



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY (MoEST)

MANAGEMENT LETTER ON THE FINANCIAL STATEMENTS AND
COMPLIANCE AUDIT OF EDUCATION AND SKILLS FOR PRODUCTIVE
JOBS (ESPJ) PROGRAM FOR THE FINANCIAL YEAR
ENDED 30 JUNE 2022

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December 2022

ML/CG/ESPJ/MoEST/2021/22

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31 December 2022

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**Management Letter on the Financial Statements and Compliance Audit for the
Financial Year Ended 30 June 2022**

We have completed the audit of Education and Skills for Productive Jobs (ESPJ) Program implemented by the Ministry of Education, Science and Technology (MoEST) for the financial year ended 30 June 2022 which was carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAIs).

This letter brings to your attention our observations and recommendations made during the audit which were discussed with management during exit meeting held on 07 December 2022. Management responses have been considered in the preparation of this letter in accordance with Regulation 86 of the Public Audit Regulations of 2009.

The audit included review of financial systems, internal controls, examination of accounting records, and other supporting evidence to the extent that we considered necessary to form an opinion on the financial statements and conclusion on compliance audit subject matters.

We expect that management of Ministry of Education, Science and Technology (MoEST) will take appropriate actions to implement these recommendations.

Benja L. Majura

For: Controller and Auditor General

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Abbreviations

ATC	Arusha Technical College
BICO	Bureau for Industrial Cooperation
BOQ	Bill of Quantity
CAG	Controller and Auditor General
CoET	College of Engineering and Technology
DC	District Councils
DIT	Dar es Salaam Institute of Technology
DLR	Disbursement Linked Result
DVTC	District Vocational Training College
ERB	Engineers Registration Board
ESPJ	Education and Skills for Productive Jobs
FA	Force Account
FDC's	Focal Development Colleges
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
ML	Management Letter
MoEST	Ministry of Education, Science and Technology
NACTE	National Council for Technical Education
PFA	Public Finance Act Cap 348 {R.E. 2020}
PFR	Public Finance Regulations, 2001
POM	Project Program Operation Manual
Reg.	Regulation
RVTSC	Regional Vocational Training Centre
SDF	Skills Development Fund
SDL	Skills Development Levy
Sect.	Section
SIDO	Small Industries Development Organization
SMIS	Skills Management Information System
SSC	Skills Sector Council
TEA	Tanzania Education Authority
TANePS	Tanzanian National e-Procurement System
TLSB	Tanzania Library Service Board
TPSF	Tanzania Private Sector Foundation
TZS	Tanzania Shillings
UDSM	University of Dar es Salaam
VETA	Vocational Education and Training Authority
VTC	Vocational Training College

SUMMARY OF KEY AUDIT FINDINGS AND RECOMMENDATIONS

This management letter provides findings and recommendations emanating from the financial statement and compliance audit of Education and Skills for Productive Jobs (ESPJ) Program for the financial year ended 30 June 2022. Key audit findings are as follows:

i. Slow Progress in Completion of Construction of Economics Building (Uchumi House) at the University of Dar es salaam

Review of progress report of October 2022, contract files and the payment vouchers noted that at the time of audit October 2022 the overall status of construction works was generally slow as the progress was at 35 percent in comparison with the expected initial completion date of 5 October 2022. Major pending works includes form works, finishing works, fixing of doors and windows, installation of services, painting and decorations, fittings and fixtures, and external works. Meanwhile, overall progress of the designing component was at 90 percent whereby structural design was completed by 100 percent while that of detail design was at 70 percent due to ongoing approval of the design by the Project Management Team (PMT).

In the meantime, project's financial performance indicates a low burning rate of 22 percent as total of TZS 2,186,325,102.78 was consumed by the project out the received amount TZS 10,000,000,000.

Recommendation

We recommend to the management to ensure that monitoring and supervision is strengthened such that the construction is completed within the revised completion date of 5 February 2023.

ii. Delay in Completion of Project at Ngorongoro Teachers College

On 21 October 2020, Ngorongoro DC started to implement the project of construction of Ngorongoro Teachers' College worth TZS 1,500,000,000 which was supposed to be accomplished on June 2021. However, up to the time of audit i.e. November, 2022 the planned construction activities are at various stages and project stopped for 15 months (from July 2021) while the funds are full utilized but there are still pending activities. We also noted that, there were materials purchased and stored as the project has stopped.

Recommendation

We recommend Ngorongoro DC management to ensure timely implementation of the project to avoid possible damage of materials already procured and stored as well as cost escalation.

iii. Lack of Tittle Deed of Land

On 21 October, 2021, MoEST transferred TZS 1,500,000,000 to Ngorongoro DC for the construction of Ngorongoro Teachers College at Ngorongoro DC. However, we noted that, there was no tittle deed issued by Ministry of Land Housing and Settlement for justification of the land ownership.

Recommendation

We recommend Ngorongoro DC management to ensure that ownership documents/Certificate of land where the Teachers' College constructed is obtained and produce the same for verification.

iv. Unutilized Procured Building Materials for Fifteen Months

During our Site Visit in construction of Ngorongoro Teachers College at Ngorongoro DC, we noted procurement of various building materials since July 2021 worth TZS 247,552,039 but were not utilized up to the time of Audit November 2022 and were abandoned in store. However, upon discussion with project team, we were informed that, Management procured all the materials required up to the finished stage at the beginning of the project. However, we noted that the project stopped due to unavailability of funds to accomplish the project. We are concerned with the materials kept in store for long time may be obsolete.

Recommendation

We recommend management to ensure proper plans are in place on project implementation before procurements of building materials.

v. Procurements of Goods without Raising Local Purchase Order (LPO)

Our review noted that, MoEST procured goods and services worth TZS 209,315,561.02 from various suppliers without raising Local Purchase Order (LPO)

Recommendation

We recommend to the management to ensure that, in the future procurements which require the use of LPO are supported with the same as required by Public Procurement Regulations.

vi. Procurements Made Out of TANePS

Our review of procurement undertaken noted that, MoEST procured goods and services amounting to TZS 1,618,076,820.86 out of TANePS.

Recommendation

We recommend management of MoEST to adequately involve PMU staff in order to maximize the use TANePS in the procurements undertaken as per the requirement of

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Regulation 342 (1) of the Public Procurement Regulation of 2013 and Circular No 4 of 2019 issued by the Ministry of Finance and Planning.

vii. **Procurements Made without Invitation of Competitive Quotations**

Our review of ESPJ transactions noted that, Ngorongoro TC procured building materials worth TZS 252,317,875.21 without raising competitive quotations from at least three suppliers.

Recommendation

We recommend management of Ngorongoro DC to ensure that selected suppliers undergo competitive procedures with a view of procuring goods and services of standard quality and at economic and competitive prices on the use of project funds and in case of single sourcing, justifications be provided and approved by relevant Tender Board.

PROJECT KEY INFORMATION

The critical information about the background of Education and Skills for Productive Jobs is summarised in Table 1 below.

Table 1: Project key information

S/N	Facts Element	Facts Details
1.	Name of the Financer	World Bank
2.	Nature of Financing (GOT and Donor)	Loan
3.	Agreed Amount	USD 120 million Credit Agreement with the International Development Association (IDA)
4.	Government Contributions as per signed agreement	NIL
5.	Date/Period when the government signed the Agreement	28 July 2016
6.	Life Span of Projects	Five-year Program starting from 6 May 2016 to 20 June 2021.
7.	Changes in project operation time frame	Project was extended for one year from 20 June 2021 to 30 June 2022. Then was scheduled to expire on 20 June 2021 but was again extended to 30 June 2022.
8.	Changes in Financing	NIL
9.	Main Objective	The objective of the Program is to strengthen the institutional capacity of the Recipient's skills development system and to promote the expansion and quality of labor market driven skills development opportunities in selected economic sectors.
10.	Project Beneficiaries	MoEST, ARU, ATC, NACTE, TEA, TPSF, TCU, SDF, VETA, OUT, DIT, HESLB, SUA, UDSM, ERB, SIDO.

1.0 FOLLOW UP OF RECOMMENDATIONS FROM PREVIOUS YEARS

The implementation status of previous years' audit recommendations is as summarised in Table 2 below:

Table 2: Implementation status of previous years' audit recommendations

Status	No. of Recommendations	%
Implemented	45	59
Under implementation	6	8
Not Implemented	16	21
Reiterated	8	11
Overtaken by events	1	1
Total	76	100

Source: Auditors' assessment of the previous year's recommendations

Generally, the implementation status is fairly satisfactory owing to the adequate management follow-up to address the outstanding audit recommendations. Management is, however, advised to implement outstanding audit recommendations. Detailed status of the implementation of these recommendations is shown in Appendix I.

2.0 FINANCIAL AUDIT

2.1. Asset Management

2.1.1 Non-Codification of the Assets worth TZS 287,206,994

Para 9 of the Public Assets Management Guideline, revised edition 2019 requires every acquired asset to be identified by unique identification code number depending on the nature of a particular assets class. This intends to have a proper way of identifying ownership of assets at any institutions for easy control and monitoring of a public asset.

During our audit, we noted that assets worth TZS 227,539,694 were procured and kept in use at VETA Kasulu College and VETA Kongwa without being coded contrary to Para 9 of the Public Assets Management Guideline, revised edition as detailed to Appendix II.

Further our review of payment voucher at VETA Nyasa DC, noted procurement of 60 dining tables worth TZS 59,667,300 paid to Mpangwa son's general supplies co. ltd on 23 May 2022 with cheque number 452, however code identification numbers were not indicated on dining tables.

Cause

Procured assets were not handed over at VETA College.

Implication

Assets which are not coded are subjected to theft or may be used for unintended purposes and lost without the management awareness since no identification.

Recommendation

We recommend management of VETA Kasulu, VETA Kongwa and Nyasa DC to make a follow up on handing over document so that the exercise of coding assets as required in Para 9 of the Public Assets Management Guideline, revised edition 2019 is done.

Management Response

Auditor recommendation noted, the management will ensure exercise of coding assets as required in Para 9 of the Public Assets Management Guideline is done.

Audit Comment

We take note of management response. However, we are waiting for the implementation of our audit recommendation.

2.1.2 Lack of Tittle Deed of Land

Section 29(1) of Land Act of 1999 (R.E 2019) stipulates that, where the Commissioner determines to grant the right of occupancy to a person who is in occupancy of land or under a right of an offer of a right of occupancy, he shall issue a certificate, referred to as a certificate of occupancy to that person". Ownership of properties refers to legal ownership evidenced by title deeds or other legally backed documents.

Also, on 26 September 2014, a Letter with Ref. No. CAB142/626/01/A/42 and CAN.32/572/01/96 was issued by Chief Secretary and Treasury Registry, respectively directed all Accounting Officers to have title deeds for the land they own.

MoEST transferred TZS 1,500,000,000 to School Quality Assurance via receipt no 9554826 dated 21 October 2021 for the construction of Ngorongoro Teachers College at Ngorongoro DC. However, we noted that, there was no tittle deed issued by Ministry of Land Housing and Settlement for justification of the land ownership where the college is constructed.

Cause

Inadequate follow up by Ngorongoro DC Management.

Implication

Ngorongoro DC Management is at risk of losing the ownership rights in case of disputes regarding the land. In our view, the absence of legal tittle on the land could result in future litigation and its associated costs.

Recommendation

We recommend Ngorongoro DC management to make follow up to ensure that ownership documents/Certificate of land occupancy is obtained and produce the same for verification.

Management Response

The management will make follow up to ensure that ownership documents/Certificate of land occupancy is obtained for Ngorongoro Teachers College.

Audit Comment

We take note of management response. However, no documentation in support of management response.

2.2 Operational Performance

2.2.1 Slow Progress in Completion of the Construction of Economics Building (Uchumi House) at the University of Dar es salaam

Under the ESPJ funding, UDSM entered into contract number PA/011/2019-2020/W/67 with National Housing Corporation (NHC) in association with IPA Architects Limited on 29 March 2021 for proposed design and construction of the University of Dar es salaam School of Economics Building (Uchumi House) for a period of 18 months at contract price of TZS 9,783,180,213 (VAT inclusive) under design and build arrangement. The construction commenced on 6 April 2021 with expected completion date of 5 October 2022 which was later revised for additional period of four months to 5 February 2023.

Our review of progress report of October 2022, contract files and the payment vouchers noted that at the time of audit October 2022 the overall status of construction works was generally slow as the progress was at 35 percent in comparison with the expected initial completion date of 5 October 2022. Major pending works includes form works, finishing works, fixing of doors and windows, installation of services, painting and decorations, fittings and fixtures, and external works as shown in Appendix III. Meanwhile, overall progress of the designing component was at 90 percent whereby structural design was completed by 100 percent while that of detail design was at 70 percent due to ongoing approval of the design by the Project Management Team (PMT).

In the meantime, project's financial performance indicates a low burning rate of 22% as total of TZS 2,186,325,102.78 was consumed by the project out the received amount TZS 10,000,000,000 as shown in Table 3 below.

Table 3: Project's financial performance

Receipts			
Date	Reference No.	Description	Amount (TZS)
7 July 2019	1444005	ESPJ fund from MOEST	6,700,000,000.00
30 June 2020	1484257	ESPJ fund from MOEST	1,300,000,000.00
30 June 2020	1484255	ESPJ fund from MOEST	2,000,000,000.00
Total receipts			10,000,000,000.00
Payments			
23 November 2021	20211123020	Advance payment (IPC 1)	711,704,605.14
20 May 2022	20220520005	Second advance payment (IPC 2)	711,704,605.14
Total Payments			1,423,409,210.28
Balance as at 30 June 2022			8,576,590,789.72

Source: Payment vouchers and cash book

Cause

Prolonged procedures on preparation and approval of project's design.

Implication

- Implementing the project at higher cost due to possibility of increase in price of materials in future.
- Possibility of potential delay on completion of the project and untimely achievement of the intended project objectives due to the fact that it's financing had been received more than three previous financial years but it is yet to be completed.

Recommendation

We recommend to the management to ensure that monitoring and supervision is strengthened such that the construction is strictly completed within the revised completion date of 5 February 2023.

Management Response

We appreciate auditors recommended. UDSM is fast-tracking implementation of the program of the works to ensure that the project is completed within the shortest possible time.

Audit Comment

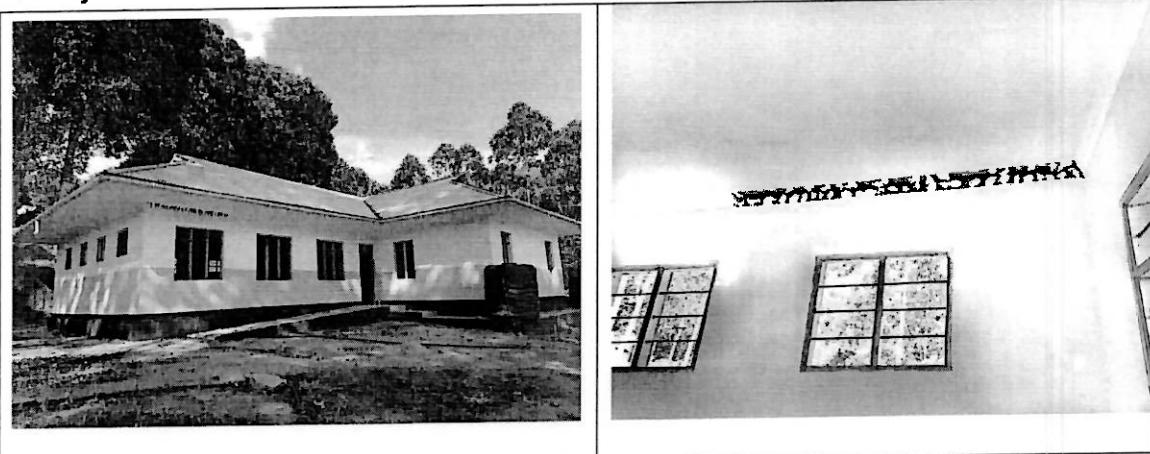
We take note of management response. However, the matter is retained for follow up in the next audit cycle when the project will be completed.

2.2.2 Irregularity Noted on Constructed Library building at Shambalai Secondary School

During the year under review, Shambalai Secondary School received TZS 788,500,000 for implementing construction activities whereas, TZS 720,197,642.47 was utilized leaving unutilized balance of TZS 68,302,357.53.

A visit to the site on 27 October, 2022 on constructed Library at Shambalai Secondary School noted constructions were completed but there were some uncompleted and unsatisfactory works. It was noted that, the ceiling works were not properly fitted to the effect that gypsum belts in part of the building inside and outside had fallen down. It was also noted that, the fascial board was fitted with gypsum material instead of PVC material. Figure 1 refers for details.

Figure 1: Picture Showing Falling of Gypsum Belt inside and Outside of Constructed Library



Source: Photo taken on 27 October 2022 by Auditors

Cause

Absence of close technical supervision from the Council

Implication

Unsatisfactory works implies substandard works which shorten the lifespan of the project and Gypsum board outside of the building might be affected by rainfall during rainfall season.

Recommendation

We recommend the council management; (a) In future to make close supervision on implemented projects to obtain quality output. (b) To make the necessary efforts to rectify the noted shortfalls.

Management Response

Auditors' recommendation is noted: (a) in future the Council will put more effort and plans to make close supervision. (b) Retention funds (TZS. 450,000.00) will be used to rectify the areas with defects in a building and currently the areas with defect have been rectified.

Audit Comment

Management response has been noted; however, we emphasize on close supervision of the implementation of projects in order to obtain quality works. Also, on fascial board of the building to be fitted with PVC material instead of gypsum board.

2.2.3 Pending Activities with no Funds to Complete Construction Activities

Reg. 114(b-d) of the Public Procurement Regulations, 2013 as amended 2016 requires procuring entity to be responsible for the effective management of any procurement

of goods, services or works for which it is undertaking and shall Monitor the progress and timely completion of works in accordance with the terms of each contract, take or initiate steps to correct or discipline deviations from observance of contract condition; and ensure that the responsibilities imposed on it by the contract are fully discharged.

Preliminary study of a project site is crucial to project implementers as it gives the realistic and descriptive information about required funds, appearance, surface and subsurface of the project area (site) which should be included in the tender documents (drawings and BoQs) given to bidders.

However, during our site visit conducted on 27 October 2022 at Magamba and Shambalai Secondary Schools as well as Kisarawe FDC it was noted that funds were fully utilized but the projects were not fully completed due to lack of funds. Hence, value for money in respect of these projects was not adequately realized. Details are shown in **Appendix IV**.

Cause

Implementation of project without conducting feasibility study which in turn resulted to allocating insufficient funds, which led to non completion of projects.

Implication

Delay in the provision of services to the targeted community. Shortage of staff and experts in procurement and construction works has led to project completion delays.

Recommendation

We recommend that, in future, the respective Councils conducts Benefit Management Plan, Cost-effectiveness analysis and Resources feasibility study before committing funds to any project. Also, ensure sourcing of funds in order to complete pending activities.

Management Response

Proper feasibility study and conditional survey was held under the consultant from Arusha Technical College. Cost estimates was revised, and a total of TZS 229,000,000 was sent to Kisarawe FDC to cover the gap.

Audit Comment

We have taken note of management response, however no documentation has been produced for audit verification .Therefore the issue remains unresolved.

- 2.2.4 Delay in Completion of Project at Ngorongoro Teachers College TZS 1,500,000,000**
Para 8.1 of Guideline for Carrying out Works under Force Account issued by PPRA in May 2020. In order to meet the objectives of Force Account application, Procuring

Entities shall endeavor to enhance quick implementation of projects in terms of procurement of materials and equipment to be used in the projects.

Contrary to the above directive, our review of Construction of Ngorongoro Teachers College project file noted that, on 21 October 2020, Ngorongoro DC started to implement the project of construction of Ngorongoro TC which was supposed to be accomplished on June 2021. However, up to the time of audit i.e. November, 2022 the planned construction activities are at various stages and the projects stalled for 15 months despite the expenditure of TZS 1,500,000,000 having been incurred and there are pending activities as illustrated in Appendix V.

Cause

Unavailability of fund to complete the project.

Implication

The targeted benefits will not be achieved in timely manner.

Recommendation

We recommend Ngorongoro DC management to ensure timely implementation of the project to avoid possible damage of materials already procured and stored as well as cost escalation.

Management Response

In order to ensure timely implementation of the project, the management make effort to speed up construction of the college in order to avoid possible damage of materials already procured and stored as well as cost escalation.

Audit Comment

We take note of management response. However, the matter is retained for follow up in the next audit cycle when the project will be completed.

2.2.5 Delay in Completion of the Project

During the year under review, DIT-Myunga campus received TZS 473,062,620 from MoEST for implementing ESPJ project activities whereas campus management entered into contracts with Emmanuel Mwanandota and Nemece Ernest Kapongwa to build two dormitories using force account procurement method. The contracts had a total sum of TZS 53,070,000.00 with a contract period of four months commencing on 30 September 2021. Also, the institute entered into contracts with Abdallah Fundi and Martin Mwambapa to build two classrooms block and three classrooms block respectively. The period of contracts is two months from 13 January 2022 and had a total contract sum of TZS 29,465,000.00.

As part of the audit procedure, we reviewed progress reports and noted delays in implementation of the project. Upon inquiry, we were informed the procurement processes, late delivery of materials and termination of some local artisan are the causative factors for the delay. The table below shows number of days the project delayed.

Table 4: Number of Delays

Building works	Date the project commenced	Expected completion as per contract	Audit exit meeting date	No of days delayed	% of work completed
Two classroom blocks	13-Jan-22	13-Mar-22	29-Oct-22	230	90%
Three classroom blocks	13-Jan-22	13-Mar-22	29-Oct-22	230	90%
Boys' dormitory A	30-Sep-21	30-Jan-22	29-Oct-22	272	92%
Girls' dormitory B	30-Sep-21	30-Jan-22	29-Oct-22	272	90%

Source: Contract File

Causes

- Delay in procurement process and delivery of materials from service providers
- Termination of local artisans due to failure to complete activities planned within prescribed period.

Implications

- Increase in cost of projects caused by engagement of other service providers, cost of administering the projects and storage cost of materials
- Delay in completion of dormitories and classrooms may put at risk the performance of trainees.

Recommendation

We recommend management of DIT main campus and Myunga campus (a) timely initiate procurement processes to avoid delays in delivery of materials at site. (b) Proper screening of service providers to avoid unnecessary delays.

Management Response

Auditor recommendation noted. The management will ensure close follow-up with local artisans and suppliers to eliminate any unnecessary delays of materials deliveries. In addition, letters from local artisans requesting contract extensions have been submitted.

Furthermore, DIT Myunga Campus will ensure close follow up to service providers (Local artisans and suppliers).

Audit Comment

We take note of management response. However no action have been provided to complete the project without additional cost.

2.2.6 Delay in Transfer of Funds to the Intended Beneficiaries TZS 782,950,000

On 19 January 2022 TEA received amount of TZS 1,160,575,895 being 50 percent of funds for implementation of (DLI 10.2) Innovation Training and E-Learning Training. However, out of received amount, TZS 782,950,000 were transferred to six intended beneficiaries i.e training providers¹ who are recruited by TEA in June 2022 resulting into delay of approximately six months from the date when funds were received. Refer Appendix VI.

Cause

Delay in recruitment processes of the intended beneficiaries.

Implication

The intended objective could not be attained in timely manner.

Recommendation

We recommend in future; management of TEA commence earlier recruitment of the intended beneficiaries so that when funds are received for implementation of the targeted activities are timely disbursed to the intended beneficiaries.

Management Response

Management take note of Auditor's recommendations.

However, up to 1 April 2022, TEA Management had not obtained approval to proceed with implementation as planned. After obtaining approval, TEA proceeded with pre disbursement processes of announcement for application, proposals assessment and awarding, signing of contracts and conducting orientation to Training Providers from April to May 2022. Therefore, the release of funds started after completion of prescribed processes as per the Innovative Training and E-Learning guideline.

Audit Comment

We take note of management response. However, in future we insist management of MoEST in collaboration with TEA to strengthen internal control by ensuring approval is requested and approved on timely manner so as to facilitate timely implementation of planned activities.

¹ Ikwiriri FDC, Nzovwe FDC, Kibaha FDC, IFM (Dar es Salaam), DIT and Institute of Adult Education (IAE)

2.2.7 Delay in Completion of the Planned DLI 10.2 SDF Activities as Agreed in the Contracts and Failure to Renew Contracts

Our review of project files noted that, in June 2022 TEA entered to contracts with six training providers for implementation of DLI 10.2 titles Innovative Training and E-Learning. Our review of signed contracts noted that, the contract duration was three months which was scheduled to commence in June 2022 and planned to be completed in September 2022.

To the contrary, up to the time of this audit 25 November 2022, the planned activities were yet to be completed and there was no evidence for extension of contracts. We also noted that, up to the time of audit there was a delay of up to 52 days from the time when the signed contracts were expired as shown in Appendix VII.

Cause

Inadequate preparation of both TEA and training providers' prior signing contracts and oversight by management to ensure there is a binding contract for ongoing SDF activities.

Implications

- The targeted benefits could not be obtained by intended beneficiaries in timely manner which may also affect implementation of the planned SDF activities as a result of price escalation
- Failure to renew contracts, in case of default by either party, no one can be held accountable.

Recommendation

We recommend TEA management to ensure that:

- (a) Make close follow up so that, the planned SDF activities are completed without further delay; and
- (b) There is a binding contract between TEA and training providers for implementation of SDF activities until the project is completed.

Management Response

Management takes note of Auditor's recommendations.

- (a) Management has been following up closely and as of 15 November 2022, out of 9,588 enrolled trainees, a total of 4,437 had completed their training; 3,027 are expected to complete by 30 November 2022; while 2,024 will complete by December 2022. According to the SDF Innovative Training and E-Learning Window (DLI 10.2) Guidelines (June 2022), the targeted number of trainees for DLI 10.2 under TEA was 4,350.
- (b) TEA has signed a binding Grant and Performance Agreement with all Training providers which have received funds. In response to observation made. The

Authority will sign addendum contracts with Training Providers for extension of one month to allow completion of pending activities.

Audit Comment

We have verified submitted report on Status of Implementation of Innovative Training and E-Learning Window 4 DLI 10.2 as of 15 November 2022, hence we have validated that training activities were completed by 4,437 trainees. However, we take note of management response for future follow up of signing of addendum contracts with Training Providers for extension of one month to allow completion of pending activities.

2.2.8 Delay in Completion of DLI 9 - Phase II and Bursary Scheme DLI 11

Phase II of SDF was launched in September 2019 whereas TEA entered into Grants and Performance Agreements with 81 training providers were reviewed between September and December, 2019. However, due to delay in obtaining funds and the findings by the Mid-term Review, this exercise was extended to March 2020. Disbursement of the first instalment of funds to grantees has been almost completed, whereas, only applications under Window 3 and Window 4 have been accepted for funding. It was expected that completion of Phase II will be one year after signing of the contract.

Review of section 14 of SDF Bursary Scheme Operations Guideline, June 2020 on bursary payment indicates 50% of training fees will be paid to training provider upon signing of the contract, 40% when two third of the training is completed and 10% after verification of fulfillment of the training.

Our review on DLI 9 noted that, TZS 5,455,712,293.00 has been disbursed to training providers during the year. However, only 43 training providers have been disbursed with full amount, three training providers will not receive second and third instalments since they did not complete utilization of 1st instalment funds while 35 training providers have been disbursed with only 1st and 2nd instalments, leaving undisbursed amount of TZS 820,516,341.00.

In addition, the project is expected to end by 31 December, 2022. Therefore, we are concerned that the project may not be completed on time with the project not completed on time. Refer Appendix VIII for more details.

Further, TEA has entered into contractual agreement with 61 training providers for DLI 11 who provided training to 1627 SDF bursary scheme beneficiaries in different courses with different training duration. At the time of audit November, 2022 we noted that 54 training providers were disbursed with fully amounts while seven training providers were not disbursed with third instalment amounts. However, disbursement of last

installment has not been done because verification on the fulfillment of the training is still on progress despite training being completed.

Cause

- Delay in execution of the project by Training Providers.
- Inadequate follow up by TEA to service providers

Implication

Intended project objective may not have been attained, hence no value for money.

Recommendation

We recommend management to ensure that all pending activities of phase II for DLI 9 and DLI 11 are completed as intended without further delay.

Management Response

Management take note of Auditor's recommendations.

a) DLI 9 - SDF Phase II

Management has undertaken M&E for the remaining 42 Training Providers as part of the pre-disbursement requirement for the last 20% of the SDF grant; and all the remaining Training providers will be paid before end of November 2022. All Training providers which have completed projects have been required to submit their Final Reports. The target to is to close all remaining projects by 15 December 2022.

b) DLI 11 - Bursary Scheme

Management take note of Auditor's recommendations. Some of the Training providers have pending activities which had to be completed before payment of the last instalment of 10% of the SDF Grant. Moreover, some of these Training Providers have been informed to fulfil the conditions for payment of final 10% instalment, through letter with Ref. No. AD.36/119/02/20 dated 22 September, 2022. Further to that, the Management proceeds with follow up to all Training Providers for closure of the project.

Audit Comment

We take note of management response for follow up.

2.2.9 Unimplemented Activity for Phase II SDF Program at Handeni FDC and Tanga RVTSC
During the year under review, 2021/22 Handeni FDC received TZS 25,622,160 from TEA which is the final disbursement of 20% for the implementation of skills training program on indigenous breeds and cross breeds poultry keeping under the ESPJ project. At the start of the year Handeni FDC had an opening cash balance of TZS 7,149,378 making total funds available to be TZS 32,771,538. However, up to 30 June

2022, there was unspent balance of TZS 13,408,880 yet all four phases of the training program had been completed.

Tanga RVTSC received a sum of TZS 61,848,760 from TEA under ESPJ project for the implementation of two skills development programs and sponsorship of field attachment costs for trainees who could not afford the costs. However, out of the total sum received, TZS 30,888,700 remained unspent as at 30 June 2022, and was refunded to RVTSC headquarters. Refer Table 5.

Table 5: Unspent Balance

Implementer	Description	Receipt No.	Date	Amount received (TZS)	Unspent Amount (TZS)
Tanga RVTSC	Internship costs for trainees on field attachments	19069	10/5/2022	35,650,000	24,160,000
Tanga RVTSC	Final installment -DLI 9 SDF	19071	27/5/2022	26,198,760	6,728,700
Sub Total				61,848,760	30,888,700
Handeni FDC	Indigenous breeds and Cross breeds Poultry keeping			32,771,538	13,408,880
Sub Total				32,771,538	13,408,880
Total				94,620,298	44,297,580

Causes

- Unimplemented activities
- Late release of funds

Implication

Risk of diversion of program funds

Recommendation

We recommend to the management (a) to disclose all planned activities which have not been accomplished and their related costs in comparison to the unspent balance and submit for audit verification. (b) To disclose all the activities that remained pending as at the closure of the year and the measures adopted to ensure completion.

Management Response

Management take note of Auditor's recommendations.

- (a) The unspent balance of TZS 24,160,000 was for Internship program of which payments were not made due to cut off period and shift to MUSE system. Therefore,

the whole was transferred to VETA HQ accounts as the centers were not allowed to remain with bank balance at the year-end 30 June 2022. The said fund was requested by VETA TANGA from HQ in order to proceed with the activities including payment of TZS 10,050,000 paid to 34 students as field allowances, remaining balance is TZS 14,110,000 is for 47 students who are on the process for field attachments exercise by 10 December 2022 for those who will be eligible for payments, whereby initial arrangement for filing various forms is proceeding. Evidenced documents are available for audit verifications.

Another unspent balance was final 20% disbursement of TZS 6,728,700 which was not used due to year end cut off, hence all balance was transferred to VETA HQ, as the center was not allowed to remain with unused bank balance at that date. Therefore, out of TZS 6,728,700/= TZS 3,934,571 was planned for office tables and chairs in favour of Food production (FP) office and Food and Beverage services (FBSS) procurement process is proceeding while TZS 2,794,129 was for Training materials. SDF students was trained with materials from VETA budgets as fund was not yet released from HQ whereas students start their training on 17 July 2022. Hence, management has planned to purchase tools and equipment for FP and FBSS workshops by using TZS 2,794,129 currently identification of such tools and equipment is in process.

(b) The following are remained/ pending activities:

- There is activity for 47 trainees for field attachments which is scheduled to start on 10 December 2022 which will cost TZS 14,110,000
- There is activity of procurement of office chairs and tables for food production and Food and Beverage Services and Sales which will cost TZS 3,934,571
- There is planned activity for procurement of tools and equipment for FP and FBSS workshops.

Audit Comment

We take note of management response hence, follow up of implementation of pending activities will be done in forthcoming audit.

2.2.10 Commencement of Construction Project without Conducting Environmental Impact Assessment

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

We noted that, MoEST transferred TZS 400,000,000 to Arnautoglo FDC for construction of college infrastructures without conducting Environmental Impact Assessment (EIA) contrary to the above cited laws.

Cause

Lack of awareness of regulations requirements.

Implication

Implementing Programs without EIA expose the entity to risk of environmental consequences that are not conducive to the well-being of the communities in question and may in turn result into wasteful expenditure of public resources.

Recommendation

We recommend management of Arnautoglo FDC to ensure EIA is conducted before commencing of Programs to avoid any associated environmental risks.

Management Response

The management conduct EIA before commencing of programs to avoid any environmental risks. We are submitting EIA for audit scrutiny.

Audit Comment

We take note of management response. However, management did not submit EIA hence we are waiting for submission of the same for audit verification.

2.2.11 Amount Paid for Unimplemented Activity due to Land Dispute TZS 7,841,690

On 2 October, 2020 Kasulu FDC received TZS 7,841,690 (Ref. Acknowledgement receipt No. 27415314) in respect of measuring and processing certificates of occupancy surrounding college compound projects.

Review of payment voucher and supporting documents noted that on 4 June, 2021 Kasulu FDC made a payment of TZS 7,841,690 to Regional land office in Kigoma via Account No. 9921169741 Kigoma sub treasury Miscellaneous Imprest Account in respect of land planning and surveying as shown in Table 6 below.

Table 6: Payment Made in respect of Land Planning and Surveying

Date	Voucher No.	Payee	Description	Remarks	Amount (TZS)
4/6/2021	1/6	Kigoma Sub treasury Miscellaneous Imprest Account	Fees for land planning and surveying	Activity not implemented due to land conflict.	7,841,690

Source: Payment Voucher.

However, up to the time of our audit on 31 October, 2022 the activities were not implemented regardless of the paid amount to respective institution.

Cause

The project has been interfered by land conflicts between villagers living within college area as they were not willing to be transferred away from college compound.

Implications

- Legal ownership of Land occupancy by the management of Kasulu FDC College may not be justified, therefore in the absence of title deeds the college may lose the properties in case of any land disputes.
- Value for money for allocated funds could not be ascertained.

Recommendation

We recommend to the management of Kasulu FDC Board to make a follow up with respective institution so that the land planning and surveying activities to be completed so as to comply with the Public Asset Management Guidelines to ensure that title Deeds of Land which will prove legal right of ownership is obtained.

Management Response

The College Board sat on 4 July, 2022 to discuss the matter and agreed to write a letter to District Commissioner requesting for his opinion concerning the matter. However, the College Board agreed to prepare the title deed for the remaining land estimated to 8 hectares in order to prevent more invaders. Find the attached minutes of the College Board meeting and the letter to District Commissioner.

Audit Comment

Management response noted; however, implementation of the activity will be verified once planning and surveying activity completed.

2.3 Expenditure Management

2.3.1 Deduction of Skills Development Levy in the Local Artisan Contracts Amounting to TZS 5,450,719.00

Section 14(1) of Vocational Education Training Act Revised Edition 2019 stipulates that, there shall be charged, levied and payable to the Commissioner at the end of every month, from every employer who has in his employment four or more employees, a levy to be known as the skills and development levy(SDL). Further Section 14(2) of the same Act requires that, the levy shall be the sum of money equal to four point five per centum of the total gross monthly emoluments payable by the employer to all his employees in respect of that month. SDL is charged based on the gross emoluments paid to employees. Employees include permanent employees, part time employees, secondary employees, casual laborers etc.

Our audit of contract files and payment vouchers at Kisarawe FDC on payments made to local artisan noted that, TZS 5,450,719 was deducted from local artisans' certificates for payments identified as Skills Development Levy as detailed in Appendix IX. These local artisans are not employees or part time employee's secondary employees, casual laborers as stated in the Vocational Education Training Act Revised Edition 2019.

Cause

Lack of awareness of Vocational Education Training Act Revised Edition 2019.

Implication

Local artisan is charged tax which he is not entitled to, hence underpayment on his part.

Recommendation

We recommend management of Kisarawe FDC in collaboration with consultant, to revisit TRA laws and regulations so as to have a common understanding on charging SDL to local artisan. Furthermore, management should adhere with Section 14 of Vocational Education Training Act Revised Edition 2019

Management Response

Auditor recommendation noted, the management will ensure in future adhere with Section 14 of Vocational Education Training Act Revised Edition 2019.

Audit Comment

We take note of management response. However, follow up of management response will be done in the forthcoming audit.

2.3.2 Inadequately Supported Payments TZS 293,278,604

Reg. 95(4) of the Public Finance Regulation of 2001(R.E 2004) state that "a payment voucher which is incomplete because of its supporting documents are missing, shall be regarded as a missing voucher"

During our audit we noted of ESPJ payment vouchers at Ngorongoro, we noted that expenditures amounting to TZS 293,278,604 were not adequately supported by proper documents such as tax invoices, delivery notes and signed pay sheet to justify payments made, as illustrated in Appendix X

Cause

Inadequate record keeping.

Implication

In the absence of documentation, it limits the audit scope on the genuineness of the payments.

Recommendation

We recommend Ngorongoro DC management: (a) To take appropriate measures to ensure that robust record management system is in place and (b) Trace all the missing supporting documents and submit them for audit verification.

Management Response

Auditor recommendation noted: the management take appropriate measures to ensure that robust record management system is in place moreover, all the missing supporting documents are submitted for audit verification.

Audit Comment

Out of seven institutions that had unsupported payment of TZS 948,760,777.35, we have verified supporting documents amounting to TZS 655,482,173, leaving a balance of TZS 293,278,604.35 for Ngorongoro TC.

2.3.3 Funds Used to Finance Unintended Activities TZS 36,206,000.

Regulation 55(2) of the Public Finance Regulation 2001 Revised 2004) states that 'The approved Estimates shall form the basis of the accounts for the year to which they relate and the classification and sub-division of the statements of revenue and expenditure shall be required to accord with those Estimates.'

Our review of funds request by Kasulu DC letter Ref. No. KSTC/E.U/106/06 dated 20 July, 2022 noted that TZS 229,842,695 was requested for completion of pending activities including purchase of tiles for dormitories, water tank, cooking stoves, beds, mattresses, furniture and fire protection systems.

However, our review of payment vouchers noted that funds amounted to TZS 36,206,000 were utilized on unintended activities such as security services, outstanding debts for various suppliers contrary to funds request objectives. Details shown in Appendix XI.

Cause

Inadequate Management of Public fund.

Implication

The intended activities to the tune of TZS 36,206,000 were not implemented as planned.

Recommendation

We recommend management of Kasulu DC to ensure that the funds are utilized for the intended activities and enhancing adequate Management of Public fund as per budget allocation and requirement. Provide justification for audit verification.

Management Response

Auditor recommendation noted, the management will ensure in future the funds are utilized for the intended activities and enhancing adequate Management of Public fund as per budget allocation and requirement. Also Kasulu DC should refund the project refunds.

Audit Comment

Management response is noted. However, Management should ensure that the project funds is refunded. Hence the matter is retained for follow up in the next audit cycle.

2.3.4 Borrowed Project Funds not Refunded TZS 217,694,520.00

Examination of payment vouchers and other related supporting documents for the project revealed that a total amount of TZS 217,694,520.00 was borrowed to finance projects, not related to ESPJ project. However, as at the time of audit October, 2022 the funds were not refunded to ESPJ account. Refer Appendix XII for details.

Cause

Inadequate internal control on project financial management.

Implication

Intended objectives may not be achieved timely due to borrowed funds not refunded.

Recommendation

We recommend MoEST to ensure that borrowed project funds are refunded back to the project.

Management Response

Auditor comment is noted; the borrowed project funds will be refunded back to the project.

Audit Comment

We take note of management response, we waiting for the implementation of our audit recommendation.

2.3.4 Advance Payment Made without Performance Security TZS 9,000,000.00

Reg.105 (1) of PFR requires that, advances other than those for standing or special imprest must be secured by agreement. The agreement which must clearly specify the

full details of the loan or advance, including the amount thereof, the terms of repayment, the collateral and security must be agreed by the parties.

Our review of documents relating to construction of Ngorongoro Teachers College project noted Ngorongoro DC entered into contract with Local Artisan and paid advance payment of TZS 9,000,000 without being supported with Performance Security contrary to the above cited regulation. Details of payments are illustrated in the Table 7 below;

Table 7: Advance Payment Made without Performance Security

Name of Institute	Pv/No.	Description	Name	Amount TZS
Ngorongoro TC	90	Payment to Local Artesian (Foundation Level) advance	Thomas Leonce Magige	2,000,000
Ngorongoro TC	88	Payment to Local Artesian (Foundation Level) advance	Nahumu Jeremeia Nanyoro	5,000,000
Ngorongoro TC	66	Payment to Local Artesian (Construction of Library and Computer Room)	Thomas Leonce Magige	2,000,000
Total				9,000,000

Source: Payment Vouchers

Cause

No explanation was provided for failure to request performance security our view this anomalies was due to inadequate preparation of Local Artisans' contracts.

Implication

In the absence of performance security, the council may be at risk when the contractor fails to perform in conformity to agreed terms and fail to complete its obligation under the contract.

Recommendation

We recommend Ngorongoro DC management to ensure that successful tenderer provide performance security as means of guarantee with aim of compensation for any loss resulting from failure to complete the obligation under contract.

Management Response

Auditor's recommendation noted. However, in construction activities using force account there is no requirement for performance security. Moreover, MoEST will write a letter to Ngorongoro DC management to stop advance payment and follow procurement laws and regulations as required.

Audit Comment

Management should ensure in future all advance payments are secured by advance payment guarantee.

3.0 COMPLIANCE AUDIT**3.1 Compliance Audit on Procurement****3.1.1 Procurements of Goods without Raising Local Purchase Order (LPO)**

Procedures for shopping under Reg. 164 (2) (j) of the PPR,2013 requires the letter of invitation for quotations and any attachments to consist the form of contract or Local Purchase Order, that will include all conditions and terms of payment. Further, Reg.10(4) of the same Public Procurement Regulations requires a procuring entity to ensure that payments due to tenderer are made properly and promptly in accordance with the terms of each procurement contract entered into and the commitments are recorded against the allocated funds before any contract is signed.

To the contrary, our review noted that, MoEST procured goods and services worth TZS 209,315,561.02 from various suppliers without raising Local Purchase Order (LPO). Refer Appendix XIII for details.

Cause

Over sight by management to comply with PPR.

Implications

- Violation of procurement procedures may lead to goods or services being delivered to be out of the right quality and quantity and liability fall to the management.
- It may be difficult to make the supplier accountable in case the goods or services provided are not satisfactory.

Recommendation

We recommend to the management to ensure that, in the future procurements which require the use of LPO are supported with the same as required by Public Procurement Regulations.

Management Response

Auditor recommendation noted, the management will ensure LPO are raised to support procurements as required by Public Procurement Regulations.

Audit Comment

We take note of management response for follow up.

3.1.2 Micro Procurements not Reported Monthly to Tender Board

Regulation 166 (7) of the Public Procurement Regulations, 2013 states that, all Micro procurements shall be reported to the tender board on a monthly basis by the holder of delegated authority, using the appropriate procedural form issued by the Authority.

Contrary to the above, our sample of payment vouchers to MoEST revealed that micro procurements worth TZS 48,133,499.73 were not reported on a monthly basis to tender board as required by procurement regulations. Refers Appendix XIV for details.

Cause

Oversight by management to comply with the cited regulation.

Implication

The tender board is limited to know the volume of micro procurements made during the respective month.

Recommendation

We recommend management to ensure that, in the future all micro procurements are reported to the tender board as required in the Public Procurement Regulations.

Management Response

The management will report micro procurements to the Tender Board as required in the Public Procurement Regulations.

Audit Comment

Management response has been noted, no document submitted for audit scrutiny, we insist on implementation of our audit recommendation.

3.1.3 Procurements Made Out of TANePS

Regulation 342 (1) (2) of Public Procurement Regulations, 2013 requires Procuring Entities to implement e-procurement in the public procurement system. In addition, Circular No 4 of 2019 from the Ministry of Finance and Planning requires all procuring entities to use TANePS in the procurement of goods and services with effect from 1 January, 2020.

However, our review of procurement undertaken noted that, MoEST procured goods and services amounting to TZS 1,618,076,820.86 out of TANePS contrary to the above cited requirements as shown in Table 8 and Appendix XV.

Table 8: List of Institutions Conducted Procurement Out of TANePS

Institution	Amount TZS
MoEST	675,837,615.11
NACTVET	128,111,669.00
Ngorongoro Teachers College	814,127,536.75
Total	1,618,076,820.86

Source: Payment Vouchers and contract files

Cause

Oversight by management.

Implication

We are of the view that, failure to use TANePS in procurements undertaken, the objective of the Government to increase efficiency and reduce procurement time, reduce risks, and improve transparency and fairness in public procurement through using e-procurement may not be attained.

Recommendation

We recommend management of MoEST to adequately involve PMU staff in order to maximize the use TANePS in the procurements undertaken as per the requirement of Regulation 342 (1) of the Public Procurement Regulation of 2013 and Circular No 4 of 2019 issued by the Ministry of Finance and Planning.

Management Response

Auditor recommendation is noted, in the financial year 2022/23 the management will ensure the use of TANePS in the procurements undertaken according to Regulation 342 (1) of the Public Procurement Regulation of 2013 and Circular No 4 of 2019 issued by the Ministry of Finance and Planning in order to improve transparency and fairness in public procurement through using e-procurement to be attained.

Audit Comment

We take note of management response for follow up.

3.1.4 Delay in Completion of Procurement and Installation of ICT Equipment TZS 1,034,032,470.78

Review of contract no. ME-024/2021-22/HQ/G/13 (lot 1 and 4) between MoEST and three suppliers for supply, installation and commissioning of training equipment and machinery at 4 VTCs at a contract price of at a contract sum of TZS 1,034,032,470.78 VAT Inclusive signed on 08 December 2021 for the contract duration of four months with expected completion date of 08 April 2022.

However, up to date of audit as of November 2022 neither suppliers completed the delivery of the intended services nor valid time extensions were granted to suppliers. Also liquidated damages of 0.1% per day of the value of undelivered goods were not

charged contrary to GCC Clause 26 and SCC Clause 21 of the signed contract between MoEST and the two suppliers. This marked a delay of two months for supplier of lot 1 and lot 4. Table 9 below refers for details.

Table 9: Details of Contracts

Contract No.	Supplier	Description	Date of expiry of contract	Contract sum (TZS)
ME-024/2021-22/HQ/G/13	M/s Byamu Construction and Building Co. Ltd	Supply, installation and commissioning of training equipment and machinery at 4 VTCs) - (Lot 1) for supply of electrical installation	23 September 2022	702,073,265.98
ME-024/2021-22/HQ/G/13	M/s Evolve Co. Limited	Supply, installation and commissioning of training equipment and machinery at 4 VTCs) - (Lot 4) for supply of design, sewing and cloth technology	30 September 2022	331,959,204.80
Total				1,034,032,470.78

Source: Contract files

Cause

Ineffective monitoring of contract management.

Implications

- Delay in delivery of goods and installation of software.
- Untimely enjoy of the intended benefit on time.

Recommendation

We recommend MoEST management to:

- a) Ensure effective contract management such that the contract is discharged timely, furthermore extensions are granted as required.
- b) Consider enforcing liquidated damages on delay in contract execution.
- c) Ensure activities are completed without further delay.

Management Response

The management concur with audit recommendation. However, management did not guarantee further extensions to the mentioned bidders instead decided to deduct Liquidated damage as per last extension letter with ref. No. ME-024/2021-2022/HQ/G/13/VOL.V/03 dated 30 September, 2022 which was 30 September, 2022 and ME-024/2021-2022/HQ/G/13/VOL.II/08 dated 10 November, 2022.

Audit Comment

We have verified the submitted letters with intention to deduct liquidated damages from the date of contract lapse. However, we insist management to make follow up so that delivery of equipment and machinery is done without further delay. Also liquidated damage should be imposed.

3.1.5 Geotechnical Investigation not Undertaken

Sect.39(c) of the Public procurement act 2011 require user department to prepare required technical input for a project to be implemented and the same should be communicated to Procurement management unit. On 26 October, 2020 Ngorongoro Quality Assurance received TZS 1,500,000,000 from Ministry of Education, Science and Technology for Construction of Ngorongoro Teachers College. However, we noted that the implementation of the project started without undertaking geotechnical investigation as the key input. In this regard, the preparation of architectural and structural drawings were done prior to undertaking the geotechnical investigation.

Cause

Lack of adequate coordination between MoEST and Ngorongoro DC.

Implication

Increase in maintenance cost as a result of failure to identify problematic soils prior to construction.

Recommendation

We recommend Ngorongoro DC management ensure that, no construction of new building is undertaken without first performing geotechnical investigation of the proposed site.

Management Response

Auditors' recommendation noted. Management will ensure geotechnical investigation is conducted before starting any construction activities.

Audit Comment

The matter is retained for future follow up in our subsequent audits.

3.1.6 Unbudgeted Transportation Cost of Building Materials TZS 29,950,000

Regulation 4(2)(a) of the Public Procurement Regulation, 2013 (Amended 2016) requires all public officers including Accounting Officers and members of Tender Boards to consider the need for economy and efficiency in the use of public funds in the implementation of projects, including the provision of related goods and services when undertaking or approving the procurement.

Our review of payment vouchers and supporting documents on transaction related to construction of Ngorongoro Teachers College Project for financial year ended 2021/22 noted that Ngorongoro DC incurred transport cost of TZS 29,950,000 for transportation of various building materials that was not in the schedule of materials. Details in Appendix XVI attached.

Cause

Inadequate project planning

Implication

Overspending on transport costs may affect the implementation of other project activities and the intended savings from adopted force account arrangement could not be realized.

Recommendation

We recommend Ngorongoro DC management to ensure that project planning is improved such that all transportation costs are taken into consideration.

Management Response

Auditors' recommendation noted. Management will ensure transport costs are incorporated during the planning stage and included in schedule of materials and project budget.

Audit Comment

Management response is noted for future follow up

3.1.7 Procurements Made without Invitation of Competitive Quotations

Reg. 131(5) of the Public Procurement Regulations, 2013 as amended by Reg. 42(b) of the Public Procurement Regulations (Amendment) Act, 2016 states that, "The procuring entity shall conduct mini competition on prices for items or services required at least three randomly selected tenderers awarded framework agreement and seek Tender Board approval before issue of local purchase order to the tenderer offering the lowest price within the prevailing market price".

Our review of ESPJ transactions noted that, Ngorongoro TC procured building materials worth TZS 252,317,875.21 without raising competitive quotations from at least three suppliers contrary to the above cited regulation. Refer Appendix XVII attached for details.

Cause

Oversight by management to comply with Public Procurement Regulations.

Implication

Failure to obtain alternative quotations from prospective suppliers in our view it might be difficult to obtain competitive price and achieve value for money.

Recommendation

We recommend management of Ngorongoro DC to ensure that selected suppliers undergo competitive procedures with a view of procuring goods and services of standard quality and at economic and competitive prices on the use of project funds and in case of single sourcing, justifications be provided and approved by relevant Tender Board.

Management Response

Auditors' recommendation noted. MoEST will instruct management of Ngorongoro DC to ensure that selected suppliers undergo competitive procedures, and in case of single sourcing justifications be provided and approved by relevant Tender Board.

Audit Comment

Management response is noted for future follow up.

3.1.8 Unutilized Procured Building Materials for Fifteen Months

During our Site Visit in construction of Ngorongoro Teachers College at Ngorongoro DC noted procurement of various building materials since July 2021 worth TZS 247,552,039 but were not utilized up to the time of Audit November 2022 and were kept in store. However, upon conservation with Project team said that, they procured all the materials required up to the finished stage of the project at the beginning of the project. However, we noted that the project stopped due to unavailability of enough fund to accomplish the project and the material still in the store. Our concerned on kept of materials in store for long time may resulted to destroyed of materials as shown in the picture below and Appendix XVIII.

Figure 2: Unutilized Procured Building Materials



Source: Photo taken at Ngorongoro TC

Cause

Procurement of building materials without planned and considered the stages of implemented project.

Implication

Destructions of building materials will occur if proper actions will not be taken and hence there will be no value for money and the project will lose its funds that were intended in Construction of Ngorongoro Teachers College.

Recommendation

- a) We recommend management to ensure proper plans are in place on project implementation before procurements of building materials.
- b) Also ensure alternative use of abandoned materials before they are obsolete.

Management Response

Auditors' recommendation noted. MoEST will instruct management of Ngorongoro DC have proper plans of project implementation before procurement of building materials. However, MoEST will secure funds to ensure the building materials are utilized before they are outdated.

Audit Comment

Management response is acknowledged. However, the matter is retained for follow up in the next audit cycle when MoEST management will have sought funds to complete the project, as well as to ensure that project proper plan is in place for implementation before procurement of materials.

3.1.9 Value for Money not Achieved through Unbundled Procurement

According to the Guideline for Carrying out Works under Force Account issued by PPRA in May, 2020. Para 13.5 require that in order to meet the spirit behind force account arrangement for procurement of materials to be used in the execution of work may be unbundled so as to be procured within manageable capacity. In this view the procurement made through bundled reduces the competition in quotations.

NACTVET spent TZS 103,254,000 for the financial year 2021/22 in relation of rehabilitation of admission building. Our review on procurement noted that the institution combined price quotation for industrial materials and local materials amounting to TZS 41,583,703 as the result it limited completion from various suppliers due to failure to provide categorization items basing on their nature. Refer details in Appendix XIX.

Cause

Unaware of Para 13.5 of guideline of force account issued on May 2020.

Implication

We are of the view that good practice on procurement process could have save a certain amount of fund that could have been utilized for other activities.

Recommendation

We recommend to the management of NACTVET to adhere to force account guideline during procurements process.

Management Response

Auditor's recommendations noted.

During the procurement of materials for rehabilitation of the building at NACTVET, Dar es Salaam three quotations method was used because of using force account method. During the implementation value for money was the first thing considered.

Audit Comment

Management response has been noted; however, we insist that unbundled procurement should be adhered by differentiating manufactured and local materials during quotation method so as to achieve value for money.

3.1.10 Non - Procurement of Fire Protection System and Water Tank

Regulation 55(2) of the Public Finance Regulation 2001 Revised 2020) states that ‘The approved Estimates shall form the basis of the accounts for the year to which they relate and the classification and sub-division of the statements of revenue and expenditure shall be required to accord with those Estimates.’

Our review of funds request letter with Ref. No. KSTC/E.U/106/06 dated 20, July, 2022 from Kasulu TC to MoEST noted that, TZS 229,842,695 was requested for completion of pending activities including purchase of tiles for dormitories, water tank, cooking stoves, beds, mattresses, furniture and fire protection systems.

However, our review of payment vouchers and site physical visit noted that fire protection system and water tank were not procured.

Cause

Other funds used to finance unintended objectives/activities.

Implication

Planned activities not implemented.

Recommendation

We recommend to Management to enhance effective funds utilization by adhering with intended objectives. Further provide justification for audit verification.

Management Response

Auditor recommendation noted, in future the management will enhance effective funds utilization by adhering with intended objectives.

Audit Comment

We have taken note of management response, however no documentary evidence submitted for justification of the response.

3.2 Compliance Audit on Contract Management**3.2.1 Signed Local Artisans Contracts not Vetted by Legal Officer TZS 996,707,688.54**

Reg. 59(1 & 5) and 60 of PPR, 2013 as amended in 2016 requires the Attorney General or Legal Officers of procuring entities to vet formal contracts arising out of the

acceptance of tenders before parties sign the contracts and Accounting Officers, upon receiving legal advice incorporate them in draft contracts.

To the contrary, our review of projects documents noted that, two institutions, entered into contracts with Local artisans worth TZS 996,707,688.54 in respect of provision of labour charge in rehabilitation of school infrastructures without being vetted by legal officer as shown in Table 10 and Appendix XX.

Table 10: Contracts not vetted

Institution	Amount (TZS)
VETA Lushoto	760,982,148.00
Ngorongoro TC	235,725,540.54
Total	996,707,688.54

Source: Contract Files

Cause

Oversight by management.

Implication

It exposes the school to the legal risks consequently affect public interest.

Recommendation

We recommend schools management to ensure that controls over management of contracts are strengthened including making sure that all contracts are vetted by Legal Officer.

Management Response

The management will ensure in future the contracts are vetted by Legal Officer in order to avoid legal risks.

Audit Comment

We take note of management response for future follow up.

3.2.2

Inadequate Discharging of Project Manager's Duties

Para 9.4 of PPRA Guideline for carrying out works under force account (May, 2020) explains the duties of Project Manager during the implementation stage. Among others includes to approve work plan, supervise the work, verify the work undertaken and the costs of work and issue performance and completion certificates in collaboration with implementation team.

However, during the review of project documents at DIT Myunga Campus Rukwa region, we noted the following deficiencies;

- There is no evidence from project manager indicated the approval of work plan.
- No evidence that project manager conducted regular meetings with implementation team and user department through planned site inspections.

- No evidence availed that Project Manager prepared weekly/monthly progress reports and disseminated to all stakeholders for purposes of project monitoring contrary to para 17.3 of PPRA Guideline for carrying out works under force account (May, 2020)

Causes

- Inadequate and comply with the requirement of PPA (2011) and issued PPRA guideline
- Distance between project manager who is at Dar es Salaam main campus and project site at Myunga-Rukwa limits closely monitoring of the project.

Implications

- Inappropriate actions may be taken without stakeholders' considerations.
- The risk associated with complying with the requirement of project such as cost, time frame, quantity and quality may not be addressed appropriately.

Recommendation

We recommended management to (a) enhance review and compliance with Government legislations for maximum compliances (b) Regular visit of project manager to ensure quality and timely completion of project.

Management Response

Mr. Flavious Matata assisted the appointed project manager from 1 October 2021 to 15 December, 2021. After that, from 15 December 2021 to date, the Project Manager has been assisted by Mr. Evarist Mwashitete.

Moreover, the Management will ensure the project manager regularly visit DIT Myunga Campus to monitor the quality and timely completion of the works.

Audit Comment

We take note of management response however, we were not provided with evidence showing approval of work plan/programme of work, minutes for site meeting as well as regular progress.

3.3 Compliance Audit on Budget Management

3.3.1 Inadequate Utilization of Released Funds for Construction Activities TZS 4,551,043,014

During the year under review, ESPJ Project had a balance of TZS 24,209,118,336.64, including transferred funds of TZS 7,046,582,327.90 and opening balance of TZS 17,162,536,009 of the audited Institutions, Universities and Colleges for rehabilitation and construction of infrastructure. As at 30 June 2022, the Institutions, Universities and Colleges had an unspent balance of TZS 4,551,043,014 equivalent to 20 per cent of

the total funds available, implying that amount of TZS 19,658,075,322.64 was spent. Refer to Appendix XXI for more details.

Further, we noted pending activities for VETA Kasulu and Arnautoglo FDC while for Arnatouglo FDC there was no funds to complete pending activities. Refer Appendix XXII.

Cause

Delay in transfer of funds to the targeted sub implementing partners that were transferred in June 2022, that closure of the financial year.

Implication

Failure to spend delay leads to delay in discharging the current and future obligations considering the time value of money which is being held idle.

Recommendation

We recommend that MoEST management collaborate with project implementers to ensure procurement proceedings are timely undertaken, and the pending activities are implemented without further delay.

Management Response

Auditor recommendation noted, the management will ensure the project implementers to ensure procurement proceedings are timely undertaken, and the pending activities are implemented without further delay.

Audit Comment

We take note of management response for future follow up

3.3.2 Under Implementation of Activities as per Action Plan and Expenditure Plan at MoEST TZS 8,912,969,105

PFR 40 (1) of 2001 revised 2020 states that, the estimates of expenditure to be prepared under section 18 of the Act, show as nearly as can be predicted the Government will actually spend the amounts which it is expected during the year, and it shall not include indefinite items such as "Unforeseen Expenditure" or "Contingencies" or "Miscellaneous".

Our audit of ESPJ project at MoEST, noted that approved budget estimates as per MoEST MTEF for the financial year 2021/22 was TZS 22,623,342,888. Refer

Table 11.

Table 11: Action Plan 2021/22

Activity	Amount (TZS)	Amount released and utilized (TZS)	Difference (TZS)
To support Capacity Building to staffs at VTCs and FDCs through NACTE	1,500,000,000	1,175,190,000	324,810,000
To support skills development to Tanzanians youth	1,000,000,000	1,100,000,000	(100,000,000)
To support vulnerable groups through Bursary Scheme Program	2,448,735,000	1,160,575,895	1,288,159,105
To support apprenticeship or internship program	1,500,000,000	1,500,000,000	0
To support construction of Dodoma Technical College	7,874,607,887	7,874,607,887	0
To support procurement of equipment for 53 FDCs and 29 VTCs	7,300,000,000	0	7,300,000,000
To support ESPJ and or MoEST operations	600,000,000	600,000,000	0
To support ESPJ M&E activities	400,000,000	2,588,149,163	(2,188,149,163)
	22,623,342,887	15,398,522,945	6,624,819,942

Source: ESPJ Action Plan 2021/22

We noted underperformance of planned activities as two activities were partially implemented and one was not implemented as shown in Table 12.

Table 12: Activities Undertaken as per Action Plan

Activity	Amount (TZS)	Amount released and utilized (TZS)	Difference (TZS)
To support Capacity Building to staffs at VTCs and FDCs through NACTE	1,500,000,000	1,175,190,000	324,810,000
To support vulnerable groups through Bursary Scheme Program	2,448,735,000	1,160,575,895	1,288,159,105
To support procurement of equipment for 53 FDCs and 29 VTCs	7,300,000,000	0	7,300,000,000
	11,248,735,000	2,335,765,895	8,912,969,105

Source: ESPJ Action Plan 2021/22

Furthermore, we noted that MoEST planned to utilize TZS 400,000,000 that is equivalent to two percent of total fund budgeted TZS 22,623,342,887 for monitoring and evaluation. However, MoEST utilized TZS 2,588,149,163 for monitoring and evaluation activities of ESPJ activities that is over expenditure of TZS 2,188,149,163 equivalent to ten percent without revising the expenditure plan and budget.

Causes

- Insufficient funds.
- None revision of budget and expenditure plan.

Implication

We are of the opinion that failure to implement activities resulted the intended objectives may not be achieved on timely manner.

Recommendation

We recommend MoEST management to prepare a realistic expenditure plan so as to be able to implement planned activities as per the approved budget and according to the flow of funds.

Management Response

Auditor recommendation noted, the management will ensure expenditure plan are implemented as per the approved budget and according to the flow of funds.

Audit Comment

Management response has been noted for future follow up.

3.4 Other Compliance

3.4.1 Capacity Building Plan Manual not Revised to Accommodate Trainings Performed during the Year 2021/2022

The Tanzania Commission for Universities (TCU) prepared the final Capacity Building Plan for Education and Skills for Productive Jobs Programme for Results 2016/17-2020/21 on August 2018.

During the audit of MoEST, we noted that, ministry expensed TZS 971,898,056 for trainings however, the manual used for implementation was valid until the end of financial year 2020/21 without being revised as the project is still being implemented.

Cause

Oversight by Project Coordination Unit to revise ESPJ POM to incorporate the essential activities to be performed by other institutions so that the intended objectives may be achieved.

Implication

The intended objectives planned to be achieved for the period of five years may not be attained due to none revision of manual to accommodate the crucial issues to be performed.

Recommendation

We recommend management of MoEST in future to ensure the manual used in the project is revised to align with the activities to be implemented so as the intended objective may be achieved.

Management Response

Auditor recommendation is well received in terms of reviewing the POM. However, Auditor is requested to note that;

- (i) During ESPJ Midterm review of October, 2020, the role of Implementation of Capacity building (DLI 4) was transferred from TCU to NACTVET as the later was more competent and responsible authority in capacity building of VTCs and FDCs. Therefore, a capacity building plan was prepared under NACTVET and now is coordinated by NACTE whereas DLR 4 was changed to DLR 4.1 and 4.2 (See Project paper). The following relevance evidences are submitted:
 - a. Restructuring Paper- RP (Refer DLI 4.1 & 4.2)
 - b. New Capacity Building Plan prepared by NACTVET and approved by World Bank. Furthermore, NACTEVET signed a MoU with MoEST to undertake the activity.
- (ii) After ESPJ Midterm Review, it was agreed that DLI 8 is expanded to (8.1& 8.2) is implemented by ERB, SIDO, NCT and TEA. SIDO signed a Memorandum of Understanding with MoEST to carry out short term training for apprentices where a total of 2,199 apprentices have benefitted from this program.

However, SIDO also signed a Memorandum of Understanding with TEA to implement other DLR of ESPJ namely DLR 9-11 using various SIDO training programs in its centres.

Audit Comment

We take note of management response. However, new Capacity Building Plan prepared by NACTVET and approved by World Bank was not submitted for audit verification, hence we reiterate our audit recommendation.

3.4.2 SIDO is not Implementing the Project as per POM Requirements

Para 80 of ESPJ POM states that Plans and budgets for capacity building and institutional strengthening will be agreed annually between MoEST and the Bank, according to the detailed five-year Implementation Plan. The main beneficiary

institutions of the capacity building activities include: MoESTVT, TEA, HESLB, NACTE, and TCU.

During our audit of ESPJ Project, we noted that MoEST signed agreement with SIDO as implementer of ESPJ project through Apprenticeship contrary to POM requirement as SIDO is not among of standing implementers indicated in the POM, but provide skills to beneficiaries through funds from TEA.

Cause

No revised of ESPJ POM to take into consideration activities that are essentials to be conducted by other implementers

Implication

Activities performed without proper plan and documentation may result of the objectives planned not being attained on time.

Recommendation

We recommend the management of MoEST to ensure that in future if the project requires improvement, POM is revised to constitute the necessary activities needed in the implementation of the project.

Management Response

After ESPJ Mid-term review, the previous ESPJ documents remained the same, however the World Bank prepared a restructuring paper (RP) where some of the DLIs were added and some dropped and we are guided by the RP. The implementation of DLI 8 was arranged as follows:

- (i) DLR 8.1. Trainees who have completed the Structured Engineers Apprenticeship Program ("SEAP"). This component focus on internships linked to priority program areas to support Tanzania's industrial agenda; and decompose them by priority areas. SEAP program services construction, transport and energy sectors.
- (ii) DLR 8.2. Trainees who have completed internship/ apprenticeship programs other than SEAP. This component focus on while non-SEAP programs service agribusiness, hotel & tourism and ICT sectors. The World Bank did approve the use of SIDO as an implementer. This is indicated by SIDO trainees being amongst those counted during following verification rounds and World Bank duly disbursed (See Aide memoire and Results Notification)

Audit comment

We take note of management response. However, Aide memoire and result notification was not submitted for audit verification.

3.4.3 Non Performance of Verification of DLRs 6, 9 and 10

Para 4.3 Verification of DLR Achievement for fund release state that Six-monthly verification: Every 6 months, the performance of DLRs 6, 9 and 10 will be verified by a “light touch” internal verification carried out by the ESPJ programme unit within MoEST.

Annual verification: Every year, the performance of DLRs 4, 5, 7 and 8 will be externally verified by an independent verification team contracted by the government.

During the audit of ESPJ project, we noted that MoEST through ESPJ programme unit did not conduct verification of DLRs 6, 9 and 10 every six months as per requirement. However, the verification was performed by Internal Auditor General as independent verifier as required for DLRs 4.2, 5, 7 and 8.

Cause

Inadequate management follow up on the implementation of verification exercise.

Implication

The pending issues that may be identified during verification may not be implemented hence the intended objective may not be attained on timely manner.

Recommendation

We recommend to the management in future to ensure the activities required to be implemented as per project documents are undertaken fully so as the intended objectives may be attained.

Management Response

Verification for the DLI 6, 9 and 10 is completely done and the World Bank has released all allocated funds. However, after Mid-term review verification for these DLIs was transferred to be verified by the external independent verifier (IAG) and DLI 10.2 was added as a component to be verified (Restructuring paper. Pp 15-16.)

Audit Comment

We take note of management response. However, the transfer of the role to IAG do not waive management obligation to make sure verification is implemented. Hence, we retain the matter for follow up in our subsequent audit.

3.4.4 Failure to Fully Utilize Credit Facility of USD 120 Million by USD 28 Million

Pare 4.3 of ESPJ POM Verification of DLR Achievement and Fund Release, One-time verification of foundation activities: by January 2019 all foundation activities (DLRs 1, 2 and 3) will be formerly assessed by an independent third party contracted by the government.

Six-monthly verification: Every 6 months, the performance of DLRs 6, 9 and 10 will be verified by a “light touch” internal verification carried out by the ESPJ programme unit within MoEST

Annual verification: Every year, the performance of DLRs 4, 5, 7 and 8 will be externally verified by an independent verification team contracted by the government. These DLRs refer to capacity building; the allocation of funds into the SDF and TVS; data collection submitted by training providers; and students .16 benefitting from work-based opportunities. The independent verification team will also validate the findings from the internal 6 monthly verifications.

Independent Verifier conducted verification for the period of July to December 2021 covered verification of Eight DLIs and DLRs namely; 4.2, 5, 7.1, 8.2, 9.1, 10.1, 11 and 12. The current verification assignment marks fifth rounds since the start of the program. The overall progress and achievement as of November 2021 is that, out of ESPJ total project financing of USD 120 Million for the entire 5 years, the amount disbursed is USD 92 million (including project advance) leaving USD 28 million unwithdrawn. This was caused by partial achievement of DLRs (DLR 8, 10, 11, and 12).

As per verification results; DLR 8.2 implemented by SIDO and targeted 2000 beneficiaries. Currently, total of 552 beneficiaries were trained which is equivalent to 28% of beneficiaries in all five training centre. (iv) DLR 9.1 dealt with establishment of new programs. The target was 93.8%. (v) DLR 10.1 focused on SDF beneficiaries of which it achieved 83.9% of its target. (vi) DLI 11 involved TASAF Bursary Scheme. The achievement for this indicator was 24% of its target.

Causes

- Monitoring and evaluation performed were inadequately performed such that activities behind schedules could not be timely identified and rectified such that the project achieves 100% of DLRs.
- No performance agreement signed between MoEST and the implementers of the project to commit for the assignments assigned to them.

Implication

Intended objectives planned not adequately achieved as targeted

Recommendation

We recommend to the management of MoEST in future to prepare the monitoring plan prior to monitoring and evaluation and any address pending activities are implemented promptly so as DLRs can be achieved fully lead to disbursement of fund as budgeted.

Management Response

The verification held between September- October, 2022 the ESPJ received a total of USD 16.9m leaving a total of USD 11m. We have requested the IAG to verify DLIs for funds disbursement.

Audit Comment

Management response has been noted. However, there are no documentary evidence for receipt of USD 16.9 m. Hence, we reiterate our recommendation for management to ensure that the credit facility is fully utilized.

3.4.5 None Preparation of Project Completion Report (a “roadmap” for Outstanding Issues and Lessons Learnt Post ESPJ First Phase)

Para 10.0 Annexes page 64 of POM illustrate results framework from year one (2016/2017) to year five (end of target that is 2020/21) activities to be completed for the project life time of five years

During our audit of ESPJ project, we noted that the project lapsed on June 2021 and was provided with one-year extension to June 2022 and MoEST did not prepare roadmap on pending issues and lesson learnt to be used to inform activities under ESPJ II.

It is our view that the roadmap is useful for implementation of ESPJ II as our review noted a number of challenges experienced in ESPJ I which worthy to be addressed for improvement on implementation of the second phase of the program. The challenges include but not limited to; variation of price and rise in price of building materials; underperforming of DL 8.2 and DLI 11; inadequate implementation of action mentioned in Aide de moiré, non-formation of steering committee to foresees the project activities and non revised of POM to incorporate the changes noted that caused the delay on implementation of project and not achieved the credit of USD 28 million.

Cause

Possibility of oversight by the management.

Implication

The roadmap being in place, would mitigate possibility of reoccurrence of the same challenges or deficiencies experienced in the first phase of the program.

Recommendation

We recommend MoEST Management to prepare the roadmap in order to ensure that outstanding issues and lessons learnt from the first phase of the program (ESPJ I) are carried over to future activities and programs or second phase of the program (ESPJ II).

Management Response

The ESPJ phase I will end on December, 2022, however for the remaining activities the government through the Ministry of Education, Science and Technology has designed a mechanism to accomplish the remained activities including NSDS priorities. To start with:

- a) Concept note was developed and submitted to MoFP.
- b) Proposal was developed and submitted to MoFP.
- c) Response provided by MoFP.
- d) Key areas of improvement was taken and improved as per MoPF guideline.
- e) Improved Proposal was submitted to MoFP

Audit Comment

We take note of management response. However, submitted concept note is not relating to project closure. Hence we insist on implementation of our audit recommendation.

3.4.6 Agreement between TEA and MoEST not yet reviewed to Incorporate Innovative Training and E-Learning (DLI 10.2)

On 17th October, 2021 MoEST (Client) entered to service agreement with TEA (Fund manager) for management of skills development fund (SDF).

Our review of service agreement between TEA and MoEST does not indicate the newly introduced component of Innovative Training and E-Learning window (DLI 10.2) training programs and courses, despite 19 January 2022 TEA received amount of TZS 1,160,575,895 being 50% of fund for implementation of (DLI 10.2). Hence, we are of the view that the service agreement should be reviewed to incorporate component of Innovative Training and E-Learning window (DLI 10.2).

Cause

Oversight by MoEST and TEA on reviewing service agreement.

Implication

Governance on operations of Innovative Training and E-Learning cannot be overseen by the two parties effectively.

Recommendation

We recommend TEA to liaise with MoEST for review of SDF service agreement.

Management Response

Management take note of Auditor's recommendation.

TEA prepared a draft Addendum to the Service Agreement which has incorporated among others a component on Innovative Training and E-Learning window (DLI 10.2).

The draft Addendum was submitted to MoEST through letter with Ref. No. AD 208/251/01/76 dated 21st April 2022 for review/signature. Management has made close follow up and was informed that the Legal Department is working on the Addendum before it is signed by MoEST high officials. Management will continue to follow up on this.

Audit Comment

We have verified submitted draft Addendum to the Service Agreement which incorporated additional DLIs. Hence, we insist MoEST to ensure addendum is officiated without further delay.

3.4.7 Disbursement of Funds not Allied with Schedule of Instalments

Clause 3 of SDF and Performance Agreement requires the Fund Manager to pay directly to the Training Provider (VETA Mbeya) the fee, registration costs and other statutory necessary expenses in accordance with the payment schedule. The first instalment agreed to be 50% of the course fee of selected beneficiaries' payable upon signing of the agreement, while the second instalment is 40% payable once two-third of training has been completed provided that attendance reports have been received by Fund Manager. Accordingly, the final instalment of 10% of the fee shall be payable once the Fund Manager received verification report that training has been completed as agreed.

We reviewed bank statement to authenticate if the amount received allied with terms provided in grant and performance agreement and from that, we noted total project fund was TZS 42,889,000 nevertheless, the training provider acknowledged to receive TZS 41,665,700 making unreceived fund TZS 1,223,300. Moreover, the disbursements of fund did not conform to the agreed instalments as illustrated in Table 13 caused reallocation of other training materials that could have consumed by normal VETA students, were used up by beneficiaries so as to meet scheduled training activities.

Table 13: Funds not disbursed

No. of Instalments	Agreed grant receivable (TZS)	Grant received (TZS)	Difference (TZS)
First instalment	21,444,500.00	7,809,500.00	13,635,000.00
Second instalment	17,155,600.00	23,054,000.00	(5,898,400.00)
Third instalment	4,288,900.00	311,200.00	3,977,700.00
Fourth Instalment	N/A	10,491,000.00	(10,491,000.00)
Total	42,889,000.00	41,665,700.00	1,223,300.00

Source: Project Files

Cause

The Fund Manager delayed to disburse funds in accordance with the agreed instalment schedule

Implication

There is a risk of misuse of project fund or VETA resources to unintended activities

Recommendation

We recommend timely disbursement of project funds to avoid compromising with scheduled activities of normal students

Management Response

Management take note of Auditor's recommendations. It should be noted that for Bursary Scheme Program (DLI 11) the first instalment of course fee (50%) is provided as per estimated number of beneficiaries; however, disbursement of subsequent instalments (40% and 10%) of course fee depends on the actual number of beneficiaries that reported and trained at the relevant Training provider. For VETA Mbeya, disbursement of funds was made as per number of beneficiaries who have been enrolled.

Audit Comment

We take note of management response. However, the enrollment basing on the number of students was not documented in the agreement. We therefore insist that agreement is improved to accommodate disbursement basing on the number of enrolled beneficiaries.

3.4.8 Third Instalment of SDF Project Fund not Requested

According to Clause 5.3 of the Grant and Performance Agreement between the Tanzania Education Authority (TEA) and Kisarawe FDC each payment will be made following submission by the Grantee of all relevant retirement documents, report or any other information as requested by fund Manager.

Our audit noted that, Kisarawe FDC received first and second instalment of the project fund amounting to TZS 96,000,000 for implementation of SDF project, however the college has not yet submitted retirement documents for requesting last instalment of the funds.

Cause

Slow implementation of the project by the college.

Implication

Delays in implementation of the project.

Recommendation

Management is recommended to speed up implementation of the planned activities so as to enhance achievement of planed objectives.

Management Response

Auditor recommendation noted; the management ensure the planned activities are implemented so as to enhance achievement of planed objectives.

Audit Comment

We take note of management response for follow up.

3.4.9 Inadequate Conducting of Monitoring and Evaluation for DLI 9 and 11 on Quarterly Basis by TEA

Review of section 5.17 of SDF Operations Manual July, 2020 states that “SDF will require training providers to submit reports in a systematic manner during project implementation. These reports will provide both a quantitative and qualitative narrative of 28 progress related to activities, indicators, budget, etc. SDF will also conduct quarterly field based visits to validate all performance-based milestones in order to disburse funds”.

Our review of monitoring reports for financial year 2021/22 noted that TEA conducted only two monitoring visits instead of four i.e. from 01/09/2021 to 31/01/2022 and from 12/03/2022 to 24/03/2022. However, it is evidenced that, field visits were conducted in two quarters which this is contrary to requirements of project manual which require quarterly field based visits to be conducted.

Cause

Lack of motor vehicles to facilitate timely quarterly monitoring.

Implication

We are of the view that none conducting of monitoring as planned makes it difficult to ascertain the implementation of project activities in achieving project objectives.

Recommendation

We recommend management to ensure:

- (a) Monitoring be carried out as planned to achieve the intended objectives
- (b) Preparation of M&E and Supervision Plan that with outline roles and responsibilities for monitoring activities.

Management Response

Management takes note of Auditor's recommendations.

- (a) Management has undertaken various regular follow ups of/activities to validate project implementation as part of M&E, including follow up through SDF SMIS, reviewing of Training provider's monthly reports, control through intervention phone calls/ online meetings in order to ascertain the implementation of project activities in achieving the project objectives through the M&E plan. The above regular follow up/M&E activities, were also supplemented by two physical visit verification; however, SDF has been faced with challenges to undertake physical monitoring due to lack of motor vehicles despite several request to ESPJ for programme vehicles.
- (b) Management has put in place an M&E and Supervision Plan that will outline roles and responsibilities for monitoring activities.

Audit Comment

We take note of management response. However, we insist management to have mechanism to ensure monitoring activities are conducted as stipulated in SDF Operations Manual.

3.4.10 Monitoring and Evaluation not conducted by SIDO Ruvuma.

Para 6.1.18 of SDF guideline, 2019 According to PAD the information required for monitoring of the Results Framework will be collected by training providers and shared with MoEST through TEA and regulatory bodies.

However, our review of the Action Plan and expenditure report revealed that no evidence which shows monitoring and evaluation was conducted by SIDO Ruvuma and provide feedback to TEA contrary to the above cited guideline.

Cause

Inadequate project management.

Implication

We are of the view that none conducting of monitoring is difficult to ascertain the implementation of project activities in achieving project objectives.

Recommendation

We recommend management of SIDO Ruvuma to ensure monitoring is carried out to ascertain the implementation of project activities in achieving project objectives.

Management Response

Management take note of Auditor's recommendations. A letter with Ref No. AD.26/251/01/88 dated 22 November 2022 has been written to SIDO Ruvuma requesting to conduct monitoring of the project and provide feedback to TEA not later than 15th December, 2022. SIDO Ruvuma has responded that they have already undertaken Monitoring and project results have been documented. They are compiling

the reports and will be submitted to TEA on 9th December 2022. TEA will submit the report for verification.

Audit Comment

Management responses noted, however no documentary evidence yet to be provided for audit verification. Therefore we will follow up the matters in subsequent audit

4.0 ACKNOWLEDGEMENT

We wish to express our appreciation to management of Ministry of Education, Science and Technology (MoEST) for cooperation extended to the audit team during the audit.



Benja L. Majura

For: Controller and Auditor General

APPENDICES

Appendix I: Implementation status of previous years' recommendations

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2018/19	2.2.1	Lack of Program Steering Committee Para 7.2 of ESPJ Operation Manual states that ESPJ will be overseen by a Programme Unit within MoEST, headed by ESPJ Coordinator, which will be responsible for day-to-day supervision, overall programme M&E, reporting and support to implementing entities. However, steering committee has not been established.	We recommend MoEST Management to: Consider review the Program set up and introduce governance structure so as to ensure oversight is in place.	Audit Committee of the Ministry saves as steering committee of the Program and provides the required oversight by get a progress update from ESPJ including:	<p>We reviewed audit committee minutes and noted that only status of implementation and challenges facing the Program were discussed. The oversight role as required by operation manual was not exercised. Therefore audit committee was not a substitute of the Program steering committee.</p> <p>(i) Making decisions to implement issues;</p> <p>(ii) Resolving challenges; and Overseeing all other matters related to ESPJ.</p> <p>The Audit Committee comprises members from within and outside the Ministry hence better suited for the task. Furthermore, core ESPJ implementers convene in PC meetings every month (chaired by Deputy Permanent Secretary/Director for</p>	Not implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2018/19	2.5.3	Items purchased above the market price TZS 10,860,000.00 During our review of payment vouchers and physical verification, we noted that Nkasi District Council purchased some materials above the market price.	We recommend to the Management of VETA to make sure that, the amount is refunded immediately to other rehabilitation activities and disciplinary action should be taken to responsible officials.	The Project was financed by ESPJ funds up to a progress of 79%. The Project is now at 93% after the injection of Government funds.	We take note of management response. However, documentary evidence has been availed to Government injection.	Not implemented
2018/19	2.6.1	Inadequate Implementation of Program Activities During the year under review, it was observed that funds received by implementers but the planned activities were not implemented fully as required	We recommend Management provide proper action plan with timeframe for implementing pending activities and speed up implementation so as to attain the intended objective of the program.	Auditor recommendation noted, however: i. After the MTR of October, 2019 activities of TVS-HESLB was replaced and set to be performed under SDF. Currently we have fulfilled all required trainees by SDF ii. The MTR of October,	We management audit hence query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		<p>below;</p> <p>VETA - Out of seven activities, four were implemented, one was partially implemented and two not implemented.</p> <p>HESLB - 5,000 trainees were planned to be enrolled, only 650 were enrolled.</p> <p>TCU - Out of 30 approved activities, 14 were implemented, three under implementation and 13 not implemented.</p> <p>UDSM (College of Agricultural Science and Fisheries (CoAF)) - Out of 17 planned activities, 15 were yet to be implemented while two were implemented.</p> <p>TEA - Out of TZS 4,461,524,272 of SDF activities, only TZS 1,516,974,610 were spent leaving TZS</p>		<p>2019 directed all activities under TCU to be replaced by user department which is NACTVET. The number of trainees by DLI 4.2 is met</p> <p>iii. All 17 planned activities under UDSM (CoAF) have been implemented. Final report is presented for verification.</p> <p>iv. Disbursement of funds by TEA was by phases (40%, 40% and 20%). Disbursement was done by performance and reporting. During the Audit some Institutions have not yet submitted reports, after reporting and physical verification, the Institutions were rewarded all remained</p>		

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2018/19	2.6.2	2,944,549,662 yet to be spent.	MoEST and Management of FDCs, Vocational Training Centre and Universities are urged to strength supervision so that the Programs are completed with no further delay.	Auditor recommendation noted, the however: i. Constructions of dormitory at ARU is completed by 100% ii. Rehabilitation of FDGS completed by 100% iii. Construction of VTCs 100% iv. Rehabilitation of workshops and Science laboratories at UDSM completed by 100%	We management hence audit query is closed.	Implemented
2018/19	2.4.3	Commencement of construction without building permit issued to contractor	We recommend management of VETA to ensure that: Building permit is	Building permit obtained to Adherence to Regulation 59 (1) and (3) of the Engineers Registration Act (Cap.	We management hence audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		through a non ERB Site instruction books and there was neither valid building permit nor registration by neither ERB nor AQRB. As a result, the Engineers instruction for each stage of construction that required approval were neither issued nor documented.	obtained without further delay. Adherence to Regulation 59 (1) and (3) of the Engineers Registration Act (Cap. 63), 2010 so as to avoid undertaking construction programs without issued instructions by Engineers in Engineers site instruction books.	63), 2010		
2019/20	3.1.1	Unutilized Program Funds 9,111,649,098. At the time of audit dated 11 September, 2020 we noted a total of TZS 9,111,649,098 equivalent to 99% of the total amount received is yet to be utilized while the same was supposed to be completed on 29 October, 2020 according to the implementation	We recommend management of UDSM to ensure activities are timely implemented to avoid withholding of Program funds for a long time.	The management ensure activities are timely implemented to avoid withholding of Program funds for a long time.	In our current year audit, we noted that construction of Uchumi building is still in progress.	Reiterated

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2019/20	3.2.1	Slow implementation of rehabilitation and construction works During the year under review, MoEST through ESPJ Program transferred 10,000,000,000 to VETA HQ for construction of 25 DVTC to various regions. According to the plan (phase I), as of 30th August, 2020, ten blocks at 24 centres were supposed to be at sub structure level, but our verification as of 30th September, 2020 noted that, in four buildings, substructure is yet to start at three centres, while in six buildings at seven centres, construction is at foundation stage while plan.	We recommend management of VETA to strengthen supervision and ensure speedy execution of the construction and rehabilitation activities to meet the intended benefits to users.	Construction of 25 DVTCs under ESPJ is completed by 10%. The amount provided by ESPJ is 40,000,000,000/= (amounting 1,600,000,000/= per DVTC).	Finishing of construction of 25 DVTCs has been financed through Government funds.	Overtaken by events

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		in 11 centres construction was on track.				
2019/20	3.2.2	Delayed rehabilitation and construction activities TZS 8,958,811,135.94 We reviewed status of implementation of activities and noted delays in rehabilitation and construction of buildings in seven implementers with construction/rehabilitation on amount of TZS 8,958,811,135.94. Delays were ranging between one to 14 months beyond their completion dates.	We recommend management to: (a) ensure that in future the Program activities commence without delay to meet the Program objectives; and (b) Speed up execution of the activities to ensure they are completed as planned; and (c) Ensure adequate monitoring such that construction works are completed to achieve the desired objective.	We appreciate auditor's recommended. However, i. Rehabilitation is completed by 100% ii. Construction of Uchumi House on Progress reports submitted	In our current year audit, we noted that construction of Uchumi building is still in progress.	Reiterated
2019/20	3.2.4	Commencement of programs without conducting	We recommend management of VETA HQ to ensure	Geo-technical survey has been conducted to all DVTCs as per Signed MoU	Management response has noted. However, we are awaiting implementation	Under implementation

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		Environmental Impact Assessment We noted that MoEST transferred TZS 10,000,000 to VETA HQ for construction of 25 DVTC's to 20 regions in Tanzania; however, funds amounting to TZS 9,948,525,662 were sent to 25 VETA districts where constructions are done without conducting Environmental Impact Assessment (EIA) contrary to the above cited laws.	EIA is conducted before commencing Programs to avoid any associated environmental risks	between VETA and NEMC - CML. Reports were submitted and findings recommendations were used for Structural elements. Copy of the Report for Iringa DVTC is hereby submitted for verification, Annex 10. Further, Procurement of Experts to undertake the EIA Audit is underway.	of management response to procure experts to undertake the EIA Audit.	
2019/20	3.2.5	Poor condition of kitchen building at Newala FDC	We recommend liaison with MoEST such that a new kitchen is constructed for better welfare of students.	Auditor recommendation noted. However, MoEST has requested ATC to conduct survey for the pending activities in FDGs. Rehabilitation of pending works including kitchen at Newala FDC will commence in Mid-December, 2022	Management response noted. However, we take note of management response for future follow up.	Under implementation

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2019/20	3.3.1	Procured assets neither coded nor posted in fixed asset registers and not put in use TZS 133,907,888 During the audit, we noted that assets amounting to TZS 113,907,888 procured at eight institutions were not coded. Also, procured assets amounting to TZS 20,410,000 at Newala FDC were procured and coded but not put in use.	We recommend MoEST to liaise with respective institutions to ensure that (a)All assets are coded and submit for evidence (b)Procured assets at Newala FDC are put in use without further delay.	All procured assets have been coded	We have verified that procured assets have coded, posted in fixed asset registers and put in use.	Implemented
2019/20	3.4.1	Lack of ownership documentations Our audit review of ownership documentations noted that, on all ongoing constructions of 25 VETA centres at a cost of TZS 9,948,525,662, we noted that VETA HQ in collaboration with	We recommend VETA management to make follow up to ensure that ownership documents/Certificate of land occupancy of the area where the Centre is	All title deeds for the land under VETA already acquired. We are submitting for your review.	No documentary evidence availed for our verification	Not implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		regional and district centres have managed land to secure ownership for only six centres leaving 19 yet to secure documentation (title deeds).	constructed is obtained and produce the same for verification. Also, ensure that graves are shifted from the land in collaboration with villagers and the District Council.			
2019/20	3.4.2	Deficiencies on Implementation of Performance Contract between ARU and TEA Ardh University (ARU) and Tanzania Education Authority (TEA) signed performance contract under Skills Development Funds (SDF) financed by ESPJ for “Utilization of resources recovery technologies on agro harvest wastes to enhance employability among graduates and smallholder farmers in Tanzania at Usangu	We recommend ARU to: •Ensure that the SDF performance contract is revised such that its completion period is updated to accommodate the remaining Program activities •Fast truck delivery of undelivered goods/equipment and partial deliveries •Ensure retendering for procurement of building materials	i. Performance contract is revised ii. Training for beneficiaries completed iii. Building materials was retendered	We management take note of audit response. Hence, audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		Basin in Mbarali "District". The contract was signed in October 2018 with funding value of USD 316,677,600 equivalent to TZS 144,800 for implementation within 12 months after the contract signing date i.e. October 2019.	for biogas plant research of TZS 8,699,592 is carried out without further delays •Provide expenditure plan for TZS 6,797,855 not spent.			
2019/20	3.4.3	Joint Monitoring not conducted Our review of Program monitoring as per the agreement noted that up to the time of our audit on September, 2020 the joint monitoring was not conducted for the financial year 2019/20. We also noted that there was no joint monitoring plan that was prepared by the parties.	We recommend MoEST management in collaboration with ERB to ensure that monitoring is conducted as agreed in the agreement. Also, prepare monitoring plan before commencement of such monitoring.	Auditor's recommendation noted. However, the ERB in collaboration with MoEST has been making a joint Monitoring for the apprentices under ESPJ. We are submitting the Document for the review.	We take note of management response. Hence, audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2019/20	3.4.4	Lack of Memorandum of Understanding on Constructions undertaken by District Councils on behalf of MoEST We noted that, there were no memorandum of understanding implementation arrangements that were signed by MoEST and the respective Executive Directors on implementation of construction activities. We noted that, MoEST wrote a letter in those districts informing them of managing Programs using funds sent to School Quality Assurance who are under MoEST in every district.	We recommend MoEST management to liaise with four District Councils to ensure Memorandum of Understanding or documentation of mutual agreement between MoEST and PO-RALG (on behalf of Councils) is in place for clear duties and responsibilities between the parties in the implementation of the Program.	Auditor's recommendation However, construction activities have been completed. Hence, we will implement recommendation in future projects.	We take note of management response for future follow up.	Implemented
2019/20	3.4.5	Unapproved Manuals at Tanzania	Program TPSF management	We recommend Auditor's recommendation noted,	We have approval of SS Cs manual.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
	Private Foundation (TPSF)	Sector Our review of governing documents on operating Sector Skills Councils noted that Operation Manual for Sector Skills Council and Charter of the Sector Skills Council Members are yet to be approved by TPSF Board of Directors as they are in draft form since the year 2018 and the SSC is now operational.	to ensure that working manual and charter are approved by Board of Directors without further delay.	however the Operational manual for the SSCs prepared and approved by TPSF board.	Hence, audit query is closed.	
2019/20	3.4.7	None - use of Integrated Financial Management System for program transactions	We recommend Program management to take appropriate initiatives to ensure that all transactions are recorded and processed at MoEST and noted that, ESPJ Program manually records accounting transactions such that payment vouchers, cash books and ledgers are	The management had wrote a letter to MoFP to seek approval of using IFMS - MUSE	We take note of management response for future follow up.	Under implementation

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		Kept manually. We noted that, payment vouchers are not pre-numbered; expenditure codes are recorded while cash book is maintained in excel document and then payment vouchers are reviewed and posted into expenditures according to nature. We are of the view that there is likelihood of misstating and missing out expenses into their respective expenditure line items.				
2019/20	3.4.11	Industry Skills Strategies and Plans yet to be Developed by TPSF	We recommend management of TPSF as a monitor of SSC to implement its roles as per POM requirements.	Auditor's recommendation of However, the strategic plan Mismatch developed and in use by the TPSF	No evidence has been submitted.	Not documentary has been implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		Development Strategy as well as defining and revising occupational competency standards, training programs and curricula as required under para 9 of POM.				
2019/20	3.6.1	POM is not updated to incorporate alterations on DLIs and other implementation experiences	We recommend MoEST to liaise with the World Bank and other stakeholders such that the POM is updated due to altered DLIs and other changes made on three out of ten disbursement linked indicators (also referred as disbursement linked results/DLRs) during implementation of ESPJ activities.	Auditor's recommendation noted. However, the ESPJ will end on December, 2022. Improvement of the POM will be done for the next ESPJ phase.	We take management view that management should have taken adequate initiatives to ensure POM is revised for smooth operation of the project.	Not implemented
2019/20	3.6.2	20% of DLIs are yet to be achieved as ESPJ Approaches its Closure	We recommend MoEST to: (a) Liasie with	Auditor's recommendation noted. However, all ESPJ DLIs	We management Hence, audit query is	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2019/20	3.6.3	ESPJ is implemented through result (PforR) modality with its activities to be achieved through 10 DLIs for a period of five years from 2016/17 to 2020/21 at a total financing of USD 120 million.	other stakeholders such as Ministry of Finance and Planning, and the World Bank such that encountered implementation challenges on DLIs are resolved at earlier convenient (b) Ensure that implementation of DLIs is fast tracked for timely achievement of Program objectives according to agreed schedules.	were implemented and achieved by 100%.	closed.	
2019/20	3.6.3	Uncertainty on Financing of three DLIs Post ESPJ Program Our review of Program design implementation noted a risk of financing sustainability of three DLIs due to uncertainty financing post ESPJ DLI 2 (Skills Development	We recommend MoEST to fast track follow up with: (a) MoFP and TEA to reach an agreement such that MoFP directly deposit SDL into SDF/TVs accounts; (b) TPSF and other stakeholders such	Auditor's recommendation noted. However, the ESPJ has already concept note and Proposal for ESPJ phase II. All these documents were approved by accounting officer and submitted to MoFP and planning for the next	We take management response for future follow up.	Not implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		Fund (SDF) Operational; the DLI was achieved and the SDF already under established management of Tanzania Education Authority (TEA) as an implementing agency. Arrangements show that financing of SDF activities will depend on release of SDL collection by Ministry of Finance and Planning (MOFP), previously SDL collections were remitted to VETA and Higher Education Authority. However, SDF financing modality post ESPJ are yet to be set to require MOFP to directly transfer SDL collections into SDF/TVS accounts due to lack of SDL line item in government budget.	that clear funding modality for SSCs is established.			
2019/20	3.6.5	Non-compliance with Anti-Fraud and corruption Incidences	We recommend to: (a) Ensure that the list	Auditor's recommendation noted. However, the ESPJ has availed	No documentary evidence has been for our	Not implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		<p>requirement</p> <p>To verify compliance with the requirement, we requested a shared list of debarred firms and individuals from World Bank and PTRA and I visited the website to see whether it is publicly shared and updated regularly. However, we were neither provided with the list nor provided any evidence that the list had been uploaded in the MOEST website and regularly updated.</p> <p>Meanwhile, we were not given any evidence that MOEST had been requesting PCCB a report on fraud, corruption allegations and other related activities, and share the same with the World Bank on every six months.</p>	<p>of debarred firms and individuals from the World Bank and PTRA are publicly shared and regularly updated in MOEST website; and (b) Liaise with PCCB such that reports on fraud cases, corruption allegations, and other related activities are shared with the World Bank on every six months.</p>	<p>set a mechanism of receiving complaints from various groups and these complaints are treated accordingly to ensure smoothness of ESPJ activities. Kindly find the complaints received and action taken for the ESPJ. Furthermore, all activities under ESPJ are publicized to the communities. Kindly find ESPJ communication strategy.</p>		

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2019/20	3.6.6	Contracts and value for money audits not conducted Our review of Program revealed that audit of contracts and value for money was not conducted as per the financing agreement requirement.	We recommend management of MoEST to comply with financing by conducting contracts and value contracts and value for money audit and ensure that reports are furnished to the World Bank and timely as required.	No management response	We insist management to implement our recommendation.	Not implemented
2019/20	3.6.7	Grievance Mechanism established During our review, We noted that the beneficiary of ESPJ Program fund did not establish Grievance Readiness Mechanism at implementers and Program levels as required under para 9 of POM.	We recommend the MoEST management not to establish Grievance Readiness Mechanism at implementers and Program levels as indicated above.	Auditor's recommendation noted. The grievance readiness mechanisms is established. This include community participation in ESPJ activities including involvement of key community leader in all activities performed within the community. These leaders are key people who are used to solve the problem in case it arise in the community	No documentary evidence availed.	Not implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2019/20	3.6.13	Excessive Procurement Lead Time Relating to Procurement of Motor Vehicles TZS 2,258,543,990.37 Our review of procurements noted that, in the financial year 2018/19 the Ministry of Education, Science and Technology (MoEST) through ESPJ Program planned to procure thirteen Units Motor Vehicles worth TZS 2,000,000,000 for ESPJ Programme whereby invitation and award of bids was planned to commence on 26 December, 2018 and to be completed on 25 January, 2019.	We recommend MoEST management to ensure that procurements are timely done to attain anticipated value for money.	Auditor's recommendation noted. Procurement of 13 Vehicles was done under GPSA and received by MoEST. Currently, they are used to facilitate monitoring activities.	Audit query is closed.	Implemented
2020/2021	3.2.1	Inadequate Utilization of Released Funds for Construction Activities TZS 19,294,474,938 As at 30 June 2021, the project	We recommend that management collaborate with MoEST	Auditor's recommendation noted. However, all released funds were used to support various	During our current year audit, there are still inadequate utilization of released funds to implementers.	Reiterated

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		Institutions, Universities and Colleges had an unspent balance of TZS 19,294,474,938 equivalent to 23 per cent of the total funds available, implying that amount of TZS 64,085,101,979 was spent	Implementers to ensure procurement proceedings are timely undertaken, and the pending activities are implemented without further delay.	activities as it was planned.		
	3.3.1	Diversion of Project Funds without MoEST Approval done by Sokoine University of Agriculture (SUA) TZS 120,848,000	We recommend that management; (a) Ensure funds received are spent according to the agreed estimates, which is the basis of the disbursement (b) Liaise with MoEST for their action on the shortage of funds for rehabilitations despite or a possibility of additional disbursement so that unattended works amounting to TZS 1,456,000,000, which	Management has noted the auditor observation. However, the initial estimates for project repairs were done in August 2019; and, there was an oversight on the actual volume of work to be done. Hence, some of the works were not implemented because their portions were spent to implement other prioritised works in the main rehabilitation works due to budget deficit. The changes of scope for Rehabilitation of ARU goat house,	Audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		were all spent. However, management did not submit justification as to whether they have liaised with MoEST for approval or courtesy of overutilization of the funds that estimated amounting to 120,848,000 unattended.	120,848,000 are refinanced and implemented without further delay.	Rehabilitation of cow shed, Construction and installation of paving at VET parking area and Spot improvement of Magadu road were discussed and agreed by a Construction Committee meeting held on 12 May 2021.	We recommend that management of SIDO Kigoma ensure activities according to the approved budget to achieve the intended objectives.	We take note of management response for future follow up.
3.3.2	Solar Drier Constructed 14,500,000	House not TZS SIDO Kigoma had received a total of TZS 103,120,000, being 80 percent of the approved proposal 128,900,000. Out of the approved budget of TZS 103,120,000, 14,500,000 was allocated for construction of solar drier house, but its respective funds were	We recommend that management of SIDO Kigoma noted.	Auditor's recommendation noted. However, construction of solar drier house was planned to be implemented using the last installment of funds (20%). They have received the 20% funds on 22 November 2022; and construction of the solar drier is in progress and will be completed by mid-December 2022. Letter with Ref. No. BC.113/196/16 dated 8	We take note of management response for future follow up.	Under implementation

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		not received and hence not constructed as expected		December 2022 has been submitted.		
3.3.3	Non-Completion of Business and Sector Specific Strategic Plans Up to the time of audit on 19 September, 2021, preparation of SSCs Business Plan and Sector Specific Strategic Plans were yet to be completed as it was expected to be completed by 30 June 2021.	We recommend TPSF management to ensure that SSCs Business Plan and Sector Specific Strategic Plan are prepared and submitted to users as required.	Auditor's recommendation noted. However, the specific sector (Agriculture and agribusiness, tourism and hospitality, construction, transport, energy and ICT) strategic plan established.	No evidence has been submitted.	No documentary has been submitted.	Not implemented
3.3.4	Incomplete Constructors of Zonal Offices due to Shortage of Funds at NACTE NACTE Headquarters received from MoEST a total of TZS 997,505,937 for construction of five NACTE zonal offices in Arusha, Mbeya, Mtwara, Mwanza and Tabora, the original estimates were without TZS 199,501,187.40 and	We that management additional solicit financing by liaising with MoEST for the deficit of TZS 289,775,313 so that the pending works are completed and the buildings are put into use further.	Auditor's recommendation noted. However, a total of TZS 1,675,000,000/= was allocated and sent to NACTET to support completion of construction of Zonal Offices and procurement of Office facilities for the Offices.	The matter has been reported in current year's findings.	Reiterated	

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		the revised estimates indicates that each region will consume TZS 257,456,250, which means total additional financing amounting to TZS 289,775,313 was required for completion of the pending finishing works so that the offices are put into use			We have verified project report and noted that, training has been completed as required.	Implemented
3.3.5	Non-Training of Project Beneficiaries	Review of performance of the agreement noted that Coast RVTSC trained only 35 individuals out 71 planned and that total training costs amounted to TZS 50,557,500 leaving 36 beneficiaries not trained	We recommend that management of Coast RVTSC (Bursary Scheme) in collaboration with Tanzania Education Authority to; (a) Ensure training of the remaining individuals is undertaken without delay to realize the training benefits to an optimal level and; (b) Jointly work together to ensure that identified	Auditor's recommendation noted, the ESPJ through SDF has enrolled and trained all beneficiaries at Coast RVTC.	We have verified project report and noted that, training has been completed as required.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		households attend the trainings as planned and that all entitlements including transport allowances and health insurance as per grant agreement are provided.				
3.3.6	Slow Implementation Completion Construction Projects at UDSM	We recommend that management of UDSM ensure (a) Construction of the school of economics building is fast tracked without further delay (b) Pending elements of further construction of Dar es Salaam School of Building Economics (Uchumi House), rehabilitation of CoET buildings and houses; and rehabilitation of CoNAS buildings.	Auditor's recommendation noted, All projects completed by 100% i.e CoNAS and CoET buildings.	Rehabilitation of CoNAS and CoET buildings have been completed. However, status of construction of Uchumi House has been addressed in current year M.L..	Rehabilitation of CoNAS and CoET buildings have been completed. However, status of construction of Uchumi House has been addressed in current year M.L..	Reiterated

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		At the time of our audit September, 2021, we noted that the constructions of these projects are yet to be completed while UDSM received a total of TZS 13,088,277,993 as of 30 June 2021 according to the reviewed transfer records from UDSM bursar office.				
3.3.7		Slow Implementation of Construction Activities at VETA Lushoto Our audit at VETA Lushoto noted that, VETA Moshi received a total of TZS 1,382,206,602.5 for supervision of the construction of 17 buildings. We noted that, as of 30 September, 2021 only TZS 959,901,573.03 was spent and TZS 422,305,029.47	We recommend VETA Moshi to ensure that (a) In future, commencement of the project the relevant authority should conduct feasibility study on the site where construction is expected to take place (b) Conduct close supervision and monitoring of the project so that the construction is	Construction of Lushoto VTC completed by 100%	Audit query is closed.	Implemented

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Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		remained unutilized. Our review of progress report and physical verification done on 2 October, 2021 at the site noted that, there is slow pace in implementing the District Vocational Training Centre (DVTC).	completed without further delay.			
	3.3.8	Delayed Completion of Project at Ikungi DVTC and Discrepancies on Store's Records Our review of the Ikungi DVTC project file noted that, in March 2020, Singida VTC started to implement the Ikungi DVTC project which was supposed to be completed in March 2021. However, up to the time of audit, i.e. October 2021 the planned construction was stopped by an order from Deputy Minister of Education, Science and	We recommend VETA HQ to ensure that Singida VTC management timely handover of project to Ikungi District Council as instructed and the project continues at earlier convenience. We also recommend Singida VTC management to strengthen controls on management of building materials in store and records by ensuring that the	Construction of VTC completed by 100%	Audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		Technology on January 2021 due to a delay in implementation of the project. It was instructed by Singida VTC to handover the project to Ikungi District Council. Current handover of the project is yet to be completed while the construction stopped.	22 noted discrepancies are reconciled.			
	3.3.9	Slow Implementation of Rehabilitation and Construction Works of DVTC, FDCs and Schools Verification as of October 2021 noted that 23 centres construction is at finishing stage while on two Centres the constructions are still on substructure and walling stages as shown in the preceding two paragraphs.	We recommend that responsible Public Entities ensure supervision is enhanced so that the construction and rehabilitation activities are completed to meet the intended benefits to users.	Rehabilitation and construction of FDCs and VTCs completed by 100%	Audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		was supposed to be completed by 30 September 2021 as well as FDC and TLSB.				
3.3.10	Delay Commencement of Construction at Magamba Secondary School worth TZS 518,500,000	<p>We recommend the school management to ensure that (a) Prior commencement of the project implementation, the challenge of geographical location is highly into consideration to avoid delay in completion of the project. (b) Close supervision and monitoring of the project is conducted so that the construction is completed without further delay to avoid possible price fluctuation of materials and</p> <p>Our project file review noted that, on 24 March 2021, Secondary School received TZS 518,500,000 for construction and rehabilitation of schools' infrastructures. However, up to the time of audit in October 2021 approximately seven months from the date when funds were received, out of seven buildings planned to be constructed, four buildings were yet to be started and two</p>	<p>Construction at Magamba Secondary commended and completed by 100%</p>	<p>Audit query is closed.</p>	Implemented	

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		buildings were at foundation stage while one building is in progress and nil amount was spent.	labour.			
	3.3.11	Construction Works Yet to Commence at Uvinza DVTC TZS 20,200,000	We recommend management of Ulyankulu VETA to engage contracts with manageable and committed local artisans and ensure the plan together with the progress reports, I noted that the construction was yet to commence as per action plan on 15 th September, 2021 and the required time was 30 days ending on 15 th October, 2021 for both local artisans, a delay of 15 days to start the work.	Construction at Uvinza VTC completed by 100%. Enrollment expected to be done on January, 2023	Audit query is closed.	Implemented
	3.3.12	Delayed Completion of SDF Phase I - DLI 9 at TEA	We recommend Management to ensure that all pending activities of phase I funds are	Auditor's recommendation noted. However, implementation of DLI 9 have been completed	We have completion reports for SDF phase I. Hence, audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		eight training providers for phase I have not completed their project activities irrespective of lapse of their project completion dates.	completed intended without further delay and to attain the project objectives.	as and met the target.		
3.3.13	Delayed Transfer of Funds to Institutions (FDC's, NACTE, Magamba Secondary School and VETA) worth TZS 17,683,664,101.54	We recommend MoEST management to release funds on time when they meet the requirements so as intended	Auditor recommendation noted. However, all funds for the respective institutions were sent to support the intended objectives.	Auditor recommendation noted. However, all funds for the respective institutions were sent to support the intended objectives.	There are no delays in transfer of funds to implementers during the year. Hence, audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
	3.3.14	Unconducive environment at Library Kigoma Review of the construction activities of Regional Library Kigoma and the site visit made on 30 September, 2021 noted the following: (a) Office Operating under Risk and Difficult Environment (b) Absence of fence (c) Office Assets Exposed to Destruction Risk.	We recommend management seek remedial measures from the authority so as to rescue the situation of the office and its properties.	Auditor's recommendation noted. We are continuing to solicit funds to support pending works in this Library	We take note of management response for future follow up.	Under implementation
	3.3.15	Change of Activity from Renovation Works to Construction without Approval Our review noted that the arrived decision of new construction at TLSB Kigoma was good but was not communicated to MoEST for approval. We noted that as of 13 September,	We recommend management of; (a) TLSB Kigoma to ensure communication is made to the respective authority for the funds release and the library service get back to users on time (b) Bigwa and BOQ to TLSB Kigoma and	Auditor's recommendation noted, in order to ensure there is communication between MoEST and the implementer of the activities, management improve communication as recommended. For these cases; change of BOQ to TLSB Kigoma and	We have verified documents for retrospective approvals.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		2021, all the funds were exhausted except TZS 260,000 which is insufficient to finish pending activities	Singida FDC in future to ensure that all variation from original BOQ is getting approval from the relevant authority.	Bigwa FDC. We are hereby submitting the approval documents for audit verification		
3.3.16	Ongoing SDF Activities Without Renewal of Performance Agreement Our review noted that the contract expired on 18 December, 2019 but is yet to be renewed in order to accommodate the unimplemented SDF activities related to; procurement of gas cylinder; procurement laboratory equipment; and training on postharvest, food processing and packaging in two different regions in Tanzania mainland.	We recommend TEA management to liaise with UDSM so that performance agreement is renewed without further delay in order to guide and accommodate the pending ongoing procurement activities and that the same are completed without further delays.	Auditor's recommendation noted, however, the performance agreement for SDF were renewed.	Audit query is closed.	Implemented	

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
	3.3.17	Contracts without Performance Securities TZS 695,836,000 MoEST entered into contracts with consultants at a contract sum of TZS 695,836,000 in respect of provision of Consultancy Services for Design, Conducting Environment & Social Impact Assessment (ESIA), Geotechnical Survey & Topography Survey and Supervision of the Construction Works for Dodoma Technical College without performance securities.	We recommend MoEST to ensure that all contracts whether signed by a Public Institution or Private Entity are secured by performance security as required by the above Procurement Regulations so as to protect their interests in case of unsuccessful implementation of contracts by consultant.	Auditor verification noted. However, the performance was not part of the criteria set forth in the Request for Proposal (RFP), since all the invited consultant firms are being controlled by the Ministry and were invited under competitive restricted tendering to ensure competition and compliance. However, in the future the recommendation will be implemented.	We insist management to advance ensure payments are secured. This issue has also been addressed in current year's findings.	Reiterated
	3.3.17	Delayed Payment to the Contractor Amounting to TZS 1,687,236,998.29 Certification of the advance payment by consultant referred as	We recommend the MoEST to ensure payment that, approval is timely done to avoid potential contractual risks	Main cause of delay was approval of the Advanced Payment (Certificate 1) by PS Ministry of Finance and Planning through the newly instituted DFUND digital platform. Transfer	Audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		Project Manager was done on 15 June, 2021 but the payment was made by the Employer on 19 August, 2021 instead of 14 July, 2021 causing a delay up to 35 days thereby attracting interest charges amounting to TZS 142,740,250.06 after applying average calculated at the Bank of Tanzania offered rate per month applied daily on the amount in arrears.	including charging of interest.	to CRDB account was therefore delayed and funds from another project used to rescue the situation. Recommendation is however well received and will be abided to.		
3.3.19	Deficiencies on Unexecuted Contract for Supply of Laboratory Equipment TZS 129,959,127.34	We recommend that UDSM management ensures;	Auditor's recommendation noted. However, UDSM (CoFA) has finalized all project activities including procurement of all laboratory equipment. Final project report is attached for verification.	We have verified that completion of the project. Hence, audit query is closed.	Implemented	
		(a) In future, they engage with suppliers with capacities to deliver goods as per the contractual terms.				

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		We noted that the supplier has never executed the contract as was yet to supply the equipment with a delay of about two years.	(b) Alternative means are deployed such that the goods are supplied without further delays. (c) Rehabilitation of the gas system in the microbiology laboratory in order to accommodate the expected new gas cylinder.			
3.3.20	Unspecified Liabilities Period in the Contracts 462,926,890	Defect Our review of contracts	We recommend that VETA Kihonda, VETA Shiriyang (Kishapu) and VETA Dakawa	Management agreed with the auditor observation. However, Management will review the local artisans' contract by	We take management action for future follow up.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		<p>between VETA Kinonda, VETA Dakawa, VETA Shinyanga (Kishapu) and Local Artisans amounting to TZS 462,926,890 noted that, Clause 12 of the contract require the employer to retain 5% of the contract sum for each payment made to Local Artisans until the defect liability period is over but did not specify the periods for which these retention money has to remain in employer's custody.</p>	<p>collaboration with VETA HQ to take the defect liability period in the contract before being signed by both parties, by so doing the employer will be able to measure the quality of work performed by local contractors for the liability periods agreed in the contract.</p>	<p>including a clause of defect liability period basing on the nature of the work to be performed.</p>		
3.4.1	Project not Audited by Internal Auditor at TPSF	<p>Our review of project budget, implementation report, payment vouchers noted that TPSF received TZS 4,637,366,000 from ESPJ project establishment and</p>	<p>We recommend management to ensure that the project is audited by internal auditor so as to strengthen day to day operations of the project.</p>	<p>Auditor recommendation TPSF are noted; however, management is in a verge to ensure audit department is in place for quality check and proper internal control so as to increase efficiency in funds management.</p>	<p>We take note of management response for future follow up.</p>	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		operationalization of Sector Skills Council (SSC). However, the project has never been audited by internal auditors since TPSF does not have internal audit department. This is contrary to project requirements as stipulated in project SSC operational manual.				
3.4.2	Lack of Official Handover of 15 SSC Staff	We recommend that TPSF ensure there is official handover of all matters relating to the SSC.	Official handover of all matters relating to the SSC.	Official handover has been done, supporting documents are submitted for verification.	Audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
3.4.3	Non-Issuing Certificate Completion During physical inspection, we noted that certificate of completion for completed rehabilitation of Students Hostels, Academic Offices - Old Classrooms, Old Library Building, Lands Building offices, ICT Upgrading, IHSS Building amounting to TZS 780,543,349 which are used were not issued despite the fact that rehabilitation were completed.	We recommend that project teams to issue certificate of completion for all buildings/projects.	Certificate of completion have been issued accordingly. We submit the same for auditor verification.	Audit query is closed.	Implemented	
3.4.4	Certificates not issued to 297 Graduate Trainees Our review of Skills and Development Fund (SDF) project noted that SIDO Mbeya and Mara VTC trained 297 trainees; however, up to the time of audit i.e. October,	We recommend that management of SIDO Mbeya and Mara VTC ensure management certificates are issued timely to trainees and submit evidence for audit verification.	Auditor's recommendation noted. However, certificates already granted to SDF beneficiaries.	Audit query is closed.	Implemented	

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		2021 they were not issued with certificates of completion of the training.				
3.4.5	Non-Involvement of VETA Mwanza in Selection of Trainees under Sponsored Bursary Scheme Our review of bursary file and interview with management noted that TEA selected 91 trainees under bursary sponsorship while 57 trainees turned up for studies. However, as a compliance with the agreed terms under Paragraph 6.1, we noted non-involvement of VETA Mwanza in selection of the trainees sponsored under bursary rather the names for selected trainees were sent to the institution from TEA.	We recommend that VETA Mwanza in management liaise with TEA on Bursary Scheme involvement of training provider during selection of students under bursary sponsorship.	Auditor's recommendation noted. However, selection of beneficiaries undertaken independent Scheme Committee (BSC) composed of members from MoEST, VETA HQ, NACTE, Ministry of Community Development, TASAF, and SIDO. Therefore, VETA Mwanza was represented by VETA HQ which an overseer of all VTCs in the country. In this process VETA HQ consulted with all VETA Training Centres including VETA Mwanza.	We take note of management response for future follow up.	Implemented	

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
3.4.6	Building Structural Design not Approved by Fire and Rescue Force	We recommend VETA collaboration with MoEST to ensure Fire and Rescue Force Regulation is adhered to for the safety of the funds of the project not invested.	Auditor recommendation is noted. However, during the design 4 DVTCs', the drawings (Architecture, structural and Services) designs have made in consideration and precaution of protection of safety for the occupancy in terms of fire protection and safety. This is on consideration of exists fire assembly areas and sizes of corridors and other circulation spaces.	Auditor recommendation is noted. However, during the design 4 DVTCs', the drawings (Architecture, structural and Services) designs have made in consideration and precaution of protection of safety for the occupancy in terms of fire protection and safety. This is on consideration of exists fire assembly areas and sizes of corridors and other circulation spaces.	Audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
			invested.			
3.4.7	Inadequately Supported Payments TZS 489,112,288.02	We recommend the respective management: (a) To take appropriate measures to ensure that robust record management system is in place and (b) Trace all the missing supporting documents and submit them for audit verification.	All the supporting documents and submit them for audit verification.	We have verified the missing supporting documents. Hence, audit query is closed.	Implemented	
3.4.8	Missing Vouchers TZS 21,266,721.33	At the time of audit 2021, Ruangwa DC and Kwimba VETA could not produce payment vouchers worth TZS	We recommend to the management of VETA Kwimba and Ruangwa DC to strengthen record keeping and submit the missing payment vouchers for verification.	Auditor recommendation noted, all missing voucher are ready for verification. Also, the management of VETA Kwimba and Ruangwa DC strengthen record keeping in order to strengthen internal	No documentary evidence has been availed for verification.	Not implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2020/2021	3.4.9	Existence of Outstanding Liabilities while the Budgeted Funds have been Exhausted 319,618,413.27 Our review of project files and other related documents in respect of proposed construction of Kilindi, Chemba, Moshi and Bahi VETA noted that the colleges have reported outstanding liabilities to the tune of TZS 319,618,413.27 emanated from various suppliers although all received funds have been utilized. We are concerned with existence of outstanding liabilities of TZS 319,618,413.27 while all received funds have been exhausted which call for using other sources to settle the	We recommend that VETA Kitindi, VETA Chemba, VETA Kwimba, VETA Dar es Salaam and VETA Bahi to(a) Adequately supervise and monitor the project activities so that all payments made are in line with schedule of requirements.	All outstanding liabilities are paid on the financial year 2021/22 control.	No documentary evidence availed for our verification.	Not implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2020/2021	3.4.10	Initiated Construction without having Title Deeds 18,670,516,012.5 . Our review of project file with the view of determining the legal ownership of the land on the on-going constructions worth TZS 18,670,516,012.5 noted that, MoEST and OUT initiated a project without having title deed in its possession contrary to the above cited requirement. As a result, legal ownership of acquired land could not be ascertained.	We recommend that MoEST OUT to ensure necessary efforts are in place in order to acquire title deed for the land owned by colleges, however we did not receive title deed due to Ministry of Land changed the system for producing Title Deeds. The management of Dodoma Technical College is on-going.	The Management finished all process in order to acquire title for the land owned for Constructions colleges, however we did not receive title deed due to Ministry of Land changed the system for producing Title Deeds. The management of Dodoma Technical College is on-going.	No documentary evidence has been availed for verification.	Not implemented
2020/2021	3.4.11	Payment Made without Demanding EFD Receipts 391,108,986.16 during the year under review I noted that institutions shown in the	We recommend that Management produce the missing EFD receipts for audit verification and in future management are discouraged dealing with	Auditor recommendation	Audit query is closed.	Implemented

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Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		table below made payments amounting to TZS 391,108,986.16 without demanding and being provided with the electronic receipts.	discouraged from suppliers who do not possess EFD machines.	suppliers who do not possess EFD machines.		
2020/2021	3.5.1	Program Manual not Revised following Changes in Eight DLRs Our review noted that ESPJ's POM is yet to be revised despite the changes ² made on eight DLRs for their adequate achievement towards expected program completion date in June 2022.	We recommend that management revise the POM in order to accommodate changes made on the eight revised DLRs so as to harmonize implementation of the remaining program activities.	Auditor's recommendation noted, the ESPJ is at final stage and will end December, 2022. The remained time frame is not sufficient for improving the POM. Improvement will be done for ESPJ phase II.	We reiterate our recommendation.	Not implemented
2020/2021	3.5.2	Significant Number of Immediate Actions Proposed by the World Bank Mission (aide Memoire) are yet to be implemented.	We recommend that management take actions on the pending without delay.	Auditor's recommendation noted, implementation of ESPJ is by 100%. We are expecting to receive all disbursement as per PAD at the end of December,	Audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		<p>Our review noted that, of the 28 issues recommended to be implemented by not later than 30 June, 2021; 6 issues equivalent to 21.4% were not implemented, ten issues (35.7%) are ongoing, six issues in progress (21.4%) and six issues (21.4%) were already implemented. It came to my attention that as the program remains with less than 12 months towards the completion date, it is fair for the implementation team to fast track on attending issues which requires immediate actions.</p>	2022			
2020/2021	3.5.3	<p>Non-Disbursement of ESPJ Funds to NACTE for Capacity Building Activities</p> <p>Our review of project implementation noted that MoEST did not</p>	<p>We recommend management to ensure that; (a) Funds are disbursed to the mentioned beneficiary institutions as</p>	<p>Auditor's recommendation noted, The required funds for DLI 4.1 and 4.2 already disbursed to NACTE and these DLIs implemented by 100%</p>	<p>Audit query is closed.</p>	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2020/2021	3.5.4	disburse capacity building funds to NACTE which is among the mentioned beneficiary institutions. In addition, We noted that NACTE included in the expenditure plan of TZS 2,000,000, however no any funds disbursed during the financial year 2020/2021.	required by the POM Undisbursed capacity building fund related to financial year 2021/2022 is released without further delay.			We take note of management response. However, the matter has been addressed in current year ML.
2020/2021	3.5.4	Non Agreement between TEA and MoEST to Incorporate Bursary Scheme Our review of Restructuring of the Tanzania Education and Skills for Productive Jobs Program (ESPJ), 2019 revealed that among proposed changes includes introduction of new DLIs, DLI 8, 10 and 11; of the proposed new DLIs;	of We recommend that management liaise with MoEST such that the service is reviewed to incorporate the implementation of Bursary scheme and other proposed new DLIs.	Auditor's recommendation TEA prepared a draft Addendum to the Service Agreement which has incorporated among others a component on Innovative Training and E-Learning window (DLI 10.2). The draft Addendum was submitted to MoEST through letter with Ref. No. AD 208/251/01/76 dated 21 April 2022 for review/signature.	We take note of management response. However, the matter has been addressed in current year ML.	Reiterated

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		implementation of Bursary Scheme (DLI 11) started implemented by TEA on February, 2021; however, the service agreement between TEA and MoEST was not reviewed to incorporate the implementation of Bursary Schemes and other new DLI.		Management has made close follow up and was informed that the Legal Department is still working on the Addendum before it is signed by MoEST high officials. Management will continue to follow up on this.		
2020/2021	3.5.5	Non disbursement of Stipend Funds, Health insurance and Caution Money to Bursary Scheme Beneficiaries TZS 342,495,600 Our review of SDF Bursary Scheme budget noted that TZS 138,482,800 was budgeted and released from MoEST as stipend allowances, health insurance and caution money for Bursary Scheme beneficiaries; however, up to the time of audit in October,	We recommend that Management liaise with the TEA to; (a) Revisit the modality of using NHIF and opt for other options which takes less time for the beneficiaries to benefit the health services compared to NHIF(b) Stipend Reallocate caution money funds and NHIF funds not spent to other bursary scheme	Auditor's recommendation noted. During implementation of the second phase of Bursary Scheme the following were improved: a) Unspent funds for NHIF and Caution money were reallocated to Training providers. b) (TZS30,000.00 per month) have been provided to all Bursary Scheme Phase II boarding	Audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		2021 all 1,627 bursary trainees completed their training and were not provided with allowances during the duration of training	activities (c) We recommend TEA to ensure that the stipend allowances are provided to trainees so that they can be able to meet their basic needs; this may ensure their full participation during the training.	trainees to support them get basic needs.		
2020/2021	3.5.6	Non-Submission of Monthly, Quarterly, Annual Reports and Progress Reports Up to the time of audit on September, 2021, we were not availed with the required reports submitted from training providers to TEA and ERB to MoEST.	We recommend (a) TEA management ensure monthly procurement reports, attendance and financial reports are prepared and submitted by training providers as required in the operations manual.	Auditor's recommendation noted. The quarterly ESPJ reports at TEA and ERB are on place. We are submitting for the review.	Audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2020/2021	3.5.7	Non-Commencement of Window 4 and phase III SDF Activities During the year under review, We noted that SDF activities for Window IV and phase III were supposed to start during the first quarter of 2020/2021; however, up to the time of audit on October, 2021 SDF Window IV and phase III activities were yet to commence while the ESPJ project ends on June, 2022.	We recommend management with MoEST such funds for implementing phase III and Window IV activities are released, and the implementation commence without further delay.	All activities under SDF TEA already commenced and liaise verified by IAG.	Audit query is closed.	Implemented
2020/2021	3.5.8	Tracer Study Conducted Completed Beneficiaries On reviewing the SDF operation manual, we noted that SDF monitoring evaluation team is for conducting tracer study completed	not for SDF	We recommend management with stakeholders to ensure studies conducted after completion of training programs. Also, liaise with MoEST in order	Tracer study prepared TEA and shared.	We have submitted tracer report. verified tracer study Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2020/2021	3.5.9	project activities. However, we noted that phase I project activities were completed since June 2019 but up to the date of audit on October 2021 the tracer study was not conducted while the ESPJ project is expected to end in June 2022. The timeline for conducting tracer study is not clearly stated in the POM. Up to June 2019, a total of 2,421 trainees completed SDF Phase I training programmes	review the POM to incorporate this activity so as to enhance timely measurement of the project performance prior the end of the ESPJ project.			Reiterated
2020/2021	3.5.9	Procurement of Asset out of Procurement System “TANePS” Worth TZS 20,910,000 Our review of transactions related to ESPJ noted that, RVTSC Tanga (SDF procured kitchen utensils worth TZS 20,910,000 made out of the procurement	We recommend RVTSC Tanga to ensure that, in future procurements undertaken are done through TANePS system so as the value for money is attained.	Management has taken various measures to ensure that all Procurement activities are done through TANePS. Among the measures training of staffs, ensuring there is budget to pay fees while using the system and remind the centres through	The matter has been addressed in current year's ML.	

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		(TANePS). In addition, the use of the system started to be applied by RVTSC Tanga since October 2020.		letter No. VETA/AA.8/01/Vol.I/08 on the compliance of Public Procurement Act and their regulation and the use of TANePS.		
2020/2021	3.5.10	Delivery of Procured 600 Bags of Cement not Confirmed 8,557,320	We recommend to the management of Ruangwa District Council to confirm the delivery of 600 bags of cement by availing delivery particulars for verification.	Management has reconciled the ledgers against stock. However controls have improved to ensure ledgers are updated timely.	Verification has been done. Hence, audit query is closed.	Implemented
2020/2021	3.5.11	Non-Codification of	We recommend to Auditor recommendation	We have verified that	Implemented	99

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		Procured Assets TZS 229,026,480 Our review of asset management noted that, the training providers procured assets worth TZS 229,026,480 that were found not being coded	the institutions illustrated above to ensure that all procured assets are coded to avoid possible misappropriation of asset.	All procured assets are coded to avoid possible misappropriation of asset.	the queried assets have been coded. Hence, audit query is closed.	
2020/2021	3.5.12	Purchased Items Not Recorded in the Store Ledgers TZS 172,048,778 During our audit, we noted building materials worth TZS 172,048,778 that were ordered and paid for but were not recorded in their respective ledger's contrary to the above cited regulation. In addition, we noted that Ruangwa DC issued building materials worth TZS 587,773,194 without updating the store's ledger.	We recommend that management listed above strengthen the management to ensure compliance with Regulation No. 203 of the Public Finance Regulations 2001(R.E 2004) by recording purchased items in store's ledgers as well as updating the same when issuing to users. The management hereby submits store ledgers for audit verification.	Management auditor's observation, however to ensure with Regulation No. 203 of the Public Finance Regulations 2001(R.E 2004) by recording purchased items in store's ledgers as well as updating the same when issuing to users. The management hereby submits store ledgers for audit verification.	The matter has not reoccurred in current year. Hence, audit query is closed.	not implemented
2020/2021	3.5.13	Anomalies Management	on We recommend that management	Auditor's recommendation is	We have verified four sprinklers.	Implemented

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Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		<p>Construction Materials</p> <p>The listed building remained unused during construction and some were issued in exchange for seven buckets of Weather Guard from Nandagala Health Centre without being approved by Construction Committee, we also was not availed with evidence as to whether these items were of same values.</p>	<p>ensure in future management review is thoroughly done and BOQ is accurately prepared so as to avoid such wastage of materials and ensure procurement needs before committing public fund.</p>	<p>noted.</p> <p>Bariadi FDC has installed the 4 sprinklers and put into use. Refer Letter No. BRD/CNW/SDF/VOL.I/46 dated 6 October 2022 for verification and photos</p>		

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Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		concerned. However, four out of ten procured water sprinklers for irrigation at Bariadi FDC were not installed and were kept in store at Bariadi FDC Storage facilities for reasons that the size of production farm for training was reduced and hence only six sprinklers were to be used instead of 10 procured.				
2020/2021	3.5.14	Goods Received Prior to Approval of Inspection Committee TZS 335,607,283.64 Our audit revealed that eight implementers made procurement for construction of building materials of TZS 335,607,283.64 without preparation of inspection report.	We recommend management of the institutions mentioned above to ensure that future all goods received by the receiving and inspection committee.	Management noted auditor's recommendation.	Audit query is closed.	Implemented
2020/2021	3.5.15	Non-Delivery of the Procured Machines and	We recommend to the management to noted the auditor	The Management has no documentary evidence submitted for	Not implemented	102

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		Equipment 224,449,325.31 Our review noted that the consignment was delivered by the supplier on 3 July, 2021 but had been held by the handling agent at the Dar es Salaam airport due to unpaid demurrages (storage charges) amounting to TZS 42,341,880 by the supplier. The demurrages were caused by delays on withdrawal of the consignment emanated from pending clearance of the importation permit ³ that was not sought earlier during the tendering process.	TZS (a) Liaise with the supplier so that the issue of demurrage is resolved and the consignment is delivered to SUA further without delay (b) Ensure Government Chemistry that tendering process is well planned such that all permit issues or authorizations are accommodated before arrival of the consignment in order to avoid possibility of delays and demurrages during clearance.	observations, the delay of delivery of Equipment for Engineering Workshop was caused by delay of processing an import permit for the machines and equipment from the Government Chemistry Laboratory Agency that was not sought earlier by the Supplier and the SUA. The supplier has succeeded to obtain another chemicals transportation permit to SUA Morogoro from the Government Chemistry Laboratory Agency and Chemicals have already been delivered. The management hereby submits document for audit scrutiny.	our verification.	
2020/2021	3.5.16	Overstated Cost of We recommend	The auditor	Audit query is closed.	Implemented	

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		<p>Production of Vibrated Concrete Blocks 6" TZS 53,583,472</p> <p>Our audit noted that, the reported actual cost incurred to produce one block 6" is TZS 2,100 instead of TZS 1,436 as per schedule of materials/cost analysis established by the consultant (Arusha Technical College). We obtained information from the market price of the same vibrated concrete blocks 6" as being 1,300, also their neighbours Mbanga FDC managed to purchase one piece at TZS 1,400. We noted that 80,698 of blocks were produced, therefore management records show that TZS 169,465,800 was incurred while the cost would have been TZS 115,882,328. This resulted to the cost</p>	<p>that management of MoEST investigated the reason caused the overpayment amount of TZS 53,583,472 and produce documentary evidence for audit review.</p>	<p>recommendations are noted, the vibrated concrete block was prepared to mix ratio of 1:4. Cement cost per bag TZS 14,080, 1 Bag of cement produced 20pcs of concrete blocks, Labour charge per concrete blocks were TZS 400 per piece, the cost of 4.5m³ of sand and chipping TZS 90,000. 4.5m³ sand and chipping produced 125 pieces. Transportation cost per piece to particular construction area TZS 100, Electricity charge for blocks production and water pumping TZS 92. Therefore, for 125 blocks, 7 bags of cement are equal to TZS 98,560. 4.5m³ is equal to TZS 90,000. Labour charge is equal to TZS 50,000; Transportation cost is equal to TZS 12,500. Electric charges are</p>		

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		overruns of TZS 53,583,472 Supplied and Delivery of Goods Contrary to the Required Specifications TZS 19,530,000 at Ruangwa DC on 22 December, 2020 through Construction Committee (Employer) and A/W Aluminum Workshop (contractor) entered into agreement for maintaining of 13 Automatic Roller Shutter Door with Gear box and steel galvanized and other items as per Schedule of requirements worth TZS 19,530,000 for a period of three (3) weeks from 22 December, 2020 to 12 January, 2021.		equal to TZS 11,500. Total is equal to TZS 262,560 divide by 125 blocks is equal to TZS 2100 cost per block. The decisions for production of Vibrated Concrete Blocks 6" was made due to the fact that the Vibrated Concrete Blocks 6" sold on the street do not have the required standards of 4MPA, the street supplier produces 40 pieces of Vibrated Concrete Blocks 6" per 1 bag of cement but the required standard is 20 pieces per 1 bag of cement.		

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Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		doors are not Automatic Roller Shutter Doors but installed with manual handle contrary to the agreement.				
2020/2021	3.5.18	Non Procurement of Learning Materials for Assisting Provision for Poultry Amounted to 15,000,000 Serengeti DC	We recommend that management of Serengeti DC (SDF) and SIDO Simiyu (a) use allocated funds for the intended objectives and receive TZS 104,976,000 from TEA, up to the time of audit no training materials and equipment were procured for facilitating practical application during the training exercise. SIDO Simiyu did not purchase learning materials costs TZS 3,000,000	a) Serengeti DC: has submitted PV No. 00773035V2200608 and its supporting documents for procurement of learning materials for assisting inputs provision for demo poultry farm. b) SIDO Simiyu: has procured learning materials and put into use.	We have procurement of learning materials at Serengeti DC and SIDO Simiyu. Hence, audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2020/2021	3.5.19	Non-Establishment of Procurement Committee as per MOU Our audit has noted that, SIDO Singida and Morogoro VTTC did not establish procurement committee for the aim of authorizing procurement of the project even though there procurements amounting to TZS 99,925,976.	We recommend that management of SIDO Singida and Morogoro VTTC ensure compliance with terms and conditions provided in the Memorandum of Understanding.	SIDO established procurement committee. Evidence is presented for verification.	We take note of management response. Hence, audit query is closed.	Implemented
2020/2021	3.5.20	Verification of Stock Balance Undertaken Resulting into Discrepancies on Physical Count Our review of stores ledger records and count physical conducted at VETA Kihonda noted variances between values recorded in stores balance is ledgers and the number of physical items available in the store	We recommend that VETA Kihonda ensure over management enhanced stores and ensuring materials ledger is timely updated and VETA in future verification of stock balance is undertaken as stipulated in the Public Financial	Management auditors' controls stores is enhanced by that materials ledger is timely updated and indicate actual balance at the site.	Audit query is closed.	Implemented

Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
2020/2021	3.5.21	Unpaid Salaries TZS 131,527,500 As at 30 June 2021, TPSF under SSC project outstanding balance of TZS 131,527,500 which is a result of unpaid salaries to 13 SSC staff for two months i.e. May and June, 2021. We are concerned with liquidity of the project as failure to discharge its obligations as they fall due affects its future plans and reputations. Further reviews of cash balances as at 30 June, 2021 shows a balance of TZS 27,763,270.	We recommend that management settle outstanding liabilities timely as they fall due.	Auditor recommendation noted. However, the management determined to pay off the unpaid dues of staff upon receipt of funds from the Ministry. TPSF communicated with the ministry for the same, the management submitted a letter for audit scrutiny.	Our review during FY 2021/22 we verified payment of salary of TZS 27,763,270, leaving outstanding balance of TZS 103,764,230.	Under implementation
2020/2021	3.5.22	Paid VAT to Unregistered Supplier TZS 5,487,075	We recommend that VETA Kihonda ensure: (a) Internal controls over expenditure management is enhanced and VAT	The management received a confirmation that the said suppliers is a VAT Tax registered customer. Thus, the VAT was correctly.	No documentary evidence has been submitted for our verification.	Not implemented

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Financial year	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
		Enterprises with VAT inclusive while supplier was registered for VAT as a result amount of TZS 5,487,075 inappropriately paid to the respective supplier as VAT.	is paid to the eligible supplier. (b) The VAT which was inappropriately paid is recovered from identified supplier and used for other project activities.			

Appendix II: Asset not Coded 227,539,694

Implementer	Asset Name	Quantity	Amount (Tzs)
	Steel beds (Double decker)	80	28,000,000
	Class room chairs	570	42,750,000
	Class tables	90	8,550,000
	Dining tables	10	19,500,000
	Teachers offices tables	10	5,500,000
	Computer tables	15	5,775,000
	Conference tables	1	680,000
	Teachers chairs	10	2,550,000
	Principal's chair	1	465,000
	Principal's table	1	780,000
	Sub Total	788	114,550,000
Kongwa DC(VETA Kongwa)	Computer table	15	4,116,000.00
	Dining chairs	200	11,760,000.00
	Double decker bunks	80	27,048,000.00
	Classroom tables and chairs, dining chairs	280	16,464,000.00
	Classroom tables and chairs	90	10,584,000.00
	Dining tables	60	17,052,000.00
	Complete office set of chairs and tables	10	5,880,000.00
	Supply of mattress	160	20,085,694.00
	Sub Total		112,989,694.00
	Grand Total		227,539,694.00

Appendix III: Pending construction works - Economics Building (Uchumi House) at the UDSM

SN	Structure	Pending activities		
		Works		
1	Column, beam and slab for the 2 nd and 3 rd floors	- Form work - Steel fixing - Service first fix - Pouring concrete		
2	Beam and slab for roof Terrance	- Form work - Steel fixing - Service first fix - Pouring concrete		
3	Blockwork walling for the 1 st , 2 nd and 3 rd floors	- External walling - Internal partitioning walling - Service First fix		
4	Finishing	- Wall finishing - Ceiling Finishing - Floor finishing		
5	Doors fixing	- Door Frames - Door Shutters - Fixing of Iron Monger		
6	Windows fixing	Fabrication and installation of aluminum windows		
7	Services installation (2 nd fix and Final Fix)	- Electrical Installation - Plumbing installations - Mechanical installation - HVAC installation		
8	Painting and Decoration	- Painting to Ceiling - Painting to walls		
9	Fitting and fixtures	- Fixing cabinets (Offices, Labs, Pantry, Hoods etc) - Cupboard - Duct Covers		

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SN	Pending activities	Structure		Works
		External works	Internal works	
10	External works			<ul style="list-style-type: none"> - Soft Landscaping - Hard landscaping (parking, Drive and Walk ways) - Surface water Drainage - Security hut - External lights - Generator shades

Appendix IV: Pending Construction Activities with no Funds to Complete

School/College	Description	Amount Disbursed (TZS)	Amount Utilized (TZS)	commencement Date	Completion date	Pending Activities	Amount (TZS)
Magamba Sec School	Two Teachers House two in one	120,000,000	120,000,000	03/11/2021	03/02/2022	Inside Doors	5,040,000
	Dining Hall and Kitchen	130,000,000	130,000,000	28/09/2021	28/02/2022	Plastering, Skimming, aluminums window, Doors, floor, painting	76,470,000
Shambala Sec School	Construction of two Dormitories	200,000,000	200,000,000	13/01/2022	25/03/2022	Skimming, aluminums window, Doors, floor, painting, blundering, Electricity and Water	128,140,000
	Construction of Administration Block	70,000,000	70,000,000	13/01/2022	25/03/2022	Inside Doors, Electricity and Water	6,200,000
	Construction of four Classrooms and two offices	80,000,000	80,000,000	02/11/2021	02/02/2022	Electricity	4,800,000
	Construction of Toilets	8,500,000	8,500,000	01/11/2021	12/03/2022	Doors, Electricity and Water	0
	Construction of Dining Hall	130,000,000	130,000,000	01/11/2021	01/02/2021	Skimming, aluminums window, Doors, floor, painting,	54,200,000

School/College	Description	Amount Disbursed (TZS)	Amount Utilized (TZS)	commencement Date	Completion date	Pending Activities	Amount (TZS)
	Construction of two Teachers house two in One	120,000,000	120,000,000	01/11/2021	15/03/2022	Aluminums Window, Doors, Kitchen finishing, Electricity, Water, Floor and Toilet Finishing	14,000,000
	Completion of Laboratory	40,000,000	40,000,000	21/10/2021	21/12/2021	Electricity and Water	0
	Construction of Library	70,000,000	70,000,000	01/12/2021	31/03/2022	Doors, aluminum window Electricity and Water	4,800,000
	Construction of assessment Centre	70,000,000	2,000,000			Superstructure, roofing, 'Plastering, Skimming, Aluminum's window, Doors, floor, painting, blundering, Electricity and Water	98,000,000
Kisarawe FDC	Administration Block	1,044,817,064	789,161,781	01/12/2021	30/06/2022	Doors	255,655,283

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School/College	Description	Amount Disbursed (TZS)	Amount Utilized (TZS)	commencement Date	Completion date	Pending Activities	Amount (TZS)
						Aluminum window	
						Electrical installations	
						tiles	
Day Care Class		01/12/2021	30/06/2022	Skimming			
				Painting			
				Doors			
				Tiles			
				Aluminums			
				window			
				Gypsum board			
Three Class room Block		01/12/2021	30/06/2022	Skimming			
				Painting			
				Doors			
				Tiles			
				Aluminums			
				window			
				Gypsum board			
Ablution Block		01/12/2021	30/06/2022	Skimming			
				Painting			
				Doors			
				Tiles			
				Aluminums			

School/College	Description	Amount Disbursed (TZS)	Amount Utilized (TZS)	commencement Date	Completion date	Pending Activities	Amount (TZS)
					window	Gypsum board	
Dining Hall and Kitchen				01/12/2021	30/06/2022	Skimming	
					Painting		
					Doors		
					Tiles		
					Aluminums window		
					Gypsum board		
Boys Dormitory				01/12/2021	30/06/2022	Painting	
					Doors		
					Tiles		
					Aluminums window		
					Installation of electrical & water		
Staff House type 1				01/12/2021	30/06/2022	Doors	
					Aluminums window		
					Installation of electrical & water		

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School/College	Description	Amount Disbursed (TZS)	Amount Utilized (TZS)	commencement Date	Completion date	Pending Activities	Amount (TZS)
Girls Dormitory				01/12/2021	30/06/2022	Painting	
						Doors	
						Tiles	
						Aluminums window	
						Installation of electrical & water	
MVM and Masonry				01/12/2021	30/06/2022	Skimming	
						Painting	
						Doors	
						Tiles	
						Aluminums window	
						Gypsum board	
Electrical and welding				01/12/2021	30/06/2022	Skimming	
						Painting	
						Doors	
						Tiles	
						Aluminums window	
Food processing and tailoring				01/12/2021	30/06/2022	Skimming	

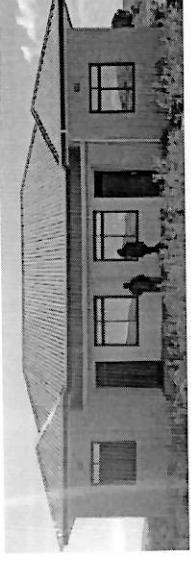
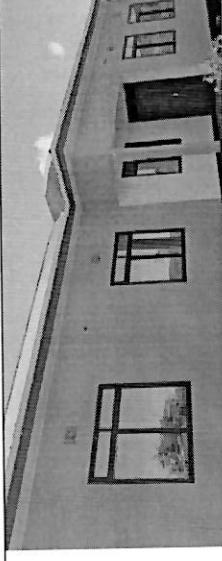
Controller and Auditor General

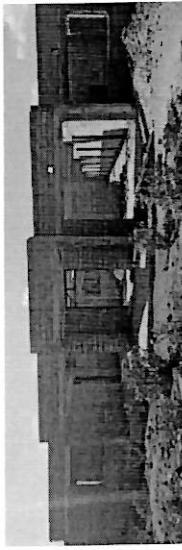
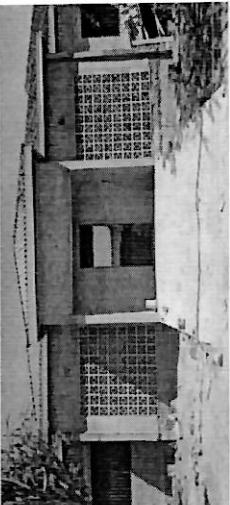
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School/College	Description	Amount Disbursed (TZS)	Amount Utilized (TZS)	commencement Date	Completion date	Pending Activities	Amount (TZS)
workshop							
						Painting	
						Doors	
						Tiles	
						Aluminums	
						window	
						Gypsum board	

Appendix V: Fund Fully Utilized Still Pending Activities

S/N	Name of the Project	Start Date of Project	Completion Date of Project	Progress of Project in %	Pending Activities	Images
1	Construction of 2 in 1 Staff House	13-March,2021	13-June,2021	89%	Tiles, electrical installation and water systems, inside painting and fixing of sinks	
2	Construction of Principal House	13-March,2022	13-June,2022	91%	Tiles and water systems, inside painting	
3	Construction of Administration Block	13-March,2023	13-June,2023	65%	Doors & Windows, Painting & Decoration and Finishing	
4	Construction of Library & Computer rooms	13-March,2024	13-June,2024	60%	Doors & Windows, Painting & Decoration and Finishing	

S/N	Name of the Project	Start Date of Project	Completion Date of Project	Progress of Project in %	Pending Activities	Images
5	Construction of Classrooms	13-March,2025	13-June,2025	83%	Painting and Decoration	
6	Construction of Male Dormitory	13-March,2026	13-June,2026	45%	Roof Structure & Covering,Doors & Windows, Painting & Decoration and Finishing	
7	Construction of Female Dormitory	13-March,2027	13-June,2027	60%	Doors & Windows, Painting & Decoration and Finishing	 

Appendix VI: Amount Disbursed to Six Beneficiaries

SN	Name of Institution	Title of the Program	Amount Requested (TZS)	Amount Disbursed (TZS)
1	Ikwirini FDC	Training of motorcycle riders on traffic laws, rules and regulation with integration of information and communication technology to motorcycle rides in Rufiji District Council.	130,000,000.00	130,000,000.00
2	Nzowwe FDC	Defensive Driving Course for Driver Safety	131,000,000.00	131,000,000.00
3	Kibaha Folk Development College (KFDC)	Empowering and Enhancing the Provision of Vocational Education and Training through E-learning delivery mode	131,220,000.00	131,220,000.00
4	Institute of Finance Management (Dar es Salaam)	Cybercrime Detection and Prevention Training Programme	129,510,000.00	129,510,000.00
5	Dar es Salaam Institute of Technology(DIT)	Strengthening the use of ICT in Teaching and Learning at Dar es Salaam of Technology	131,000,000.00	131,000,000.00
6	Institute of Adult Education	Integrating ICT/STEM courses into IPOS A Program	130,220,000.00	130,220,000.00
	Total		1,813,940,671.99	782,950,000.00

Appendix VII: Implementation Status for the Window 4: Innovative Training and E-Learning (DLI.10.2)

SN	Name of Institution	Level of Training Provider	Title of the Program	Sector	Current ongoing Training Status			Start Date	End Date	Approximate no. of Days delayed	Status of Implementation
					Male	Female	Total				
1	Ikwiriri FDC	Vocational	Training of motorcycle riders on traffic laws, rules and regulation with integration of information and communication technology to motorcycle rides in Rufiji District Council.	Transport and Logistic	223	11	234	24/06/2022	24/09/2022	52	Training on progress
2	Nzovwe FDC	Vocational	Defensive Course for Safety	Transport and Logistic	341	84	425	24/06/2022	24/09/2022	52	Training on progress
3	Kibaha Folk Development College (KFDC)	Vocational	Empowering and Enhancing Provision of Vocational Education and Training through E-learning delivery mode	ICT	3583	2958	6541	25/06/2022	25/09/2022	51	Training on progress
4	Institute of Finance Management(Dar es Salaam)	Technical	Cybercrime Detection and Prevention Programme	ICT	1477	452	1929	24/06/2022	24/09/2022	52	Training on progress
5	Dar es salaam Institute of Technology(DIT)	Technical	Strengthening the use of ICT in Teaching and Learning at Dar es	ICT	538	52	590	24/06/2022	24/09/2022	52	Training on progress

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SN	Name of Institution	Level of Training Provider	Title of the Program	Sector	Current ongoing Training Status			Start Date	End Date	Approximate no. of Days delayed	Status of Implementation
					Male	Female	Total				
		Salam of Technology									
6	Institute of Adult Education	Technical	Integrating ICT/STEM courses into IPOS A Program	ICT	260	70	330	24/06/2022	24/09/2022	52	Training on progress
	Total				6,422	3,627	10,049				

Appendix VIII: Non Disbursement of 3rd Instalment to 35 Training Providers

SN	Name of Institution	Title of the Program	Final Reviewed Proposal Budgets (TZS)	First Installment (TZS)	Second Installment (TZS)	Third Installment (TZS)	Total Disbursement (TZS)	Total Undisbursed Fund (TZS)
1	Mombasa District Council	Empowering Women, Youth and People with Disabilities through Agriculture in Mombasa District Council	90,000,000.00	36,000,000.00	36,000,000.00	-	72,000,000.00	18,000,000.00
2	Serengeti District Council	Livelihood Enhancement through Poultry Agribusiness	131,220,000.00	52,488,000.00	52,488,000.00	-	104,976,000.00	26,244,000.00
3	Small Industries Development Organization (SIDO) - Kigoma	Training on Value Addition	128,900,000.00	51,560,000.00	51,560,000.00	-	103,120,000.00	25,780,000.00
4	Small Industries Development Organization (SIDO)-Kagera	Training on Leather and Leather Products Production	112,392,500.00	44,957,000.00	44,920,000.00	-	89,877,000.00	22,515,500.00
5	Small Industries Development Organization (SIDO)- Manyara	Value-Adding Training Program for Garlic Small-Holder Farmers in Mbulu District, Manyara Region, Tanzania	130,000,000.00	52,000,000.00	52,000,000.00	-	104,000,000.00	26,000,000.00

SN	Name of Institution	Title of the Program	Final Reviewed Proposal Budgets (TZS)	First Installment (TZS)	Second Installment (TZS)	Third Installment (TZS)	Total Disbursement (TZS)	Total Undisbursed Fund (TZS)
6	Small Industries Development Organization (SIDO)-Mbeya	Capacity Development and Outreach Programs for Youth and Women in Post-Harvest Management and Agro-Processing	130,980,000.00	52,392,000.00	52,392,000.00	-	104,784,000.00	26,196,000.00
7	Tanzania Chamber of Commerce, Industry and Agriculture (TCCA)-MtWARA.	Women and Youth Empowerment Through Business and Agro-Processing Training Programme (Yweba)	130,387,500.00	52,155,000.00	52,155,000.00	-	104,310,000.00	26,077,500.00
8	Tanzania Horticultural Association (TAHA)	Capacity Building Horticultural Businesses	130,500,000.00	52,200,000.00	52,200,000.00	-	104,400,000.00	26,100,000.00
9	RIWADE	Training Youth in Installation of Drip Irrigation System and Farming Technology Skills	130,000,000.00	52,000,000.00	52,000,000.00	-	104,000,000.00	26,000,000.00
10	Arnatoglu FDC	Pavement Brickmaking Program	2,800,000.00	1,120,000.00	1,120,000.00	-	2,240,000.00	560,000.00
11	Bigwa FDC	ICT for Agriculture (e-Agriculture)	130,000,000.00	52,000,000.00	52,000,000.00	-	104,000,000.00	26,000,000.00
12	Buhangija FDC	Basic Computer Application Training	90,390,000.00	36,156,000.00	36,156,000.00	-	72,312,000.00	18,078,000.00
13	Chala FDC	Driving and Motor Vehicle Mechanics	112,628,100.00	45,051,240.00	45,051,240.00	-	90,102,480.00	22,525,620.00

SN	Name of Institution	Title of the Program	Final Reviewed Proposal Budgets (TZS)	First Installment (TZS)	Second Installment (TZS)	Third Installment (TZS)	Total Disbursement (TZS)	Total Undisbursed Fund (TZS)
14	Chilala FDC	Production of Interlocking Blocks	124,634,000.00	49,853,600.00	49,853,600.00	-	99,707,200.00	24,926,800.00
15	Gera FDC	Beekeeping	130,210,000.00	52,084,000.00	52,084,000.00	-	104,168,000.00	26,042,000.00
16	Ikwiriri FDC	Training on Poultry and Vegetable Diseases Management with Integration of Information Communication Technology to Groups of Local Farmers in Ruffiji District Council.	131,220,000.00	52,488,000.00	52,488,000.00	-	104,976,000.00	26,244,000.00
17	Kasulu FDC	Mechanical Workshop and Metal Fabrication Technology	131,219,945.00	52,487,978.00	52,487,978.00	-	104,975,956.00	26,243,989.00
18	Kisarawe FDC	Provision of Construction Skills for Local Technicians and Artisans Involved in Construction Industries at Kisarawe District Council, Coastal Region - Tanzania.	120,000,000.00	48,000,000.00	48,000,000.00	-	96,000,000.00	24,000,000.00
19	Malampaka FDC	Training Local Masons in Giving Skills on Making Interlocking Bricks, Gypsum, Tiles Fix and Making Terrazzo.	121,719,000.00	48,687,600.00	48,687,600.00	-	97,375,200.00	24,343,800.00

SN	Name of Institution	Title of the Program	Final Reviewed Proposal Budgets (TZS)	First Installment (TZS)	Second Installment (TZS)	Third Installment (TZS)	Total Disbursement (TZS)	Total Undisbursed Fund (TZS)
20	Mamtukuna FDC	Driving Course	62,058,000.00	24,823,200.00	24,823,200.00	-	49,646,400.00	12,411,600.00
21	Mbinga FDC	Driving	131,220,000.00	52,488,000.00	52,488,000.00	-	104,976,000.00	26,244,000.00
22	Mto Wa Mbu FDC	To Impart Knowledge and Skills to People Working with Tourism and Hospitality Industry in Mto wa Mbu and its Surrounding Areas	120,131,500.00	48,052,600.00	48,052,600.00	-	96,105,200.00	24,026,300.00
23	Nandembo Folk Development College	Cashewnut Management, Storage and Transportation	100,105,787.00	40,042,315.00	40,042,315.00	-	80,084,630.00	20,021,157.00
24	Urambo Folk Development College	Uchomeleaji Uungaji Vyuma	na	100,000,000.00	40,000,000.00	40,000,000.00	-	80,000,000.00
25	Busokelo Dvtc	Skills Enhancement Program to Local Carpenters Around Busokelo District Council	120,000,000.00	48,000,000.00	48,000,000.00	-	96,000,000.00	24,000,000.00

SN	Name of Institution	Title of the Program	Final Reviewed Proposal Budgets (TZS)	First Installment (TZS)	Second Installment (TZS)	Third Installment (TZS)	Total Disbursement (TZS)	Total Undisbursed Fund (TZS)
26	Gorowa Dvtc	Provision of Technical Training of Plumbing and Pipe Fittings for Irrigation Systems, Commercial Residential House Connection and Correction of Water Leakage in Main Distribution Pipes	130,241,000.00	52,096,400.00	52,096,400.00	-	104,192,800.00	26,048,200.00
27	Makutupora National Service Vocational Training Centre	Sustainable Agriculture for Youth Socio -Economic Development In Tanzania	112,754,000.00	45,101,600.00	45,101,600.00	-	90,203,200.00	22,550,800.00
28	Manyara RVTC	To Improve Agriculture Products Based In Horticulture, Post-Harvest and Farm Management	129,038,000.00	51,615,200.00	51,615,200.00	-	103,230,400.00	25,807,600.00
29	Mara VTC	Computer Maintenance.	85,000,000.00	34,000,000.00	34,000,000.00	-	68,000,000.00	17,000,000.00
30	Morogoro Vocational Teachers Training College	Instructional Methodology Course on Inclusive Vocational Education for Instructors	131,000,000.00	52,400,000.00	48,556,000.00	-	100,956,000.00	30,044,000.00

SN	Name of Institution	Title of the Program	Final Reviewed Budgets (TZS)	First Installment (TZS)	Second Installment (TZS)	Third Installment (TZS)	Total Disbursement (TZS)	Total Fund (TZS)	Undisbursed Fund (TZS)
31	Nkasi (VETA) DVTC	Multi-Skills Training Course to 420 Local Fundi at Nkasi District	131,211,700.00	52,237,530.00	52,729,600.00	-	104,967,130.00	26,244,570.00	
32	Samungue VTC	Promotion of Youth Employment through Provision of Employable Skills in Agriculture and Food Processing, Hospitality and Transport Sector.	129,398,136.00	51,759,254.00	51,759,254.00	-	103,518,508.00	25,879,628.00	
33	VETA Dodoma	Promoting Skills on Processing of Meat and Inedible Slaughter by Product	131,974,785.00	52,789,914.00	52,789,914.00	-	105,579,828.00	26,394,957.00	
34	VETA ICT Center	Mobile Phone Technician	128,831,600.00	51,532,640.00	51,532,640.00	-	103,065,280.00	25,766,320.00	
35	VETA RVTS C Lindi	Uhitaji wa Mafunzo ya Mama/Baba Lishe	131,000,000.00	52,400,000.00	52,400,000.00	-	104,800,000.00	26,200,000.00	
						-	3,262,649,212.00	820,516,341.00	

Appendix IX: Deduction of Skills Development Levy Clause in the Local Artisan Contracts amounting to TZS 5,450,719

Date	Name Local Artisan	Nature of Payment	Amount	SDL 4.5% Deducted
02/01/2022	Yuda K.Wikama	Labor charge	1,350,000	60,750
02/01/2022		Labor charge	1,400,000	63,000
02/01/2022	Servand Seraphine	Labor charge	700,000	31,500
02/01/2022	Venarce Magombeka	Labor charge	1,650,000	74,250
02/01/2022		Labor charge	1,700,000	76,500
02/01/2022	Wanakijiji Mzenga	Labor charge	3,000,000	135,000
02/01/2022	Mwanahawa Musaa	Labor charge	2,300,000	103,500
	Kiberenge			
02/01/2022	Erikana Mlambi	Labor charge	300,000	13,500
02/01/2022	Timoth J.Mbungani	Labor charge	720,000	32,400
01/02/2022	Yuda K.Wikama	Labor charge	286,500	12,893
01/02/2022		Labor charge	1,002,750	45,124
01/02/2022	Servand Seraphine	Labor charge	573,000	25,785
01/02/2022	Venance Magombeka	Labor charge	1,432,500	64,463
01/02/2022	Mwanahawa Musaa	Labor charge	1,337,000	60,165
01/02/2022	Kiberenge	Labor charge	1,289,250	58,016
01/02/2022	Issa Kipanje	Labor charge	2,578,500	116,033
03/02/2022	Mwanahawa Mussa	Labor charge	950,250	42,761
	Kiberenge			
03/02/2022	Michael T.Mulengela	Labor charge	1,276,050	57,422
03/02/2022	Venance D.Magombeka	Labor charge	1,091,430	49,114
03/02/2022		Labor charge	1,945,750	87,559
03/02/2022	Yuda K.Wikama	Labor charge	950,250	42,761

Date	Name Local Artisan	Nature of Payment	Amount	SDL 4.5% Deducted
03/02/2022	Issa Kipanje	Labor charge	1,086,000	48,870
03/02/2022	Frank A.Marco	Labor charge	13,212,095	594,544
01/03/2022	Sihaba Juma Mzee	Labor charge	1,312,250	59,051
01/03/2022	Yuda K.Wikama	Labor charge	719,500	32,378
01/03/2022	Issa Kipanje	Labor charge	1,403,500	63,158
01/03/2022	Mwanahawa M.Kiberenge	Labor charge	797,500	35,888
03/03/2022	Venance D Magombeka	Labor charge	543,000	24,435
03/03/2022	Labor charge		995,500	44,798
03/03/2022	Michael T.Mlengela	Labor charge	1,538,500	69,233
03/03/2022	Yuda Kiumbe Wikama	Labor charge	1,357,500	61,088
03/03/2022	Mwanahawa	Labor charge	362,000	16,290
03/03/2022	Musa.Kiberenge	Labor charge	1,357,500	61,088
02/04/2022	Yuda Kiumbe Wikama	Labor charge	200,000	9,000
02/04/2022	Mwanahawa Musa	Labor charge	135,750	6,109
02/04/2022	Kiberenge			
02/04/2022	Ben B.Kaduma	Labor charge	1,343,500	60,458
02/04/2022	Sihaba Juma Mzee	Labor charge	1,267,000	57,015
05/04/2022	Ben B.KADUMA	Labor charge	543,000	24,435
05/04/2022	Yuda Kiumbe Wikama	Labor charge	407,250	18,326
05/04/2022	Labor charge		452,500	20,363
05/04/2022	Sihaba Juma Mzee	Labor charge	724,000	32,580
05/04/2022	Mwanahawa Mussa	Labor charge	905,000	40,725
05/04/2022	Kiberenge			
05/04/2022	Michael T.Mlengela	Labor charge	1,466,100	65,975

Date	Name Local Artisan	Nature of Payment	Amount	SDL 4.5% Deducted
05/04/2022	Gilbert M.Lucas	Labor charge	90,500	4,073
05/04/2022		Labor charge	135,750	6,109
05/04/2022		Labor charge	90,500	4,073
05/04/2022	Frank .Marco	Labor charge	3,656,200	164,529
06/04/2022	Ben B.Kaduma	Labor charge	1,221,750	54,979
02/05/2022	Elikana Mlambi	Labor charge	135,750	6,109
02/05/2022		Labor charge	90,500	4,073
02/05/2022		Labor charge	271,500	12,218
02/05/2022	Beni B.Kaduma	Labor charge	271,500	12,218
02/05/2022		Labor charge	900,500	40,523
02/05/2022	Gilbet M Lucas	Labor charge	45,250	2,036
02/05/2022		Labor charge	90,500	4,073
02/05/2022		Labor charge	90,500	4,073
02/05/2022		Labor charge	226,250	10,181
02/05/2022	Yuda Kiumbe Wikama	Labor charge	1,086,000	48,870
02/05/2022		Labor charge	900,500	40,523
02/05/2022	Timoth J.Mbugan	Labor charge	1,100,000	49,500
02/05/2022	Hafidhi Adam	Labor charge	90,000	4,050
02/05/2022	Sihaba Juma Mzee	Labor charge	977,400	43,983

Date	Name Local Artisan	Nature of Payment	Amount	SDL 4.5% Deducted
02/05/2022	Servand Seraphine	Labor charge	271,500	12,218
02/05/2022		Labor charge	633,500	28,508
03/05/2022	Athuman Salim Mwande	Labor charge	678,750	30,544
03/05/2022	Ben B. Kaduma	Labor charge	1,040,750	46,834
03/05/2022		Labor charge	181,000	8,145
03/05/2022	Yuda Kiumbe Wikama	Labor charge	1,267,000	57,015
02/06/2022	Issa Kipanje	Labor charge	1,855,250	83,486
02/06/2022	Sihaba Juma Mzee	Labor charge	814,500	36,653
02/06/2022		Labor charge	1,357,500	61,088
02/06/2022	Yuda Kiumbe Wikama	Labor charge	678,750	30,544
02/06/2022		Labor charge	678,750	30,544
02/06/2022		Labor charge	181,000	8,145
02/06/2022	Mwanahawa Musa	Labor charge	362,000	16,290
02/06/2022	Kiberenge	Labor charge	452,000	20,340
04/06/2022	Ben B. Kaduma	Labor charge	226,250	10,181
04/06/2022		Labor charge	1,448,000	65,160
04/06/2022	Sihaba Juma Mzee	Labor charge	543,000	24,435
04/06/2022		Labor charge	1,040,750	46,834
04/06/2022	Mwanahawa Mussa	Labor charge	769,250	34,616
04/06/2022	Kiberenge			
04/06/2022	Regnald D. Silayo	Labor charge	905,000	40,725
04/06/2022	Servand Seraphine	Labor charge	244,350	10,996
20/07/2022	Regnald Donath Silayo	Labor charge	1,078,000	48,510

Date	Name Local Artisan	Nature of Payment	Amount	SDL 4.5% Deducted
20/07/2022	Ben B. Kaduma	Labor charge	686,000	30,870
20/07/2022	Mwanahawa Musa Kiberenge	Labor charge	588,000	26,460
20/07/2022	Yuda Kiumbe Wikama	Labor charge	294,000	13,230
20/07/2022		Labor charge	2,450,000	110,250
20/07/2022		Labor charge	588,000	26,460
28/07/2022	Issa Kipanje	Labor charge	1,448,000	65,160
28/07/2022	Novatus A. Odas	Labor charge	316,750	14,254
28/07/2022		Labor charge	316,750	14,254
28/07/2022		Labor charge	271,500	12,218
28/07/2022		Labor charge	316,750	14,254
28/07/2022	Reginald D. Silayo	Labor charge	2,081,500	93,668
28/07/2022	Hamis Abduri Mstafa	Labor charge	497,750	22,399
18/08/2022	Ben B. Kaduma	Labor charge	1,086,000	48,870
18/08/2022		Labor charge	181,000	8,145
18/08/2022	Mwanahawa Musa	Labor charge	678,750	30,544
18/08/2022	Kiberenge	Labor charge	452,500	20,363
18/08/2022	Yuda Kiumbe Wikama	Labor charge	362,000	16,290
18/08/2022	Sihaba Juma Mzee	Labor charge	1,629,000	73,305

Date	Name Local Artisan	Nature of Payment	Amount	SDL 4.5% Deducted
29/08/2022	Regnald Donath Silayo	Labor charge	1,267,000	57,015
29/08/2022	Yuda Kiumbe Wikama	Labor charge	2,443,500	109,958
29/08/2022	Hamis Abdul Mstafa	Labor charge	543,000	24,435
29/08/2022	Issa Kipanje	Labor charge	407,250	18,326
29/08/2022	Sihaba Juma Mzee	Labor charge	2,244,400	100,998
02/10/2022	Mwanahawa Mussa	Labor charge	724,000	32,580
02/10/2022	Kiberenge	Labor charge	1,270,150	57,157
02/10/2022		Labor charge	317,538	14,289
02/10/2022		Labor charge	1,088,700	48,992
02/10/2022	Regnald Donath Silayo	Labor charge	589,713	26,537
02/10/2022	Ben B.Kaduma	Labor charge	635,075	28,578
02/10/2022	Elikana Mlambi	Labor charge	226,813	10,207
02/10/2022		Labor charge	181,450	8,165
02/10/2022		Labor charge	226,813	10,207
02/10/2022	Sihaba Juma Mzee	Labor charge	1,043,338	46,950
22/09/2022	Yuda Kiumbe Wikama	Labor charge	1,043,338	46,950
22/09/2022	Reginald Donath Silayo	Labor charge	771,163	34,702
22/09/2022	Sihaba Juma Mzee	Labor charge	1,179,425	53,074

Date	Name Local Artisan	Nature of Payment	Amount	SDL 4.5% Deducted
22/09/2022	Mwanahawa Mussa Kiberenge	Labor charge	635,075	28,578
22/09/2022	Ben B. Kaduma	Labor charge	1,905,225	85,735
	Total		121,127,088	5,450,719

Appendix X: Inadequately Supported Payments TZS 293,278,604.35

Implementer	Pv/ No	Cheque No	Description	Payee Name	Amount	Amount Queried	Remarks
Ngorongoro TC	175		Ngorongoro DC Imprest	Casual Labour (Carry Aggravate)	7,000,000	7,000,000	Payment list
	144		Elibariki James Kaminde	Aluminum Glass	67,355,226.30	67,355,226.30	Delivery Note, Goods received note
	118		Eford Stephen Nambene	Carry of Stones and Sands	3,080,000.00	3,080,000.00	Goods received note
	123		Felix Jackson Oleleteria	Per Diem Allowance for store Committee	900,000.00	900,000.00	Goods received note
	125		Honest Stephene MCHAU	Carry of Stones and Sands	3,575,000.00	3,575,000.00	Goods received note
	126		John Joseph Domel	Carry of Aggravate	120,000.00	120,000.00	Goods received Note
	129		Magerenza Club and Canteen	Carry of BLOCKS AND Aggravate	4,612,000.00	4,612,000.00	Goods received Note
	134		International General Merchants Ltd	CELLING Board	48,536,432.00	48,536,432.00	Goods received Note
	132		International General Merchants Ltd	CELLING Board	60,787,201.66	60,787,201.66	Goods received Note
	133		Muhsmmmed Abdulkader Anam	Iron Sheets	83,306,329.00	83,306,329.00	Goods received Note
	135		Alex Joseph Massawe	TILES	34,978,748.00	34,978,748.00	Goods received Note
	136		G&V Marunda LTD	Plumbing Materials	12,507,534.00	12,507,534.00	Goods received Note, Delivery Note

Implementer	Pv/ No	Cheque No	Description	Payee Name	Amount	Amount Queried	Remarks
	137		Saifee Electrical Store	Electricity Equipment	94,617,501.00	94,617,501.00	Invoice, Delivery Note and Goods received noted
	138		International General Merchants Ltd	Window iron	63,362,839.50	63,362,839.50	Delivery Note and Goods received noted
	139		G&V Marunda LTD	Doors Locks	12,952,027.46	12,952,027.46	Invoice, Delivery Note and Goods received noted
	140		G&V Marunda LTD	Plumbing Materials	48,718,738.00	48,718,738.00	Invoice, Delivery Note and Goods received noted
	142		TANGA CEMENT	CEMENT	43,731,559.36	43,731,559.36	Invoice, Delivery Note and Goods received noted
	145		G&V Marunda LTD	Toiles	7,505,579.50	7,505,579.50	Invoice, Delivery Note and Goods received noted
	153		Honest Mchau	Transport of SANDS, STONE and Aggravate	1,950,000.00	1,950,000.00	Delivery Note and Goods received noted and Inspection report
	154		Heien Bishaw Otieno	Mixing of Aggravate	1,400,000.00	1,400,000.00	Delivery Note and Goods received noted
	152		Nahumu Jeremia Nanyaro	Construction of Blocks	4,600,000.00	4,600,000.00	Delivery Note and Goods received noted

Implementer	Pv/ No	Cheque No	Description	Payee Name	Amount	Amount Queried	Remarks
	150		Nahumu Jeremia Nanyaro	Transport of Blocks	5,750,000.00	5,750,000.00	Delivery Note and Goods received noted
	155		Charles Marwa Isaya	Transport of Building Material	2,400,000.00	2,400,000.00	Delivery Note and Goods received noted
	155		Augustino S Mlabi	Transport of Building Material	1,100,000.00	1,100,000.00	Delivery Note and Goods received noted and Inspection report
	157		Charles Marwa Isaya	Transport of Building Material	2,200,000.00	2,200,000.00	Delivery Note and Goods received noted and Inspection report
	158		Saitkwet Paulo	Woods	80,000.00	80,000.00	Delivery Note and Goods received noted and Inspection report
	161		Halidi Enterprises LTD	Timber	73,795,806.86	73,795,806.86	Delivery Note and Goods received noted and Inspection report
	41		John Kasael Kimambo	Building Materials	8,030,000.00	8,030,000.00	Delivery Note and Goods received noted and Inspection report
	40		John Kasael Kimambo	Transport of Iron	2,400,000.00	2,400,000.00	Delivery Note and Goods received noted and Inspection report

Implementer	Pv/ No	Cheque No	Description	Payee Name	Amount	Amount Queried	Remarks
	30		Charles Marwa Isaya	Transport of Building Material	1,000,000.00	1,000,000.00	Inspection report
	29		Wining Spirit	Transport of Cement	9,600,000.00	9,600,000.00	Pre request from User Department
	28		Ally Joseph Karanjay	Purchases of Diesel	9,875,000.00	9,875,000.00	Pre request from User Department
	24		Jacob Sukums	Transport for Building Materials	1,200,000.00	1,200,000.00	Pre request from User Department, Delivery Note, Goods Received
							Note and Inspection Report
	22		Elias Lotta Lukumsy	Transport for Building Materials	1,200,000.00	1,200,000.00	Pre request from User Department, Delivery Note, Goods Received
	21		Damian Anthony Kessy	Transport for Building Materials	19,650,000.00	19,650,000.00	Pre request from User Department, Goods Received
	20		Denso MOTOR Spares Ltd	Repaired and Maintenance of Vehicles	604,160.00	604,160.00	Pre request from User Department, Goods Received
							Note and Inspection Report

Implementer	Pv/ No	Cheque No	Description	Payee Name	Amount	Amount Queried	Remarks
	17		Manjis Services Ltd	Purchases of TYRES	3,337,500.00	3,337,500.00	Pre request from User Department, Goods Received Note and Inspection Report
	16		Al Amry Drilling Company Ltd	Construction of Borehole	5,852,033.00	5,852,033.00	Pre request from User Department, Goods Received Note and Inspection Report
	9		Clephans Tneganamba	Parking of CEMENT	600,000.00	600,000.00	Payment list
	1		Tanga Cement	Cement	120,897,803.88	120,897,803.88	Delivery Note and Goods received noted and Inspection report
	108		John Joseph Domel	Transport Moram, Sands and Stone	5,080,000.00	5,080,000.00	Pre request from User Department, Delivery Note, Delivery Note and Goods received noted and Inspection report
	107		Emanuel P.Kichere	Transport Moram, Sands and Stone	20,513,333.27	20,513,333.27	Pre request from User Department, Goods received noted

Implementer	Pv/ No	Cheque No	Description	Payee Name	Amount	Amount Queried	Remarks
	106		Jacob P.Sukums	Transport of Cement	2,490,000.00	2,490,000.00	Pre request from User Department, Delivery Note,Delivery Note and Goods received noted and Inspection report
	105		Emanuel Kasel Kimambo	Transport of Aggrivate	520,000.00	520,000.00	Pre request from User Department, Goods received noted and Inspection report
	99		Hellein Bilishani Otieno	Mixing of Aggravate	3,260,000.00	3,260,000.00	Pre request from User Department
	96		Richard Marce Tesha	Transport of Stone	708,899.00	708,899.00	Pre request from User Department, Goods received noted and Delivery note
	89		Samson Martin Kimambo	CASUAL Labour	1,000,000.00	1,000,000.00	Payment List
	85		Emmanuel Peter Kichere	Transport of Momaram	10,579,025.56	10,579,025.56	Pre request from User Department, Goods received noted
	80		Martin Marwa Kebacho (Local FUNDI)	Construction of Septic	4,000,000.00	4,000,000.00	Missing Engineer Certificates
	74		Simon Emmanuel	Payment to Casual	3,040,000.00	3,040,000.00	Payment list

Implementer	Pv/ No	Cheque No	Description	Payee Name	Amount	Amount Queried	Remarks
		Shabani	Labour				
	73	Thomas Leonce Magige	Payment to Local Fundi (Construction of Computer Room)		2,500,000.00	2,500,000.00	Engineer Certificates
	72	Samson Martin Kimambo	Payment to local fundi Administration Block and Girls Dormitory		4,000,000.00	4,000,000.00	Engineer Certificates
	69	Magereza Club and Canteen	Transport of Sands		9,800,500.00	9,800,500.00	Pre request from User Department, Delivery Note,Delivery Note and Goods received noted and Inspection report
	67	Martin Marwa Keracho	Payment to Local Fundi (Construction of Raising Tank		2,000,000.00	2,000,000.00	Engineer Certificates
	66	Thomas Leonce Magige	Payment to Local Fundi (Construction of Library and Computer Room)		2,000,000.00	2,000,000.00	Engineer Certificates
	58	Simon Emanuel Sahabani	Payment to local Fundi (Construction of Boys Dormitory)		2,100,000.00	2,100,000.00	Engineer Certificates
		Total			293,278,604.35	293,278,604.35	

Appendix XI: Funds Used to Finance Unintended Activities TZS 36,206,000

Transfer No	Payee	Intended objective	Unintended objective	Amount
1888145	Adili Mlowe	Tiles, water tank, cooking stoves, beds, mattresses and fire protection system.	Payment in respect of security services	1,640,000
26390452	Norbert Kahise	Tiles, water tank, cooking stoves, beds, mattresses and fire protection system.	Construction of toilets and classrooms.	1,585,000
26390451	Kasulu Solders	Tiles, water tank, cooking stoves, beds, mattresses and fire protection system.	Construction of VETA Buildings	11,000,000
26390455	Mshingo And Company Ltd	Tiles, water tank, cooking stoves, beds, mattresses and fire protection system.	Supply of construction materials	10,000,000
26390455	Mshingo And Company Ltd	Tiles, water tank, cooking stoves, beds, mattresses and fire protection system.	Supply of construction materials	1,960,000
26390454	Juma Makera	Tiles, water tank, cooking stoves, beds, mattresses and fire protection system.	Construction of VETA Buildings	460,000
1888150	John Nditi	Tiles, water tank, cooking stoves, beds, mattresses and fire protection system.	Installation of electrical systems.	900,000
26390457	Mugungas Traders Co	Tiles, water tank, cooking stoves, beds, mattresses and fire protection system.	Supply of construction materials.	1,960,000
1888135	Rabii Kisinga	Tiles, water tank, cooking stoves, beds, mattresses and fire protection system.	Payment in respect of security services.	1,360,000
1888136	CNI Distributor	Tiles, water tank, cooking stoves, beds, mattresses and fire protection system.	Supply of aluminum windows and vents	5,341,000
Total				36,206,000

Appendix XII: Borrowed Project Funds not Refunded TZS 217,694,520

DATE	CHEQUE NO.	PAYEE	AMOUNT (TZS)	DESCRIPTION	REMARKS
14-Jul-21	003502	CASH	22,536,300	Payment for attending official trip to Burundi	Loan
25-Nov-21	003808	MOCU	10,000,000	Ceremonial of 60 years	Loan to MoEST
25-Nov-21	003809	UDOM	10,000,000	Ceremonial of 60 years	Loan to MoEST
25-Nov-21	003810	MUCE	10,000,000	Ceremonial of 60 years	Loan to MoEST
25-Nov-21	003811	SUA	10,000,000	Ceremonial of 60 years	Loan to MoEST
25-Nov-21	003812	MUHAS	10,000,000	Ceremonial of 60 years	Loan to MoEST
25-Nov-21	003813	MUST	10,000,000	Ceremonial of 60 years	Loan to MoEST
02-Dec-21	003839	CASH	20,600,000	Higher Education for Economic Transformation Project	Loan
02-Dec-21	003841	CASH	16,050,000	Payment for allowance for officers in leaders offices	Loan
13-Dec-21	003873	CASH	25,010,220	Meeting for review of HEET documentation	Loan
16-Dec-21	003884	CASH	29,180,000	Monitoring of loan at higher learning	Loan
21-Dec-21	003902	CASH	1,518,000	Special task meeting	Loan to HEET
25-Nov-21	003806	CASH	6,300,000	Payment for attending seminar of PSPTB	Loan to EP4R
25-Nov-21	003817	PROC. & SUPP TECH. BOARD	3,500,000	Fee to attend procurement professional seminar	Loan
			16,950,000	Payment for suppliers claims	Loan - STVET
02-Dec-21	003841	CASH		Payment for allowance for officers in	Loan

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DATE	CHEQUE NO.	PAYEE	AMOUNT (TZS)	DESCRIPTION	REMARKS
		leaders offices	16,050,000		
			217,694,520		

Appendix XIII: Procurements of Goods without Raising LPO TZS 209,315,561.02

Date	Payee	Chq No	Description	Amount (TZS)
04-Feb-22	Moris Kakengi	4017	Payment made for procurement of Digital Certificate for Scholarship system	1,097,000.00
07-Feb-22	Cash	4032	Supply of Food and refreshment for Payment to staff attended meeting for discussing implementation of ESPJ project held in DSM from 8.02.2022	12,220,000.00
11-Feb-22	Joza Investment	4037	Payment for procurement of Stationary Invoice No 0131 dated 10.02.2022 and D/NOTE 0084 dated 10.02.2022	3,932,203.39
16-Mar-22	Cash	4124	5days perdiem to 7staff participated on the preparation of Bursary Scheme program	11,995,500.00
16-Mar-22	Cash	4124	5dayhalf Perdiem to 7staff participated on the verification for Internal Audit Report 202-2022	11,995,500.00
25-Mar-22	Joza Investment	4151	Procurement of Stationary invoice no.0209 of 10.03.2022 and D/note 0156 of 10.03.2022to 100 staff and TC & FDC Second phase in respect of training on customer complaints handling desk and ethics committee protocols held at Morogoro TTC Food and Refreshment	1,500,000.00
25-Mar-22	Joza Investment	4153	Procurement of Stationary invoice no.0210 of 10.03.2022 and D/note 0155 of 10.03.2022to 100 staff and TC & FDC Second phase in respect of training on customer complaints handling desk and ethics committee protocols held at Morogoro TTC Food and Refreshment	1,000,000.00
04-Feb-22	Cash	4007	Food and Refreshment to 10days half perdiem to staff participating on collection of various document to be submitted to Ministry of Finance	11,976,900.00
11-Feb-22	Kunani Catering Services	4035	Payment of food to 114 staffs for 3 days at 30,000 Training cost to facilitate Training on capacity building to guide, kitchen staff of FDC and TCs for	10,086,101.70

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Date	Payee	Chq No	Description	Amount (TSh)
			Gender equality(GRP)	
07-Mar-22	Cash	4101	Payment for procurement of Vitenge	15,950,000.00
18-Mar-22	Kunani Catering Services	4130	Food and Refreshment to 188 staff and TC & FDC Second phase in respect of training on customer complaints handling desk and ethics committee protocols held at Morogoro TTC Food and Refreshment	25,244,745.76
18-Mar-22	Kunani Catering Services	4137	Food and Refreshment to 100 staff and TC & FDC Second phase in respect of training on customer complaints handling desk and ethics committee protocols held at Morogoro TTC Food and Refreshment	11,796,610.17
19.01.2022	Kamozamo Investment	CHQ 003972	Payment in respect of purchase of Stationery	2,450,000.00
19.01.2022	Kunani Catering Services	CHQ 003975	Payment in respect of catering service during training of Good Governance	33,744,000.00
12.10.2021	Raymond Msangachusi Mwalufuna	CHQ003718	Payment in respect of purchase of Container for keeping documents of DPMU	9,860,000.00
13.10.2021	The Life Land Traders	CHQ003720	Payment in respect of purchase of Tyre through Institutions Monitoring and Evaluation activities	38,222,000
21.10.2021	Cash	CHQ003737	Payment in respect of official trip to different ESPJ Project under Bursary Scheme	1,000,000.00
27.10.2021	Cash	CHQ003746	Payment in respect of monitoring and evaluation of ESPJ Project under Bursary Scheme	4,145,000.00
07.10.2021	Cash	CHQ003751	Payment in respect of examination of Apprentship from ERB	1,100,000.00
Total				209,315,561.02

Appendix XIV: Micro Procurements not reported Monthly to Tender Board TZS 48,133,499.73

Date	Cheque No.	Payee	Description	Amount (TZS)	Querred Amount (TZS)
29-Jul-21	003522	Cash	Monitoring on implementation of fund transferred to FDC phase III	62,970,000.00	3,460,000.00
30-Jul-21	003529	Cash	Preparation of HEET project for five institutions under ministry of finance	10,500,000.00	2,160,000.00
31-Aug-21	003572	Moshi Kisinga	Food and refreshments	3,000,000.00	3,000,000.00
09-Nov-21	003765	Cash	Monitoring at Ruvuma, Nyasa and meeting for discussing audit queries of TPSF and NACTE	8,997,600.00	900,000.00
12-Nov-21	003781	Cash	Monitoring at Rufiji, Kigoma and special task for SDF	8,991,800.00	1,147,000.00
12-Nov-21	003782	Cash	Special task for SDF and allowance for review of report on response of audit queries to world bank	5,999,000.00	2,199,000.00
12-Nov-21	003784	Cash	Payment for monitoring of apprenticeship on implementation of ESPJ project and special allowance for review of report for response of audit queries	5,998,000.00	1,148,000.00
	3860	The Rumipot Catering	Food and refreshments	4,441,250.00	4,441,250.00
25-Jan-22	003972	Kamozamo Investment	Stationaries	2,450,000.00	2,450,000.00
25-Jan-22	003974	Janerose Mlawa	Office Furniture	3,770,000.00	3,770,000.00
11-Feb-22	004037	Joza Investment	Stationery	3,932,203.39	3,932,203.39
25-Mar-22	004151	Joza Investment	Procurement of Stationary invoice no.0209 of 10.03.2022 and D/note 0156 of 10.03.2022to 100 staff and TC & FDC	1,474,573.27	1,474,573.27

Date	Cheque No.	Payee	Description	Amount (TZS)	Querred Amount (TZS)
25-Mar-22	004153	Joza Investment	Second phase in respect of training on customer complaints handling desk and ethics committee protocols held at Morogoro TTC Food and Refreshment		
			Procurement of Stationary invoice no.0710 of 10.03.2022 and D/note 0155 of 10.03.2022to 100 staff and TC & FDC Second phase in respect of training on customer complaints handling desk and ethics committee protocols held at Morogoro TTC Food and Refreshment	983,050.85	983,050.85
09-May-22	004212	The Life Traders	Purchases of batteries	1,179,661.20	1,179,661.20
09-May-22	004214	The Life Traders	Purchases of tires	3,192,000.00	3,192,000.00
18-May-22	004236	Life Land Traders	Purchases of two batteries for STL 6309	1,179,661.02	1,179,661.02
18-May-22	004238	Life Land Traders	Payment for purchases of tires	3,192,000.00	3,192,000.00
16-Jul-21	003508	Cash	Payment for monitoring	8,998,500.00	1,100,000
27-Aug-21	003560	Cash	Food and refreshments	525,000.00	525,000.00
26-Nov-21	003821	Cash	Payment for response of audit queries and monitoring of implementation of ESPJ project	8,992,200	1,075,200.00
04-Feb-22	4017	Moris Kakengi	Payment made for procurement of Digital Certificate for Scholarship System USD 475	1,097,000.00	1,097,000.00

Date	Cheque No.	Payee	Description	Amount (TSh)	Querred Amount (TSh)
07-Feb-22	4032	Cash	Supply of Food and refreshment for Payment to staff attended meeting for discussing implementation of ESPJ project held in DSM from 8.02.2022	12,220,000.00	1,080,000.00
16-Mar-22	4124	Cash	5days perdiem to 7staff participated on the preparation of Bursary Scheme program	11,995,500.00	1,148,000.00
16-Mar-22	4124	Cash	5dayshalf Perdiem to seven staff participated on the verification for Internal Audit Report 202-2022	11,995,500.00	1,200,000.00
04-Feb-22	4007	Cash	Food and Refreshment to 10days half perdiem to staff participating on collection of various document to be submitted to Ministry of Finance	11,976,900.00	1,099,900.00
				200,051,399.73	48,133,499.73

Appendix XV: (a) Procurements made out of TANePS - MoEST

DATE	CHEQUE NO.	PAYEE	DESCRIPTION	AMOUNT (TZS)	QUERRED AMOUNT (TZS)
26-Aug-21	003607	M/S ASKAT TRADERS GEN.	Supplier	137,412,450.71	137,412,450.71
08-Oct-21	003693	KAMANG INVESTMENT	Purchase of ICT equipment	87,604,947.83	87,604,947.83
21-Oct-21	003720	THE LIFELAND TRADERS	Purchases of tires	38,222,000.00	38,222,000.00
19-Nov-21	003798	EJM	Stationery	104,596,380.00	104,596,380.00
08-Dec-21	003861	MONTAGE	Payment for plastic chairs, banquet chairs, venue set up, high table stage, Mobile toilets and tents during launching of Museveni school at Chato DC	33,518,625.00	33,518,625.00
25-Jan-22	003975	KUNANI SERVICES	CATERING	Food & Refreshment	33,744,000.00
11-Feb-22	004035	KUNANI SERVICES	CATERING	Payment of food to 114 staffs for 3 days at 30,000 Training cost to facilitate Training on capacity building to guide, kitchen staff of FDC and TCs for Gender equality(GRP)	10,086,101.70
17-Feb-22	004053	EMPRESS FURNITURE	Furniture	38,002,071.00	38,002,071.00
07-Mar-22	4101	Cash	Payment for procurement of garments	15,950,000.00	15,950,000.00

DATE	CHEQUE NO.	PAYEE	DESCRIPTION	AMOUNT (TZS)	QUERRED AMOUNT (TZS)
18-Mar-22	004130	KUNANI SERVICES	Food and Refreshment to 188 staff and TC & FDC Second phase in respect of training on customer complaints handling desk and ethics committee protocols held at Morogoro TTC Food and Refreshment	25,244,745.76	25,244,745.76
18-Mar-22	004137	KUNANI SERVICES	Food and Refreshment to 100 staff and TC & FDC Second phase in respect of training on customer complaints handling desk and ethics committee protocols held at Morogoro TTC Food and Refreshment	11,796,610.17	11,796,610.17
27-Apr-22	004197	K.K FAMILY	Payment for purchases of t shirt, caps and garments during workers ceremonial day	27,204,800.00	27,204,800.00
25-May-22	004256	Empress Furniture	Procurements	12,360,092.94	12,360,092.94
07-Oct-21	003682	Mtana Estate Ltd	Fee for venue	11,398,310.00	11,398,310.00
21-Oct-21	003720	The Lifeland Traders	Procurement of tires	38,222,000.00	38,222,000.00
13-Jan-22	003961	Electronic & General Traders	Office Furniture	50,474,480.00	50,474,480.00
				675,837,615.11	675,837,615.11

(b) Procurements made out of TANEPS - Implementers

Name of Institution	PV No.	Description	Name of Payee	Amount (Tzs)	Queried Amount (Tzs)
Ngorongoro TC	134	Celling Board	International Merchants Ltd	48,536,432.00	48,536,432.00
	132	Celling Board	International Merchants Ltd	60,787,201.66	60,787,201.66
	133	Iron Sheets	Muhsimmed Abdulkader Anam	83,306,329.00	83,306,329.00
	135	Tiles	Alex Joseph Massawe	34,978,748.00	34,978,748.00
	136	Plumbing Materials	G&V Marunda LTD	12,507,534.00	12,507,534.00
	137	Electricity Equipment	Saifee Electrical Store	94,617,501.00	94,617,501.00
	138	Window Iron	International General Merchants Ltd	63,362,839.50	63,362,839.50
	139	Doors Locks	G&V Marunda LTD	12,952,027.46	12,952,027.46
	140	Plumbing Materials	G&V Marunda LTD	48,718,738.00	48,718,738.00
	142	Cement	TANGA CEMENT	43,731,559.36	43,731,559.36
	161	Timber	Halidi Enterprises LTD	73,795,806.86	73,795,806.86
	50	Plumbing Materials	International General Merchants Ltd	18,969,000.00	18,969,000.00
	21	Transport for Building Materials	Damian Anthony Kessy	19,650,000.00	19,650,000.00
	18	Transport of CEMENT	Damian Anthony Kessy	18,000,000.00	18,000,000.00
	8	TIMBER	Halidi Enterprises LTD	12,862,157.20	12,862,157.20
	7	Purchases of Building Materials	International General Merchants LTD	15,361,500.00	15,361,500.00
	1	Cement	Tanga Cement	120,897,803.88	120,897,803.88
	107	Transport of Moram, Sands and Stone	Emmanuel P.Kichere	20,513,333.27	20,513,333.27
	85	Transport of Marm	Emmanuel Peter Kichere	10,579,025.56	10,579,025.56

Name of Institution	PV No.	Description	Name of Payee	Amount (TZ\$)	Queried Amount (TZ\$)
	Total			814,127,536.75	814,127,536.75
NACTE	11201	Being payment to the above named in respect of catering services of 290 people in 10 days in implementation of capacity building in Morogoro as per invoice no 000030141 dated 15/11/2021	Ako Group Limited	69,427,966	69,427,966
	11396	Being payment to the named above in respect of tea, lunch and refreshment for six days as per invoice no 0194 dated 7/12/2021	Enna Amini Kweka	17,100,000	17,100,000
	12167	Being payment for supply of building materials for renovation	Binango kishimbo wilson	12,447,960	12,447,960
	12166	Being payment for supply of high steel bars, hard core and morum, cement and softwood timber	MAC&JAC traders limited	29,135,743	29,135,743
				128,111,669	128,111,669
				942,239,205.75	942,239,205.75

Appendix XVI: Additional Transportation Cost of Building Materials amount TZS. 29,950,000.00

Name of Institution	PV No.	Description	Name of Payee	Amount (TZS)
Ngorongoro TC	155	Transport of Building Material	Charles Marwa Isaya	2,400,000.00
	155	Transport of Building Material	Augustino S Mlabi	1,100,000.00
	157	Transport of Building Material	Charles Marwa Isaya	2,200,000.00
	34	Transport of Building Materials	Charles Marwa Isaya	1,200,000.00
	30	Transport of Building Material	Charles Marwa Isaya	1,000,000.00
	24	Transport for Building Materials	Jacob Sukums	1,200,000.00
	22	Transport for Building Materials	Elias Lotta Lukumsy	1,200,000.00
	21	Transport for Building Materials	Damian Anthony Kessy	19,650,000.00
Total				29,950,000.00

Appendix XVII: Procurements Made Without Invitation of Competitive Quotations

Name of Institute	PV No.	Description	Name of Payee	Amount TZS.
Ngorongoro TC	145	Toiles	G&V Marunda LTD	7,505,579.50
	29	Transport of Cement	Wining Spirit	9,600,000.00
	28	Purchases of Diesel	Ally Joseph Karanjay	9,875,000.00
	21	Transport for Building Materials	Damian Anthony Kessy	19,650,000.00
	18	Transport of CEMENT	Damian Anthony Kessy	18,000,000.00
	16	Construction of Borehole	Al Amry Drilling Company Ltd	5,852,033.00
	5	Plumbing Materials	International General Merchants LTD	9,956,800.00
	1	Cement	Tanga Cement	120,897,803.88
	108	Transport of Moram, Sands and Stone	John Joseph Domel	5,080,000.00
	107	Transport of Moram, Sands and Stone	Emanuel P.Kichere	20,513,333.27
	85	Transport of Morum	Emmanuel Peter Kichere	10,579,025.56
	69	Transport of Sands	Magereza Club and Canteen	9,800,500.00
	65	Transport of Sands	EFord Stephen Nambene	5,007,800.00
Total				252,317,875.21

Appendix XVIII: Abandoned Materials

S/No.	Description	Quantity	Price (TZS)	Total Amount (TZS)
1	ALDRINE SOLUTION	6	12,711.00	76,266.00
2	JOINT MATERIAL	14	63,559.00	889,826.00
3	Timber 10x1	PCS 57	3,050.00	173,850.00
4	WHITE CEMENT	BAG286	35,000.00	1,010,000.00
5	Color MM16	PCS 3	38,983.00	116,949.00
6	Nails	KG 45	3,000.00	135,000.00
7	GUTTER	PCS 16	15,000.00	705,000.00
8	PVC PIPE	PC 5	10,000.00	50,000.00
9	IPS PIPE ¾"	PCS 1	25,000.00	25,000.00
10	PVC PIPE "6"	PCS 2	115,000.00	230,000.00
11	P TRAP " 4"	PCS 16	3,000.00	48,000.00
12	PVC ELBOW " 4"	PCS 29	3,000.00	87,000.00
13	PVC PIPE 1.5 ORIGINAL HEAVY	PCS 29	45,000.00	1,305,000.00
14	TANGIT	PCS 20	25,000.00	500,000.00
15	GULLY TRAP "4"	PCS 4	8,000.00	32,000.00
16	THRED SEAD	PCS 320	500	160,000.00
17	IPS PIPE "1"	PCS 6	35,000.00	210,000.00
18	MTR HDPE PIPE "1" C	1500	2,000.00	3,000,000.00
19	MTR HDPE ¼"	700	3,500.00	2,450,000.00
20	TIMBER 2x6	190	18,392.00	3,494,480.00
21	TIMBER 2 x4	415	12,262.00	5,088,730.00
22	GYPSUM BOARD	PCS 899	21,600.00	19,418,400.00
23	GYPSUM CORNICE	PCS 970	2,500.00	2,425,000.00
24	GYPSUM SCREW "1"	Box 104	8,000.00	832,000.00
25	GYPSUM SCREW 1.25	Box 17	8,000.00	136,000.00
26	GYPSUM POWDER	BAG 272	28,000.00	7,616,000.00
27	FIBER TAPLE	PCS 94	8,000.00	752,000.00
28	PVC CORNICE	PCS 264	2,500.00	660,000.00

S/No.	Description	Quantity	Price (TZS)	Total Amount (TZS)
29	PVC CEILING	PCS 182	15,000.00	2,730,000.00
30	EMULSION PAINT 20LTS	ND00 53	30,000.00	1,590,000.00
31	WETHERGRO PANT 20LTS	ND00 22	150,000.00	3,300,000.00
32	SILK PANT 20LTS	ND00 73	140,000.00	10,220,000.00
33	PRIMER PAINT 20LTS	ND00 50	90,000.00	450,000.00
34	ALUMINIUM CLOSS LTS 4	KOPO 3	35,000.00	105,000.00
35	SOLVENT SLITS	KOPO12	25,000.00	300,000.00
36	ROLLAR BRUSH	PCS 26	5,000.00	130,000.00
37	BLACK GLOSS PAINT 4 LTS	KOPO13	30,000.00	390,000.00
38	WHITE GLOSS 4 LTS	KOPO 41	30,000.00	1,230,000.00
39	BITTUMEN PAINT 4 LTS	KOPO 9	30,000.00	270,000.00
40	SAND PAPER	BOX 19	30,000.00	570,000.00
41	ROLL SAND PAPER	ROLL 8	25,000.00	475,000.00
42	AUTGAR VARNISH	KOPO 48	60,000.00	2,880,000.00
43	RONSIL MAHOGAN	LTS 72	55,000.00	3,960,000.00
44	GUNDI MOTO	PCS 5	24,000.00	120,000.00
45	GUNDI YA MBAO	LTS 20	8,000.00	160,000.00
46	MAGOGANI UNGA	LTS 8	7,500.00	60,000.00
47	50 x 50 PORCELAIN TILES	BOX 324	43,000.00	13,932,000.00
48	SKIRTING	BOX 25	33,000.00	825,000.00
49	CERAMIC 200 x 300mm	785	12,000.00	9,420,000.00
50	GROUT WHITE COLLAR	KS 108	4,000.00	672,000.00
51	MABLE BLACK	EA 6	270,000.00	1,672,000.00
52	MABLE BINDER	EA 5	24,000.00	120,000.00
53	UPVC 125 HALF ROUND (6m Long).	145	22,000.00	3,190,000.00

S/No.	Description	Quantity	Price (TZS)	Total Amount (TZS)
54	UPVC 75mm DIAMETER DOWN PIPE CLASS "B"	PCS 64	23,000.00	1,472,000.00
55	PVC BEND "90"	PCS 123	7,000.00	861,000.00
56	PVC BEND "45"	PCS 59	6,000.00	354,000.00
57	GUTTER SUPPORT BRACKET	PCS 706	3,000.00	2,118,000.00
58	GUTTER CLAMP "3"	PCS 192	3,000.00	576,000.00
59	CONNECTOR/REDUCES	PCS 144	3,500.00	504,000.00
60	CORNER OUTER	PCS 30	7,000.00	210,000.00
61	END CAPS	PCS 4	30,000.00	120,000.00
62	ARMoured CABLE 16mm	EA	750	24,337,000.00
63	ARMoured CABLE 10mm	M	600	13,275,000.00
64	M/ SWITCH SPN 6 WAY COMPLET	EA	3	1,398,000.00
65	CONDUIT PIPE ¾	PCS 1608	1,450.00	2,331,600.00
66	ROUND COVER 4 WAY	PCS 1862	500	931,000.00
67	ROUND COVER	PCS 1800	500	900,000.00
68	SINGLE METAL BOXES	PCS 166	1,200.00	199,200.00
69	TWIN METAL BOXES	PCS 126	1,500.00	189,000.00
70	WIRE SINGLE 1.5mm (RED)	ROLA 33	59,590.00	1,966,470.00
71	WIRE SINGLE 1.5mm (BL)	ROLA 33	59,590.00	1,966,470.00
72	WIRE SINGLE 1.5mm (GR)	ROLLER 33	59,590.00	1,966,470.00
73	WIRE SINGLE 2.5mm (RD)	ROLLER 22	96,760.00	2,128,720.00
74	WIRE SINGLE 2.5mm (BL)	ROLLER 22	96,760.00	2,128,720.00

S/No.	Description	Quantity	Price (TZS)	Total Amount (TZS)
75	WIRE SINGLE 2.5mm (GR)	ROLLER 22	96,760.00	2,128,720.00
76	WIRE SINGLE 4mm (RD)	ROLLER 2	162,840.00	325,680.00
77	WIRE SINGLE 4mm (BL)	ROLLER 2	162,840.00	325,680.00
78	WIRE SINGLE 6mm (GR)	ROLLER 2	245,440.00	490,880.00
79	FLASH 1 GANG	100	2,950.00	295,000.00
80	WIRE SINGLE 10mm (GR)	ROL	1	401,200.00
81	FLASH SWITCH 1 GANG 2 WAY	100	3,540.00	354,000.00
82	FLASH SWITCH 2 GANG 1 WAY	30	4,130.00	123,900.00
83	FLASH SWITCH 2 GANG 2 WAY	70	4,484.00	313,880.00
84	FLASH SWITCH 3 GANG 3 WAY	PCS 15	4,720.00	70,800.00
85	FLASH SOCKET	50	5,900.00	295,000.00
86	TWIN SOCKET	160	8,260.00	1,321,600.00
87	COOKER CONTROL SWITCHES	4	20,060.00	80,240.00
88	FLOURESCEN LAMP LED FITTING	200	11,800.00	2,360,000.00
36				
89	GYPSUM LIGHT COMPLET	PCS 100	21,240.00	2,548,800.00
90	STRAIGHT HOLDER	PCS 35	3,540.00	123,900.00
91	SADDLE CLIPS 22mm	PKT 94	7,080.00	665,520.00
92	SADDLE CLIPS 10mm	PKT 10	2,360.00	23,600.00
93	INSULATION TAPE	PCS 180	1,180.00	212,400.00

S/No.	Description	Quantity	Price (Tzs)	Total Amount (Tzs)
94	SPRIT TRPE AIR CONDITION	PCS 6	1,321,600.00	7,929,600.00
95	DP SWITCH 45A	EA	10	141,600.00
96	CABLE LUGS 16mm	EA	36	63,720.00
97	CABLE LUGS 10mm	EA	48	67,968.00
98	CONTROL PANEL COMPET	EA	1	3,304,000.00
99	CHANGE OVER SWITCH	EA	1	177,000.00
100	FLOOD LIGHT 100 LED	EA	10	767,000.00
101	EARTH ROD	PCS 13	59,000.00	767,000.00
102	LAN SOCKET	EA	10	118,000.00
103	CONDUIT ELBOW	PCS 890	590	767,000.00
104	CONDUIT, COUPLING CONNECTOR	PCS 500	590	295,000.00
105	CONDUIT.T.CONNECTOR	PCS 30	590	17,700.00
106	INDUSTRIAL SOCKET 32A	PCS	3	159,300.00
107	GROUND SOCKET WATER PROOF TWIN	PCS	12	1,062,000.00
108	INSTANT WATER HEATERE 15 LTS	EA	4	1,109,200.00
109	FURNITURE PIPE ½ 1.5mm	PCS 519	25,000.00	12,975,000.00
110	PLAIN STEEL BAR 16mm	PCS 10	8,000.00	80,000.00
111	MORTICE LOCK	PCS 82	75,000.00	6,150,000.00
112	MORTICE LOCK TRREE KEY	PCS 64	72,000.00	4,608,000.00
113	DOOR STOPPER	PCS 38	9,500.00	361,000.00
114	BUT HINGES 100mm	PCS 234	8,000.00	1,872,000.00

S/No.	Description	Quantity	Price (TZS)	Total Amount (TZS)
115	TOILET PAPER HOLDER	PCS 20	15,000.00	300,000.00
116	SHUT OFF 20mm	PCS 52	18,000.00	936,000.00
117	ANGLE TOWEL	PCS 20	9,000.00	180,000.00
118	SOAP DISHES	PCS 20	1,000.00	200,000.00
119	EUROPEAN TOILET	PCS 11	250,000.00	2,750,000.00
120	WATER CLOSET DISABLED	PCS 4	705,000.00	2,820,000.00
121	KITCHEN SINK DOUBLE	PCS 3	195,000.00	585,000.00
122	MALE & FEMALE	PCS 40	4,000.00	160,000.00
123	MALE CONNECTOR	PCS 26	2,500.00	65,000.00
124	FIBRE COVER 450 x 450	PCS 66	38,000.00	2,508,000.00
125	FIBRE COVER 300 x 300	PCS 37	45,000.00	1,665,000.00
126	ROLLEY - PIPE 40mm	PCS 2	370,000.00	740,000.00
127	P TRIP "4"	PCS 20	3,000.00	60,000.00
	TOTAL		6,218,980.00	247,552,039.00

Appendix XIX: Value for Money not Achieved through Unbundled Procurement TZS 41,583,703

Date	PV No	Chq No	Payee	Description	Amount	Remarks
12/04/2022	12167	295	Binango Wilson Kishimbo	Being payment for supply of building materials for renovation	12,447,960	Invoice no 0387 dated 7/4/2022 TZS 5,700,000 for fine and coarse aggregates Invoice no 0386 dated 7/4/2022 TZS 3,080,000 for concrete blocks 1400@2200
12/04/2022	12166	294	MAC&JAC traders limited	Being payment for supply of high steel bars, hard core and morum, cement and softwood timber	29,135,743	Withholding tax TZS 594,135.743 Invoice no 0055 dated ... TZS 3,440,000 Cement Invoice no 0058 dated ... TZS 3,268,000 Invoice no 0056 dated ... TZS 3,000,000 Hard core 30@30,000 TZS 900,000 and moram 70@30,000 TZS 2,100,000
						41,583,703

Appendix XX: Contracts not Vetted by legal Officer

Name of the Institution	Name	Contract No.	Description	Contract Date	Contract Ending	Amount
Ngorongoro DC	Elihuruma Aleendo Ngowi	LGA/005/2020/2021/C HUO/W/LOT 1	Construction of Administration block	20/03/2021	20/06/2021	22,800,000.54
	Simon Emmanuel Shaban	LGA/005/2020/2021/C HUO/W/LOT 5	Boys Dormitory	20/03/2021	20/06/2021	34,600,000.00
	Samson Martin Kimambo	LGA/005/2020/2021/C HUO/W/LOT 1	Construction of Administration block	20/03/2021	20/06/2021	16,000,000.00
	Samson Martin Kimambo	LGA/005/2020/2021/C HUO/W/LOT 4	Girls Dormitory	20/03/2021	20/06/2021	33,000,000.00
	Martin Marwa Kebacho	LGA/005/2020/2021/C HUO/W/LOT 15	Plumbing	20/03/2021	20/06/2021	30,000,000.00
	Thomas Leone Magige	LGA/005/2020/2021/C HUO/W/LOT 10	Computer rooms	20/03/2021	20/06/2021	30,000,000.00
	Riziki Msaghaa Kitangi	LGA/005/2020/2021/C HUO/W/LOT 6	Teachers House TWO In One	20/03/2021	20/06/2021	14,500,000.00
	Nahum Jerema Navyoroa	LGA/005/2020/2021/C HUO/W/LOT 2	8 Class Room	20/03/2021	20/06/2021	24,000,000.00
	Thomas Leonice Magige	LGA/005/2020/2021/C HUO/W/LOT 16	Electricity	20/03/2021	20/06/2021	18,000,000.00
	Samson Martin Kimambo	LGA/005/2020/2021/C HUO/W/LOT 7	Principal House	20/03/2021	20/06/2021	12,825,540.00
	Sub Total					235,725,540.54
Lushoto DVTC	Mathayo Saley		To build motor vehicle mechanics welding and fabrication Block			38,900,000
	Salim Hassan		To build Secretarial and			19,200,000

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Name of the Institution	Name	Contract No.	Description	Contract Date	Contract Ending	Amount
			computer laboratory blocks			
Gerald Dominic			To build principal house			12,600,000
Mkumbo Lazaro Mlangi			to build general class room			14,200,000
Rajabu Saguti			To build semidetached house	build		13,700,000
Salim Dara			To build kitchen and dining block			40,000,000
John Paul Ngasu			To administration block	build		31,000,000
Issa Kipanje			To build general store, power house, absolution, guard house			37,100,000
Mabughai CDTI			To build electrical and carpentry workshop			32,455,000
Clever Nelson Habaya			To build dormitory	boys		31,000,000
Omari Makumuro	Mkomwa		To build secretarial and computer laboratory			19,600,000
Salim H. Dara			To build kitchen and dining block			28,000,000

Name of the Institution	Name	Contract No.	Description	Contract Date	Contract Ending	Amount
Mandia Rashid Zuakuu			To make concrete blocks of 6 inches for the DVTC Lushoto Project			39,097,000
Masaki Company	Supplies		Making and Fitting Doors Frem			168,385,408
Joas Fatael Tillya			Floor Terazo			22,518,000
Rashid Lewis Millias			Electricity System			16,000,000
Mark Distributor and General Supplies			Making and Fitting Windows Grill			101,226,740
Meshack Simon Mollel			Bricks Making 32000			96,000,000
Sub Total						760,982,148
Grand Total						996,707,688.54

Appendix XXI: Inadequate Utilization of Released Funds for Construction Activities TZS 4,873,415,369

Implementer	Opening Balance	Funds Disbursed (TZS)	Funds Spent as of 30 June, 2022	Unspent Balance as at 30 June, 2022	Unspent Balance as at November, 2022
Magamba Secondary School	518,500,000	-	506,970,896.79	11,529,103	11,529,103
Shambalai Secondary School		788,500,000	720,197,642.47	68,302,357.53	68,302,357.53
TANGA RVTSC		35,650,000	11,490,000	24,160,000	24,160,000
Kisarawe FDC		1,044,817,064	789,161,781	255,655,283	4,552,528
KISARAWE FDC(SDF)		48,000,000	33,270,400	14,729,600	14,729,600
ARU		267,654,726.71	-	267,654,726.71	267,654,726.71
SIDO		309,699,720.00	-	309,699,720.00	309,699,720.00
SIDO COAST		26,242,200	8,108,191	18,134,009	18,134,009
SIDO COAST	1,463,660.20	26,188,600.00	26,851,332.50	800,927.70	800,927.70
VETA KASUJU		229,842,695	139,970,395	89,872,300	18,602,700
VETA Nyasa		229,842,695	210,248,310	19,594,385	19,594,385
Ngorongoro TC	1,500,000,000	-	1,494,159,671.67	5,840,328.32	5,840,328.32
Armautoglo FDC		400,000,000	396,868,147.27	3,131,852.73	3,131,852.73
VETA Kipawa ICT Centre		51,532,000	31,898,606.32	19,633,393.68	19,633,393.68
SIDO Singida	81,069.99	26,080,300	22,930,530.99	3,230,839	3,230,839
ERB	309,632,680.00	1,443,000,000.00	104,052,500.00	1,648,580,180.00	1,648,580,180.00
National College of Tourism		213,840,000	208,704,000	5,136,000	5,136,000
Samunge DVTC	52,654.00	51,759,254	40,697,000	11,114,908.00	11,114,908.00
SIDO Arusha	19,954,543	25,580,000	33,405,117	12,129,426	12,129,426
TAHA	52,200,000	52,200,000	92,991,399.92	11,408,600.08	11,408,600.08
TEA	3,913,687,128.98	1,546,355,879.20	3,386,965,579.32	2,073,077,428.86	2,073,077,428.86
	2,401,884,607	5,270,429,254.71	4,871,975,921.93	4,873,415,369	4,551,043,014

Appendix XXII: Pending Activities at VETA Kasulu and Arnautoglo FDC

Name of Institution	Buildings	Progress to date (During site visit)	Pending activities
VETA Kasulu	All buildings	Dec-21	-Furnitures Floor not Finish including stairs, No door Frames, No Aluminium Window, Plastering and Painting not done, No Electrical Installation, No Plumbing system, Roofing not done.
Arnautoglo FDC	Administration block	Finishing level, Skimming stage	Site Area not cleaned (no Landscaping), Site area is not covered (No Hording) for security purpose, No signboard on the site building area.
	Building Site area	Building constructions in progress	Apart from foundation the building is at the beginning stage.
	Day care Building Block	Foundation stage Level	Floor not Finish including stairs, Doors not Installed, Windows Not Installed, Plastering and Painting not done, No Electrical Installation, No Toilet sinks, Roofing not done.
	Ablution block (Toilets)	Intermedia stage Level.	Floor not Finish including stairs, Doors not Installed, Windows Not Installed, Plastering and Painting not done, No Electrical Installation, Roofing not done.
	3 Garage blocks (2 in One)	Intermedia stage Level.	Floor not Finish including stairs and floor tiles, Doors not Installed, Windows Not Installed, No Plastering and Painting, No Electrical Installation, No Toilet sinks, Roofing not done.
	Principal House (self-contain)	Intermedia stage Level.	Floor not Finish including stairs and floor tiles, Doors not Installed, Windows Not Installed, No Plastering and Painting, No Electrical Installation, No Toilet sinks, Roofing not done.
	Staff Houses 2 Blocks (2 in One)	Intermedia stage Level.	Floor not Finish including stairs and floor tiles, Doors not Installed, Windows Not Installed, No Plastering and Painting, No Electrical Installation, No Toilet sinks, Roofing not done.