by capacity gaps among responsible staff. This was reflected in the absence of training on applying the Financial and Tax Review Manual. This limited the Mining Commission's ability to comprehensively validate reported operating costs, thereby increasing the risk of inaccurate cost declarations by mining companies.

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## CHAPTER SIX

### IMPLEMENTATION STATUS OF RECOMMENDATIONS ON THE DEVELOPMENT AND PROMOTION OF THE TOURISM SECTOR IN THE COUNTRY

#### 6.1 Introduction

235. This chapter presents the status of implementation of the recommendations issued in the Performance Audit Report on the Development and Promotion of the Tourism Sector, which was tabled in the Parliament of the United Republic of Tanzania in April 2022. The main objective of the audit was to assess whether the Ministry of Natural Resources and Tourism (MNRT), through the Tourism Division and the Tanzania Tourist Board (TTB), has adequately developed and promoted the tourism sector in Tanzania in order to optimise tourism's potential and enhance its contribution to the country's economy.

236. The main audited entities were the Ministry of Natural Resources and Tourism (MNRT) through the Tourism Division and the Tanzania Tourist Board (TTB). These entities are responsible for developing and promoting the tourism sector, respectively. The audit focused mainly on the adequacy of the development and promotion of tourism, specifically on improvements in the performance and contribution of the tourism sector to the country's economy; the development of available key tourist products; and the promotion and marketing of tourism products. Both natural and manmade categories of tourism products were covered during the audit. The scope of the audit covered five Financial Years, i.e., 2016/17 to 2020/21, which reflects the period that the Government took several initiatives to promote and develop its tourism sector

#### 6.2 Main Findings During the Previous Audit

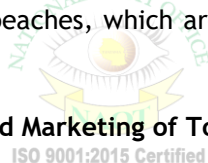
237. The following is a summary of the main audit findings from the Performance Audit on the Development and Promotion of the Tourism Sector in the Country.

##### (a) MNRT did not adequately facilitate the development of Key Tourist Products

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238. The Audit Team noted that the country has various tourism sites, including 22 National Parks, 42 game-controlled areas, 28 game reserves, four Ramsar Sites, the Ngorongoro Conservation Area (including the crater and Olduvai Gorge), 33 Wildlife Management Areas, six Nature Reserves, and a number of historical and cultural sites. However, the Ministry did not have a mandate to directly facilitate the development of other types of tourism products, such as beaches, marine parks, medical tourism, sports, and conferences, because they fall under other Ministries and Agencies. Example: Cruise ships fall under TPA; Medical tourism falls under the Ministry of Health; Marine Parks are under the Ministry of Livestock and Fisheries, etc.

239. The reviewed strategy, 'Towards a Comprehensive Strategy for Tourism Diversification, Growth and Development in Tanzania, 2019 indicated that there is room for tourist product diversification in areas such as cruise ships, beaches and Meetings, Incentives, Conferences and Events/Exhibition (MICE), which are yet to be developed to their maximum potential. However, the Audit Team noted that, as a result of a limited mandate, MNRT did not adequately plan to facilitate the development of other tourism products, as they fall under other Ministries' mandates, such as marine parks, which fall under the Ministry of Livestock and Fisheries, and beaches, which are under the Local Government Authorities.



#### **(b) Inadequate Promotion and Marketing of Tourism Products**

240. The Tanzania Tourist Board is targeting the tourism sector, using modern, relevant marketing tools to promote tourism and enhance socio-economic development in Tanzania. However, the audit team noted various weaknesses in TTB's capacity to promote and market tourism products in the country. The noted challenges include: the absence of strategies for mobilising financial resources; a slow pace of adaptation to technological changes for the promotion and marketing of tourism attractions; and an inability to harness regional market potential, especially in areas such as Meetings, Incentives, Conferences and Exhibitions (MICE), due to low investment.

#### **(c) Ineffective Enforcement and Compliance of Regulations by Tourism Operators**

241. Regulation of tourism operators is key to the success of the tourism sector. However, ineffective regulation of Tourism Operators in the country was noted, as evidenced by the presence of Tourism Operators with outstanding license fee debts amounting to TZS 1.96 billion from Financial Year 2018/19 to 2020/21. For the last two years, i.e., 2019/20 and 2020/21, MNRT did not

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collect debts amounting to USD 731,000, equivalent to TZS 1.69 billion (i.e., tourism license fees from 624 Tour Operators (i.e., accommodation facilities). Despite the Management of MNRT indicating that most debts fell within the COVID-19 period and that companies were not operating during that period, the Ministry did not provide written requests from those companies indicating that they were unable to pay license fees due to the effects of COVID-19.

242. Furthermore, even before the COVID-19 outbreak, the outstanding licence fee debt for 2018/19 was 0.27 billion. This implies that the Ministry did not effectively enforce the collection of license fees, as some companies (Tourism Operators) were noted to have accumulated debts over two years without the Ministry taking appropriate action against them. In addition, the Ministry lacked access to the database of actual debts from previous years, raising questions about whether it follows up on debt collections and enforces payment of debts.

#### **(d) Existence of Unregistered Tourism Operators**

243. The audit noted reported cases of companies operating Tourism facilities and activities without being registered. For the five-year period covered by this audit, 12 unregistered companies fraudulently obtained USD 59,580 (TZS 137 million) from visitors. The companies were operating online and arranging various safaris for expected visitors without honouring the agreement. In this regard, the country's image may be distorted by such cases of unfaithful companies.

### **6.3 Results of the Follow-up on the Implementation of Recommendations**

244. This section presents the implementation status of the recommendations issued to the Ministry of Natural Resources and Tourism (MNRT) and the Tanzania Tourist Board (TTB) regarding the development and promotion of the tourism sector in Tanzania. The implementation of the issued recommendations was measured using four levels of classification: fully implemented, partially implemented, not implemented, and recommendations overtaken by events. The subsequent subsections explain the status of implementation of the audit recommendations issued.

#### **6.3.1 Overall Implementation of Issued Recommendations to MNRT and TTB**

245. A total of 15 recommendations were issued in this performance audit report, 13 to the Ministry of Natural Resources and Tourism (MNRT) and two to the Tanzania Tourist Board (TTB). The overall follow-up results on the implementation of the issued audit recommendations by MNRT and TTB are presented in **Table 6.1**.

**Table 6.1: Level of Implementation of Recommendations by MNRT and TTB**

Audited Entity	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
MNRT	13	0	13	0	0
TTB	2	1	1	0	0
<b>Total</b>	<b>15</b>	<b>1</b>	<b>14</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

246. **Table 6.1** shows that of the 15 issued recommendations, one was fully implemented, 14 were partially implemented, and none were not implemented or overtaken by an event.

247. Further analysis of the issued recommendations for each category was conducted across four implementation levels: fully implemented, partially implemented, not implemented, and overtaken by an event. **Table 6.2** details the implementation level for all issued audit recommendations, grouped by these categories.

**Table 6.2: Category and level of the Implementation of Recommendations**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially implemented	Not Implemented	Overtaken by Event
Development	4	0	4	0	0
Execution/ Implementation	6	0	6	0	0
Coordination	2	1	1	0	0
Monitoring and Evaluation	3	0	3	0	0
<b>Total</b>	<b>15</b>	<b>1</b>	<b>14</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

248. Table 6.2 shows that of the 15 recommendations issued to MNRT and TTB, one was fully implemented and was in the coordination category. 14 recommendations were partially implemented, with 6 under execution, 4 under development, 3 under monitoring and evaluation, and 1 under coordination.

### 6.3.2 Result of Follow-Up of Implementation of Issued Recommendations and their Impacts at MNRT

249. A total of 13 recommendations were issued to MNRT. Table 6.3 provides a summary of the implementation status of the recommendations issued to MNRT by category.

**Table 6.3: Level of Implementation of Recommendations by Category of Recommendations**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially implemented	Not Implemented	Overtaken by Event
Implementation/Execution	5	0	5	0	0
Monitoring and Evaluation	3	0	3	0	0
Coordination	1	0	1	0	0
Development	4	0	4	0	0
<b>Total</b>	<b>13</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

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250. Table 6.3 shows that none of the recommendations was fully implemented or overtaken by an event; all 13 were partially implemented. The table further indicates that four recommendations fall under the development category, five under the implementation/execution category, one under the coordination category, and three under the monitoring and evaluation category. Below are the details of the implementation status for the issued recommendations.

**(a) Details of Recommendations that were Partially Implemented**

251. The analysis of submitted evidence and information from MNRT indicated that 12 recommendations were partially implemented. These recommendations and their implementation status are explained below.

*(i) Recommendation 1: Develop comprehensive interventions to facilitate effective implementation of strategies and plans for the development, promotion, and marketing of tourism products in the country. The interventions should enable all key stakeholders to identify potential tourist products and investment opportunities, and to develop, promote, and market tourist products available across all regions of the country.*

252. To implement this recommendation, MNRT planned to identify tourism products and investment opportunities, issue a report, participate in domestic and international marketing forums, convene and participate in investment forums, and convene stakeholder meetings to develop the tourism sector by June 2025. The follow-up noted that the Ministry has developed the Pamoja Tourism Development Framework (PTDF 2025-2030). The framework is still in draft. The framework provides a national document recognising the presence of multiple stakeholders and their obligations in tourism development and promotion. It aims to guide and coordinate stakeholders' initiatives, including their roles and strategic focus on the development of Tanzania's tourism sector.

253. The framework highlighted that the tourist attraction sites are managed and regulated by different institutions, including, but not limited to, the President's Office - Investment and Planning, the Prime Minister's Office - Regional Administration and Local Government (PMO-RALG), the Vice President's Office (VPO) - Environment and its institutions. Other stakeholders consist of the Ministry of National Resources and Tourism (MNRT) and its institutions, the Ministry of Home Affairs, the Ministry of Foreign Affairs, the Ministry of Finance, the Ministry of Industry and Trade, the Ministry responsible for infrastructure development and transport, and Private Sector Organisations (PSOs).

254. However, as of October 2025, during verification, the Pamoja Tourism Development Framework was still in draft for finalisation at the ministry level. Yet, the MNRT planned to involve the aforementioned stakeholders to receive their comments and address them. On the other hand, review of the report on the identification and analysis of tourist attractions and investment opportunities in Tanzania, 2025, indicated that between November 2024 and February 2025, the Ministry conducted identification, mapping, and analysis of tourist attractions in 10 regions, namely Mbeya, Ruvuma, Katavi, Rukwa, Lindi, Mtwara, Njombe, Iringa, Kigoma, and Songwe. The Ministry aimed to document existing attractions, assess their potential, and highlight investment opportunities that could enhance their appeal to both domestic and international tourists. By focusing on these under-explored regions, the exercise aims to unlock new tourism products and create a more balanced distribution of tourism activities across the country. The audit noted that 159 tourism attraction sites from 10 regions were identified, mapped, and analysed for their tourist appeal and potential, and highlighted for investment opportunities, as presented in **Table 6.4**.

**Table 6.4: Number of Tourism Attractions in 10 Visited Regions**

Visited Region	No. of Tourist Attraction Sites
Mtwara	19
Lindi	22
Songwe	16
Katavi	8
Kigoma	16
Iringa	17
Njombe	26
Ruvuma	32
Rukwa	3
<b>Total</b>	<b>159</b>

*Source:* Auditors' Analysis on the Report on the Identification and Analysis of Tourist Attractions and Investment Opportunities in Tanzania, 2025

255. **Table 6.4** indicates that the Ministry has documented 159 existing attractions from 10 regions, assessed their activeness and potential, and highlighted investment opportunities, recommending strategies to enhance the visibility and attractiveness of these destinations.

256. The audit noted the dissemination of the attractions to various stakeholders for the registration of those not registered, as well as active and potential improvements yet to be implemented. Also, the exercise was conducted in 10 out of 26 regions in the Tanzania Mainland. Based on the information presented regarding the action taken by the Ministry, this

recommendation is *partially implemented* but unsatisfactory, as the Ministry is in the process of finalising the Pamoja Tourism Development Framework. However, the pace remains unpromising even after three years have passed since the recommendation was issued.

(ii) **Recommendation 3:** *Ensure that TTB has adequate capacity in terms of financial, tools and human resources sufficient to implement its mandated roles effectively.*

257. To implement this recommendation, MNRT planned an action plan to ensure TTB has an adequate budget for promotion and marketing, and MNRT will follow up on employment permits to ensure TTB has adequate human resources capacity by June 2023.

258. An interview with MNRT officials indicated an increase in the budget allocated to TTB to effectively support the board in implementing its mandated roles. A review of the TTB Annual Plan and Implementation Reports from 2022/23 to 2024/25 indicated that, on average, 88% of the budgeted funds for tourism promotion and development (TZS 18,496,296,760 out of TZS 21,073,349,601) were allocated, as presented in Table 6.5.

**Table 6.5: Trend and Comparison Analysis of TTB Budget and Allocated Fund for Tourism Promotion and Development**

Financial Year	Budget Amount (TZS)	Amount Allocated (TZS)	Allocation (%)
2022/23	5,266,176,472	5,017,417,583	95
2023/24	5,156,686,936	4,018,234,234	78
2024/25	10,650,486,193	9,460,644,943	89
<b>Total</b>	<b>21,073,349,601</b>	<b>18,496,296,760</b>	<b>88</b>

Source: Auditors' Analysis of TTB Annual Plan and Implementation Reports (2022/23, 2023/24 and 2024/25), 2025

259. Table 6.5 indicates that, in the Financial Year 2022/23, 95% of the budgeted funds were allocated. In the Financial Year 2023/24, the budget was 78% this means that it dropped by 17%, but increased to 89 in the Financial Year 2024/25. This indicates that the budgeted funds and the actual release were growing, compared to the 19% of the allocated funds during the audit.

260. Similarly, the audit noted an increase in the human resources aspect. It was noted that the number of staff in marketing and tourism has increased from 14 during the audit to 23 as of September 2025. Despite the noted increase, the audit concluded that this recommendation was *partially implemented*

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because TTB lacked the required resources (funds and personnel) to effectively fulfil its mandated roles.

*(iii) Recommendation 4: Identify human resource competence gaps necessary for developing and promoting the tourism sector in the country, and use the results to develop strategies for addressing the identified competence gaps*

261. To implement this recommendation, MNRT planned to provide training across various areas of tourism and hospitality to meet the needs of both domestic and international markets. The Ministry responded that it has identified competency gaps in areas such as tourism product development, digital content creation, data analytics, branding, and MICE tourism.

262. To address these gaps, the Division planned to collaborate with UN Tourism, the EU, and other development partners to provide targeted technical assistance and capacity-building initiatives, ensuring that strategies are implemented to strengthen the required human resource competencies. Furthermore, to address the gap in gastronomy tourism development, UN Tourism has offered a free, short online course that Tanzanian civil servants can register for and complete remotely. The Ministry planned to identify human resource competence gaps in the tourism sector by June 2023, to ascertain them and develop national training curricula for the tourism and hospitality sectors. The Ministry has confirmed critical competence gaps necessary for the sector's development, including deficiencies in Tourism Product Development, Digital Marketing, Customer Care, Tourism Marketing Research for source market diversification, and Tourism Data Capture and Interpretation.

263. To address these shortfalls, the Ministry focused on strengthening tourism training and education institutions (National College of Tourism, College of African Wildlife Management) in human resources, curriculum development, and quality assurance annually by 2030; preparing a National Professional Tourism Board by 2028 to accredit and certify service providers; strengthening the Destination Digital Marketing Center (DDMCC) with enhanced human resources and technology; empowering public and private stakeholders in product development skills through training; and bolstering the research capacity of the Research Training Unit (RTU) and the Tanzania Tourist Board (TTB).

264. Based on their responses, the audit noted that this recommendation was **partially implemented** because the Ministry has taken several efforts, including the identification of competence gaps, but those efforts were at the

initial stage, and the audit did not confirm the implementation of the strategies expected to be realised by 2028 and 2030.

**(iv) Recommendation 5: Diversify manpower in the industry to be able to address and fit the current national and international challenges facing the tourism industry**

265. To implement this recommendation, MNRT planned to continue providing training across various areas of tourism and hospitality to meet the needs of both domestic and international markets.

266. The review of the MNRT Annual Implementation Report for the Financial Year 2024/25 indicates that the MNRT planned and implemented various initiatives to build manpower capacity in the tourism industry, including short- and long-term training and participation in national conferences, as presented in **Table 6.6**.

**Table 6.6: Planned and Attained Initiatives in Capacitating Staff in Tourism Industry**

Planned Activities	Actual/Attained	Funds Spent (TZS)
To participate in National, International and Regional meetings (Zanzibar, SADC, EAC, IORA, WTTC, AfCTA, UNWTO) meetings (Zanzibar, SADC, EAC, IORA, WTTC, AfCTA, UNWTO) by facilitating ten staff for 6 days by June 2025	10 staff participated in: <ul style="list-style-type: none"> <li>• National, International and Regional meetings (Zanzibar, SADC, EAC, IORA, WTTC, AfCTA, UNWTO);</li> <li>• UN-Tourism Executive Council Colombia, 67 UN Tourism CAF, Second UN Tourism Regional Forum on Gastronomy Tourism for Africa, and World Travel Award - WTA.</li> </ul>	180,673,193
To facilitate six (6) staff for 10 days of training to participate in seven (7) National, two International Exhibitions, Roadshows, one Tourism Award Event and one (1) Best Tourism Village Competition.	National, two International Exhibitions, Roadshows, one Tourism Award Event, and one (1) Best Tourism Village were attended, including the Nanenane festival (August 2024), Karibu Kili Fair (2025), Same Utalii Festival (February 2025), World Tourism Day (September 2024), and Swahili International Exhibition (October 2024).	128,267,380

Planned Activities	Actual/Attained	Funds Spent (TZS)
To facilitate four (4) staff to attend the short course by June 2025.	Three staff members have attended a short course in China in June 2024.	12,495,000
To facilitate two staff to attend the long course by June 2025.	Five staff members have attended the long course, one with a PhD and four with a Master's degree.	1,380,793
<b>Total</b>		<b>310,321,366</b>

*Source:* Auditors' Analysis of MNRT Annual Implementation Report 2024/25, 2025

267. **Table 6.6** indicates that MNRT spent a total of TZS 310,321,366 to capacitate staff to address current national and international challenges facing the tourism industry.

268. Due to staff exposure, MNRT documented 159 existing attractions across 10 regions (as indicated in **Table 6.4**), assessed their activity and potential, and highlighted investment opportunities. It also recommended strategies to enhance the visibility and attractiveness of these destinations. Based on the facts presented regarding the action taken by the Ministry, this recommendation was *partially implemented* because the capacity-building provided focused on officials at the ministry level, whereas the recommendations require capacity-building for the entire sector.

(v) **Recommendation 6:** *Regularly monitor and evaluate its own performance and that of TTB regarding the promotion and development of the tourism sector. The monitoring should include an analysis of target achievement, identification of challenges, and the status of corrective actions implemented in the previous monitoring.*

269. To implement this recommendation, MNRT planned to review the monitoring tools to address identified gaps, including analysing target achievement and challenges, by June 2023. The review of the MNRT Annual Performance Reports (2022/23, 2023/24, and 2024/25) presents the planned targets and their achievement for the Tourism Division and the Ministry as a whole. This implies that the ministry monitors and evaluates its performance. More details on the Division of Tourism's performance are presented in **Table 6.7**.

**Table 6.7: Evaluation of the Performance of Tourism Division**

Financial Year	No. of Planned Target	No. of Achieved Target	Amount Spent (TZS)	Expenditure VS Funds Allocated (%)
2022/23	10	9	1,652,330,594	65
2023/24	10	4	2,235,547,149	91
2024/25	10	4	1,654,758,588	84

Source: Auditors' Analysis of MNRT Annual Performance Report (2022/23, 2023/24 and 2024/25), 2025

270. **Table 6.7** indicates that the ministry evaluated its performance and indicated that, except for the Financial Year 2022/23, where the performance stood at 90%, in the Financial Years 2023/24 and 2024/25, the Division did not attain its planned target for 6 out of 10 planned targets, equivalent to 60%. However, the division spent more than 84% of the allocated budget in that Financial Year. In the Financial Year 2022/23, the ministry spent less (only 65%) of the budgeted fund and had achieved 90% of the planned targets.

271. However, there were no records indicating that the Ministry evaluated TTB's performance as required. Therefore, the audit concluded that this recommendation was **partially implemented**.

**(vi) Recommendation 7: Establish a mechanism for effective implementation of regulatory operational functions. The mechanism should facilitate the decentralisation of operational roles to its Agencies with adequate capacity to implement them.**

272. In order to implement this recommendation, MNRT planned to transfer all operational functions to TTB by June 2022.

273. Review of the letter with reference No. CAB.232/393/01/13 from the Office of Attorney General to the Ministry of Natural Resources and Tourism dated 28 May 2025; and letter with reference No. CAB.208/350/02/112 from the Ministry of Natural Resources and Tourism to the Office of the Attorney General indicated that the review of the Tourism Act, CAP. 65 and the TTB Act CAP. 364 was completed at the ministerial level, and it is currently at the office of the Attorney General. The office of the Attorney General promised to submit the proposed amendment to the 13<sup>th</sup> Parliament for consideration, as the 12<sup>th</sup> Parliament was in its last session. Based on the facts presented, the audit concluded that this recommendation was **partially implemented** because the proposed amendments to both acts have not yet been submitted to parliament for consideration.

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**(vii) Recommendation 8:** *Review and amend the laws and regulations to allow effective regulation of the business of Tourism Operators*

274. To implement this recommendation, MNRT planned to review and amend laws and regulations to enable effective regulation of the tourism operators' business by June 2022. Review of letters with reference No. CAB.232/393/01/13 from the Office of Attorney General to the Ministry of Natural Resources and Tourism dated 28 May 2025 and with reference No. CAB.208/350/02/112 from the Ministry of Natural Resources and Tourism to the Office of the Attorney General.

275. The audit noted that the review of the Tourism Act CAP. 65 and the TTB Act CAP. 364 to strengthen the regulatory functions of MNRT and enhance the operational capacity of TTB was completed at the ministerial level and at the office of the Attorney General. The office of the Attorney General promised to submit the proposed amendment to the 13th Parliament for consideration, as the 12th Parliament was in its final session. However, MNRT committed to addressing the issue by June 2022. In addition, the audit noted that, through Government Notice No. 38, published on 24 January 2025, the Ministry published the Tourism (Fees and Charges) (Amendment) Regulations, 2024. Based on the facts presented, the audit concluded that this recommendation **was partially implemented** because the proposed amendments to both acts have not yet been submitted to parliament for consideration.

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**(viii) Recommendation 9:** *Mechanisms and strategies to ensure effective registration, grading and classification of tourism facilities and activities. This should include, but not be limited to, ensuring the availability of skilled human resources, plans, funding and tools for the identification, classification and grading of all categories of tourism operators and facilities.*

276. To implement this recommendation, MNRT planned to conduct Regular inspections and inventory of Tourism business operators; purchase four-wheel-drive motor vehicles to facilitate inspections; and train 42 Hotel Assessors to increase the number of qualified hotel assessors by June 2023. The audit noted that MNRT has conducted inspections to ensure the effective registration, grading, and classification of accommodation facilities.

277. The review of the Tourism Accommodation Inventory Report 2025 indicates that the MNRT has conducted inventories of accommodation across 26 regions. The audit noted that a total of 12,470 tourism accommodations were inspected, out of which 10,432 were existing accommodations and 2,038 were

new facilities registered for the Bed Night Levy. The newly identified accommodation was classified as presented in Table 6.8.

**Table 6.8: Details of the Newly Identified Accommodation Inventory of Tourism Facilities**

Kind of Accommodation	No. of facilities	Facilities (%)
Guest House	1,626	79.8
Town Hotels	264	13.0
Lodge	37	1.8
Vacation hotels	2	0.1
Tented Camp	21	1.0
Motels	6	0.3
Tourism Homestays	29	1.4
Tourism Hostels	5	0.2
Villas	32	1.6
Cottages	9	0.4
Resort	4	0.2
Campsite	3	0.1
<b>Total</b>	<b>2,038</b>	<b>100</b>

Source: Auditors' Analysis of Accommodation Inventory Report (2025), 2025

278. Table 6.8 indicates that 2,038 new accommodations were identified and classified. These developments will increase the night bed levy collected through TRA, thereby raising non-tax revenue.

279. In addition, a review of the MNRT Annual Performance Report (2024/25) indicates that, to ensure effective inspection implementation, the Ministry allocated two vehicles for the Iringa and Mwanza regions, as well as other requested working facilities, for TZS 56,152,294.98. Based on the facts presented, the audit concluded that this recommendation was **partially implemented**, as MNRT conducted an inventory only of tourism accommodation, not of tourism business operators. Additionally, MNRT did not specify the number of businesses available against those visited.

*(ix) Recommendation 11: Regularly track the compliance performance of Tourism Operators in paying necessary fees. This should involve instituting appropriate sanctions for non-compliance as provided in the applicable laws, regulations, directives, or guidelines.*

280. The recommendation requires MNRT to track Tourism Operators' compliance with the required fees. To implement this recommendation, MNRT planned to develop the National Tourism Development Programme (NTDP) and,

in the process, update the Master Plan to promote the development of the tourism sector in the country by June 2023.

281. Additionally, the audit noted that Inspections of tourism business operators were conducted. **Table 6.9** provides details on the inspections conducted, the regions covered, and the revenue generated.

**Table 6.9: Inspection of Tourism Business Operators and Revenue Attained**

Inspection of Tourism Business Operators	Revenue Attained (TZS)
At the National Parks gates of Ruaha, Mikumi, Tarangire, Manyara, and the Ngorongoro Conservation Area Authority, an inventory of accommodation facilities was conducted in the Arusha, Dar es Salaam, Dodoma, Mbeya, and Songwe regions by June 2023.	1,011,614,595
Inspection of tourism business operators was conducted at the National Parks gates of Ruaha, Mikumi, Tarangire, Manyara, Serengeti, and Ngorongoro Conservation Area Authority, and in the regions of Arusha, Dar es Salaam, Dodoma, Mbeya, and Songwe by June 2024.	984,351,500
An inspection of the effectiveness of license issuance in four zones across the regions of Kilimanjaro, Arusha, Mwanza, Dodoma, Morogoro, Njombe, Mbeya, and Dar es Salaam was conducted by June 2025, along with an inspection and inventory exercise.	719,259,600 <sup>2</sup>
<b>Total</b>	<b>2,715,225,695</b>

*Source:* Auditors' Analysis of MNRT Annual Performance Report (2022/23, 2023/24 and 2024/25), 2025

282. **Table 6.9** indicates that inspections were conducted for all years under audit, among other aspects, including checks on the quality of services offered. Also, a total of TZS 2,715,225,695 was collected. Based on **Table 6.9**, the audit concluded that this recommendation was *partially implemented* because MNRT did not indicate the number of business operators targeted for visitation or the actual number visited. Additionally, non-tax revenues from tourism business operators decreased from TZS 1,011,614,595 in 2022/23 to TZS 719,259,600 in 2024/25.

(x) **Recommendation 12:** *Engage other Ministries, especially the Ministry of Livestock and Fisheries and PMO-RALG, which are responsible for related Tourism Products, to have an identified role in the development of Tourism Products and also to have the right to engage in tourism activities through the developed products*

<sup>2</sup> Inspection Report as of December 2025

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283. To implement this recommendation, MNRT planned to engage stakeholders in tourism development, including the Ministry of Livestock and Fisheries and PMO-RALG.

284. The review of the report on the Identification and Analysis of Tourist Attractions and Investment Opportunities in Tanzania, 2025, indicated that the Ministry conducted an identification, mapping, and analysis of tourist attractions in 10 regions. A total of 159 tourism attraction sites were identified, mapped, and analysed for their potential as tourist attractions.

285. Based on the facts presented, the audit concluded that this recommendation was *partially implemented*. because the report on the Identification and Analysis of Tourist Attractions and Investment Opportunities indicates that the visited regions and Local Government Authorities (LGAs) were involved during the product identification process. However, there was no record of involvement by other stakeholders, such as the Ministry of Livestock and Fisheries.

(xi) **Recommendation 2:** *Review and update the Tourism Master Plan and use it for improving its strategic plans and targets to reflect the current situation of the tourism sector*

286. To implement this recommendation, MNRT planned to develop the National Tourism Development Programme (NTDP) and, in the process, update the Master Plan to promote the development of the tourism sector in the country by June 2023.

287. As of September 2025, the follow-up noted that the master plan had not been reviewed and updated. However, MNRT has developed Terms of Reference (TOR) for Consultancy Services in May 2025 to review the Integrated Tourism Master Plan, 2002. Audit review of the developed TOR noted that one of the objectives of the assignment was as follows:

- ✚ Conduct a full Strengths, Weaknesses, Opportunities, Challenges analysis of Tanzania's current tourism sector across infrastructure, services, governance, investment climate, human capital, and policy frameworks;
- ✚ Design a revised Integrated Tourism Master Plan (ITMP) that provides a long-term strategic direction for sustainable, diversified, and regionally balanced tourism development;
- ✚ Create a detailed, actionable implementation roadmap that clearly defines objectives, activities, timelines, roles and responsibilities, and

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- a monitoring and evaluation framework with measurable performance indicators;
- ✚ Promote regional diversification by identifying and prioritising underdeveloped or high-potential tourism zones beyond the traditional circuits, and recommending specific investment and policy measures to unlock their value;
  - ✚ Align the revised ITMP with national and global policy frameworks, including Tanzania's Development Vision 2025, the Five-Year Development Plan (FYDP III), the Sustainable Development Goals (SDGs), and the African Union Agenda 2063;
  - ✚ Review and update institutional and legal frameworks to enhance coordination, accountability, and efficiency in tourism governance and public-private partnerships; and
  - ✚ Develop a brand repositioning and marketing strategy to enhance Tanzania's visibility, image, and value proposition across traditional and emerging source markets.

288. In addition, the audit noted that the consultancy procurement process has not yet commenced. However, MNRT planned to review and update the Tourism Master Plan by June 2023. This indicates a delay of almost two years. The Ministry revealed that delays were associated with changes of focus. Initially, the ministry planned to develop a National Tourism Development Programme, but during its implementation, it would update the master plan. Later, the Ministry noted that having an Integrated Master Plan, among other measures, will serve the purpose of the National Tourism Development Programme. Based on their responses, the audit noted that this recommendation was **partially implemented** because, despite 2 years having passed since the planned milestone, the ministry was still in the initial stage of procuring a consultant to develop the Integrated Tourism Master Plan.

*(xii) Recommendation 10: Facilitate Officials from the Tourism Division and other related Divisions to obtain skills and awareness on the preparation of Tourism Sector project proposals that could help the Ministry to attract more investors in developing Tourism products and marketing the Tourism Sector outside the country*

289. To implement this recommendation, MNRT planned to allocate a budget to fund the attendance of five officials at a short course on preparing Tourism Sector project proposals by June 2023. The review of the action plan prepared by MNRT during the finalisation of this audit indicated that MNRT planned to address the issued recommendations by June 2023. However, a review of the

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submitted responses indicates that the skills and awareness required to prepare Tourism Sector project proposals were not demonstrated.

290. An audit review of planned activities and budget from 2022/23 to 2024/25 revealed that no aspect related to the development of skills and awareness in preparing Tourism Sector project proposals was identified. However, ministry officials revealed that an effort was made to request support from the European Union to provide technical assistance in preparing the action plan and project proposals. Based on the facts presented, the audit concluded that this recommendation was **partially implemented** because no tangible actions were taken to address the issue. Only efforts to request support from the European Union to provide technical assistance in preparing the action plan and project proposals have been made.

*(xiii) Recommendation 13: Ensure the planned inspection scope adequately covers all selected zones and regions to enforce hospitality standards for tourists.*

291. To implement this recommendation, MNRT planned to conduct regular inspections in selected zones and regions as per the plan. Review of MNRT Annual Performance Report (2022/23, 2023/24 and 2024/25), the audit noted that, inspections of tourism business operators cover all zones but not all regions were covered; inspections of tourism business operators covered few regions such as Arusha, Dar es Salaam, Mwanza, Iringa, Morogoro, Mbeya and Dodoma regions as presented in **Table 6.10**.

**Table 6.10: Coverage of the Inspection of Tourism Business Operators**

Financial Year	Coverage of Inspection
2022/23	Iringa, Morogoro, Arusha, Manyara, Dar es Salaam, Dodoma, Mbeya and Songwe
2023/24	Iringa, Morogoro, Arusha, Manyara, Dar es Salaam, Dodoma, Mbeya and Songwe
2024/25	Iringa, Morogoro, Arusha, Manyara, Kilimanjaro, Dar es Salaam, Dodoma, Njombe and Mbeya

*Source:* Auditors' Analysis of MNRT Annual Performance Report (2022/23, 2023/24 and 2024/25), 2025

292. **Table 6.10** indicates that, for the three Financial Years following the tabling of this audit report, conducted inspections covered the same regions. Based on the facts presented, the audit concluded that this recommendation was **partially implemented**, as the inspection covered only 10 of 26 regions over the past three years. Also, similar regions were inspected.

### 6.3.3 Results of Follow-Up of Implementation of Issued Recommendations to TTB

293. This section provides details on the implementation status of the issued recommendations to the Tanzania Tourist Board (TTB). Two recommendations were issued to TTB: one was fully implemented, and the other was partially implemented. Table 6.11 provides a summary of the status of implementing the recommendations issued to TTB by recommendation category.

**Table 6.11: Level of Implementation of Recommendations**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially implemented	Not Implemented	Overtaken by Event
Execution	1	0	1	0	0
Coordination	1	1	0	0	0
<b>Total</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

294. Table 6.11 shows that one recommendation under the coordination category was fully implemented, while a second recommendation under the execution category was partially implemented. Below are details on the implementation status.

#### b) Details of the Recommendation that was Fully Implemented

295. The analysis of submitted evidence and information from TTB indicated that one recommendation was fully implemented. This recommendation and its implementation status are explained below.

- (i) **Recommendation 1:** *Enhance its strategies to facilitate the achievement of targets, including increasing the number of tourists in the country, identifying potential markets for tourist products, and generating earnings at national, regional, and international levels.*

296. To implement this recommendation, the Tanzania Tourist Board (TTB) planned an action plan: Sowing seeds of love and admiration for tourism through massive awareness-raising in schools/colleges. This strategy is implemented by targeting institutions with larger populations, i.e., KT camps and orientation

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weeks at UDSM, UDOM, SAUT, and MWECAU, and by signing MoUs with key stakeholders, i.e., the media and sister tourism boards like Azam Media, NTB, and Safari Channel. In response to the recommendation, the Tanzania Tourist Board (TTB) planned several strategies to enhance tourism promotion.

297. These included the use of the Digital Command Centre, effective USSD code use, and strategic engagement with embassies and tourism goodwill ambassadors. TTB also introduced the “Sowing Seeds for Love and Admiration of Tourism” initiative to raise awareness in schools and colleges, and leveraged crowd-pulling international events, such as the FIFA World Cup 2022 in Qatar, to promote Tanzania as a preferred tourist destination.

298. The follow-up verification revealed that TTB conducted outreach programs through its zonal offices, reaching 20 out of 65 secondary schools in Nyamagana, Mwanza, in August 2025, where 19,161 students and 979 teachers were educated on tourism awareness. Also, TTB carried out awareness campaigns promoting tourism at UDBS (University of Dar es Salaam) on 16 February 2023 and at UDOM on 12 January 2024. In August 2025, TTB launched a promotional campaign, CHAN 2024 (02-30 August 2025), which generated an estimated TZS 37.9 million. The Board also continues to collaborate with embassies in promoting Tanzania’s tourism through international exhibitions and events. In addition, Tanzania, through the Tanzania Tourist Board (TTB), continues to collaborate with various embassies to promote the country’s tourism by participating in major international tourism exhibitions. These efforts aim to increase Tanzania’s global visibility and attract more international visitors by showcasing its diverse tourist attractions and investment opportunities in the sector.

299. Key international events attended included;

- (i) The Internationale Tourismus Börse (ITB) in Berlin will be held from 4 to 6 March 2025.
- (ii) The outbound Travel Mart (OTM) 2024 will be held at the Jio World Convention Centre (JWCC) in Mumbai, India, from 8 to 10 February 2024.
- (iii) The International Gita Mahotsav 2024 was held in Kurukshetra, Haryana State, from 28 November to 15 December 2024
- (iv) The 3rd Edition of the Qatar International Exhibition for Travel and Tourism (Qatar Travel Mart - QTM) was held at the Doha Exhibition and Convention Centre from 25 to 27 December 2024.
- (v) The Meetings Africa 2025 event, held in Johannesburg, South Africa, from 24 to 26 February 2025, further strengthens Tanzania’s presence in regional and global tourism markets.

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300. As a result of the actions undertaken by the Tanzania Tourist Board (TTB) and the Government, there has been a notable positive impact on tourism promotion and the country's overall attractiveness as a travel destination. These efforts have significantly boosted Tanzania's international recognition and competitiveness in the global tourism market.

301. In particular, the World Travel Awards 2024 recognised Tanzania as the most attractive and leading safari destination worldwide. Additionally, the Serengeti National Park maintained its status as the best national park in the world for six consecutive years, from 2013 to 2018, and again in 2024, while Mount Kilimanjaro was named the best tourist attraction in Africa for 2024, further cementing Tanzania's position as a premier global tourism hub. Furthermore, the number of tourists visiting Tanzania has increased significantly, rising from 1,711,625 in 2021 to 5,360,247 in 2024. This growth reflects the effectiveness of tourism promotion strategies and improved attraction management. Specifically, international tourists increased from 922,692 in 2021 to 2,141,895 in 2024, a 132.24% increase, while domestic tourists grew from 788,933 in 2021 to 3,218,352 in 2024, a 307.94% increase. This trend highlights the growing interest in Tanzania as both a domestic and international travel destination. Further, revenue from international tourists has increased from USD 715.0 million in 2020 to USD 3.9 billion in 2024.

### c) Details of the Recommendation that was Partially Implemented

302. The analysis of submitted evidence and information from TTB indicated that one recommendation was partially implemented. This recommendation and its implementation status are explained below;

303. **Recommendation 1:** *Enhance its mechanism for promoting and marketing Tourist products. This should include, but not be limited to, the use of advanced promotional and marketing technologies, the development of a memorandum of understanding with key stakeholders, and strategies for coordinating with stakeholders.*

304. In the action plan developed to implement this recommendation, it was indicated that, the Tanzania Tourist Board (TTB) had initiated the use of advanced methods to promote Tanzania as a tourist destination. These include the operationalisation of the Digital Command Centre, which was 75% complete, and aimed at enhancing visibility through search engines and social media platforms. Additionally, TTB worked to acquire USSD codes to support bulk messaging for tourism promotion and to facilitate inquiries about tourism-related services, such as accommodations and food outlets, in Dar es Salaam and Arusha by June 2022.

305. The plan also emphasised the strategic use of embassies, tourism goodwill ambassadors, and international airlines to strengthen destination marketing. As part of this approach, short promotional videos highlighting Tanzania’s major attractions and tourist destinations were to be featured through these international channels, thereby expanding the country’s visibility in global tourism markets. Furthermore, TTB pursued partnerships and collaborations by signing MoUs with key stakeholders, including media outlets and regional tourism boards such as Azam Media, NTB, and Safari Channel. Furthermore, the audit noted that the TTB provided evidence of its collaborative efforts to promote tourism. These included a Memorandum of Understanding (MoU) with the Zanzibar Commission for Tourism (ZCT), signed in August 2023; an MoU with Turkish Airlines in January 2024; and a meeting held with European ambassadors on 30 June 2020. Additionally, TTB demonstrated its partnership with Air Tanzania as part of its initiatives to strengthen international tourism promotion and marketing.

306. The Board also continued implementing the “Sowing Seeds for Love and Admiration of Tourism” initiative through large-scale awareness campaigns in schools and colleges, particularly targeting institutions with large student populations, such as KT camps and orientation weeks at UDSM, UDOM, SAUT, and MWECAU. The program focuses on creating massive awareness campaigns in schools and colleges from the Financial Years 2022/23 to 2024/25, as outlined in **Table 6.12**. This initiative aims to cultivate early appreciation and interest in tourism among young people, thereby supporting the sector’s long-term growth.

**Table 6.12: Plans and their Implementation on Awareness and Training Conducted by TTB From 2022/23 to 2024/25**

Financial Year	Plans	Implementation	Remarks
2022/23	Conduct training in domestic tourism in primary and secondary schools and at the university.	Training on awareness was conducted on 16/02/2023 at UDBS (University of Dar es Salaam), a large institution.	No evidence was submitted to show the awareness created in primary and secondary schools as planned.
2023/24	Outreach program for visiting students in Primary and Secondary schools and higher learning Institutions in five	TTB, in collaboration with UDOM, conducted a seminar on Tourism awareness and domestic tourism	Based on the plans submitted, one (1) of the five (5) regions was visited.

Financial Year	Plans	Implementation	Remarks
	regions (Dodoma, Arusha, Mwanza, Iringa, and Dar es Salaam).	promotion at the University of Dodoma on 12/1/2024.	
2024/25	Conducting campaign (liberating site tours, Urban Bus, primary and secondary school Tour, Holiday Campaign).	The outreach school programs were conducted in 20 of 65 secondary schools in Nyamagana, Mwanza, reaching 20 schools in August 2025. A total of 19,161 students and 979 teachers were reached.	Based on the submitted reports, it was shown that TTB conducted outreach programs only at primary and secondary schools. However, no evidence was submitted to show whether campaigns were conducted during liberating site tours, the Urban Bus, or the Holiday Campaign.

Source: Auditors' Analysis of the Plan and Implementation Report from 2022/23 -2024/25, 2025

307. However, the follow-up revealed that the recommendation was only partially implemented due to delays in operationalising the Digital Command Centre, which aims to enhance the use of search engines and social media platforms to promote and market tourist products. As of 2025, the project had reached 95% completion, with the remaining 5% focused on finalising the booking system, which will enable tourists to book accommodation and food services of their choice. Notably, the TTB initially planned to complete this system by June 2022, but the deadline was not met, resulting in a three-year delay from 2023 to 2025. Therefore, the audit concluded that this recommendation was *partially implemented*.

#### 6.4 Impact of the Implemented Recommendations

308. The audit noted the following improvement regarding Tourism Development and Promotions:

##### 6.4.1 Identification and Mapping of New Tourist Attraction Sites

309. The audit noted that, between November 2024 and February 2025, the Ministry conducted identification, mapping, and analysis of tourist attractions in 10 regions, namely Mbeya, Ruvuma, Katavi, Rukwa, Lindi, Mtwara, Njombe, Iringa, Kigoma, and Songwe. This resulted in the identification of 159 existing attractions in these regions. The ministry has already assessed its activity and

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potential, highlighted investment opportunities, and developed strategies to enhance the visibility and attractiveness of these destinations. Once the identified and recommended areas are developed and marketed, they will promote tourism in the country.

#### **6.4.2 Registration of New Accommodation Facilities**

310. Follow-up results have indicated that the MNRT conducted inventories of tourists' accommodation across 26 regions. During which, a total of 12,470 tourism accommodations were visited. Of the 12,470 visited tourism accommodations, 10,432 were existing accommodations, and 2,038 were new facilities. All 2,038 new facilities were registered for the Bed Night Levy and were classified/graded. These facilities will improve the quality of accommodation services offered to tourists and will also increase the night bed levy collected through TRA, thereby increasing non-tax revenue.

#### **6.4.3 Conduct of Inspections of Tourism Operators' Facilities in All Zones to Assess Quality of Services**

311. Follow-up results indicate that MNRT conducted inspections of tourism operators to assess the quality of service provided and their compliance with required fees. For the three Financial Years following the issuance of audit recommendations, inspection activities were conducted in all zones. The audit noted that, various aspects were assessed, including the quality of offered services. In addition, a total of TZS 2,715,225,695 was collected as tourists' fees.

#### **6.4.4 Increase in Tourist Attractions in Tanzania**

312. The number of tourists visiting Tanzania has increased significantly, rising from 1,711,625 in 2021 to 5,360,247 in 2024. This growth reflects the effectiveness of tourism promotion strategies and improved attraction management. Specifically, international tourists increased from 922,692 in 2021 to 2,141,895 in 2024, a 132.24% increase, while domestic tourists grew from 788,933 in 2021 to 3,218,352 in 2024, a 307.94% increase. This trend highlights the growing interest in Tanzania as both a domestic and international travel destination. Further, revenue from international tourists has increased from USD 715.0 million in 2020 to USD 3.9 billion in 2024.

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#### 6.4.5 The Process for Reviewing and Updating the Tourism Master Plan is Underway

313. The audit noted that the process for reviewing and updating the Tourism Master Plan and the Pamoja Tourism Development Framework is underway. This will bring all tourism stakeholders under one roof, providing a clear roadmap for tourism development and promotion.



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## CHAPTER SEVEN

### IMPLEMENTATION STATUS OF RECOMMENDATIONS ON THE FINANCING AND MANAGEMENT OF THE GOVERNMENT FUNDS AND PROGRAMS

#### 7.1 Introduction

314. This Chapter presents the status of implementation of the recommendations issued in the Performance Audit Report on the Financing and Management of Government Funds and Programs, which was tabled in the Parliament of the United Republic of Tanzania in April 2022. The Overall Audit Objective was to assess whether the Government Funds and Programs (GFPs) are efficiently and effectively managed by the Ministry of Finance (MoF), the Ministry of Industry and Trade (MIT)<sup>3</sup> through the National Economic Empowerment Council (NEEC), and responsible implementing entities to achieve economic empowerment of the low-income people and the nation in general.

315. The audit specifically assessed whether responsible entities efficiently and effectively implement the GFPs; whether MoF adequately finances GFPs to facilitate economic empowerment of the people; and whether MoF and MIT, through NEEC, adequately coordinate, monitor, and evaluate the implementation of GFPs in the country.

316. The Ministry of Industry and Trade (MIT), through the National Economic Empowerment Council (NEEC), and the MoF were the main audited entities. This was because MIT, through NEEC, is the overall overseer of economic empowerment Programs and funds in the country, and the Ministry of Finance has overall responsibility for disbursing funds to the GFPs whose operations rely solely on Government subsidies. This Ministry also has a role in regulating and supervising GFPs. The audit specifically assessed whether responsible entities implement the GFPs efficiently and effectively; whether MoF adequately finances GFPs to facilitate the economic empowerment of the people; and whether MoF and MIT, through NEEC, adequately coordinate, monitor, and evaluate the implementation of GFPs in the country.

#### 7.2 Main Findings During the Previous Audit

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317. The following is a summary of the main audit findings from the Performance Audit on the Financing and Management of the Government Funds and Programs.

**(a) High Levels of Non-Performing Loans (NPLs)**

318. The audit reveals significant concerns regarding Non-Performing Loans (NPLs) across various financing programs, specifically AGITF, SELF MF, and TIB (KKCF). The total NPLs amounted to TZS 47.4 billion out of an outstanding loan portfolio of TZS 98.84 billion, translating to an alarming average rate of approximately 51%. Each program displayed distinct challenges, with AGITF facing the highest NPL ratio at 72% (20.1 billion of 27.87 billion), followed by TIB (KKCF) at 80% (27.24 billion of 34.07 billion) and SELF MF at 7% (2.7 billion of 36.9 billion). The underlying factors contributing to these high NPLs include lending to unqualified borrowers, particularly in the agro-business sector, poor borrower performance, and the presence of individuals with multiple loans.

319. Additional complicating factors were identified. These included premature disbursement of funds without adequate collateral, non-compliance with the security terms established by the Private Agricultural Sector Support Trust (PASS), and misallocation of loans to purposes other than their intended use. The high levels of NPLs jeopardise the viability of these financing programs, risking Government capital. For example, AGITF saw its initial Government capital decline from TZS 48.5 billion to TZS 20 billion by December 30, 2020, largely due to high NPLs. The presence of sustained NPLs is thus a significant threat to financial sustainability and operational effectiveness.

**(b) Misallocation of Funds in SELF Microfinance**

320. The audit also uncovered concerning trends in fund allocation, particularly within SELF MF. Although the program maintained a low NPL rate of 7%, the bulk of its resources were allocated to market securities, approximately 80% in 2016/17, leaving only 20% for core activities. Despite a 28% reduction in market securities investment in 2020, the shift towards direct loans to underserved communities was insufficient. Between 2017/18 and 2020/21, approximately TZS 72.2 billion (56%) of loans were allocated to commercial banks, not directly benefiting the targeted underserved population.

321. Management claims that these investments were aimed at liquidity management and that bank loans were directed to SMEs and individuals; however, there is insufficient evidence to confirm that these loans reached the intended demographics. Consequently, SELF MF did not meet its primary

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objective of serving underserved markets, thereby undermining its mandate despite a favourable NPL rate.

### **(c) Use of Smallholder Farmers' Credit Guarantee Scheme Funds**

322. Moreover, the audit highlights mismanagement of the Smallholder Farmers' Credit Guarantee Scheme (SCGS). A transfer of TZS 10,824,394,500 from the SCGS Call Account to the TADB Development Account between September and December 2021 included TZS 7 billion allocated contrary to guidelines established for the SCGS, which stipulate that funds should be applied to objectives that support smallholder farmers, not to the bank's liquidity management.

### **(d) Unapproved Guarantee Applications**

323. The audit further identified a backlog of guarantee applications totalling TZS 227 billion, which remained unapproved from the Financial Years 2018/19 to 2020/21. Although applications were processed and credit assessments were made, guarantees were not issued because the scheme has been non-operational since July 8, 2018, following the expiration of the Agency Agreement between the Ministry of Finance and the Bank of Tanzania. This operational lapse hindered the scheme's ability to contribute effectively to export-oriented economic development and to promote employment and foreign exchange.

324. Lastly, the provision of guarantees above the set limit emerged as a critical issue, with TADB issuing guaranteed loans to 71 smallholders beyond the stipulated maximum of TZS 50 million without suitable justification. Loans totalling TZS 14,103.2 million were guaranteed to borrowers who did not meet the guidelines' requirements. These findings illuminate systemic risks and operational inefficiencies within the financing programs, underscoring the pressing need to adhere to established guidelines and to enhance oversight mechanisms to ensure long-term financial stability and service delivery to the intended beneficiaries.

## **7.3 Results of the Follow-up on the Implementation of Recommendations**

325. This chapter presents the status of recommendations issued to the Ministry of Finance (mof), Ministry of Finance (MoF) for the Performance Audit on Financing and Management of Government Funds and Programs. The implementation status was assessed using four levels: fully implemented, partially implemented, not implemented, and overtaken by events.

### 7.3.1 Overall Implementation of Issued Recommendations

326. A total of seven recommendations were issued to MoF, of which six were partially implemented, and one was not. In addition, one recommendation was issued to MIT, and five to NEEC, and all six recommendations issued to these entities were partially implemented. **Table 7.1** details the level of implementation of the audit recommendations issued.

**Table 7.1: Level of Implementation of Recommendations by Audited Entities**

Audited Entity	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
MoF	7	0	6	1	0
MIT	1	0	1	0	0
NEEC	5	0	5	0	0
<b>Total</b>	<b>13</b>	<b>0</b>	<b>12</b>	<b>1</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

327. **Table 7.1** indicates that out of the 13 issued recommendations, 12 were partially implemented and one was not implemented. None of the recommendations was fully implemented or overtaken by events. The results further show that while MIT and NEEC initiated actions to address all issued recommendations, the Ministry of Finance had one recommendation that remained unimplemented. Further analysis of the issued recommendations for each recommendation category was made based on the four implementation levels. **Table 7.2** details the implementation level for all issued audit recommendations, grouped by these categories.

**Table 7.2: Level of Implementation of Recommendations by Category**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	2	0	2	0	0
Implementation/Execution	5	0	5	0	0
Monitoring and Evaluation	4	0	4	0	0
Coordination	1	0	1	0	0
Development	1	0	0	1	0
<b>Total</b>	<b>13</b>	<b>0</b>	<b>12</b>	<b>1</b>	<b>0</b>

*Source: Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025*

328. **Table 7.2** shows that the planning category had two recommendations, both partially implemented. The implementation/execution category included five recommendations: five were partially implemented. The monitoring and evaluation category included four recommendations, two of which were partially implemented. The coordination category had one partially implemented recommendation, while the development category had one unimplemented recommendation.

### 7.3.2 Details of Implementation of Recommendations Issued to the MoF

329. A total of 7 recommendations were issued to MoF. **Table 7.3** provides a summary of the implementation status of the recommendations issued to MoF by category.

**Table 7.3: Level of Implementation of Recommendations by Recommendation Category**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	1	0	1	0	0
Implementation/Execution	3	0	3	0	0
Monitoring and Evaluation	2	0	2	0	0
Coordination	0	0	0	0	0
Development	1	0	0	1	0
<b>Total</b>	<b>7</b>	<b>0</b>	<b>6</b>	<b>1</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

330. Table 7.3 shows that the planning category had one recommendation partially implemented; the implementation category had three partially implemented recommendations; the monitoring and evaluation category had two partially implemented recommendations; and the development category had one recommendation that was not implemented.

**a) Details of Recommendations that were Partially Implemented**

331. The analysis of submitted evidence and information showed that six recommendations were only partially implemented. The recommendations and their implementation status are explained below:

- (i) **Recommendation 1:** *Liaise with TIB to improve the Lending Framework of Kilimo Kwanza Catalyst Fund, especially on the aspects of management competence, experience, critical criteria for start-up capital, and Loan Securities, to get potential customers capable of facilitating the attainment of the Fund's objective.*

332. The recommendation required the Ministry of Finance to ensure improvements to the Lending Framework of the Kilimo Kwanza Catalyst Fund. The Review of the approval request for the lending Framework revealed that TIB Development Bank reviewed the lending Framework, and MoF, through a letter dated 18 January 2025, agreed to the proposed revisions. In addition, TIB requested approval from the Board of Directors via Board Memo No. 232/09/2024 dated 21 June, 2024, to revise the agriculture financing window

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and adopt the lending framework. However, there was no evidence of the Board of Directors' approval of the lending framework.

333. Further, the MoF submitted the response showing that the Lending framework of the Agriculture Financing Window has already been revised. The TIB Board of Directors approved the Kilimo Kwanza Framework in June 2024, which includes improvements to security structures, the targeted market, and products. Upon reviewing the lending framework, it was noted that the revision did not address management competence. The recommendation was **partially implemented**, as the Ministry of Finance did not submit evidence of the use of the lending framework or further evidence. Additionally, the lending framework did not address the management competence.

*(ii) Recommendation 2: Strengthen its mechanism for monitoring activities to ensure adequate planning and periodic supervision of the overall performance of GFPs and take action in a timely manner.*

334. The MoF committed to directing GFPs to periodically submit performance reports to ensure adequate planning and supervision of GFPs' overall performance and to take timely actions. Additionally, the submitted performance report on GFPs outlined their performance and elaborated on the challenges and the way forward to mitigate them.

335. However, the reports provided by MoF did not indicate that periodic supervision of the GFPs was to be carried out, which raises concerns about compliance and oversight. The gap raised undermines the effectiveness of the GFPs in achieving the intended outcomes. The recommendation was **partially implemented**, as MoF submitted a performance report on GFPs that indicates the overall performance of the GFPs but does not specify the periodic supervision to be carried out on them.

*(iii) Recommendation 3: Conduct follow-ups with GFPs to ensure Funds are not used for unintended objectives.*

336. The MoF stated that they will continue to follow up on GFPs to ensure all funds are used for the intended objectives. Based on the reviewed Ministry of Finance Meeting Report, the Ministry of Finance held a meeting to evaluate the performance of Government funds and programs for the economic empowerment of citizens from 17 to 21 March, 2025, in Iringa Municipal. The meeting involved 27 institutions responsible for funding and programs aimed at economic empowerment for citizens. Also, MoF prepared a report on the monitoring of the implementation of Government funds and programs for the

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economic empowerment of citizens for the period from 2019 to March 2025. Despite the mentioned efforts, no defined follow-up plan was in place, nor was its implementation documented to show the extent of the follow-up conducted and its results. The recommendation was **partially implemented**, as the Ministry of Finance did not submit evidence of the planned follow-up and its implementation.

- (a) **Recommendation 5:** *Liaise with MIIT and NEEC to ensure that, GFPs that offer related services to the same customers are merged to avoid financial constraints caused by duplication of economic empowerment efforts; and renew the operation of ceased GFPs, such as the Export Guarantee Credit Schemes.*

337. In their response, the MoF stated that the Task Force was formed to review the performance of GFPs. The Task Force has provided recommendations to the Government on how best to operate the Schemes efficiently and effectively. The MoF was working on the recommendations provided.

The follow-up acknowledges the effort made by MoF in initiating the merging exercise. Moreover, a review of the submitted letter from MoF, reference number Ref. No. CEA. 170/663/01 dated 09 January, 2026, from the Prime Minister's Office - Policy, Parliamentary issues, Coordination and Persons with Disabilities, indicates the merging exercise of GFPs. Additionally, a letter with reference number Ref No. CAD.211/436/01C dated 22 January 2026, which indicated the selection of a member in the merging exercise of the GFPs, highlights the efforts involved in implementing the merging exercise. The recommendation was **partially implemented** because the effort to merge the GFPs has been initiated, but the merging was not completed.

- (iv) **Recommendation 6:** *Strengthen controls to ensure the disbursement of funds is done after validation of all necessary security requirements and documentation of all processes involved, and disbursed funds are used for the intended purpose and loan recovery is done in a timely manner*

338. MoF agreed with the Auditors' comments. However, MoF stated that disbursement of funds was also dependent on availability. The review of the MoF Follow-Up Report on the Performance of Government Funds and Programs for Economic Empowerment of Citizens for the Period from 2019 to March 2025 of July 2025 and MoF Report of the Technical Working Session of Experts on Government Funds and Programs for Economic Empowerment of Citizens of March 2025 revealed that the Ministry of Finance conducted assessment of Government Funds and Programs between 2019 and March 2025. The reports

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showed that the MoF undertook reviews and monitoring visits to evaluate loan disbursement, utilisation, and recovery processes. The assessment confirmed that the funds disbursed were issued in accordance with established procedures and that beneficiaries used them for their intended purposes.

339. However, while the reports provided general evidence of monitoring and assessment, specific documentation validating securities and detailed loan recovery performance was not provided. Therefore, although progress has been made in strengthening controls and oversight, further improvement is needed in evidence documentation and consistent loan recovery tracking. The recommendation was therefore rated as ***partially implemented***, as the Ministry of Finance did not ensure timely loan recovery.

(v) ***Recommendation 7: Liaise with BOT to ensure all claims for Export Credit Guarantee Schemes are verified and paid.***

340. The MoF stated that the Government was working on the submitted proposals on the sustainable management of these schemes. This issue would have been addressed once decisions had been made. A review of the submitted evidence revealed that the Ministry of Finance (MoF) did not conduct timely verification of the claims under the Export Credit Guarantee Schemes. The verification was supposed to be conducted before December 2022. However, the claims have not been paid up to October 2025.

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341. The Ministry of Finance engaged the Internal Auditor General to conduct verification of the outstanding defaulters' guarantee loans amounting to 26.5 billion submitted by NMB, CRDB, and Exim Bank. The recommendation was ***partially implemented***, as the Ministry of Finance did not ensure verification and payments of the claims before December 2022.

## **b) Details of Recommendations that were Not Implemented**

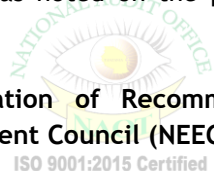
The analysis of submitted evidence and information from MoF indicated that one recommendation was not implemented. The recommendation and its status of implementation are explained below:

(i) ***Recommendation 4: The Ministry of Finance should expedite the establishment of an independent entity/board to manage the Export Credit Guarantee Scheme, to enable the BoT to perform its regulatory role.***

342. The MoF stated that the Government was working on the submitted proposals on the sustainable Management of these Schemes. However, through

a review of the Ministry of Finance letters Ref. CAC.485/623/01/20-27 dated 18 March 2024, the Ministry has taken steps to improve the management of the Export Credit Guarantee Scheme (ECGS). The current arrangement of the Credit Guarantee Scheme’s operations remains under the Bank of Tanzania on a transitional basis, pending the establishment of an independent Credit Guarantee Institution. Furthermore, the review of the same letters confirmed that the Ministry appointed eight members to the CGS Steering Committee to provide advisory and oversight functions. However, the audit did not obtain evidence of the Agency Agreement reportedly signed on 13 September 2023 between the Ministry and the Bank of Tanzania. Therefore, the current arrangement remains transitional under the management of the Bank of Tanzania.

343. Furthermore, the full establishment of an independent Credit Guarantee Institution has not yet been completed, despite the timeline committed by the Ministry of Finance in December 2022. Therefore, this recommendation was **not implemented**, as MoF did not establish an independent entity/board to manage the Export Credit Guarantee Scheme, thereby enabling BOT to perform its regulatory role. No impact was noted on the partial implementation of this recommendation.



### 7.3.3 Detailed Implementation of Recommendations to the National Economic Empowerment Council (NEEC)

344. Five recommendations were issued to NEEC, which were partially implemented, and none were not implemented. **Table 7.4** shows the implementation status of the recommendations issued to the NEEC by category.

**Table 7.4: Categories and Implementation Status of Recommendations**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	1	0	1	0	0
Implementation/Execution	2	0	2	0	0
Monitoring and Evaluation	1	0	1	0	0
Coordination	1	0	1	0	0
<b>Total</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>

*Source:* Auditors’ Analysis of the Submitted Responses and Evidence for Implementation Status of Recommendations, 2025

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345. Table 7.4 indicates that five recommendations were issued, none were fully implemented, while five were partially implemented, for a total of 100 per cent. No recommendation was found to be unimplemented or overtaken by events.

346. Below are the details on the status of implementation of the issued recommendations, categorised as fully implemented, partially implemented, not implemented, or overtaken by events.

**a) Recommendations that were Partially Implemented**

347. All five (5) issued recommendations to NEEC were partially implemented as detailed below:

*(i) Recommendation 1: Ensure GFPs develop Strategies to serve the intended customers*

348. This audit recommendation required the National Economic Empowerment Council (NEEC) to ensure that all Government Financing Programmes (GFPs) develop and implement comprehensive strategies to serve their intended customers effectively. This was to guarantee that empowerment initiatives are responsive to beneficiary needs and aligned with national empowerment goals.

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349. NEEC was committed to implementing this recommendation by June 2023 through directives to institutions overseeing GFPs. By September 2025, NEEC had taken several actions towards fulfilling this commitment. It issued an official directive letter with Ref. No. AB.211/257/01/C/75 dated 24 October 2022, instructing all empowerment funds to prepare or review their strategies. Furthermore, NEEC developed and launched the National Guideline for Empowerment Funds and Programs in September 2024 to provide uniform direction to all GFPs. Oversight and follow-up were undertaken through committee meetings held in Dodoma and Arusha, where fund strategies were reviewed against the new guidelines. In addition, NEEC enhanced monitoring mechanisms by introducing the National Empowerment Management Information System (NEMIS) for digital tracking of compliance and conducted a capacity-building workshop to strengthen fund management. A joint working session with the Ministry of Finance (MoF) and the Prime Minister's Office (PMO) was also held in Iringa to assess on-the-ground progress and challenges.

350. Despite NEEC's efforts, some GFPs had not yet completed the process of developing or aligning their strategies with the national guideline.

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Consequently, the implementation was assessed as partial. The incomplete coverage of strategy development meant that service delivery to intended beneficiaries was not yet fully standardised or efficient. The inconsistency in implementation created a risk of fragmented approaches to economic empowerment and potential exclusion of some target groups. On the other hand, according to NEEC officials, the organisation faced limitations in enforcing its mandate, which hindered its ability to achieve the targeted objectives. This situation led NEEC to revise the National Empowerment Act, 2004, into the National Economic Empowerment Act [CAP. 386 R.E. 2023], followed by further amendments through the Written Laws (Miscellaneous Amendments) Act, 2025, which was published and became operational on 14 March 2025. Furthermore, stated that it used committee directives, follow-ups, a nationwide assessment, and an oversight checklist approved by the Board.

351. NEEC also reported that, as of March 2026, 38 Funds (51%) have fully developed and implemented strategies; 14 Funds (19%) were at advanced stages; and 23 Funds (30%) have not yet developed or implemented their strategies. However, NEEC did not provide supporting evidence to verify these results. Moreover, NEEC did not meet its own timeline. It had committed to fully implement the recommendation by June 2023, but it had not been achieved by March 2026. Therefore, while NEEC's actions demonstrated progress and commitment, the recommendation was assessed as **partially implemented**. Despite these efforts, NEEC did not ensure that GFPs developed strategies to serve their intended customers.

*(ii) Recommendation 2: Ensure GFPs strengthen recovery mechanisms to ensure all nonperforming loans for GFPs are recovered*

352. This audit recommendation required NEEC to ensure that GFPs strengthen loan recovery mechanisms to reduce and recover all non-performing loans. The intent was to enhance the financial sustainability of empowerment funds by improving credit management practices and enforcing repayment discipline. NEEC planned to achieve this by June 2024 through directives requiring the development of recovery strategies and monitoring of their implementation.

353. In September 2024, NEEC launched the National Guideline for Empowerment Funds and Programs, which provided a framework for recovery strategies. The Council rolled out NEMIS to facilitate monitoring and held two oversight committee meetings and a working session with MoF and PMO in Iringa to review recovery performance. Moreover, five funds, namely the Agricultural Inputs Trust Fund (AGITF), Self-Microfinance Fund (SELF MF), Tanzania Agricultural Development Bank (TADB), Tanzania Investment Bank (TIB), and

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Export Credit Guarantee Scheme (ECGS), implemented targeted measures such as establishing non-performing loan reduction strategies, revising loan frameworks, improving appraisal standards, introducing SMS reminders, creating monitoring units, and recovering TZS 7 billion to the Smallholder Farmers' Credit Guarantee Scheme (SCGS) account.

354. However, 5 of 74 funds had demonstrated progress, while the remaining GFPs were still lagging in implementing recovery strategies or in establishing evidence of action. The absence of verifiable evidence from these five GFPs also reduced audit assurance on the completeness of implementation. Additionally, based on NEEC responses, the follow-up team noted that, NEEC acted on the recommendation by issuing directives and strengthening follow-up to improve loan recovery and credit management among institutions managing GFPs. In September 2025, during its 19<sup>th</sup> Committee Meeting, NEEC instructed institutions to address key gaps. NEEC monitored progress through field visits and a nationwide assessment. The assessment found that 69 institutions still had major gaps. These included a lack of recovery strategies, an absence of electronic credit systems, and inadequate guidelines. NEEC reported that it continued to enforce improvements. It also stated that the Government amended the National Economic Empowerment Act and is finalising new regulations to improve oversight and compliance. NEEC further reported that it shared updated legal documents with relevant institutions. However, the gaps identified remain unresolved. In addition, NEEC did not implement the recommendation within the planned timeline of June 2024.

355. Consequently, non-performing loans continue to pose risks to the sustainability of empowerment funds, constraining liquidity and the ability to support new beneficiaries. The slow improvement in loan recovery practices may also undermine accountability in the use of public resources. Despite NEEC's efforts to coordinate and monitor the process, the recommendation was assessed as **partially implemented**. This is because 5 out of 74 GFPs did not strengthen recovery mechanisms, thereby preventing all nonperforming loans from recovering.

*(iii) Recommendation 3: Ensure GFPs strengthen loan appraisal systems to ensure loaned beneficiaries have the capacity to service their loans*

356. The recommendation required NEEC to direct institutions overseeing GFPs to improve loan appraisal mechanisms to ensure that only borrowers with the capacity to repay are financed. This included conducting entrepreneurship training prior to loan disbursement, updating operational manuals, and registering with Credit Reference Bureaus (CRBs).

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357. By 30 June 2025, NEEC had directed and supervised eight GFPs, NEDF, AGITF, SELF MF, HESLB, Housing Microfinance Fund, CAF, EFTA, and PASS Trust to establish electronic systems to enhance loan processing and monitoring. To enforce compliance, NEEC convened and organised a Working Session in Iringa in March 2025, in collaboration with MoF and PMO. These meetings reviewed pre-loan entrepreneurship training, use of CRBs, and updated operational manuals. The follow-up confirmed improvement in loan appraisal and project monitoring; however, some GFPs were still finalising the integration of their systems into NEMIS and standardising pre-loan assessment modules.

358. The strengthening of loan appraisal systems enhanced borrower screening and reduced the risk of loan default. Beneficiaries are increasingly required to undergo pre-loan training and credit checks, leading to more informed borrowing and a responsible use of funds. Nevertheless, the lack of complete system integration and standardised assessment tools across all GFPs means that credit risk is still unevenly managed, thereby reducing the overall effectiveness of these improvements.

359. Additionally, based on NEEC responses, it was shown that NEEC had implemented the recommendation by issuing directives and strengthening follow-up to improve loan management, borrower screening, and recovery across Government Funds and Programs (GFPs). Several major funds have already operationalised key credit management practices, while others are still in progress. Further, NEEC responded that it had instructed institutions to provide entrepreneurship training before loan disbursement, to update and apply credit guidelines and operational manuals, and to use Credit Reference Bureaus (CRBs) in loan appraisal. They also stated that those actions had been reinforced through the 19<sup>th</sup> Committee Meeting held in September 2025, field verification visits in December 2025, and the nationwide assessment, which began in February and was expected to be finalised in April 2026.

360. Despite NEEC's plan to implement this recommendation by June 2023, its efforts to fully implement it had not yet been achieved as of March 2026, and it was therefore rated as ***partially implemented***. This is because NEEC did not ensure that GFPs strengthened loan appraisal systems to ensure that loan beneficiaries have the capacity to service their loans.

*(iv) Recommendation 4: Liaise with MoF and MIT to ensure GFPs offering related services to the same customers are merged to avoid duplication and financial constraints*

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361. The recommendation required NEEC to collaborate with the Ministry of Finance (MoF) and the Ministry of Industry and Trade (MIIT) to rationalise and merge overlapping Government Financing Programmes, thereby avoiding duplication of services and reducing financial inefficiencies.

362. NEEC, in collaboration with the Prime Minister's Office (Policy, Parliament and Coordination) and MoF, conducted a comprehensive assessment of overlapping GFPs and submitted a merger proposal to the Government. Actions taken included the dissolution of MKURABITA, merger of the Rural Innovation Fund with the Smallholder Farmers' Credit Guarantee Scheme (SCGS) under TADB, restructuring of AGITF, strengthening of the Export Credit Guarantee Scheme (ECGS), and revival of the SME-Credit Guarantee Scheme (SME-CGS) in September 2023. Additionally, the Tanzania Agricultural Catalytic Trust (TACT) was suspended pending performance evaluation.

363. The rationalisation efforts have improved coordination among GFPs and reduced overlapping roles in the management of empowerment funds. The mergers initiated have the potential to reduce administrative costs and streamline the provision of financial services to target groups. However, pending formal approval and complete operational integration, the expected cost efficiencies and improved service delivery remain partially realised.

364. On the other hand, review of the response from NEEC and the evidence<sup>3</sup> submitted by NEEC on 18 March 2026 indicated that NEEC was still implementing the recommendation by maintaining bilateral engagements with the Ministry of Finance and the Bank of Tanzania to strengthen the Export Credit Guarantee Scheme's operational framework, while also conducting structured follow-up on the merging of Government Funds and Programs in collaboration with the Prime Minister's Office. This included convening a high-level inter-ministerial meeting scheduled for late March 2026 in Singida to bring together key stakeholders. This implies that the implementation of this recommendation was not fully realised and did not achieve the planned outcome for June 2022. Therefore, the recommendation was assessed as **partially implemented**. Based on the follow-up assessment, this recommendation is partially implemented because not all required GFPs were fully merged to avoid duplication and address financial constraints.

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<sup>3</sup> Correspondence letter from the Prime Minister's Office - Policy, Parliament, Coordination and Persons with Disabilities to the President's Office - State House; President's Office - Public Service Management and Good Governance; Prime Minister's Office - Regional Administration and Local Government; Ministry of Finance; Ministry of Constitutional and Legal Affairs; Office of the Attorney General; Bank of Tanzania (BoT); and the National Economic Empowerment Council (NEEC), with Ref No. CEA. 170/663/01 dated 9 January 2026

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(v) **Recommendation 5: Strengthen mechanisms for monitoring activities to ensure adequate planning and periodic monitoring and evaluation of GFPs**

365. The recommendation required NEEC to establish robust monitoring and evaluation (M&E) systems to ensure proper planning, performance assessment, and reporting of GFPs.

366. NEEC strengthened its M&E framework by launching the National Guideline for Empowerment Funds and Programmes in September 2024, which includes provisions on M&E practices. The Council also conducted joint field visits with MoF and PMO and convened a Working Session in Iringa (17-21 March 2025) to assess progress and identify areas for improvement.

367. To improve data-driven oversight, NEEC introduced NEMIS and allocated TZS 88.95 million in the 2025/26 budget specifically for M&E activities. Periodic reports were prepared, and review meetings were conducted to monitor progress and address emerging challenges. Although these steps enhanced NEEC's monitoring capacity, further refinement of system integration and reporting consistency was still required.

368. The strengthened monitoring and evaluation framework has enhanced NEEC's capacity to oversee GFP performance and ensure accountability in fund management. The introduction of NEMIS has enabled more systematic data collection and outcome tracking, promoting evidence-based decision-making. Nonetheless, incomplete system integration and varying data quality among GFPs continue to limit the full utilisation of monitoring results for policy improvement. On the other hand, based on NEEC's submitted responses and evidence, it was noted that NEEC was still implementing the recommendation by strengthening its Monitoring and Evaluation framework under the amended National Economic Empowerment Act of 14 March 2025, supported by dedicated budgets, annual plans, and standardised oversight tools. It indicated that it had monitored all 74 Government Funds and Programs through verification visits in December 2025, and that an ongoing nationwide assessment was conducted from February to April 2026, while also producing periodic performance reports and holding coordination meetings to review progress and address implementation gaps.

369. This means that the implementation of this recommendation, scheduled to be completed by June 2023, has not yet been fully achieved. Accordingly, the recommendation was assessed as **partially implemented**, as NEEC did not submit the report confirming the monitoring conducted.

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### 7.3.4 Detailed Implementation of Recommendations to the Ministry of Industry, Investment and Trade (MIIT) / Prime Minister's Office (PMO)

370. **Recommendation 1:** *Strengthen mechanisms to ensure periodic follow-up on NEEC operations on Government Financing Programmes (GFPs)*

371. The recommendation required the Ministry of Industry, Investment and Trade (MIIT) /Prime Minister's Office (PMO) to establish and strengthen mechanisms to conduct regular follow-ups on the National Economic Empowerment Council's operations and the performance of Government Financing Programmes (GFPs), to ensure effective coordination, monitoring, and oversight.

The audit noted that efforts had been initiated towards improving coordination and monitoring mechanisms. These included the preparation of a draft guideline for the coordination and management of funds; the development of proposals to merge some funds and empowerment programmes to enhance efficiency; the appointment of staff to oversee empowerment funds and programmes; and the drafting of amendments to the National Economic Empowerment Act, [CAP. 386], along with draft regulations on the registration of institutions engaged in economic activities. Despite these actions, the audit found that the recommendation had not been fully implemented. The draft amendment to the Act and its associated regulations had not yet been finalised, and the issue of multiple funds providing similar services remained unresolved. However, the Prime Minister's Office continued to monitor NEEC's operations and GFP performance as part of its oversight role.

372. While the initiatives demonstrate progress in strengthening oversight and coordination, the absence of finalised legal instruments and the continued existence of overlapping funds have limited the full operationalisation of systematic follow-ups. The activities are ongoing because the responsibility for monitoring NEEC was shifted to the PMO. Therefore, the recommendation is assessed as *partially implemented*.

## 7.4 Impact of the Implemented Recommendations

373. This section is intended to present the impacts of the recommendations that were either fully or partially implemented.

### 7.4.1 Impact of Recommendations Issued to MoF

374. This section is intended to present the impacts of the recommendations that were either fully or partially implemented. However, in this follow-up

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report, no noticeable impact was observed at the Ministry of Finance, as none of the recommendations was fully implemented, and those partially implemented were still in the initial stages of execution, without any significant impact.

**a) Initial Steps Taken to Strengthen Monitoring and Management of Government Funds and Lending Framework**

375. Although none of the recommendations has been fully implemented, the Ministry has undertaken initial steps as part of early interventions. A review of the lending framework was conducted, and the Ministry of Finance held a meeting to evaluate the performance of Government funds and programs aimed at the economic empowerment of citizens. The Ministry also prepared a monitoring report on the implementation of these funds and programs.

**b) Strengthened Governance and Management of the Export Credit Guarantee Scheme (ECGS)**

376. In addition, measures were taken to improve the management of the Export Credit Guarantee Scheme (ECGS). Its operations remain under the Bank of Tanzania on a transitional basis, pending the establishment of an independent Credit Guarantee Institution. Document review further confirmed that eight members were appointed to the Credit Guarantee Scheme Steering Committee to provide advisory and oversight functions.

#### **7.4.2 Impacts of Recommendations Issued to NEEC**

377. The recommendations implemented by NEEC had the following impacts on the management and delivery of Government Financing Programmes (GFPs) in Tanzania.

**(a) Revision of Legal Framework to Strengthen the NEEC's Undertakings**

378. The follow-up team noted that the Reforms were introduced, whereas the revised Act was proclaimed and published<sup>4</sup> by the Office of the Attorney General as the National Economic Empowerment Act, [CAP. 386 R.E. 2023]. This act strengthened monitoring and coordination functions, but the enforcement gaps persisted. On 14 March 2025, the amendments through the Written Laws

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<sup>4</sup> <https://oagmis.oag.go.tz/portal/revised-acts/revised/490> (Accessed on 19 March 2026 at 09:58 am)

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(Miscellaneous Amendments) Act, 2025 (Act 1 of 2025) further enhanced the framework by introducing regulatory authority, mandatory reporting, and compliance mechanisms.

**(b) Improved Strategic Planning of Government Financing Programmes**

379. The partial implementation of the recommendation requiring NEEC to ensure GFPs develop strategies to serve their intended customers has led several funds to develop and review strategies. The launch of the National Guideline for Empowerment Funds and Programmes has provided uniform direction to GFPs, and the introduction of NEMIS has enabled digital compliance tracking. These measures have contributed to more responsive empowerment initiatives, better alignment with national goals, and more apparent prioritisation of target beneficiaries. However, because some GFPs have not yet fully aligned their strategies, service delivery remains partially standardised, limiting the realisation of strategic objectives.

**(c) Enhanced Loan Recovery Mechanisms**

380. The recommendation to strengthen recovery mechanisms for non-performing loans has led some GFPs to adopt recovery strategies, including establishing monitoring units, revising loan frameworks, and sending targeted reminders to beneficiaries. These efforts have enabled recovery of TZS 7 billion to the SCGS account, improving the financial sustainability of participating funds. Nevertheless, as only 5 of 74 GFPs have implemented these measures, the risk of non-performing loans remains, constraining liquidity and the capacity to extend support to new beneficiaries.

**(d) Strengthened Loan Appraisal Systems**

381. The partial implementation of the recommendation on loan appraisal has improved the assessment of borrowers' repayment capacity. Pre-loan entrepreneurship training, use of Credit Reference Bureaus (CRBs), and updates to operational manuals have contributed to more informed borrowing and reduced the risk of loan default. The integration of loan appraisal systems into NEMIS and the standardisation of pre-loan assessment modules are ongoing, and full risk management across all GFPs has not yet been achieved.

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**(e) Improved Coordination and Rationalisation of Overlapping Programmes**

382. The recommendation to liaise with MoF and MIT to merge overlapping GFPs has led to several rationalisation initiatives, including the merger of the Rural Innovation Fund with SCGS, the dissolution of MKURABITA, and the restructuring of other funds. These actions have improved coordination, reduced administrative duplication, and optimised the use of financial resources. However, pending formal government approval and full operational integration, cost efficiencies and improved service delivery are partially realised.

**(f) Enhanced Monitoring and Evaluation of GFPs**

383. NEEC's introduction of a strengthened M&E framework, budget allocation for monitoring activities, and utilisation of NEMIS has improved oversight of GFP performance. Periodic reports and field assessments have enabled evidence-based decision-making and identification of areas requiring corrective action. Despite these improvements, incomplete system integration and variable data quality among GFPs limit the full utilisation of monitoring outputs for policy refinement and performance improvement.

**7.4.3 Impact of Recommendations Issued to MIT/PMO**

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384. The partial implementation of the recommendation to strengthen mechanisms for periodic follow-up on NEEC operations and Government Financing Programmes (GFPs) has both positive and limiting implications.

**a) Improved Institutional Coordination and Awareness**

385. The development of draft guidelines and proposals for merging funds reflects progress towards creating a more coherent framework for managing economic empowerment initiatives. This can enhance coordination between NEEC, MIT, and other implementing institutions.

**b) Increased Oversight Capacity**

386. Appointing staff dedicated to overseeing empowerment funds and programmes strengthens MIT's/PMO's and NEECs' capacity to track fund utilisation and performance, thereby promoting accountability and transparency.

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## CHAPTER EIGHT

### IMPLEMENTATION STATUS OF RECOMMENDATIONS ON THE CRIMINAL JUSTICE SYSTEM IN TANZANIA

#### 8.1 Introduction

387. This chapter presents the status of the implementation of the recommendations issued in the Performance Audit Report on the Management of Criminal Justice in Tanzania, tabled to the Parliament of the United Republic of Tanzania in April 2022. The principal objective was to determine whether the Judiciary of Tanzania and the Ministry of Constitution and Legal Affairs (MoCLA) had adequately addressed delays in the processing of criminal cases. Specifically, the audit assessed judicial case management processes, alignment of prosecution procedures, investigative capacity of the Police Force, and the effectiveness of MoCLA's monitoring and coordination role across justice sector institutions.

388. The audit focused on four core institutions: the Judiciary of Tanzania, the National Prosecutions Service (NPS), the Tanzania Police Force (Criminal Investigation Department), and the MoCLA. It covered a six-year period from 2015/16 to 2020/21 and excluded Primary Courts. Empirical coverage included five judicial zones and seven regions, with data drawn from the Judicial Case Management System (JSDS 2.0), court records, and institutional documentation.

#### 8.2 Main Findings During the Previous Audit

389. The following is a summary of the main audit findings from the Performance Audit on the Criminal Justice System in Tanzania.

##### (a) The Ministry of Constitution and Legal Affairs

390. The audit found that MoCLA had failed to adequately discharge its mandate to oversee, coordinate, and monitor the criminal justice system. Monitoring and evaluation activities were weak, with performance reports lacking measurable assessments against key performance indicators, and budget execution for justice monitoring ranged from approximately 51% to 87%, limiting effective follow-up of sector performance. Additionally, MoCLA's efforts to enhance efficiency across justice institutions were constrained by severe human resource shortages (only about 21% of the required staff in the Justice Monitoring Division) and the incomplete operationalisation of the

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Justice Sector Information Dashboard, resulting in poor inter-institutional coordination and fragmented justice delivery.

#### **(b) Judiciary of Tanzania**

391. The Judiciary exhibited systemic inefficiencies in criminal case management, leading to persistent backlogs. The audit revealed that criminal cases, particularly at the High Court level, routinely exceeded the prescribed 24-month disposal timeframe, with some cases remaining unresolved for over 7 years. Statistically, about 88% of reviewed High Court cases took more than two years to be scheduled for a first hearing. Further weaknesses included ineffective scheduling of criminal sessions, uneven distribution of workloads among magistrates, limited stakeholder involvement in setting disposal targets, and inadequate internal controls. Underutilisation and poor data quality in the Judicial Case Management System (JSDS 2.0) further undermined the timeliness of case tracking and decision-making.

#### **(c) National Prosecutions Service**

392. The audit found deficiencies in prosecution management and capacity. Case file management was weak, with approximately 78% of reviewed prosecution files missing critical documents, including investigation diaries, police case files, and charge sheets, contributing to frequent adjournments. NPS failed to meet the stipulated prosecution timeframes, resulting in excessive adjournments; some cases were adjourned over 100 times in subordinate courts. Structurally, the Service faced a severe human resource deficit, operating with roughly 661 prosecutors against an assessed requirement of nearly 5,900, leading to unsustainable workloads per prosecutor and reliance on police prosecutors in some courts. Training and capacity-building systems were also inadequately planned due to the absence of systematic training needs assessments.

#### **(d) Tanzania Police Force - Criminal Investigation Department**

393. The audit found that the Police Force's investigative function was a major contributor to delays in the delivery of criminal justice. Investigations frequently exceeded statutory or reasonable timeframes, particularly for complex crimes, due to limited specialised expertise, logistical constraints, and dependence on external forensic examinations. Capacity gaps were evident, with up to 80% of investigators in some regions not having received refresher or advanced training in investigation. Moreover, the absence of a formal training needs assessment hindered strategic planning and equitable deployment of

investigators, resulting in mismatches between crime rates, workload, and available investigative personnel across regions.

### 8.3 Results of the Follow-up on the Implementation of the Issued Recommendations

394. This section presents the status of implementation of the recommendations issued to the Ministry of Constitution and Legal Affairs, the Tanzania Judiciary, the National Prosecution Services, and the Tanzania Police Force. The implementation of the issued recommendations was measured using four levels of classification: fully implemented, partially implemented, not implemented, and recommendations overtaken by events.

#### 8.3.1 Overall Implementation of Issued Recommendations

395. A total of 14 recommendations were issued in this performance audit: three to the MoCLA, five to the Judiciary of Tanzania, three to the National Prosecution Services, and three to the Tanzania Police Force, as indicated in Table 8.1, which details the level of implementation of the recommendations.

**Table 8.1: Overall Recommendations Issued to Audited Entities**

Name of Audited Entity	Number of Recommendations Issued	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
MoCLA	3	1	2	0	0
Judiciary	5	2	1	0	2
NPS	3	1	2	0	0
Police Force	3	0	3	0	0
<b>Total</b>	<b>14</b>	<b>4</b>	<b>8</b>	<b>0</b>	<b>2</b>

*Source:* Auditors' Analysis on the Submitted Responses and Evidence, 2025

396. The overall follow-up results indicated that out of fourteen (14) recommendations, 4 were fully implemented, 8 were partially implemented, and two were overtaken by events as indicated in Table 8.1. Further analysis of the issued recommendations for each category was conducted across the four implementation levels. Table 8.2 details the implementation level for all issued audit recommendations, grouped by these categories.

**Table 8.2: Categories of Recommendation and Implementation Status**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	3	2	1	0	0
Implementation/ Execution	5	0	3	0	2
Monitoring & Evaluation	4	2	2	0	0
Coordination	1	0	1	0	0
Development	1	0	1	0	0
<b>Grand Total</b>	<b>14</b>	<b>4</b>	<b>8</b>	<b>0</b>	<b>2</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

397. **Table 8.2** shows that out of the 14 recommendations issued, four were fully implemented, eight were partially implemented, none were implemented, and two were overtaken by events. Specifically, full implementation was achieved for two recommendations under Planning and two under Monitoring and Evaluation. Partial implementation was observed in one recommendation under Planning, three under Implementation/Execution, two under Monitoring and Evaluation, one under Coordination, and one under Development. All recommendations under Coordination and Development were partially implemented. Additionally, two recommendations under Implementation/Execution were overtaken by events.

### 8.3.2 Implementation Status of Recommendations Issued to the Ministry of Constitution and Legal Affairs

398. This section provides details on the status of implementation of the issued recommendations to the Ministry of Constitution and Legal Affairs (MoCLA) on the Criminal Justice System in Tanzania.

399. A total of three recommendations were issued to the Ministry of Constitution and Legal Affairs. One recommendation was fully implemented, and two recommendations were partially implemented. **Table 8.3** summarises the implementation status of the recommendations issued to the Ministry of Constitution and Legal Affairs by category.

**Table 8.3: Level of Implementation of Recommendations by Category of Recommendations by the Ministry of Constitution and Legal Affairs**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	1	1	0	0	0
Monitoring and Evaluation	1	0	1	0	0
Coordination	1	0	1	0	0
<b>Total</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

Table 8.3 indicates that under the Planning category, one recommendation was issued and fully implemented. In the Monitoring and Evaluation category, one recommendation was issued and partially implemented. Similarly, under the Coordination category, one recommendation was issued and partially implemented. No recommendations were issued under the Implementation/Execution and Development categories. Below are the details on the status of implementation of the issued recommendations, categorised as fully implemented, partially implemented, not implemented, or overtaken by events.

**a) Recommendations that were Fully Implemented**

400. The analysis of submitted evidence and information from the Ministry indicated that one recommendation was fully implemented. Recommendations and status of implementation are explained below:

*Recommendation 1: Improve its planning and implementation of the monitoring and Evaluation of the justice delivery. This should include developing plans, a framework for monitoring and evaluating its undertakings, and improving the human resource base of the Division of Constitution and Justice Monitoring.*

401. This recommendation required the Ministry to strengthen its approach to monitoring and evaluation of justice delivery by developing clear plans and frameworks to guide the process. It was also expected to ensure the effective

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implementation of these activities and build the necessary capacity within the Division of Constitution and Justice Monitoring. This includes improving staffing levels and enhancing personnel's skills to enable the division to carry out monitoring and evaluation functions more efficiently and consistently.

402. In implementing this recommendation, the Ministry was to develop a Ministerial Monitoring and Evaluation Guideline and an Annual Monitoring Plan, launch and operationalise the Criminal Justice Transformation Program, and increase staffing levels to enhance efficiency. Upon reviewing the evidence submitted to the auditors regarding the extent of implementation of this recommendation, it was noted that the Ministry has successfully implemented it. The ministry developed guidelines for Monitoring and Evaluation in 2023/24, and the Annual Justice Monitoring plan was created (2024/25). The developed comprehensive M&E framework includes structured plans and designated monitoring areas (e.g., strategic plans, justice delivery strategies, legal aid, human rights, and sector policies). The developed plans helped in clearly defining objectives, methodologies, and reporting systems. They explain what areas to monitor, how often, who is responsible, and how to report results. These guidelines cover justice delivery, legal aid, human rights, and more.

403. The guidelines outline quarterly, semiannual, and annual monitoring cycles, specify the responsible stakeholders, and include standardised reporting tools such as Forms 12A, 12B, and 12C, which align with national planning and budgeting protocols. The Ministry also established the Legal Sector Transformation Programme (LSTP) for the 2024/2025 Financial Year. The program was established based on recommendations from the criminal justice commission, which were similar to the audit's suggestions. The programme aims to address key challenges within the criminal justice system by promoting institutional reforms, improving coordination among justice sector entities, and enhancing the efficiency of case management and service delivery.

404. It also focuses on strengthening policy frameworks, building the capacity of justice institutions, and leveraging technology to support initiatives such as e-justice and data-driven decision-making. The LSTP promotes digital platforms like e-filing, e-justice, and integrated case management systems. These tools generate real-time data across institutions (Judiciary, Police, NPS), enabling MoCLA to track justice delivery and quickly identify bottlenecks. Through this programme, the Ministry seeks to modernise the legal and justice sector to ensure timely, transparent, and accessible justice for all. The efforts were evidenced by the submitted letter addressed to permanent secretaries of criminal justice sector ministries, Chief Court Administrator, the DPP, the PCCB's director general, Inspector General of Police (IGP), etc., with reference

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number CAC.198/213/01/24 headed Invitation to “Stakeholder Meeting on Implementation of the Integrated ICT System for Criminal Justice Institutions”.

405. The Ministry has seen a steady increase in the number of staff, particularly lawyers, especially in the legal field, over the past three years. The evidence submitted showed a steady increase in the number of lawyers, from 35 in 2022/2023 to 63 in 2024/2025, indicating an effort to improve its ability to handle legal and justice-related responsibilities more effectively. The audit recommendation cited the inadequate number of human resources to facilitate the tasks assigned to the Division of Constitution and Justice Monitoring. Under the division, the number of employees has increased from 6 to 14 by the time of this follow-up audit. It reflects growth in institutional capacity, which can lead to better legal representation, more effective policy formulation, and improved overall performance in delivering justice services. Based on the evidence and documentation provided to the auditors regarding the implementation of this recommendation, the auditors concluded that the ministry has *fully implemented*.

#### **b) Recommendations that were Partially Implemented**

406. The analysis of submitted evidence and information from the Ministry indicated that two recommendations were partially implemented. Recommendations and status of implementation are explained below:

- (i) *Recommendation 2: Develop a follow-up system to track recommendations or identified challenges raised during the mission meetings conducted as part of the ministerial effort to assist the Judiciary of Tanzania, NPS, and other stakeholders in improving case administration efficiency. This could be through accelerating the completing the ongoing project on integrated data management system for the criminal justice system (e-justice) through accelerating the completing the ongoing project on integrated data management system for the criminal justice system (e-justice).*

407. The Ministry was required to establish a clear follow-up system to monitor and track the implementation of recommendations and challenges raised during mission meetings held to support the Judiciary, NPS, and other stakeholders in improving case administration.

408. In implementing the CAG recommendations, the Ministry planned to convene stakeholder meetings to foster continuous improvement and to develop a system that integrates institutions for effective information sharing.

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This involved developing a structured mechanism, such as a tracking tool or database, to record each recommendation, responsible party, and progress made. The system was also expected to be linked to the ongoing e-Justice project, allowing case management improvements to be centrally captured and reported, thereby ensuring accountability and promoting the timely implementation of agreed actions.

In implementing this recommendation, the Ministry has implemented a software solution that enables real-time data sharing between the courts, Government agencies, and legal practitioners (<https://jsd.sheria.go.tz/site/login>).

409. However, the Ministry faced several challenges during the implementation of these efforts. One major challenge was the continued reliance on manual data entry by some stakeholders, which slowed down the process and increased the risk of errors and inconsistencies. Additionally, some institutions in criminal justice system, such as NPS, RITA, etc who were involved in the efforts as evidenced through letter with reference number CAC.198/213/01/24 headed Invitation to “*Stakeholder Meeting on Implementation of the Integrated ICT System for Criminal Justice Institutions*” required upgrades or enhancements to their existing systems to enable effective data sharing and integration with the e-Justice platform.

410. The process of finalising data exchange arrangements among the various institutions also proved time-consuming due to differences in system capacities, technical requirements, and coordination among agencies. These challenges collectively delayed the full operationalisation of the integrated data management system intended to enhance efficiency and information flow within the criminal justice sector. The ministry explained that progress had been made, as evidenced by several initiatives, including ICT stakeholders’ meetings to assess system readiness for data sharing. The Ministry enhanced the *Haki Sheria Portal*, while the Tanganyika Law Society improved the *Wakili Portal*. The Judiciary and NPS upgraded their Case Filing and Case Management Systems to support data exchange, and integration through the Government Enterprise Service Bus (GoVESB) now enables information sharing among the Police, NPS, and Judiciary, with room for other stakeholders to join.

411. Based on the evidence provided, including the ongoing development of the software solutions and the explanation of the recommendation’s implementation, it was observed that this recommendation has been ***partially implemented***. The follow-up system designed to track these recommendations remains incomplete, hindering our ability to monitor progress effectively. Additionally, the integration with other entities involved in the process has not

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yet been finalised, which could impact the overall effectiveness of the recommendation.

(ii) **Recommendation 3:** *Enhance its coordination in terms of developing a combined investment effort, financing opportunities, and capacity building to justice delivery entities towards achieving timely justice delivery*

412. In implementing this recommendation, the ministry sought to strengthen coordination and resource mobilisation across the justice sector. The Ministry, in collaboration with Criminal Justice Institutions, developed the *Justice for Inclusive Growth (JiG)* programme document.

413. In implementing this recommendation, the Ministry intended to coordinate joint investment initiatives with other justice delivery institutions to ensure timely and effective justice delivery to the public.

414. This initiative aimed to create a unified investment framework that brings together Government and development partner resources, particularly from the World Bank and the Government of Tanzania, to support comprehensive justice sector reforms. The ministry implemented the *e-Justice Programme*, which integrates the operations of key law enforcement and justice agencies to enhance efficiency and information sharing. Through this programme, an ICT system was established to link major justice institutions, including the National Prosecution Services (NPS), the Office of the Solicitor General, the Registration Insolvency and Trusteeship Agency (RITA), and the Judiciary of Tanzania (JoT). This digital integration promotes faster case processing, transparency, and accountability across institutions.

415. The audit noted the progress made by the ministry in implementing those recommendations, due to enhanced coordination for combined investment and capacity-building efforts toward timely justice delivery, through the development of the Justice for Inclusive Growth (JiG) programme, to mobilise funding from the World Bank and the Government of Tanzania. Additionally, the ongoing e-Justice Programme was established as an ICT linkage among key institutions, including the NPS, OSG, RITA, and the Judiciary. However, the recommendation is **partially implemented**, as full operationalisation and resource mobilisation for JiG and e-Justice are still in progress.

### 8.3.3 Implementation Status of Recommendations Issued to the National Prosecution Services

416. This section provides an update on the implementation status of the recommendations issued to the Ministry of Works (MoW). A total of three recommendations were issued to the National Prosecution Service (NPS). One recommendation was fully implemented, and two recommendations were partially implemented. **Table 8.4** summarises the status of implementation of the recommendations issued to NPS.

**Table 8.4: Level of Implementation of Recommendations by Category of Recommendations by the National Prosecution Services**

Recommendation Category	Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	1	1	0	0	0
Implementation/Execution	1	0	1	0	0
Development	1	0	1	0	0
<b>Total</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

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417. **Table 8.4** indicates that under the Planning category, there was one recommendation, which was fully implemented, demonstrating that the ministry successfully completed the required planning-related action. In the Implementation/Execution category, one recommendation was partially implemented, indicating progress but not a full completion. Similarly, under the Development category, one recommendation was partially implemented, indicating that development-related measures have begun but are not yet complete. No recommendations were issued under the Monitoring and Evaluation or Coordination categories.

418. Below are the details on the status of implementation of the issued recommendations, grouped by implementation level: fully implemented, partially implemented, not implemented, and overtaken by an event.

#### (a) Recommendation that was Fully Implemented

419. **Recommendation 3:** *Conduct a training needs assessment to establish the skills gap at the NPS that would help in planning, budgeting, and setting training priorities each year.*

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420. The recommendation required NPS to conduct a training needs assessment to identify skills gaps within NPS to support planning, budgeting, and annual training priorities. The planned activities included interviewing key stakeholders, conducting group discussions, and preparing a training needs assessment to inform capacity-building initiatives.

421. The NPS's response showed that a training needs assessment was conducted in the second quarter of 2022/23, covering both the Head Office and regional branches, demonstrating formal compliance with the recommendation. The NPS, through the Division of Administration and the Human Resource Division, used stakeholder and staff questionnaires, along with a documented assessment report, to confirm that the exercise was implemented methodically. The inclusion of regional offices in the assessment process reflects an appreciation for geographic diversity in prosecutorial challenges and skill gaps. By engaging stakeholders through questionnaires, NPS captured a range of perspectives on operational bottlenecks, technical deficiencies, and emerging legal complexities. A verifiable assessment document enhances transparency and provides a foundation for strategic training interventions.

422. The audit team reviewed the needs assessment report. It confirmed that NPS had developed a multi-year training strategy covering 5 years, i.e., 2022/23 to 2026/27, which is also subject to final evaluation to assess its alignment with the identified skill gaps. The reports also established performance indicators tied to training outcomes (e.g., reductions in case adjournments and improvements in conviction rates). Additionally, the report integrates assessment data into CMIS dashboards for real-time tracking. It has also demonstrated and institutionalised annual reviews of training needs to adapt to evolving legal and procedural demands. Following the above-submitted evidence, this recommendation is considered **fully implemented**.

#### **(b) Recommendations that were Partially Implemented**

**Recommendation 1:** *Establish a control mechanism to ensure that all State Attorneys are well prepared and informed on the specific cases before Court appearances. This is proposed to reduce the frequency of unnecessary case adjournments.*

423. The recommendation required NPS to ensure that all State Attorneys are well-prepared and informed about the specific cases before Court appearances. This is proposed to reduce the frequency of unnecessary case adjournments.

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424. In its workplan and timelines, NPS indicated that it would implement regular professional and in-house trainings, conduct inspections, roll out the Case Management Information System (CMIS), and facilitate joint workshops with investigators, with full implementation dependent on management approval and resource availability by 2025. As of the review date of 30 September 2025, NPS reported the implementation of multiple capacity-building initiatives, including 323 professional training sessions, 28 in-house sessions, weekly online training sessions, 12 inspections, and the operationalisation of CMIS with case-tracking functionalities.

425. The review of the submitted NPS' Strategy to Improve Prosecutorial Activities in Regional and District Offices dated 14 June 2024 with Reference Number NPSC/DPP/CONF/23 in Para 4 (i) indicated that the DPP has laid down the standard procedures to carry out, among other prosecutorial activities, the following: 4(ii) Prosecutors should prepare witness examination questions and submit them to a supervising prosecutor at least three days before the hearing; 4(v) each case file must contain a fully completed prosecution plan; 4(iv) to conduct daily morning briefings introduces a real-time readiness audit before court sessions; and 4(vii) immediate post-court documentation ("endorsement") and daily case file review.

426. Generally, these instructions reflect a shift from reactive prosecution to a emphasises planning which was supported by the presence of prosecution plan being a mandatory document in the prosecution file prior to commencement of the case which was as well submitted by NPS during the review, supervision, simulation (readiness), and documentation indicating a positive initiative of NPS to enhance case preparedness to reduce unnecessary adjournments. Despite the established guides and DPP's instruction in enhancing Prosecutors' preparedness before court appearance, the instructions was not backed up with the data indicating its contribution towards the decrease in unnecessary case adjournment, as the recommendation requires, also there was no evidence of the activities highlighted in the Strategy, whether they were carried out or not, as they were not documented.

427. Furthermore, the follow-up reviews also carried out physical observation of the established CMIS at NPS, which was meant to provide real-time case prosecutorial data from received cases (from investigative bodies), charged cases (DPP decided to proceed with the case), registered (cases filed before the courts) and decided cases (disposed). The observation acknowledges that the CMIS was active and that its dashboard highlighted all substantive information to inform NPS management to take corrective measures in case of non-performance by Prosecutors.

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428. The observation noted that NPS has made positive progress in obtaining convictions in subordinate courts, namely the District and Resident Magistrate Courts, whereas the CMIS report showed that in 2023, NPS achieved 58%, 64% in 2024, and 68% in 2025. This indicates positive utilisation of CMIS in monitoring prosecution at NPS. However, the challenge remains that the system could not generate evidence of improvements in mitigating unnecessary case adjournments before the respective courts; thus, the assessment found it did not entirely address the requirement of the recommendation. Likewise, in implementing regular professional and in-house training and conducting inspections, the analysis showed that these initiatives demonstrate institutional commitment to improving prosecutorial effectiveness. These measures largely reflect general capacity-building and coordination efforts rather than a targeted and enforceable control mechanism for ensuring case-specific preparedness of State Attorneys before court proceedings. Leading to partial implementation of the issued recommendation.

429. As a result, the submitted evidence demonstrated institutional efforts and activities but did not meet the requirement of establishing a structured, enforceable control mechanism to ensure State Attorneys are fully prepared before court appearances. Also, the evidence was insufficient to demonstrate a trend of decreasing unnecessary case adjournments due to the established instruments and systems. Consequently, the recommendation is assessed as *partially implemented*.

ISO 9001:2015 Certified

430. **Recommendation 2:** *Develop guidelines, procedures, or any other enforceable instrument to govern NPS in setting an annual target of case dispositions per State Attorney.*

431. The recommendation required the National Prosecutions Service (NPS) to develop guidelines, procedures, or other enforceable instruments to govern the setting of annual case-disposition targets for each State Attorney.

432. As of 30 September 2025, NPS's responses indicated that NPS had established several operational and procedural instruments, including the Criminal Prosecutions Case Manual (2023), Decision to Charge Guidelines (2023), and SOPs for cybercrime and corruption cases, aimed at improving prosecutorial consistency and efficiency. Additionally, NPS submitted a Criminal Justice Forums (UTATU) deliberation document dated 8 October 2024, which involved two other stakeholders, namely the Director of Criminal Investigation and the Judiciary of Tanzania.

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433. According to NPS, the declaration document, among other activities, was meant to set field case disposition targets, with 6 months for subordinate courts and 12 months for the High Court. However, the review of the deliberation document showed that there were no specific targets for case disposition as intended. Thus, the document did not entirely address the needs of the recommendation as expected.

434. On the other hand, the review of the submitted DPP Guideline No. 1 of 2022, Parag 7 (iii) and (iv) on the initiation of prosecution and completion of investigation indicated that, NPS had set a 90-day target of disposing of investigations of cases which were allowed to be filed before completion of investigation. If the investigation is expected to exceed the 90-day timeline, the Regional Prosecution Officer is supposed to request an extension of time to complete the investigation. Nonetheless, the review underscored that the request and the expected grant of an extension of time had no limit. This, according to the review, indicates that the investigation may proceed to an unprecedented 90-day period, including the extended time that is hindering case disposition timelines and targets.

435. The analysis was conducted to assess the case disposition trend at NPS based on submitted bi-annual reports from January 2021 to June 2025, and it was found that NPS had made progressive improvements in case disposition. The analysis showed that from 2021 to 2025, the National Prosecution Service demonstrated a steady improvement in case disposition, beginning in 2021 with 12,781 incoming cases, of which 56% (8,547) were approved for prosecution, while 19% were returned for further investigation, 6% closed, and 19% remained pending, reflecting constraints in approvals with constrained disposal capacity.

436. In 2022, approval rates rose to 58-62%, and investigative returns declined to 15-18%; in 2023, the disposal rate increased to 65-70%, and returned cases declined further to 12-15%, indicating improved evidentiary handling and prosecutorial output. This trend consolidates in 2024 and 2025, with disposal efficiency reaching 70-75% and 75-80%, respectively, while investigative returns fell to 10-12% and 8-10%, demonstrating sustained gains in case disposal and reduced backlog pressure.

437. However, these improvements were not measured against the set-out disposition targets due to the absence of enforceable disposition target documents and thus did not directly address the audit recommendation.

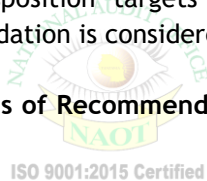
438. Furthermore, the content analysis of the Criminal Prosecution Case Manual of 2023 showed that it emphasises ethical compliance but does not

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define expected case output per prosecutor or timelines for disposal. Similarly, the Decision to Charge Guidelines of 2023 focus on the sufficiency of evidence and public-interest criteria, which are important for quality assurance but do not translate into measurable productivity standards. Thus, not aligned with the core requirement of the recommendation, which is performance-based target setting. Also, the Witness Care and Protection Guidelines (2023) and other thematic instruments are largely irrelevant to the recommendation's requirement, as they focus on safeguarding witnesses and improving trial processes rather than managing prosecutorial workload or output.

439. The review of submitted evidence revealed that, while NPS has made progress in developing procedural and operational instruments to guide prosecutorial functions, these instruments do not explicitly establish enforceable mechanisms for setting and monitoring annual case-disposition targets per State Attorney, thereby only partially addressing the core requirements of performance-based workload planning and enforceability. Therefore, based on the assessment of NPS responses and the reviewed guidelines, manuals, internal directives and reports, and because the evidence could not establish case disposition targets as the measurement toward improvements, the recommendation is considered *partially implemented*.

#### 8.3.4 Implementation Status of Recommendations Issued to the Judiciary of Tanzania (JoT)



440. This section provides details on the status of implementing the issued recommendations to the Judiciary of Tanzania on the Criminal Justice System. The implementation of the issued recommendations was measured using four levels of recommendation classification: fully implemented, partially implemented, not implemented, and recommendations overtaken by events.

441. A total of five recommendations were issued to the Judiciary of Tanzania. Two recommendations were fully implemented, one recommendation was partially implemented, events overtook two recommendations, and no recommendations were not implemented. **Table 8.5** summarises the status of implementation of the recommendations issued to the Judiciary of Tanzania.

**Table 8.5: Level of Implementation of Recommendations by Category of Recommendations by the Judiciary of Tanzania**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Implementation/Execution	2	0	0	0	2
Monitoring and Evaluation	3	2	1	0	0
<b>Total</b>	<b>5</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>2</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

442. **Table 8.5** shows that, under the Implementation/Execution category, a total of 2 recommendations were issued. However, none of these was fully or partially implemented, as both recommendations were overtaken by events, indicating that changes in circumstances, policies, or operational conditions rendered them no longer applicable.

443. In the Monitoring and Evaluation category, three recommendations were issued. Among these, two were fully implemented, demonstrating that the responsible institution successfully carried out the required monitoring and evaluation actions. The remaining recommendation was partially implemented, suggesting that progress has been made, but full implementation has not yet been achieved. No recommendations were issued under the Planning, Coordination, or Development categories, and therefore no implementation status was recorded for these categories.

444. Below are the status details for the implementation of each recommendation issued to JoT, organised into four levels: fully implemented, partially implemented, not implemented, and overtaken by an event.

**(a) Details of Recommendations that were Fully Implemented**

445. The analysis of submitted evidence and information from the Judiciary of Tanzania indicated that two recommendations were fully implemented. Recommendations and implementation status are explained below.

- (i) **Recommendation 2:** Undertake a review of procedural and statutory requirements for scheduling and conducting criminal sessions and develop a more viable criminal Session scheduling procedure

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446. This recommendation required the Judiciary of Tanzania to study/review the current statutory requirement for scheduling and conducting criminal sessions and develop a more viable way of scheduling them (criminal sessions). The idea was for the review to inform the Judiciary on how best criminal sessions should be conducted without causing undue delay in cases.

447. Through review of the implementation status, it was noted that the Judiciary of Tanzania managed to conduct a study titled “*Setbacks in Tanzania’s Criminal Justice Policies, Laws, and Procedures that Contribute to Case Delays*”. The study reviewed the statutory requirements for scheduling and conducting criminal sessions, among other things, and provided recommendations. The audit noted that the study recommended amending the Criminal Procedure Act, CAP. 20, to allow direct plea-taking after the information is filed. The intention is to reduce the delay caused by planning and conducting criminal sessions solely for plea-taking.

(ii) ***Recommendation 3: Undertake a review of the viability of the statutory requirement of Committal Proceedings in Subordinate Courts.***

448. This recommendation required the Judiciary of Tanzania to review the current statutory requirement to conduct Committal Proceedings in Subordinate Courts and determine whether the proceedings assist the JoT in accelerating the disposition of criminal cases within the High Court’s original jurisdiction. To implement this recommendation, the Judiciary planned to conduct a study to determine the most effective approach. The study findings guided the Judiciary on the appropriate way forward, including, where necessary, recommending amendments to the law through the Ministry of Constitutional and Legal Affairs (MOCLA).

449. The idea behind the recommendation was that Committal Proceedings in Subordinate Courts, before the scheduling of criminal sessions, resulted in further delay in disposing of criminal cases, which are within the original jurisdiction of the High Court. The suggested review was intended to prompt JoT to propose an amendment to the law to abolish committal proceedings or to develop an alternative proceeding to replace Committal Proceedings. Upon review of the implementation status, it was noted that the Judiciary of Tanzania appointed a technical team to review various laws, including CAP. 20, which includes Committal Proceedings. The team recommended an amendment to the CAP. 20 by abolishing committal proceedings from the criminal justice process.

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450. The review of the draft proposal revealed that the JoT proposed a bill of amendment submitted to MoCLA that seeks to delete Section 205 of the CAP. 20 among other amendments. The JoT submitted the proposed amendment to MoCLA via a letter dated 18 July 2023 with Ref. No. CCA 59/184/02/A/57. The proposed amendment is intended to implement the recommendation to reduce the delay caused by sending the accused person to subordinate courts for a Preliminary Inquiry (PI) before such accused is committed to the High Court for trial.

**(b) Details of the Recommendation that was Partially Implemented**

451. The analysis of submitted evidence and information from JoT indicated that one issued recommendation was partially implemented as detailed below.

452. *Recommendation 1: Re-evaluate methods for the distribution of workload and setting a case completion target for Judges and Magistrates, and ensure that the performance of Judges and Magistrates is assessed based on the type of cases handled by each magistrate, i.e., civil or criminal matter.*

453. This recommendation was put in place to resolve the situation in which one magistrate or Judge had several cases to dispose of, while others had none or only a few. It further aimed to achieve equality in setting targets for disposing of cases for magistrates and Judges, and in establishing an equal modality for assessing Judges' and magistrates' performance. In implementing this recommendation, the Judiciary planned to conduct a study to evaluate the viability of the performance targets *set* and review them where necessary. The JoT is targeted to revise case thresholds by case category, as appropriate. In addition, the Judiciary planned to introduce an automated case assignment system to eliminate human error and bias in the distribution of workload among Judges and Magistrates.

454. As of October 2025, the *JoT* reiterated the need to set the workload targets for Judges and Magistrates in the implementation of the Judiciary Strategic Plan for 2025/2026-2029/2030. Further, the JoT revealed that the review of the targets and workloads for Judges and Magistrates would be included in the next Judiciary Strategic Plan. On the other hand, the JoT reiterated that the backlog definition for Primary Courts was 6 months; the reality shows that cases in Primary Courts now take an average of 30-90 days. Further, the Judiciary's *JoT*-ECMS system, launched in November 2023, has implemented automated case assignment functionality. The system identifies the Judge or Magistrate with the lowest caseload at a given station and assigns new cases accordingly, thereby minimising human error and potential bias.

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While the system operates primarily on automation, limited manual intervention is permitted. In such cases, the assignment officer must provide a valid justification for overriding the system's automatic allocation.

455. Further, the Judiciary had prepared a bill of amendments, the Judicial System Law-Miscellaneous Amendment Acts, submitted to MoCLA. The bill aims to extend the Regional Court's appellate jurisdiction to the District Court. The court will reduce the backlog and the workload for Judges by determining cases that were otherwise handled by the High Court. On the other hand, the Judiciary uses e-JOPRAS to assess the performance of Judges and Magistrates and to determine the number of cases disposed by each Magistrate and Judge, without considering the nature of the case disposed. The follow-up audit acknowledges the efforts noted above by the Judiciary to smooth workload distribution, targets, and performance assessment among Judges and Magistrates. Notwithstanding the audit verification, walk-through of the JoT-ECMS system, and analysis of the response from JoT, it was found that this recommendation was partially implemented. The Judiciary admitted that targets for case disposition among Judges and Magistrates will be incorporated into the upcoming Judiciary Strategic Plan for 2025/2026-2029/2030, which is still in draft as of the time of this audit in February 2026.

456. Further, the JoT-ECMS, which automatically assigns cases to judges and magistrates, still depends on the number of disposed cases rather than their type.

### **(c) Details of Recommendations that were Overtaken by Events**

457. The analysis of submitted evidence and information from the Judiciary of Tanzania indicated that two recommendations were overtaken by events. Recommendations and implementation status are explained below.

*(i) Recommendation 4: Conduct skills gap analysis among the Judiciary of Tanzania staff to facilitate planning for capacity building in terms of administration and use JSDS 2.0.*

458. In implementing this recommendation, the Judiciary planned to identify all training needs for both internal and external users to ease access to justice and subsequently conduct training in the identified areas.

459. This recommendation came in response to the instance, in light of JoT staff and stakeholders, such as NPS and Advocates, regarding the limitations of using JSDS 2.0. The audit verification and workover through the system

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indicated that in November 2023, the JoT launched the JoT-ECMS and abandoned JSDS 2.0. Prior to the launch of JoT-ECMS in November 2023, the JoT conducted staff training to ensure a smooth adoption and effective use of the system. The training included Deputy Registrars, In-Charge of District and Resident Magistrate Courts, Judges, Advocates and State Attorneys. Further, the audit verification of the JoT-ECMS-User Acceptance Test and the JoT-ECMS live data screenshot and walk-through confirmed that the system is operational. Similarly, the audit verification noted that JoT prepared the JoT-ECMS user manual for internal and external users, which helps them familiarise themselves with the operation of the JoT-ECMS system.

(ii) **Recommendation 5:** *Establish internal controls to ensure that data entry and data uploaded to the JSDS 2.0 system meet the required quality standards.*

460. This recommendation aimed to resolve data-entry errors associated with the use of JSDS 2.0. During the 2022 performance audit, the Judiciary developed a new Case Management System that addressed both functional and non-functional requirements. The application was then being piloted by a selected group of users across six courts, covering all court levels and engaging relevant stakeholders.

461. During follow-up audit verification and walkthrough, the system indicated that in November 2023, the JoT launched the JoT-ECMS and abandoned JSDS 2.0. Similar to recommendation four above, this recommendation was also overtaken by events, namely the abolition of JSDS 2.0 and the launch of JoT-ECMS in November 2023.

462. The audit verification of the JoT-ECMS User Acceptance Test and the JoT-ECMS live data screenshot and walkthrough confirmed that the system is operational. Similarly, the audit verification noted that JoT prepared the JoT-ECMS user manual for internal and external users, which assists both groups in familiarising themselves with the operation of the JoT-ECMS system.

### **8.3.5 Implementation Status of the Recommendations Issued to the Tanzania Police Force**

463. This section provides details on the follow-up results of the implementation status of the performance audit of the criminal justice system in Tanzania, directed to the Tanzania Police Force. A total of three (3) recommendations were issued; all three (3) were partially satisfactorily

implemented. **Table 8.6** provides details on the implementation status of all issued audit recommendations, grouped by category.

**Table 8.6: Level of Implementation of Recommendations by TPF**

Recommendation Category	Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	1	0	1	0	0
Implementation/Execution	2	0	2	0	0
<b>Total</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

464. **Table 8.6** shows that of the three recommendations issued to TPF, one was in the planning phase and two were in the Implementation/Execution phase. The planning recommendation was partially satisfactorily implemented, and both implementation/execution recommendations were partially satisfactorily implemented.

465. Below are the status details for the implementation of each recommendation issued to JoT, organised into four levels: fully implemented, partially implemented, not implemented, and overtaken by an event.

**a) Recommendations that were Partially Implemented**

466. The analysis of submitted evidence and information from TPF indicated that three recommendations issued were partially satisfactorily implemented. These recommendations and their status of implementation are explained below.

467. *Recommendation 1: TPF should conduct a training needs assessment for investigators to ensure that the knowledge gaps are identified and that all training and other skills development programmes are implemented.*

468. The recommendation required the Tanzania Police Force, under the Director of Criminal Investigation, to conduct a training needs assessment to identify knowledge gaps and provide investigators with training on those gaps and other identified skills. In response to this recommendation, the TPF

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maintained annual in-service training programmes for investigators across all regions. The training needs assessment was deferred pending adequate budget allocation, with funding planned in the following financial year. The audit reviewed the situation analysis reports for the development of the curriculum for the Financial Investigation Short Course (2023), the Higher Diploma (NTA Level 7), and the Bachelor’s Degree in Police Science (NTA Level 8) conducted in 2022.

469. The review revealed that the Tanzania Police Force (TPF) conducted a survey to gather opinions on the modularisation and establishment of a financial investigation training curriculum for law enforcement agencies.

470. The survey reports are aimed at developing a curriculum for police training institutions, and the knowledge gaps identified to investigate during the assessment, including: handling financial crime and improving investigative competence; forensic science investigation; criminal investigation management; cybercrime investigation; legal procedures; criminal data collection and analysis; and marine investigation.

471. The Audit further noted that the training gap identified was incorporated into the training curriculum for the newly recruited police officers, including investigators. Additionally, based on an analysis of TPF implementation status, the audit found that TPF trained 1,929 police officers across various fields during recruitment. Furthermore, through the review of “*Taarifa ya ukaguzi na mafunzo kwa askari wa upelelezi na usalama barabarani katika mikoja yote kuanzia mwezi Januari-Julai 2024*”, the audit noted that TPF conducted audit and training to the Investigator all over the country based on the challenges identified during the audit conducted. However, the training did not address the knowledge gaps identified during the 2022 and 2023 training needs assessments, which focused on cybercrime investigation, Forensic science investigation, legal procedures, crime data collection, analysis, and marine investigation.

472. Additionally, review of the “*Taarifa ya washiriki wa mafunzo ndani na nje ya nchi kuanzia Julai 2022 mpaka Machi 2026*” the follow-up noted that TPF managed to train investigators within and outside the country on the various courses including; Commanders course on investigation of terrorism and organised crime, Advance methods of crime investigation, international crime investigation, CCTV forensic training course, basic investigation of computer and electronic crime programme, finger print science and questioned documents, Advanced crime intelligence Analysis, cyber crime investigation, crime scene and evidence collection, Training on investigation of poisoning cases

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and Crime scene management. However, those trainings were conducted for 234 investigators out of more than 1000 investigators in the country; thus, more than 800 investigators, equivalent to 75%, were not trained on that knowledge. Therefore, based on the evidence provided and the analysis conducted, the audit concluded that the recommendation is partially implemented.

**473. Recommendation 2:** *TPF should ensure the allocation of personnel is based on the workload, crime rate, and population to minimise the delay of investigation activities*

474. The recommendation required the Tanzania Police Force (TPF) to ensure that the allocation of investigators is based on workload, crime rate, and population to minimise investigation delays. TPF initiated steps to request the recruitment of additional personnel, pending approval from the President's Office, Public Service Management.

475. Upon reviewing the submitted recruitment permit letters, the audit observed that the Tanzania Police Force (TPF) was authorised to recruit a total of 12,100 police officers to perform various duties within the Force. Furthermore, based on TPF's implementation status analysis, the audit found that 377 police officers were assigned to investigative duties. However, no evidence was provided to show how those police officers or investigators were allocated to different regions based on crime rates and population. Therefore, based on the evidence provided, the audit concluded that the recommendation is partially implemented.

**476. Recommendation 3:** *TPF should conduct an intensive awareness programme to rural communities and urban centres on basic procedures of dealing with and reporting crime in their areas*

477. The recommendation required the Tanzania Police Force (TPF) to conduct intensive awareness programmes in rural communities and urban centres on the basic procedures for dealing with and reporting crime.

478. In response, TPF reported that it continued supervising awareness programmes in these areas. Between the financial years 2021/22 and 2024/25, the Force conducted 193,940 awareness programmes and 6,272 media programmes aimed at informing the public. An audit review of programmes conducted from March 2022 to 2025 noted that the content focused mainly on issues such as:

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- i. Protection against sexual violence and child abuse
  - ii. Crime prevention within communities
  - iii. Child protection and upbringing
  - iv. Obedience to the laws of the United Republic of Tanzania
  - v. Recognising indicators of sexual violence

479. Additionally, TPF reported conducting 3,878 radio programmes and 154 television programmes. However, these programmes were limited to specific criminal cases and did not cover the full range of procedures for reporting all types of crime. The audit also found no evidence to confirm that the awareness programmes addressed the broader procedures for dealing with and reporting crime cases, as required by the recommendation.

#### **8.4 Impact of the Implemented Recommendations**

480. This section presents the noted impacts from the recommendations that were fully implemented or partially implemented.

##### **8.4.1 Impact of Recommendations Issued to the Ministry of Constitution and Legal Affairs**

###### **a) Strengthened Planning and Institutional Capacity for Justice Delivery**



481. Following the implementation of the recommendation to improve the planning and implementation of the monitoring and evaluation of justice delivery, the Ministry's monitoring, evaluation, and planning capabilities were strengthened, and institutional efficiency in delivering justice increased. It also contributed to improved staffing and capacity building, and facilitated reforms through the Legal Transformation Programme, leading to more effective and responsible justice delivery.

###### **b) Improved Coordination and Tracking through Partial Implementation of e-Justice Initiatives**

482. The partial implementation of the follow-up system to track recommendations and challenges (linked to the e-Justice project) and related initiatives has led to improved coordination, information sharing, and accountability across key justice institutions through enhancements to the Haki Sheria and Wakili Portals, the integration of Judiciary and NPS systems, and the e-Justice ICT linkages under the JiG programme. These efforts have laid the foundation for real-time tracking of recommendations and for resource

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mobilisation from the Government and Development Partners. However, incomplete system integration, ongoing reliance on manual processes, and partial operationalisation of JiG and e-Justice limit comprehensive monitoring and the overall impact on timely justice delivery.

#### **8.4.2 Impact of Recommendations Issued to the Judiciary of Tanzania**

483. To fully implement the recommendation requiring the undertaking of a review of procedural and statutory requirements for scheduling and conducting criminal sessions, and develop a more viable criminal Session scheduling procedure. JoT has successfully introduced Direct Plea Taking at the High Court. Section 179(1) of the Criminal Procedure Act, CAP. 20 requires the High Court, in the exercise of its original criminal jurisdiction, to hold sittings at such places and on such days as the Chief Justice may direct. Exercising Original Jurisdiction means exercising jurisdiction over all criminal cases triable by the High Court as the Court of First Instance. This includes reading the charge to the accused person and recording his/her plea before the Court.

484. The review of the JoT-ECMS case status report after the system was established indicated that plea-taking is recorded immediately after the information is filed and admitted by the High Court. During the audit, the audit noted that 38% of the filed criminal cases took the High Court up to 24 months to schedule the first plea-taking session. The audit walk-through of the JoT-ECMS revealed that, for the file information from April 2025, pleas were recorded immediately, and no criminal cases had to wait for the High Court to plan and conduct criminal sessions solely for the purpose of plea-taking. Also, as for the recommendation requiring review of the viability of the statutory requirements of committal proceedings in subordinates, follow-up noted that since the bill of amendment has been submitted to MoCLA, awaiting the Ministerial draftman to the Chief Draftsman, then to the National Assembly for reading over, the audit could not find any direct impact that has been realised. However, because the recommendation was to assess the viability of committal proceedings, the proposed bill to amend Section 205 of the CAP. 20 is the evidence that the recommendation is fully implemented.

485. Due to the partial implementation of the recommendation to re-evaluate workload distribution and case completion targets for Judges/Magistrates, the JoT-ECMS system's automated case assignment functionality indicates that the judiciary considered addressing human bias in assigning cases to Judges/Magistrates. This functionality, together with the assignment of newly set case disposition targets, can accelerate the disposition of criminal cases and ultimately enhance justice in the country. On the other hand, since events

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superseded the audit recommendation to conduct a skills gap analysis for staff by abolishing the use of JSDS 2.0, the audit could not test its impact, as it was explicitly focused on training and capacity-building related to JSDS 2.0. Similarly, since the audit recommendation to establish internal controls for JSDS 2.0 data quality was overtaken by events by abolishing the use of JSDS 2.0, the audit could not test its impact, as the audit was specifically on training and capacity building rather than the use of JSDS 2.0.



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## CHAPTER NINE

### IMPLEMENTATION STATUS OF RECOMMENDATIONS ON THE MANAGEMENT OF MAINTENANCE OF ROADS

#### 9.1 Introduction

486. This section presents the status of implementation of the recommendations issued in the Performance Audit Report on the management of road maintenance, which was tabled in the Parliament of the United Republic of Tanzania in April 2022. The audit specifically assessed whether the Ministry of Works (MoW), through Road Fund Board (RFB) and Tanzania National Roads Agency (TANROADS) ensured adequate management of maintenance of roads, and corrective measures have been taken on the recommendations issued by CAG following the real-time audit conducted in the Financial Year 2021/22.

487. The main audited entities were MoW, RFB and TANROADS. The audit focused on the management of road maintenance in the country. It covered the entire process of the road maintenance system, from planning, budgeting, and funding to the design, procurement of contractors and consultants, execution, closure, and commissioning of completed maintenance projects in the country. Also, the audit focused on the supervision, monitoring, and performance evaluation of TANROADS and RFB in managing road maintenance works to ensure that maintenance works are completed on time, within the planned cost, and with due regard to quality. The audit covered the Financial Years 2016/17 to 2020/21.

#### 9.2 Main Findings During the Previous Audit

488. The following is a summary of the main audit findings on the management of road maintenance.

##### a) Poor Condition of Roads

489. The audit found that despite MoW, TANROADS, and RFB's consistent efforts to maintain the road network, a significant percentage of roads remained in poor condition. From 2016/17 to 2020/21, the proportion of roads categorised as poor consistently hovered around 13% to 14%. An alarming observation was that unpaved roads experienced the most degradation, primarily due to a lack of post-rain maintenance, leading to significant gravel

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loss. The analysis indicated that delays in road maintenance were a primary factor contributing to deteriorating road conditions. Maintenance schedules often extended beyond their intended timelines, exacerbated by challenges such as project resourcing, heavy truck traffic, and rapid expansion of the road network, despite unchanged maintenance funding levels.

#### **b) Insufficient Funding for Road Maintenance**

490. The Road Fund's financial capacity to support necessary maintenance activities has proven inadequate. Between 2016/17 and 2019/20, funds allocated to TANROADS by the Roads Fund Board varied from 73% to 95% of the annual budgetary approval, reflecting only a 12% improvement. The allocated funds accounted for only 80% of TANROADS' operational plan budget, which was still dramatically short of the required amount. On average, TANROADS requires approximately TZS 1.027 trillion for effective road maintenance. However, the approved budget was considerably lower, averaging TZS 553 billion (VAT inclusive) and TZS 453.2 billion (VAT exclusive), representing only 54% and 44% of the required amounts, respectively. This funding inadequacy is largely attributed to the budget ceilings imposed by RFB.

#### **c) Inadequate Evaluation of TANROADS' Performance**

491. The audit highlighted that MoW lacked a robust mechanism to monitor and evaluate TANROADS' management of road maintenance. Specifically, there was insufficient assessment of TANROADS' performance in this area, and no evaluation of the Roads Fund Board's ability to finance maintenance activities. Additionally, the Ministry's monitoring and evaluation plans predominantly focused on new construction and safety initiatives, neglecting critical maintenance issues. This was compounded by an ineffective oversight framework for the Implementing Agencies and RFB. Notably, TANROADS did not have a Performance Agreement with MoW; instead, it was bound by an agreement with the Roads Fund Board regarding funding.

#### **d) Management Challenges in Road Maintenance Execution**

492. The findings indicated significant delays in completing road maintenance projects, with 33% of contracts not completed on schedule. Delays ranged from 19% to 45% relative to the planned timeline across various road types, and up to 51% for bridges. Factors contributing to these delays included contractors' inadequate capacity, outstanding payments from previous projects, and challenges such as the belated issuance of performance securities. Seasonal constraints and resource shortages, particularly for Bituminous Materials and

Asphalt Concrete, worsened the situation. Furthermore, the untimely issuance of VAT exemptions exacerbated the delays. For instance, in 2020/21, maintenance work completion was hindered by delays of 83 to 211 days due to the delayed issuance of General Notices (GNs) for VAT Exemptions. This issue was also prevalent in 2018/19, when only 1% of contracts received timely VAT exemption notices, leaving 99% delayed.

### 9.3 Results of the Follow-up on the Implementation of Recommendations

493. This section presents the implementation status of the recommendations issued to TANROADS, MoW, and RFB regarding road maintenance. The implementation of the issued recommendations was measured using four levels of classification: fully implemented, partially implemented, not implemented, and overtaken by event.

#### 9.3.1 Overall Implementation of Issued Recommendations

494. A total of 16 recommendations were issued in this performance audit: nine to TANROADS, four to MoW, and three to RFB. The overall follow-up results indicated that out of 16 recommendations, six were fully implemented, nine were partially implemented, one was not implemented, and no recommendation was overtaken by an event. **Table 9.1** details the level of implementation of the audit recommendations issued.

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**Table 9.1: Level of Implementation of Recommendations by TANROADS, MoW and RFB**

Audited Entity	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
TANROADS	9	5	4	0	0
MoW	4	1	2	1	0
RFB	3	0	3	0	0
<b>Total</b>	<b>16</b>	<b>6</b>	<b>9</b>	<b>1</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

495. **Table 9.1** shows that of the 16 recommendations issued, TANROADS received 9, of which 5 were fully implemented and 4 were partially

implemented. MoW was issued with four recommendations: one was fully implemented, two were partially implemented, and one was not implemented. Similarly, RFB received three recommendations, all of which were partially implemented. Overall, six recommendations, equivalent to 37.50%, were fully implemented; nine recommendations, equivalent to 56.25%, were partially implemented; one recommendation, equivalent to 6.25%, was not implemented; and none were overtaken by events.

496. Further analysis of the issued recommendations to TANROADS, MoW and RBF for each implementation category was made based on the four implementation levels. **Table 9.2** details the implementation level for all issued audit recommendations, grouped by these categories.

**Table 9.2: Level of Implementation of Recommendations**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	6	2	4	0	0
Implementation/Execution	5	1	3	1	0
Coordination	4	3	1	0	0
Monitoring and Evaluation	1	0	1	0	0
<b>Total</b>	<b>16</b>	<b>6</b>	<b>9</b>	<b>1</b>	<b>0</b>

*Source: Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025*

497. **Table 9.2** shows that, in the planning category, of the six recommendations, two were fully implemented and four were partially implemented. In the implementation/execution category, out of five recommendations, one was fully implemented, three were partially implemented, and one was not implemented. In coordination, three of four recommendations were fully implemented, and one was partially implemented. The monitoring and evaluation category had one recommendation, which was partially implemented.

### 9.3.2 Implementation of the Audit Recommendations Issued to TANROADS

498. This section details the implementation status of the issued recommendations across four levels: fully implemented, partially implemented, not implemented, and overtaken by events. The following provides an overview of the implementation status of each recommendation at these levels.

499. A total of nine recommendations were issued to TANROADS in this performance audit. **Table 9.3** provides the implementation status for recommendations issued to TANROADS by category of the recommendations.

**Table 9.3: Level of Implementation of Recommendations by TANROADS**

Audited Entity	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
TANROADS	9	5	4	0	0

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

500. **Table 9.3** indicates that TANROADS had a total of nine recommendations, of which five were fully implemented (56%) and four were partially implemented (44%). There were no recommendations left unimplemented or overtaken by events.

501. Further analysis of the issued recommendations for each category was conducted based on the four implementation levels, as detailed in **Table 9.4**.

**Table 9.4: Level of Implementation of Recommendations by Category of Recommendations**

Recommendation Category	Issued Recommendations	Level of Implementation			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	4	2	2	0	0
Implementation/Execution	2	2	0	0	0
Monitoring	1	0	1	0	0
Coordination	2	1	1	0	0
<b>Total</b>	<b>9</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Recommendations, 2025

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502. Table 9.4 shows that, under the planning category, two recommendations were fully implemented and two were partially implemented. Also, under the implementation category, two recommendations were fully implemented. Furthermore, under the monitoring category, one recommendation was partially implemented; in the coordination category, one recommendation was fully implemented, and one was partially implemented. Moreover, the following provides a detailed overview of the implementation status of all recommendations.

**a) Details of Recommendations that were Fully Implemented**

503. All recommendations have been fully implemented. Their status and details are outlined below:

- (i) *Recommendation 1: Ensure that Road Asset Management is developed and is always functioning. This should involve upgrading, operationalisation, and centralisation of RMMS to ensure that it includes all aspects for planning, budgeting, and implementation of maintenance of roads*

504. TANROADS planned to ensure Road Asset Management is developed and the centralisation of RMMS to include all aspects for planning, budgeting, and implementation of maintenance of roads. This was planned to involve upgrading, operationalising, and centralising RMMS to ensure it covers all aspects of planning, budgeting, and the implementation of road maintenance.

505. Based on the review of the response from TANROADS as of August 2025, it was revealed that the Agency is still at the initial stage of initiating procurement of the Road Asset Management System due to insufficient funds, as the initial funds were reallocated to the restoration of infrastructure. Reviewed submitted evidence also indicated that TANROADS has taken efforts to communicate with RFB through a Letter with Ref No CA.325/326/02D/51, dated 25 August 2025. The audit confirmed that, in this letter, RFB, TANROADS, and TARURA assessed the development of RAMS, and the Board requested a formal response to the recommendations provided during the assessment, which was not made available to the audit. This response indicates that TANROADS is still in the initial stages of implementing this recommendation.

506. However, based on the evidence of budgeting and implementation generated from RMMS with TANROADS during the exit on 18 March 2026, it was noted that the RMMS 5 system has been developed with all aspects of planning,

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budgeting, and maintenance of roads. Therefore, the recommendation is **fully implemented**.

*(ii) Recommendation 3: Collaborate with PPRA to realign the TANEPS Tender evaluation system to conform to PPRA guidelines and improve utilisation of the TANEPS system to reduce backlog of tender evaluation, and improve efficiencies in the tender approval processes*

507. Based on this recommendation, TANROADS planned to liaise with PPRA to address it within three years by ensuring the tender process and evaluation were implemented using national procurement systems such as TANEPS, which later evolved into NeST, from April 2022 to April 2025.

508. Upon review of the implementation status, the submitted list of NeST contracts is shown. It was noted that TANROADS has aligned with PPRA requirements for the tender evaluation system for road maintenance projects, ensuring all tenders are completed in accordance with contract documentation. Therefore, the recommendation is **fully implemented**.

*(iii) Recommendation 4: Improve coordination mechanisms with MoF/TRA, ensuring that works that require VAT exemptions are communicated in advance to reduce delays in undertaking and completing maintenance works*

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509. TANROADS planned to liaise with TRA and MoF by improving coordination to address this recommendation within the period of 3 years, by ensuring the provision of VAT exemption is fast-tracked to minimise delays of the road maintenance projects.

510. Analysis of the response from TANROADS, together with the VAT Exemption review submitted, indicates that during the implementation of the road maintenance projects, TANROADS used the online platform (VAT Exemption System) from TRA to fast-track the VAT Exemption request/Application and utilisation. However, the system has reduced the delay in obtaining VAT exemptions from an estimated 3 months to 1 month during project implementation requiring such exemptions. Therefore, the recommendation is **fully implemented**.

*(iv) Recommendation 5: Develop a strategy that will guide and ensure that Road Maintenance projects are completed within the planned time, cost, and prescribed quality*

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511. Based on this recommendation, TANROADS planned to develop a strategy to fast-track the improvement of procurement procedures through TANEPS; early online application of VAT exemptions; and Capacity building for Contractors and Supervisors, to ensure that Road Maintenance projects are completed within the planned time, cost, and prescribed quality.

512. Based on the review of the implementation status as of 30 August 2025, out of the three strategies planned, TANROADS managed to fast-track the improvement of procurement procedures through TANEPS and the early online application of VAT exemptions. Further, based on the review of the contracts and correspondence as of 18 March 2026, it was noted that TANROADS had conducted capacity-building for contractors and Supervisors through the road maintenance project, with a focus on special groups. Furthermore, during the exit meeting, interviews with TANROADS officials revealed that contractor and supervisor capacity building is carried out through ERB, AQRB, and other Professional Exhibitions. Therefore, the recommendation is **fully implemented**.

*(v) Recommendation 9: Enhance the use of the available mechanism for handing over maintenance works projects, and ensure it adheres to the management of snags during the Defect Liability Period*

513. TANROADS planned to continue issuing substantial completion certificates and practical completion certificates after all snag lists were addressed during the Defect Liability Period. The implementation was to continue the process starting from September 2022.

514. Based on the reported implementation status and supporting evidence, it was noted that TANROADS issued Substantial Completion Certificates and Practical Completion Certificates for completed projects. Furthermore, the management of the snag remediation during the Defect Liability Period was adequately attended by the Regional Offices. Therefore, the recommendation is **fully implemented**.

***b) Details of Recommendations that were Partially Implemented***

515. The following six recommendations were only partially implemented. These recommendations and their implementation status are explained below:  
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*(i) Recommendation 2: Ensure that all Manuals and Guidelines for road maintenance are approved and adhered to by putting them into use.*

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517. TANROADS planned to ensure that all Manuals and Guidelines for road maintenance works are put into use and adhered to. within the period of 3 years, starting from April 2022 to July 2025.

518. Review of the submitted implementation status and a submission letter with Ref. No. DB.436/463/01B/159 of 4 July 2024 noted that TANROADS submitted seven manuals to the MoW through a Letter with reference. No. BD.436/463/01B/25 to MoW dated 27 March 2023 for their approval. Hence, TANROADS has managed to acquire approval of the manuals and guidelines by October 2025. However, the manuals have not yet been disseminated to stakeholders to ensure they are in use and adhered to. *Therefore, the recommendation is **partially implemented**.* The lack of dissemination of manuals and guidelines to stakeholders delays the intended guidance for implementing road maintenance projects.

*(ii) Recommendation 6: Establish the mechanism for Quality management of road maintenance projects and ensure that it is adhered to.*

519. Based on this recommendation, TANROADS planned to enhance the use of the laboratories for material testing and to ensure that the supervisors of the Roads Maintenance Project properly monitor the works. Further, TANROADS will continue to build the capacity of staff involved in the quality control of works.

520. The review of the implementation status and the Guidelines for the Quality control of maintenance project noted that TANROADS has launched the Guideline for Quality Assurance and Quality Control for Bituminous Road Pavement Works of June 2025, which will guide stakeholders in adhering to quality road maintenance.

521. However, the audit did not provide evidence that TANROADS continued to build capacity, such as training reports, for staff involved in the quality control of works, in line with the guidelines for quality control in road Maintenance, and the Quarterly progress report (monitoring) compiled and submitted to RFB. This resulted in inadequate supervision of the road maintenance project, with limited monitoring of its quality control. Therefore, the recommendation is ***partially implemented***.

*(iii) Recommendation 7: Prepare adequate plan(s) for supervision, inspection, and monitoring of the ongoing road maintenance projects. The plan should include the inspection checklist, inspection test plan, and reporting for the maintenance project, to ensure that the specifications and the quality of the executed work are met.*

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522. From this recommendation, TANROADS planned to improve monitoring to ensure effective supervision of the Roads Maintenance Project. This includes obtaining stage approval for maintenance activities and paying for works carried out in accordance with the measurement sheets.

523. Based on the review of the implementation status, the Agency has made various efforts, including improving the Maintenance Supervision Manual, project management plans, project reporting, and quality testing of road maintenance works. Since the implementation of this recommendation is ongoing and the manuals to be used have not yet been approved, auditors will continue to follow up on its implementation. This results in a lack of a uniform roadmap and guidance for the supervision, inspection, and monitoring of ongoing road maintenance projects. Therefore, the recommendation is *partially implemented*.

*(iv) Recommendation 8: Provide adequate resources, such as staff and working tools, for the supervision and monitoring of road maintenance projects in the country. The allocation of resources (staff and working tools) should be based on pre-determined needs from the respective TANROADS' Regional Offices.*

524. Based on this recommendation, TANROADS planned to request approval for the recruitment of staff to meet the assessed requirements. Also, funds will be requested to enhance the requirements for working tools.

525. Based on the review of the implementation status, it was noted that TANROADS received a permit to employ 1346 permanent staff who were previously under Temporary Contracts, and 153 new permanent staff. However, the aspect of working tools was not attached to justify their allocation to various regional offices. Despite the allocation of staff, insufficient working tools, such as cars and a testing laboratory, result in inadequate supervision and monitoring of road maintenance projects. Therefore, this recommendation is *partially implemented*.

### 9.3.3 Implementation Status of Recommendations Issued to MoW

526. This section provides details on the status of implementation of the issued recommendations to the MoW, assessed against four levels: fully implemented, partially implemented, not implemented, and overtaken by an event. **Table 9.5** provides details on the implementation status of all issued audit recommendations, grouped by category.

**Table 9.5: Level of Implementation of Recommendations by Category of Recommendations by MoW**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	2	0	2	0	0
Coordination	2	1	0	1	0
<b>Total</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

527. **Table 9.5** shows that two recommendations under the planning category were partially implemented. Under the coordination category, one recommendation was fully implemented, and one was not.

**a) Details of Recommendations that were Fully Implemented**

528. **Recommendation 3:** *MoW should coordinate with other line Ministries and Agencies to harmonise laws and regulations on revenue collection, enabling the RFB to diversify funding sources for road maintenance in line with agreed strategies.*

529. MoW was advised to collaborate with other Ministries and Agencies to align laws and regulations on revenue collection, thereby enabling RFB to broaden its funding sources for road maintenance.

530. The audit noted that the ministry has signed various regulations to enable the RFB to mobilise more funds for road maintenance. This was evidenced by the signing of three regulations governing road management: the Road Maintenance Regulations, the Road Use Regulations, and the Roads Reserve Parking Regulations. These are among the guiding opportunities for RFB as revenue sources. Based on the aforementioned actions, this recommendation has been fully implemented, as it aligns with the requirement of the recommendation, which required the MoW to coordinate with other Ministries and Agencies to harmonise laws and regulations on revenue collection, thereby enabling the RFB to diversify its sources of income for funding road maintenance activities.

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531. The established/amended regulations include the Road Maintenance Regulation, the Road Use Regulation, and the Roads Reserve Parking Regulation. This recommendation was **fully implemented** due to regulations that empower RFB to expand its revenue sources to support road maintenance in the country.

**b) Details of Recommendations that were Partially Implemented**

532. The analysis of submitted evidence and information from MoW indicated that one recommendation was partially implemented. These recommendations and their status of implementation are explained below:

*(i) Recommendation 1: The MoW should establish a mechanism for periodic evaluation of TANROADS' performance in the management and maintenance of roads in the country, and include these evaluations in its M and E performance indicators.*

533. MoW was required to design and implement a structured system to regularly assess TANROADS' performance in managing road maintenance across the country. Also, to ensure that these performance assessments are formally captured and reflected in the official Ministry's M and E framework, so that TANROADS' effectiveness in road maintenance becomes a measurable and reportable indicator of sector performance.

534. MoW made efforts to implement this recommendation, and as of the date of the follow-up (31 August 2025), the M and E framework document was available. Also, clarification from officials noted that MoW planned to operationalise it in the Financial Year 2025/26. The absence of an effective monitoring and evaluation mechanism to assess TANROADS' management of road maintenance has been attributed to delays in approving the developed framework, which is now approved, and to the resulting hindrance to its timely and assured implementation. Consequently, the established Key Performance Indicators (KPIs) may have a limited impact on improving road maintenance management. Therefore, this recommendation was **partially implemented**, as MoW took only initial steps, as the framework is yet to be operational.

*(ii) Recommendation 2: Ensure approvals of relevant manuals and guidelines to facilitate implementations of road programs*

535. Recommendation required the MoW to ensure the formal approval of relevant technical manuals and guidelines to facilitate the effective implementation of road programs. These documents are essential for

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standardising procedures, improving quality control, and enhancing consistency across maintenance activities undertaken by implementing agencies.

Review of the implementation status, manuals, handbooks, standard specifications, and guidelines noted that, as of 31 August 2025, MoW had approved them in October 2025 including the guideline for Quality Control and Assurance of Bituminous Road Works, Maintenance Supervision Manual, Standard Specification for Maintenance Works, Road Maintenance Handbook Volume I - Inspection, Road Maintenance Handbook Volume II - Execution, Labour-Based Road Works Technical Manual Volume I - Road Rehabilitation, Labour-Based Road Works Technical Manual Volume II - Road Maintenance, and Labour-Based Road Works Technical Manual Volume III - Design and Specification. Nonetheless, this recommendation has been **partially implemented**, as the MoW was required to ensure these approved manuals, guidelines, and handbook serve as guiding tools for road maintenance management at the implementation levels.

#### c) Details of Recommendations that were not Implemented

*(iii) Recommendation 4: The MoW should coordinate with other Ministries and Agencies to ensure compliance with all governing policies, laws, regulations, and guidelines relevant to the sector, specifically to support the effective and efficient implementation of road maintenance works.*

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536. MoW was required to coordinate with other Ministries and Agencies to ensure compliance with all governing policies, laws, legislation, regulations, and guidelines relevant to the sector, specifically for the effective and efficient implementation of road maintenance works.

537. The clarification provided by MoW noted that it will continue coordinating with ministries such as the Ministry of Minerals on royalties charged to contractors for gravel materials. However, these efforts lacked a framework for collaboration with the Ministry of Minerals, among others, and failed to reach an agreement on common areas of interest for managing road maintenance.

538. Also, MoW planned to strengthen its collaboration with the Ministry of Water and PMO-RALG to ensure compliance with all governing policies, laws, regulations, and guidelines relevant to the sector, specifically for the effective and efficient implementation of road maintenance works; however, there has been no communication with these institutions on this.

539. This has contributed to the absence of a strategy within MoW plans to ensure collaboration with other institutions and compliance with all governing policies, laws, legislations, and guidelines. Furthermore, the Ministry clarified that an ongoing internal process was underway to determine the most suitable way to engage other stakeholders and establish a common platform to ensure contractors comply with national laws.

540. Thus, the audit noted that this recommendation was still **not implemented**, as the MoW was working to find a way to ensure its implementation, but there was no final approach, strategy, or intervention to ensure other stakeholders engaged in its implementation. This has been caused by the absence of adequate governance within MoW to ensure that they track the causes of failure to implement issued recommendations, especially in coordinating efforts with other stakeholders.

#### 9.3.4 Details of the Status of Implementation of the Audit Recommendations by RFB

541. Further analysis of the issued recommendations for each implementation category was conducted based on the four implementation levels: fully implemented, partially implemented, not implemented, and overtaken by an event. **Table 9.6** provides details on the implementation status of all issued audit recommendations across these categories.

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**Table 9.6: Level of Implementation of Recommendations by RFB**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	2	0	2	0	0
Implementation/Execution	1	0	1	0	0
<b>Total</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

542. **Table 9.6** shows that two recommendations in the planning category and one in the implementation category were partially implemented. The analysis of submitted evidence and information from RFB and their status of implementation is explained below:

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## (a) Details of Recommendations that were Partially Implemented

### (i) *Recommendation 1: Prepare the strategies, plans, and other sources of funds to ensure the adequacy of funds for the maintenance of roads in the country*

543. Recommendation required the Road Fund Board (RFB) to develop strategies and diversify funding sources to ensure sufficient financing for road maintenance.

544. The audit noted that efforts done by RFB as of 30 November 2025 showed that three consecutive proposals were submitted (FY 2022/23, 2023/24, and 2024/25) to the Ministry of Finance, introducing various revenue sources, including CNG levy, fuel levy increase, mobile internet levy, CIF levy, and tolls. Some measures were approved (CIF levy and windfall fuel savings), but funds were redirected to the contingency to finance road maintenance, with no evidence of release. The proposed new sources of revenue are estimated to increase the Roads Fund's revenue by 53.3%, from TZS 870.5 billion in the FY 2022/23 to TZS 1,633.7 billion in the FY 2024/25. The increased revenue was expected to increase financing capacity from 40% in FY 2022/23 to 62% in FY 2024/25.

545. Moreover, another strategy, namely regulations for road reserve user charges, was developed and gazetted. Furthermore, the infrastructure bond proposal was approved, but there is no status update on its implementation. While two of these proposals, the CIF levy and the use of windfall gains from falling fuel prices, were approved, the resulting collections were redirected to the contingency fund under the MoF. This fund was intended to support road infrastructure maintenance; however, as of August 2025, there is no evidence that any of these funds have been released to RFB, thereby limiting the impact of the approved measures.

546. The discussion with RFB officials on 16 October 2025 noted that, despite the proposed sources of funds, approval from MoW and MoF for these efforts is still underway. This recommendation is partially implemented, as strategic planning and proposal development have been actively pursued; however, approvals from the MoF were not obtained. Additionally, while RFB continues to propose strategies for fund collection and has made notable efforts, the recommendation remains only ***partially implemented***.

### (ii) *Recommendation 2: Fully and timely disburse the road maintenance funds and effectively monitor their utilisation*

547. The recommendation required the RFB to ensure that all collected funds, particularly those received in June, are promptly transferred to the Roads Fund account and disbursed to Road Agencies within the same Financial Year. This mechanism was intended to ensure continuity of road maintenance activities and to avoid delays in project execution caused by funding bottlenecks.

548. The audit noted that RFB has received funds from the MoW for the role of disbursing them to the project management implementers and provided evidence that RFB has continuously disbursed them on time, as shown in **Table 9.6**.

**Table 9.7: Status of the Sampled Received and Disbursed Funds for the Maintenance of Roads**

Date	Description	Inflow (TZS)	Outflow (TZS)
06 December 2024	Funds credited to RFB	49,198,364,917	0
10 December 2025	Funds credited to RFB	15,000,000,000	0
10 December 2025	Paid to TANROADS	0	43,858,682,220
27 January 2025	Funds credited to RFB	7,660,531,109	0
30 January 2025	Paid to TANROADS	0	6,829,104,994

*Source:* Auditors' Analysis on the RFB Statement of Accounts, 2025

549. **Table 9.6** shows that in the two consecutive months of December and January in 2024/25, the funds were credited to RFB and then disbursed to TANROADS in the same months after being credited to RFB.

550. This recommendation has been partially implemented. It was observed that RFB has been disbursing funds to TANROADS; however, this is a core responsibility of RFB and requires consistent monthly disbursement in accordance with the prescribed requirement. RFB

**(iii) Recommendation 3:** *Has a monitoring and evaluation plan for TANROADS' performance on the Maintenance of Roads. The plan should include evaluation of TANROADS' resources (staff, funds, and equipment) at all stages of road maintenance.*

551. The recommendation required the Roads Fund Board (RFB) to establish a systematic oversight mechanism for evaluating TANROADS' performance in road maintenance. This was to be achieved through structured audits and assessments that encompass human resources, financial allocations, and equipment utilisation across all stages of maintenance activities.

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552. As of 31 August 2025, RFB has fulfilled this requirement by conducting technical audits in 13 regions: Arusha, Dodoma, Dar es Salaam, Geita, Lindi, Manyara, Mbeya, Mwanza, Njombe, Pwani, Rukwa, Songwe, and Tabora. These audits covered 16 projects distributed across 12 of the listed regions, demonstrating both geographic reach and project-level scrutiny.

During the conducted site verification, the TANROADS Regional Offices in Dodoma, Morogoro, and Manyara noted that at RFB, technical audits were conducted in Dodoma and Manyara, while at TANROADS Morogoro, no audit was conducted to assess TANROADS' performance in road maintenance. Furthermore, evaluation reports were prepared and issued to analyse the effectiveness and current status of road maintenance management across the respective regions. These reports provided a structured assessment of how regional authorities are implementing maintenance programs, highlighted areas of compliance and non-compliance, and served as a basis for monitoring performance trends over time.

The combination of regional audits, project verification, and documented feedback mechanisms reflects a comprehensive oversight approach. Therefore, this recommendation is assessed as *partially implemented* at a satisfactory level, as it is an ongoing activity that requires full coverage across all regions and road maintenance implementers. RFB is encouraged to maintain this audit cycle and ensure that insights from evaluations are systematically integrated into TANROADS' planning and operational improvements.

#### **9.4 Impact of the Implemented Recommendations**

553. This section presents the noted impacts from the recommendations that were fully implemented or partially implemented.

##### **9.4.1 Impacts of Recommendations by TANROADS**

###### **a) Enhanced Efficiency and Transparency in Procurement Processes Following Implementation of the NeST System**

554. The implementation of the audit recommendation has improved efficiency and transparency in the tender evaluation process at TANROADS. Based on the interview with officials and review of the tender processing in the NeST procurement system, the introduction and utilisation of the NeST system have significantly streamlined procurement activities, with no backlog of tender evaluations reported from the regional offices, since the NeST system

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has aligned the procurement processes with the required timelines for each process to the contract awarding.

555. Moreover, it was evidenced in the NeST system at the operational level for the regional offices for the contracts of road maintenance projects initiated in NeST. While improvements in procurement processes were consistently realised through NeST by enabling electronic submission and tracking of evaluation stages, the NeST system has strengthened transparency and fairness for bidders, allowing them to track the process and reducing opportunities for influence and delays to about 30 days in the tendering process.

**b) Improved Service Delivery and Responsiveness in VAT Exemption Applications**

556. The assessment indicated that the sustainability of road maintenance projects largely depends on the effective handover of management of snag lists during the Defects Liability Period (DLP) before the issuance of Practical Completion Certificates for the completed project. Proper identification and rectification of defects within this period ensures that the works meet the required quality standards and reduce the likelihood of repeated maintenance on the same road sections soon after completion.

557. As a result, the average processing time for VAT exemption has been reduced to about one month, representing a notable improvement in service delivery and responsiveness. The reduction in delays has accelerated the progress of road maintenance projects for contractors and suppliers, enabling them to plan procurement and implementation activities more effectively.

**c) Optimising Project Longevity through Structured Management of Defects and Completion Certificates**

558. The assessment indicated that the sustainability of road maintenance projects largely depends on the effective handover of management of snag lists during the Defects Liability Period (DLP) prior to the issuance of Practical Completion Certificates for the completed project. Proper identification and rectification of defects within this period ensures that the works meet the required quality standards and reduce the likelihood of repeated maintenance on the same road sections soon after completion.

559. Strengthening the quality of workmanship, enforcing accountability of contractors, and ensuring thorough inspection and documentation of remedial works before issuing completion certificates are, therefore, critical to

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improving project sustainability, as evidenced by the reviewed completion report, where the management of the snag remedial during the Defect Liability Period was adequately attended and certificates of the verified maintenance projects. Effective DLP management safeguards public investment by ensuring that the cost and scale of the works align with their expected lifespan and service performance, ultimately reducing recurrent maintenance expenditure and enhancing the durability of the road network.

#### **9.4.2 Impact of Recommendations by MoW**

##### **Potential Revenue Enhancement from Diversified Sources Following Implementation of the Recommendation**

560. The approval of manuals, guidelines, and handbooks for road maintenance will enhance standardisation, efficiency, and quality of maintenance works. It strengthens accountability, improves resource utilisation, and supports effective monitoring and evaluation. Ultimately, it contributes to prolonging the lifespan of road infrastructure and improving service delivery to road users.

#### **9.4.3 Impact of Recommendations by RFB**

##### **Enhanced Oversight of Road Maintenance Through Regular Performance Assessments**

561. Regular performance assessment of road maintenance in the country contributes to close monitoring by implementing institutions of its management.



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## CHAPTER TEN

### IMPLEMENTATION STATUS OF RECOMMENDATIONS ON THE REGISTRATION AND LICENSING OF BUSINESS

#### 10.1 Introduction

562. This chapter presents the status of the implementation of the recommendations issued in the Performance Audit Report on the Business Registration and Licensing report, which was tabled in the Parliament of the United Republic of Tanzania in April 2022. The overall objective of the audit was to assess the extent to which the Ministry of Industry and Trade (MIT), through the Business Registration and Licensing (BRELA), ensures the timely business registration and licensing.

563. The main audited entities were BRELA and the Ministry of Industry and Trade. BRELA is an executive agency under the Ministry of Industry and Trade responsible for undertaking company and business name registration, trade and service mark registration, granting patents, and issuing industrial licenses, by creating a conducive environment for business management and improving the quality of services provided by the concerned departments. Meanwhile, the Ministry of Industry and Trade oversees and monitors the implementation of BRELA's activities to ensure service quality and compliance with applicable policies, laws, standards, and guidelines. The audit covered only the registration and licensing of class "A" business activities performed by BRELA, given its higher transaction volume compared to PMO-RALG. The categories of registration and licensing assessed are company registration, business name registration, and industrial and business licensing.

#### 10.2 Main Findings During the Previous Audit

564. The following summarises the main audit findings from the Performance Audit of the Registration and Licensing of Businesses.

##### (a) BRELA Deployed an Inefficient System for Online Business Registration

565. The audit noted that the Online Registration System (ORS) procured and deployed by BRELA was unable to comprehensively support the intended business registration functions. System irregularities were observed, including frequent errors and data anomalies, which adversely affected operational reliability. Additionally, several application modules were either improperly

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implemented or non-functional, thereby impeding users' ability to efficiently complete registration activities. A key contributing factor to the system's inefficiency was the limited involvement of BRELA's ICT personnel during the system development process. Their participation was primarily through virtual engagements, which did not provide sufficient opportunity for meaningful input or technical evaluation. Furthermore, the audit identified gaps in project management and vendor relationship management skills within BRELA, which hindered effective oversight of the system development and implementation process.

566. As a result of these shortcomings, the system exhibited inadequate processing capacity. This led to a significant backlog of unattended applications—specifically, 86,000 of 281,000 applications received (31%) remained unprocessed. Moreover, the system operates solely from a primary site, with no hot recovery site, exposing BRELA to operational risks in the event of a system failure. The inefficiencies associated with the ORS have also led to additional costs during and after its deployment, further underscoring the need for strengthened system planning, stakeholder engagement, and technical oversight.

**(b) Subsequent Additional Costs Incurred During and After Introduction of the ORS**

567. The audit noted that BRELA incurred a total of TZS 328,930,580.26 in additional costs for system redesign, training, and commissioning. This amount was equivalent to 7% of the total budget for installation and operationalisation of the ORS system. The additional cost on ORS development was TZS 257 million on top of the originally agreed budget. Additional costs for this item resulted from system re-engineering following the inefficient operation of the initially developed ORS system. Despite costing a significant amount of money, the redesign had not been completed or commissioned for use by BRELA at the time of this audit.

568. On the other hand, the audit noted that the training item covered under the main ORS contract cost USD 50,000. Therefore, there was no need for the additional training contract, which cost USD 23,712 (equivalent to TZS 54 Million). This cost could have been avoided if the BRELA technical staff had been engaged during ORS development to facilitate knowledge transfer for running this project.

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**(c) Inefficient Mechanism Used by BRELA to Ensure Timely Renewal of Licenses**

569. The audit noted that inspection was the only mechanism BRELA used to ensure licenses were renewed on time. However, the audit indicated a shortage of staff to conduct license inspections across the country; the Licensing unit had 13 of 19 required staff, resulting in a shortfall of 6, as per the 2021 Staff Need Analysis report. Due to insufficient staffing, BRELA conducted only 3 of the 24 planned inspections. This means BRELA had completed only 13% of its plan. Despite this shortage, BRELA had also inadequately covered the LGAs.

570. The inspection covered 21 of 186 LGAs in the country, or 12% of all LGAs. This implies that 186 LGAs were at risk of executing business without valid licenses. The audit noted that by 3rd November, 2021, only 10,695 of 34,590 licenses due for renewal (31%) were renewed on time over the three years of the audit scope. Moreover, the audit noted that, despite having the National Business Portal (NBP), no SMS were sent to company owners to remind them to renew their licenses. This was caused by the system's failure to send SMS notifications.

**(d) Inadequate Monitoring of Business Registrations and Licensing by the Ministry of Industry and Trade (MIT)**

571. The audit noted that monitoring of BRELA's performance was insufficient because the Ministry provided no physical supervision. Instead, the Ministry depended much on the Implementation reports submitted by BRELA. This means that, for the three years during which BRELA's activities were implemented, they were not physically verified by the parent Ministry. It was further noted that the TZS 106,500,000 budget, intended to facilitate monitoring activities for three years, was not released.

572. Failure to disburse funds to facilitate monitoring activities at BRELA was due to the Ministry of Industry and Trade's low prioritisation of these activities. This is because the MIT did not take any action to address the challenge of undistributed funds for M&E activities. Because of inadequate monitoring by the M&E Unit at BRELA, the noted inefficiencies remained unnoticed and unattended, as they were not adequately monitored and reported to higher levels, including the Ministry of Industry and Trade, for further action and follow-up.

### 10.3 Results of the Follow-up on the Implementation of Recommendations

573. The section presents follow-up results on the implementation status of recommendations issued in the Performance Audit on Business Registration and Licensing, including their impact. The implementation of these recommendations was ranked into four categories: fully implemented, partially implemented, not implemented, and overtaken by events. Below are the detailed results.

#### 10.3.1 Overall Implementation of Issued Recommendations

574. A total of 12 recommendations were issued in this performance audit: nine to BRELA and three to MIT. The overall follow-up results indicated that, of the 12 recommendations, 7 were fully implemented, 3 were partially implemented, and 2 were not implemented. **Table 10.1** details the level of implementation of the issued audit recommendations.

**Table 10.1: Level of Implementation of Recommendations by BRELA and MIT**

Audited Entity	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
BRELA	9	5	3	1	0
MIT	3	2	0	1	0
Total	12	7	3	2	0

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

575. **Table 10.1** indicates that of the 12 issued recommendations, seven were fully implemented, three were partially implemented, and two were not implemented. Further analysis of each recommendation category's implementation was conducted using the four implementation levels. **Table 10.2** details the implementation level for all issued audit recommendations, grouped by these categories.

**Table 10.2: Level of Implementation of Recommendations**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	1	1	0	0	0
Implementation/Execution	3	1	2	0	0
Coordination	1	0	0	1	0
Monitoring and Evaluation	2	2	0	0	0
Development	5	3	1	1	0
<b>Total</b>	<b>12</b>	<b>7</b>	<b>3</b>	<b>2</b>	<b>0</b>

Source: Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

576. Table 10.2 shows that the implementation and development categories had the highest number of recommendations, totalling eight, which is equivalent to 67% of all recommendations. In contrast, the coordination category had one recommendation, and when assessed, it was not implemented. On the other hand, no recommendations were overtaken by events. This indicates that all recommendations were relevant and actionable.

### 10.3.2 Implementation Status of the Audit Recommendations to BRELA

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577. This section provides an update on the implementation status of the recommendations issued to the BRELA. A total of nine recommendations were issued to BRELA. Five recommendations were fully implemented, three were partially implemented, and one was not implemented. Table 10.3 summarises the implementation status of the recommendations issued to BRELA by category.

**Table 10.3: Level of Implementation by Category of Recommendations issued to BRELA**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Implementation/Execution	3	1	2	0	0
Monitoring and Evaluation	2	2	0	0	0
Development	4	2	1	1	0
<b>Total</b>	<b>9</b>	<b>5</b>	<b>3</b>	<b>1</b>	<b>0</b>

Source: Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

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578. Table 10.3 shows that, among the recommendations issued to BRELA, the development category contained four recommendations. Of these, two were fully implemented, one was partially implemented, and one was not implemented.

579. The details of nine recommendations issued to BRELA indicate that their implementation status falls under three of the four implementation categories: fully implemented, partially implemented, and not implemented. Details are as presented below.

**a) Details of Recommendations that were Fully Implemented**

580. The analysis of submitted evidence and BRELA responses indicated that five (5) of nine (9) recommendations were fully implemented. These recommendations and their status of implementation are explained below:

- (i) *Recommendation No.4: This recommendation requires BRELA to establish a tracking system or helpdesk with an appropriate skill set to handle user queries, ensuring all queries are addressed and feedback is provided to users in a timely manner.*

581. The recommendation requires BRELA to establish a query-tracking or help-desk system, supported by personnel with appropriate skills, to ensure that all user queries are addressed promptly and that feedback is provided in a timely manner.

582. In its response, BRELA indicated that it had not developed a dedicated help-desk system. Instead, it utilised the e-Feedback platform developed by the e-Government Authority to manage user queries. To assess the effectiveness and relevance of the e-Feedback platform in fulfilling its intended help-desk functionalities, BRELA management submitted system-generated reports from the e-Feedback platform. The follow-up reviewed the generated report and noted that a total of 2932 complaints were issued; 2712, equivalent to 92.5%, were closed, while 220 complaints, equivalent to 7.5%, were still in progress.

583. Based on the response provided, this recommendation is assessed as **fully implemented**, as evidence has indicated that the Management has taken steps to implement the recommendation, and the established system is working.

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*(ii) Recommendation No. 5: BRELA is required to ensure the draft Client Service Charter, including service timelines, is finalised, approved, and disseminated to all relevant stakeholders.*

584. The recommendation requires BRELA to ensure that the draft Client Service Charter, which includes clear service timelines, is finalised, formally approved, and disseminated to all relevant stakeholders. BRELA submitted an approved version of the Client Service Charter, outlining service timelines aligned with its business processes. The client service charter specifies the duration for various services, including business registration, company revitalisation, business name registration, and industry registration.

585. Additionally, the follow-up team noted that BRELLA disseminated the client service charter to stakeholders via its website, which serves as a central channel for reaching all stakeholders at any time. The follow-up team accessed the website and found the charter embedded there. Based on the above findings, the recommendation is assessed as fully implemented.

*(i) Recommendation No.6: BRELA is required to regularly review system operations to monitor abnormalities and channel the identified issues to respective sections on time so that they get fixed*

586. The recommendation requires BRELA to conduct regular reviews of system operations to detect abnormalities and ensure the timely escalation of identified issues to the appropriate sections for resolution. As part of its implementation plan, BRELA committed to institutionalising the routine system reviews to enhance operational reliability.

587. In support of this commitment, BRELA reported having allocated TZS 172,470,000 from the 2022/23 budget and TZS 53,320,000 from the BSAAT project. These funds were earmarked for activities related to system monitoring, review, and improvement to enhance the efficiency of service delivery. Additionally, BRELA submitted the Operations and Performance Report of the ICT and Statistics Unit for the fourth quarter (April-June 2025) of the 2024/2025 Financial Year. The report comprehensively covers the following operational aspects:

- Functioning of the ICT Steering Committee
- Review of ICT management documents
- ICT security assessments
- Systems development activities
- Infrastructure and systems hosting
- Implementation status of ICT projects

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588. The report further indicates that the ICT and Statistics Unit had set a target of 95% system availability for the period under review. Actual performance was 96.827%, exceeding the target by 1.83% and demonstrating effective system monitoring and operational oversight. Additionally, it was noted that, BRELA has now established the ICT Steering Committee as part of the Governance of the business Process implemented by the registration system. Among its functions is issuing directives instructing the redesigned New ORS Project Steering Committee to conduct a comprehensive risk analysis before initiating any data migration activities, to ensure data accuracy, security, and service continuity during and after the migration process.

589. On top of that, the committee instructed the ORS to develop a well-structured, strategic data migration plan that clearly outlines objectives, timelines, and responsibilities. Based on the financial allocations, documented operational activities, and performance outcomes, the follow-up team concludes that this recommendation has been **Fully Implemented**.

*(ii) Recommendation No. 8: BRELA is required to ensure that the Monitoring and Evaluation Framework and other monitoring tools are in place to facilitate the easy execution and performance measurement of activities implemented within the BRELA.*

590. The recommendation requires BRELA to establish a Monitoring and Evaluation (M&E) Framework and associated tools to facilitate the effective execution and performance measurement of activities implemented within the institution. BRELA earlier committed to developing and operationalising this framework by 2022/23 as part of its implementation plan.

591. According to the submitted responses, BRELA has finalised the M&E Framework, which has been approved by the BRELA Advisory Board (MAB) and is currently awaiting formal signature. The framework's implementation commenced in the Financial Year 2022/2023.

592. The follow-up team reviewed and confirmed that the submitted Monitoring and Evaluation Framework was signed by both the Chief Executive Officer and Chairman of the Ministerial Advisory Board in July 2022. The framework provided was comprehensive, well-structured, and duly signed. It outlines mechanisms for performance tracking, reporting, and continuous improvement. Additionally, BRELA indicated that it had implemented capacity-building training in Monitoring and Evaluation, which was conducted for 12 staff members during the Financial Year 2021/22. Based on the evidence submitted

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and the progress reported, the recommendation is assessed as **fully implemented**.

*(iii) Recommendation No.9: This recommendation requires BRELA to strengthen the capacity of its Monitoring and Evaluation section by enhancing staffing levels and technical competencies to ensure effective execution of its mandated roles*

593. The recommendation requires BRELA to strengthen the Monitoring and Evaluation (M&E) section by ensuring it is adequately staffed and equipped with the necessary skills to effectively execute its mandated roles. This includes addressing capacity gaps through targeted recruitment and structured training programs, particularly in Monitoring and Evaluation and Risk Management.

594. According to the submitted response, BRELA has recruited two Planning Officers who have been formally assigned to the M&E section. According to responses during the PAC meeting, the staffing level at the Planning Unit was 2 staff short. Recruiting two additional staff members offsets the staffing gap in that unit. Additionally, the response indicates that the planning staff have undergone relevant training to enhance the section's operational effectiveness and efficiency. In addition, BRELA has developed a comprehensive Monitoring and Evaluation Framework, which has been approved and signed by both the BRELA Advisory Board (MAB) and the CEO.

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595. The combination of increased staffing, capacity-building efforts, and the institutionalisation of the M&E Framework demonstrates BRELA's commitment to strengthening the functionality and performance of its M&E unit. Based on the evidence submitted and actions taken, the follow-up team concludes that this recommendation has been **Fully Implemented**.

#### **b) Details of Recommendations that BRELA partially implemented**

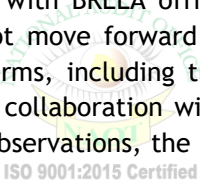
596. The analysis of the submitted evidence and information from BRELA indicated that three (3) recommendations were partially implemented. These recommendations and their implementation status are explained.

*(iii) Recommendation No.1: BRELA is required to prepare and widely disseminate Service Level Agreements (SLAs) that are available to all vendors developing and supporting systems and services, detailing both parties' deliverables, roles and responsibilities, and guaranteed service response times.*

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597. The recommendation requires BRELA to develop a comprehensive, easily understood Service Level Agreement (SLA) framework applicable to all vendors involved in the development and support of its systems and services. The SLA should clearly outline the deliverables, the roles and responsibilities of both parties, and the guaranteed service response times.

598. In response, BRELA submitted evidence of existing SLAs with the service providers: the Internet service provider, the Co-location data centre, Tanzania Telecommunications Corporation Limited (TTCL), and the National Internet Data Centre (NIDC). The follow-up team reviewed the submitted SLAs and confirmed that they were the ones referenced during the audit period. Also, the submitted SLAs were not sufficient to fully address the key requirement of this recommendation. Notably, there was no SLA in place between BRELA and the vendor responsible for developing the Online Registration System (ORS). The absence of this agreement was found to contribute to service delivery delays, particularly because the ORS system architecture and programming language were unfamiliar to BRELA's internal ICT team.

599. According to interviews with BRELA officials, the follow-up team was informed that BRELA could not move forward with the ORS vendors due to disagreements over several terms, including the SLAs. Consequently, BRELA initiated a system redesign in collaboration with NIDC, an effort that is still ongoing. Based on the above observations, the recommendation is assessed as ***Partially Implemented***. 

*(iv) Recommendation No.2: This recommendation requires BRELA to ensure ICT Management is capacitated with the required skills on ICT project management, vendor relationship management and governance*

600. This recommendation requires BRELLA to equip ICT management with the required skills in ICT project management, vendor relationship management, and governance. BRELLA planned to train 6 staff in the Financial Year 2021/2022 (3 programmers, 1 system administrator, 1 network engineer, and 1 system Analyst) and also planned to allocate a training budget to the expected staff, as part of the implementation of this recommendation.

601. Analysis of the submitted response and supporting evidence, including the Training Report on Advanced Penetration Testing, indicates that BRELA trained only one staff member during the Financial Year 2023/24. Additionally, BRELA submitted the training report for the Certified Ethical Hacker (CEHv12) Training, conducted by Koenig Solutions Ltd at the Gurgaon Centre in India.

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602. The course aimed to equip one more ICT personnel with ICT Security skills to combat cyber threats, assess the Agency's infrastructures, web, and applications to identify vulnerabilities, and provide insights on how to proactively combat security threats. Further, BRELA submitted the report on the artificial intelligence capacity-building workshop held in Beijing, China, which an ICT officer attended.

603. Additionally, the review of responses submitted revealed that BRELA established three new employment positions and two transfer positions, with funds allocated for their implementation in the Financial Year 2022/2023. Furthermore, it was indicated that TZS 608,084,000 had been earmarked for training all agency staff, including ICT personnel. The reports showing how the funds were spent were not provided to auditors for verification. The reports showing how the funds were spent were not provided to auditors for verification. In addition, BRELA submitted the Training Needs Analysis prepared in July 2023. The TNA indicated the nature of the training to be implemented across different BRELA directorates; however, the review found no mention of the ICT and Statistics Unit. This is not just an omission; it is incomplete strategic workforce planning for a critical function. BRELA's ICT function remains vulnerable to skill gaps in project vendor management, posing a continued risk to system development and maintenance. Therefore, this recommendation is ***partially implemented***.

- (i) ***Recommendation No. 3: This recommendation requires ICT staff to be equipped with the skills to oversee system development, undertake system maintenance, and address all other system challenges without requiring vendor dependence***

604. This recommendation requires BRELLA to equip its ICT staff with the skills to oversee system development, undertake system maintenance, and address all other system challenges, without relying on vendors. BRELLA planned to build its ICT staff's capacity to undertake maintenance and address other system challenges after the system redesign. Additional training for ICT staff was also to be conducted to sharpen their ICT skills as part of implementing this recommendation.

605. Based on the submitted responses, BRELA is currently redesigning its core registration system in collaboration with NIDC. The project includes three modules: Business Names, Companies, and Business Licenses, which are reportedly ready for deployment. Therefore, this recommendation is ranked as 'not implemented' since the status has remained unchanged since the audit, despite being almost three (3) years since this report was tabled.

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606. Discussions with officials from BRELA indicated that the NDC staff were Government employees and were also tasked with other activities unrelated to the redesign of the ORS system, which was the primary cause of the delayed implementation of this recommendation and affected the timely completion of the project.

607. Despite the initiatives undertaken, the audit noted that the intended level of competency has not yet been achieved. As the system has been under development since 2021 and has not reached full operational status, it has not yet achieved the intended level of competency. The review conducted by e-GA on the ORS system in February 2026 further identified critical shortcomings:

- The system was rebuilt without a contractual agreement between BRELA and NIDC;
- The system was re-engineered without documentation of functional requirements;
- The system was developed using six programming languages, a practice that increases complexity and exposes it to potential security risks; and
- The existence of these challenges indicates competency gaps that BRELA still needs to address. The audit further noted that BRELA took corrective action by identifying and documenting these gaps in its Training Needs Assessment (TNA). The TNA intends to provide training to address insufficient ICT project management skills, limited knowledge and skills in system design, implementation, and installation, as well as gaps in operationalising systems using the latest technology.

608. Given the initiatives undertaken to engage different actors in addressing ORS system challenges, and BRELA's inclusion of the identified gaps in its TNA, this recommendation is assessed as partially implemented.

#### **c) Details of Recommendations that BRELA did not implement**

609. The analysis of the submitted evidence from BRELA indicated that one recommendation was not implemented. The detailed explanation is indicated hereunder:

- (ii) Recommendation No. 7: This recommendation requires BRELA to ensure that the Registration and Licensing systems are developed to assign roles to action officers and to set supervisors/administrators to review the number of applications processed by the officer*

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610. The recommendation required BRELA to develop a registration and licensing system with embedded functionality to assign roles to action officers and to establish supervisory and administrative controls. These controls should enable supervisors and administrators to monitor and review the number of applications processed by individual officers, thereby enhancing accountability and operational oversight.

611. In its response, BRELA indicated that the new Online Registration System (ORS) has been developed and redesigned to address the identified challenge. However, the follow-up team noted that the system is not completed to address the specific functionalities, namely role assignment and supervisory review mechanisms that were raised in this recommendation, have been implemented. Instead, the response focused more on the status of the entire redevelopment of ORS systems rather than the specific system module, to address the earlier noted gap. Additionally, the ICT Steering Committee reviewed the ORS system and indicated that the redesign of the ORS system was not yet complete. In view of that, this recommendation was *not implemented*.

### 10.3.3 Implementation Status of Recommendations Issued to MIT

612. This section provides an update on the implementation status of the recommendations issued to MIT. A total of three (3) recommendations were issued to MIT. Two recommendations issued were fully implemented, whereas one issued to MIT was not. **Table 10.4** summarises the implementation status of the recommendations issued to MIT by category.

**Table 10.4: Level of Implementation of Recommendations by Category of Recommendations by MIT**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	1	1	0	0	0
Coordination	1	0	0	1	0
Development	1	1	0	0	0
<b>Total</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

613. Table 10.4 indicates that of the three recommendations issued to the Ministry of Industry and Trade, two fell under the planning and development category and were fully implemented, while one fell under the coordination category and was not implemented.

**a) Details of Recommendations that were Fully Implemented**

614. The analysis of submitted evidence and information from MIT indicated that two recommendations were categorised as fully implemented. These recommendations and their status of implementation are explained below:

*(i) Recommendation 1: A Monitoring and Evaluation Framework and other monitoring tools are in place to facilitate easy execution and performance measurement of activities implemented within the Ministry and its agencies, including BRELA.*

615. The recommendation required the Ministry of Industry and Trade (MIT) to establish a Monitoring and Evaluation (M&E) framework and related tools to facilitate effective execution and performance measurement of activities implemented within the Ministry and its agencies. In response, the Ministry, through its M&E Section, arranged to develop an integrated Strategic Plan by merging the former Strategic Plan with the existing draft. Additionally, MIT committed to preparing questionnaires, roadmaps, Terms of Reference (ToRs), and monitoring concept notes for development projects in the Financial Year 2021/22. The Ministry also allocated TZS 8.82 billion to KAIZEN, EPZ/SEZ, and six institutions—CBE, TANTRADE, WRRB, TIRDO, TEMDO, and CAMARTEC—to support development projects.

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616. According to MIT's responses, the Strategic Plan identified key elements of the M&E system. Following discussions during the Public Accounts Committee (PAC) hearing in 2023, the draft Strategic Plan was shared with relevant authorities for approval. Furthermore, the Ministry developed a draft M&E Framework aligned with guidelines issued by the Ministry of Finance. In parallel, the Prime Minister's Office - Policy, Parliament and Coordination introduced an electronic Dashboard to track Government-wide implementation of the General Elections Manifesto (2020-2025) and directives of national leaders. MIT adopted this Dashboard to monitor industry and trade-related commitments.

617. The Ministry conducted M&E activities with BRELA from 5 to 17 August 2024 and with TBS from 19 to 24 August 2024, and submitted the resulting reports to MIT. In September 2024, MIT developed a draft M&E Framework covering all agencies under the Ministry. The framework was designed to ensure coordinated implementation of M&E activities, strengthen departmental and unit participation, facilitate fulfilment of responsibilities, and enhance the Ministry's overall M&E capacity. MIT also submitted reports as part of its M&E tools for tracking progress on Government commitments, including reforms in business registration and licensing, ICT integration, and reduction of bureaucratic procedures.

618. Moreover, a review of the implementation status as of 30 August 2025, it was noted that there were changes to the Ministry's instrument, the Monitoring and Evaluation Unit was created and started its operation, where it includes ten working staff and is headed by the Director of the Monitoring and Evaluation Unit, who reports directly to the Permanent Secretary of the Ministry. Furthermore, the M&E unit works closely with the Prime Minister's Office, Policy, Parliament and Coordination by providing guidance and instructions on monitoring and evaluation activities across the whole Government. Based on the available evidence, this recommendation is therefore assessed as **fully implemented**.

*(ii) Recommendation 2: A mechanism is devised that ensures the budgeted funds for Monitoring and Evaluation activities are released*

619. The recommendation requires the Ministry of Industry and Trade (MIT) to devise a mechanism to ensure the release of budgeted funds for monitoring and evaluation activities. In the action plan to implement this recommendation, the Ministry committed to reinforcing the importance of allocating sufficient funds for M&E activities. MIT also planned to adhere to the annual guidelines on the enforcement of M&E activities as guided by the Ministry of Finance.

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620. A review of the implementation status indicated that the Ministry of Industry and Trade allocated adequate funds for conducting monitoring and evaluation activities in accordance with the Ministry's Action Plan and Monitoring and Evaluation plans throughout the year and each month. Moreover, based on the M&E Unit Budget for the year 2025/26, the Ministry has continued to allocate funds to the M&E Unit on a monthly basis to facilitate the easy execution and performance measurement of activities implemented within the Ministry and its agencies. Based on the evidence provided, the recommendation is considered **fully implemented**.

**b) Details of Recommendations that were Not Implemented**

621. The analysis of submitted evidence and information from MIT indicated that one (1) recommendation was categorised as not implemented. The implementation status of this recommendation is explained below.

622. **Recommendation 3: Liaise with PMO-RALG to establish a mechanism that will strengthen the conduct of inspection for licenses at the LGAs' level to cover a large area for the conducted inspection**

623. The recommendation requires the Ministry of Industry and Trade (MIT) to coordinate with the Prime Minister's Office - Regional Administration and Local Government (PMO-RALG) to establish a mechanism that would strengthen the conduct of inspection for licenses at the level of Local Government Authorities (LGAs) to cover a large area for which inspections are conducted. According to the responses made, it was noted that, the Online Registration System-ORS coordinated by BRELA is in the process of being upgraded to enable the issuance of Group A business licenses issued by BRELA and Group B licenses issued by Local Government Authorities to be issued electronically, which will help increase compliance among traders.

624. Once the system is complete, it will be linked to the TAUSI System, being developed by PMO-RALG, to facilitate the provision of these services. Also, a meeting between the Ministry and Trade Officers is scheduled for 2022/2023. The meeting is important for building the capacity of Trade Officers, based on the responsibilities outlined in the Structure and Responsibilities of the new Departments of Industry and Trade in the Regional Secretariats and Local Government Authorities in the country. Therefore, this recommendation was **not implemented**, as there was no updated status regarding its level of implementation.

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## 10.4 Impact of the Implemented Recommendations at BRELA

625. This follow-up team undertook further assessment for the issued performance audit recommendations at BRELA and noted the following impacts:

### 10.4.1 The Establishment of Customised e-feedback has Helped BRELA to Attend 92.5% of the Lodged Queries from the System Users

626. The establishment of a query-tracking/help-desk system through BRELA's adoption of the e-Feedback platform has led to measurable improvements in responsiveness and accountability in handling user queries.

627. The system-generated reports reviewed indicate that out of 2,932 complaints lodged, 2,712 (92.5%) were successfully closed, while 220 (7.5%) remain in progress. This demonstrates that the platform has enabled BRELA to address the majority of user concerns in a timely manner, thereby enhancing service delivery and user satisfaction.

### 10.4.2 Client Service Charter, including Service Timelines, was Finalised, Approved, and Disseminated to All Relevant Stakeholders.

628. The full implementation of this recommendation has put the charter online, making it accessible to anyone in need, including BRELA customers, when visiting the website, and has increased stakeholders' awareness of the expected duration of service delivery. By clearly outlining turnaround times, the Client Service Charter has enhanced institutional transparency. In cases where service timelines are exceeded, clients now have a reliable reference point for lodging complaints, as the Charter is publicly accessible via BRELA's website.

629. Furthermore, the approved Charter has become a strategic instrument for internal performance monitoring and continuous improvement. Notably, the review of progress reports for 2023/24 and 2024/25 indicated that among BRELA's successes was reducing the turnaround time for registration services from weeks to hours, provided applicants have all the required supporting attachments. The Charter also serves as a benchmark for assessing staff performance and operational efficiency, reinforcing a results-oriented management culture. Each application processed through the Online Registration System (ORS) now reflects the time taken at each stage, enabling precise tracking and accountability across service delivery points.

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#### **10.4.3 BRELA's Capacity to Regularly Review System Operations and Monitor Abnormalities has Increased**

630. The implementation of this recommendation has strengthened BRELA's capacity to detect abnormalities early and to escalate issues to the relevant technical units for resolution, including the timely completion of the ORS redesign and the preparation of a data migration plan. This proactive approach has minimised service interruptions, enhanced user experience, and reinforced the integrity of the Online Registration System (ORS).

631. Moreover, the structured review process has contributed to improved governance of ICT operations, enabling better oversight of system performance and security. The follow-up team reviewed a total of 4 ICT Steering Committee meeting minutes spanning from 15 December 2023 to 15 November 2023. Upon review, the follow-up team noted improvements in the ICT steering committee's business registration and licensing processes implemented under the system. This was evidenced by the review of the submitted Minutes for the steering committee's fourth Quarter, covering the period from 15 December 2022 to 15 November 2023. The follow-up team noted several improvements, such as the introduction of an incident report form for recording system incidents on the intranet, a Resource Security Assessment to evaluate internal vulnerabilities in ICT systems and infrastructure, and a quarterly review of ICT activities, including the ORS system and its infrastructure.

#### **10.4.4 BRELA has Prepared the Monitoring and Evaluation Tools to Facilitate Easy Execution and Performance Measurement of Activities**

632. The establishment of a Monitoring and Evaluation (M&E) Framework and supporting tools within BRELA has significantly improved the institution's ability to track, assess, and report on the performance of its core activities.

633. With these mechanisms in place, BRELA can now systematically monitor progress against planned outputs, identify implementation gaps in real time, and take corrective actions. This was evidenced in the submitted Annual Performance Report, 2024/25, based on the Monitoring and evaluation activities conducted by the Monitoring and Evaluation unit. The follow-up team noted that BRELA planned and followed up on the targets achieved, presenting each objective with its target plan, level of attainment, and remarks.

#### **10.4.5 BRELA has Strengthened its Monitoring and Evaluation Section's Capacity through Increased Staffing and the Advancement of Technical Competencies**

634. The implementation of this recommendation has led to significant improvements in the execution of its oversight functions. By enhancing staffing

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levels and investing in technical competencies, BRELA has reinforced its ability to systematically track performance and assess progress against planned activities. The Staffing for the monitoring and evaluation unit increased from 0 in the Financial Year 2018/19 to 4 in the Financial Year 2024/25. This number was sufficient to carry out the Monitoring and Evaluation function in accordance with BRELA's established staffing requirements.

635. In July 2023, BRELA prepared the Training Need Analysis, which also identified a knowledge gap within the Monitoring and Evaluation Unit. The indicated need included strategic and budgetary skills, risk management and evaluation skills, and operational and strategic skills for development statistics.

### **10.5 Impact of the Implemented Recommendations at the Ministry of Industry and Trade**

636. This follow-up team undertook further assessment for the issued performance audit recommendations at MIT and noted the following impacts:

***(i) The Monitoring and Evaluation Framework and other Monitoring Tools are in Place to Facilitate Easy Execution and Performance Measurement of Activities***

637. The implementation of this recommendation has marked improvements in the execution of its oversight functions. By enhancing staffing levels and capacitating the M&E unit concerning its monitoring and evaluation activities. Through that it has led the M&E unit develop Monitoring and Evaluation Plan for year 2024/25, conducted and prepared M&E readiness assessment report and developed, it has led the M&E unit to develop a Monitoring and Evaluation Plan for year 2024/25, conduct and prepare an M&E readiness assessment report, and develop a monitoring and evaluation operational manual.

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## CHAPTER ELEVEN

### IMPLEMENTATION STATUS OF RECOMMENDATIONS ON THE MANAGEMENT OF CONSERVATION AND PROTECTION OF WETLAND ECOSYSTEMS IN TANZANIA

#### 11.1 Introduction

638. This section presents the status of implementation of the recommendations issued in the Performance Audit Report on the Management of Conservation and Protection of Wetland Ecosystems, which was tabled in the Parliament of the United Republic of Tanzania in April 2022. The Overall Audit Objective was to assess whether the Vice President's Office (VPO), Prime Minister's Office - Regional Administration and Local Government (PMO-RALG), and the Ministry of Natural Resources and Tourism (MNRT) effectively implemented measures for conserving and protecting wetland ecosystems.

639. The audit specifically assessed whether MNRT and PMO-RALG are effectively implementing control measures for the conservation, restoration, and protection of wetland ecosystems, and whether coordination among VPO, MNRT, and PMO-RALG is effective in managing their conservation and protection. It also assessed whether VPO monitored the implementation of the guidelines established for assessing and monitoring the status, values, and functions of Tanzania's wetlands.

640. The main audited entities were the Vice President's Office-Division of Environment, the Ministry of Natural Resources and Tourism and the Prime Minister's Office-Regional Administration and Local Government. This is because the VPO-Division of Environment, through the National Environment Management Council (NEMC), is the overall overseer of environmental management matters in the country (including the restoration, protection, and management of wetlands). Meanwhile, PMO-RALG is responsible for monitoring LGAs' performance in wetland management.

#### 11.2 Main Findings During the Previous Audit

641. The following is a summary of the main audit findings from the Performance Audit of the Management of the Conservation and Protection of Wetland Ecosystems in Tanzania.

##### a) Inadequate Information Sharing between MNRT and PMO-RALG

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642. According to the Ramsar Agreement, MNRT and PMO-RALG were supposed to share information with each other. However, interviews with MNRT officials revealed that there were no established systems for the sharing of information. The reports or information shared between PMO-RALG and MNRT were those requested for the specific use. The lack of regular sharing of such information affected the two ministries' planning to regulate the use of wetland resources, including the provision of services to LGAs such as supportive supervision, technical support, and monitoring.

643. Similarly, the agreement required MNRT to issue directives and guidelines to PMO-RALG to ensure that wetlands were supported in their management. However, interviews with MNRT officials revealed that no information, guidelines, or directives were shared with PMO-RALG. It was also noted that these LGAs had dealt with the communities early; therefore, for effective management of Ramsar Sites and other wetlands of international interest, co-management was needed. To ensure this management approach was effective, MNRT needed to coordinate with PMO-RALG to implement it. The lack of information sharing between MNRT and PMO-RALG led to the disintegration of efforts to manage wetlands in the country. As a result, LGAs' involvement in wetland issues with MNRT agencies (TAWA and TFS) was minimal.

**b) LGAs did not Conduct Inventories for the Status of Wetlands in the Areas of their Jurisdiction**

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644. The audit noted that all LGAs were documenting different incidents occurring within the wetlands. However, such incidents were recorded on loose paper or temporary hardcopy files. Therefore, it was difficult to assess performance trends over the years. This caused difficulties for the audit team in establishing trends and the extent of the reduction in wetlands.

645. None of the eleven visited LGAs knew the exact status of wetland reduction or the extent of wetland degradation in their areas. Given this situation, therefore, data on the wetland biodiversity trends and status were unknown to the interviewed teams. Such data were also not found in the records reviewed by the audit team. During interviews with LGA officials, it was noted that this information was missing. In this regard, it was noted that no environmental database or environmental information management system existed for storing wetland data. Furthermore, the environmental information management system includes information on wetland status and related data. Thus, the lack of such a system was likely the reason no LGA had developed concrete plans to manage wetlands in their areas. Wetlands management during the period covered by this audit was reactive, focusing on incidents that

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occurred at specific times. This approach, therefore, limited LGAs' ability to budget for wetland management activities. Based on the reviewed progress reports, the audit team noted that no LGA specifically assigned staff to address wetland issues.

646. In most cases, there was overlap and duplication of effort across departments. For example, interviews conducted with officials in the visited LGAs revealed that the officials who dealt with Environmental Management overlapped with those who dealt with wildlife management, and with those who dealt with Forest in the management of the wetlands. These are the three departments in LGAs that operate in silos, making it difficult to understand the state of wetlands in each LGA.

**c) Extent of Collaboration between VPO, PMO-RALG and MNRT in Coordinating the Management of Wetlands**

647. According to the review of documents at MNRT, it was noted that the MNRT agencies, namely TAWA, TFS, and TANAPA, had environmental management programs and allocated budgets and resources for the management of wetland resources in their areas. In addition, these agencies submitted their performance reports to the MNRT, their parent ministry. According to Section 56(3) of the Environmental Management Act, CAP. 191, the Sector environmental coordinator shall furnish the Director of Environment with information on the management and status of wetlands within their respective jurisdictions. It was expected that MNRT, as one of the key sector ministries, would regularly submit the completed report to VPO. However, the interviewed MNRT officials revealed that reports were submitted to VPO at the VPO's request rather than as a mandatory legal requirement. Although the Act states that the sector ministries are to furnish reports to VPO, this was not done due to a lack of coordination.

**d) PMO-RALG did not Monitor and Evaluate the Performance of LGAs in the Management of Wetlands**

648. Review of correspondence and interviews with officials from PMO-RALG showed that PMO-RALG did not monitor or evaluate LGAs' performance in wetland management. Furthermore, the review of correspondence between PMO-RALG and VPO showed that PMO-RALG did not collect sufficient information from the LGA when VPO requested it.

649. Reasons why PMO-RALG should not conduct monitoring and evaluation of LGAs' performance in managing wetlands are explained below. For example, a

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review of a letter with reference number BA. 78/281/01/93, dated 24th February 2020, from VPO to PMO-RALG indicated that VPO requested details of the list of wetlands within the jurisdictions of all LGAs across the country, including recent activities and future plans in such areas. However, review of correspondence files at VPO showed that, there was only one letter with reference number CD. 148/175/04G/97 dated 30th March 2020 from the Morogoro Regional Secretariat to the Permanent Secretary of PMO-RALG, which showed that only the Morogoro region submitted details on the available wetlands, recent activities carried out in those wetlands, and anticipated future activities. According to PMO-RALG, other LGAs did not furnish the requested information because less effort was invested in reminding LGA officers to submit the required information on wetlands.

### **11.3 Results of the Follow-up on the Implementation of Recommendations**

650. This section presents the status of implementation of the audit recommendations issued in the Performance Audit Report on the Management of Conservation and Protection of Wetland Ecosystems.

651. The implementation of the issued recommendations was classified into four levels: fully implemented, partially implemented, not implemented, and overtaken by events. The subsequent subsections explain the status of implementing the issued audit recommendations.

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#### **11.3.1 Overall Implementation of Issued Recommendations**

652. A total of 11 recommendations were issued in this performance audit, of which four were directed to the VPO, one to NEMC, four to PMO-RALG, and two to MNRT. **Table 11.1** details the level of implementation of the audit recommendations issued.

**Table 11.1: Level of Implementation of Recommendations by VPO, NEMC, MNRT and PMO-RALG**

Audited Entity	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
VPO	4	0	4	0	0
NEMC	1	0	1	0	0
PMO-RALG	4	0	4	0	0
MNRT	2	0	2	0	0
<b>Total</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

653. Table 11.1 indicates that all 11 issued recommendations were partially implemented.

654. Further analysis of the issued recommendations for each category was conducted across the four implementation levels, and the results are presented in Table 11.2.

**Table 11.2: Level of Implementation by Category of Recommendations for VPO, NEMC, MNRT and PMO-RALG**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	1	0	1	0	0
Implementation/Execution	2	0	2	0	0
Development	3	0	3	0	0
Coordination	3	0	3	0	0
Monitoring and Evaluation	2	0	2	0	0
<b>Total</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

655. Table 11.2 shows that all 11 issued recommendations were partially implemented, with one in the planning category, two in the implementation

category, three in the development category, three in coordination, and two in the monitoring and evaluation category.

### 11.3.2 Implementation Status of Recommendations Issued to VPO

656. This section provides details on the status of implementation of recommendations directed to VPO, based on four levels: fully implemented, Partially Implemented, not implemented, and overtaken by events. **Table 11.3** summarises the implementation status of the recommendations issued to VPO by category.

**Table 11.3: Level of Implementation of Recommendations by Category of Recommendations by VPO**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Implementation/Execution	1	0	1	0	0
Development	2	0	2	0	0
Coordination	1	0	1	0	0
<b>Total</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

657. **Table 11.3** indicates that all four recommendations issued to VPO were partially implemented, with one under the implementation category, two under the development category, and one under the coordination category.

658. The detailed analysis of the implementation of the four recommendations issued to VPO is provided below.

#### a) Details of Recommendations that were Fully Implemented

659. The analysis of submitted evidence from VPO indicated that no recommendations were fully implemented.

#### b) Details of Recommendations that VPO Partially implemented

660. The analysis of submitted evidence from VPO indicated that **all four** recommendations were partially implemented. These recommendations and their implementation status are explained below.

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*i) Recommendation No. 1: Develop a formal mechanism to involve PMO-RALG and MNRT in implementing the National Strategy for Sustainable Wetlands Management*

661. The recommendation required the Vice President's Office to develop a formal mechanism to involve the PMO-RALG and the Ministry of Natural Resources and Tourism in implementing the National Strategy for Sustainable Wetlands Management.

662. The VPO's response indicated that the Environmental Management Act, CAP. 191, establishes the institutional framework for wetlands management. The Act stipulates that sector ministries under whose jurisdiction any wetland area falls shall be responsible for managing those wetlands within their respective mandates. Furthermore, the VPO stated that to ensure effective implementation, it had designated Sector Focal Persons to follow up on wetland management issues. However, interviews with VPO officials revealed that, despite the presence of these designated Sector Focal Persons, there was no established reporting mechanism for managing wetlands across the country. In addition, the follow-up noted that the follow-up mechanism had not been clearly defined, and neither a follow-up plan nor reports had been prepared to track PMO-RALG and MNRT's management of the wetland.

663. Furthermore, the follow-up noted that the involvement of MNRT and PMO-RALG was event-oriented. For instance, stakeholders such as MNRT and PMO-RALG were involved only in isolated events, such as in the preparation of the report on Tanzania's wetlands, which assessed biodiversity status and trends in selected ecosystems, rather than through continuous engagement in wetland management.

664. Since the VPO relied on an event-oriented approach and the designated focal person, intended as a formal mechanism to engage PMO-RALG and MNRT in wetland management, has not been functioning, this recommendation is ***Partially Implemented***.

*ii) Recommendation No. 2: Develop mechanisms for supervision and monitoring the performance of LGAs through PMO-RALG on the implementation of the National Strategy for Sustainable Wetlands Management, and ensure the mechanism mentioned above is effectively funded, implemented, and reported*

665. The recommendation required the Vice President's Office (VPO) to develop mechanisms to supervise and monitor the performance of Local

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Government Authorities (LGAs), through the Prime Minister’s Office - Regional Administration and Local Government (PMO-RALG), in implementing the National Strategy for Sustainable Wetlands Management. It further required the VPO to ensure that the established mechanism is adequately funded, effectively implemented, and periodically reported.

666. Through its responses, VPOs revealed that it had conducted a wetlands assessment covering Lake Natron, the Mara River Basin, the Malagarasi-Muyovosi wetlands, and the Kilombero Basin, to evaluate the status and trends of biodiversity within these key wetland ecosystems. The assessment also sought to monitor the implementation of wetland conservation efforts, particularly those under the responsibility of the Ministry of Natural Resources and Tourism (MNRT) and Local Government Authorities (LGAs).

667. The audit review of the assessment revealed that it was conducted in 2024 to evaluate the status and trends of biodiversity in selected wetland ecosystems in Tanzania, namely Malagarasi, Lake Natron, Kilombero, and Mara. Furthermore, the follow-up noted that the activity was a one-time assessment focused on specific wetland areas, rather than establishing a continuous mechanism to supervise and monitor the performance of Local Government Authorities (LGAs) in implementing the national strategy. Further discussions with VPO officials revealed that the absence of a continuous supervision and monitoring mechanism was mainly due to the lack of an established reporting framework to facilitate periodic reporting on wetland management in the country, thereby enabling VPO to obtain real-time information for monitoring.

668. Therefore, this recommendation was assessed as ***Partially Implemented***, as the VPO has only addressed the aspect of conducting a one-time assessment of selected wetlands, while key components of the recommendation, such as establishing a sustainable supervision and monitoring mechanism, ensuring adequate funding, defining clear reporting procedures, and providing regular performance updates through PMO-RALG, have not been addressed.

*iii) Recommendation 3: Strengthen the strategies to ensure effective collaboration with regional and international bodies to address the issues related to the management of conservation and protection of the wetland ecosystems*

669. The recommendation required the Vice President’s Office (VPO) to ensure effective collaboration with regional and international bodies to address issues related to the management, conservation, and protection of wetland ecosystems.

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670. The VPO's response indicated that it had done collaboration efforts, such as coordinating national participation in the 15th Conference of the Parties (COP15) to the Ramsar Convention on Wetlands, held from 23 to 31 July 2025 in Victoria Falls, Zimbabwe. The conference aimed to enhance collaboration with regional and international partners to address wetland degradation, biodiversity loss, and unsustainable land-use practices, which pose significant challenges to wetland conservation and management. In addition, the response from VPO revealed that the United Republic of Tanzania (URT) hosted the 4th Governing Council Meeting of the Ramsar Regional Centre for Eastern Africa (RAMCEA) on 24th-25th July 2024 in Dar es Salaam, in which Tanzania is an active member. The review of the report on the discussions at the Ramsar meeting revealed that the meeting focused on the challenges affecting wetlands in Tanzania, including overharvesting, pollution, urban development, deforestation, invasive species, and climate change. Based on the discussions, the proposed future effort to enhance wetland management in the county was to ensure local community engagement.

671. However, despite the VPO's participation in various international meetings as highlighted in its responses, the follow-up verification noted that it did not ensure that the resolutions, strategies, and best practices agreed upon during such meetings (e.g., Ramsar COP) have been integrated into national strategies and plans for the management of wetlands. Therefore, this recommendation was **Partially Implemented**. Discussions with VPO officials indicated that inadequate coordination among key stakeholders and the absence of a clear implementation framework were the main reasons the community engagement mechanism was not established. As a result, the potential benefits of international collaboration and locally driven conservation efforts have not been fully realised, and wetlands remain vulnerable to ongoing degradation and unsustainable use.

*iv) Recommendation No. 4: Plan and implement the dissemination of the Guideline for Sustainable Management of Wetlands (2014) to key stakeholders, including the MNRT, PMO-RALG, LGAs, TAWA, TFS, Ministry of Agriculture, Livestock and Fisheries, Southern Agricultural Growth Corridor of Tanzania (SAGCOT), TANAPA and the National Environmental Advisory Committee (NEAC)*

672. The recommendation requires VPO to plan and implement the dissemination of the Guideline for Sustainable Management of Wetlands (2014) to key stakeholders, including the MNRT, PMO-RALG, LGAs, TAWA, TFS, Ministry of Agriculture, Livestock and Fisheries, Southern Agricultural Growth Corridor

of Tanzania (SAGCOT), TANAPA and the National Environmental Advisory Committee (NEAC).

673. The VPO's response indicated that it had coordinated a meeting of environmental stakeholders from both Government and non-governmental institutions, held in Dodoma from 9 to 10 September 2024. The meeting aimed to bring together leaders, experts, and stakeholders to assess the current state of the environment, raise awareness on key environmental challenges, and jointly explore strategies for the effective implementation of environmental conservation and management plans, including those related to the protection and restoration of wetlands.

674. The follow-up team confirmed this, as a review of the letter with reference No. BA.78/200/03B/A dated 13 August 2024, where VPO invited the Government institutions to attend the meeting to discuss the environmental matters. However, the interview with VPO officials revealed that the guidelines for the sustainable management of the wetland ecosystem were not discussed in this meeting as a key requirement of the recommendation. Further interviews with the VPO Officials revealed that, to facilitate stakeholders' access to the guidelines, they were uploaded to the VPO website, as indicated in **Figure 11.1**. However, the follow-up noted that, despite VPO having uploaded the guidelines to its website, it had not issued any directives to stakeholders to inform them of their availability or to emphasise their utilisation. Therefore, this recommendation was **Partially Implemented**.

**Figure 11.1: Showing the Uploaded Wetland Management Guideline on the VPO's Website**



Source: <https://www.vpo.go.tz/publications/regulations?page=1>

### 11.3.3 Implementation Status of Recommendations Issued to NEMC

675. One recommendation was issued to NEMC, which was Partially Implemented. **Table 11.4** summarises the implementation status of the recommendations issued to NEMC by category.

**Table 11.4: Level of Implementation of Recommendations by Category of Recommendations by NEMC**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Coordination	1	0	1	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

676. **Table 11.4** shows that a total of one recommendation was issued under the coordination category. This recommendation is partially implemented. The detailed analysis of the one recommendation issued to NEMC is provided below;

**a) Details of the Recommendation that was Partially Implemented by NEMC**

677. The analysis of the submitted evidence and information from NEMC indicated that one recommendation was Partially Implemented. This recommendation and its status of implementation are as explained below:

- i) **Recommendation 01:** *Improve inter-sectoral coordination, information sharing, and communication among players by strengthening information-sharing mechanisms in the environment sector to ensure that Wetlands are highly protected.*

678. The recommendation requires NEMC to improve intersectoral coordination, information sharing, and communication among players by strengthening information-sharing mechanisms in the environment sector to ensure that Wetlands are highly protected.

679. The review of NEMC's response indicated that it had coordinated two key meetings to share information and strategies for the effective protection of

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wetlands. The first meeting, held from 9 to 10 September 2024 in Dodoma, convened environmental stakeholders from both Government and non-governmental institutions, and the second meeting, held on May 11, 2025, brought together Regional Environmental Experts. During this session, NEMC presented on environmental conservation. This was evidenced during the review of the letter with reference number BA.78/200/03B/A dated 13 August 2024, which revealed the mobilisation of stakeholders to participate in the stated meeting. However, interviews with VPO officials who coordinated the stated meetings revealed that no report was prepared for them and that the meetings focused on environmental matters, including the country's environmental status. This was evidenced during the review of the invitation letter to stakeholders with reference. no. BA.78/200/03B/A dated 13 August 2024.

680. Additionally, based on interviews with officials, it was noted that, despite two meetings, no mechanism has been established to facilitate continuous coordination and information sharing among stakeholders in the environmental sector to sustain wetland protection. Because MEMC took the initiative to issue directives to conduct meetings with stakeholders to discuss and share information on environmental management issues, but did not establish a mechanism to ensure continuous information sharing and communication among stakeholders, this recommendation was *partially implemented*.

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#### 11.3.4 Implementation Status of Recommendations Issued to the PMO-RALG

681. This section provides details on the status of implementation of the issued recommendations to PMO-RALG, categorised into four levels: fully implemented, partially implemented, not implemented, and overtaken by events. Table 11.5 summarises the implementation status of the recommendations issued to PMO-RALG by category.

**Table 11.5: Level of Implementation of Recommendations by Category of Recommendations by the PMO-RALG**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially - Implemented	Not Implemented	Overtaken by Event
Planning	1	0	1	0	0
Implementation/Execution	1	0	1	0	0
Development	1	0	1	0	0
Monitoring and Evaluation	1	0	1	0	0
<b>Total</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

682. Table 11.5 indicates that, among the four recommendations issued to PMO-RALG, the planning, implementation, development, and monitoring and evaluation categories each had one recommendation, all of which were partially implemented.

683. The detailed analysis of the four recommendations issued to PMO-RALG indicates that their implementation status fell under one out of five levels of implementation, under partially implemented, as detailed below:

**a) Details of Recommendations that were Fully Implemented**

684. The analysis of submitted evidence from PMO-RALG indicated that no recommendations were fully implemented.

**b) Details of Recommendations that PMO-RALG Partially Implemented**

685. The analysis of submitted evidence from PMO-RALG indicated that all four recommendations issued to PMO-RALG were partially implemented. These recommendations and their status of implementation are explained below:

- i) Recommendation No. 1: Prepare short- and long-term plans that align with the National Strategy for Sustainable Wetlands Management, with clearly defined targets and timelines for the achievement of targets.*

686. The recommendation required PMO-RALG to prepare short- and long-term plans that align with the National Strategy for Sustainable Wetlands Management, with clearly defined targets and timelines for achieving them.

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687. The interviews with PMO-RALG Officials revealed that, to ensure the implementation of this recommendation, PMO-RALG issued directives to the LGAs, requiring them to prepare a plan for the management of the Wetland ecosystem in their areas. This was confirmed through a review of the letter from PMO-RALG, reference number GB.322/492/01, dated 22 July 2022, sent to all Regional Administrative Secretaries, which requires LGAs to prepare long- and short-term plans to facilitate the conservation and protection of the wetland in their areas. Further interviews with PMO-RALG officials revealed that, despite issuing directives to LGAs, PMO-RALG had not conducted any follow-up or analysis to determine whether the LGAs understood them or reached the targeted staff for effective implementation. Additionally, no follow-up or reporting mechanism has been established to monitor the development and implementation of the wetland management plans.

688. Furthermore, during verification conducted at Kilwa DC, the audit noted that the LGAs had no plan to facilitate management of the wetland.

689. Since PMO-RALG took the initiative to issue directives to LGAs to prepare wetland management plans, but no monitoring and reporting mechanism was established to ensure that these plans are effectively prepared and implemented. Therefore, this recommendation is considered *partially implemented*.

ii) **Recommendation No. 2:** *Ensure that LGAs carry out, periodically, a comprehensive assessment of the status of wetlands in their areas of jurisdiction and develop a database for guiding effective management of wetlands*

690. The recommendation required PMO-RALG to ensure that LGAs periodically conduct a comprehensive assessment of the status of wetlands within their jurisdictions and develop a database to guide effective wetland management.

691. Through an interview with PMO-RALG officials, the follow-up noted that wetland-specific assessments were conducted in two wetland areas – Mbori and Mzase Rivers – and at the Msagali Irrigation Scheme in Mpwapwa District, Dodoma Region. However, a review of the assessment reports revealed that the assessments were conducted in October 2021, before the issuance of the audit recommendation in April 2022.

692. During discussions with PMO-RALG officials, it was revealed that, to ensure the assessment of wetland status in the country, PMO-RALG initiated a

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Climate Risk and Vulnerability Assessment. This assessment aimed to evaluate how current and future climate hazards affect communities and their environment, and to propose a range of interventions to enhance climate resilience, including improved wetland management. Through verification, follow-up confirmed that a Climate Risk and Vulnerability Assessment report was developed in May 2025, covering four LGAs: Mafia District, Mpwapwa District, Kigamboni District, and Mtama District. The reports provide insights into the characteristics of climate change, identify both human and natural causes, and recommend sector-specific adaptation measures. Further follow-up revealed that the assessment was conducted in only 4 LGAs, while the other LGAs were not addressed. Also, the conducted assessment did not involve establishing the recommended wetland databases. Therefore, this recommendation was *partially implemented*.

iii) **Recommendation No. 3:** *Develop and implement awareness campaigns in the communities in order to educate them about the benefits of conservation and protection.*

693. The recommendation required PMO-RALG to develop and implement awareness campaigns to educate communities about the benefits of conserving and protecting wetland ecosystems.

694. PMO-RALG response states that it has already issued a directive to 26 Regions to ensure that all LGAs within their mandate raise awareness among communities through ward- and village-level meetings on the benefits of conserving and protecting the wetland ecosystem.

695. The audit confirmed this through the review of a letter with reference number GB.322/492/01, dated 22 July 2022, written by PMO-RALG to LGAs, instructing them to conduct community awareness on the management of the wetland ecosystem. However, the follow-up noted that no formal wetland protection awareness campaign was implemented at the LGA level, as evidenced by the absence of awareness plans and reports from LGAs. The response from PMO-RALG officials regarding the absence of plans and reports to demonstrate the existence of a formalised awareness company states that community awareness at the lower level is a continuous activity carried out on an ad hoc basis.

696. Further interviews with PMO-RALG Officials revealed that this lack of formal awareness capacity at the Community level was attributed to PMO-RALG's failure to track and monitor the implementation of its directives, assess

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the extent of their implementation, identify existing challenges, and take appropriate action.

697. Furthermore, the audit reviewed the PMO-RALG Action Plan to determine whether it included activities to monitor community awareness. The review revealed that, for the year 2024/25, PMO-RALG had planned and allocated a budget to facilitate follow-up on environmental issues, including climate change, natural resource conservation, and clean cooking energy, in 26 regions and 184 LGAs by June 2025. However, interviews with PMO-RALG officials indicated that the follow-up activities conducted in the LGAs lacked components to raise community awareness of wetland management. Because PMO-RALG took the initiative to issue directives to LGAs to conduct community awareness on the management of wetland areas, but as of 30 August, 2025, the time of this follow-up, PMO-RALG has not done any follow-up of the implementation of its directives to LGAs and on the conducted awareness activities, which resulted to absence of formal awareness activities implemented by LGAs, this recommendation is considered as *partially implemented*.

*iv) Recommendation No. 4: Develop performance indicators for regularly monitoring LGAs' performance towards implementing the National Strategy for Sustainable Wetlands Management.*

698. The recommendation required PMO-RALG to develop performance indicators to regularly monitor LGAs' performance in implementing the National Strategy for Sustainable Wetlands Management.

699. In its response, PMO-RALG indicated that it has provided all LGAs with a comprehensive template that includes all necessary indicators, including wetland indicators. However, a review of the developed Quarterly Report Template revealed that it includes sections to be filled with information on the implementation of various activities, such as reforestation, wetland conservation, beekeeping, industrialisation, and the presence of mining areas. However, the template did not cover performance indicators such as the extent of wetland area that was restored or degraded, the level of community engagement in wetland conservation, and the enforcement of wetland protection regulations necessary for effective wetland management in the country.

700. Furthermore, interviews with PMO-RALG revealed that although PMO-RALG has developed the template, LGAs did not use it to report their activities, including wetland conservation initiatives. Additionally, the audit noted that

PMO-RALG had not issued instructions to the LGAs to emphasise the utilisation of the developed reporting template. This hinders PMO-RALG’s ability to monitor the progress of wetland management activities, thereby preventing them from assessing performance, despite the absence of established performance indicators. Because PMO-RALG developed a reporting template but did not ensure its utilisation to facilitate tracking of the LGA’s performance in managing the wetland, this recommendation is considered *partially implemented*.

### 11.3.5 Detailed Status of the Implementation of the Audit Recommendations by MNRT

701. This section provides details on the status of implementation of the issued recommendations to MNRT, categorised into four levels: fully implemented, partially implemented, not implemented, and overtaken by events. **Table 11.6** summarises the implementation status of the recommendations issued to MNRT by category.

**Table 11.6: Level of Implementation of Recommendations by Category of Recommendations by MNRT**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Coordination	1	0	1	0	0
Monitoring and Evaluation	1	0	1	0	0
<b>Total</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>

*Source:* Auditors’ Analysis of the Implementation Status of the Issued Recommendations, 2025

702. **Table 11.6** indicates that all two recommendations issued to MNRT were partially implemented, whereby one was under the coordination category, while the other was under the M&E category.

703. The detailed analysis of the two recommendations issued to MNRT is provided below.

#### a) Details of Recommendations that were Fully Implemented

704. The analysis of submitted evidence and information from MNRT indicated that **no** recommendations were fully implemented.

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**b) Details of Recommendations that were Partially Implemented by MNRT**

705. The analysis of submitted evidence and information from MNRT indicated that all two recommendations were Partially Implemented. This recommendation and its status of implementation are explained below:

*i) Recommendation No. 1: Through its agencies, TAWA, TANAPA and TFS jointly strengthen efforts in dealing with the encroachment problem in their area of jurisdiction and integrate their data with those from other wetlands stakeholders*

706. The recommendation requires MNRT, through its agencies TAWA, TANAPA, and TFS, to jointly strengthen efforts to address encroachment in their respective areas of jurisdiction and to integrate their data with that of other wetland stakeholders.

707. The MNRT response states that various efforts, such as regular monitoring of wetland ecosystems, enforcement of conservation regulations, and community awareness programs, are being made, considering that these wetlands, which are listed according to the International Importance (Ramsar Site), are managed by the Tanzania Wildlife Management Authority (TAWA) under the Tanzania Wildlife Conservation Act, Chapter 283. Furthermore, no human activities are allowed in these areas except for Conservation activities, Photographic tourism, and Tourist Hunting, in accordance with the existing Laws, Regulations, and Guidelines.

708. An interview with MNRT officials supported this response by explaining that the Ministry had undertaken efforts for wetlands designated under the Ramsar Convention, including assessments conducted in collaboration with the VPO. However, the follow-up revealed that these assessments focused only on wetlands within Ramsar-designated sites, specifically Lake Natron, Kilombero, Malagarasi, and the Mara River. Other wetlands located in national parks and game-controlled areas under MNRT's jurisdiction, but not designated as Ramsar sites, were not included in these assessments. Furthermore, despite the stated effort of conducting an assessment, since recommendation required to strengthen joint efforts between TAWA, TFS, and TANAPA in dealing with the encroachment problem in their area of jurisdiction and to integrate their data with those from other wetland stakeholders, the follow-up review of the conducted assessment revealed that, no established encroachment combating efforts that was resulted from the conducted assessment. Therefore, this recommendation is considered partially implemented.

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i) **Recommendation No. 2:** Monitor pollution levels and sources thereof within their areas of jurisdiction for effective management of the wetland areas and take strong measures to address the solid waste, wastewater, and industrial effluents within the wetlands.

709. The recommendation requires MNRT to monitor pollution levels and sources within their areas of jurisdiction for effective management of the wetland areas, and to take strong measures to address solid waste, wastewater, and industrial effluents within the wetlands.

710. Although MNRT stated various pollution control measures had been undertaken including regular inspections in parks by the Park Ecology Officer in collaboration with the Environmental Officer, and the establishment of a system to ensure compliance with environmental Laws and Regulations the audit noted that, no inspection reports, monitoring data, or documented implementation plans demonstrating that pollution levels and their sources were regularly monitored within the wetland areas under MNRT's jurisdiction.

711. Furthermore, the interview with MNRT Officials revealed that pollution monitoring and control efforts were not systematically conducted as required by the recommendation. This was evidenced by the lack of an established, specific action plan and by the lack of reporting on the control of solid waste, wastewater, and industrial effluents affecting wetlands. Additionally, the stated measures were limited to park areas, while no formally established pollution control measures were revealed for wetland areas in other reserved areas, including game reserves, indicating limited measures in pollution control.

712. Furthermore, in its action plan for implementing this recommendation, MNRT plan establish an organ to coordinate wetlands issues at the National level with focal persons at the ministerial level and working groups to include stakeholders. Although MNRT has a focal person to coordinate wetlands issues at the National level, a working group that includes stakeholders in wetlands was not established, as was planned. Therefore, the recommendation was **Partially Implemented**.

#### 11.4 Impact of the Implemented Recommendations

713. The follow-up revealed that none of the recommendations had been fully implemented to enhance wetland management in the country. Furthermore, all issued recommendations were partially implemented. As a result, the challenges that negatively affect wetland ecosystems persist.

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714. Evidence drawn from the Report on the Assessment of four sampled wetland areas, which were Malagarasi, Kilombero Valley, Malagarasi-Muyovosi and Mara River, done in 2024 by VPO, revealed that the ecological integrity of these wetlands was under threat from both natural and human-induced factors, resulting in biodiversity loss. According to this report, natural threats, including climate change and the invasion of alien plant and bird species, pose a risk to native biodiversity across the four wetlands.

715. The reports further indicate that human activities, including overgrazing, deforestation for agriculture, resource extraction, and illegal hunting, exacerbate pressures on these ecosystems.

716. Furthermore, the assessment reports revealed that these threats were linked to underlying factors, including population growth, community dependence on wetlands for livelihoods, inadequate protection measures, ineffective law enforcement, and a lack of coordination and effective management frameworks. These persistent threats are a direct consequence of not implementing recommendations on coordination, monitoring, and enforcement for wetland management.



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## CHAPTER TWELVE

### IMPLEMENTATION STATUS OF RECOMMENDATIONS ON THE IMPLEMENTATION OF CONTROL ACTIVITIES ON MEASUREMENTS

#### 12.1 Introduction

718. This chapter presents the status of implementation of the recommendations issued in the Performance Audit Report on the Implementation of Control of Measurements, which was tabled before the Parliament of the United Republic of Tanzania in April 2022. The audit aimed to determine whether the Weights and Measures Agency (WMA) and the Tanzania Bureau of Standards (TBS) adequately implemented control activities on legal, scientific, and industrial metrology to protect consumers on issues related to measurements, and whether the Ministry of Industry and Trade (MIT) effectively monitored the implementation of such activities.

719. The main audited entities were WMA, TBS, and MIT due to their respective mandates for the management and oversight of measurement control in the country. WMA is responsible for enforcing legal metrology in trade to ensure fairness, transparency, and consumer protection. TBS, as the National Metrology Institute, is responsible for scientific and industrial metrology, maintaining national measurement standards, ensuring traceability, and supporting conformity assessment. MIT is responsible for policy oversight, coordination, and monitoring of all legal, scientific, and industrial metrology activities performed by WMA and TBS.

720. The audit primarily focused on the management of standards and verification for the accuracy (traceability) of secondary and working standards, pattern approval of measuring instruments, verification of measuring instrument accuracy, surveillance of legal metrological activities, and assessment of TBS's capacity to conduct scientific and industrial metrology.

#### 12.2 Main Findings During the Previous Audit

721. The following is a summary of the main audit findings from the Performance Audit on the Implementation of Control of Measurements.

##### (a) Lack of a Formal Database for Standards and Performance

722. The audit team found that the Weights and Measures Authority (WMA) did not establish a formal database to document the performance status of

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secondary standards. This absence of an official database extended across all ten regional offices visited by the audit team. The failure to assess operational performance led to a lack of identification of gaps and areas for improvement. Consequently, the status of standards was recorded only intermittently during inventory exercises, making it difficult to obtain accurate performance data from both the WMA Headquarters and regional offices.

**(b) Delayed Verification of Secondary Standards**

723. WMA took over two years to verify the accuracy of secondary standards, which is significant as the regular verification interval is mandated to occur biennially. The delay was attributed to the Tanzania Bureau of Standards (TBS) 's tardiness in providing calibration services. As a result, the regional offices continued to use unverified secondary standards, thereby undermining the integrity of their operations.

**(c) Inadequate Verification of Working Standards**

724. The audit revealed that WMA was remiss in verifying all mass working standards. Evidence was lacking from certain regions, such as Pwani and Mtwara, which failed to verify their mass working standards for the Financial Year 2018/19. Conversely, regions like Tabora, Temeke, Dodoma, Kinondoni, Mwanza, Kilimanjaro, Ilala, and Tanga successfully maintained verification throughout the audit period. For volume working standards, including proving tanks and glass measuring cylinders, the audit highlighted significant shortcomings. Several regions, including Kinondoni and Pwani, had not verified their proving tanks for multiple Financial Years, largely due to a shortage of these instruments, necessitating sharing among regions. This inadequate management of shared instruments undermined the effectiveness of verification processes, potentially leading to unfair transactions. The audit also noted that length-measuring working standards were not verified for accuracy in all regions visited. This lack of verification meant that instruments like tape measures operated without confirmed accuracy, raising concerns about the fairness of measurements used in transactions.

**(d) Inadequate Approval of the Pattern for Measuring Instruments**

725. The audit team found that pattern approval was obtained for only 7 of 39 measuring instruments, representing 18% of the total. The remaining 82% of instruments lacked approved patterns due to insufficient analysis by WMA regarding the types and presence of measuring instruments in the market. As a result, instruments such as fuel dispensers and flow meters may have entered

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the market without appropriate approvals, posing risks of illegal operations and potential legal ramifications, including seizures. This non-compliance could lead to financial losses for traders and users, as well as unfair transactions and compromised tax collection.

**(e) Inadequate Re-Verification of Measuring Instruments by WMA  
Insufficient Re-Verification of Measuring Instruments**

726. While the audit acknowledged that WMA conducted re-verification of measuring instruments against set targets, there was a notable inability to differentiate performance metrics for initial versus re-verification tasks. WMA's reporting system failed to segregate these two functions, making it challenging to evaluate the effectiveness of the verification processes. This gap in the database, particularly concerning water meters, hindered a clear assessment of verification performance, as the existing records did not specify whether the verified meters had undergone initial or re-verification, thereby limiting comprehensive oversight.

**12.3 Results of the Follow-up on the Implementation of Recommendations**

727. This section presents the status of recommendations issued to the MIT, TBS, and WMA regarding the Implementation of the control activities for measurements. The implementation of the issued recommendations was measured using four levels of classification: fully implemented, partially implemented, not implemented, and overtaken-by-event. The subsequent subsections explain the status of implementing the issued audit recommendations.

**12.3.1 Overall Implementation of Issued Recommendations**

728. A total of 11 recommendations were issued in this performance audit report and were directed to MIT, TBS and WMA. The overall follow-up results on the implementation of the issued audit recommendations indicated that out of 11 issued recommendations, six of the recommendations were fully implemented, three recommendations were partially implemented, and two recommendations were not implemented. There was no recommendation, which was overtaken by events. **Table 12.1** details the level of implementation of the audit recommendations issued.

**Table 12.1: Level of Implementation of Recommendations by MIT, TBS and WMA**

Audited Entity	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
MIT	3	0	1	2	0
TBS	3	2	1	0	0
WMA	5	4	1	0	0
<b>Total</b>	<b>11</b>	<b>6</b>	<b>3</b>	<b>2</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

729. **Table 12.1** shows that of the 11 audit recommendations issued to MIT, TBS, and WMA, six were fully implemented, three were partially implemented, and two were not implemented.

730. Further analysis of the issued recommendations for each category was conducted across four implementation levels: fully implemented, partially implemented, not implemented, and overtaken by events. **Table 12.2** provides the implementation status of all issued audit recommendations by category.

**Table 12.2: Level of Implementation of Recommendations**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	4	2	1	1	0
Implementation/Execution	4	3	1	0	0
Development	3	1	1	1	0
<b>Total</b>	<b>11</b>	<b>6</b>	<b>3</b>	<b>2</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

731. **Table 12.2** shows that four out of 11 recommendations fall under the implementation category. Planning categories have four recommendations; the

Development category has three, while the monitoring and evaluation, and coordination categories have no recommendations.

### 12.3.2 Implementation Status of the Audit Recommendations by MIT

732. This section provides details on the status of implementing the issued recommendations, categorised into four levels: fully implemented, partially implemented, not implemented, and overtaken by an event. **Table 12.3** summarises the implementation status of the recommendations issued to MIT by category.

**Table 12.3: Level of Implementation of Recommendations by Category of Recommendations by MIT**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	1	0	0	1	0
Implementation/Execution	1	0	1	0	0
Development	1	0	0	1	0
<b>Total</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

733. **Table 12.3** shows three recommendations were issued to MIT. Of these, one in the planning category and one in the development category were not implemented, while one in the implementation category was partially implemented.

734. The detailed analysis of the eight recommendations issued to MIT is presented below:

#### a) Details of Recommendations that were Partially Implemented

735. The analysis of submitted evidence and information from MIT indicated that one (1) recommendation was partially implemented. These recommendations and their status of implementation are explained below:

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736. **Recommendation 2:** *Develop a monitoring system and support tools, such as guiding documents, to oversee the implementation and assessment of legal, scientific, and industrial metrology in the country*

737. This recommendation required MIT to develop a monitoring system and supporting tools, including guidance documents, to oversee the implementation and assessment of legal, scientific, and industrial metrology in the country.

738. The Ministry planned to prepare an integrated Strategic Plan for the newly restructured Ministry by merging the former Strategic Plan of the Ministry of Industry and Trade with the draft Strategic Plan of the former Prime Minister's Office - Investment. In response, it was noted that a Strategic Plan for 2025/26 to 2029/30 was developed and submitted to the President's Office - Public Service Management and Good Governance for comments and approval. However, following changes in the Ministry's mandate, the Strategic Plan was revised, and a Monitoring and Evaluation (M&E) Unit was created. The M&E Unit reportedly developed a draft Monitoring and Evaluation Framework in 2025 to oversee the implementation and assessment of metrology activities. These actions demonstrate some progress toward establishing mechanisms for monitoring and oversight. Therefore, this recommendation is considered partially implemented.

**b) Details of the Recommendation which was Not Implemented**

739. The analysis of submitted evidence and information from MIT indicated that two recommendations were not implemented. These recommendations and their status of implementation are explained below:

**(i) Recommendation 1:** *Prioritise completion of the National Quality Policy, including establishing a national accreditation body that will support accreditation of calibration and testing laboratories in the country, to improve the quality infrastructure of metrology in the country.*

740. This recommendation required MIT to prioritise completing the National Quality Policy and establishing a national accreditation body to support the accreditation of calibration and testing laboratories.

741. The Ministry planned to finalise the development of the National Quality Policy and establish a national accreditation body by June 2023. However, no management response was provided on evidence of progress on either the development of the National Quality Policy or the establishment of an

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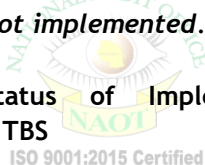
accreditation body. In the absence of implementation action, the recommendation was *not implemented*.

*(ii) Recommendation 3: Consider the establishment of an independent department that would implement the functions of the National Metrology Institute in the country to enable independent supervision and monitoring of legal, scientific, and industrial metrology activities.*

742. This recommendation required MIT to consider establishing an independent department to implement the functions of the National Metrology Institute, ensuring independent supervision and monitoring of legal, scientific, and industrial metrology activities.

743. The Ministry planned, in collaboration with its agencies, to conduct a study on the best way to develop the National Metrology Institute (NMI) and to prepare an implementation plan for its development. However, management did not provide any update on the progress of initiating or conducting the planned study. Therefore, in the absence of evidence that actions have been taken to implement this recommendation to establish an independent department, it is considered *not implemented*.

### 12.3.3 Details of the Status of Implementation of the Audit Recommendations by TBS



744. This section provides details on the status of implementing the issued recommendations, categorised into four levels: fully implemented, partially implemented, not implemented, and overtaken by an event. **Table 12.4** summarises the implementation status of the recommendations issued to TBS by category.

**Table 12.4: Level of Implementation of Recommendations by Category of Recommendations by TBS**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	1	1	0	0	0
Implementation/Execution	1	1	0	0	0
Development	1	0	1	0	0
<b>Total</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

745. **Table 12.4** shows three issued recommendations to TBS, one in the planning category and one in the implementation category were fully implemented, while one in the development category was partially implemented.

746. The detailed analysis of the eight recommendations issued to TBS is presented below:

**(a) Details of Recommendations that were Fully Implemented**

747. The analysis of submitted evidence and information from TBS indicated that two of the recommendations were fully implemented.

748. **Recommendation 2:** *Conduct a comprehensive needs analysis to establish gaps in both reference standard equipment and human resources needed for effective implementation of the country's needs.*

749. This recommendation required TBS to conduct a comprehensive needs analysis for both reference standards and human resources and to use the results to address gaps through recruitment and resource allocation.

750. In response, TBS reported conducting a needs analysis for reference standards. In response to the recommendation, TBS planned to implement this action by conducting a needs analysis for reference standards equipment in the Financial Year 2022/23 and a human resource needs analysis in the Financial Year 2021/22, followed by a request for additional staff from the President's Office - Public Service Management and Good Governance (PO-PSM&GG). The

plan also aimed to ensure that the needs assessment results would be used to address identified gaps through appropriate recruitment, training, and resource allocation. The review of evidence submitted by TBS, including: Status of Equipment and Reference Standards, Training Report, and Item 19.4: Metrology Laboratories Report of 2024/25, noted that the Bureau successfully conducted the equipment need analysis and identified the gap, as indicated in Table 12.5 in Financial Year 2024/25.

**Table 12.5: Identified Gap of Equipment and Standards**

Category	Identified Gap (%)	Gap Reduced as of August 2025
Reference Standards	53	53
Working Standards	27	27
Laboratory-Thermometry	75	65
Laboratory-Mass and Related Quantities	39	08
Laboratory-Dimension	40	07
Laboratory-Chemical Metrology	88	85
<b>Average Gap</b>	<b>54</b>	<b>40</b>

*Source:* Annexe I: Status of Equipment and Reference Standards, 2024

751. Table 12.5 shows that working standards had the lowest gap of 27%, while the largest gap was in Laboratory-Thermometry, with 75% identified.

752. Also, as of August, the Gap has decreased from the identified average of 54% to 40%. The audit further noted that the Bureau had effectively addressed the human resource component of the recommendation. By August 2025, the metrology workforce had increased to 45 personnel, including three biomedical engineers, one electrical engineer, one mechanical engineer, and one laboratory assistant. Four of these staff were deployed to the newly established mini-metrology laboratories in the Lake Zone and Southern Highlands to improve service reach.

753. In addition, 15 staff members underwent specialised technical and leadership training in Financial Year 2024/25, while three staff members were sponsored for master's studies at the Nelson Mandela Institute of Science and Technology. A structured training plan for FY 2025/26 was also approved to guide future capacity-building initiatives. The actions taken by TBS have successfully addressed the identified gaps in both human and material resources and reduced the equipment gap by 14%. The needs analysis, recruitment of skilled personnel, establishment of mini-laboratories, ongoing training programs, and procurement of equipment have collectively strengthened the Bureau's technical capacity as the National Metrology Institute. Therefore, this recommendation is considered **fully implemented**.

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- (i) **Recommendation 3:** *Prioritise capacity building in terms of all required reference standards, training, and human resources to increase the competence of TBS for effective performance of metrological activities as the National Metrology Institute.*

754. This recommendation required TBS to prioritise capacity building by procuring reference standards, training staff, and filling leadership and technical positions to ensure the performance of metrological activities at the National Metrology Institute is adequate.

755. In response to the recommendation, TBS planned to allocate funds annually for the purchase of reference standard equipment, continue training programs for metrology staff to enhance technical competence, and follow up with the President's Office - Public Service Management and Good Governance (PO-PSM&GG) on the appointment of a Metrology Manager. The plan indicated that it was necessary to ensure the sustainability of capacity development and improvement of the national measurement infrastructure.

756. A review of *Annexe I: Status of Equipment and Reference Standards, Annexe VI: Training Report, and Item 19.4: Metrology Laboratories Report (August 2025)* noted that TBS successfully implemented the planned actions. Between FY 2021/22 and August 2025, procurement of calibration equipment reduced equipment gaps from 54% to 40%, as indicated in **Table 12.3**. The review of the appointment letter with Ref. No. CDA.27/308/01/66, it was noted that the Metrology Manager was appointed on 15 March 2022 to provide full-time managerial coordination of metrological activities. Moreover, the review of the training report 2024/25 noted that continuous professional development was prioritised. Further, it was noted that 15 staff members received specialised training in 2024/25, both locally and internationally, in critical areas such as measurement uncertainty, gas detector calibration, ISO 17034, pressure measurement, and preparation of Certified Reference Materials (CRMs). Three staff members were further supported to pursue master's studies at the Nelson Mandela Institute of Science and Technology. A structured training plan for 2025/26 was also approved to ensure continued skills enhancement.

757. These achievements confirm that TBS has effectively implemented the recommendation by addressing the core elements of capacity building, leadership strengthening, and technical training. Therefore, the recommendation is assessed as fully implemented.

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## (b) Details of the Recommendation that was Partially Implemented

758. The analysis of submitted evidence and information from TBS indicated that one recommendation was partially implemented. This recommendation and its status of implementation are detailed below;

759. *Recommendation 1: Establish a comprehensive database to capture all reference standard equipment, performance status, scientific, and industrial control activities.*

760. This recommendation required TBS to develop a comprehensive database to capture and monitor all reference standard equipment, performance status, and legal, scientific, and industrial metrology activities.

761. TBS planned to prepare the Metrology Regulations, gather information for the database of reference standards, and begin establishing the Database. In reviewing the response, it was noted that TBS has prepared a draft Metrology Regulation for 2025, which is currently under review and awaiting approval. In addition, a review of the visit report 2025 noted that industrial visits were initiated in selected regions, including the Lake Zone and Morogoro, covering industries such as medical facilities, sugar factories, fish factories, and construction. While the preparation of the draft regulation and initiation of industrial visits demonstrate progress, the database has not yet been developed or deployed. The absence of a finalised and operational system means that comprehensive nationwide coverage and compliance monitoring have not yet been achieved. Therefore, the recommendation was *partially implemented*.

### 12.3.4 Details of the Status of Implementation of the Audit Recommendations by WMA

762. This section provides details on the status of implementation of the issued recommendations, categorised into four levels: fully implemented, partially implemented, not implemented, and overtaken by event. **Table 12.6** summarises the implementation status of the recommendations issued to WMA by category.

**Table 12.6: Level of Implementation of Recommendations by Category of Recommendations by WMA**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	2	1	1	0	0
Implementation/Execution	2	2	0	0	0
Development	1	1	0	0	0
<b>Total</b>	<b>5</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

763. **Table 12.6** shows five issued recommendations to WMA. In the planning category, two recommendations were issued, of which one was fully implemented and one was partially implemented. In the implementation/execution category, both recommendations were fully implemented. The development category had one recommendation, which was fully implemented.

764. The detailed analysis of the eight recommendations issued to MIT is presented below:

**(a) Details of Recommendations that were Fully Implemented**

765. The analysis of submitted evidence and information from WMA indicated that four (4) recommendations were fully implemented. These recommendations and their status of implementation are explained below:

- (i) Recommendation 1:** *Establish a comprehensive database to capture all legal control activities for both standards' performance status and pattern approvals.*

766. This recommendation required the Weights and Measures Agency (WMA) to develop a comprehensive database to capture all legal control activities, including standards' performance status and pattern approvals, to enhance data management, traceability, and performance monitoring within legal metrology functions.

767. In response to the recommendation, WMA planned to develop a centralised information management system known as the VIPIMO Software (WMA-MIS). During the physical verification, it was noted that WMA successfully developed and deployed the VIPIMO Software (WMA-MIS) in FY 2024/25, and that the software is operational. It can be accessed via the link <https://mis.wma.go.tz>.

768. Based on the recommendation to develop the software, WMA has developed and operationalised the VIPIMO Software; therefore, this recommendation is assessed as **fully implemented**.

*(i) Recommendation 2: Establish a comprehensive resource needs analysis to identify gaps in secondary and working standard equipment, human resources, vehicles, and tools required for the effective implementation of legal meteorological activities.*

769. This recommendation required the Weights and Measures Agency (WMA) to conduct a comprehensive resource needs analysis covering secondary and working standard equipment, human resources, vehicles, and operational tools essential for the effective implementation of legal metrological activities.

770. In response to the recommendation, WMA planned to establish a resource needs analysis for the secondary and working standard equipment, human resources, vehicles, and operational tools. The review of the Human Resource Plan 2025/26-2029/30, the Review of the technical equipment procurement list of 2025, and the Motor Vehicle Needs Assessment of 2025 indicated that the WMA conducted a needs analysis to identify gaps, as shown in **Table 12.7**.

**Table 12.7: WMA Resource Needs Analysis**

Category	Indicator	Before Audit	After Implementation (2025)
Human Resource	% Staffing gap	Not established	28%
	% Staff requiring training	Not identified	62%
Technical Equipment	Priority equipment procured	Ad-hoc procurement	17
Vehicles	% Functional vehicles	Not assessed	68%
	% Vehicles requiring replacement	Not assessed	32%

Source: Human Resource Plan 2025/26-2029/30, technical equipment procurement list of 2025 and Motor Vehicle Needs Assessment of 2025.

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771. Table 12.7 shows the identified gaps in human resources at 28%, training at 62%, and vehicles requiring replacement at 32%.

772. The resource needs analysis is being used to guide actual staffing, procurement, and logistical planning. Therefore, in light of the audit recommendation to conduct the resource need analysis, this recommendation was **fully implemented**.

*(ii) Recommendation 3: Develop office policies for supporting effective enforcement of measurement standards and develop guidelines based on EU directives and OIML recommendations (other than volume and flow measures) to assist staff in planning, conducting, and reporting operations.*

773. This recommendation required the Weights and Measures Agency (WMA) to develop office policies to support effective enforcement of measurement standards and to develop guidelines based on EU directives and OIML.

774. In response to the recommendation, WMA planned to amend the Weights and Measures Act, Cap. 340, to harmonise national legislation with regional and international frameworks, develop new regulations to accommodate emerging measurement technologies, and prepare Standard Operating Procedures (SOPs) to support uniform enforcement practices. During the audit, it was noted that the Weights and Measures Act, Cap. 340 (R.E. 2023) was amended to formally recognise international and regional metrology documents, providing a legal basis for adopting OIML recommendations and EU directives in national enforcement frameworks. The Final Draft Amendment to Government Notice (GN) No. 288, August 2025, further introduces regulatory provisions for the control of advanced measurement instruments, including Automatic Tank Gauging (ATG) systems, taximeters, and pre-packaged goods, to ensure compliance with OIML and related standards. In addition, WMA has developed and operationalised four (4) Standard Operating Procedures (SOPs) of 2024 to guide field staff and technical officers in performing verification and inspection duties:

- *SOP for Pre-Packaged Goods Inspection* - provides standardised procedures for sampling, inspection, and reporting of pre-packaged goods;
- *SOP on Fixed Storage Tanks* - outlines verification procedures, calibration requirements, and safety protocols for fixed petroleum storage facilities;

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- *SOP on Loading and Offloading of Fuel at Depots and Fuel Stations* - establishes procedures to ensure accurate and traceable fuel transfers; and
  - *Guidelines for Automatic Tank Gauging (ATGs) for Depots and Retail Stations* - detail metrological and technical requirements, permissible errors, and verification standards.

775. These legislative and procedural instruments collectively strengthen WMA's institutional capacity to enforce legal metrology in accordance with international norms. They also standardise operational processes, improve staff consistency in verification and reporting, and enhance transparency in enforcement activities.

In line with the recommendation, WMA has amended the Weights and Measures Act and developed four SOPs and guidelines to assist staff in planning, conducting, and reporting operations. Therefore, this recommendation is assessed as *fully implemented*.

- (i) Recommendation 4:** *Prioritise capacity building across all required secondary and working standards, maintain standards in acceptable ambient conditions for traceability, and strengthen training programs and human resources conducting cost and benefit analysis of temporary and permanent employees so as to enhance competence of WMA on emerging issues of metrology.*

776. This recommendation required the Weights and Measures Agency (WMA) to prioritise capacity building for all required secondary and working standards, ensure proper ambient and traceability conditions, and strengthen training programs and human resources.

777. In response to the recommendation, WMA planned to prioritise the procurement of meteorological equipment and reference standards, and to develop a structured training program for technical staff. During the audit, a review of the List of Technical Equipment Procured showed that WMA had acquired 17 key instruments essential for strengthening metrological operations. Further review of the Human Resource Plan 2025/26-2029/30 revealed a structured framework for developing staff competence, identifying a staffing gap of 171 positions, and outlining a five-year recruitment and training strategy. Additionally, a review of the Motor Vehicle Need Analysis (August 2025) indicated planned logistical improvements, including the procurement of 100 additional vehicles as indicated in **Table 12.8**.

**Table 12.8: WMA’s Need Analysis**

Indicator	Baseline (Before Implementation )	Current Status (After Implementation)	Change / Improvement as of November 2025
Technical Equipment	Nil	New equipment procured: 2 water meter test benches, 2 taximeter verifiers, 10 portable taximeter verifiers, 3 portable electricity meter kits	17 new equipment procured:
Human Resource Gap Identification	Nil	HRP shows required 592 positions vs 421 available staff	Availability of the human resource capacity building framework
Vehicle availability & logistics for field operations	Nil	90 vehicles assessed: 61 functional; 29 non-functional; an additional 100 vehicles planned	Availability of the vehicle acquisition plan

Source: WMA need analysis, 2025

778. **Table 12.8** shows the results of the needs analysis conducted in Financial Year 2024/25, which identified a human resource gap of 171 positions, the planned procurement of 100 additional vehicles, and the acquisition of 17 new technical equipment. Based on the recommendation to prioritise capacity building, WMA provided evidence, that addressed the key elements of capacity building during the Financial Year 2024/25 and the human development plan for the Financial Year 2025/26. Therefore, the recommendation is assessed as **fully implemented**.

**(b) Details of Recommendations that were Partially Implemented**

The analysis of submitted evidence and information from WMA indicated that one of the recommendations was partially implemented.

- (i) **Recommendation 5:** *Prioritise risk-based and realistic targets in the planning and implementation of legal meteorological instruments, including consumer awareness, to achieve effective consumer protection.*

779. This recommendation required the Weights and Measures Agency (WMA) to establish risk-based, realistic targets for planning and implementing legal

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metrology activities, including public and consumer awareness programs, to enhance the effectiveness of consumer protection initiatives. In response to the recommendation, WMA planned to develop a comprehensive Communication Strategy to guide awareness campaigns, stakeholder engagement, and risk-based planning and deploy the VIPIMO Software for accurate data collection.

780. The audit noted that WMA developed the Communication Strategy (2025/26-2029/30), which provides a clear framework for risk-based and evidence-driven communication planning. It identifies key strategic pillars: consumer awareness, stakeholder coordination, media engagement, and digital transformation. The document sets out five-year goals, annual action plans, and measurable indicators for monitoring and evaluation of public awareness outcomes. The audit verified that the strategy establishes specific risk-based targets for public engagement by prioritising high-risk sectors such as petroleum products, pre-packaged goods, and weighing instruments used in trade. It outlines the use of diverse communication channels, including mass media, digital platforms, exhibitions, and school-based education programs, to promote awareness of legal metrology and consumer protection. The inclusion of a monitoring and evaluation (M&E) framework enables continuous assessment of campaign effectiveness and alignment with WMA's performance objectives.

781. Additionally, the integration of the VIPIMO Software (WMA-MIS) enhances communication and reporting by providing real-time data on inspection activities, violations, and enforcement trends. Together, these measures demonstrate a comprehensive, coordinated approach to risk-based planning and adequate consumer protection. Based on the provided evidence, WMA has partially addressed the requirements of the recommendation in the formulation of the communication strategy; its implementation remains to be done. Therefore, the recommendation is assessed as *partially implemented*.

#### **(c) Details of Recommendations that were Not Implemented**

782. The analysis of submitted evidence and information from WMA indicated that no recommendations were not implemented.

#### **12.4 Impact of the Implemented Recommendations**

783. This section presents the noted impacts from the recommendations that have been fully or partially implemented.

### 12.4.1 Enhanced Monitoring, Coordination, and Accountability in National Metrology Activities

784. The establishment of the M&E Section and preparation of a draft framework indicate an essential step toward improving coordination and accountability in monitoring legal, scientific, and industrial metrology activities. However, the absence of a finalised Strategic Plan, approved M&E framework, and operational guiding documents limits the Ministry’s ability to systematically track performance, assess progress, and enforce accountability across metrology institutions.

### 12.4.2 Strengthened Calibration Capacity through Additional Metrologists and Regional Mini-Laboratories

785. The recruitment of additional metrologists and the establishment of mini-laboratories in two zones have increased workforce capacity, expanded regional coverage, and further improved equipment calibration, as indicated in **Table 12.9**, which shows the trend in calibrated equipment from the Financial Year 2023/24 to the Financial Year 2024/25.

**Table 12.9: Calibrated Equipment**

Lab Name	Number of Equipment Calibrated		Change (%)
	2023/24	2024/25	
Temperature	5,598	6,259	12
Laboratory-Mass and Related Quantities	3,977	3,957	-01
Laboratory-Dimension	1,310	870	-34
Laboratory-Chemical Metrology	316	397	26
<b>Total</b>	<b>11,201</b>	<b>11,483</b>	<b>03</b>

*Source:* Annexe I: Status of Equipment and Reference Standards, 2024

786. **Table 12.9** shows the total number of equipment calibrated increased from 11,201 in 2023/24 to 11,483 in 2024/25, representing an overall improvement of 3%. This positive trend reflects enhanced service capacity, driven by strengthened human resources and expanded laboratory operations.

787. The needs analysis enabled TBS to identify gaps in both equipment and human resources, leading to targeted recruitment and the establishment of zonal mini-laboratories. These measures have improved accessibility and efficiency in calibration services, contributing to the observed three-per-cent increase in calibrated equipment between 2023/24 and 2024/25.

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### 12.4.3 Strengthened Calibration Efficiency through Training, Equipment, and Human Resources

788. Capacity building in terms of all required reference standards, training, and increased human resources has improved the efficiency and quality of calibration services. These measures have improved efficiency in calibration services, contributing to the observed 3% increase in the number of calibrated equipment items between 2023/24 and 2024/25.

### 12.4.4 Incremental progress toward establishing regulatory and oversight tools

789. The actions taken show incremental progress toward establishing regulatory and oversight tools. However, without an operational database, TBS lacks a central mechanism to track, analyse, and ensure the traceability of standards nationwide. This limits effective monitoring, creates gaps in compliance assurance, and delays improvements in service delivery for industries that rely on calibrated equipment.

### 12.4.5 Strengthened Data Reliability and Operational Oversight through the VIPIMO System

790. The establishment of the VIPIMO Software (WMA-MIS) has modernised WMA's operational processes by enabling real-time tracking of verification and inspection activities, improving data reliability, and facilitating evidence-based planning and reporting.

791. A review of the Instruments Inspection Reports for FY 2024/25 and FY 2025/26, and the Collection Reports for FY 2024/25 and FY 2025/26, noted that the system has improved data capture, consistency, and traceability of inspection and verification activities. The VIPIMO Software enables real-time recording of inspections, verification outcomes, and revenue collections, reducing reliance on manual consolidation and improving the accuracy of operational reporting. This has enhanced management oversight and evidence-based planning for inspection activities, as shown in **Table 12.10**, which lists the instruments inspected and the improvements in revenue collection.

**Table 12.10: Selected Performance Indicators Before and After Implementation of VIPIMO Software**

Indicator	2024/25	2025/26	Observed Change
Total instruments inspected/verified	75,872	91,105	+20% increase
Variance between estimated and actual inspections	16%	6%	Reduced variance
Total revenue collected (TZS)	38.7 billion	25.4 billion <sup>5</sup>	Improved tracking

*Source:* Auditors' Analysis of Instruments Inspection Reports and Headquarters Collection Reports for FY 2024/25 and FY 2025/26, 2025

792. **Table 12.10** shows that the total number of instruments inspected/verified was high in Financial Year 2025/26, at 91,105 instruments, and the variance between estimated and actual inspections decreased by 6%.

793. The reduction in variance between estimated and actual inspections from 16 per cent in the Financial Year 2024/25 to 6 per cent in Financial Year 2025/26 indicates improved planning accuracy and reporting reliability following the implementation of the VIPIMO Software. The system has enabled closer alignment between planned inspections and actual field activities.

#### **12.4.6 Enhanced Capacity for Legal Metrology Services through Targeted Resource Planning**

ISO 9001:2015 Certified

794. The implementation of the resource needs analysis produced measurable benefits in planning and operations. Staffing and training gaps were quantified at 28% and 62%, respectively, enabling structured workforce planning. Procurement of 17 priority metrological instruments strengthened inspection and verification capacity. A logistical assessment found that 68% of vehicles were functional and 32% required replacement, informing targeted mobility planning. Collectively, these quantified improvements enhanced WMA's readiness to deliver legal metrology services effectively.

#### **12.4.7 Enhanced Inspection Coverage and Consistency through Updated Legal and Operational Frameworks**

795. The amendment of the Weights and Measures Act, CAP. 340 (R.E. 2023) and the development of four Standard Operating Procedures and one technical guideline led to measurable improvements in enforcement. Standardised procedures enabled expanded inspection coverage across high-risk instruments, resulting in a 20% increase in total inspections. The alignment with OIML and

<sup>5</sup> FY 2025/26 figures reflect partial-year data at the time of review

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EU directives improved consistency in verification, inspection, and reporting. At the same time, the use of standardised SOPs reduced procedural variability and strengthened traceability of enforcement decisions across regions.



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## CHAPTER THIRTEEN

### IMPLEMENTATION STATUS OF RECOMMENDATIONS ON THE ALLOCATION AND DISBURSEMENT OF HIGHER EDUCATION STUDENTS' LOANS

#### 13.1 Introduction

796. This chapter presents the status of implementation of the recommendations issued in the Performance Audit Report on the Allocation and Disbursement of Higher Education Students' Loans, which was tabled in the Parliament of the United Republic of Tanzania in April 2022. The Overall Audit Objective was to assess whether the system for providing loans to higher education students by the Ministry of Education, Science and Technology and the Higher Education Students' Loans Board (HESLB) functions properly and whether loans are provided efficiently and equitably to needy students.

797. The main audited entities were the Ministry of Education, Science and Technology (MoEST) and the Higher Education Students' Loans Board (HESLB). This is because the Ministry of Education, Science and Technology (MoEST) is mandated to oversee the management of higher education students' loans in the country, including the development of policies and other instruments to guide access to loans and financing mechanisms in higher education. The Board is solely responsible for managing the provision of Higher Education Students' Loans and for determining the mechanisms by which students can access them. The Board executes all functions that facilitate access to loans by eligible higher education students.

798. The audit covered the entire range of higher education students who benefit from HESLB loans in Mainland Tanzania and Zanzibar. The audit covered the period from 2016/17 to 2020/21 to assess HESLB's performance in providing loans to higher education students in Tanzania. The selected span of years enabled the Audit Team to adequately capture the performance of the Ministry and the Board across the entire period, both before and after migrating to an online, system-based platform for both allocation and disbursement exercises. This enabled the Audit Team to provide an objective, accurate, and fair assessment of HESLB's performance.

#### 13.2 Main Findings During the Previous Audit

799. The following summarises the main audit findings from the Performance Audit of the Allocation and Disbursement of Higher Education Students' Loans.

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### **a) Inadequate Oversight in the Provision of Loans to Higher Education Students**

800. The audit team identified significant shortcomings in the oversight responsibilities of the Ministry of Education, Science and Technology (MoEST) regarding the financial support for higher education students. The existing framework is guided by the Education and Training Policy of 2014, which is insufficiently detailed in key areas, including enrollment rates, allocation methods, and degree classification. The lack of comprehensive guidelines has led to weak policy enforcement, thereby adversely affecting disadvantaged students' access to loans.

801. Further analysis revealed that the funding sources for higher education loans have not evolved; the scheme still relies predominantly on Government funding, which constituted 65.21% of total loanable funds in the 2020/21 academic year, with the remaining 34.79% coming from repayments. This limited diversification in funding has raised concerns about the scheme's sustainability. Moreover, the audit found that MoEST's oversight of the Higher Education Students' Loans Board (HESLB) and the overall management of loan disbursements are insufficient. The lack of a review process for means-testing and performance reports, and a formal agreement with HESLB, has led to a lapse in effective oversight, further complicating the administration of loans and management policies.

ISO 9001:2015 Certified

### **b) Issuance of Loans to New Students**

802. HESLB has struggled to meet the financial needs of all eligible students, allocating loans to only 72.2% of those who qualified for admission. This has led some students to drop out due to financial constraints; reports indicate that approximately 492 students have discontinued their studies over the past five years for this reason. On a positive note, HESLB has improved its efficiency in disbursing loans to first-year students, managing to release funds about a week before the start of the academic year. This enhancement can be attributed to increased automation in loan allocation processes, which has streamlined operations over recent years.

### **c) Ineffective Management of Loan Applications**

803. The audit also highlighted significant shortcomings in HESLB's outreach efforts, noting that it reached only 40% of potential applicants, given the number of secondary schools and students eligible for loans. This oversight left 60% of potential applicants without access to essential information about loan

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availability. Additionally, the support systems in place for applicants were found lacking. During the audit, the online support feature on the Online Loan Application Management System (OLAMS) was non-functional, and HESLB's social media channels were inactive and unresponsive to inquiries. This lack of engagement further alienated applicants seeking assistance. Integration with external verification systems was another critical issue. HESLB had integrated with only one of the eight potential channels required to confirm applicants' information, resulting in manual verification requirements that delayed the application process. This inefficiency disproportionately affected applicants from rural areas, who faced additional challenges compared to those in urban areas, where resources for obtaining loan information were more readily available.

### 13.3 Results of the Follow-up on the Implementation of Recommendations

804. This section presents the implementation status of issued recommendations to the Ministry of Education, Science and Technology in Tanzania and the Higher Education Students' Loan Board. The implementation of the issued recommendations was measured using four levels of classification: fully implemented, partially implemented, not implemented, and overtaken-by-event.

#### 13.3.1 Overall Implementation of Issued Recommendations

805. A total of 11 recommendations were issued in this performance audit, whereby three recommendations were directed to the Ministry of Education, Science and Technology (MoEST) and eight recommendations were directed to the Higher Education Students' Loan Board.

806. The overall follow-up results indicated that of 11 recommendations, sixeight were fully implemented, fivthree were partially implemented, and none were either not implemented or overtaken by events. **Table 13.1** details the level of implementation of the audit recommendations issued.

**Table 13.1: Level of Implementation of Recommendations by HESLB and MoEST**

Audited Entity	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
HESLB	8	5	3	0	0
MoEST	3	3	0	0	0
Total	11	8	3	0	0

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

807. **Table 13.1** indicates that of the 11 issued recommendations, eight were fully implemented, three were partially implemented, no recommendations were either implemented or overtaken by the events.

808. Further analysis of the issued recommendations for each implementation category was made based on the four implementation levels. **Table 13.2** provides details on the level of implementation for all issued audit recommendations, grouped by these categories.

**Table 13.2: Level of Implementation of Recommendations by Category for HESLB and MoEST**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	2	1	1	0	0
Implementation	6	5	1	0	0
Monitoring and Evaluation	3	2	1	0	0
Total	11	8	3	0	0

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

809. **Table 13.2** shows that out of eleven issued recommendations, the review of recommendations by category for the Higher Education Students' Loans

Board (HESLB) and Ministry of Education, Science and Technology (MoEST) shows that out of eleven (11) recommendations issued, eight (73%) were fully implemented, and three (27%) were partially implemented. None of the recommendations was overtaken by events. Under Planning, two recommendations were issued, one was fully implemented, while the other was partially implemented. Under Implementation, six recommendations were issued; five were fully implemented, and one was partially implemented. Under monitoring, 3 recommendations were issued; two were fully implemented, and one was partially implemented.

### 13.3.2 Detailed Status of the Implementation of the Audit Recommendations by HESLB

810. This section provides details on the status of implementation of the issued recommendations to HESLB, categorised into four levels: fully implemented, partially implemented, not implemented, and overtaken by an event. Table 13.3 summarises the implementation status of the recommendations issued to HESLB by category.

**Table 13.3: Level of Implementation of Recommendations by Category of Recommendations by HESLB**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	2	2	0	0	0
Implementation	6	3	3	0	0
<b>Total</b>	<b>8</b>	<b>5</b>	<b>3</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

811. Table 13.3 indicates that among the recommendations issued to HESLB, the planning category had two recommendations, the implementation category had six recommendations. The implementation status indicates that five recommendations were fully implemented and three recommendations were partially implemented. Furthermore, no recommendations were either not implemented or overtaken by events. The detailed analysis of the eight recommendations issued to HESLB is presented below:

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**d) Details of Recommendations that were Fully Implemented by HESLB**

812. The analysis of submitted evidence and information from HESLB indicated that 5 out of 8 recommendations were fully implemented. These recommendations and their status of implementation are explained below:

(i) *Recommendation 1: Develop and implement strategies to ensure an adequate and relevant application window is set to enable all potential loan applicants to lodge complete and accurate applications.*

813. This recommendation required HESLB to develop and implement strategies to ensure an adequate and relevant application window is set to enable all potential loan applicants to lodge complete and accurate applications. In response, the Management of HESLB reported that it extended the loan application period from 60 days in the 2021/22 academic year to 90 days in subsequent years, as reflected in the Loan Application Guidelines for 2022/23 to 2025/26.

814. In reviewing the Guidelines and Criteria for Issuance of Loans to Bachelor's Degree Students for Academic Year 2024/25 and 2025/26, the audit team noted that the Loan Application window for the Academic Year 2024/2025 opened from 1 June 2024 to 31 August 2024, for a total of 90 days. Furthermore, the Loan Application window for the Academic Year 2025/2026 opened on 15 June 2025 and closed on 31 August 2025. This is equivalent to 77 days. As a result of this extended application period, the number of students applying for loans has increased from 99,762 in 2022/23 to 150,530 in 2024/25, as detailed in **Table 13.4**.

**Table 13.4: Trend of Students Applying for the Higher Education Students' Loans from 2021/22 to 2024/25**

Academic Year	Application Window (Days)	Submitted Applications (number)	Complete Applications (number)	Increase in Number of Applicants(%)
2021/22	60	96,221		0%
2022/23	84	99,762		4%
2023/24	90	123,390		24%
2024/25	90	150,530		22%

*Source:* The Guidelines and Criteria for Issuance of Loans to Bachelor's Degree Students for Academic Years 2022/23, 2023/24, and 2024/25 and Annual Report on Issuance of Loans and Grants dated June 2025

815. **Table 13.4** indicates that the percentage of received applications rose by 4% from the Financial Year 2021/22 to 2022/23. It again rose by 24% from the Financial Year 2022/23 to 2023/24 and by 22% from the Financial Year

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2023/24 to 2024/25. The percentage increase in loan applications was driven by the periodic amendment of the higher education students' loan application window, from 60 days in 2021/22 to 90 days in 2024/25. Based on these actions and outcomes, the audit team concluded that this recommendation has been **fully implemented**.

(ii) **Recommendation 2: Develop strategies to ensure that in-school advanced secondary students receive adequate awareness of the loan application criteria.**

816. In implementing this recommendation, HESLB planned to deploy new strategies, including engaging the Tanzania Heads of Secondary Schools Association (TAHOSSA) and the Prime Minister's Office (PMO-RALG) to enhance awareness on loan applications.

817. Reviewed Report on Sensitisation on Higher Education Students' Loan Application for the Financial 2024/25 and 2025/2026 noted that the Management of HESLB conducted loan application awareness programs in 165 secondary schools and mid-level colleges across Mainland Tanzania and Zanzibar. These programs were delivered directly in schools or by inviting secondary school students, particularly Form Six students, to attend sessions held in accessible venues within the respective regions, allowing participation from a single school or multiple schools. Specifically, in FY 2024/25, HESLB reached 38,930 prospective higher education students' loan applicants in 20 regions, to clarify the criteria and modalities of the loan application for the 2024/2025 academic year. In FY 2025/26, HESLB conducted outreach sessions for prospective higher education students seeking loans, reaching 26,785 students across 22 regions. The outreach sessions provided clarity on loan application procedures, eligibility criteria, and the importance of repayment to students, parents/guardians, and other key stakeholders.

818. Furthermore, the Management of HESLB added that it delivered loan application education during various national business and education exhibitions, such as Zanzibar Higher Education Exhibitions, Education Week, and Sabasaba, which provide opportunities for Form Six students as well as other community groups. The HESLB Report on Participation in Strategic Exhibitions for 2024/25 indicated HESLB Management participated in Six Strategic Exhibitions. It used the events to raise awareness of loan applications and loan repayments through educational and promotional materials. The participating exhibitions included: Dar es Salaam International Trade Fair (DITF), the 5th Zanzibar Higher Education Exhibitions organised by the Ministry of Education and Vocational Training, the 3rd Pemba Higher Education Week at

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Gombani Stadium in Chake Chake, Kizimkazi Festival, and the Farmers Day Exhibitions in both the Northern and Southern zones of the United Republic of Tanzania.

819. Moreover, posters with 25 key Questions and Answers regarding the loan application for Financial Year 2024/2025 were distributed to secondary schools, postal offices, and internet cafes across the 20 visited regions. Furthermore, in the Financial Years 2022/23, 2024/25, and 2025/26, HESLB prepared and published the Loan Application Guidelines in both Kiswahili and English, and developed and published content on HESLB's social media platforms (Twitter, Instagram, Website, and Facebook) to provide guidance on proper loan application procedures. Therefore, based on the implemented actions and outcomes, it is concluded that this recommendation is fully implemented.

*(iii) Recommendation 3: Institute appropriate mechanisms to ensure online support systems are properly functioning to enhance efficiency and effectiveness in the application to higher education students' loan applicants.*

820. The recommendation required HESLB to implement a process to enhance communication during the loan disbursement process through online support systems to improve timeliness, efficiency, and effectiveness in loan applications for higher education students from loan applicants to loan beneficiaries.

821. In implementing this recommendation, HESLB, through its Public Relations Department, Disbursement Department, and Legal Departments, contracted TTCL to manage the Customer Centre and introduced the Call Management Facility. HESLB also improved the Digital Disbursement Solution (DiDiS) and conducted an Outreach program to sensitise Higher Education Students on the Higher Education Students' Loan Application in Financial Year 2025/2026, as described in the implementation status of Recommendation. The Auditors reviewed the Contract with TTCL on Call Centre for Calls Management, 2024, which covered all aspects for call center. The auditors also reviewed the User Acceptance Test Report, 2024, for the implementation of (DiDiS), which was a pass.

822. HESLB Management also introduced a multi-channel support ecosystem, including Digital Omni Channel Customer Engagement Platform (DOCEP), Call Centre, Chatbot, and Social Media. Auditors reviewed HESLB Online Platforms on 19 March 2026, which revealed the Instagram Account had 108,000 subscribers, and the Facebook Account had 27,000 subscribers, indicating

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enhanced awareness of the higher education student loans information. Furthermore, the presence of signed contracts with TTCL, DOCEPS, and live dashboards (OLAMS and eMrejesho) directly ensures real-time feedback mechanisms to loan applicants. The shift to real-time feedback mechanisms allows for the measurement of service quality that was missing previously. Based on these actions and outcomes, the audit team concluded that this recommendation has been **fully implemented**.

(iv) **Recommendation No. 6:** *Conduct a review of the system for the Online Loan Application Management System to increase the level of information collected and used in means testing of student applicants.*

823. The recommendation requires HESLB to review the Online Loan Application Management System to increase the level of information collected and used in the means testing of student applicants. Actions to be taken include reviewing and developing detailed, well-structured needs assessments and requirements for use during the HEET projects to address OLAM's possible enhancements. Information collected includes: attended schools and colleges by applicants through NECTA and NACTVET, information on applicants' social status and community through RITA and Zanzibar Civil Status Registration Agency (ZCSRA), certified disability reports, information from low-income families identified by TASAF, students raised by orphanages, information on parents serving sentences in prisons verified by the Ministry of Home Affairs, information on funding for education at previous levels, NIDA, and National Physical Addressing information. All the information is used in the loan planning and disbursement process.

824. The audit reviewed the board's allocation business requirement document, which outlines the business needs and the reviews to be made in OLAMS as guiding rules for defining applications and allocations. The provided improvements are to be made as desired by users, with the expected results. Also, the Board's implementation plan activities report for 2025 noted that the Board has enhanced the iLMS and OLAMS modules as part of ICT system improvements. The review of the Annual Report on the Issuance of Loans and Grants for June 2025 reveals that the Board has received 150,530 applications across all loan categories, an increase of 18.02% compared to the last academic year, as shown in **Table 13.5**.

**Table 13.5: Loan Applications Trend**

Academic Year	No. Applications	Trend (%)
2021/22	96,221	0
2022/23	99,762	3.55
2023/24	123,390	19.14
2024/25	150,530	18.03

*Source:* Auditors' Analysis of the applications trend, 2021/22 to 2024/25, 2025

825. Table 13.5 shows the trend in applicants from 2021/22 to 2024/25. The review of the implementation report stated that there was an increase of 18.03% as compared to the previous year. However, the trend has decreased by 1.11%, down from the previous year's 19.14% increase. Through increased loan applications resulted from the system improvements, the Board has managed to allocate loans to Bachelor's degree students, as shown in Table 13.6

**Table 13.6: Loan Allocations for Bachelor's Degree Students**

Academic Year	1 <sup>st</sup> Years	Continuing	Total Students	Increase (%)	Allocated Funds (TZS billion)
2021/22	72,979	104,913	177,892	0%	570
2022/23	73,179	124,293	197,472	9.92%	650.7
2023/24	78,979	144,813	223,792	11.76%	741.3
2024/25	81,079	158,252	239,331	6.49%	753.7

*Source:* Auditors' Analysis of Loan Allocation, 2021/22 to 2024/25, 2025

ISO 9001:2015 Certified

826. Table 13.6 shows loan allocations for bachelor's degree students, as reviewed in the annual report on the issuance of loans and grants of June 2025, which shows an increase in the number of students as loan beneficiaries. However, the trend decreased by 5.27% in 2024/25. Also, the Board allocated TZS 173.7 million to 12 students overseas, TZS 1.4 billion to 308 postgraduate freshers, and TZS 806.4 million to 27 postgraduate students and 50 PhD students. Based on the impact analysis of the increase in applicants through OLAMS, it is concluded that the recommendation should be **fully implemented**.

(v) **Recommendation No. 8:** HESLB is required to strengthen the internal disbursement gateway to improve the accuracy and reliability of the database that stores allocation and disbursement data.

827. The recommendation requires HESLB to strengthen the internal disbursement gateway to increase the accuracy and reliability of the database that stores allocations and disbursement data for higher education student loans. HESLB responded that it has continued to enhance the digital loan repayment system, which was initially piloted in a few institutions during the

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2017/18 academic year. Currently, all student payments are processed through the DiDiS System.

828. Review of the Demonstration document and DiDiS User Acceptance Test Report shows that HESLB succeeded in upgrading the Digital Disbursement Solution (DiDiS) system to ensure timely and accurate disbursement, to provide instant on-the-spot loan disbursement reports, to facilitate data management for future repayment follow-up, to manage unused funds (returns), and to enhance accountability of funds. As of 16 September, 2025, DiDis registered 102,064 students and processed returns amounting to TZS 57,624,964,128 during the follow-up period from the Financial Year 2022/23 to 2025/26. Based on the provided auditor's analysis, it is therefore concluded that this recommendation was fully implemented.

#### **e) Details of Recommendations that HESLB Partially Implemented**

829. The analysis of submitted evidence and information from HESLB indicated that three recommendations were partially implemented. These recommendations and their status of implementation are explained below:

*(i) Recommendation 4: Conduct a major review of the Loan Management System for means testing students' neediness to eliminate all material system errors during the means testing exercise.*

ISO 9001:2015 Certified

830. In implementing this recommendation, HESLB conducted a review of the financing of higher education students through the Higher Education for Economic Transformation (HEET) project. In this project, HESLB assessed the sustainability of the current structure, focusing on financing mechanisms and on alternative funding sources that had not been explored. The review report was presented, outlining the process for identifying ability to pay and neediness, and informing on new testing mechanisms. However, verifiable documentation showing the evaluation of the LMS architecture, coding logic, or testing of the parameter used to generate funding for students' financial need was not presented for audit review. Also, evidence of the assessment of the private sector's and individuals' willingness and capacity to finance higher education in Tanzania was not presented for audit scrutiny.

Furthermore, the following evidences were not presented for audit review Final HEET project review report with explicit sections on system testing, validation, and error elimination and quantitative performance indicators show measurable improvements in allocation accuracy. The audit team found that inadequate review of the Loan Management System for means testing students' neediness

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to eliminate all material system errors during the means testing exercise was caused by inadequate documentation and follow-through on key technical and analytical components of the review process, including system validation and stakeholder engagement, due to weak coordination and project monitoring mechanisms.

831. Consequently, without a comprehensive system review supported by verifiable evidence, the reliability and accuracy of the means testing process cannot be assured. Also, the absence of measurable indicators limits HESLB's ability to assess improvements in fairness and efficiency of loan allocation. Based on these actions and outcomes, the audit team concluded that this recommendation has been *partially implemented*.

*(ii) Recommendation No. 5: Establish effective strategies to acquire alternative sources of financing for higher education students' loans to increase the number of students who can access higher education students' loans.*

832. The recommendation requires HESLB to establish effective strategies to secure alternative source of financing for higher education student loans, thereby increasing the number of students who can access them.

833. The Management of HESLB responded that the Government, through the Board, has influenced private institutions to assist in financing higher education loans for students. Currently, NMB offers TZS 200 billion in loan opportunities to parents to help their children finance higher education. HESLB has also established an Investment Policy, approved by the Treasury Registrar, allowing investment in Government securities and bonds, as well as in CRDB Bank through the SAMIA Bond. The Board has also prepared a Grant and Scholarship Policy for 2025, which aims to encourage and invite various higher education stakeholders to contribute to students' higher education costs. Also, HESLB is collaborating with Institutions such as NMB Foundation, which provides scholarships, Maritime Education and Training Fund (METFUND), which offers affordable loans to students studying "maritime professions", DirectAid, which offers scholarships to needy students studying at Abdulrahman Al-Sumait University (SUMAIT), Bank of Tanzania, which provides the Mwalimu Julius K. Nyerere Scholarship, and Campaign for Female Education (CAMFED), which provides funding for girls from vulnerable backgrounds. The efforts have increased the number of Tanzanians receiving assistance with higher education costs (scholarships and loans), as shown in **Table 13.7**.

**Table 13.7: Tanzanians Receiving Assistance with Higher Education Costs**

No.	Organisation	Number of students
1.	CAMFED TZ	336
2.	NMB - Nuru Yangu	107
3.	SUMAIT-DIRECT AID	188
4.	NMB	100
5.	BOT-MWALIMU NYERERE Scholarship	40
6.	METFUND	4
7.	SAMIA Scholarship Grants	3038
Total		3,813

*Source:* Auditors' Analysis on the Review of the Alternative Sources of Financing for Higher Education Students' Loans, 2025

834. **Table 13.7** shows that 3,813 students were under alternative loan schemes and scholarships. The HESLB Financing Report indicated that 100 students were entitled to receive loans from the portion of TZS 200 billion, 9% interest Elimu Loan, financed by NMB, while 188 students benefited from the SUMAIT-Direct aid Nuru yangu scheme. Reviewed Letter with Ref No: NMBF/PR/2024/23/05/021, also indicated 107 students were financed by NMB under the NuruYangu scholarship. CAMFEDTZ reported in October 2024 that it had awarded scholarships to 336 beneficiaries. SAMIA Scholarship grants, as reviewed in the implementation of the Board's planned activities as of 20 February 2025, allocated TZS 3.243 billion to 644 first-year students and TZS 3.392 billion to 669 continuing students. Moreover, the SAMIA Scholarship grants allocated TZS 8.97 billion to 1,725 students in 2024, bringing the total to 3,038 students. The BoT-Mwalimu Nyerere scholarship has sponsored 40 students as of 2025, and Metfund has sponsored four students.

835. Furthermore, the audit team noted that the Board has an Investment and Treasury Management Policy (2006) to accumulate additional funds with the view of strengthening HESLB's sustainability of the higher education students' revolving fund. Also, the HESLB's Grant and Scholarship Policy of 2025 aimed at establishing a structured, transparent, inclusive, and sustainable framework for the provision of grants and scholarships.

836. The audit team further analysed the existence of alternative financing, as presented in **Table 13.8**.

**Table 13.8: Alternative Sources of Financing for Students' Higher Education**

Source/ Partner	Category of financing	Year Started	Amount (TZS billion)	Beneficiaries	Verification status by the audit team
NMB (Elimu Loan)	Loan	2023/2024	200 <sup>6</sup>	100	Verified
NMB Foundation(Nuru Yangu)	Scholarships	2022/23	--	62	Verified
		2023/24		45	
CAMFED	Grants for vulnerable girls	2024/25	—	336	Verified
BoT (Mwalimu Nyerere Scholarship)	Postgraduate scholarships	2021/22	—	10	Verified
		2022/23		10	
		2023/24		10	
		2024/25		10	
METFUND	Maritime student loans	2024/25	—	4	Verified
DirectAid	Scholarships (SUMAIT)	2024/25	—	188	Verified
CRDB Investment (SAMIA Bond)	Interest income	2024	--	0	Verified
SAMIA Scholarship Grants	Scholarship grants	2023/24	8.97	1,313	Verified
		2024/25	6.63	1,725	
Total			215.6	3,813	

Source: Auditors' Review of Alternative Sources of Financing for Students' Higher Education, 2025

837. **Table 13.8** presents the alternative financing strategies, financing sources, financing categories, amounts financed, numbers of beneficiaries, and auditors' verification status. However, the audit team noted that students financed by sponsors other than HESLB had separate arrangements with each financier, and that funds were directly channelled to the respective students by the financiers. For instance, the scholarships provided by DirectAid, MetFund, BoT Mwalimu Nyerere, CAMFED, and NMB NuruYangu were allocated directly to students, and the Board lacked information on the amounts students were funded.

<sup>6</sup> TZS 200 Billion represents total NMB Loan facility available for Eligible Beneficiaries; 100 students withdrew from this pool.

838. However, the follow-up team noted that, despite the availability of alternative higher education student loan financing alongside financing through the Board, the financing was insufficient to ensure that all eligible loan applicants were allocated higher education student loans. **Table 13.9** shows the number of students who were eligible for loan allocation but were not allocated loans by the HESLB due to insufficient financial capacity.

**Table 13.9: Comparisons of Loan Allocation Versus Number of Eligible Applicants from 2022/23 to 2024/25**

Academic Year	Number of Eligible Students (passed means testing)	Number of Students Allocated a Loan	Students Allocated Loans (%)	Allocated Amount (TZS billion)
2022/23	107,706	73,179	68%	866.30
2023/24	169,064	81,283	48%	795.81
2024/25	169,450	88,427	52%	129.21

*Source:* Auditors' Analysis of Loan Allocation versus Loan Applicants 2022/23 to 2024/25.

839. **Table 13.9** shows that 2022/23 leads with 73,179 allocated students, representing 68% of the 107,706 eligible students who passed means testing. Year 2024/25 has the fewest allocated students, at 52%. Furthermore, the audit compared the approved budget and the released funds for financing higher-education student loans from 2022/23 to 2024/25, as shown in **Table 13.10**.

**Table 13.10: Budgeted funds Versus Released funds for HESLB 2022/23 to 2024/25**

Academic Year	Approved Loan Budget (TZS billion)	Released Fund (TZS billion)	Funds Released (%)
2022/23	657	656.87	100
2023/24	990.07	497.23	50
2024/25	1,002	454.05	45.3

*Source:* Auditors' Analysis on Budgeted Funds vs Released Funds 2022/23 to 2024/25, 2025

840. **Table 13.10** shows budgeted vs released funds for HESLB 2022/23 to 2024/25, with 2024/25 having the lowest release at 45.3% of TZS 454.05 billion. It was further noted that, due to budget constraints, the number of students allocated loans is lower than the number of students who passed means testing, as shown in **Table 13.10**. Based on the auditors' analysis, this recommendation was partially implemented.

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*(iii) Recommendation No. 7: HESLB is required to devise and implement a quality control system to reduce the level of material errors in the means testing and loan allocation processes.*

841. The recommendation requires HESLB to devise and implement a quality control system to reduce material errors in the means testing and loan allocation processes. The HESLB responded that, in the 2023/2024 academic year, the Loans Board conducted a comprehensive review of its loan allocation and disbursement management systems, including an assessment of quality assurance mechanisms to address challenges in loan allocation and repayment.

842. The review covered all departments involved in the loan allocation and repayment process, including allocation, disbursement, repayment, and recovery. The exercise generated a set of system improvement requirements (user requirements) that also informed enhancements to the Loan Application Guidelines. The identified system improvement requirements were fully implemented by the ICT Department and subsequently subjected to User Acceptance Testing (UAT) by the aforementioned departments before being integrated into the operational system.

843. A review of the Allocation Business Requirement Document of 2025 revealed that the HESLB prepared a Business Needs and Business Requirements document for improvements as desired and expressed by users. Moreover, the review of the User Acceptance Form, which shows improvement made in the Online Loan Application System, and Allocation System, accompanied by the improvements made in the applicants' sponsorship forms, and access given to the Applicants raised from the orphanage centre to download and to re-attach the Student Orphanage Centre Form (SOCF). Despite HESLB's efforts to review the Allocation Business Requirement Document, the Board did not provide any document demonstrating a reduction in material errors in the means-testing and loan-allocation processes. Therefore, based on the information currently available, the recommendation has been *partially implemented*.

### **13.3.3 Detailed Status of the Implementation of the Audit Recommendations by the Ministry of Education, Science and Technology**

844. This section provides an update on the implementation status of the recommendations issued to MoEST. A total of three recommendations were issued to MoEST. All three recommendations were fully implemented. **Table 13.11** summarises the implementation status of the recommendations issued to MoEST by category.

**Table 13.11: Level of Implementation of Recommendations by Category of Recommendations by MoEST**

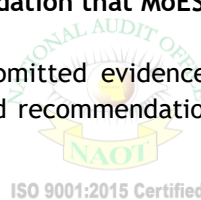
Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Monitoring and Evaluation	3	3	0	0	0
<b>Total</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2024

845. Table 13.11 indicates that in the three recommendations issued to MoEST, all the recommendations fall in the Monitoring and Evaluation category, and all of the recommendations were fully implemented as detailed below:

**a) Details of the Recommendation that MoEST Fully Implemented**

846. The analysis of the submitted evidence and information from MoEST indicated that all three issued recommendations were fully implemented, as explained below:



*(i) Recommendation 1: Revise and strengthen the oversight role in the management of allocations and disbursement of Higher Education Students' Loans to effectively streamline policy issues on higher education financing.*

847. This recommendation required MoEST to revise and strengthen its regulatory role in the management of allocations and the disbursement of Higher Education Students' Loans. In response, the MoEST, as of 30<sup>th</sup> August 2025, has continued to receive quarterly performance reports from HESLB, review them, and provide guidance where necessary. The Chairperson of the Board of Directors submits these reports.

848. Reviewed its Education and Training Policy of 2014 and established the Education and Training Policy of 2014 Version 2023. Article 3.16 pg. 66-67 direct to have sustainable financing at all levels of education. To implement the Education and Training Policy of 2014, Version 2023, the budget for financing higher education through loans and scholarships has continued to increase, from 570 bn in academic year 2021/22 to 785.5 bn in academic year 2024/25.

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849. Furthermore, through the Department of Higher Education, monitoring mechanisms have been significantly strengthened, and various measures have been introduced to improve oversight and management of loan planning and allocation processes conducted by the Higher Education Students' Loans Board (HESLB). These initiatives were intended to ensure that loan resources are managed more efficiently, transparently, and in alignment with national higher education financing policies. Key measures undertaken include:

(i) Facilitate structured working sessions with HESLB Management aimed at evaluating the extent to which established policies are being implemented. These sessions provide an opportunity to review progress, identify operational challenges, and recommend corrective actions where necessary, thereby enhancing accountability and policy compliance.

(ii) Actively participating in the annual preparation of loan issuance guidelines by providing technical inputs, strategic guidance, and policy directives. This involvement ensures that the guidelines are practical, responsive to students' evolving needs, and effective in reinforcing the Government's cost-sharing policy for higher education.

850. Collectively, these measures have contributed to improved coordination between the Ministry and HESLB, greater policy alignment, and a stronger framework for monitoring the equitable and sustainable allocation of students' loans. In implementing this recommendation, MoEST established a systematic monitoring. The evidence shows they've received and reviewed five (5) quarterly performance reports, which is a key part of oversight. They have also initiated 2 structured working sessions with HESLB management to evaluate policy implementation and to become active participants in preparing the annual loan issuance guidelines, as evidenced by two letters with reference numbers AB.128/215/01C/94 and AB.128/215/011/47, dated 05/11/2021 and 16/05/2025, respectively.

851. MoEST has successfully revised the 2014 policy and introduced the Education and Training Policy of 2014 Version 2023. This new policy specifically directs sustainable financing for all levels of education. As a direct result of this policy, MoEST increased the budget for loans and scholarships from 570 billion to 785.5 billion over FY 2022/23 to FY 2024/25, thereby addressing the recommendation's call for increased funding. Also, the coverage of fresher loans increased from 132,000 in 2022/23 to 245,799 in 2024/25, a 46.3% increase, thereby improving the allocation and disbursement of loans. The audit team concluded that the recommendation was fully implemented.

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*(ii) Recommendation 2: Conduct a timely review of the performance of the HESLB operations in relation to the delivery of allocating and disbursing higher education students' loans to needy students.*

852. This recommendation required MoEST to use the findings of a comprehensive review of HESLB to develop a new digital communication system to address existing shortcomings, particularly the timely tracking of students and communication among stakeholders.

853. The audit evidence confirms that a comprehensive review of HESLB was undertaken by a consultant. A key finding of this review was the presence of integration challenges across systems, thereby validating the need for the new digital communication system. The evidence shows that HESLB, guided by the review's findings, has developed and implemented the Digital Disbursement Solution Plus (DiDiS). This system directly addresses the disbursement process, ensuring timely payments and operational efficiency. The number of registered students and institutions using the system proves its implementation. Also, HESLB has allocated loans to needy students who passed means testing. For FY 2025/26, about 145,075 needy students applied for loans, and 98,644 were awarded loans, representing 68% of applicants. Therefore, the audit team concluded that this recommendation was fully implemented.

*(iii) Recommendation 3: Strengthen the oversight function of the Ministry by devising measures that will enhance the enforcement of oversight instruments of the Ministry on the management of Higher Education Students' Loans, particularly in the allocation and disbursement of loans.*

854. This recommendation required the Ministry of Education, Science and Technology (MoEST) to strengthen its oversight function by devising measures to enhance the enforcement of the Ministry's oversight instruments for the management of Higher Education Students' Loans, particularly in the allocation and disbursement of loans.

855. In response to HESLB's oversight functions, the MoEST has maintained representation on the Board of Directors by appointing two members: one from the Ministry of Education, Science and Technology (Mainland) and another from the Ministry of Education and Vocational Training (Zanzibar). These members contribute to policy and operational guidance.

856. The Ministry had taken a direct measure to strengthen its oversight by appointing two members to the HESLB Board of Directors, one from the Ministry (Mainland) and one from the Ministry of Education and Vocational Training

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(Zanzibar), with the appointment letters reference numbers CAB.128/215/01C/6 and CAB.128/215/01C/11 of 6<sup>th</sup> November 2023. This move ensured an active presence on the HESLB governing body. By having representatives on the board, the Ministry gained a mechanism to directly influence policy and operational decisions related to the allocation and disbursement of loans. This was a key to enhancing the Ministry's oversight. The inclusion of board members from MoEST has led to an increase in budgets for loans and scholarships, from 570 billion in FY 2022/23 to 785.5 billion in FY 2024/25. Therefore, it is concluded that this recommendation was fully implemented.

### **13.4 Impact of the Implemented Recommendations**

857. This section presents the noted impacts from the recommendations that were fully implemented or partially implemented.

#### **13.4.1 Impact of Recommendations Issued to HESLB**

858. The recommendations implemented by HESLB had the following impact on the repayment of higher education students' loans. The recommendations implemented by HESLB had the following impact on the allocation and disbursement of higher education students' loans.

##### **(a) Increase in the Number of First-Year Students Allocated with Higher Education Students' Loans From 2021/222 to 2024/25**

859. The implementation of the recommendation requiring HESLB to develop and implement strategies to ensure an adequate and relevant application window, aimed at enhancing the ability of all potential loan applicants to lodge complete and accurate applications, had a positive impact on loan allocation to first-year applicants.

860. This is because the review of the Annual Report on Issuance of Loans and Grants, dated June 2025, noted that the number of first-year students allocated loans increased by 10% from 72,979 in 2021/22 to 81,079 in 2024/25.

861. Review of Annual Report on Issuance of Loans and Grants dated June 2025, noted that, the increased loan allocation to the first-year students was attributed to the increase in the number of complete and accurate applications by 4% in 2022/23, 24% in 2023/24 and 22% in 2024/25. The revision of the application window from 60 days in 2021/22 to 90 days in 2024/25 led to more

applications, resulting in an increase in the number of students allocated higher education student loans.

**(b) Increased Rate of Online Loan Applicants**

862. Through implementing the recommendation that requires HESLB to review the OLAMS to increase the level of information collected and used in means testing of student applicants. The reviewed OLAMS increased the quantity of information collected and used in means testing of student applications, there has been an increased trend in the number of online applicants from 0% in 2022/23 to 18.03% for the FY 2024/25 as well as increase in the number of beneficiaries ranging from 6% in 2021/22 to 11% in 2024/25, as indicated in **Table 13.12**.

**Table 13.12: Trend of Online Applications for Higher Education Student Loans From 2021/22 To 2024/25**

Financial Year	Total Online Applicants	Increase in Online Applicants (%)
2021/22	96,221	0
2022/23	99,762	3.55
2023/24	123,390	19.14
2024/25	150,530	18.03

*Source: Auditors' Analysis of the Applications Trend, 2021/22 to 2024/25*

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863. The trend in higher education students' loan allocations over a four-year period highlights the number of students who passed the means testing, the number of loans allocated, and the corresponding allocation percentage. The analysis in **Table 13.6** provides insight into the extent to which eligible applicants were supported and into year-to-year changes in coverage in loan allocation from 2021/22 to 2024/25 by the Board, with 2024/25 showing a significant 10.5% increase compared to the previous year. allocation from 2021/22 to 2024/25 by the Board, with 2024/25 showing a significant 10.5% increase compared to the previous year

**(c) Increased Number of Students Financed Through Alternative Sources of Financing**

864. By influencing private institutions, HESLB secured seven alternative sources of financing: SAMIA Scholarship Grants, DirectAid, METFUND, BOT (Mwalimu Nyerere Scholarship), CAMFED, NMB Foundation (NuruYangu), and NMB Elimu Loan. These institutions increased the number of students who can access higher education student loans through alternative financing

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arrangements other than direct allocation by the HESLB. The number of students who accessed higher education student loans through alternative financing is presented in **Table 13.8** with the number of beneficiaries financed from alternative sources totalling 3,813 beneficiaries, with TZS 215.6 billion in financing and SAMIA scholarship grants, with the highest number of beneficiaries at 3,038 students.

#### **13.4.2 Impact of Recommendations Issued to MoEST**

##### **a) Increase in Budget for Loan Allocation, and Students covered by HESLB Loans**

865. MoEST increased the budget for loans and scholarships from 570 billion to 785.5 billion over FY 2022/23 to FY 2024/25, directly addressing the recommendation's call for an increased budget. Also, the coverage of fresher loans increased from 132,000 in 2022/23 to 245,799 in 2024/25, a 46.3% increase, which also addressed the allocation and disbursement of loans.

##### **b) Implementation of the New Digital System (DiDiS)**

866. A consultant conducted a comprehensive review of HESLB operations, identifying integration challenges across various systems. This led to the development of the new Digital Disbursement Solution Plus (DiDiS) system, which directly enabled the efficient disbursement of loans to students allocated by the Loans Board. Also, HESLB has allocated loans to needy students who passed means testing. For FY 2025/26, about 145,075 needy students applied for loans, and 98,644 were awarded loans, representing 68% of applicants.

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## CHAPTER FOURTEEN

### IMPLEMENTATION STATUS OF RECOMMENDATIONS ON THE MANAGEMENT OF HIGHER EDUCATION STUDENTS' LOAN REPAYMENT

#### 14.1 Introduction

867. This chapter presents the status of implementation of the recommendations issued in the Performance Audit Report on the Management of Higher Education Students' Loan Repayment, which was tabled in the Parliament of the United Republic of Tanzania in April 2024. The Overall Audit Objective was to assess whether the Higher Education Students' Loans Board has collected all loans and whether the fund is sustainable.

868. The audit specifically assessed the effectiveness of the Board in ensuring that matured beneficiaries' loans were collected in a timely and adequate manner, that loan repayment targets were forecast accurately and reliably, that loan beneficiaries were tracked, and that loans were recovered in a timely and adequate manner.

869. The main audited entity was the Higher Education Students' Loans Board (HESLB). The audit focused on key loan-repayment processes for higher-education student loans. Specifically, the audit examined how HESLB collects due and overdue loans from beneficiaries, including the timeliness of collections and the actual amounts collected. The audit covered eight (8) Financial Years from 2014/15 to 2022/23. This period was selected because it included various reforms at the HESLB, including a change in the Monthly Deduction Rate from 8% to 15% and the introduction of a Zero-Rating Policy to waive Value.

#### 14.2 Main Findings During the Previous Audit

870. The following is a summary of the main audit findings from the Performance Audit on the Management of Higher Education Students' Loan Repayment.

##### (a) Unsatisfactory Collection of Matured Beneficiaries' Loans

871. The audit reveals concerns regarding the collection of HESLB's mature loans. Matured loans and outstanding loans from matured loans indicated that outstanding loans are increasing yearly. The outstanding loans increased from TZS 552.97 billion (2015/16) to TZS 3.02 trillion (2022/23). Also, in the Financial

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Year 2022/23, HESLB recorded a Portfolio at Risk rate of 85%, compared with the best-practice microfinance rate of 10%. The audit also noted an increase in overdue loans of 10 years or more, rising from 0.42% in 2014/15 to 2.52% in 2022/23. It points to a risk in the loan portfolio, indicating potential challenges in liquidating these long-overdue loans. The analysis also highlights inadequate collection rates among self-beneficiaries, ranging from 2.8% to 8.1%, underscoring the need to focus on employed beneficiaries and to improve tracing strategies.

**(b) Inadequate Forecasting of Loan Repayment Targets**

872. The audit identified shortcomings in HESLB's approach to forecasting loan repayment targets. The noted shortcomings show how unreliable the current reliance on historical data is, such that the HESLB model significantly underestimates targets compared with alternative forecasting models that account for 12 months of due instalments and 12 months of TZS 100,000 instalments. The comparison between the current forecasting model and alternative approaches revealed a significant disparity in estimated loan repayment targets, contributing to the insufficient recovery of 33% of matured loans by the Financial Year 2022/23.

**(c) Insufficient Tracing of Loan Beneficiaries to Enhance Loan Repayment**

873. The audit revealed significant weaknesses in tracing loan beneficiaries for payment, particularly those with overdue loans. That HESLB did not identify and bill 61% of the beneficiaries with matured loans as of September 2023. This inefficiency was attributed to several factors, including inadequate employer inspections, insufficient integration of ICT systems with key stakeholders, ineffective awareness campaigns, and insufficient coordination among stakeholders. The consequences of ineffective tracing were evident in the low loan repayment collection rate, as discussed in Section 3.2 of this report.

**(d) Inadequate Management of Bills to Enhance Loan Repayment**

874. The Audit noted challenges within HESLB's billing and loan repayment procedures. With only 46% of matured loans billed, this indicates a substantial gap in identifying and billing beneficiaries, with only those identified as employed being billed. Also, it was noted that HESLB delayed collecting the first instalment from beneficiaries, with delays ranging from 0 to 8 years.

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### (e) Non - compliance by HESLB to Enforce Loan Recovery Measures

875. The audit revealed a concerning pattern of untimely recovery of overdue loans by the Higher Education Students' Loans Board (HESLB). The failure to enforce loan recovery measures has led to a significant increase in the cumulative amount of overdue loans over the past decade. The lack of action against loans overdue for more than 10 years led to a rise from TZS 6.7 billion in 2014/15 to TZS 110 billion in 2022/23. Also, the audit noted the existence of non-compliant employers for the period under review. Despite identifying instances of non-compliance for which fines could be imposed, HESLB has failed to take the necessary measures, resulting in a staggering total of uncharged fines amounting to TZS 150 billion. This represents a significant financial gap that could have contributed to HESLB's sustainability.

### 14.3 Results of the Follow-up on the Implementation of Recommendations

876. This chapter presents the status of recommendations issued to the Higher Education Students' Loan Board (HESLB). The implementation of the issued recommendations was measured using four levels of classification: fully implemented, partially implemented, not implemented, and overtaken-by-event.

#### 14.3.1 Overall Implementation of Issued Recommendations

877. A total of 11 recommendations were issued in this performance audit, whereby recommendations were directed to the Higher Education Students' Loan Board (HESLB).

878. The overall follow-up results indicated that out of 11 recommendations, five were fully implemented, four were partially implemented, and none of the recommendation was either not implemented or overtaken by events. The issued recommendations were clustered into four categories of processes involved in loan repayment, namely: Implementation, Monitoring, Coordination, and Development. **Table 14.1** provides details on the level of implementation for all issued audit recommendations, grouped by these categories.

**Table 14.1: Level of Implementation of Recommendations by Category for HESLB**

Category of Recommendation	Total Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Implementation	7	5	2	0	0
Monitoring	1	1	0	0	0
Coordination	2	1	1	0	0
Development	1	0	1	0	0
<b>Total</b>	<b>11</b>	<b>7</b>	<b>4</b>	<b>0</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

879. Table 14.1 shows that, of the 11 issued recommendations, seven fall under implementation, one under monitoring, one under development, and two under coordination. Additionally, seven recommendations were fully implemented; five fall under the implementation category, one under monitoring and one under the coordination category. Four recommendations were partially implemented; two fall under the implementation category, one under the coordination category, and one under the development category.

**a) Details of Recommendations that were Fully Implemented**

880. The analysis of submitted evidence and information from HESLB indicated that seven recommendations were fully implemented. These recommendations and their status of implementation are explained below:

*(i) Recommendation 1: Configure ILMS to perform age analysis to show each loan's overdue instalments and days/months overdue.*

881. The recommendation required HESLB to define loan beneficiary default in terms of days or months and to establish a clear distinction between loan repayment and recovery to effectively collect loan repayments from difficult loan beneficiaries.

882. In implementing this recommendation, HESLB, through its Technical Department, in collaboration with the Directorate of Loan Repayment and Recovery (User Department), planned to revisit Loanee Ledger configurations and computation to include days/months overdue by date. According to

submitted evidence, the ILMS had been configured to perform age analysis and generate defaulter reports in line with the Auditors' recommendations.

883. Auditors also noted that Part 2.9.2 of the HESLB Loans Repayment and Recovery Manual required the Loan Repayment and Recovery Officers to establish loan beneficiaries whose loans are due for payment to trace their whereabouts; establish loans due for payment through a report of debtors ageing analysis in the Loan Repayment Module; and establish due and overdue loans to be followed by preparation of strategies for tracing respective loan beneficiaries. Further review of the extracted loan repayment data from the ILMS revealed that the system has been configured to perform ageing analysis and generate default reports. The ILMS can indicate and produce various loan repayment statuses, including overdue loans, loans with due instalments for collection, loans in a grace period, loan statuses for ongoing students, and defaulters' reports, as shown in **Figure 14.1**.

**Figure 14.1: An Extract of Loan Age Analysis Report from the ILMS**

Loanee Id :	IndexId :	Loan Category :	Full Name :	Institution :	Entry Year :	Grad Year :	Loan Age :	Total Loan :	Total Repayments :	Outstanding Bal
152933	S0505.0080.2004	LUG	PATRONINGE LEKE	TUICO	2008	2011	14	7,369,970.00	4,779,900.00	2,590,070.00
199093	S1094.0084.2007	LUG	MAISALA SHABANI	UDSM.UDSM.HKS.U	2010	2013	12	8,414,310.00	0.00	8,414,310.00
62727	S0302.0278.1997	LUG	RAMADHANI - NDO	UDSM	2001	2005	20	2,823,980.30	624,000.00	2,199,980.30
215133	S0389.0024.2006	LUG	Mariana Andrew Shi	MVUCE	2011	2012	13	443,137.50	443,137.50	0.00
171993	S0696.0033.2005	LUG	IDD NAIBU ABED	ARU.SUA	2008	2012	13	16,440,581.09	16,440,581.09	0.00
74141	P0321.0015.1975	LUG	ONESMO SHEM ME	UDSM.SUA.ARU.DI	2001	2009	16	8,100,552.72	305,694.00	7,794,858.72
64447	F0038.8330.9999	LUG	MARTINE - PHILLIP	UDSM	2001	2004	21	1,666,500.00	0.00	1,666,500.00
151792	S0496.0106.2000	LUG	EMMANUEL - LEO	UDSM	2004	2008	17	5,102,701.30	5,179,623.00	2,183.38
178618	S0779.0070.2007	LUG	EVODIUS - BENEDI	UDSM.UDSM(CASS)	2010	2013	12	9,598,030.00	0.00	9,598,030.00
81909	S0103.0055.2005	LUG	SYLVESTER STEV	UDOM	2009	2012	13	7,375,957.08	7,452,040.00	-76,082.92
170412	S0673.0052.2000	LUG	KJANAH WILLIAM	MNMA	2009	2012	13	9,465,326.22	9,465,326.22	0.00

Source: ILMS Loan Ageing Analysis Report, 2025

884. **Figure 14.1** shows that the ILMS performs loan ageing analysis, displaying the Loanee entry year, graduation year, loan age, total loan amount, total repayment amount, and overdue loans. These data enabled HESLB to trace beneficiaries whose loans are due for payment and their default status. Furthermore, the ILMS can produce the defaulters report, as shown in **Figure 14.2**.

**Figure 14.2: Extract of Defaulters Report from the HESLB ILMS Loan Repayment**

The screenshot shows the 'iLMS Loan Repayment | Loan Defaulters' interface. It includes a search filter for 'Pay Year' (2025) and 'Choose Month' (June). Below the filter is a table of loan defaulters with the following data:

Loanee ID	Index No	Full Name	Check No	Employer	Sector Name	Region Name	Principal	Total Loan	Repayments	Outstanding
227426	S0441.0003.2004	HAMIS - ISMAIL	111672065	-			10,032,500.00	10,687,379.00	9,005,855.40	1,681,523.60
397750	S3651.0141.2012	YOHANA A ISRAEL		EA FOODS LIMITEC	AGRICULTURE	Kinondoni	12,345,000.00	12,468,450.00	1,983,750.00	10,484,700.00
208835	S1420.0024.2007	CHIPEGIWA PETER		EA FOODS LIMITEC	AGRICULTURE	Kinondoni	8,849,000.00	8,937,490.00	1,416,747.20	7,520,742.80
406335	S0332.0123.2013	ZAINABU JUMA MR		EA FOODS LIMITEC	AGRICULTURE	Kinondoni	14,153,000.00	14,234,530.00	1,290,000.00	13,004,530.00
463444	S2666.0023.2014	JOSEPH KAMBONI		EA FOODS LIMITEC	AGRICULTURE	Kinondoni	11,162,000.00	11,273,620.00	600,438.00	10,773,182.00
380631	S1487.0152.2009	EDWARD MURIGA		EA FOODS LIMITEC	AGRICULTURE	Kinondoni	11,685,000.00	11,801,850.00	4,556,250.00	7,245,600.00

**Source:** HESLB Loan Defaulters Reports extract from ILMS, 2025

885. **Figure 14.2** reveals that ILMS generates a loan Defaulters Report with useful information, including an index number, the beneficiary's full name, the employer's name, the total loan issued, the repayment status, and the outstanding amount. The generation of the loan defaulters report enabled

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HESLB to determine the number of defaulters and the outstanding amounts for collection. Hence, improving the loan collection efficiencies. For instance, the review of the HESLB Quarter Four Report for the Financial Year 2024/25 revealed an improvement in loan collection from TZS 177.611 billion in 2023/24 to TZS 194.553 billion in 2024/25, a 10% increase. Based on these actions and outcomes, the audit team concluded that this recommendation has been **fully implemented**.

*(ii) Recommendation 2: Define loan beneficiary default in days or months, and establish a clear demarcation between loan repayment and recovery to effectively collect loan repayment from difficult loan beneficiaries.*

886. In implementing this recommendation, the Audit Team noted that HESLB established clear demarcations for loan repayment (due loans) and recovery (overdue loans) in Parts 2.9 and 3.9 of the HESLB Loan Repayment and Recovery Manual of 2022.

887. These demarcations were applied through the Ageing and Defaulter Reports, contributing to a 9.54% increase in loan collections and achievement of 102% of the loanee tracing target in FY 2024/25. The increased loan collections and loanee tracing were also attributed to strengthened enforcement measures by HESLB, which used the improved Integrated Loan Management System (iLMS) to trace defaulters. Moreover, the audit noted that the LMS has been configured to perform age analysis and generate default reports. Its flexible, customisable reporting has strengthened loanee tracing and employer inspections, resulting in a 9.54% increase in loan collections from TZS 177.6 billion in 2023/24 to TZS 194.5 billion in 2024/25. Further review of the extracted loan repayment data from the ILMS revealed that the system is configured to perform ageing analysis and generate defaulter reports.

888. The ILMS can indicate and record the various loan repayment statuses, including overdue loans, loans with due instalments for collection, loans in a grace period, loan statuses for ongoing students, and defaulters' reports, as shown in the extracts under **Figures 13.1** and **13.2**. Therefore, this recommendation is **fully implemented**.

*(iii) Recommendation 5: Establish cost-effective tracing strategies for loan beneficiaries, especially self-employed beneficiaries and those residing outside the United Republic of Tanzania.*

889. The recommendation required HESLB to establish cost-effective tracing strategies for loan beneficiaries, especially self-employed beneficiaries and

those residing outside the United Republic of Tanzania. This was to be achieved by firming up and operationalizing a cost-effective strategy and by developing and utilizing the diaspora portal.

890. The Management of HESLB responded that the Board’s management had implemented cost-effective strategies to trace loan beneficiaries, particularly self-employed individuals, through various tracing initiatives. These included the use of Ward Executive Officers (WEOs) who located and submitted details of graduates from their wards for scrutiny to identify beneficiaries. In addition, an Informal Sector Help Desk had been established to specifically handle cases from the informal sector, including making direct calls to guarantors to request disclosure of information on the whereabouts of guaranteed beneficiaries. Furthermore, in the FY 2024/25, Management operationalised system integration with the Tanzania Revenue Authority (TRA) to enhance tracing efforts for beneficiaries employed in the informal sector. These initiatives enabled the tracing of 3,924 beneficiaries in the informal sector, facilitated the recovery of TZS 762.36 million, and increased loan recovery by 9.54 per cent in FY 2024/25 compared to FY 2023/24.

891. With respect to the diaspora, HESLB Management reported collaborating with the Ministry of Foreign Affairs and East African Cooperation to trace all loan beneficiaries living and working abroad through Tanzanian diplomatic offices. The management conducted Diaspora Clinics in the United Kingdom, the United States of America, and the Netherlands during FY 2024/25 and FY 2025/26. These efforts successfully identified 180 loan beneficiaries with outstanding loans totalling TZS 2.28 billion. Table 14.2 shows the level of implementation of the activities to trace loan beneficiaries.

**Table 14.2. Implementation Status of Activities for Tracing Loan Beneficiaries**

Activity / Output	Target	Verified Achievement	Implemented(%)
Informal-sector beneficiaries traced (number)	110,000	127,062	115.51
Amount recovered from Informal Sector (TZS million)	624,400,000	762,356,583.05	122.10
Diaspora beneficiaries traced (number)		180	—
Amount Recovered from Diaspora (TZS)	-	-	-
MoU with TRA (number of loan beneficiaries traced)	2,420,000	1,374,650	56.80
Informal Sector Help Desk established (collected amount in TZS)	-	4,088,673,610	-
Letters to be sent	-	-	-

*Source:* Auditor’s Analysis of the level of implementation in tracing loan beneficiaries, 2025

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892. Table 14.2 shows the level of implementation in tracing loan beneficiaries as of 2025. However, there were no outcomes of the letters sent, as per the letters sent to the Municipalities for tracing loan beneficiaries in private schools. However, the Board exceeded the target for informal-sector beneficiaries by 15.51%.

893. The audit team further reviewed the Board's Memorandum of Understanding (MoU) with TRA for system integration to trace beneficiaries employed in the private sector. The team also reviewed letters with Reference No. FA.133/315/02 'B'/32 sent to Moshi, Hai, Siha, Rombo, Mwanga, and Same District Councils requesting information about graduates through Ward Executives, as well as permits issued by (Ref No. AB.142/232/01/71) Mbeya Regional Offices, authorising collaboration with regional officials to identify loan beneficiaries of higher education. The Board also sent letters with Ref No. BA 53/81/01/Vol. 70/262 to Moshi Municipal, Regional Administrative Secretary - Arusha, requesting beneficiaries who teach in private secondary and primary schools.

894. The Board has also requested information from the Regional Administrative Secretary of Arusha on loan beneficiaries in the region. The Board sent a request letter (Ref. No. AB. 294/364/01/83) to the Mpanda Municipal Council seeking meetings with NGOs to trace employees who were loan beneficiaries. However, the letters sent to municipal and regional offices did not provide any results on traced beneficiaries. In addition, there were no reports from regional and district authorities concerning the response to employees in private schools who are loan beneficiaries. To address the noted challenges, in June 2024 the Higher Education Students' Loans Board (HESLB) launched the 'Fichua Program', which aims to encourage the public to report (expose) loan beneficiaries who have not started repaying their loans despite having income or employment. A review of the 'Fichua' reports revealed that the Board has managed to trace 2,398 beneficiaries with a total outstanding debt of TZS 20,503,026,708 as of 30 November 2025, however, the Board and mManaged to collect TZS 2,101,029,689. billion. Based on the actions taken and achieved outcomes such as number of diaspora beneficiaries traced, and beneficiaries traced from informal and "Fichua" campaign, this recommendation is *fully implemented*.

**(iv) Recommendation 6:** Integrate ICT systems with institutions that have vast databases from which self-employed loan beneficiaries can be transferred.

895. The recommendation required the Board to integrate ICT systems with institutions that have vast databases from which self-employed loan

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beneficiaries could be traced. These institutions included NSSF, BRELA, TRA, PSSF, and NIDA.

896. HESLB, in collaboration with other public entities with access to private-sector information, had linked its ICT systems with those of several institutions to trace loan beneficiaries employed in the private sector. The Board's ICT systems were integrated with other entities' systems to facilitate information sharing either upon request or through automated data exchange. As of FY 2024/25, HESLB's systems were linked with TRA, RITA, NSSF, NIDA, PO-PSRS, and HCMIS. Through these integrations, the Board managed to trace 40,889 loanees and recovered a total of TZS 194.553 billion in FY 2024/25.

897. The Management of HESLB reported that the Board had fully integrated its system with the Government Enterprise Service Bus (GovESB), which enabled seamless data exchange with key strategic partners, particularly for loan repayment and recovery. HESLB's core systems were successfully linked with RITA, TRA, NSSF, NIDA, PO-PSRS, and HCMIS. These integrations significantly strengthened the loan recovery process and enhanced the efficiency of tracing and enforcement. About BRELA, HESLB maintained that integration through TRA would provide the required details initially sought directly from BRELA. The audit team reviewed the Memoranda of Understanding (MoUs) between the Board and TRA, CRB, NSSF, RITA, NIDA, and PO-PSRS regarding information sharing and data exchange to trace loan beneficiaries in the private sector.

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898. HESLB achieved substantial integration with key institutions through GovESB, enabling the tracing of 40,889 loan recipients and the recovery of TZS 194.553 billion. Furthermore, the MoU with NSSF was subsequently signed on 10 October 2023, and system integration is now fully operational. The HESLB Management confirmed despite non-integration with BRELA, they obtain beneficiaries information through integrated databases of TRA and NSSF. Therefore, the recommendation is fully implemented.

*(v) Recommendation 8: Configure ILMS to automatically calculate penalties for non-compliant employers.*

899. The recommendation required HESLB to configure the Integrated Loan Management System (ILMS) to automatically calculate penalties for non-compliant employers through the Compliance Portal (COPO). In implementing this recommendation, HESLB enhanced the Compliance Portal (COPO) and began imposing penalties for late employer remittances in early January 2024.

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900. The Auditors reviewed test cases for enhanced COPO, User Acceptance Test report for COPO, COPO Extract Report, Loan Recovery Report for FY 2024-2025, as well as Penalty collection report. As a result, management collected penalties totalling TZS 509.07 million in 2024/2025, leading to an increase in loan recoveries from TZS 177.61 billion in 2023/2024 to TZS 194.55 billion in 2024/2025. Based on these actions and outcomes, the audit team concluded that this recommendation is fully implemented.

*(vi) Recommendation 10: Establish a strategic partnership with the Tanzania Revenue Authority (TRA) to quickly identify beneficiaries capable of repaying their loans to improve the tracking of loan beneficiaries with taxable incomes.*

901. The recommendation required HESLB to establish a strategic partnership with TRA to identify beneficiaries with pending loans and have taxable incomes. In response, as of 30 August 2025, the HESLB management established a strategic partnership with TRA to strengthen the identification of loan beneficiaries with taxable incomes.

902. Through this collaboration, HESLB successfully integrated its core system (iLMS) with the TRA system. The integration has enhanced loan beneficiary tracing and improved repayment tracking. As a result, HESLB surpassed its annual tracing target of 40,000 beneficiaries by 2%, reaching 40,889 in FY 2024/2025, an increase of 889 individuals. Therefore, the audit team concluded that the recommendation is **fully implemented**.

*(vii) Recommendation 11: Develop a standardised checklist when undertaking employer verifications.*

903. The recommendation required HESLB to develop a standardised checklist when conducting Employer verifications. HESLB management, as of 30 August 2025, developed and incorporated a standardised checklist into the new approved Loans Repayment and Recovery Manual, 2022 Appendix VII, which addressed the auditors' recommendation. The submitted checklist in the Loans Repayment and Recovery Manual addressed the auditors' recommendation as shown in **Table 14.3**.

**Table 14.3: Addressed Recommendation in the Checklist**

Auditors' Recommendation	Is the Specific Action Required in the Form?
The organisation's payroll shows each employee's basic salary and the 15% deduction.	Yes
Seniority list of all employees of a particular organisation showing the full name of an employee, sex, undergraduate course pursued, institution studied, year of completion, and form four index number.	Yes
Review PAYE List	Yes
Check the personal files of graduates/diploma holders	Yes
Cross-Compare the Employer's List with the HESLB Database	Yes
Uncover Undisclosed Employees.	Yes

*Source:* Auditors' Analysis of DLDRR Manual Checklist Appendix VII, 2025

904. The new standardised checklist resolves inconsistent reporting, ensuring uniform information is collected across all inspections to boost repayment and simplify follow-up.

905. Therefore, HESLB successfully implemented the recommendation by creating a standardised checklist and incorporating it into its operational procedures, as evidenced on page 43 of the Loans Repayment and Recovery Manual, 2022. Therefore, the recommendation is **fully implemented**.

**b) Details of Recommendations that were Partially Implemented by HESLB**

906. The analysis of submitted evidence and information from HESLB indicated that four recommendations were partially implemented. These recommendations and their status of implementation are explained below:

*(i) Recommendation 3: HESLB is required to set performance indicators to assess the risks of the Loan Portfolio and the efficiency of Student Loan management.*

907. The recommendation requires the HESLB to set performance indicators to assess the risks of the Loan Portfolio and the efficiency of Student Loan management. HESLB responded that, the comprehensive review of HESLB operations is complete.

908. The review of the Comprehensive Assessment of the Higher Education Students' Loans Board (HESLB) revealed that the study provided an in-depth analysis and recommended improvements in the Board's management and organisational practices, financial and loan management systems and

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processes, resource management capacity, and stakeholder engagement mechanisms. The audit reviewed the 2021/22-2025/26 Strategic Plan and annual performance reports but found no performance indicators or ratio metrics for the loan portfolios at risk to monitor their performance. Although a comprehensive institutional review was completed, no verifiable performance indicators or risk-assessment metrics on loan repayment had been integrated into HESLB's Strategic Plan of 2021/22-2025/26 as of August 2025. Also, the interview with HESLB officials revealed that the indicators will be incorporated into the upcoming five-year strategic plan, as the current plan expires this Financial Year.

909. Moreover, the HESLB Management response stated that it has established risk management frameworks and a risk register to identify, assess, and monitor loan repayment risks, with measurable indicators and mitigation measures. However, a review of the HESLB Risk Management Framework revealed that there was no numerical target for the portfolio at risk, hindering effective monitoring of the loan portfolio. Therefore, recommendation has been partially implemented.

*(ii) Recommendation 4: HESLB is required to develop a forecasting model to ensure realistic targets for loan repayment collection are set.*

910. The recommendation required the HESLB to develop a forecasting model to ensure realistic targets for loan repayment collection are set.

911. Review of the User Acceptance Test (UAT) report of June 2025 of Intelligent and Automated Systems for Enhanced Customer Service using ML & AI Techniques project indicated that HESLB has developed a forecasting model which possesses different functional requirements such as predicting future student loan demand based on historical data and relevant indicators using ML models, assessing the probability of loan repayment for beneficiaries using ML models based on historical and applicant data, and identifying beneficiaries at high risk of discontinuing loan repayments using ML models. Further review of the document revealed that the system displays aggregated results, including the "Likely to Drop out History" graph and a regional breakdown visualisation, as well as a list of individual beneficiaries flagged as high dropout risk, along with their confidence scores. The auditors noted during the system verification that the model is in place; however, it has not yet been used, as it was launched in August 2025 and will be applied in forecasting targets starting from the Financial Year 2026/27.

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912. Moreover, a review of the letter with Ref. No. AB.28/215/01J/17 dated 13 March 2026 from the Ministry of Education, Science and Technology (MoEST) to the Higher Education Students' Loans Board (HESLB) revealed that the target for loan repayment collections is set by MoEST and communicated to the HESLB Board for implementation. The audit team concludes that the recommendation has been partially implemented.

*(iii) Recommendation 7: Carry out reconciliation and document procedures for all loan beneficiaries' accounts, addressing variances between reported loan collection in financial statements and loanee ledgers.*

913. The recommendation required HESLB to perform reconciliation and update unposted amounts. In implementing this recommendation, HESLB, through its Finance Department, informed the audit team that it had devised an improved reconciliation process to ensure that unposted balances are cleared and the two accounts tally. This process intends to clear differences caused by outdated receipts from various employers.

914. The HESLB Management stated that it performs reconciliation and updates amounts to ensure that the loanee ledger balances align with the financial statements. This process is conducted continuously every Financial Year in collaboration with the Directorate of Loans Allocations and Disbursement (DLAD), the Director for Loans Repayment and Recovery (DLRR) and the Chief Accountant (CA). Director Loan Recovery submits the list to the Director for Loans Repayment and Recovery (DLRR) for approval. This process cleared HESLB's unposted balances and brought the two accounts into balance. However, there is no evidence confirming the magnitude of prior-year variances prior to reconciliation or the extent to which those variances were actually cleared. The frequency and completeness of reconciliations performed were not submitted in FY 2024/25 for audit scrutiny.

915. This is caused by inadequate documentation and monitoring of reconciliation activities, including the absence of records indicating the extent of prior-year variances and of detailed reconciliation schedules. Consequently, HESLB lacks verifiable evidence of reconciliations performed, which may lead to incomplete clearing of historical differences, potential misstatement of financial records, and reduced reliability of reported loan balances and financial statements. Based on these actions and outcomes, the audit team concluded that this recommendation has been partially implemented.

*(iv) Recommendation 9: Establishing stronger partnerships with employers and other relevant stakeholders, and implementing more robust and*

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*automated tracking systems in tracing loan beneficiaries and improving loan recovery rates*

916. The audit team noted that in implementing this recommendation, HESLB integrated its Loan Management System with the Government Enterprise Service Bus (GovESB), enabling seamless data exchange with strategic partners through the service bus. Regarding loan repayment and recovery, HESLB signed a Memorandum of Understanding (MoU) and integrated its core systems with key stakeholders. These stakeholders are the Tanzania Revenue Authority (TRA), the National Social Security Fund (NSSF), the President's Office, the Public Service Recruitment Secretariat (PO-PSRS), the National Identification Authority (NIDA), the Registration, Insolvency and Trusteeship Agency (RITA), and the Contractors Registration Board (CRB).

917. Furthermore, the audit team noted that HESLB has signed MoUs with key stakeholders, including TRA, NSSF, PO-PSRS, and NIDA, for data sharing with those institutions. Concerning BRELA, HESLB holds the view that integration through TRA will sufficiently provide the required details initially sought from BRELA. These HESLB initiatives led to an increase in loan recoveries from TZS 177.61 billion in 2023/2024 to TZS 194.55 billion in 2024/2025.

918. Inadequate establishment of stronger partnerships with employers and other relevant stakeholders, and implementing more robust and automated tracking systems in tracing loan beneficiaries and improving loan recovery rates, is caused by inadequate documentation and monitoring of data integration processes, including the absence of verifiable system-level evidence (e.g., API transaction logs and reconciliation reports). HESLB was unable to generate real-time reports on loan defaulters due to system integration with other stakeholders, such as TRA. Consequently, HESLB's lack of verifiable evidence of integration undermines confidence in the reliability, completeness, and effectiveness of data exchange in tracing and loan recovery operations. Also, the absence of a partnership with the Association of Tanzania Employers (ATE) limits HESLB's capacity to trace and recover loans from beneficiaries employed in the private sector, potentially resulting in lost recovery opportunities and reduced overall loan repayment performance. Based on these actions and outcomes, the audit team concluded that this recommendation is partially implemented.

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## 14.4 Impact of the Implemented Recommendations

919. This section presents the noted impacts from the recommendations that were fully implemented or partially implemented.

920. The recommendations implemented by HESLB had the following impact on the repayment of higher education students' loans.

### 14.4.1 Increased loan collection due to the strengthened defaulters tracing strategies

921. HESLB implemented the recommendations requiring it to configure ILMS to perform age analysis, showing each loan's overdue instalments and the number of days/months overdue, and to establish a clear demarcation between loan repayment and recovery to effectively collect loan repayments from difficult loan beneficiaries.

922. By implementing these recommendations, HESLB improved loan collections from TZS 177.611 billion in FY 2023/24 to TZS 194.553 billion in FY 2024/25, representing a 10% increase in collection efficiency. Improved loan collection resulted from ILMS's ability to perform age analysis to identify loans due for payment and overdue loans, enabling recovery. Consequently, in 2024/25 HESLB managed to trace and bill 40,889 loan beneficiaries. Furthermore, HESLB traced 3,924 loan beneficiaries and collected TZS 762.356 million from the informal sector in FY 2024/25.

### 14.4.2 Increased loan recovery resulting from improvements in the ILMS system and its integration with strategic partners

923. HESLB implemented the recommendations that required it to Configure ILMS to automatically calculate penalties for non-compliant employers, establish stronger partnerships with employers and other relevant stakeholders, and implement more robust, automated tracking systems to trace loan beneficiaries and improve loan recovery rates.

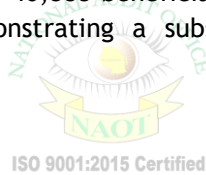
924. The implementation of these recommendations enabled HESLB to sign MoUs and integrate its core systems with key stakeholders: TRA, NSSF, PO-PSRS, NIDA, RITA, and CRB, and to automate the calculation of penalties for non-compliant employers through the Compliance Portal (COPO). This enhancement led to the collection of penalties amounting to TZS 509.07 million in 2024/2025. Collectively, these efforts increased loan recovery from TZS 177.61 billion in 2023/2024 to TZS 194.55 billion in 2024/2025.

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### 14.4.3 Enhanced Tracing Mechanisms and ICT Integration Improved Loan Recovery

925. HESLB fully implemented the recommendations that required it to establish cost-effective tracing strategies for loan beneficiaries, especially self-employed beneficiaries and those residing outside the United Republic of Tanzania, and to integrate ICT systems with institutions that have vast databases from which self-employed loan beneficiaries can be transferred.

926. In implementing these recommendations, HESLB strengthened its tracing strategies by adopting cost-effective approaches to identify loan beneficiaries in the informal sector and abroad. As a result, the Board successfully traced 3,924 informal-sector beneficiaries, recovering TZS 762.36 million and increasing loan recovery by 9.54 per cent in FY 2024/25 compared to FY 2023/24. Additionally, the Board identified 180 diaspora beneficiaries with outstanding loans totalling TZS 2.28 billion. Furthermore, the Board enhanced ICT system integration with institutions holding extensive beneficiary data, enabling more efficient identification of self-employed loan recipients. Through this integration, HESLB traced 40,888 beneficiaries and recovered TZS 194.55 billion in FY 2024/25, demonstrating a substantial improvement in loan recovery.



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## CHAPTER FIFTEEN

### IMPLEMENTATION STATUS OF RECOMMENDATIONS ON THE CONTROL OF MANAGEMENT OF MUSEUMS AND CULTURAL HERITAGE SITES

#### 15.1 Introduction

927. This chapter presents the status of implementation of the recommendations issued in the Performance Audit Report on the Management of Museums and Cultural Heritage Sites in Tanzania, which was tabled to the Parliament of the United Republic of Tanzania in April 2022. The overall objective of the audit was to assess whether the Ministry of Natural Resources and Tourism and the National Museum of Tanzania have adequately managed Museums and Heritage Sites to ensure their long-term survival and enhance Tanzania's culture and natural heritage.

928. The audit covered the Ministry of Natural Resources and Tourism (MNRT) and the National Museums of Tanzania (NMT), with the MNRT responsible for overseeing all museums and heritage sites, and NMT managing daily operations and 91 gazetted heritage sites. It focused on the mechanisms for identifying, acquiring, preserving, and conserving museum collections and heritage sites, as well as on research activities, including permit issuance, funding, management of movable relics, inventories of cultural materials, and utilisation of research results. The audit also assessed preservation and conservation measures, reviewing the existence and implementation of defined mechanisms, as well as the extent of NMT's conservation efforts. Additionally, it examined the sufficiency of resources, focusing on the availability of skilled personnel and funding for museum and heritage site management. Finally, the audit evaluated monitoring and follow-up processes, including operational frameworks, key performance indicators (KPIs), and mechanisms for tracking the implementation of recommendations and planned improvements, to ensure effective governance and management of Tanzania's museums and heritage sites.

929. The Audit Team also covered both Heritage Sites and Museums, including cultural, political, and natural museums. In addition, the Cultural Sites managed by the National Museums of Tanzania (NMT) and other entities were also covered. The audit covered a period of five Financial Years (i.e. 2016/17 to 2020/21). This period was chosen because it provided a performance trend for the Ministry and NMT in the management of Museums and Heritage Sites in the country. Also, this period provided the basis for assessing the Cultural Heritage Sites before and after their transfer to other entities.

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## 15.2 Main Findings During the Previous Audit

930. The following is a summary of the main audit findings from the Performance Audit on the Control of Management of Museums and Cultural Heritage Sites.

### (a) Inadequate Development of Museums and Heritage Sites

931. The Ministry of Natural Resources and Tourism did not ensure the preservation of 131 sites gazetted as Cultural Heritage Sites. In the visited Cultural Heritage Sites, 33% lacked information centers. There were 13 heritage sites under the Director of Antiquities that generated cash between 2016/17 and 2020/21. Furthermore, documentation of historical buildings was achieved by 7% since only Nkrumah Hall was gazetted in 2017. 50% of the museum premises visited do not ensure the sustainability of museum collections, as evidenced by improper storage. It was also noted that at all 4 museums visited, less than 1% of their collections were documented in an ICT database. These shortcomings stem from insufficient resource allocation for the development of museums and cultural heritage sites, ultimately undermining the sustainability of the country's cultural heritage resources.

### (b) Inadequate Mechanism in Place for the Identification and Acquisition of Museum Collections and Cultural Heritage Sites

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932. The Ministry of Natural Resources and Tourism did not provide research policy and guidelines, which are important tools for the management of Museums and Cultural Heritage Sites. This weakness contributed to inadequate management of research, as it was conducted without the clear direction that could have been provided by the policy and guidelines. This problem was also accelerated by insufficient funds allocated to research over the 5 Financial Years at the National Fund for Antiquities. The lack of research guidelines has also led to poor compliance with the requirement to submit research results to the Division of Antiquities, as directed in the permit. The Audit Team found that fifty-two (52) research projects were conducted in different Cultural Heritage Sites in the country for a period from 2016/17 to 2020/21, but their results were not submitted to MNRT. This was also due to the low priority given to research activities, including the establishment of the research laboratory, the development of adequate research plans, and the establishment of a Council responsible for research activities in accordance with the Antiquities Act.

933. Also, NMT did not ensure that available research plans identify high-priority research areas vital to the holistic development of museums and

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Cultural Heritage Sites in the country. Furthermore, the Ministry of Natural Resources and Tourism did not ensure the availability of a database and an adequate follow-up mechanism for exported research collections. This was evidenced by the fact that no reminders were sent to the researchers who extended their time, and that no fines or penalties were imposed for failing to meet the return deadlines. It was also noted that, the absence of DoA's Officers for inspecting consignment in the ports of entry was a challenge.

**(c) Adherence to Procedures and Processes for the Establishment of Museums and Cultural Heritage Sites**

934. The Ministry of Natural Resources and Tourism, in managing the antiquities sector, ensured that assessment criteria were developed prior to the establishment of a historical site. However, there were no local criteria in place to ensure the establishment of a museum in the country. The museums in the country were established in accordance with the International Council of Museums (ICOM) standards. There were no documents to show that the establishment of museums and Cultural Heritage Sites complied with the required criteria. The lack of standards to ensure the smooth operation of museums poses a risk that museums will fail to meet minimum operational requirements.

**(d) Inadequate Preservation and Conservation of Museum and Heritage Sites**

935. MNRT ensured the availability of local policies and guidelines for managing Cultural Heritage Sites in the country. However, there were no such policies or guidelines for museum management in the country. Also, awareness-raising campaign activities conducted by NMT at the National Museum achieved 152% overall during the period from 2016/17 to 2020/21. There were inadequate execution of conservations and preservation plans of both Museums and Cultural Heritage Sites characterized by: a) slow pace on gazetting Cultural Heritage Sites; b) presence of unclear demarcation of Cultural Heritage Sites that attracts encroachment to the Sites; c) 60% attainment of construction or rehabilitation of Cultural Heritage Sites in the country caused by inadequate management of the Sites; and, d) Low achievement of only 5% on research conducted at NMT due to unavailability of research policy and plan in the management of museum in the country.

**(e) Availability of Resources for the Management of Museum and Heritage Sites**

936. The audit noted inadequate monitoring and follow-up of the management of museum and Cultural Heritage Sites in the country, despite the establishment

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of relevant indicators to assist in their monitoring and follow-up. This was caused by the absence of a section responsible for monitoring and follow-up of museum management activities at NMT. Absence of a mechanism for monitoring research activities was also a challenge. Only one research report was found among 52 conducted between 2016/17 and 2020/21. The absence of monitoring plans and reporting mechanisms between MNRT, NMT, and other stakeholders limits the monitoring and follow-up of activities during the execution of Museum and Cultural Heritage Sites plans, thereby posing a risk of underperformance in the sector.

### **15.3 Results of the Follow-up on the Implementation of Recommendations**

937. The implementation of the issued recommendations was assessed using four (4) classification levels, namely: fully implemented, partially implemented, not implemented, and recommendations overtaken by events. The subsequent subsections explain the implementation status of the audit recommendations issued.

#### **15.3.1 Overall Implementation of Issued Recommendations**

938. To enhance the management of National Museums and Cultural Heritage Sites in Tanzania, a total of 12 recommendations were issued in this performance audit, of which seven were directed to the Ministry of Natural Resources and Tourism (MNRT) and five to the National Museum of Tanzania (NMT). Overall follow-up results indicated that, out of the 12 recommendations, none were fully implemented; nine eleven (119) were partially implemented, three one (13) were was not implemented, and none was overtaken by events. **Table 15.1** details the level of implementation of the audit recommendations issued.

**Table 15.1: Level of Implementation of Recommendations by Audited Entities**

Audited Entity	Number of Issued Recommendations	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
MNRT	7	0	6	1	0
NMT	5	0	5	0	0
<b>TOTAL</b>	<b>12</b>	<b>0</b>	<b>11</b>	<b>1</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

939. **Table 15.1** shows that, out of 12 recommendations, no recommendations were fully implemented, 11 were partially implemented, one was not implemented, and there were no recommendations that were overtaken by events. **Table 15.2** details the implementation level for all issued audit recommendations, grouped by these categories.

**Table 15.2: Level of Implementation of Recommendations**

Category of Recommendation	Total Number of Issued Recommendations Actions	Level of Implementation of Recommendations			
		Fully Implemented	Partially Implemented	Not Implemented	Overtaken by Event
Planning	2	0	2	0	0
Implementation/ Execution	2	0	2	0	0
Monitoring and Evaluation	2	0	2	0	0
Development	6	0	5	1	0
<b>Total</b>	<b>12</b>	<b>0</b>	<b>11</b>	<b>1</b>	<b>0</b>

*Source:* Auditors' Analysis of the Implementation Status of the Issued Recommendations, 2025

**Table 15.2** shows that of the 12 issued recommendations, two were in the implementation/execution category, two in the planning category, two in the monitoring and evaluation category, and six in the development category. The follow-up results indicate that none of the recommendations were fully implemented 0%. 11 recommendations 91.67% were partially implemented,

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while one recommendation 8.33% was not implemented. No recommendations were overtaken by events.

### **15.3.2 Status of the Implementation of Recommendations and their Impacts at the MNRT**

The detailed analysis indicated that out of 7 recommendations issued to MNRT, no recommendations were fully implemented, six (6) were partially implemented, one (1) was not implemented, and no recommendations were overtaken by events as explained hereunder.

#### **a) Recommendations that were Fully Implemented**

940. The analysis of submitted information from MNRT indicated that of the seven recommendations issued, none were fully implemented.

#### **b) Details of Recommendations that were Partially Implemented**

941. The analysis of the submitted information from MNRT indicated that six (6) recommendations were partially implemented. The recommendations and their respective implementation status are explained below:

- (i) Recommendation 1: Institute a proper road map towards the transformation of the management of Cultural Heritage Sites that involves MNRT to transfer operational activities to a defined responsible entity for Cultural Heritage Sites.*

942. The Audit recommendation required MNRT to institute a proper road map towards transformation on the management of cultural Heritage Sites by transfer of operation activities to a defined responsible entity for cultural Heritage Sites.

943. In implementing this recommendation, the Management of MNRT planned to review the Antiquities Act, Cap 333 R.E. 2002 by transferring operational activities from the Director of Antiquities (DoA) and amending Section 16 to empower Local Government Authorities (LGAs) to prepare by-laws for the management of cultural heritage resources within their jurisdictions.

944. The management of MNRT reported that the Antiquities Act, Cap. 333, was reviewed in 2022 to facilitate the transfer of operational activities to the National Museum of Tanzania (NMT) as the designated responsible entity. The process involved various stakeholders, including Local Government Authorities.

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A review of the submitted amendment to the Antiquities Act (Cap. 333) confirmed that the amendment was enacted, transferring operational activities to NMT through the addition of Section 11A(1) in the Antiquities Act (Cap. 333). 945. However, Section 16 of the Act has not been amended as planned. Local Government Authorities continue to operate under by-laws that allow them to perform activities related to the preservation of, and access to, monuments, but these do not address management aspects. Consequently, issues relating to the organization and control of use, staff training, and budget allocation for site upkeep remain unaddressed.

946. Therefore, the Follow-up Team concluded that this recommendation was partially implemented. While the Ministry successfully amended the Antiquities Act to transfer operational responsibilities to the National Museum of Tanzania through the introduction of Section 11A (1), the intended amendment of Section 16 was not carried out. As a result, Local Government Authorities continue to operate under existing by-laws that focus solely on preservation and access, without covering key management functions of cultural heritage resources within their jurisdictions as intended in the planned action by the Ministry.

(ii) **Recommendation 2:** *Develop a mechanism for the Identification and acquisition of collections of cultural remains relating to Tanzanian's culture and natural heritage.*

947. The Audit recommendation required MNRT to develop a mechanism for the identification and acquisition of collections of cultural remains relating to Tanzanian's culture and natural heritage.

948. In implementing the recommendation, the management of MNRT planned to develop a system for identifying and acquiring cultural remains by strengthening research activities, conducting stakeholder meetings to gather their opinions on how to strengthen identification and collection of cultural remains, and preparing guidelines and procedures for the identification and acquisition of cultural remains.

949. Review of the submitted evidence the follow up noted that, MNRT has prepared the Draft Guidelines for Acquisition and Transfer of Cultural Heritage Resources Ownership in Tanzania, as well as the Draft Guidelines for Conducting Research. As of March 2026, neither of these guidelines had been approved. The response from MNRT also indicated that, in collaboration with the Department of Antiquities (DOA), the Ministry had developed a system for collection and documentation, namely the Digital Recording and Archive Management and Preservation System (DRAMPS). This system is designed to store detailed

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information on acquisitions, including data on ownership, category, year of acquisition, and mode of acquisition. Further verification of the Digital Recording and Archive Management and Preservation System (DRAMPS) confirmed that the system had been developed and its interface was accessible. The installed collections in the system were on Biology, Paleontology, Social, arts and history collections. Moreover, NMT reported that it has developed a draft of internal procedures for the registration of collections and for stakeholder involvement in the preparation of draft museological guidelines; however, no supporting evidence was provided to substantiate these.

950. Based on the observations and review of the submitted documents, the Follow-up Team concluded that this recommendation was *partially implemented*. This was because the draft guidelines were prepared, but they had not yet been approved, and DRAMPS was developed and was in use as of March 2026. The non-approval was caused by delays in internal process for approval of the guidelines. Furthermore, no evidence was submitted to substantiate the development of a draft of internal procedures for the registration of collections or for stakeholder involvement in the preparation of draft museological guidelines.

(iii) **Recommendation 3:** *Develop Local standards governing the establishment of National Museums and Cultural Heritage Sites in the country*

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951. The Audit recommendation required MNRT to develop local standards governing the establishment of National Museums and Cultural Heritage Sites in the country.

952. In implementing this recommendation, MNRT planned to conduct stakeholder engagements to prepare standards for the establishment of cultural heritage sites and national museums, and to prepare guidelines on local standards governing their establishment and operations.

953. In addressing the recommendation, in 2025 the Ministry of Natural Resources and Tourism (MNRT) prepared a draft regulation for establishing museums in Tanzania. Also, MNRT conducted Stakeholder engagement for collecting opinions from stakeholders on 09 April 2025 at the National Museum, Dar es Salaam so as for stakeholders to comments on the developed regulation. Also, a review of the letter with Ref. No. DB.21/208/01 dated 08 October 2025 from MNRT to the Ministry of Finance noted that the two ministries held a meeting to discuss the registration fee for the establishment of private museums. During the meeting, MNRT was directed to submit information on the

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number of existing private museums, their entrance fees, and the expected annual revenue if these museums were to be registered. This information was submitted through the same letter. The response from MNRT indicated that they are awaiting approval of the regulations from the Ministry of Finance. Therefore, due to that, the follow-up concluded that this recommendation was *partially implemented* because the developed regulation was not approved.

(iv) **Recommendation 5:** *Develop a mechanism for monitoring research Collections both exported outside the country and those at Museums and Cultural Heritage Sites*

954. The Audit recommendation required MNRT to develop mechanism for monitoring research collections both exported outside the country and those at Museums and Cultural Heritage sites.

955. In implementing this recommendation, the Ministry of Natural Resources and Tourism (MNRT) planned to develop a digital database for researchers who export cultural materials and to prepare monitoring guidelines for research collections both abroad and within local museums and cultural heritage sites. MNRT reported that in January 2025, the Ministry prepared draft Research Guidelines on Cultural Heritage Sites. However, a review of the draft revealed that it did not include a mechanism for monitoring research collections, whether those exported outside the country or those stored in museums and cultural heritage sites. In March 2026, MNRT reported that it had prepared the Conservation, Administration and Research Regulations (2025) to provide a mechanism for monitoring research activities and collections, including those exported outside the country and those maintained within museums and cultural heritage sites.

956. The review of the Regulations confirmed that they establish a legal framework for controlling research activities, including requirements for research permits, the submission of research reports, the regulation of the export of collections, and conditions for the return of collections after the expiry of research licenses. However, while the Regulations support compliance and control of research and collections, they did not provide a comprehensive monitoring mechanism as intended. In particular, the Regulations did not establish operational tools such as a centralized tracking system, monitoring schedules, or procedures for continuous tracking and verification of collections, especially those exported outside the country which could have been captured through the intended monitoring guideline that was once in the original implementation plan.

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957. MNRT also stated that it is developing a digital system for research permits to manage records of research collections. The development of this system is reported to be approximately 40 percent complete. However, no supporting evidence was provided to demonstrate progress on the system's development. Furthermore, MNRT reported that the National Museum of Tanzania at the Natural History Centre in Arusha has begun using digital tools to analyze research collections. In addition, the University of Dodoma launched an Archaeological Laboratory for analyzing research collections. The National Museum has also developed a concept paper to seek funding from the government, development partners, and research donors to establish a National Museum Research Centre in Arusha, which is planned to be equipped with digital research tools for collection analysis.

958. The Follow-up noted that the guideline submitted did not include a mechanism for monitoring research collections as recommended, and there was no evidence provided to demonstrate progress on the development of the digital database system for managing collection records.

959. Moreover, the use of digital tools at the Natural History Centre in Arusha, the establishment of the National Museum Research Centre in Arusha, and the University's Archaeological Laboratory did not fulfill the objective of establishing a monitoring mechanism, as these initiatives are primarily aimed at enhancing scientific research and capacity for cultural collections. However, the ministry established a legal and regulatory framework governing research permit, reporting requirements, and control of export of collections through Conservation, Administration and Research Regulations (2025), which contributed to strengthening oversight of research activities. Therefore, the Follow-up concluded that this recommendation was **partially implemented**.

(v) **Recommendation 6: Improve the system of keeping records and descriptions of collections in Museums and Cultural Heritage Sites**

960. The recommendation required MNRT to improve the system of Keeping records and descriptions of collections in Museums and Cultural Heritage Sites.

961. In implementing the recommendation, MNRT planned to digitize museum collections and prepare guideline that will require researchers to include artifact details in their research submissions.

962. In response to the implementation status of this recommendation, MNRT reported that the National Museum of Tanzania (NMT) has developed a digital system called the Digital Recording and Archive Management and Preservation

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System (DRAMPS), which is hosted at the National Data Centre. Additionally, the Ministry stated that Research Guidelines are in place, requiring researchers to submit their findings along with detailed descriptions of artifacts. The follow-up verification noted that the guideline has been established but remains unsigned, indicating it has not yet been approved. In addition, verification of DRAMPS confirmed that the system had been established and contains information on cultural and heritage collections, including Arts, Historic Sites, Paleontology, and Archaeology.

963. Therefore, the Follow-up concluded that this recommendation was **partially implemented**, as the established system fully operational and however the developed guideline had not yet been approved.

(vi) **Recommendation 7:** *Create a research fund to enable qualified Tanzanians to undertake fieldwork in heritage area directed at salvaging threatened heritage relics*

964. The Recommendation required MNRT to create a research fund to enable qualified Tanzanians to undertake fieldwork in heritage area directed at salvaging threatened heritage relics.

965. MNRT planned to implement this recommendation by increasing line budget in National Antiquities Fund to support local researchers to enable qualified Tanzanians to undertake fieldwork in heritage area directed at salvaging threatened heritage relics. Also, MNRT planned to solicit fund from Donors to finance National Antiquities Fund.

966. In its response on the implementation status of this recommendation, MNRT indicated that the Ministry has prepared a draft Proposal for requesting an enhancement of the National Fund for Antiquities from the government subsidy. Part of the fund will be used to enable qualified Tanzanians to undertake fieldwork in heritage area directed at salvaging threatened heritage relics. Review of the proposal the follow-up noted that, the proposal aimed to identify and develop areas for religious tourism; Collect and preserve records of prominent individuals (Hall of Fame); Excavation of early human footprints at Laetoli; and Construction of an archaeological research laboratory; improvement of exhibitions and tourism infrastructure in the Tendaguru area; establishment of a Museum Village in Dodoma. The proposed fund was TZS 1,000,000,000 for preliminary implementation of the planned activities. However, this was a draft proposal and was not approved.

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Furthermore, in each financial year National Museum planned a Budget for research activities. Whereby, in Financial Years 2023/2024 a total of TZS 30,000,000; 2024/2025 a total of TZS. 93,008,520; 2025/26 total of TZS 143,073,714.00 were approved. However, no evidence was submitted for justification. NMT has engaged in research collaboration with several institutions inside and outside the country including Humboldt-German, Florida University-USA, Zoology Museum at Makerere, Uganda and University of Dar es Salaam, and University of Dodoma-Tanzania. No any evidences for the responses has been submitted to justify the stated implementation status.

967. Therefore, the follow up concluded that this recommendation was **partial implemented** because proposal for requesting an enhancement of the National Fund for Antiquities from the government subsidy was a draft and was not even approved by the Ministry. Also, absence of evidences that support the implementation that NMT collaboration in research with several institutions inside and outside the country; and National Museum planned Budget for research activities.

#### c) Details of Recommendations that were not Implemented

968. The analysis of submitted evidence and Information from MNRT indicated that one (1) recommendation was not implemented. These recommendations and their status of implementation are explained below:

- (i) **Recommendation 4: Utilise research results in developing policies and guidelines for preservation and conservation of Museums and Cultural Heritage Sites in the country.**

969. The Audit recommendation required MNRT to utilise research results in developing policies and guidelines for the preservation and conservation of museums and cultural heritage sites in the country.

970. In implementing the recommendation, MNRT planned to analyse research results to check whether there are findings that could contribute to policies and guidelines for the preservation and conservation of museums and cultural heritage sites. Also, the Ministry planned to collaborate with universities to conduct research on preservation and conservation of the Museums and cultural heritage sites in the country to prepare a digital database for research findings/results.

MNRT, in its response, indicated that NMT applies research results and recommendations in the development of cultural heritage. e.g., the

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Development of the self-service portal, which is ongoing, is a result of the researcher's recommendation. Also, NMT collaborates with universities such as the University of Dar es Salaam in the preservation of the dinosaur site at Tendaguru and Brandeis University in the USA to preserve cultural heritage collections. However, no documentation was submitted to demonstrate that research outputs had been systematically analysed and translated into formal policies, guidelines, or frameworks for the preservation and conservation of museums and cultural heritage sites. Furthermore, no evidence was presented to justify the ongoing establishment of the self-service portal. In addition, no progress has been reported by MNRT regarding the planned development of a digital database for research findings and results. Therefore, the Follow-up Team concluded that this recommendation was **not implemented** because there was no supporting evidence that was submitted to support the reported implementation status of this recommendation.

### 15.3.3 Detailed Status of the Implementation of Recommendations at the NMT

971. The detailed analysis indicated that out of 5 recommendations issued to NMT, there were no recommendations that were fully implemented; all five (5) issued recommendations were partially implemented, and no recommendations were not implemented and overtaken by events.

#### a) Recommendations that were Fully Implemented

972. The analysis of submitted evidence and information from NMT indicated that out of five (5) recommendations issued, there were no recommendations that were fully implemented. These recommendations and their status of implementation are explained below:

#### b) Details of Recommendations that were Partially Implemented

973. The analysis of submitted evidence and information from NMT indicated that all five (5) recommendations were partially implemented. These recommendations and their status of implementation are explained below:

- (i) **Recommendation 1:** *Develop a mechanism for the identification and collection of historical remains relating to Tanzanian's culture and natural heritage*

974. According to the action plan, NMT had planned to implement this recommendation by conducting twenty-five (25) research projects and establishing one (1) National Museum Research Centre.

975. The implementation response indicated that by August 2025, NMT had conducted more than one hundred eighty (180) research projects, through which over one hundred thirty thousand (130,000) collections were acquired in the fields of palaeontology, archaeology, ethnography, history, and biology. Approximately one hundred thousand (100,000) of these collections were archaeological artefacts obtained through a research project titled “Seeds of Change: Reassessing Plants and Pastoralist Foodways in Ancient Eastern Africa,” conducted at Luxmanda, Babati. The research involved collaboration among NMT, the University of Dar es Salaam, Rice University, and the University of Florida (USA). In addition, NMT reported the acquisition of special historical collections, including a Fokker-28-5H-CCM aircraft and a Mercedes-Benz car that belonged to the late H.E. Benjamin W. Mkapa, the third President of the United Republic of Tanzania.

976. Review of the Submitted evidence the Follow-up noted the following as summarised in **Table 15.3**.

**Table 15.3: Summary of Implementation of Planned Action**

Planned Output	Target	Reported Achievement	Verified Evidence	Auditor Comments
Research projects conducted	25	180	26	Fully implemented
Collections acquired	0	230,002	Physical Verification noted that the Fokker-28-5H-CCM aircraft and a Mercedes-Benz car that belonged to the late H.E. Benjamin W. Mkapa were collected. The scale of achievement of 230,002collections could not be verified due to lack of supporting reports.	Partially implemented since only 2 out 230,002 collections acquired were verified
National Museum Research Centre established	1	Preliminary stage of establishment	It is at the preliminary stage of implementation (Site acquisition)	Partially implemented

Source: Auditors' Analysis on NMT Responses, 2025

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977. **Table 15.3** shows that NMT reported having completed 180 research projects against a planned target of 25, suggesting that the target was significantly exceeded. However, only 26 research outputs were identified and reviewed, of which 20 relate to cultural heritage sites and 6 to archaeological/human history studies. No comprehensive research reports, project summaries, or supporting documentation were provided to substantiate the full extent of the reported activities of conducting 180 research. Notwithstanding this limitation, the planned target of conducting 25 research projects was achieved.

The follow-up further noted that the establishment of the research centre, as planned by NMT, remained at a preliminary stage, with only evidence of site acquisition observed. Hence, this was considered as *partially implemented*.

*(ii) Recommendation 2: Develop a mechanism for preservation and conservation of the museum's collection and Cultural Heritage Sites*

978. The recommendation required MNT to develop a mechanism for preservation and conservation of **Museums** collection and Cultural Heritage Sites. The NMT general comment to this recommendation indicated that they will improve infrastructures of museums and sites; involve community in preservation and conservation of natural and cultural heritage resources; increase and improve artefacts collection, facilities and storage; strengthen demand driven research on natural and cultural heritage; and establish inventory of cultural resources treasures existing outside the country.

979. According to the action plan, this recommendation was to be implemented by reviewing legislation and developing and implementing four additional guidelines; developing five artifact preservation infrastructures and improving eight others; developing and **implementing** fifty (50) site and monument conservation and management plans; developing and maintaining a museum collections and cultural heritage resources database to reach 80% preservation coverage; developing and implementing a restitution plan for cultural heritage treasures; rehabilitating fifty (50) cultural heritage sites; and developing and registering at least twenty-five (25) new museums. All these activities were expected to be completed by June 2026.

980. The response from the National Museum of Tanzania (NMT) indicated that a review of the NMT Act **No. 7** of 1980 had been conducted to incorporate provisions from the Antiquities Act, Cap. 333, promote private museums, and enable NMT to perform operational functions. Supporting evidence of the reviewed Act was submitted. Furthermore, NMT reported that it had developed

an internal Policy of the National Museum of Tanzania and three (3) guidelines, namely Guidelines for Establishing Museums in Tanzania (2025 Draft), Guidelines for Ethical Conduct on Antiquity Research (2023), and Guidelines for Conducting Research and Publications on NMT's Collections, Monuments, and Sites (2023). The follow up verified and noted that the NMT has established internal policy of National Museum of Tanzania of 2022 and the three guidelines.

981. Moreover, NMT reported that it had built six (6) preservation infrastructures, including three (3) collection storage facilities and three (3) preservation laboratories at the Village Museum. It had also carried out renovations for three (3) permanent museums and their exhibitions, as well as seventy-two (72) ancient built structures.

982. These includes the former Slave Market, the Old Prison, the Old Jetty, and the house where **Mwalimu** Julius K. Nyerere stayed in Mikindani - Mtwara; the Old Tower in Lindi; two (2) graveyards at Majimaji; ten (10) ruins at Kua - Mafia; the Old Boma Building in Arusha; the roof of the Mwalimu Nyerere Museum in Butiama; three (3) wells, one (1) bakery, one (1) mosque, and twenty-five (25) graves, all in Mbuamaji and Kimbiji - Kigamboni, Dar es Salaam. Also, NMT reported that it established 15 new Museums, including Iraqw Community Museum in Mahhahha - Karatu; Matumbi Community Museum-Kilwa; CRDB Bank, Parliament Museum, Tanzania Port Authority-TPA; UDSM Museum; BOT Museum and Cultural Center, Dofa- Karatu, Zanzibar, Chumba cha Mahakama ya Mauaji ya Kimbari AICC (Ministry of Foreign Affairs) and 4 private individual museums (ongoing). Summary of implementation of the planned action is presented in **Table 15.4**.

**Table 15.4: Implementation of the planned action**

Planned Output	Target	Implementation	Implemented (%)	Remarks
Legislation reviewed	1	1	100	Completed (NMT Act reviewed)
Guideline's development	4	3 (1 draft)	75	One pending approval
Developing Artefact infrastructures	5	6	120	Implemented
Improving Artefact infrastructures	8	10	125	implemented
Developing and implementing site and monument	50	2	4	Partial implemented

Planned Output	Target	Implementation	Implemented (%)	Remarks
conservation and management plans				
Developing and maintaining a museum collections and cultural heritage resources database	80% Coverage	100%	100	Implemented
Cultural sites rehabilitated	50	4	8	Partial implemented
New museums established	25	15	60	Partial implemented

Source: Auditors' Analysis on NMT Response and Verification Conducted, 2025

983. Table 15.4 shows that only a few of the planned outputs were fully implemented, while the majority were either partially implemented or significantly below the set targets. Although some areas, particularly legislation review, infrastructure development, and database establishment, achieved or exceeded their targets, key outputs related to conservation planning, site rehabilitation, and the establishment of new museums were not adequately implemented.

984. Therefore, based on the response and analysis of the submitted evidence, this recommendation is **partially implemented**. This is because not all planned actions were implemented as presented in Table 15.4.

(iii) **Recommendation 3: Enhance utilisation of resources in order to improve conservation and preservation of collections in Museums and Cultural Heritage Sites**

985. The recommendation required NMT to enhance the utilisation of resources in order to improve the conservation and preservation of collections in Museums and Cultural Heritage Sites. To implement this recommendation, NMT planned to increase working facilities and utilities from 30% to 80%; provide required skills to 70 staff members; recruit 44 new staff and promote 66 existing staff; install and maintain ICT infrastructure at 90% completion; and improve and develop 10 institutional operational procedures.

986. The response to the implementation of this recommendation indicated that NMT had made major reforms to its structure and roles, including revising its Organisational Structure (OS) and establishing two (2) new directorates, the Directorate of Museums, Monuments and Sites and the Directorate of Corporate

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Services, to strengthen oversight of core functions and operations. It also established a Monitoring and Evaluation (M&E) Unit and a Chief Internal Auditor (CIA) Unit to improve governance, as well as performance monitoring and evaluation. However, the review of the organisation structure of 2006 and that of the newly established organisation structure in 2023 shows that the number of directorates increased from one directorate in 2006 to two directorates in 2023. Also, units of legal services, Information Communication technology, Monitoring and evaluation, Procurement Management unit, and Marketing and Public Relations were introduced.

987. NMT further reported that it had reformed its policies and guidelines, developing more than ten (10) working manuals, including: the Museum Act; Museum Regulations (still under development); Organizational Structure; Scheme of Service; Incentive Scheme; Internal Museum Policy; Board Charter; Human Resources Manual; Client Service Charter; ICT Policy; Financial Regulations; Research Policies and Procedures; Income Generation Plan; and the Key Performance Indicators (KPIs) System.

988. Additionally, NMT reported that it had implemented new systems and tools, such as a Biometric Attendance System and CCTV surveillance systems at several museum centres, and has also developed an Audit Committee Charter, an Internal Audit Charter, bylaws such as those for Mikindani Old Town, museology guidelines, and guidelines for conducting research. It also provided training to more than 70 employees, including the Digital Museum Training organised by the Goethe Institute in Dar es Salaam. NMT also improved the working environment by introducing an Incentive Scheme (transport and extra duty allowances).

989. The summary of the analysis of the implementation of the planned action is presented in **Table 15.5**.

**Table 15.5: Implementation of Planned Action to Enhance the Utilisation of Resources in order to Improve Conservation and Preservation**

Planned Action	Implementation as of March 2026	Remarks
Increase working facilities and utilities from 30% to 80%	No report indicated attainment of the set target	NMT reported that it has established a biometric attendance system and CCTV surveillance systems at several museum centres, and has also developed an Audit Committee Charter, an Internal Audit Charter, bylaws such as those for Mikindani Old Town, museology guidelines, and guidelines for conducting research.
Provide the required skills to 70 staff members	13	NMT reported to have trained more than 70 staff, but only 13 reports and proof were submitted.
Recruit 44 new staff	58	This has been attained as NMT has recruited more than 100% of the planned action.
Promote 66 existing staff	58	Only 58 staff were promoted out of the 66 staff planned for promotion.
Install and maintain the ICT infrastructure at 90% completion	No computation has been submitted by NMT, indicating the percentage	No report has been prepared by NMT indicating the percentage of installed and maintained ICT infrastructure. Audit verification noted that the self-service portal is under construction, and although DRAMPS is functional, it is missing data and information due to a shortage of equipment at some sites, such as cameras.
Improve and develop 10 institutional operational procedures	5	Only attained 50% of the planned action

Sources: Auditors' analysis of NMT Responses on implementation and Verification of Submitted Evidence, 2025

990. Table 15.5 shows that not all of the planned actions were implemented. Only one of the six planned actions has been fully implemented, which is equivalent to 17%. The implemented action plan was the recruitment of 44 new staff. Therefore, the follow-up team concluded that this recommendation was *partially implemented* due to NMT not implementing all of the planned actions.

(iv) **Recommendation 4:** *Have in place a monitoring system on all Museums and Cultural Heritage Sites in the country*

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991. According to the action plan from NMT, this recommendation was to be achieved by establishing a computerized database system for museum collections and cultural heritage sites; strengthening the planning and internal audit units; and establishing monitoring schedules for all museums and cultural heritage sites in the country.

992. The response from NMT indicated that, under the Monitoring and Evaluation (M&E) Unit, NMT had **prepared** a draft Monitoring and Evaluation Readiness Framework guided by the NMT Act, CAP. 281, the strategic plan, and related policies. NMT further reported that it had made reforms to its governance and institutional framework by establishing the Monitoring and Evaluation Unit, and strengthening of planning and audit functions. In addition, NMT **reported** to have introduced a Risk Management Coordination Framework with a Risk Register and established a Centralized Collection Management and Heritage Site Recording and Monitoring Database the Digital Records and Archive Management and Preservation System (DRAMPS). NMT further reported that it had developed monitoring tools and mechanisms, including standardized reporting templates for quarterly reports submitted to management and board committee meetings.

993. Auditors' analysis of the implementation of the action plan and verification of NMT responses confirmed that the DRAMPS system had been established and was functional. Review of the system showed that it contains collection information across key categories, including Biology, Arts, Ethnography, History, Sites, Paleontology, and Archaeology, with all major database components operating as intended. Accordingly, this aspect of the plan was considered implemented.

994. With regard to strengthening the Planning and Internal Audit Units, the Follow-up noted that staff had been recruited to support these functions. In particular, the Internal Audit Unit has been strengthened through the addition of audit personnel, while the Planning function has been reinforced through recruitment of relevant staff. However, no assessment was provided to confirm whether the current staffing levels are adequate to effectively support the intended monitoring functions. The follow-up further established evidence of a structured monitoring framework, including **defined** monitoring activities, frequency, responsible units, and required evidence. However, this does not constitute a detailed monitoring schedule, as it lacks site-specific inspection plans, clear timelines, and records of actual monitoring activities undertaken. Similarly, the Performance Audit Action Plan outlines intended actions and implementation status but does not provide evidence of established and operational monitoring schedules.

995. Therefore, while key components of the monitoring system particularly the database and institutional arrangements have been implemented, the establishment and implementation of monitoring schedules could not be fully verified. Accordingly, the Follow-up team concluded that this recommendation was *partially implemented*.

(v) **Recommendation 5: Initiate plans to augment Collections relating to Tanzanian's culture and natural heritage**

996. According to the planned actions, NMT was expected to develop and install twelve (12) modern permanent museum exhibitions; develop and install eighty (80) temporary exhibitions; develop and implement two hundred and forty (240) awareness programmes on natural and cultural heritage; engage fifty (50) local government authorities and communities in the conservation and development of cultural heritage attractions; conduct fifty (50) cultural events and festivals at museums and heritage sites; and establish and maintain national, regional, bilateral, and multilateral cooperation by seventy-five percent (75%). These activities were to be completed by June 2026. The review of submitted responses indicated that NMT the implementation as summarised in **Table 15.6**



**Table 15.6: Implementation status of Planned Action**

Planned Output	Target	Reported Achievement	Implemented (%)	Auditors Comment
Develop and Install modern Permanent exhibitions	12	14	117	Full implemented
Develop and Install Temporary exhibitions	80	61	76	Partial implemented
Develop and implement Awareness programme's	240	182	76	Partial implemented
Engage Local government Authority and Community in conservation and development of cultural heritage attraction	50	30	60	Partial implemented

Planned Output	Target	Reported Achievement	Implemented (%)	Auditors Comment
Conduct fifty (50) cultural events and festivals at museums	50	46	92	Partial implemented
Establish and maintain national, regional, bilateral, and multilateral cooperation	75%	NMT reported Corporation with various institutions in the country and various countries such as China, Italy, USA, and Russia	NMT did not report on the extent of attainment of the set target	Partial implemented

**Source:** Auditors' Analysis of Submitted Responses and Evidences, 2025

997. **Table 14.6** shows that out of 6 planned actions to implement this recommendation, only one action is fully implemented. The other are under implementation, being at different stages of implementation, ranging from 60% to 92%. Other targets, such as the establishment and maintenance of national, regional, bilateral, and multilateral cooperation by 75%, were not reported in terms of their attainment status, although the cooperation initiatives undertaken were mentioned. Therefore, the follow-up team concluded that this recommendation was **partially implemented**, as not all planned activities were fully carried out.

#### 15.4 Impact of the Implemented Recommendations

998. This section presents the noted impacts from the recommendations that have been fully or partially implemented.

##### 15.4.1 Impact of Recommendations Issued to the MNRT

999. The recommendations implemented by the Ministry of Natural Resources and Tourism (MNRT) had the following impact.

##### a) Establishment of NMT's Legal Authority Over Delegated Sites

1000. Since this recommendation was partially implemented, NMT now has formal legal authority to manage the delegated sites, thereby clarifying the responsible party and establishing a single designated entity to oversee site

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management. However, no authority has been granted to Local Government Authorities (LGAs) to support heritage management at the local level.

**b) Advancing Cultural Heritage Collection Management through the 2025 Draft Acquisition and Transfer Guidelines**

1001. Since this recommendation was only partially implemented and focused primarily on the identification and acquisition of cultural heritage collections, MNRT developed the Draft Guidelines for Acquisition and Transfer of Cultural Heritage Resources Ownership, 2025. As of November 2025, these guidelines remained in draft form. The potential impact on approval of internal procedures is to increase collection, as it provides a means of acquisition, an acquisition process, and documentation of collection. Likewise, upon repair of the DRAMDS, documentation and collection accessibility will improve.

**c) Delayed Approval of Tools Affecting Implementation of Cultural Heritage Standards.**

1002. Since this recommendation was only partially implemented by developing working tools that have not yet been approved, it implies that cultural heritage is still being established without any basis or predefined standards.

**15.4.2 Impact of Recommendations on the National Museum of Tanzania (NMT)**

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**a) Foundational Progress in Strengthening Preservation of Museums and Cultural Heritage Sites**

1003. Since this recommendation was partially implemented, the audit analysed the aspects that were implemented. The audit noted that the implemented actions (Review of the NMT Act, Development of an internal policy, construction of six preservation infrastructures, Rehabilitation of selected historical buildings, monuments and sites, and establishment of new museums) together paved the way for improving the preservation and conservation of Museums' collections and Cultural Heritage Sites. The impact was therefore enabling rather than outcome-based; it strengthened systems, capacity, and legal foundations, but had not yet delivered the full, measurable benefits envisioned in the action plan.

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**b) Recruitment of 58 Staff Against the Target of 44 Improved Workforce Capacity**

1004. Since this recommendation was partially implemented, the audit analysed the aspect that was fully implemented. The audit noted that the full set of implemented activities included recruiting 44 staff, exceeding the planned target of 58. This has reduced staff workload.

**c) Significant Increase in Museum Attendance through Awareness and Exhibition Programs**

1005. Since this recommendation was partially implemented, the audit analysed the aspect that was implemented. The audit noted that the awareness activities implemented through exhibitions and festivals had increased the number of museum visitors reported by NMT in its report on three years of implementation of the 2020/22 strategic plan, from an average of 100,000 in 2020/21 to 908,476 in 2023/24. This was due to the exhibition and the public awareness programs.

**d) Digitalisation of collections in the Digital Records and Archive Management and Preservation System (DRAMPS)**

1006. Since this recommendation was partial implemented, the follow-up conducted analysis on aspect that was implemented. The Follow-up noted that as reported out in the reports of three implementation of NMT strategic plan 2020/21 2024/25 covering financial year 2021/22 - 2023/24 DRAMPS system enabled NMT to register a total of 12,920 collections. This system was supposed to helps to document collection in a digital and sustainable manner, as well as facilitating timely access of heritage data and facilitating research and exhibition activities.

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## CHAPTER SIXTEEN

### GOVERNANCE ARRANGEMENTS FOR THE IMPLEMENTATION OF PERFORMANCE AUDIT RECOMMENDATIONS

#### 16.1 Introduction

1007. This chapter describes the governance arrangements within the audited entities for the implementation of the performance audit recommendations. It details how the existing governance arrangement has contributed to the inadequate implementation of the performance audit recommendations issued.

#### 16.2 Insufficient Implementation of the Issued Audit Recommendations

1008. The overall status indicates limited implementation of the recommendations issued from the Performance Audit Reports tabled to the National Assembly in April 2022 and 2024. The analysis shows that of the 158 issued recommendations, 46 (29.11%) were fully implemented, while 102 (64.56%) were partially implemented and 8 (5.06%) were not implemented. In addition, 2 recommendations (1.27%) were overtaken by events.

#### 16.3 Reasons for Insufficient Implementation of the Issued Recommendations

1009. Insufficiently implemented recommendations were assessed by observing the existing governance arrangements within the audited entities. The assessment focused on the available systems for monitoring the implementation of the issued audit recommendations and the processes used to ensure their implementation. The following were the reasons for the ineffective implementation of the audit recommendations issued.

##### (a) Inadequate System for Monitoring the Implementation of Issued Recommendations

1010. The follow-up noted that the entities lacked a well-defined system for monitoring the implementation of issued audit recommendations. This was evident in the lack of involvement by top management and audit committees in implementing audit recommendations and in the insufficient reporting mechanisms for performance audit recommendations. The following details highlight the key issues identified:

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***(i) Absence of a Unit or Section Responsible for Overseeing the Implementation of Recommendations***

1011. The audit noted that among the 24 entities covered in the follow-up, 14 equivalent to 58% lacked a designated section or department responsible for monitoring and overseeing the implementation of issued recommendations. In contrast, 10 entities equivalent to 42% had assigned oversight units, of which eight entities equivalent to 80% relied on Internal Audit functions, while two entities equivalent to 20% assigned responsibility to non-internal audit units, including the Directorate of Inspectorate and Financial Tracking (DIFT) from PMO-RALG and the Accounts and Finance Unit from MoHA. This indicates a strong institutional reliance on Internal Audit structures to oversee the implementation of CAG recommendations.

1012. However, in these entities, the effectiveness of oversight functions was limited by limited coordination within implementing departments and the lack of structured tracking mechanisms such as recommendation registers and formal reporting systems. This was further exacerbated by insufficient support from top management and audit committees in supervising and monitoring the implementation of the CAG recommendations.

***(ii) Lack of Monitoring Plans and Key Performance Indicators***

1013. It was observed that all 18 entities established effective monitoring plans and performance indicators to assess the extent of implementation of the recommendations provided. Also, no key performance indicators were established to measure the efficiency of implementing the performance audit recommendations. As a result, the implementation of issued audit recommendations remained unmonitored.

***(iii) Inadequate Involvement of Top Management and Audit Committees in the Monitoring of Implementation of Audit Recommendations***

1014. The follow-up revealed that top management and audit committees were not involved in discussions about the progress of implementing the performance audit recommendations. There were no records or meeting minutes to indicate whether top management or the audit committees had addressed or discussed the implementation status of the audit recommendations. As a result, during follow-up, the audited entities took considerable time to respond to the implementation status of the recommendations because it was not on record.

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***(iv) Absence of Defined Reporting Mechanisms on Implementation Performance Audit Recommendations***

1015. Interviews with officials from the audited entities revealed that in all 18 entities, there was no clearly defined mechanism for reporting the status of the implementation of issued performance audit recommendations. The lack of a structured reporting system hinders management's ability to effectively monitor and track the implementation of recommendations. As a result, the recommendations have not been adequately implemented in line with the action plan and timelines committed to when the audit report was issued.

***(b) Absence of a defined Process for managing the Implementation of Previously Issued Performance Audit Recommendations***

1016. The follow-up revealed that Ministries and Agencies under this follow-up did not establish a defined process for implementing the performance audit recommendations.

***(i) Absence of a detailed implementation Plan for the Implementation of the issued Performance audit recommendations***

1017. Interviews with officials revealed that none of them had prepared a detailed implementation plan after receiving the issued recommendations. The follow-up noted that, upon receipt, the issued recommendations were disseminated to the responsible division/section for implementation, without a detailed plan outlining implementation milestones. This gap was attributed to a lack of awareness of the importance of preparing a detailed implementation plan, which could facilitate continuous tracking of progress in implementing these performance audit recommendations to effectively address them.

***(ii) Absence of Recommendation Registry***

1018. The audit noted that the audited entities did not have a recommendations registry to capture all the issued performance audit recommendations. As a result, key issues and actions required to address the recommendations were not identified.

1019. The lack of recommendations registers within ministries and agencies largely made it difficult for them to respond and provide timely answers on the implementation status of audit recommendations. This was evidenced by the fact that, even when they were issued letters requesting the status of

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implementation of the audit recommendations, they had no records in their offices.

***(iii) Inadequate Coordination and Communication on the Implementation of Issued Recommendations***

1020. Interviews with officials revealed that the standard practice is to disseminate the issued Performance Audit recommendations to the departments or Divisions responsible for implementation. However, the process ends there, with no regular follow-up or communication on the implementation status.

1021. During the follow-up, it was noted that the Internal Audit Division within the Ministries, Independent Departments and Agencies covered by this follow-up was unaware of issues regarding implementing performance audit recommendations. Also, Interviews held by Officials at the Ministries and Agencies covered by this follow-up revealed that most staff were unaware of it. In that case, even the assigned staff in the respective Ministry or Agency could not promptly respond to matters raised in the shared recommendations matrix. This indicates that there was no effective coordination or communication among the entities during implementation.

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## CHAPTER SEVENTEEN

### CONCLUSION AND RECOMMENDATIONS

#### 17.1 Introduction

1022. This chapter presents the implementation status of the recommendations covered in this report from Chapters Two through Fourteen. The conclusion is based on the overall objectives of the follow-up and impact assessment and focuses on the extent to which recommendations were fully or partially implemented, as outlined in Chapter One of this report. Additionally, the chapter provides general recommendations to Government Ministries, Independent Departments, Agencies, and Local Government Authorities on improving the implementation of the CAG's recommendations.

#### 17.2 General Conclusion

1023. The overall conclusion of this follow-up is that the actions taken by the Audited Entities in response to the previously issued performance audit recommendations have partially addressed the issues to which the recommendations were made. The analysis indicates that of 158 recommendations issued across 13 performance audit reports, 21 (13.3%) were not fully implemented. This indicates insufficiencies in implementing the recommendations issued by 13 performance audit reports tabled in the National Assembly in April 2022.

1024. Furthermore, based on the conducted analysis, the follow-up concludes the following;

***The Audited Entities have not fully implemented a large number of the audit recommendations issued***

1025. The large number of recommendations issued has not been fully implemented. The follow-up results showed that, out of 158 recommendations issued in 13 performance audit reports, 36 (22.78%) were fully implemented. This indicates that of 158 recommendations issued across 13 performance audit reports, 21 (13.3%) were either not implemented or partially implemented. This insufficient implementation of the issued recommendation was largely attributed to the lack of a monitoring system to track the implementation status of each recommendation within the respective Ministries, Independent Departments, and Agencies. Inadequate efforts to implement the issued audit

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recommendations have largely denied those audited entities room to enhance the quality of the services they provide and ultimately denied the public the opportunity to receive high-quality services from these entities.

***The Audited Entities are Lacking an Effective Governance System for Monitoring the Implementation of the Performance Audit Recommendations***

1026. The Ministries, Independent Departments and Agencies covered in these follow-ups lack a well-defined system for monitoring the implementation of issued audit recommendations. They lack Monitoring Plans and Key Performance Indicators; a Unit or Section Responsible for Overseeing the Implementation of Recommendations; defined Reporting Mechanisms for the Implementation of Issued Performance Audit Recommendations; and involvement of the Top Management and Audit Committees in the Monitoring of the Implementation of Those Recommendations. As a result, the implementation of the issued performance audit recommendations remained unmonitored, thereby reducing the likelihood of full implementation.

1027. Additionally, ministries, independent departments, and agencies under these follow-ups have not established a defined process for implementing the performance audit recommendations issued. They lack detailed implementation plans for the recommendations issued in the performance audit, a recommendations registry, and effective coordination and communication regarding their implementation. This gap reduces the likelihood of maintaining a continuous record of progress in implementing these performance audit recommendations.

### **17.3 Overall Recommendations**

1028. The Prime Minister's Office is urged to ensure that all Ministries, Independent Departments, Agencies and Local Government Authorities:

- a) Establish sound governance structures and mechanisms for tracking and monitoring the implementations of Performance Audit recommendations;
- b) Ensure that the submitted Performance Audit Reports are effectively disseminated to the responsible Divisions or Departments within the Audited Entities and explain what they are out to do. Where possible, the Reports should also be communicated to the existing governance systems, such as Internal Audit and audit Committees, for proper follow-ups and actions;

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- c) Prepare action plans stating how the Audited Entities will ensure that the partially implemented and not implemented recommendations are addressed on a timely basis; and
  - d) Establish monitoring mechanisms or tracking systems to regularly check the implementation status of all issued audit recommendations and report them promptly to the management of the audited entities for necessary actions.





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