



**ANNUAL PERFORMANCE
EVALUATION REPORT FOR
FINANCIAL YEAR 2012/13**

September 2013

TRANSMITTAL LETTER



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Ref. no. AB30/200/01/'B''/336

30th September 2013

Hon. William Mgimwa (MP),
Minister for Finance,
P. O. Box 9111,
DAR ES SALAAM

Honourable Minister,

RE: SUBMISSION OF ANNUAL PERFORMANCE EVALUATION REPORT FOR FINANCIAL YEAR 2012/13

Pursuant to the provisions of section 26 (1) of the Public Procurement Act, Cap 410, I have the honour, on behalf of the Board of Directors of the Public Procurement Regulatory Authority, to submit to you the Annual Performance Evaluation Report of the Authority for the financial year 2012/13. A copy of the report will be submitted to the Controller and Auditor General as required by the same section of the Act.

Section 26 (2) of the Act requires the Minister to lay the report before the National Assembly within two months from the date of receiving it or at the next meeting of the House, whichever comes earlier.

This report enumerates the performance of procuring entities in carrying out procurement activities in compliance with the Act and generally, reports the performance of PPRA in implementing its mandate as provided in the Act and laid out in its five-year Medium Term Strategic Plan (2009/10 - 2013/14). Despite the various challenges encountered in exercising its mandate in the year under review, there are a number of achievements that PPRA has recorded during the period as indicated in the Report.

In achieving its set targets, PPRA has continued to face three major challenges namely; inadequate financial resources, shortage of staff and limited office accommodation. The Authority is largely dependent on the Government and development partners for financing, which makes it difficult to achieve its annual plans due to declining financial support from the two sources year after year. Inadequate financing has in particular impacted severely on the Authority's plans to expand its monitoring outreach through employment of adequate number of staff and opening its planned zonal offices.

Given the massive financial resources that are spent through public procurement, it is important that efforts by the Government to increase revenue collection go hand in hand with efforts to enhance procurement oversight institutions, like PPRA, to enable them plug loopholes that lead to leakage of Government revenue.

Furthermore, we request your support to the Authority's efforts to have sustainable financial base by approving the sources of income as proposed in the draft Public Procurement Regulations.

We also call upon the Government to increase the budget of the Authority for financial year 2014/15 to enable it increase the scope of procurement audits, capacity building and provision of advisory services to the Government. The increased budget will also enable the Authority to open zonal offices and construct a new structure on our plot at Kurasini in Dar es Salaam. It is our belief that construction of own office building will solve the problem of limited office space as well as expanding our revenue base by leasing or letting out part of the building on commercial terms.

Honourable Minister,

Finally, let me express my sincere appreciation to the Government through the Ministry of Finance, for its support to the Authority. In this financial year, we count on the Government's continued support towards the strengthening of the Authority so as to achieve the ultimate goal of ensuring that public procurement delivers value for money to the Country.

Honourable Minister, I hereby submit.

Yours sincerely,



Ambass. Dr. Matern Y. C Lumbanga

BOARD CHAIRMAN
PUBLIC PROCUREMENT REGULATORY AUTHORITY

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ABBREVIATIONS AND ACRONYMS

<i>Acronyms and Abbreviation</i>	<i>Full Explanations</i>
ACET	<i>Associations of Consulting Engineers of Tanzania</i>
ADB	<i>African Development Bank</i>
ADMM	<i>Advanced Diploma in Materials Management</i>
ADPLM	<i>Advanced Diploma in Procurement and Logistic Management</i>
AO	<i>Accounting Officer</i>
APP	<i>Annual Procurement Plan</i>
AQRB	<i>Architects and Quantity Surveyors Registration Board</i>
BADEA	<i>Arab Bank for Economic Development in Africa</i>
BDS	<i>Bid Data Sheet</i>
BOQs	<i>Bill of Quantities</i>
BOT	<i>Bank of Tanzania</i>
BTC	<i>Belgian Technical Cooperation</i>
CAG	<i>Controller and Auditor General</i>
CAP	<i>Chapter</i>
CBR	<i>Coliforms Bearing Ration</i>
CEO	<i>Chief Executive Officer</i>
CMS	<i>Checking and Monitoring System</i>
COPA	<i>Conditions of Particular Application</i>
CPI	<i>Compliance Performance Indicators</i>
CPSP	<i>Certified Procurement and Supplies Professional</i>
CQ	<i>Competitive Quotations</i>
CRB	<i>Contractors Registration Board</i>
CSOs	<i>Civil Society Organisations</i>
CSP	<i>Certified Supplies Professional</i>
CUIS	<i>Common Use Items and Services</i>
DAWASCO	<i>Dar es Salaam Water Supply and Sewage Corporation</i>
DC	<i>District Council</i>
DED	<i>District Executive Director</i>
DPC	<i>Dump proof course</i>
DPs	<i>Development Partners</i>
DRG	<i>Drawing</i>
EAC	<i>East Africa Community</i>
EC	<i>Evaluation Committee</i>
ERB	<i>Engineers Registration Board</i>

FWA	<i>Framework Agreements</i>
FY	<i>Financial Year</i>
GCC	<i>General Conditions of Contract</i>
GN	<i>Government Notice</i>
GPN	<i>General Procurement Notice</i>
GPSA	<i>Government Procurement Services Agency</i>
GS	<i>Galvanized Steel</i>
HQ	<i>Headquarters</i>
HSSE	<i>Health Security, Safety and Environment</i>
IAU	<i>Internal Audit Unit</i>
ICB	<i>International Competitive Bidding</i>
ICTs	<i>Information and Communication Technologies</i>
IPCs	<i>Interim Payment Certificates</i>
ISP	<i>Institutional Support for Good Governance</i>
ITB	<i>Instruction to Bidders</i>
ITT	<i>Instruction to Tenderers</i>
JNIA	<i>Julius Nyerere International Airport</i>
KMC	<i>Kariakoo Market Corporative</i>
LGAs	<i>Local Government Authorities</i>
LGR	<i>Local Government Regulations</i>
LoA	<i>Letter of Acceptance</i>
MBA	<i>Masters in Business Administration</i>
MC	<i>Municipal Council</i>
MDAs	<i>Ministries, Departments and Agencies</i>
MOF	<i>Ministry of Finance</i>
MOU	<i>Memorandum of Understanding</i>
MPs	<i>Members of Parliament</i>
MSG	<i>Multi Stakeholders Group</i>
MTSP	<i>Medium Term Strategic Plan</i>
MTUWASA	<i>Mtwara Urban Water Supply and Sanitation Authority</i>
MUWASA	<i>Musoma Urban Water Supply and Sanitation Authority</i>
NAO	<i>National Audit Office</i>
NCB	<i>National Competitive Bidding</i>
NGO	<i>Non Governmental Organization</i>
NGSRP	<i>National Strategy for Economic Growth and Poverty</i>
NHC	<i>National Housing Corporation</i>
NS	<i>National Shopping</i>
NSSF	<i>National Social Security Fund</i>

OFID	<i>OPEC Fund for International Development</i>
OPD	<i>Outpatient Department</i>
PAs	<i>Public Authorities</i>
PCAP	<i>Procurement Capability Assessment Programme</i>
PCCB	<i>Prevention and Combating of Corruption Bureau</i>
PE	<i>Procuring Entity</i>
PFMRP	<i>Public Finance Management Reform Programme</i>
PGD	<i>Postgraduate Diploma</i>
PGDA	<i>Post Graduate Diploma in Accountancy</i>
PMG	<i>PayMaster General</i>
PMIS	<i>Procurement Management Information System</i>
PMO-RALG	<i>Prime Minister's Office-Regional Administration and Local</i>
PMU	<i>Procurement Management Unit</i>
PO-PSM	<i>President's Office-Public Service Management</i>
PPA	<i>Public Procurement Act</i>
PPAA	<i>Public Procurement Appeals Authority</i>
PPD	<i>Public Procurement Policy Division</i>
PPDA	<i>Public Procurement and Disposal Authority</i>
PPOA	<i>Public Procurement Oversight Authority</i>
PPP	<i>Public Private Partnership</i>
PPPD	<i>Public Procurement Policy Division</i>
PPR	<i>Public Procurement Regulation</i>
PPRA	<i>Public Procurement Regulatory Authority</i>
PSPTB	<i>Procurement and Supplies Professional and Technician</i>
RAS	<i>Regional Administrative Secretariat</i>
RC	<i>Reinforced Concrete</i>
RFP	<i>Request for Proposal</i>
RITA	<i>Registration Insolvency and Trusteeship Agency</i>
RPPA	<i>Rwanda Public Procurement authority</i>
RT	<i>Restricted Tendering</i>
SBD	<i>Standard Bidding Document</i>
SCC	<i>Special Conditions of Contract</i>
SCMP	<i>System for Checking and Monitoring Procurement</i>
SPN	<i>Specific Procurement Notice</i>
SSS	<i>Single Source Selection</i>
TACECA	<i>Tanzania Civil Engineering Contractors Association</i>
TANAPA	<i>Tanzania National Parks Authority</i>

TANESCO	<i>Tanzania Electricity Supply Company</i>
TANROADS	<i>Tanzania National Roads Agency</i>
TASAF	<i>Tanzania Social Action Fund</i>
TB	<i>Tender Board</i>
TBA	<i>Tanzania Building Agency</i>
TCRA	<i>Tanzania Communications Regulatory Authority</i>
TOR	<i>Term of Reference</i>
TPA	<i>Tanzania Ports Authority</i>
TPJ	<i>Tanzania Procurement Journal</i>
TRA	<i>Tanzania Revenue Authority</i>
TSCP	<i>Tanzania Strategic Cities Project</i>
TZS	<i>Tanzanian Shillings</i>
TTCL	<i>Tanzania Telecommunications Company Limited</i>
UDs	<i>User Departments</i>
USAID	<i>United States Agency for International Development</i>
USD	<i>United States Dollars</i>
VETA	<i>Vocational Education and Training Authority</i>
VFM	<i>Volume of Money</i>
VOs	<i>Variation Orders</i>
WBI	<i>World Bank Institute</i>
WC	<i>Water Closet</i>
WMA	<i>Weights and Measures Agency</i>

ACKNOWLEDGMENT

This is the seventh Annual Performance Evaluation Report to be issued by the Public Procurement Regulatory Authority (PPRA) since its establishment in May 2005. During this period, PPRA has faced many challenges, both resource and operational, but it has managed to distinguish itself as a respectable organization that can be trusted by the Government and the public at large in monitoring compliance with the public procurement law, the ultimate goal being realization of value for money.

It should be pointed out that the success of PPRA as an organization would not be possible without the support of its major stakeholders. In this regard, PPRA is grateful to the Government, in particular the Ministry of Finance under the leadership of Hon. Dr. William Mgimwa (MP) and the two Deputy Ministers namely Hon. Janet Mbene (MP) and Hon. Saada Mkuya (MP), together with the Permanent Secretary, Mr. Ramadhan Khijjah and his three deputies namely, Mr. Laston Msongole, Ms. Elizabeth Nyambibo and Dr. Servacius Likwelile.

PPRA would also like to extend its appreciation to the Procurement Policy Division and the Internal Auditor General's Division, both within the Ministry of Finance, for their constant support in ensuring attainment of the Authority's objectives. Similar appreciation is extended to the office of the Treasury Registrar, the Public Procurement Appeals Authority, the Procurement and Supplies Professionals and Technicians Board and the Government Procurement Services Agency.

We are grateful to the Parliament of Tanzania, particularly its two committees namely; the Finance and Economic Affairs Committee which was under the chairmanship of Hon. Abdallah Kigoda (MP) and the Public Accounts Committee under the chairmanship of Hon. Zitto Kabwe (MP) for their oversight role, which has contributed towards improving the performance of PPRA in the financial year 2012/13.

The Authority recognises that the war against embezzlement of public funds through public procurement would be difficult without the collaboration amongst watchdog institutions and has therefore signed and is implementing memoranda of understanding with the Prevention and Combating of Corruption Bureau and the National Audit Office. The Authority wishes to recognise the support provided by these two institutions in eradicating malpractices in public procurement.

Special thanks are extended to the African Development Bank and PFMRP basket fund partners for their financial support, which, together with the Government subvention, constitute PPRA's reliable sources of funding. The Authority also wishes to thank the Government of the Kingdom of Belgium for financing a project for Enhancement of Procurement Capacity of Local Government Authorities and the United States Agency for International Development for the proposed financial support that aims at boosting interventions aimed at increasing transparency in public procurement processes.

PPRA would not have achieved its objectives without the support of procuring entities throughout the year under review. We highly appreciate the effort that many of them are putting to ensure that they comply with the procurement law and the regulations made under it. We would also wish to convey our gratitude to the business community, institutions of higher learning, external auditors, civil society organisations and media for working together with the Authority in improving the procurement system.

Last, but by no means least, special thanks should go to PPRA staff who worked tirelessly with the Board of Directors and Management to ensure efficient attainment of organizational objectives for the year 2012/13. The Authority would like to extend special gratitude to Dr. Ramadhan Mlinga, the outgoing Chief Executive Officer of PPRA, who tirelessly steered the organisation throughout its history including most of what is presented in this report. Dr. Mlinga left the organisation in July 2013 following the expiry of his two terms in office in compliance with the public procurement law.

EXECUTIVE SUMMARY

About PPRA

The Public Procurement Regulatory Authority (PPRA) was established by the Public Procurement Act, Cap 410 (PPA) and charged with the responsibility of regulating and overseeing implementation of the Act by Procuring Entities (PEs) and other stakeholders. The Act stipulates in detail the objectives, functions and powers of PPRA. The mandate of PPRA is to ensure that procurement processes in the public sector are open, fair, and transparent, and that they deliver better value for money outcomes to the public.

The Board of Directors governs the Authority whose day-to-day activities are accomplished by the Chief Executive who is assisted by five directors and two heads of independent units. The organization structure of the Authority consists of the following divisions and independent units:

- a) Division of Capacity Building and Advisory Services;
- b) Division of Monitoring and Compliance;
- c) Division of Information Systems;
- d) Division of Legal and Public Affairs;
- e) Division of Corporate Services;
- f) Internal Audit Unit; and
- g) Procurement Management Unit.

The core functions of PPRA are provided under Section 7 of PPA and can be grouped into six categories as follows:-

- a) To offer advisory services to public bodies and any other person;
- b) To monitor and enforce compliance with the PPA;
- c) To issue standard bidding documents and guidelines for the better carrying out of procurement activities;
- d) To implement measures aimed at building procurement capacity in the country;
- e) To store and disseminate information on procurement opportunities and tender awards; and
- f) To facilitate resolution of procurement complaints.

This seventh Annual Performance Evaluation Report of PPRA since its establishment eight years ago, highlights important milestones achieved by the Authority in the Financial Year (FY) 2012/13.

Major Achievements for the Financial Year 2012/13

In FY 2012/13, PPRA substantially managed to accomplish its goals as provided in its Medium Term Strategic Plan (MTSP). Some of the major achievements are highlighted below:

1. The Authority continued to implement its Medium Term Strategic Plan (MTSP) 2009/10 – 2013/14 through respective budget and action plan. Equally, the Authority conducted monitoring and evaluation exercise of MTSP for the period ended 30th June, 2013.
2. PPRA continued to implement its Staff Development Plan (SDP), whereby sponsorship was provided for staff to attend short and long term training through Government subvention and ADB funds under Phase II of the Institutional Support Project for Good Governance. A total of 29 staff attended short courses and 11 attended long term training to address the Authority's training needs.
3. As an initial stage in developing its own office building, the Authority carried out a feasibility study on the best way of making use of the property located at Kurasini. A proposal has been made which takes into account the need to maintain the existing building which will be refurbished to temporarily accommodate PPRA office while a phased construction of the new office is taking place. Also, the Authority commenced refurbishment of the office space provided by GPSA which, on completion, is intended to be used as PPRA's Coastal Zone Office.
4. In its capacity building function, the following were major achievements:
 - a) Tailor made training was conducted to a total of nine hundred and forty six (946) participants from 49 PEs, thus exceeding the target of 22 PEs for the year under review. The training followed requests from PEs to address the weaknesses observed during procurement audits.
 - b) Two dissemination workshops for boards of directors and heads of public authorities and agencies were conducted. The theme of both workshops was "*Third generation of procurement reforms in Tanzania: Are we achieving better procurement outcomes?*" The first workshop for board members was conducted from 24th to 26th June 2013 in Arusha and attended by eighty six (86) participants. The second workshop was also conducted in Arusha from 10th to 12th July 2013 and attended by one hundred and eighty six (186) heads of public authorities including some board members.
 - c) A three-day workshop was held for chairpersons of LGAs committees responsible for finance and planning and attended by a total of **150** councilors. During the workshop, the councilors resolved, among other things, that ethics and accountability should be strengthened at all levels of operational and decision-making and those procurement practitioners who continuously show poor performance should be disciplined appropriately.

- d) The Authority in collaboration with USAID-funded Wajibika project conducted two tailor-made training aimed at building the capacity of councils in Singida and Mwanza Regions. Wajibika is a project that supports the initiatives of the Government of Tanzania to strengthen Local Government Authorities' (LGA) capacity for fiscal and programmatic accountability under the Decentralization by Devolution (D by D) program II.
 - e) A three-day workshop on Procurement Governance was conducted and attracted 432 participants including chairpersons and secretaries of tender boards, representatives of user departments and internal audits units throughout the country. The workshop is conducted annually as a platform for tender boards secretaries to share experiences in implementing their functions and learn progress toward implementations of public procurement law.
5. In its advisory role, the following were major achievements:
- a) Nine received applications for retrospective approvals were reviewed in collaboration with the Government Assets Management Department of the Ministry of Finance and the Technical Audit Section in the Internal Auditor General's Office. Out of the nine applications, PMG was advised to grant retrospective approval on one application with a total value of TZS 5.3 billion and not to grant approval on three applications with a total value of TZS 37.5 billion and USD 1.3 million. The applications were subjected to detailed investigations. The remaining five applications were still in the process of review.
 - b) Advisory services were provided on various issues relating to the application of PPA and its regulations, the use of SBDs as well as guidelines issued by the Authority.
6. In administrative review issues, seventeen applications were received whereby eleven (11) were reviewed and decision delivered by the Authority, five (5) were referred to PPAA because the procurement contracts were already in force and one application against the Songea District Council was not reviewed due to failure by the Accounting Officer to submit the requested documents for review. The complaints in the applications were mainly centered on tender documents and dissatisfaction with decisions issued by respective accounting officers on complaints submitted to them.
7. The Authority carried out procurement audits to 120 PEs covering items worth TZS 1.99 trillion. Similarly, it carried out value for money audits on 207 construction projects with a total value of TZS 777.1 billion in 47 PEs. The audit results show that the average level of compliance of 120 audited PEs is 64.3%, whereas the average performance of all audited projects is 62.3%, signifying that funds earmarked for the projects were fairly spent.
8. As part of its audit function, the Authority also conducted a special audit to all World Bank funded Projects (under IDA credit) under the President's Office, Public Service Management (PO-PSM), implemented during the FY 2011/2012 and FY 2012/2013 in the first and second quarters. The audit was conducted following a request from PO-

PSM. Generally, the outcome of the audit indicated good compliance level of 84%. However, a number of weaknesses especially in contract management were observed, which if not properly addressed could affect negatively the intended objectives of the project.

9. In its system for checking and monitoring of procurement activities, the Authority reviewed all one hundred and forty one (141) Annual Procurement Plans (APP) submitted by PEs.
10. The Authority received, investigated and prepared reports on fifteen cases of allegations or complaints on mis-procurement.
11. The Authority conducted capability review assessment of three PEs namely; Tanzania National Parks (TANAPA), Bank of Tanzania and the Ministry of Energy and Minerals. This followed requests by the PEs in order to identify areas contributing to inefficiencies in their procurement processes and recommend improvement measures.
12. The Authority debarred 35 firms from participating in public tenders for failure to fulfil their contractual obligations with PEs.
13. With regard to sharing and dissemination of procurement information, the Authority achieved the following:-
 - a) Weekly TPJ editions with approximately 765,000 were copies published and circulated countrywide, carrying information which include general procurement related news and events, tender advertisements, awarded contracts and articles on public procurement related issues;
 - b) Five TV programmes, four talk shows and four TV spots were recorded and aired through three local TV stations namely; TBC, ITV and Star TV. The programmes educate the public on various procurement issues and challenges faced by the sector.
 - c) A total of 80 books on various issues including procurement were purchased and kept in the library for reference. The authority has also embarked on an inter-loan library whereby one can exchange or lend certain information for users whenever such information is not available in the library. Libraries of other entities such as CRB, IFM, TACEA and Banks have provided PPRA with their publications.
 - d) PMIS was rolled out through one training conducted for 35 staff of 19 PEs, and five tailor-made training for 23 staff of 5 PEs. Accordingly, 29 PEs were registered to the system, making a total number of PEs connected to use the system to be 345. Generally, the responses of trained PEs in submitting reports online were not satisfactory compared to the previous year.
 - e) The website was updated with procurement information such as latest news on various procurement-related events, soft versions of 51 editions of TPJs, 38 General Procurement Notices, 136 Specific Procurement Notices, 382 Tender awards etc.

- f) About 5000 message alerts on procurement opportunities were pushed to 1135 mobile handset owners who had subscribed to the Mobile Tender Alert Service. The service was introduced to enable subscribers receive early alerts on new procurement opportunities on their mobile phone.
- g) One hundred and thirteen (113) registered users exchanged 119 posts while discussing 39 various procurement-related topics through the online discussion forum – <http://forums.ppra.go.tz>. The forum was established to provide an easy and readily available means for procurement stakeholders, irrespective of their location, to discuss or exchange information using Internet.
14. The Authority continued to develop concepts on various key modules that will be implemented under the e-procurement system, which include e-Tendering, e-Purchasing and e-Auction. The concepts will lead into preparation of appropriate detailed system requirement in line with PPA 2011.
15. A project on Enhancement of Procurement Capacity of Local Government Authorities Project (EPC-LGAP) which started in 2012 was officially launched on 13th June, 2013. The specific objective of EPC-LGAP is to enhance procurement capacity at local government level. Pre-conditions for commencing operations were finalised including the setting up of the Project Implementation Unit (PIU). Joint Local Partners Committee (JLPC) was established and serves as a steering committee for the project. The project management systems were set up and introduced based on the developed Project Implementation Manual (PIM) and followed by a number of other activities.
16. On international collaboration issues, the Authority organized the Africa Regional Conference of the Commonwealth Public Procurement Network (CPPN) 2012 which was held in Dar es Salaam from 3rd to 5th October, 2012 and attended by 111 participants from commonwealth countries. The theme of the conference was ***“Public Procurement Reform Strategies: Achieving Effective and Sustainable Outcomes in Commonwealth African Countries.”***
17. The Authority has continued to enhance its collaboration with other oversight bodies in the country and other international bodies. During the year under review, the Authority submitted its Annual Performance Evaluation Report for FY 2011/12 to the Controller and Auditor General (CAG) and also participated in various workshops organized by the National Audit Office of Tanzania (NAOT). Similarly, the Authority submitted 22 audit reports to PCCB on suspected cases of corruption.
18. The Authority has managed to win the support of the public through whistle blowers who have been providing tip-offs on malpractices in public procurement. On several occasions, the Authority has acted on whistle blowers’ information and managed to unearth massive embezzlement of public funds.

Performance Review of Procuring Entities

Volume of Procurement in Public Sector

As for the previous years, the Authority has continued to collect information on awarded contracts by PEs. Although there has been improvement on submitted information from 41% of PEs in the FY 2007/08 to 80% of PEs in the FY 2011/12, this time (FY 2012/13), many PEs have failed to comply with the requirement to submit information on awarded contracts despite all the efforts made by the Authority to request for the same. During the period under review, only 265 (67.3%) PEs submitted contract award information compared to 319 (80%) during FY 2011/12.

Analysis of the submitted information indicated that 78,738 contracts worth to TZS 4.88 trillion were awarded by 265 PEs compared to 4.35 trillion that was awarded by 319 PEs during the FY 2011/12, TZS 4.52 trillion that was awarded by 315 PEs during the FY 2010/11, TZS 3.08 trillion awarded by 264 PEs during the FY 2009/10, TZS 2.96 trillion awarded by 216 PEs during the FY 2008/09 and TZS 1.80 trillion awarded by 148 PEs during the FY 2007/08. The value of the awarded contracts represents a considerable proportion of the total government budgets of TZS 15.12 trillion, TZS 13.53 trillion, TZS 11.61 trillion, TZS 9.51 trillion, TZS 7.27 trillion and TZS 5.27 trillion for the FYs 2012/13, 2011/12, 2010/11, 2009/10, 2008/09 and 2007/08, respectively.

Analysis of the budget information shows that although the total budget for the 256 PEs was TZS 14.94 trillion, only TZS 11.53 trillion which is equivalent to 77.2%, was received/collected by PEs. Out of the received amount, TZS 4.88 trillion, which is equivalent to 42.4%, was spent through procurement.

Compliance of PEs with PPA and its Regulations

The Authority has continued with its efforts to audit PEs so as to establish their compliance levels with PPA 2004. Generally, the outcome of the audits in 120 PEs indicated an average level of compliance of 64% slightly below the last year's compliance level of 65%. The respective average levels of compliance for MDAs, PAs and LGAs were 66%, 67% and 60% compared to 69%, 67% and 57% respectively reported in the last year's audits. Out of the audited PEs, 13 have good performance (above 80%), 39 PEs have fair performance (between 68% and 80%), and 68 PEs have been assessed to have unsatisfactory performance (below the target of 68%).

The average compliance levels for the seven performance criteria were: Appropriateness and performance of the institutional setup (73%); Appropriateness of the preparation and implementation of procurement plan (68%); Appropriateness of the tender process (75%); Appropriateness of contract management (66%); Management of procurement records (56%); Implementation of systems prepared by the Authority (23%), and; Handling of complaints in procurement process (-5%).

The analysis shows that there is a need for immediate interventions to address issues observed in some performance areas for the PEs to achieve the targeted compliance level. Three performance areas, which have recorded low compliance levels, are Contracts Management, Management of Procurement Records, and Implementation of Procurement Management Information Systems.

In addition, although the overall performances on Institution Setup, Procurement Planning and its Implementation, as well as Tender Processing were relatively good, specific sub-indicators within the same performance areas were assessed to have poor performance. They included: Notifying the Authority on established TBs (scored 47%); Establishment of PMUs (especially in LGAs) (64%); Knowledge of PPA and PPR for TB members (60%), PMU staff (67%), and IAU staff (47%); Efficiency in tender processing (60%); Submitting tender notices to the Authority for publishing into procurement journal and tender portal (59%); Publication of contract awards to the public (37%), and; Using procedural forms issued by the Authority (50%).

Furthermore, the Authority carried out value for money audits on 207 contracts in 47 PEs out of the 120 audited PEs. The selected projects were assessed on the basis of five VfM criteria/ indicators namely: planning, design and tender documentation; procurement process; works supervision and contract administration; quality and quantity of executed works, and; project completion and closure.

The overall assessment of the VfM audit results indicated the following performance: planning, design and tender documentation (66.9%) rated as fair performance; procurement process (71.1%) rated as fair performance; works supervision and contract administration (50.2%) rated as fair performance; project completion and closure (43%) rated as unsatisfactory performance, and; quality and quantity of executed works (65.9%) rated as fair performance.

The overall performance for all the audited projects was assessed to be 62.3% signifying that, in general terms, funds earmarked for selected projects were fairly spent but with significant weaknesses which, if not properly addressed, may cause attainment of the intended objectives of some of the projects unlikely, thus making realization of VfM difficult. Further analysis shows that fifty one (51) projects equivalent to 24.6% of the audited projects worth TZS 10.5 billion had unsatisfactory performance (below 50%), suggesting that most of the project objectives as well as VfM outcomes are unlikely to be achieved.

Major Challenges

Operation of the Authority

Despite the good progress made during the year under review, PPRA faced almost the same challenges in carrying out its mandates as reported in the last review. The most significant challenge is insufficient budget allocation which has been experienced over the years compared to the required resource envelope. This has affected the Authority's ability to carry out its strategic interventions towards better outcomes of procurement reforms. It has also affected implementation of the Authority's MTSP particularly recruitment of new staff, opening of

zonal offices, construction of own office building as well as limiting the scope of capacity building and procurement audits.

Procurement sector

The main challenges in the procurement sector are as outlined below:-

- a) The Annual Performance Evaluation Report (APER) has not yet received the required audience and coverage at appropriate levels and time despite the useful information contained in the report. The information in the report is a tool that can assist PEs to improve procurement processes in their organizations and decision makers in making sound decision in improving the procurement system in the country and allocating adequate resources for oversight function.
- b) Misconception that the procurement law is a bottleneck that contributes to delays in project implementation instead of considering it as means to achieving transparency and accountability in the use of public funds.
- c) Some PEs failed to comply with the requirement for timely submission to the Authority, information about approved budget, disbursed amount and awarded procurement contracts, as well as other procurement data, thus limiting the Authority's ability to complete analysis and publish the relevant statistics on time.
- d) Delay in issuing the public procurement regulations following the enactment of PPA 2011 has affected further reform efforts and implementation of some important interventions aiming at improving the procurement system in the country.
- e) Implementation of the system for procurement of Common Use Items (CUIS) has faced some challenges such as lack of adequate knowledge by users of the system, tenderers' inability to prepare responsive bids, budget constraints which hinder PEs' ability to meet financial obligations and market price fluctuation after framework agreements have been entered into.
- f) Slow pace of PEs to utilize systems and tools, including PMIS, developed and rolled out by the Authority to facilitate their operation and reporting.

Way Forward

To overcome the above challenges, the following measures need to be taken:

- a) The statistics presented in this APER shows the significance of the activities performed by the Authority, hence more financial and human resources will be required for effective discharge of its regulatory functions.
- b) APER should be presented to relevant authorities, including the parliamentary committees responsible for oversight functions.

- c) More efforts should be directed to reaching out various stakeholders of the procurement system through dissemination and sensitization. The society in general should be made to understand that if all responsible in procurement processes perform their duties diligently, efficiently, and with integrity, the procurement law will be conceived as an enabler rather than a barrier to delivery of public services.
- d) Appropriate actions in accordance with PPA need to be taken against PEs which fail to submit to the Authority the requested procurement information including approved budget, disbursed amount and awarded contracts.
- e) Efforts should be made to operationalise PPA 2011 in order for measures introduced in the new law, which are aimed at improving the procurement system in the country, to be implemented.
- f) The system for procurement of CUIS needs to be improved and more dissemination and sensitization of the system should be made.
- g) All stakeholders need to be sensitized on developed and planned ICT systems and tools that support public procurement. The systems and tools include website, tenders portal, online discussion forum, Mobile Tender Alert Service as well as introduction of e-Procurement.

Prospects and Work Plan for year 2013/14

In FY 2013/14, the Authority will continue to consolidate all the achievements that have been made so far and shall ensure that all programmes and systems that have been developed are properly implemented and/or rolled out to PEs in line with MTSP.

The following are major activities that will be undertaken in FY 2013/2014.

- a) Implementing various strategies and tools that have been developed; and monitor their effectiveness in improving procurement practices in the country. This includes implementation of PCBS and SCMP, PMIS, CUIS and the anti corruption strategy. In particular, the Authority shall:-
 - i). Carry out procurement audits to 100 PEs to determine levels of compliance with PPA and public procurement regulations;
 - ii). Carry out procurement capability review assessment for two PEs;
 - iii). Carry out investigations on cases of mis-procurement and advise PMG on retrospective approvals as presented by PEs;
 - iv). Revise and issue standard bidding documents and other procurement implementation tools in line with PPA 2011;
 - v). Disseminate PPA 2011 and its regulations to all key stakeholders;

- vi). To survey and update database of average prices of goods and services in collaboration with GPSA; and
 - vii). Continue rolling out PMIS to PES and consider further improvement to the system that will provide a solution for record keeping which is a serious problem in most of the audited PEs;
- b) The Authority will also continue to implement its Medium Term Strategic Plan through the following activities:-
- i). Carry out a public education and awareness on value for money public procurement and fighting against corruption in public procurement;
 - ii). Prepare, print and circulate TPJ including improvements to the tender portal and marketing the mobile tender alert service to enable more users to join and get information on tender opportunities in real time;
 - iii). Finalize the conduct of feasibility study for development of PPRA offices at Kurasini which will be used as a basis for soliciting financial support from development partners;
 - iv). Open two zonal offices as per approved PPRA organization structure and renovate the existing building at Kurasini plot that will be used as the Authority's Head Office;
 - v). Continue with efforts to have sustainable sources of income that will enable PPRA to carry out its mandates;
 - vi). To prepare a detailed system requirement for implementation of e-Procurement in Tanzania, in consultation with relevant stakeholders
 - vii). Continue to monitor closely the performance of commercial operators that are awarded public contracts and where they fail to perform, to take appropriate action as provided in the Act;
 - viii). Working closely with Prime Minister's Office Regional Administration and Local Governments (PMO-RALG) to improve procurement performance of LGAs through the implementation of "Enhancement of Procurement Capacity of Local Government Authorities Project (EPC-LGP)";

1 THE REPORT

This is the seventh Annual Performance Evaluation Report of the Public Procurement Regulatory Authority (PPRA) since it was officially established on 1st May 2005. The report narrates various interventions that have been undertaken by the Authority in Financial Year (FY) 2012/13 to improve the public procurement system in Tanzania so as to enable the Country achieve its socio-economic objectives.

The report covers achievements made in line with its Medium Term Strategic Plan(MTSP) in building procurement capacity in the country, developing and disseminating various procurement tools, checking and monitoring procurement activities, and rolling out the system of sharing procurement information. It also covers the implementation of various systems and strategies developed by the Authority such as Anti-corruption Strategy in Public Procurement as well as a System for Procurement of Common Use Items and Services (CUIS).

The report also contains a detailed overview of the performance of Procuring Entities (PEs) in the award of various procurement contracts and in complying with the Public Procurement Act (PPA), Cap 410 as well as its Regulations. The assessment of compliance of PEs' with PPA, Cap 410 is based on the value for money audits in 137 contracts from 36 PEs as well as procurement audits in 121 PEs.

2 REGULATORY AND INSTITUTIONAL FRAMEWORK OF PUBLIC PROCUREMENT IN TANZANIA

Public procurement in Tanzania is governed by PPA CAP 410, which has put in place a decentralized procurement system in the country. The Act gives mandates to each Procuring Entity (PE) to carry out its procurement within the approved budget, and makes the PE accountable for all procurement decisions. Furthermore, it provides for the objectives, functions and powers of the Authority as well as the public procurement principles and methods of procurement. It also provides for some prohibitive actions in public procurement which include fraud and corruption and sets out an audit system as well as complaints resolution mechanism.

The public procurement institutional set up comprises policy and monitoring functions as well as implementation of procurement law. Five organs have been established to carry out policy and monitoring functions. These organs are the Procurement Policy Division (PPD) established under the Ministry of Finance with the responsibility to develop and monitor procurement policy, PPRA which has been established to regulate and monitor procurement activities in PEs. PPAA with the mandates to hear and determine appeals and complaints from bidders. As far as procurement profession is concerned, PSPTB has been established to regulate and monitor conducts of procurement and supplies professionals in the country. Another body is GPSA which has been established to coordinate and manage procurement of common use items.

On the part of implementation of the law, the Act has established a functional structure that involves a head of PE (accounting officer), tender board, procurement management unit, user department and evaluation committee. The law separates clearly the functions of these organs and makes each one responsible and accountable for its decisions and actions.

Together with the Act, there are three sets of regulations, which facilitate the implementation of the Act. These are:-

- a) The Public Procurement (Goods, Works, Non-Consultant Services and Disposal of Public Assets by Tender) Regulations GN. No 97 of 2005;
- b) The Public Procurement (Employment and Selection of Consultants) Regulations GN.
- c) The Local Government Authorities' Tender Boards (Establishment and Proceedings) Regulations, GN. No. 177 of 2007.

In line with the issued Regulations, PPRA has issued Standard Bidding Documents (SBDs) and other procurement guidelines and procedural forms to be used by both PEs and bidders participating in public procurement, and they all form part and parcel of public procurement implementing tools in the country.

Following the enactment of the new Public Procurement Act, 2011, in the year under review the Authority in collaboration with the Ministry of Finance, participated in the preparation of draft regulations under the new Act. The coming into effect of PPA 2011 is subject to publication of regulations made under it in an official gazette.

Major differences between PPA 2004 and PPA 2011 are shown in Table 2-1. It should be clear that PPA 2011 has not changed the regulatory framework which clearly separates the powers and functions of the head of PE (accounting officer), tender board, procurement management unit, user department and evaluation committee and makes them responsible and accountable for their individual procurement decisions and actions. It has however clearly elaborated the role of each organ as well as that of the budget approving authority in carrying out procurement functions in an organization.

Table 2-1: Major differences between PPA 2004 and PPA 2011

<i>S/N</i>	<i>PPA 2004</i>	<i>PPA 2011</i>
1.	Limited Powers for PPRA to suspend procurement process	More powers for PPRA to suspend procurement process prior to contract award
2.	PPAA not autonomous- It is a department in the Ministry of Finance	Autonomous PPAA
3.	No clear procedures for handling emergency procurement	Procedures for handling emergency procurement have been introduced
4.	Lack of transparency in contract award hence problems of corruption still	Fourteen-day cool-off period has been introduced to notify bidders of the intention to award the contract giving details of the winning bid and reasons for non-

<i>S/N</i>	<i>PPA 2004</i>	<i>PPA 2011</i>
		selection of those who did not win.
5.	Does not cover procurement under Public Private Partnership (PPPs)	Covers procurement under PPP projects
6.	No emphasis on procurement planning	Procurement planning to be integrated with the budget preparation process and any procurement exceeding the budget to get prior approval of the “budget approving authority”.
7.	Does not recognize PPD which is under the Ministry of Finance and responsible for procurement cadre and policy matters.	Recognizes PPD as a department under the Ministry of Finance
8.	Confused role and reporting of the Procurement Management Unit (PMU)	Direct reporting of PMU to head of PE and must be allocated a budget
9.	Long procurement complaint review process – three tier (head of PE- 30 days, PPRA – 30 days and PPAA- 45 days)	Procurement complaint review process changed to two tier (head of PE- 14 days, and PPAA- 45 days). Head of PE allowed to form a complaint review panel to advise him on appropriate decision to make.
10.	Lenient penalties for non-compliance	Stringent penalties for non-compliance
11.	LGAs councilors not involved in the tender approval process.	LGAs councilors involved in the tender approval process through the committee responsible for finance

3 BACKGROUND INFORMATION ABOUT PPRA

Establishment and Objectives

The Authority is established under section 5 of PPA, CAP 410 as an autonomous body under the Ministry of Finance. Its objectives are to:-

- i. Ensure the application of fair, competitive, transparent, non-discriminatory and value for money procurement standards and practices;
- ii. Harmonize the procurement policies, systems and practices of the central government, local governments and statutory bodies;.
- iii. Set standards for the public procurement systems in the United Republic of Tanzania,
- iv. Monitor compliance of PEs; and
- v. Build procurement capacity in the United Republic of Tanzania in collaboration with relevant professional bodies.

Under the new PPA 2011, objective number (ii) has been removed as it will now be under the mandate of PPD and objective (v) has been recast to allow for collaboration between the Authority and PPD in building procurement capacity.

The vision of PPRA is: To be a world-class model, effective and sustainable public procurement oversight body.

The mission of PPRA is: To foster and promote value for money in public procurement for national development.

The motto of the PPRA is: Promoting Value for Money in public procurement.

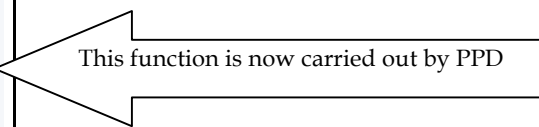
Figure 3-1: Vision, Mission and Motto of the Authority

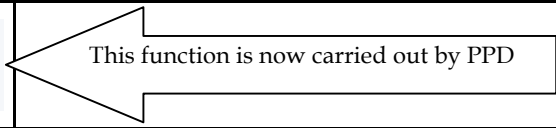
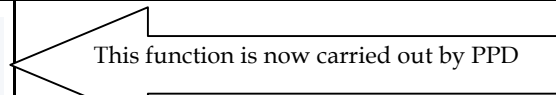
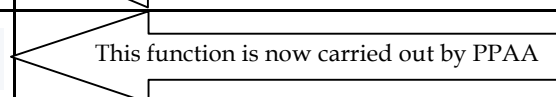
3.1 *Functions of the Authority*

The functions of the Authority are given under Section 7 of PPA, 2004, but as reported in last review, once PPA 2011 becomes operational, some of the functions stipulated under Section 7 will be performed by PPD. Similarly, PPRA will no longer handle procurement complaints arising from bidders participating in tender process to avoid potential conflict of interest which might occur when a bidder's complaint is based on an advice that was given by PPRA. However, with its mandate as a regulator it has a duty to investigate any complaint brought

before it or reported cases of mis-procurement by any person except those from bidders who participate in a particular procurement process. Functions of PPRA under PPA 2004 as well as under the new Act are shown in Table 3-1.

Table 3-1: Functions of the Authority under PPA 2004 and PPA 2011

<i>Functions of PPRA under PPA 2004</i>	<i>Functions of PPRA Under PPA No. 7 of 2011</i>
(a) Advise Central Government, Local Governments and Statutory Bodies on all procurement policies, principles and practices;	(a) advise Government, local government authorities and statutory bodies on procurement principles and practices
(b) Monitor and report on the performance of the public procurement systems in the United Republic of Tanzania and advise on desirable changes;	(b) monitor and report on the performance of the public procurement systems in the United Republic of Tanzania and advise on desirable changes;
(c) Set training standards, competence levels, certification requirements and professional development paths for procurement experts in consultation with relevant professional bodies and any other competent authorities;	 <p>This function is now carried out by PPD</p>
(d) Prepare, update and issue authorized versions of the standardized tendering documents, procedural forms and any other attendant documents to PEs;	(c) prepare, update and issue authorized versions of the standardized tendering documents, procedural forms and any other attendant documents to procuring entities;
(e) In collaboration with relevant professional bodies, ensure that any deviation from the use of the standardized tendering documents, procedural forms and any other attendant documents is effected only after prior written approval of the Authority;	(d) ensure in collaboration with relevant professional bodies, that any deviation from the use of the standardized tendering documents, procedural forms and any other attendant documents is effected only after prior written approval of the Authority;
(f) Issue guidelines under Section 89 of the Act;	(e) issue guidelines under this Act
(g) Organize and maintain a system for the publication of data on public procurement opportunities, awards and any other information of public interest as may be determined by the Authority;	(f) organize and maintain a system for the publication of data on public procurement opportunities, awards and any other information of public interest as may be determined by the Authority;
(h) Conduct periodic inspections of the records and proceedings of the PEs to ensure full and correct application of this Act	(g) conduct periodic inspections of the records and proceedings of the procuring entities to ensure full and correct application of this Act;
(i) Monitor the award and implementation of public contracts with a view to ensuring that: <ul style="list-style-type: none"> (i) such contracts are awarded impartially and on merit; (ii) the circumstances in which each contract is awarded or as the case may be, terminated, 	(h) Monitor the award and implementation of public contracts with a view to ensuring that: <ul style="list-style-type: none"> (i) such contracts are awarded impartially and on merit; (ii) the circumstances in which each contract is awarded or as the case may be, terminated, do

do not involve impropriety or irregularity; (iii) without prejudice to the functions of any public body in relation to any contract, the implementation of each such contract conforms to the terms thereof.;	not involve impropriety or irregularity; (iii) without prejudice to the functions of any public body in relation to any contract, the implementation of each such contract conforms to the terms thereof.;
(j) Institute: (i) procurement audits during the tender preparatory process; (ii) contract audits in the course of the execution of an awarded tender; and (iii) performance audit after the completion of the contract in respect of any procurement as may be required;	(i) Institute: (i) procurement audits during the tender preparatory process; (ii) contract audits in the course of the execution of an awarded tender; and (iii) performance audit after the completion of the contract in respect of any procurement as may be required;
(k) Determine, develop, introduce, maintain and update related system - wide data -bases and technology;	(j) determine, develop, introduce, maintain and update related system to support public procurement by means of information and communication technologies including the use of public electronic procurement;
(k) Develop policies and maintain an operational plan on capacity building, both for institutional and human resource development;	 This function is now carried out by PPD
(l) Agree on a list, which shall be reviewed annually of works, services and supplies in common use by more than one procuring entity which may be subject to common procurement;	(k) agree on a list, which shall be reviewed annually, of services and supplies in common use by more than one procuring entity which may be subject to common procurement;
(m) Establish and maintain institutional linkages with entities with professional and related interest in public procurement;	 This function is now carried out by PPD
(n) Facilitate the resolution of procurement complaints;	 This function is now carried out by PPAA
(o) Administer and enforce compliance with all the provisions of this Act, regulations and guidelines issued under this Act;	(l) administer and enforce compliance with the provisions of this Act, regulations and guidelines issued under this Act;
(p) Undertake research and surveys nationally and internationally on procurement matters; and	(m) undertake research and surveys nationally and internationally on procurement matters; and
(q) Undertake any activity that may be necessary for the execution of its functions.	(n) undertake any activity that may be necessary for the execution of its functions.

The Public Procurement Act mandates PPRA to:-

- *Carry out investigations for all alleged mis-procurements;*
- *Call for any document or information regarding any procurement;*
- *Terminate a procurement process where there is breach of the Act;*
and
- *Recommend disciplinary actions for those in breach of the Act*

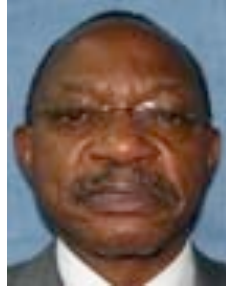
Figure 3-2: Mandates of the Authority under PPA

3.2 Organisation structure

3.2.1 Board of Directors

The Board of Directors is the governing body of the Authority. It consists of the Chairman and the Chief Executive Officer who are appointed by the President of the United Republic of Tanzania; and six non-executive members who are appointed by the Minister for Finance. The Board has established four committees to assist it in overseeing the operations of the Authority. These are Technical Committee, Advisory Committee, Complaints Review Committee and Audit Committee.

During the period under review, the Board comprised the individuals shown Figure 3-3. In June, 2013 the President appointed Ambassador Dr. Matern Lumbanga as a Chairman of PPRA with effect from 20th June, 2013 to replace Dr. Enos Bukuku, whose statutory terms ended in March, 2013. Dr. Bukuku served as PPRA Board Chairman for two statutory terms from 2007 to 2013.



Dr. Enos Bukuku – Chairman



Justice (rtd.) Thomas Mihayo



Eng. Omar Chambo



Hon. Mussa Zungu (MP)



Dr. Edmund Mndolwa



Dr. Leonard Chamuriho



Ms. Mwamini Tulli



Dr. Ramadhan Mlinga - CEO



Ms. Bertha Soka –
Secretary to the Board

Figure 3-3: Photos of members of PPRA's Board of Directors

3.2.2 Management

The Management of PPRA is responsible for day-to-day operations of the Authority. The management consists of the Chief Executive Officer and seven other members who head divisions and units namely; Capacity Building and Advisory Services, Monitoring and Compliance, Legal and Public Affairs, Information Systems, Corporate Services, Internal Audit, and Procurement Management. During the period under review, PPRA's management consisted of the following members:



Dr. Ramadhan Mlinga -
CEO



Dr. Laurent Shirima – Director,
Capacity Building and Advisory
Services



Eng. Ayubu Kasuwi –
Director, Monitoring and
Compliance



Ms. Bertha Soka – Director,
Legal and Public Affairs



Mr. Peter Shilla- Director,
Information Systems



Ms. Hannah Mwakalinga –
Director, Corporate Services



Mr. Christopher Mwakibinga
– Chief Internal Auditor



Mr. Robert Kitalala – Head,
Procurement Management
Unit

Figure 3-4: Photos of PPRA's members of Management

3.2.3 Staffing and Organization chart

The organization chart of the Authority is shown in Figure 3-5. According to the approved manning levels, the Authority's staff compliment is supposed to stand at 142. However, due to

resource constraints, during the review period, the Authority operated with a staff complement of 53. As a result, the Authority has failed to open up zonal offices as indicated in the organization chart, thus limiting its ability to carry out its mandated functions. However, efforts are now underway to ensure operationalization of at least two zonal offices during FY 2013/14.

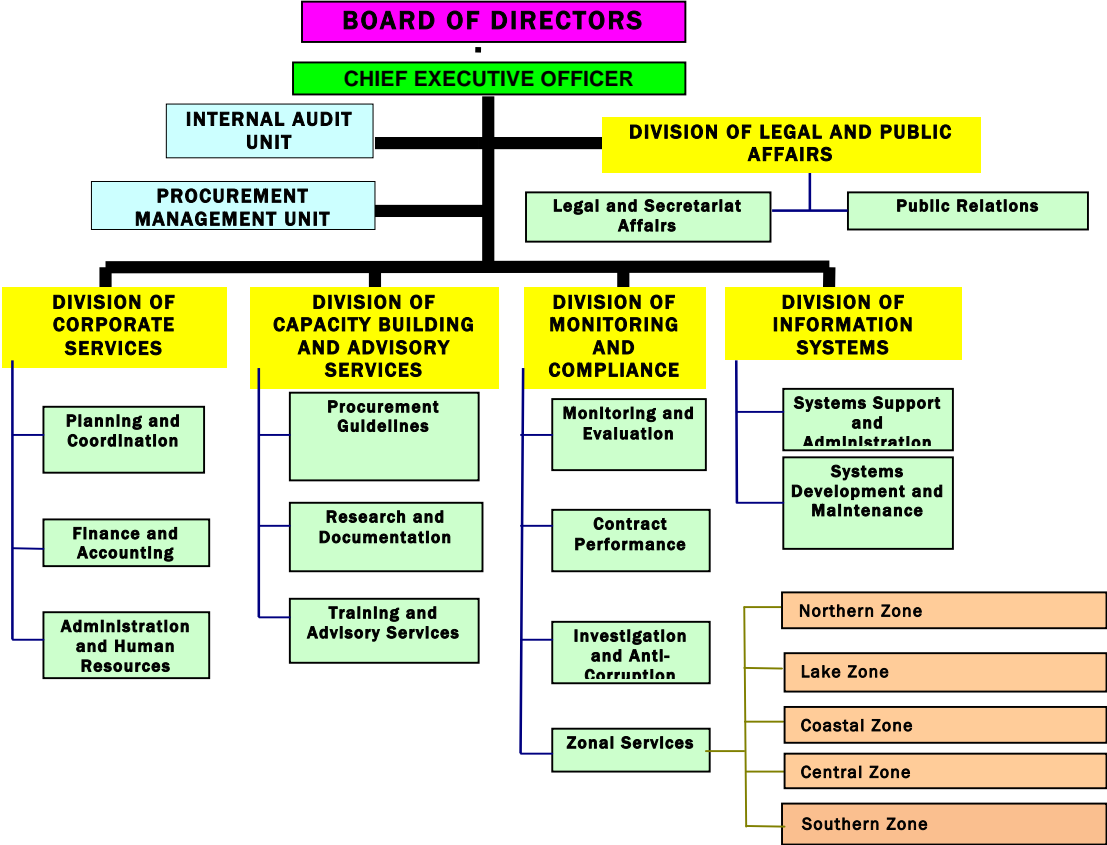


Figure 3-5: Organization chart of PPRA

3.2.4 Establishment of zonal offices

The Authority has a plan to open zonal offices in order to widen its monitoring reach to PEs in the country. In order to maintain the expected workload for the zonal offices by considering the approved staff levels, it has been decided to distribute the procuring entities in five zones, and not four as previously planned, as shown in Figure 3-6.



Figure 3-6: Proposed location of zones and zonal offices

A complete list of PEs for the five zones is shown in the Table 3-2 below :-

Table 3-2: Distribution of regions in each of the proposed zones

Zone	Region (No. of PEs)	Names of PEs
Costal Zone (47 PEs) - [Office - Dar es salaam]	Dar es salaam (5)	RAS – DSM, Ilala Municipal Council, Temeke Municipal Council, Kinondoni Municipal Council, DSM City Council
	Coast (12)	Kibaha Education Centre, Tanzania Automotive Technology Centre- Nyumbu, Taasisi ya Sanaa na Utamaduni Bagamoyo, Agency for Educational Management, RAS –Pwani, Mafia District Council, Kisarawe District Council, Kibaha District Council, Kibaha Town Council, Mkuranga District Council, Rufiji District Council, Bagamoyo District Council
	Lindi (8)	UWASA –Lindi, RAS –Lindi, Nachingwea District Council, Lindi District Council, Lindi Town Council, Liwale District Council, Kilwa District Council, Ruangwa District Council
	Mtwara (10)	Tanzania Cashewnut Board, UWASA –Mtwara, RAS –Mtwara, Masasi District Council, Mtwara District Council, Mtwara Mikindani Municipal Council, Tandahimba District Council, Newala District Council, Nanyumbu District Council, Mamlaka ya Mji Mdogo wa Masasi
	Tanga (12)	UWASA –Tanga, Institute of Judicial Administration (IJA), RAS –Tanga, Korogwe District Council, Korogwe Town Council, Kilindi District Council, Tanga City Council, Pangani District Council, Lushoto District Council, Handeni District Council, Muheza District Council, Mkinga District Council

Zone	Region (No. of PEs)	Names of PEs
Lake Zone (49 PEs) - [Office - Mwanza]	Mwanza (9)	UWASA –Mwanza, RAS –Mwanza, Mwanza City Council, Magu District Council, Ukerewe District Council, Misungwi District Council, Sengerema District Council, Ilemela District Council, Kwimba District Council
	Kagera (10)	UWASA –Bukoba, RAS –Kagera, Biharamulo District Council, Karagwe District Council, Bukoba Municipal Council, Bukoba District Council, Ngara District Council, Muleba District Council, Misenyi District Council, Kyerwa District Council
	Kigoma (9)	UWASA –Kigoma, RAS –Kigoma, Kasulu District Council, Kibondo District Council, Kigoma Town Council, Kigoma District Council, Buhigwe District Council, Kakonko District Council, Uvinza District Council
	Geita (6)	RAS –Geita, Chato District Council, Geita District Council, Bukombe District Council, Nyang'hwale District Council, Mbogwe District Council
	Simiyu (6)	RAS –Simiyu, Meatu District Council, Bariadi District Council, Itilima District Council, Maswa District Council, Busega District Council
	Shinyanga (9)	UWASA –Shinyanga, KahamaShinyanga Water Supply and Sewage Authority (KASHWASA), Kahama Urban Water Supply and Sanitation Authority (KUWASA), RAS –Shinyanga, Kahama District Council, Kishapu District Council, Shinyanga Municipal Council, Shinyanga District Council, Kahama Town Council
Northern Zone (51 PEs) - [Office - Arusha]	Arusha (20)	Institute of Accountancy Arusha (IAA), Tanzania Atomic Energy Commission (TAEC), Tanzania National Parks (TANAPA), Tropical Pesticides Research Institute, Tanzania Engineering and Manufacturing Design (TEMDO), Tanzania Wildlife Research Institute, Arusha International Conferences Centre (AICC), Arusha Technical college, Centre for Agricultural Mechanization and Rural Technology (CAMARTEC), The Nelson Mandela-African Institute of Science and Technology (NM-AIST-Arusha), UWASA – Arusha, Ngorongro Conservation Area Authority ,RAS –Arusha, Meru District, Karatu District Council, Arusha Municipal Council, Monduli District Council, Ngorongoro District Council, Longido District Council, Arusha District Council
	Kilimanjaro (14)	Moshi University College of Cooperative and Business Studies, College of African Wildlife Management, Mweka, Kilimanjaro Christian Medical Centre (KCMC), Tanzania Coffee Board, Kilimanjaro Airports Development Company Limited (KADCO), UWASA – Moshi, RAS – Kilimanjaro, Rombo District Council, Moshi Municipal Council, Moshi District Council, Hai District Council, Mwanga District Council, Same District Council, Siha District Council
	Manyara (8)	UWASA –Babati, RAS –Manyara, Babati District Council, Babati Town Council, Hanang District Council, Kiteto District Council, Mbulu District Council, Simanjiro District Council
	Mara (9)	UWASA –Musoma, RAS – Mara, Serengeti District Council, Musoma Municipal Council, Bunda District Council, Musoma District Council, Tarime District Council, Royra District Council, Butiama District Council

Zone	Region (No. of PEs)	Names of PEs
Central Zone (47 PEs) - [Office - Dodoma]	Tabora (9)	UWASA –Tabora, RAS –Tabora, Tabora District Council, Nzega District Council, Sikonge District Council, Urambo District Council, Igunga District Council, Tabora Municipal Council, Kaliua District Council
	Singida (8)	UWASA –Singida, RAS –Singida, Singida Municipal Council, Singida District Council, Manyoni District Council, Iramba District Council, Ikungi District Council, Mkalama District Council
	Dodoma (16)	Institute of Rural Development Planning, University of Dodoma, Local Government Training Institute, Local Authorities Pensions Fund(LAPF), Capital Development Authority (CDA), UWASA – Dodoma, Geological Survey of Tanzania, Cooperative Audit and Supervision Corporation (COASCO, RAS – Dodoma, Chamwino District Council, Dodoma Municipal Council, Kondoa District Council, Kongwa District Council, Mpwapwa District Council, Bahi District Council, Chemba District Council
	Morogoro (14)	Sokoine University of Agriculture(SUA), Mzumbe University, Mzinga Corporation Sole, Tanzania Forest Research Institute, Tanzania Tree Seed Agency, UWASA –Morogoro, RAS – Morogoro, Kilombero District Council, Kilosa District Council, Morogoro Municipal Council, Morogoro District Council, Mvomero District Council, Ulanga District Council, Gairo District Council
Southern Zone (44 PEs) - [Office - Mbeya]	Iringa (7)	Mkwawa University of Education, UWASA –Iringa, RAS – Iringa, Iringa Municipal Council, Iringa District Council, Kilolo District Council, Mufindi District Council
	Rukwa (7)	UWASA –Sumbawanga, RAS –Rukwa, Sumbawanga District Council, Sumbawanga Municipal Council, Mpanda District Council, Nkasi District Council, Kalambo District Council
	Mbeya (12)	Mbeya Institute of Technology, UWASA –Mbeya, RAS –Mbeya, Mbeya City Council, Mbeya District Council, Rungwe District, Council, Ileje District Council, Mbozi District Council, Kyela District Council, Chunya District Council, Mbarali District Council, Momba District Council
	Ruvuma (8)	UWASA –Songea, RAS – Ruvuma, Songea District Council, Songea Municipal Council, Mbinga District Council, Namtumbo District Council, Tunduru District Council, Nyasa District Council
	Njombe (6)	RAS –Njombe, Makete District Council, Ludewa District Council Njombe District Council, Njombe Town Council, Wanging'ombe District Council
	Katavi (4)	RAS –Katavi, Mpanda District Council, Mlele District Council, Mpanda Town Council

4 PERFORMANCE REVIEW OF THE AUTHORITY

4.1 Introduction

For FY 2012/13, the Authority had set out to implement measures aimed at improving procurement performance in the country. The measures included:

- (a) Ensuring that the Authority is strengthened to perform its regulatory functions and achieve its objectives as set out in PPA, Cap 410 and its Medium Term Strategic Plan;
- (b) Ensuring that proper procurement implementation guidelines are developed and disseminated;
- (c) Enhancing capacity of procuring entities and economic operators to implement PPA, Cap 410;
- (d) Implementing the system for checking and monitoring procurement including the procurement anti-corruption strategy;
- (e) Implementing the system of procurement of common use items and services;
- (f) Implementing the procurement system of collecting, storing and sharing procurement information.
- (g) Amendments of the Public Procurement Act, 2011 and its regulations.

In addition to the above measures, the Authority has been able to participate in various international and regional forums aimed at fostering collaboration and sharing experiences with other similar organizations in the world. Again, this year has seen an increased scope of the Authority's activities due to increased knowledge and demand of its services by various stakeholders.

During FY 2012/13, the Authority continued to depend on the Government as a major source of funding, together with the PFMRP Basket as well as the ADB grant which finances the second phase of the Institutional Support Project for Good Governance (ISP II). During the period under review, the Authority started undertaking another donor-funded project known as the Enhancement of Procurement Capacity of Local Government Authorities Project (EPC-LGAP) under the financing of the Kingdom of Belgium through the Belgian Technical Cooperation (BTC).

4.2 Strengthening of PPRA

The Authority has continued to strengthen itself to effectively and efficiently discharge its mandates under the Public Procurement Act, Cap. 410. During the year under review the following measures were taken to strengthen the Authority:-

4.2.1 Implementation of Medium Term Strategic Plan

During the FY 2012/13 the Authority continued to implement its Medium Term Strategic Plan (MTSP) 2009/10 – 2013/14 through respective Budget and Action Plan. Equally, the Authority conducted Monitoring and Evaluation exercise of this Plan for the period ended 30th June, 2013.

In line with the articulated vision and mission of the Authority, the MTSP is designed to address the following critical strategic issues:

- (a) Linking of public procurement management to national economic growth and poverty reduction objectives;
- (b) Linking of public procurement management to national anti –corruption drive;
- (c) Increasing PEs’ compliance with the PPA 2004, Regulations and the Authority tools;
- (d) Increasing PE and Bidders’ proactive demand for and responsiveness to the Authority services;
- (e) Harmonization and rationalization of the National Public Procurement, Legal and Regulatory Regime;
- (f) Harmonization and rationalization of and advocacy for the procurement complaints handling system;
- (g) Professionalization of the procurement function;
- (h) Deepening citizenry appreciation of the value for money in public procurement;
- (i) Improving the Authority’s operational and outreach capacity;
- (j) Ensuring the Authority financial capacity and sustainability; and
- (k) Fostering the Authority networking and partnering

The strategy has been in place for the last four years and during that period, a lot has been achieved as shown in Table 4-1 below. For the whole period of implementing the Plan, the Authority has been operating with inadequate financial and human resources.

Table 4-1: Major achievements of PPRA against MTSP

<i>Strategic issue</i>	<i>Major Achievements</i>
To strengthen linkage between public procurement system and national economic growth and poverty reduction;	397 out of 445 PEs have been trained on how to align Procurement Plan with institutional and National Strategy for Economic Growth and Poverty Reduction (NSGRP).
To strengthen linkage between public procurement management and the national anti –corruption drive;	(i) Red flag system has been established and is being implemented by to monitor and control corruption in public procurement; (ii) Anti corruption strategy has been developed and implemented in collaboration with PCCB;

Strategic issue	Major Achievements
	<p>(iii) PCCB officials have been trained on PPA, 2004 and its Regulations; and</p> <p>(iv) PPA, 2004 and its Regulations have been revised to strengthen prevention and combating of corruption.</p>
To strengthen Procuring Entities (PEs) compliance with the PPA 2004, Regulations and PPRA tools;	<p>(i) All 422 PEs have established Tender Boards (TB) and 394 PEs have Procurement Management Unit (PMU) but not adequately staffed as required by the Law;</p> <p>(ii) The System for Checking and Monitoring Procurement (SCMP) is being implemented in 100 PEs. All PEs have already been trained on the implementation of the system;</p> <p>(iii) The system for commonly used items has been established and database accessible through PPRA website;</p> <p>(iv) About 350 government leaders and politicians, including 17 cabinet Ministers, 24 Regional Commissioners, 25 Regional Administrative Secretaries and 133 District Commissioners, and 150 TB chairpersons and members of Finance and Planning committees of LGAs; were sensitized on PPA, 2004 and its Regulations and amendments of the PPA</p> <p>(v) Procurement Management Information Systems (PMIS) has been established and 326 PEs have been trained, of which 218 PEs are using the system.</p> <p>(vi) Feasibility study on implementation of e-procurement in Tanzania was carried out in 2010 and some of the gaps observed has been addressed, which include new provisions in PPA 2011 that recognizes e-procurement as one of the methods of procurement as well as mandates to PPRA to establish appropriate e-procurement systems in the country. The Authority also provided inputs to the Ministry on regulations to govern procedures for conducting e-procurement.</p>
To strengthen PE and Bidders' proactive demand for and responsive to PPRA service;	<p>i). Advocacy programme was prepared and sensitization seminars were conducted to Chairpersons of Board of Directors</p> <p>ii). Public Education and Awareness Programme was prepared and implemented through local TVs</p>
Professionalization of the procurement function	<p>(i) The Authority promoted speedy establishment of PSPTB in 2008; and</p> <p>(ii) The Authority supported the development of National Procurement Training Policy/Strategy by preparing training standards and submitted to the Ministry of Finance.</p>
To strengthen PPRA Operational and Outreach Capacity;	<p>(i) All PEs have been audited at least once;</p> <p>(ii) Value for money (performance) audits have been conducted in 344 construction projects in 83 PEs;</p> <p>(iii) Client Service Charter was prepared;</p> <p>(iv) PMIS is reviewed regularly to accommodate new requirements to</p>

<i>Strategic issue</i>	<i>Major Achievements</i>
	<p>support submission of APP, checklists and profiles of PMU staff and TB members;</p> <p>(v) Business Continuity Management and Plan have been developed and progressively implemented; and</p> <p>(vi) Organization Structure and Scheme of Service were reviewed to match with the increased work-load and services.</p>
To enhance networking and partnering	PPRA has participated in 19 international forums as reported in APER 2009/10, 2010/11, 2011/12 and 2012/13

The Authority will, in the FY 2013/14, develop another MTSP to draw up new strategies and plans to guide its operations for the next five years beginning FY 2014/15.

4.2.2 Authority's Manpower

PPRA has for the last six years continued to experience a shortage of staff. In FY 2012/13, PPRA planned to increase its staffing level from 53 to 142 but could not recruit as intended following the Government's decision to restrict employment of new staff. The Authority's workforce has therefore not increased despite a growing demand for PPRA services by almost 445 PEs scattered all over the country. The services mostly demanded are tailor-made training, capability review assessment, special audits and investigations. Further, the new PPA of 2011 has strengthened PPRA oversight functions thus increasing its responsibilities, which lead to a serious need for both human and financial resources once the new Act becomes operational.

4.2.3 Staff Development

During the year under review, PPRA continued to implement its Staff Development Plan (SDP), whereby sponsorship was provided for staff to attend short and long term training through Government subvention and ADB funds under Phase II of the Institutional Support Project for Good Governance as shown in Table 4-2 below. Under the said sponsorship, staff also attended various seminars, workshops and conferences within and outside the country as part of continuing professional development. Training attended mainly focused on PPRA's training needs and objectives as provided in SDP.

Table 4-2: Long and short term trainings attended by staff

<i>S/N</i>	<i>Courses</i>	<i>No. of staff</i>		<i>Total</i>
		<i>Male</i>	<i>Female</i>	
1	Diploma	1	1	2
2	Bachelor's degree	0	1	1
3	Post-graduate diploma	0	1	1
4	Professional level IV-Certified Procurement and	1	0	1

<i>S/N</i>	<i>Courses</i>	<i>No. of staff</i>		<i>Total</i>
		<i>Male</i>	<i>Female</i>	
	Supplies Profession			
5	Master's degree	4	2	6
6	Short courses	18	10	28

4.2.4 Development of office premises

PPRA has continued with its efforts to solicit funds for development of own offices on its plot located at Kurasini. The plot has an old three-storey building shown in Figure 4-1, which needs major refurbishment before it can be occupied. PPRA plans were to secure from the Government a budget allocation of TZS 3.5 billion for FY 2011/12 as a starting point in developing the plot. Due to budgetary constraints the Government was able to allocate only TZS 50 million which was used to conduct a feasibility study on the development of the plot as well as to get a proposal on how best to make use of the old building. A consultant was hired to carry out the study and he submitted a proposal shown in Figure 4-2, which has taken into account the need to maintain the existing building, which will be refurbished to temporarily accommodate PPRA office while phased construction of the new office is taking place.

In the same vein, PPRA also planned to open two zonal offices using TZS 100 million set aside in the budget for FY 2012/13. However, out of the budgeted amount, only TZS 50 million was released and used to engage a contractor to refurbish an office space provided by GPSA which, on completion, is intended to be used as its Coastal Zone Office.



Figure 4-1: Existing building at PPRA plot at Kurasini, Dar es salaam



Figure 4-2: Proposed structures of PPRA offices at Kurasini plot, Dar es salaam

4.3 Capacity Building of Procuring Entities

4.3.1 Training on the PPA, Principles and Practices

4.3.1.1 Tailor-Made Training

The Authority has been conducting tailor-made training, the objective of which is to equip staff of PEs with knowledge and skill on Public Procurement Act (PPA), regulations, standard bidding documents as well as other guidelines for proper implementation of their procurement function. Furthermore, tailor-made training are meant to bridge capacity gaps observed during normal procurement operations, value-for-money audits, investigation, complaint reviews and provision of advisory services. There are also PEs that request training as part of their internal capacity programs.

During the financial year 2012/13, the Authority planned to conduct twenty two (22) tailor-made training programs. However, during the implementation period, a total of forty nine (49) requests from PEs were received. Out of these entities, six were LGAs, nineteen (19) Government Agencies, eight (8) Ministries and twelve (12) parastatal organizations. A total of nine hundred and forty six (946) participants attended the training. A list of PEs and other details of tailor-made trainings are provided in **Annex 4-1**



Figure 4-3: Participants to tailor-made training for Arusha International Conference Centre (AICC)

4.3.2 Dissemination of PPA 2011 to Boards of Directors and Heads of Public Authorities

The newly-enacted Public Procurement Act No. 7 of 2011 provides for an important role to be played by the governing boards of various institutions in their capacity as budget-approving authorities. In view of this, the Authority decided to conduct dissemination workshops for members of board of directors and heads of institutions of public authorities, as well as Government agencies.

The objective of the workshop was to equip participants with the necessary knowledge on their role in ensuring compliance with the new Public Procurement Act, 2011 as well as to exchange with them information on new developments in public procurement.

Two dissemination workshops were designed- one for board of directors and another for heads of institutions. The theme of both workshops was “*Third generation of procurement reforms in Tanzania: Are we achieving better procurement outcomes?*” The first workshop for board members was conducted from 24th to 26th June 2013 at Arusha International Conference Centre (AICC) and attended by eighty six (86) participants. The second workshop was conducted at Naura Springs Hotel in Arusha from 10th to 12th July 2013 and attended by one hundred and eighty six (186) heads of institutions including board members.

The two workshops drew a lot of discussions and ultimately, participants made several resolutions organized under six major categories namely; Procurement planning and implementation, Sectoral procurement policies, Efficiency in procurement processes, Integrity in procurement management, Capacity of procuring entities to carry out procurement, and Local firms’ access to public procurement opportunities. Key issues discussed and their resolutions are attached in **Annex 4-2**



Figure 4-4: A group photo participants to a workshop in Arusha

4.3.3 Workshop on PPA and Regulations to Councilors

The public procurement law recognizes that LGA councils have an important role of overseeing the management of the resources. Over the years, there have been challenges in performing procurement in LGAs, partly attributed to lack of understanding of the role and limits of the councilors in respect of procurement operations. In view of this, the Authority organized a three-day workshop for chairpersons of LGAs council committees responsible for finance and planning.

The objective of the workshop was to equip council committee chairpersons with the necessary knowledge and skills on their role in ensuring compliance with PPA and its Regulations as well as to share with them information on new developments in public procurement. The Authority organised this program in collaboration with Prime Ministers office, Local Government Authority (PMO-RALG) which is the Ministry responsible with all matters of the LGAs. The ministry played an important role to bring together participants from the different councils while the Authority facilitated the workshop.

The workshop, held in Morogoro from 22nd to 24th April 2013 and officially opened by Minister in the Prime Minister office responsible for Local Government Authority Hon. Hawa Ghasia, attracted a total of **150** councilors. At the end of the workshop, it was resolved, amongst other things, that stern measures should be taken against LGA officials who violate the public procurement law. The councilors also agreed that ethics and accountability should be strengthened at all levels of operational and decision-making and those procurement practitioners who continuously show poor performance should be disciplined appropriately.



Figure 4-5: Minister of State, Hon. Hawa Ghasia (MP), addresses Councilors' workshop on PPA and Regulations in Morogoro

4.3.4 Joint Tailor-Made Training with Wajibika Project

During the financial year 2012/13, the Authority in collaboration with USAID-funded Wajibika project conducted a tailor-made training program aimed at building the capacity of councils in Singida and Mwanza Regions. Wajibika is a project that supports the initiatives of the Government of Tanzania to strengthen LGAs' capacity for fiscal and programmatic accountability under the Decentralization by Devolution (D by D) program II. The program was designed to train PMU staff in Singida centre from June 19 to 21, 2013 and PMU staff in Mwanza centre from June 24 to 26, 2013.

The main objective of the training was to equip participants with knowledge and skills on PPA 2004, its Regulations and standard bidding documents. It also covered issues relating to the PPA 2011 and contract management.

The first training was conducted from 20th to 27th February, 2013 in Mwanza and Singida, and was attended by the Chairman of the Finance and Planning Committee as well as the executive directors of the councils as well as tender board members, all of which have a role in approving procurement. Their involvement is in response to the requirement of new act (PPA 2011) where the Finance and Planning Committee will be involved in reviewing the approval of tenders made by the Tender Board.

Many issues relating to procurement planning, process and outcomes as well as the institutional set-up and responsibilities, and also the challenges the LGAs face in implementing the procurement law, were discussed.

The second training was held from 19th to 26th June 2013 in the same venues, participants being PMU staff, councilors and tender board members. The main objective of the training was to enhance their participants' knowledge pertaining to the procurement law in relation to councils'

procurement processes. The training focused on PPA 2004, and the amendments made that culminated to the enactment of PPA 2011. It also covered procurement regulations made under PPA 2004, procurement record-keeping, preparation and evaluation of tenders and preparation of Annual Procurement Plan.

As in the previous training, many issues were raised, discussed and clarified including: formation and staffing of PMUs; Delegation of procurement function to lower level LGAs; Challenges in the use of the system for procurement of common use items managed by GPSA; Difficulties in performing post-qualification; and Implementation of annual procurement plans. Concerns were also raised with respect to other procurement issues such as: Confusion arising out of audit recommendations by different auditing entities; Bid opening dates; address to be used in bidding documents; and Membership in evaluation teams, whether staff of PMU or members of tender board can participate.

4.3.5 Procurement Governance Workshop

The Authority has been organizing annual workshops for secretaries of tender boards since 2007. These workshops provided platforms for tender boards secretaries to share experiences in implementing their functions and learn progress toward implementations of public procurement law. During the financial year 2012/13, the Authority decided to widen participation in these workshops and included other practitioners from the procuring entities and other law enforcing agencies. PPRA therefore organized a three-day Procurement Governance Workshop which attracted 432 participants including chairpersons and secretaries of tender board, representatives of user departments and internal audits units of various PEs in the country.

The objective of the workshop was to inform participants of new developments in public procurement and allow them to share challenges and experiences in the implementation of public procurement law and regulations in order to improve their work performance. The theme of the workshop was: *“Strengthening Integrity in the Management of Public Procurement”*.

The workshop which was conducted in Morogoro Municipality from 8th to 10th May 2013 was officially opened by Morogoro Regional Commissioner Hon. Joel Bendera. Following presentations made by various institutions, participants discussed various issues pertaining to procurement practice in the country and finally made workshop resolutions as shown in Table 4-3.

Table 4-3: Resolutions of the 2013 Annual Governance Workshop

<i>Principle</i>	<i>Resolutions</i>
Transparency	Government to take steps to develop and implement an adequate policy framework for enhancing integrity throughout the procurement cycle, from needs assessment, to contract management and payment
	PEs should take into account the integrity principles: transparency; Good management; Compliance and Monitoring ; Accountability and Control, when conducting public procurement

Principle	Resolutions
	The Institutions involved in oversight and accountability should disseminate the integrity principles to the private sector which is on the supply side of the procurement functions
Good Management	PEs should ensure that public funds are used efficiently in public procurement according to the purposes intended, when insuring minimization of waste
	Procurement officials should meet high professional standards of knowledge, skills and integrity
Compliance And Monitoring	PEs should put mechanism in place to prevent risk to integrity in public procurement
	PEs should cooperate with the private sector to maintain high standard of integrity particularly in contract management
	PEs should device mechanism to monitor public procurement activities and detect misconduct and take appropriate actions accordingly
Accountability	PEs adopt a clear chain of responsibility together with effective control mechanism
	Provide information to CSOs media and the wider public to enable them scrutinizing public procurement
	PEs should handle complaints in a fair and timely manner

4.4 Provision of Advisory Services

4.4.1 General Advisory Services

The Authority is mandated to offer advisory Services to all PEs and other stakeholders of procurement in the country. During the FY 2012/13, the Authority has continued to provide advisory services on the use of SBDs, the use of various Guidelines issued by the Authority; the application of PPA, Cap 410 and its Regulations; and on various applications for retrospective approvals.

Generally there has been a decreasing trend in the request for advisory services compared to last financial year, reflecting improvement of most PE in understanding of PPA 2004 in carrying out procurement.

Areas where there are repeated enquiries by PEs include the following:-

- a) Request for advice on variations of contracts;
- b) Request for procurement of services and maintenance of government motor vehicles;
- c) Procedure for establishment of tender boards;
- d) Request for approval of a different version of a contract document;

- e) Request for advice on engagement of deleted Contractors to continue implementing ongoing projects;
- f) Request for advice on delegation of procurement functions of procuring entity;
- g) Request for advice on procedures for CUIS;
- h) Request for application of registration of companies for preferential schemes;

Details of the advisory services is provided in Annex 4-3.

4.4.2 Review of Applications for Retrospective Approvals

The Authority in collaboration with the Government Assets Management Department of the Ministry of Finance and the Technical Audit Section in the Internal Auditor General's Office, continued to advise the Paymaster General (PMG) on received applications for retrospective approval as mandated by Regulation 42(1) of G.N. No. 97 of 2005 and Regulation 95(1) of G.N. No. 98 of 2005.

During the review period nine applications for retrospective approvals shown in Annex 4-4 were dealt with. The applications comprised of:-

- a) Six new applications received in financial year 2012/2013; and
- b) Three pending applications carried forward from the previous financial year due to failure by respective accounting officers to submit supporting documentations and to implement directives issued to them by the Authority and PMG.

Out of the nine applications dealt with during the review period, PMG was advised to grant retrospective approval to one application with a total value of TZS 5,317,118,939. PMG was however advised not to grant approval to three applications, which were recommended for further investigations. The applications were in respect of:

- i) Tender for emergency procurement of equipment and container stacking space to mitigate apparent congestion at Dar es Salaam Port by the Port Authority with a total value of TZS 37,453,754,873;
- ii) Tender for emergency procurement of four 15MVA, 33/11KV transformers for USD 1,260,000.00 by TANESCO; and
- iii) Tender for emergency procurement of a service provider for repairing 15000KVA, 33/11KV transformer at the City Centre Substation by TANESCO for TZS 264,320,000.00.

The remaining five applications were still in the process of review.

The trend indicates that the number of received applications for retrospective approval has decreased compared with the last financial year. The same weaknesses reported in previous years were also observed during the review period, and they included:-

- a) Poor planning of procurement which in some cases resulted in emergency procurement;
- b) Lack of justifiable basis for emergency procurement;
- c) Lack of justifiable basis in using of single source method;
- d) Necessary approvals in the procurement process were not obtained;
- e) Interferences of procurement functions between accounting officers and tender boards;
- f) Mismanagement of procurement undertakings; and
- g) Failure to pay suppliers or service providers on time.

Since the provisions of the Regulations, which provide for granting of retrospective approval are intended to cater for cases of emergency procurement, the new Public Procurement Act 2011 that was passed by the Parliament in November, 2011 has provided for a clear procedure to procure under emergency circumstances and make clear delineation of cases of emergency and non-emergency procurement. However, the involvement of GPSA in such procurement will not be feasible, as it will defeat the purpose for which the provisions on emergency procurement were intended.

4.5 Administrative Review and Procurement Capability Assessment

4.5.1 Administrative Reviews of Procurement Complaints

Section 81 of PPA empowers the Authority to make administrative review of procurement complaints. During the reporting period, the Authority received Seventeen (17) applications for administrative review whereby:

- a) Eleven (11) were reviewed and decision delivered by the Authority in accordance with Section 81 of PPA;
- b) Five were referred to PPAA because the procurement contracts were already in force; and
- c) One application against the Songea District Council was not reviewed due to failure by the Accounting Officer to submit the requested documents for review.

The received applications for administrative review were in respect of the following tenders:-

- a) Tender no AE-027/2011-12/JNIA/68 for provision of ground handling services at Julius Nyerere International Airport, Dar es salaam (JNIA);
- b) Tender no PA/004/2011-2012/W/29 for sub contractors for the proposed Kilimanjaro Commercial Complex on Plot No. 7, 8 and 9 Block “C” Agakhan Road, Moshi;
- c) Tender No. IE-009/2011/2012/HQ/G/52 for supply of catheterization laboratory;
- d) Tender no. ME/022/2011/2012/G/14F for procurement of textbooks and teacher’s guides for primary schools;
- e) Tender No. PA/016/2011 12/NCS/09 for provision of internet services to IFM;
- f) Tender No. PA/052/2011-2012/W/4B On Prequalification of Sub Contractors for Installation, Testing and Commissioning of HVAC System for the Proposed Accountancy Professional Centre-Phase II at Bunju, Dar-Es-Salaam;
- g) Tender no. AE/003/2011-12/HQ/G/16) for supply, installation and commissioning of one unit cluster computer with sixteen nodes;
- h) Tender no. RAS/016/2011/12/W/03A for the electrical installation for Tabora Regional Commissioner’s residential block;
- i) Tender No. ME.014/PF/2011/12/PPP/1 for development and operation of an integrated commercial complex on Public Private Partnership under BOT at Oyesterbay;
- j) Tender no. *PA/044/2012/2013/NC/01 for provision of pre-shipment verification of conformity to standards (PVoC) for used motor vehicles;*
- k) Tender for Provision of Services in Strengthening the Development of Grassroots Microfinance Institutions (GMFIs);
- l) Tender no. ME/007/2011-2012/HQ-C/32 for provision of consultancy services for managing HWI project on behalf of workforce coordinating team;
- m) Tender no. PA/052/2011/2012/W/4B Sub-contract for supply, installation, testing and commissioning of air condition and ventilation (HVAC) system at proposed accountancy professional centre-phase II at Bunju-Dar es Salaam;
- n) Tender no. PA/066/2011-2012/HQ/W/26 for proposed design and construction of Ushindi residential apartments block on plot no. 36 & 37 along new Bagamoyo Road, Kinondoni, Dar es Salaam;
- o) Tender no. PA/004/2012-2013/HQ/W/03 Lot 1 for pre-qualification of sub contractors of air conditioning installation for the proposed construction of Tourist Hotel along Station Road at Capri Point area in Mwanza City;

- p) Tender No. PA/052/2011/2012/W/4B for supply, installation, testing and commissioning of air conditioning and ventilation (HVAC) systems for the proposed accountancy professional centre-phase II at Bunju, Dar-Es-Salaam;
- q) Tender No. AE/025/2012-2013/HQ/W/01 for pre-qualification of contractors for construction of SUMATRA house

As was the case in the previous review, there have been repeated complaints on the selection of sub-contractors for provisional and prime cost sums in works contract. Regulation 98 of G.N. No. 97 of 2005 which provides for tendering procedures for selected sub-contractors and suppliers for provisional and prime cost sums in works contracts has been seen as a bottleneck to specialist contractors to participate and compete in works contracts. Following the enactment of the new Public Procurement Act, 2011, there is a proposal to incorporate in the draft regulations under the new Act, a clause which will allow selection of subcontractors to be carried out directly by the employer. Other complaints were mainly centered on tender documents and dissatisfaction with decisions issued by accounting officers on complaints submitted to them.

The Authority also maintains a Register of procurement complaints that have been reviewed by the Authority and appeal decisions by PPAA. The above mentioned tenders and the tenders listed hereunder, are some of the tenders involved in the complaints review process and maintained in the Register during the review period:-

- a) Tender no. PA038/HQ/2010/C/3 for provision of consultancy services for the proposed construction of the PPF Ununio Water Front Project on Plots 16,17 and 18 Ununio Area, Kinondoni, Dar es salaam;
- b) Tender No. PA-008/2011/2012/W/09 for the proposed construction of MOI Phase III-Hospital Block within Muhimbili Complex;
- c) Tender no. LGA/034/2012/2013/NC/01 for outsourcing revenue collection to Agents , lots VI for collection of Motor Vehicle Parking Fees and for VII for Parking fees at the Central Bus Stand;
- d) Tender No. LGA/090/C/2011/2012/14 for Consultancy services for construction of Magu District Council office block and conference hall;
- e) Tender no. PA/031/2011-12/Q/W/03 for the maintenance of TPDC Staff Housing-Mikocheni Estate;
- f) Tender No. ME-024/2011-2012/SEDP II/G/02 for the supply of computers and multimedia facilities specifically confined to Lot No. 2 which was for supply of 50 units of DVD/CD players, 50 TV sets and 50 units of stabilizers;
- g) Tender no. PA/004/2011-12/HQ/W/20-LOT 2 for the proposed heating, Ventilation and Air Conditioning Installation for the proposed Construction of Kilimanjaro Commercial Complex in Moshi Municipality;

- h) Tender no. PA/016/2011-2012/NCS/09 for provision of Internet Services;
- i) Tender No. PA/004/2011-2012/W/25 Lot I for Air Conditioning and Ventilation Installations for the proposed Ilala Regional Offices and Benefit Paying Officer (Mafao House) on plot No. 40 Uhuru Street in Ilala Municipality, Dar es Salaam;
- j) Tender No. AE/016/2011-12/DSM/NC/06 for Disposal by Sale of Sludge/Slops at KOJ (Lot 1) and/or Container & General Cargo Terminals (Lot 2) at Dar es Salaam Port;
- k) Tender no. ME/022/2011-2012/G/14 (A-L) for Procurement of Text Books and Teachers' Guides for Primary Schools;
- l) Tender no. LGA/128/2012/2013/NC/01 for revenue collection for financial year 2012/13 lot 9 which was for collection of Bill Boards revenue;
- m) Tender for Supply, Installation and Commissioning of Network Equipments and Optic Fibre Cable (OFC) & Related Civil Works for Higher Learning and Research Institutions;
- n) Tender No. VSWZ/MBY/01-23/2012-13 for the supply of goods and provision of services, Lot 8 for provision of security services;
- o) Tender no. RAS/016/2011/12/W/03A for electrical installation for regional commissioner's residential house;
- p) Tender for supply and installation of various furniture at Dar es Salaam, Singida and Mwanza campuses;
- q) Tender for supply of cashew nut pesticides and blowers;

Out of 34 complaints received and registered, eleven (11) were on non-consultancy services, twelve (12) on works, seven (7) on goods and four (4) on consultancy services. The trend indicates that most of the submitted complaints were on non-consultancy services and works. Furthermore, it has been observed that twenty two (22) complaints were against decisions on tenders by parastatal organizations, six (6) were against decisions by Ministries and six (6) against decisions by local government authorities.

Challenges in handling procurement complaints

a) The Authority is mandated under PPA, Cap 410 to provide advice on application of PPA and its Regulations and on general procurement issues. The Authority is also mandated under PPA to conduct administrative review on procurement complaints. The Authority had however in some occasions, found itself in conflict of interest while exercising these two mandates. The new Public Procurement Act, 2011 has relinquished the Authority from complaints review process and once the Act becomes operational, it will remain with only the advisory role.

b) As was the case in last year, the review of complaints has revealed serious breaches of the law including failure by Heads of PEs to issue tender documents which meets the requirements of the PPA, 2004. In nine (09) PPAA rulings/decisions brought to the attention of the Authority, PPAA had ordered respective PEs to restart the tender process on six applications and compensation to the aggrieved bidders, on three (3) cases.

Details of the administrative review cases handled by the Authority and appeal cases handled by PPAA are shown in **Annexes 4-5 and 4-6** respectively.

4.5.2 Procurement Capability Assessment

On the basis of its mandate under Section 7 of PPA 2004 of advising public entities on procurement policies, principles and practices, the Authority developed a Procurement Capability Assessment Programme (PCAP) to assist public organizations to improve their structures, procurement processes, internal controls and ultimately performance aiming at improving delivery of public services, increased cost-effectiveness of procurement and ensured fair and efficient procurement practices. Capabilities in key areas are assessed against common criteria and standards which allow public bodies to identify where best practice already exists, where there are gaps and where continuous improvements and efficiencies can be implemented. At the end of the assessment, organisations are getting the opportunity to develop and implement improvement plans as a result of the PCAP.

During the FY 2012/2013 the Authority carried out PCAP in three procuring entities namely; Tanzania National Parks (TANAPA), Bank of Tanzania and the Ministry of Energy and Minerals. The Authority was invited to carry out procurement capability assessment in order to identify areas contributing to inefficiencies in the procurement processes and recommend improvement measures. Specifically, the assignment involved assessing the suitability and effectiveness of the procurements; capacity and efficiency of Tender Boards (TB) and Procurement Management Units (PMU) in managing procurement processes; effectiveness of procurement planning; efficiency in managing the procurement cycle; adequacy of contracts management; adequacy of the internal controls as far as the procurement function is concerned, and; training needs for the TB, PMU staff and staff in user departments at all levels. The outcomes of the assessments were as outlined below:-

4.5.2.1 President's Office – Public Service Management

On 22nd November, 2012 the Authority received letter from President's Office, Public Service Management (PO-PSM), requesting the Authority to carry out procurement and performance audit for all World Bank funded Projects implemented during the FY 2011/2012 and FY 2012/2013 First and Second Quarters under IDA credit. The objective of the audit was to determine whether the procedures, processes and documentations for procurement and contracting were in accordance with provisions of the World Bank Procurement Guidelines (where applicable) as well as Public Procurement Act 2004, its attendant Regulations and the standard documents prepared by the Authority, and that procurement carried out achieved the

expected economy and efficiency (value for money for the allocated resources), and the implementation of contracts conforms to the terms and conditions.

The Authority conducted the audit in March 2013 by reviewing contracts awarded by the PO-PSM for the FY 2011/2012 and 2012/2013 up to second quarter by: Reviewing 11 Goods contracts from entry into force of a procurement contract to goods deliver, this entails procedures for inspection and acceptance of the goods, availability of acceptance reports and lastly compliance of the goods to specifications; visiting the Work project site in Dodoma to assess the extent of the completed works and determine their compliance with specification, design, and drawings (technical objectives) and gain an appreciation of the environmental and social impacts; Reviewing all the 10 Consultancy service contracts information, terms of reference, staffing level, final reports and other submittals done by Consultants to establish the expected and achieved objectives in terms of estimated cost, estimated time, technical objectives, environmental objectives, social objectives; and Making overall assessment of how well the contracts/project has achieved its objectives.

In general terms, the outcome of the audit indicated good performance at 84% compliance level. However, there were revealed a number of weaknesses especially in contract management which if not properly addressed could affect negatively the intended objectives of the project. The compliance levels for the 13 assessment indicators were as follows: Establishment and composition of Tender Board (TB) 100% ; Establishment and Composition of Procurement Management Unit (PMU) 100%; Functioning of AO, TB, PMU, User Department and EC 85%; Preparation of and Adherence to Annual Procurement Plan (APP) 75%; Approvals 77%; Advertisement of Bid Opportunities 100%; Publication of Awards 95%; Time for Preparation of Bids 91%; Method of Procurement 95%; Use of Standard Tender / Contract Documents 100%; Records Keeping 65%; Quality Assurance and Control 52%; and Contract Implementation 60%.

4.5.2.2 TANAPA

The assessment covered TANAPA headquarters and five national parks of Mahale, Kilimanjaro, Katavi, Ruaha and Serengeti for procurements done from 2010/2011 to 2012/2013.

Generally, the assessment revealed that inadequate knowledge in the application of the Public Procurement Act (PPA) and its Regulations (knowledge gap) was the major challenge facing TANAPA and it is the main cause of inefficiencies in the procurement processes; The tender board at HQ is overloaded; PMU at HQ is not properly structured to support the procurement and stores functions efficiently; the delegated tender boards at the Parks were not properly established; there is an increase in using Force Account for executing works projects without a similar increase of the required resources (staff & equipment); there were inefficiencies at the HQ in processing tenders whose procurement processes originated from the Parks (exceeded parks' thresholds); procurement planning was ineffective; contracts management was weak, and; the Internal Audit Unit lacked necessary capacity to audit the procurement function effectively.

After the assessment, improvement measures were recommended which included: Reducing the tender board workload (at HQ) by applying framework contracts and increasing thresholds for the Parks; Restructuring the PMU to increase efficiency and separating the procurement and stores functions; Building the capacity of user departments and PMU to handle procurements at both, headquarters and Parks; Revisiting the procurement planning process by integrating it with the budget process and building the capacity of staff in procurement planning; Building the capacity of staff in contracts management; Increasing the capacity of the Unit responsible for works to match with the workload or contract out excess workload gradually; Building the capacity of the Internal Audit Unit to audit procurement functions effectively and enforce its recommendations, and; to properly establish the delegated tender boards at the Parks.

4.5.2.3 Bank of Tanzania

The assessment covered the BOT headquarters and from Branch offices of Mwanza, Arusha, Mbeya and Zanzibar for procurements done from 2010/2011 to 2012/2013 respectively.

Generally, the assessment revealed that the Delegated Tender Boards and Central Tender Board were not very effective; similarly, the PMU structure did not support efficiently all procurement functions at the HQ and Branches through Delegated Procurement Management Units (DPMU). Staff in Procurement Management Units in most of the Branches especially Head of Delegated PMUs and User Departments were inefficient and lacked necessary capacity to support the procurement functions; procurement planning did not capture all activities carried out at the Bank. In addition, contracts management was very scrawny.

After the assessment, improvement measures were recommended to the Bank which included: restructuring of PMU within the HQ and the branches and recruiting more manpower to match with the workload; aggregating all requirements and ensuring that APP is adhered; using appropriate procurement methods in order to reduce number of procurement transactions; applying Framework Agreement for Procurement of Common Use Items and Services (CUIS) under the Government Procurement Services Agency (GPSA); delegating some of CTB's functions to DTB's; building DTBs capacity to handle procurement function in Branches; Secretaries of DTBs at Mbeya, Mwanza and Zanzibar Branches should be procurement specialists; ensuring effective use of Standard bidding document issued by the Authority; ensuring they are appropriately customized; building the capacity of staff in contracts management and Internal Audit Unit to audit procurement and review its Procurement Manual (DPM). The members of DTBs at Branches should be reduced to be to minimum of five including Chairperson and Secretary instead of eight; Building the capacity of user departments and PMU to handle procurement at both, headquarters and branch offices; PMU to monitor and manage all procurement activities and operations of the DPMU.

4.5.2.4 Ministry of Energy and Minerals:

The assessment covered the Ministry's headquarter and eight zonal offices: Zonal Mines Office – Eastern Zonal (ZMO) with resident offices in Dar es Salaam, Morogoro, Tanga and Handeni; Zonal Mines Office – South-Western Zonal with resident offices in Mbeya and

Chunya; Zonal Mines Office - Lake Victoria Zonal with resident offices in Mwanza, Geita, Musoma and Bukoba; Zonal Mines Office - Northern Zonal with resident offices in Arusha and Mererani; Zonal Mines Office - Southern Zonal with resident offices in Mtwara, Tunduru and Songea; Zonal Mines Office - Central Western Zonal with resident offices in Shinyanga, Kahama and Tabora; Zonal Mines Office - Western Zonal with resident offices in Mpanda and Kigoma and Zonal Mines Office - Central Zonal with resident offices at Singida. The assignment covered procurements done from 2010/2011 to 2012/2013.

Generally, the assessment observed that there were neither Delegated Tender Boards nor Delegated Procurement Management Units in Zonal Mines Offices (ZMOs) and Regional Mines Offices (RMOs). The Ministry Tender Board (MTB) was not very efficient and did not manage most of procurement activities in ZMOs and RMOs. Similarly, the PMU structure did not support efficiently all procurement functions at the HQ and ZMOs and RMOs even for those activities which were formally delegated to ZMOs and RMOs. The Ministry established two organs handling the same procurement activities at HQ, PMU and Ministerial Procurement Management Unit.

Procurement functions in ZMOs and RMOs were done by User Departments through Supplies Officers in some ZMOs and Account Clerks who were inefficient and lacked necessary capacity to support the procurement function. In ZMOs and RMOs there were no procurement plans prepared while at the Headquarter the prepared procurement plan did not capture all activities carried out by them which accounted to 13% only of the total procurement done by the Ministry.

After the assessment, improvement measures were recommended to the Ministry of Energy and Minerals which included: establishing Delegated TBs at ZMOs; establishing Delegated PMU at zonal offices and dissolving MPMU at HQ; using appropriate methods of procurements to reduce numbers of procurement transaction; using Framework Agreement for Procurement of Common Use Items and Services (CUIS) under the Government Procurement Services Agency (GPSA); preparing realistic annual procurement plan and adhering to it; ZMOs and RMOs to use standard quotations and contract document; ensuring that complete and accurate information is kept for each contract in its specific procurement contract file; Staff responsible for procurement in ZMOs and RMOs should undergo procurement contract management training; ensuring that all payments are made on time and ensuring that the Internal Audit Unit carries out procurement audits.

4.6 System for Checking and Monitoring Procurement Activities

4.6.1 Assessment of implementation of the system

The Authority prepared a system for checking and monitoring in order to monitor the public procurement processes as well as to be used by PEs to monitor the compliance of their procurement activities with PPA, 2004. Under this system each PE is required to prepare Annual Procurement Plan (APP) to guide them in their procurement undertakings during that financial year. The system also requires PEs to prepare and submit monthly progress reports for

ongoing procurements showing clearly tenders in process and those which have been awarded. A comprehensive report is required for all awarded tenders showing clearly the whole process from advertisement, award and contract implementation stages.

4.6.2 Submission of APP and Progress reports

All procuring entities are required to prepare and submit to the Authority their APPs for review and monitoring purposes. During the FY 2012/2013 a total of One Hundred and Forty One (141) Annual Procurement Plans (APP) were received from procuring entities and reviewed by the Authority. There is a slight improvement of 41% in this area compared to last year. Out of the submitted 141 APPs, One Hundred and Twenty (120), which represent 85% of all received APPs were received manually and the remaining Twenty One (21) which represent 15% of all received APPs were received through PMIS. However, many PEs did not comply with this important requirement compared to the total number of PEs (445). List of PE's which submitted APP is shown in **Annex 4-7**

During the financial year 2012/13 the Authority received a total of twenty four (24) monthly and quarterly procurement reports from PEs. This response is very low and shows no improvement as many PEs are still not complying with this important requirement. The list of 24 PEs which submitted monthly and quarterly reports are as shown in **Annex 4-8**.

4.6.3 Advertising Tenders in Procurement Journal and Website

Regulation 9(a) of GN No. 97 and 7(a) of GN No. 98 of 2005 require all PEs to ensure publication of invitations to tender in the Authority's Journal and Website. During the FY 2012/2013 a total of one thousand eight hundred and four (1804) tender notices were collected reviewed and some of them were posted on the Website and Journal of the Authority. Out of these seven hundred and three (703) which represent 39% of all tender notices were for procurement of works; five hundred and eighteen (518) representing 28.7% of all tender notices were for procurement of goods; three hundred (300) representing 16.6% of all tender notices were for procurement of consultancy services; two hundred and seventy four (274) representing 15.2% of all tender notices were for procurement of non-consultancy services and nine (9) representing 0.5% of all tender notices were for disposal of assets.

4.6.4 Debarment of firms/ individuals from participating in public procurement

The Authority through its monitoring activities has continued to receive complaints from procuring entities on poor performance of contractors, consultants and suppliers resulting to termination of contracts with consequent losses to the Government. However, as previously reported, it has been observed that termination of contracts alone is not effective in addressing the problem because after being terminated by one entity, contractors, consultants or suppliers opt to participate in tenders floated by other procuring entities. In a move to address the problem, the Authority from the last financial year decided to enforce the requirements under Regulation 120 of GN. No. 97 of 2005 which prohibit PEs to procure from a person or firm

whose contract has been terminated by a PE for failure to comply with the provisions in the contract without justifiable and acceptable reasons. The same regulation requires PPRA and the Attorney General to take appropriate action for the firm/ individual whose contract has been terminated by a PE.

On the basis of the above observations, the Authority requested all procuring entities to submit the names of the person(s) and firms(s) whose contracts were terminated for the purpose of enforcing the requirement of Regulation 120 of GN. No. 97 of 2005. Together with the names, the following information in relation to the terminated contracts was also requested; description of the contract and contract number, a brief explanation of the reasons for termination, measures which were taken before terminating the contract, date of the contract and the date when the contract was terminated.

The Authority thereafter received information on several terminated contracts from PEs and after the analysis and discussion of the submitted information, the Board of Directors of PPRA on 27th September 2013, decided to debar 35 firms/ individuals from participating in public procurement for a period of one year with effect from 27th September 2013. Details of the terminated contracts are given in Table 4-4 below.

Table 4-4: Debarred Firms/Individuals for breaching contracts

S/N	Firm's Name	Address	Ineligibility Period		Grounds
			From	To	
1	M/s Rwambali Investments Ltd,	P.O. Box 434, Mwanza	27 September 2013	26 September 2014	Terminated by Kwimba District Council through letter with Ref. No. NG/WD/125/237 of 8 th September, 2012 for failure to execute contract No. MZA/KDC/DASIP/GLM/05/2011 for rehabilitation of Dam at Gulumwa Village in accordance to the terms and conditions therein.
2	M/s SAI Consulting Engineers Pvt Limited,	SAI House - Saytam Square, B/H. Rajpath, Club-Bodakdev, Ahmedabad – 380 059, Gujarat, India	27 September 2013	26 September 2014	Terminated by Tanzania National Roads Agency through letter with Ref No TRD/D/GEN/P.197/01/Vol IV/32 of 1 st February, 2013 for failure to comply with terms and conditions of Contracts No. TRD/HQ/1055/2010/11 for Consultancy services for Supervision of Upgrading of Kyaka – Bugene – Kasulo Road to Bitumen standard; Lot-1; Kyaka-Bugene Section (59.1 Km)
3	M/s Las Construction Company Limited,	P.O. Box 852, Dar es Salaam	27 September 2013	26 September 2014	Terminated by Nachingwea District Council through letter with Ref. No. LGF 10/69/7 of 10 th January, 2013 for failure to comply with valid instructions issued by consultant to correct the observed defects; failure to proceed with executing the works and abandoning the site for more than five (5) months under contract No.LGA/051/2011 – 2012/07 for construction of borehole fitted with hand pump for farm 8 villages in Nachingwea District Council
4	M/s PIC Interbuilding & Enterprises,	P.O. Box 3215, Dodoma	27 September 2013	26 September 2014	Terminated by Tunduru District Council through letter with Ref. No. R.VOL.I/151/21 of 4 th July, 2012 for failure to hand over Contract No. LAG/106/RTF/08/2011/2012 for the Routine Maintenance of Mwongozo – Mchuruka Road 2km, Spot Improvement of Mwongozo – Mchuruka Road 1km and Spot Improvement of Chemichemi – Msinji Road 6km (Ligoma – Msinji Section) despite effecting liquidated damages of 0.15% of contract sum per day up to its limit of 10%; also by demobilizing the work without prior concern of the Project Manager and being out of project site up to 4 th June, 2012(date of termination letter).
5	M/s EDCAT International Ltd,	P.O. Box 105455, Dar es Salaam	27 September 2013	26 September 2014	- Intention for termination letter was issued to the firm by Misenyi DC through letter with Ref No KGR/MSY C/ B.I/126 of 5 th

S/N	Firm's Name	Address	Ineligibility Period		Grounds
			From	To	
					<p>December, 2012. Termination letter was issued through letter Ref. No. KGR/MSY/C/B.1/134 of 17th January, 2013 for non-performance of Contract No. LGA/038/CDG/BLD/STH/2010/11/01 for construction of DED's house and four staff houses at Bunazi.</p> <p>- Terminated by Muleba District Council through letter Ref No. KGR/ML/HW/B.47/Vol.II/46 of 13th July, 2012 for non-performance of Contract No. LGA/037/2010/2011/MLB/W/15 for Construction of the District Hospital RCH Block Phase -01 at Muleba.</p>
6	M/s Darworth Limited	P.O BOX 70339 Dar es Salaam	27 September 2013	26 September 2014	Terminated by National Insurance Corporation Tanzania Limited, through letter Ref No.PA/069/PMU/2011/01/51of 4 th February, 2013 for failure to execute contract No. PA/069/HQ/2011/G/02 for design, print and supply of calendars and diaries for the year 2012 Lot No. 1 supply of diaries at a contract price of TZS 12,272,0000.
7	M/s Karen General Supply	P.O Box 16375 Dar es Salaam	27 September 2013	26 September 2014	Terminated by National Insurance Corporation Tanzania Limited through letter Ref No. PA/069/PMU/2011/01/51of 4 th February, 2013 for failure to execute the contract no. PA/069/HQ/2011/NC/01 for provision of design and printing services of NIC calendars and diaries for the year 2013 Lot No. 2 Printing of Diaries at a contract price of TZS 39,353,000.
8	M/s Gelege International Civil Works,	P.O. Box 379, Shinyanga	27 September 2013	26 September 2014	Terminated by Iramba District Council, through letter Ref No.DED/IRA/F.10/53/94 of 4 th March, 2013 for failure to comply with terms and conditions of the contract No.LGA/118/2009/2010/W/10 – LOT 4 for construction of Roads in Iramba District Council
9	M/s CMG Construction Co. Limited,	P.O. Box 235, Mwanza	27 September 2013	26 September 2014	Terminated by Bariadi District Council through letter Ref No.F.10/29/Vol IX/139 of 29 th November, 2012 for failure to execute the respective contracts in accordance to the terms and conditions therein under contract No.LGA/111/2011/2012/W/23LOT03 for routine, spot and periodic maintenance of Somanda – Nyangomakolwa – Bumera – Laini and Mwaswale – Lung'wa Roads
10	M/s Rumu Construction	P. O. Box 6491, Mbeya	27 September 2013	26 September 2014	Terminated by Mbeya District Council, through letter MDC/R 40/6/42 of 22 nd March, 2012 for failure to complete

S/N	Firm's Name	Address	Ineligibility Period		Grounds
			From	To	
	Co. Limited,				the works on time as per Contract agreement No. MDC/2012/2013/1 for the construction of Ilungu Bridge in Mbeya District Council.
11	M/s Publik Agency and Court Brokers Co. (T) Limited,	P.O. Box 15, Mbeya	27 September 2013	26 September 2014	Terminated by Kibaha Town Council through letter Ref. No. KTC/S.30/2/65 27 th July, 2012 for failure to execute contract for Revenue Collection on Forest Products and contract for collection of Parking Fees respectively, in accordance to the terms and conditions therein
12	M/s New Metro Merchandise Limited,	P.O. Box 80134, Dar es Salaam	27 September 2013	26 September 2014	Terminated by Kibaha Town Council through KTC/S.30/2/65 27 th July, 2012 for failure to remit an agreed amount on time in accordance to the terms and conditions of contracts for Revenue Collection for Hotel Levy and License Fees of Intoxicating Liquors; and contract for Revenue Collection for Mailimoja Bus Stand.
13	M/s Fyosa Limited,	P.O. Box 6840, Morogoro	27 September 2013	26 September 2014	Terminated by Mkuranga District Council through letter Ref No.MDC/CTB/85/VOLII of 24 th July, 2012 for failure to complete the works on time as stipulated in the Contract No. MDC/R/17/2010/2011 for Routine maintenance of Kiparang'anda - Bupu Road, Routine Maintenance of Mwarusembe – Mkugiro Road, Spot Improvement of Mkiu – Mkiu Road and Periodic maintenance of Kisere – Kiziko Road; and Contract No. MDC/R/19/2010/2011 for Routine Maintenance of Kimanzichana – Mkamba Road - 15kms and Periodic Maintenance of Mbulani – Bupu 2kms.
14	M/s Automate Co. Limited,	P.O. Box 35174, Dar es Salaam	27 September 2013	26 September 2014	Terminated by Mkuranga District Council through letter Ref No. MDC/CTB/85/VOLII of 24 th July, 2012 for failure to remit/pay the Council the revenue collection as stipulated in the contract for Revenue collection.
15	M/s Matoke Construction and Professional Limited	P.O. Box 40, Utete - Coast	27 September 2013	26 September 2014	Terminated by Mkuranga District Council, through letter Ref No.MDC/CTB/85/VOLII of 24 th July, 2012 failure to complete the works on time as stipulated in the contract Nos. MDC/R/03/2009/10; and MDC/R/106/2009/10 for the Construction of Kiguza – Hoyoyo Road
16	M/s Dakama Traders,	P.O. Box 760089, Dar es Salaam	27 September 2013	26 September 2014	Terminated by Kongwa District Council through letter with Ref No HW/KOG/F.20/23 VOLIII/56 22 nd August, 2012 for abandoning the site and failure to complete the works as stipulated in the contract

S/N	Firm's Name	Address	Ineligibility Period		Grounds
			From	To	
					No. LGA 022/2011/2012/HQ/W/10/12 for the Construction of Two Bridges of Mautya and Songambebe Villages
17	M/s Muka Techno Co. Limited,	P.O. Box 70572, Dar es Salaam	27 September 2013	26 September 2014	Terminated by Kongwa District Council, through letter Ref No. HW/KOG/F.20/23 VOLIII/56 22 nd August, 2012 for abandoning the site and failure to complete the works as stipulated in the contract No. LGA 022/2011/2012/HQ/W/10/6 for completion of Road Works in Kongwa District Council
18	M/s EB Building and Construction Co. Limited,	P.O. Box 1868, Tanga	27 September 2013	26 September 2014	Terminated by Kongwa District Council, through letter Ref No. HW/KOG/F.20/23 VOLIII/56 22 nd August, 2012 for failure to complete works as stipulated in the contract No. LGA/022/2011/2012/HQ/W/01/11 for Spot Improvement of Pandambili – Lenjulu – Kiteto, Ngomai Ngese and Makawa – Mtanana, and Routine Maintenance for Kibaigwa Township and Ngomai – Hembahemba and Periodic Maintenance for Ngomai – Njage Road.
19	M/s Blue Net Construction Co Limited,	P.O. Box 328, Iringa	27 September 2013	26 September 2014	Terminated by Pangani District Council, through letter Ref No.HWP/P.40/2/VOL.III/12 of 21 st October, 2011 for failure to commence/execute the works in accordance to the terms and conditions of the contract No. LGA – 129.2011/2012/LGCDG/5 for Construction of Mkalamo Market Phase II at Mkalamo Village
20	M/s Tegira Investment Limited,	P.O. Box 76749, Dar es Salaam	27 September 2013	26 September 2014	Terminated by Kibaha Town Council, through letter Ref No. KTC/S.30/2/65 of 27 th July, 2012 for failure to remit an agreed amount on time in accordance to the terms and conditions of the contract for Revenue Collection for Market Levy.
21	M/s Ridhiwan Saad,	P. O. Box 103, Sanya Juu, Siha	27 September 2013	26 September 2014	Terminated by Siha District Council, through letter SDC/T.20/6/VIII/44 of 13 th February, 2012 for failure to submit revenue collection as per Contract agreement No. LGA/050/010 - 11/N/07 for revenue collection at Ngaranairobi Market in Siha District Council.
22	M/s Nicholas H Ndauka,	P. O. Box 4, Sanya Juu, Siha	27 September 2013	26 September 2014	Terminated by Siha District Council, through letter SDC/T.20/6/VIII/44 of 13 th February, 2012 for failure to submit revenue collection as per Contract agreement No. LGA/050/010 - 11/N/03 for revenue collection at Makiwaru Auction in Siha District Council.
23	M/s Motomoto	P.O. Box 80161,	27 September 2013	26 September 2014	Terminated by Mpanda Town Council, through letter

S/N	Firm's Name	Address	Ineligibility Period		Grounds
			From	To	
	Civil Eng Contractor,	Dar es Salaam			RK/MTC/2011/2012/W/F.20/133/14 of 26 th November, 2012 for abandoning the site for more than twenty eight (28) days without any reasons under contract No.LGA/101/2011/2012/DEV/W/11 for rehabilitation of two – way road at Kasimba Headquarters (2Km)
24	M/s Anube Business Company Ltd,	P.O. Box 68018, Dar es Salaam	27 September 2013	26 September 2014	Terminated by Iramba District Council through letter with Ref No.DED/IRA/F.10/53/94 of 4 th March, 2013 for failure to comply with terms and conditions of the contract No.DED/IRA/LGA/118/2012/2013/31 for the Revenue Collection of Agricultural Products in East Iramba
25	M/s Quality Works Co. Ltd,	P.O. Box 325, Masasi	27 September 2013	26 September 2014	Terminated by Lindi Municipal Council, through letter with Ref No.LMC/C.90/93/29 of 30 th May, 2013 for failure to complete the work as per Contract No. LGA/053/2010/2011/HQ/MW/39 for construction of Medical Store in Lindi Municipal Council.
26	M/s M R Building & Engineering Co. Ltd,	P.O. Box 483, Mtwara	27 September 2013	26 September 2014	Terminated by Lindi Municipal Council, through letter with Ref No.LMC/C.90/95/30 of 30 th May, 2013 for failure to complete the work as per Contract No. LGA/053/2010/2011/HQ/MW/34 for construction of clinical officer's house at Nachingwea Dispensary in Lindi Municipal Council.
27	M/s Unique Engineering & Construction Limited,	P. O. Box 2421, Dar es Salaam	27 September 2013	26 September 2014	Terminated by TANROADS – Kilimanjaro, through letter with Ref No.TNRA/KIL/MTCE/R262/2011/2012/66/47 of 4 ^h December, 2012 for failure to complete the works on time as per Contract agreement No. TNRA/KIL/MTCE/R262/2011 – 12/66 for Spot Improvement on Sanyajuu – Kamwaga Road.
28	M/s Yomani Holding (T) Limited,	P. O. Box 276, Tarime	27 September 2013	26 September 2014	Terminated by Bunda District Council, through letter with Ref No.LGA/065/2012 - 2013/W/RF//02/19 of 7 th June, 2013 for failure to complete the works on time as per Contract agreement No. LGA/065/2012 - 2013/W/RF/02 for routine, spot installation of culverts on Bukama – Mugeta Road in Bunda District Council.
29	M/s Ardhi Water Wells,	P. O. Box 38520, Dar es Salaam	27 September 2013	26 September 2014	Terminated by Songea Municipal Council, through letter with Ref No.SO/MC/W.10/1/11/83 of 30 th April, 2013 for failure to execute the works contrary to Contract agreement for drilling of exploratory and productive 20 boreholes in

S/N	Firm's Name	Address	Ineligibility Period		Grounds
			From	To	
					Songea.
30	M/s Dancon Builders Co. Limited,	P.O. Box 8109, Dar es Salaam	27 September 2013	26 September 2014	Terminated by Mkuranga District Council, through letter Ref No. MDC/CTB/85/VOLII of 24 th July, 2012 for failure to complete the works on time as stipulated in the contract No. MDC/A10/13/VII/60 for Construction of Water Department Office
31	M/s Fidelity Services,	P. O. Box 30277, Kibaha	27 September 2013	26 September 2014	Terminated by Kibaha Town Council, through letter Ref No.KTC/T.20/101 of 2 nd April,, 2013 for failure to execute contract on time as per agreement under L.P.O No.10390 of 15 th March, 2013 and Call of Order No.LGA/011/2012/2013/G/11 of 13 th March, 2013 for Supply of tyres.
32	M/s Richer Investment Co Limited,	P.O. Box 7257, Dar es Salaam	27 September 2013	26 September 2014	Terminated by Iramba District Council, through letter Ref No.DED/IRA/F.10/53/94 of 4 th March, 2013 for failure to comply with terms and conditions of the contract No.LGA/118/2009/2010/W/10 – LOT 2 for construction of Roads in Iramba District Council.
33	M/s Onsite Logistics and Supply Co Limited,	P. O. Box 4426, Dar es Salaam	27 September 2013	26 September 2014	Terminated by Muheza District Council, through letter Ref No.HW/MUH/S.85/22/91 of 21 st June, 2013 for failure to execute the works contrary to the provisions under Contract agreement No. LGA/01/RF/2012/2013 for the routine, spot improvement and periodic maintenance in Muheza District Council.
34	M/s Sam Contractors Company Ltd,	P.O. Box 3982 Dar es Salaam	27 September 2013	26 September 2014	Terminated by Lindi Municipal Council, through letter with Ref No. LMC/C.90/102/28 of 30 th May, 2013 for failure to complete the work as per contract No LGA/053/2010/2011/HQ/MW/32 for construction of MCDO'S house in Lindi Municipal Council.

4.7 Implementation of Public Procurement Anti-corruption strategy

As part of collaborative work in fighting corruption, the Authority has continued to implement MoU signed with PCCB. During the year under review, the Authority assisted PCCB in providing procuring advices by writing statements and appearing in court of law as witnesses.

Furthermore, all PEs and contracts which scored 20% and above on the red flags scale during audits, thus indicating likelihood of fraud or corruption in its procurement or the procurement of the respective contract, was submitted to PCCB together with audit and investigation reports with suspected fraud, for further investigation.

4.8 Sharing and dissemination of Procurement Information

4.8.1 Tanzania Procurement Journal

The Public Procurement Act CAP 410 provides for establishment of a Journal as a tool for disseminating public procurement information to stakeholders. Accordingly, TPJ is currently published as a pullout in the Daily Newspaper, introduced by the Authority in July 2010 to replace quarterly version of TPJ. During the review period, all weekly TPJ editions with approximately 765,000 copies were circulated countrywide, carrying information which include general procurement related news and events, tender advertisements, awarded contracts and articles on public procurement related issues. Publication of TPJ is guided by a editorial policy which stipulates principles for publication in TPJ and rules on types of information to be published. It also provides for responsibilities of key players in TPJ which include the Editorial Board and its technical committee as well as the editor.



Figure 4-6: A snapshot of one of the TPJ front page

The Journal, whose electronic version is also made available on PPR website (www.ppra.go.tz) every week, has now become popular among the general public and serves as an important reference for procurement stakeholders and researchers.

4.8.2 Public Procurement Education programme

The Authority has developed a public education programme to publicize PPRA's activities and public procurement issues in general to the public. During the review period, five TV programmes, four talk shows and four TV spots were recorded and aired through three local TV stations namely; TBC, ITV and Star TV from January to August, 2013. The aired programmes have educated the public on procurement system in the country with focus on the legal and institutional framework of public procurement system, various tools, strategies and interventions developed and implemented to improve the system. The program has brought a lot impact to the public as it has become aware of public procurement issues and challenges faced by the sector.

4.8.3 Improvement of Documentation Centre

In its efforts to provide the procurement stakeholders with important information, the Authority established the documentation centre to house procurement-related literature materials, newspapers, journals and many other relevant documents. The objective of the documentation center is to select, organize and make accessible library materials to meet the expressed, anticipated needs and interests of the stakeholders and diverse public in relation to the objectives of the Authority. The centre services have been improved with procurement and non-procurement information being retrieved from different databases for library use. During the review period, the centre bought 80 titles of books from online Amazon shop.

Based on its good relation with other libraries and information centres, the authority has embarked on an inter loan library whereby one can exchange or lend certain information for the users whenever that information is not available in the centre. Libraries like CRB library, IFM Library, some institutions such as TACEA and Banks are providing the Authority with their publications.

The documentation centre has recently been focusing on the core services which are Reference Services, and CD-ROMs Reference Material Service. However, it is now in the process of introducing two new services, namely Current Awareness Service (CAS), Selective Dissemination of Information (SDI) and lending services

4.8.4 Roll out of Procurement Management Information System

PMIS is a web-based closed system, developed in 2007/8 to enable PE submit their procurement information online, especially their annual procurement plans (APPs) and progress reports, in line with the System for Checking and Monitoring Compliance. The roll out of the system is through planned training of users and providing continuous support in its operation.

During review period, 52 new PEs were registered in the system, making the total number of the PEs connected to be 344. A complete updated progress of PMIS implementation is shown in Table 4-5.

Table 4-5: Statistics of PMIS implementation

<i>Description</i>	<i>2007/08</i>	<i>2008/09</i>	<i>2009/10</i>	<i>2010/11</i>	<i>2011/12</i>	<i>2012/13</i>	<i>Total</i>
No. of PE attended training	11	171	69	56	19	0	326
No of officers from PEs attended training	14	358	122	102	35	0	631
No. of PE registered in PMIS	11	123	69	60	29	52	344
No. of users from PEs registered in PMIS	14	305	122	85	53	52	631
No. of active PE in using PMIS	16	36	36	65	65	53	271
PE Site Visited	-	51	4	0	91	0	146
Tailor made training participants	-	-	-	-	23	4	27



Figure 4-7: PMIS practical session on progress

Generally, there are challenges for users to adopt the system, which is attributed by a number of factors including lack of necessary ICT skills, poor Internet infrastructure, report-intensive nature of the system which is derived from the System for Checking and Monitoring, transfers of PMU staff etc. Accordingly, the number of PEs that effectively used the system during review period was 52.

The Authority therefore plans to address some of the challenges in FY 2013/14 by reviewing the system, taking into account feedback from users as well as accommodating new functional, legal and technological requirement. It is also planned that PMIS workshop programme will be

conducted in Morogoro, Mwanza, Arusha and Mbeya by December 2013. The training will target PEs whose PMU staff have not received training as well as those who need to refresh their skill. The same platform will be used to sensitize PMU staff on the planned introduction of a full-fledged electronic procurement system in Tanzania.

4.8.5 Website – A one-stop point for information on public procurement

The PPRA website – www.ppra.go.tz and its associated tenders portal – <http://tender.ppra.go.tz>, has continued to become a useful one-stop source of procurement information for a variety of stakeholders. The website is maintained with availability of over 95%, and updated with contents as soon as they become available so as to keep it current and thus relevant to procurement stakeholders.



Figure 4-8: A Snapshot of home page of PPRA website

Since it became operational in 2004, the website has been undergoing regular improvement to better meet expectations of the general public in terms of its usability and the information posted on it. During the review period, the website was updated with a lot of invaluable procurement information such as latest news on various procurement-related events as well as General Procurement Notices and Specific Procurement Notices - whose publication statistics are shown in Table 4-6.

Table 4-6: Statistics of tender information posted on website

<i>Description</i>	<i>2007/08</i>	<i>2008/09</i>	<i>2009/10</i>	<i>2010/11</i>	<i>2011/12</i>	<i>2012/13</i>	<i>Total</i>
GPN	5	19	9	44	48	38	163
SPN	305	649	780	1481	1488	1366	6069
Tender awards	312	329	1482	1195	597	382	4297

4.8.6 Establishment and Operation of Mobile Tender Alert Service

In June 2012, the Authority established and launched a Tender Alert Service to enable subscribers receive early alerts on new procurement opportunities on their mobile phone. The service makes use of a short code 15332 to subscribe to it, and since it became operational, about 5000 message alerts were pushed to 1135 mobile handset owners who had subscribed to the service as of June 2013.



Figure 4-9: Steps to subscribe to Mobile Tender Alert Service

4.8.7 Tanzania Public Procurement Forum – an online discussion platform

In 2009, the Authority established an online discussion forum – <http://forums.ppra.go.tz>, to provide an easy and readily available means for procurement stakeholders, irrespective of their location, to discuss or exchange information using Internet. Areas for discussion defined in the forum include procurement of Goods, Works, Consultancy and Non Consultant services; complaints review; procurement planning; tender processes, procedures and related guidelines; contract management; training; system for checking and monitoring compliance; PMIS; E-Government procurement; fraud, bribery, collusion; and Anti-corruption.

During the review period, 113 registered users, exchanged 119 posts while discussing 39 various procurement-related topics, whereas other users viewed various discussion, as shown in table 4-5 and table 4-6.

Table 4-7: Statistics of posts, topics and registered users on the Forum

<i>Description</i>	<i>2009/10</i>	<i>2010/11</i>	<i>2011/12</i>	<i>2012/13</i>	<i>Total</i>
Posts	257	263	196	119	835
Number of topics	71	57	57	39	224
Number of users	104	199	121	113	537

Table 4-8: Most viewed topics on the Forum

<i>Most Viewed Topics</i>		
Rank	Views	Topic
1	10004	Retention of money security
2	10001	What is the difference between procurement and purchasing?
3	10000	Liquidated and ascertain damages
4	8571	Letter of invitation for quotations.
5	7458	Public Procurement Act 2011 is out.
6	7069	Methods of procurement
7	6889	Predetermined tender value [engineer's estimate]
8	6671	Templates for Preparation of Procurement Plans
9	6259	Posting of Public Procurement Appeals Authority Rulings in the Tanzania Procurement Journal Supplement
10	5721	Common use items by GPSA

It is the expectation of the Authority that constructive discussion among procurement practitioners helps to improve public procurement practices in the country.

4.9 Implementation of E-procurement System in Tanzania

In 2010, the Authority, recognizing the need for the country to embrace ICTs to support public procurement systems, carried out a feasibility study, focusing on determination of country's readiness to implement e-Procurement in Tanzania. Focus areas of the study were legal framework and policy; institutional framework; procurement processes; ICT resources and People's readiness. The study established various gaps and challenges that need to be addressed before the system is implemented.

Some of the interventions already taken towards addressing the challenges includes:-

- Mandates provided to the Authority by new PPA 2011, to establish e-procurement system in the country;
- PPA 2011, unlike PPA 2004, now provides for e-Procurement as one of the methods for carrying out procurement processes. It also recognizes use of electronic and digital signatures; electronic documents; and electronic communication – which are important requirements for carrying out online transactions. However, this recognition may need to be supplemented by other laws related to ICTs or e-commerce in general; so as to realize the necessary cyber security levels required for e-Procurement operation.
- The Authority provided to the Ministry, inputs for regulations on procedures for conducting e-procurement. The Regulations are pending the approval of the Ministry;

During the review period, the Authority continued to develop system concepts, briefly depicted on Figure 4-10, on various key modules, entity relationship and functional issues for possible implementation of e-Procurement system in the Country. Under the concept, envisaged key functional modules include **e-Tendering**, **e-Purchasing** and **e-Auction**.

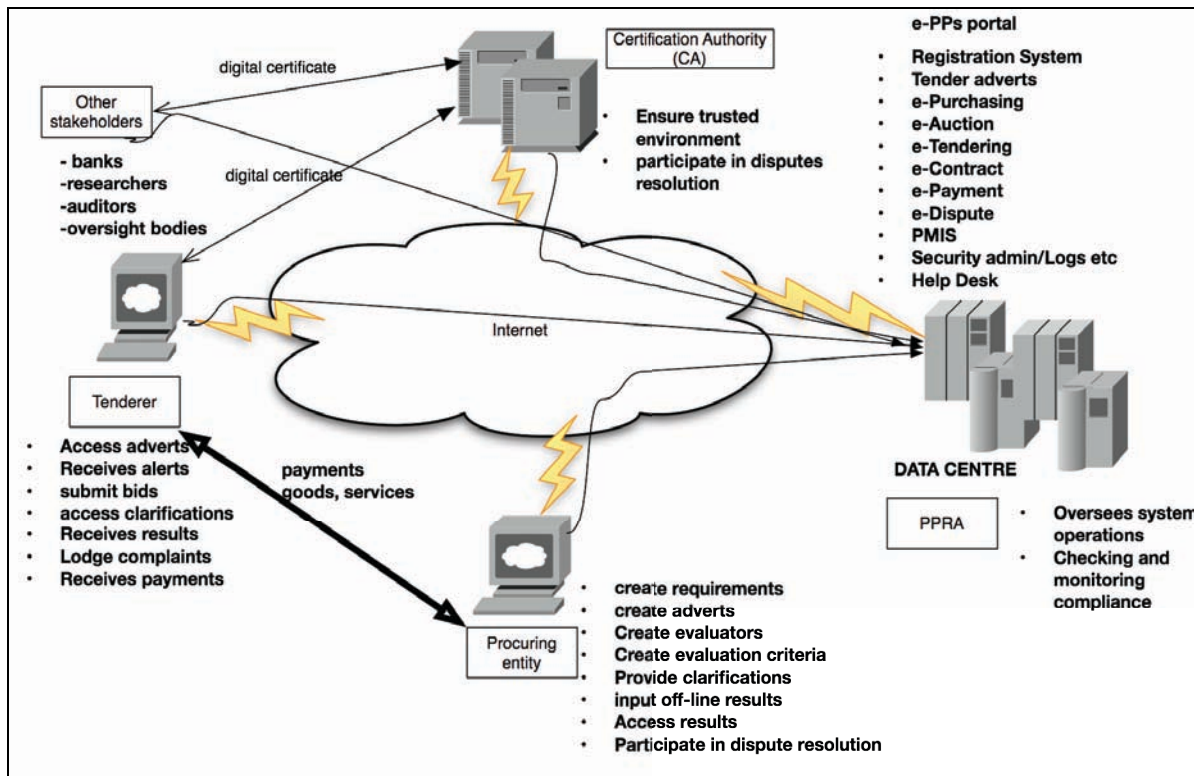


Figure 4-10: e-Procurement - Conceptual model

The concepts developed will assist in keeping appropriate focus during preparation of detailed system requirement in line with PPA 2011, planned for FY 2013/14. In addition, the Authority will engage all relevant stakeholders during e-Procurement reform, and continue to learn from countries that have successfully implemented e-procurement for benchmarking purposes. This will enable adoption of appropriate strategies for implementation of the system in Tanzania.

4.10 System of Procurement of Common Use Items

4.10.1 Background to the System

In the previous performance evaluation report 2011/12, the implementation status of the system for procurement of common use items and services (CUIS) by the Government Procurement Services Agency (GPSA) was reported. Under the system, PEs are required to compile their requirements of CUIS based on the classification system which has been adopted by GPSA and the Authority. The compiled requirements are then submitted to GPSA and copied to the Authority. Subsequently, GPSA aggregates requirements of all PEs and invite tenders based on framework agreements. PEs are then notified of the suppliers/service providers who have

entered into framework agreement with GPSA. PEs shall therefore be obligated to place their call-off orders through the chosen suppliers/service providers.

The Government of Tanzania established the system for procurement of CUIS using framework agreements to reduce procurement transaction costs and improve service delivery to the public. Apart from reducing procurement transaction costs, framework agreements have benefits in shortening lead-time and reduction of inventory levels. High lead times in procurement procedures are common to every procuring entity. The use of framework agreements reduces internal procedures. On the other side inventory levels are kept at minimum by the procuring entity because when the need arise call off order is placed immediately. Storage costs that are related to big quantities are eliminated. The use of framework does not only reduce operating costs but often it has effect on time saving for management to concentrate on really core functions than wasting time on petty issues.

From the system it is obvious there are some savings which PEs could have used if the system for CUIS was not there including: cost and time for preparation of tender documents; Sitting allowances for Tender board meetings for approval of tender documents; Invitation for tenders (cost for advertising tenders in 3 news papers; Sitting allowances for Tender openings; Allowances for Tender evaluations (members for some number of days) Sitting allowances for Tender board meetings for approval of tender awards; Cost for Publication of tender results (at least 2 news papers). Also time spent to prepare documents, time spent by members of evaluation teams, tender board members which could otherwise be spent in doing other productive works if quantified and be costed, it will be realized that there tremendous savings by the Government in using the system.

Therefore, the use of framework agreements in procurement of CUIS is one of the best approaches to reduce procurement transaction cost and in achieving value for money.

4.10.2 Implementation of the System

Tendering Process and the Response;

During the year under review, through GPSA, the tendering processes for CUIS commenced in February 2013 by advertising thirty one (31) tenders - thirteen (13) for goods and eighteen (18) for non consultancy services for FY 2013/14. In this process, GPSA issued to bidders a total of nine thousands four hundred and ninety (9,490) tender documents, and received before deadline, a total of eight thousands nine hundred and twenty nine (8,929) tenders for the supply and provision of various goods and non consultancy services tenderers.

Placed call-off orders

It has been revealed by GPSA report that many PEs are using the system but not submitting CUIS reports to GPSA. Only fifty three (53) out of 435 PEs have submitted their reports by 30th June 2013 with procurement value of call-offs received of TZS **7,040,330,085.00** compared to **TZS 28,553,912,108.98** for last financial year 2011/12. The decline in the use of the system is a matter that will be investigated in due course.

4.10.3 Updating database for average prices

The average prices database is developed to assist PEs when preparing budgets and planning for procurement of commonly used items and services. It provides indicative prices as per the prevailing market. It also enables potential suppliers wishing to do business with Government to make necessary preparation for the procurement opportunities.

Due to various reasons including price fluctuations, innovations and technology, the list is reviewed by GPSA by deleting some items which are no longer in use or obsolete, and adding some new items in use. The Authority approves the list for it to become official for use in line with PPA. Each year the average price database is updated jointly by PPRA and GPSA. The survey is conducted throughout the country and once average prices are established, they are published on Authority's website.

In the FY 2012/13, it was planned to conduct a survey to establish unit prices for common activities in construction. This is due to a large amount of money going to construction works and outcry of stakeholders on the high rates used in construction industry and who also wanted the unit rate for common activities to be developed in order to guide procuring entities when preparing budget and service providers when doing business with the Government. The survey on average prices for common activities in construction works will be carried in the FY 2013/14.

4.10.4 Challenges in implementing the system for CUIS

In implementation of the system for procurement of CUIS still there are challenges included the following

- a) Lack of adequate knowledge to some suppliers and service providers to prepare bidding documents, which leads to submission of non-responsive bids;
- b) Some PEs do not use the system especially LGA which still advertise tenders for CUIS;
- c) Limited availability of ICT equipment and ineffective communication;
- d) Inadequate enforcement measures for those who do not use the system;
- e) Some service providers were reluctant to give their prices because they are not sensitized enough to know the advantages of the system;
- f) Some service providers have more than one company with different names....

4.11 Other Interventions aimed at improving the Procurement System

4.11.1 Registration of Suppliers and Service Providers

The procurement market is normally influenced by the quantity and quality of economic operators including suppliers and service providers. While consultants and contractors in some sectors are well regulated through registration boards, the same is missing in the case of suppliers and most service providers. The Authority has, during FY 2012/13, continued to

register suppliers and service providers doing business with the public sector and post the same to its website.

Application for registration can be done using forms which are available and downloadable from the PPRA website. The applicants fill in the forms and submit either online or through postal services. Cumulatively, only 324 suppliers and service providers have been registered since the system for registration was introduced. During the period under review, 101 suppliers and service providers have registered and the list is available on the PPRA website.

4.11.2 Registration for Preference Scheme

Preference and reservation schemes were introduced in the procurement law in order to promote local businesses to benefit from the opportunities availed by the public procurement market. The preference scheme is used when evaluating financial offers by the bidders who have passed the technical evaluation stage by applying a margin of preference.

Public Procurement Regulations state that bidders who are citizens of Tanzania shall be eligible to be granted a margin of preference if they meet the criteria set out in the PPA and are registered by the Authority or any other statutory body acceptable to the Authority. Since the scheme became operational, the number of applicants who have been given provisional registration is 55. During the year under review only three (3) suppliers qualified for provisional registration.

Businesses registered by registration bodies such as AQRB, CRB and ERB meet the requirements as stipulated in PPA 2004, and therefore automatically qualify for the scheme.

4.11.3 Updating the Directory of Procuring Entities

The Authority established a directory of procuring entities in different categories and each entity is assigned a code number for ease of reference. The directory is updated regularly with contact information of the entities and by adding new entities whenever they are established. So far, all MDAs, parastatal organizations and LGAs have been recorded and are ready for publication on the website. The total number of such entities is currently 445, out of which 12 have been added during the year under review following the formation of new regions and districts. The list of new PEs is shown in Table 4-9:

Table 4-9: List of newly registered procuring entities

<i>S/N</i>	<i>Code Number</i>	<i>Name of the PE</i>
1	PA/118	Mfuko wa Mimitu Tanzania
2	PA/119	Baraza la Sanaa Tanzania
3	PA/120	Bodi ya Mishahara na Masilahi
4	PA/121	UTT Project Infrastructure Development Plc
5	PA/122	UTT Microfinance Public Limited Company
6	AE/070	Water Development and Management Institute

<i>S/N</i>	<i>Code Number</i>	<i>Name of the PE</i>
7	AE/071	Lake Rukwa Basin
8	AE/072	e-Government Agency
9	LGA/158	Bariadi Town Council
10	LGA/159	Ilemela Municipal Council
11	LGA/160	Geita Town Council
12	LGA/161	Nsimbo District Council

4.11.4 Restricted lists for Security and Defence Organs

Section 2(2) of the Public Procurement Act of 2004 (PPA 2004), provides for Defence and National Security organs to manage their procurement and disposal on the basis of a dual list, covering items subject to *open* and *restricted* procurement. The organs has to agree annually with the Authority on the category of items to be included in the restricted list and their corresponding restricted methods of procurement to be used.

For FY 2012/13, the list of restricted items from the Ministry of Defense and National Service as well as the Ministry of Home affairs were reviewed and approved with the restricted methods for implementation.

4.11.5 Collection of information on members of Tender Board and PMUs

Background

Pursuant to Section 2 of the Second Schedule of the PPA 2004, tender board should be composed of heads of departments or persons of similar standing. In this perspective, members are appointed with regard to their technical competence and skills required for the discharge of the functions of the tender board. Sect. 29(1) of PPA 2004 requires procuring entities to submit to the Authority the composition of Tender Board with academic qualifications of their members and their position in their organization for monitoring to ensure compliance.

In compliance with the above-cited sections, the information submitted by PEs on composition of Tender Board members, their qualifications and position are reviewed and recorded in our database. The information received updates our database by adding new entries, made some changes for those whom their tenure expires, sometimes requesting re-submission of incomplete information and advising accounting officers accordingly on composition of TB as per PPA 2004.

Qualifications of TB members

From the information submitted by June 2013, the analysis was done on the qualification of the members of the TB. It has been revealed that members of the tender board have qualifications ranging from Diploma to PhD holders from various disciplines. In this context with the qualifications they are suppose to practice higher degree of proficient and good decision makers.

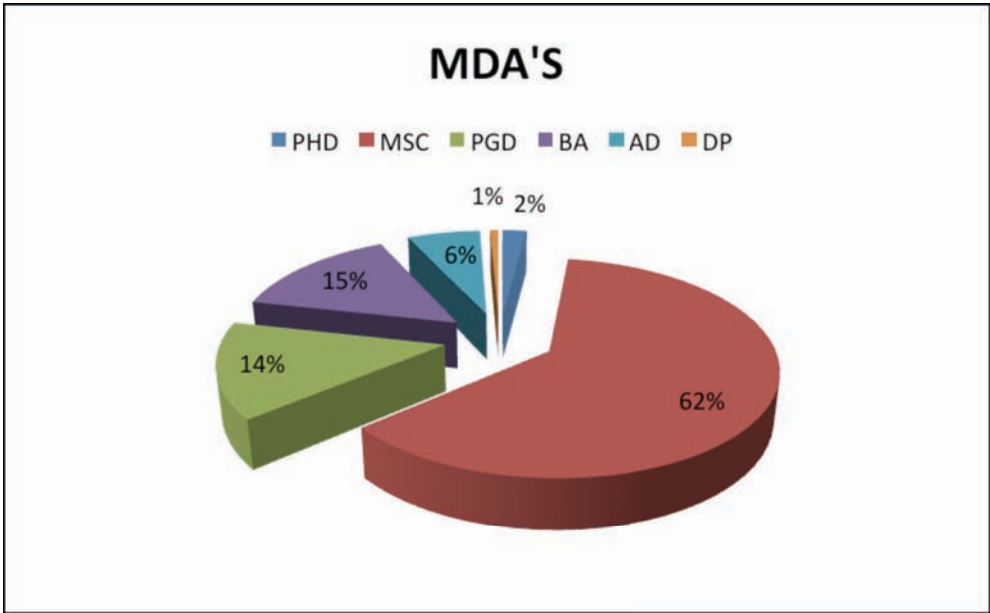


Figure 4-11: Analysis of qualifications of TB members in MDAs

Under the MDAs category, it can be seen that 14% and 62% are post graduate diploma and masters degree holders respectively, 15% are degree holders and 6% are Advanced Diploma holders.

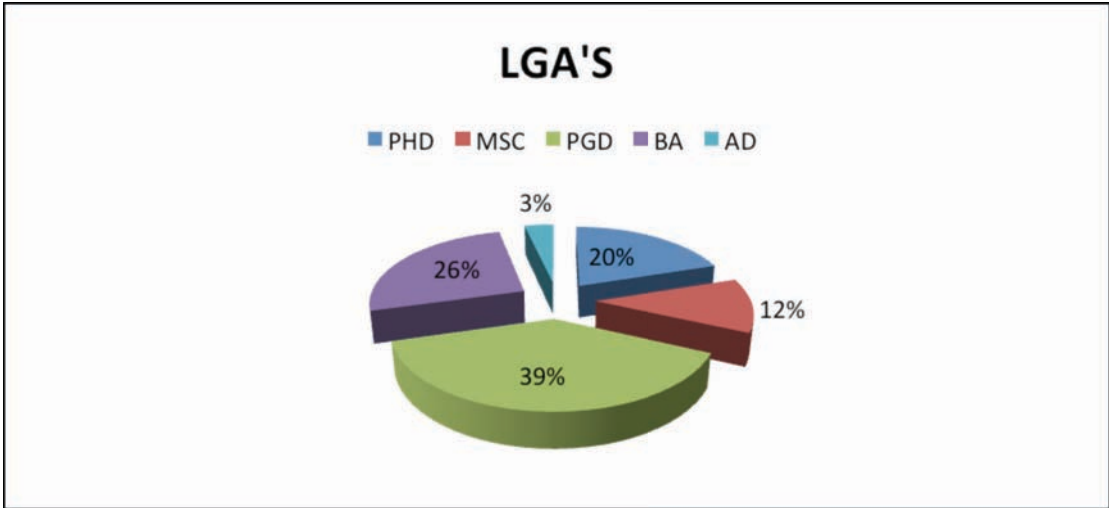


Figure 4-12: Analysis of qualifications of TB members in LGAs

Under the LGAs category, it can be seen that 20% are PhD holders, 39% and 12% are post graduate diploma and masters degree holders respectively, 26% are degree holders and 3% are Advanced Diploma holders.

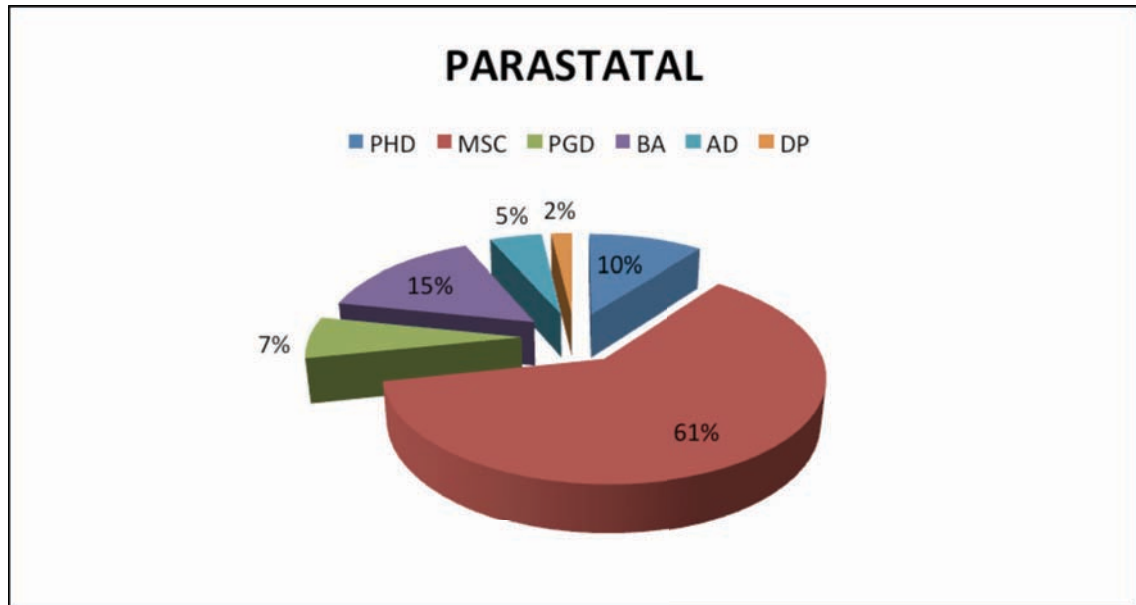


Figure 4-13: Analysis of qualifications of TB members in Parastatal organisations

Under the Parastatals category, it can be seen that 10% are PhD holders, 7% and 61% are post graduate diploma and masters degree holders respectively, 15% are degree holder and 5% are Advanced Diploma holders.

Establishment and staffing of PMUs

Despite of the recorded achievement of the data submitted by PEs, there are some LGAs that has appointed committees as PMUs which is contrary to Sect. 34 of PPA 2004 which requires every procuring entity to establish Procurement Management Unit (PMU) with a permanent staff.

Analysis of information submitted by June 2013 on qualifications of staff under PMU it has indicated that the unit has competent staff at least large percentage has advanced diplomas, degrees and masters degree from various disciplines with a very few with certificates. This indicates that they are trainable.

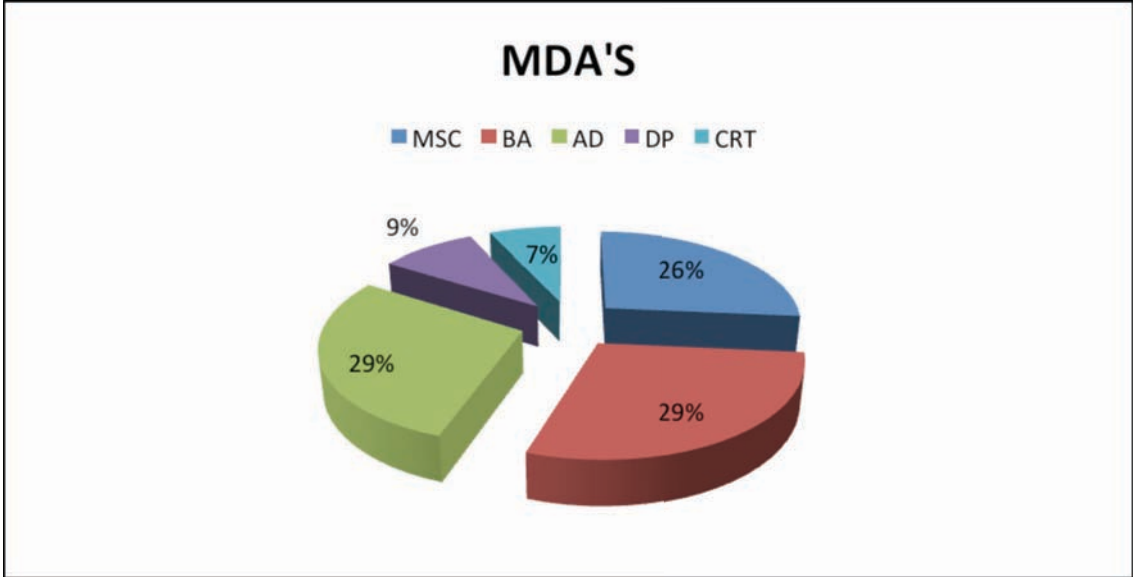


Figure 4-14: Analysis of qualifications of PMU staff in MDAs

Under the MDAs, it can be seen that 29% Advanced diploma holder as well as degree holders, 26% masters degree holders, 9% are Diploma holders and 7% are certificates holders.

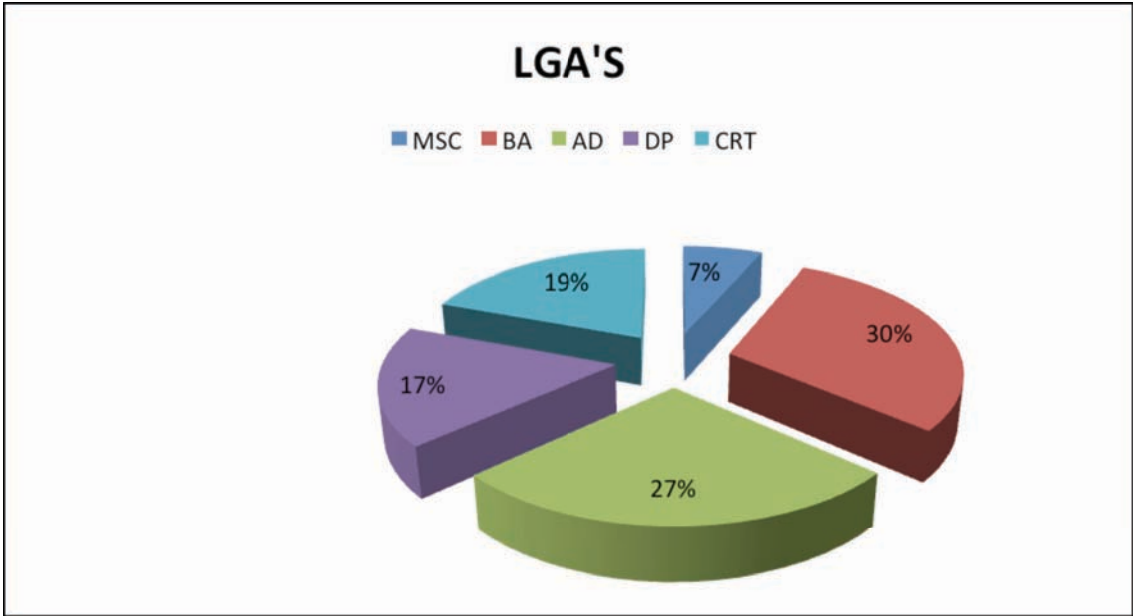


Figure 4-15: Analysis of qualifications of PMU staff in LGAs

Under the LGAs, it can be seen that 27% Advanced diploma holder, 30% degree holders, 7% masters degree holders, 17% are Diploma holders and 19% are certificates holders.

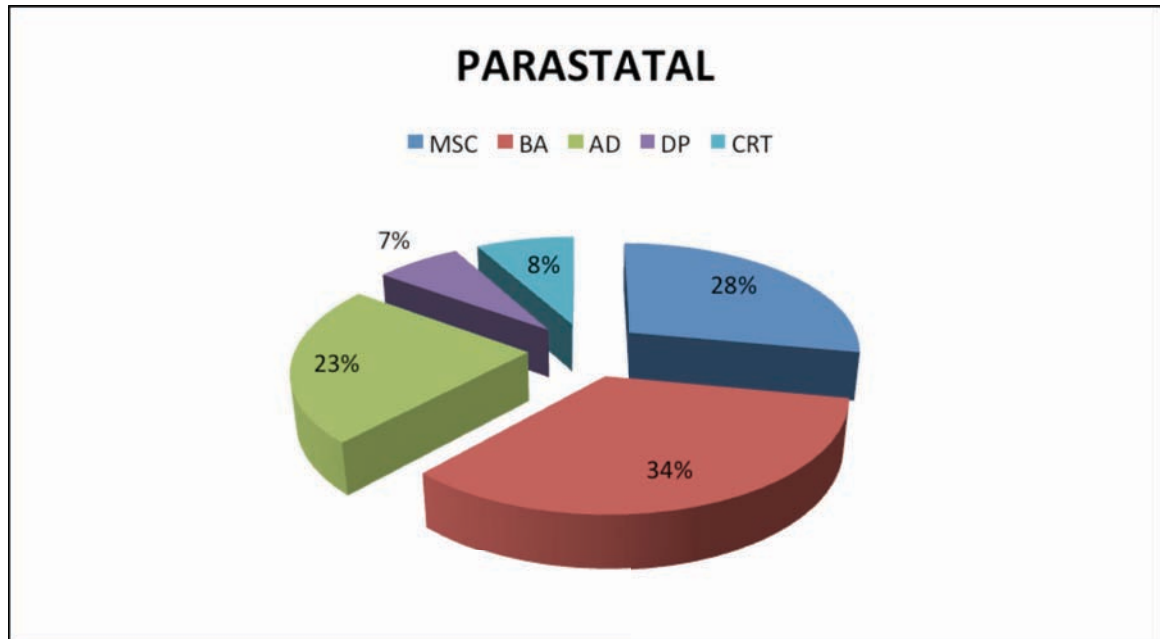


Figure 4-16: Analysis of qualifications of PMU staff in parastatal organisation

Under Parastatals Organization, it can be seen that 34% and 23% are degree and advanced diploma holders respectively, 28% master's degree and only 7% and 8% are diploma and certificate holders respectively.

4.11.6 Enhancement of Procurement Capacity of Local Government Authorities Project

The Enhancement of Procurement Capacity of Local Government Authorities Project (EPC-LGAP) is a five-year agreement between the Government of the United Republic of Tanzania and the Kingdom of Belgium. The € 5.264 million EPC-LGAP provides in particular support to the Tanzanian Government for institutionalized, sustainable improvement of procurement capacities of LGAs. The Kingdom contributes a total of € 5 million.

The specific objective of EPC-LGAP is to enhance procurement capacity at local government level and thereby it contributes to Goal No 1 of MKUKUTA Cluster III: Ensuring systems and structures of governance uphold the rule of law and are democratic, effective, accountable, predictable, transparent, inclusive and corruption free at all levels.

The project is being implemented by the Authority, Prime Minister's Office Regional Administration and Local Government (PMO-RALG) together with Regional Secretariats and Hombolo Local Government Training Institute (HLGTI). Direct beneficiary institutions and organisations include LGAs -Higher Local Governments (HLG) and Lower Local Governments (LLG), Local Authorities Accounts Committee (LAAC), Civil Society Organisations (CSOs), media and private sector (suppliers). The final beneficiaries of the project are the end-users of LGA services, i.e. members of the communities.

The Project was officially launched on 13th June 2013 by the Hon. Hawa Ghasia (MP) the Minister Responsible for Local Government and Mr Koenraad Adam, the Ambassador of the Kingdom of Belgium in the presence of representatives of PMO-RALG, PPRA, JLPC, project stakeholders and members of the press.



Figure 4-17: Minister of State, Hon. Hawa Ghasia (MP) (second right) launches a Project in Dodoma. Looking on are HE Ambassador Koenraad Adam, PPRA Acting Chairman, PPRA CEO; and other officials and stakeholders

EPC-LGAP responds to four procurement capacity needs of Local Government Authorities (LGA), namely:

- (a) To strengthen capacity and coordination of central-level institutions responsible for capacity building, monitoring, quality assurance, supervision and compliance enforcement in LGA procurement;
- (b) To strengthen LGAs capacity (systems, tools, staff, skills, structures, leadership) for compliant, transparent, efficient and effective procurement management;
- (c) To improve on accountability and voice of the end-users in LGA procurement; and
- (d) To inform policy makers on the outcome of LGA procurement practices to strengthen policy dialogue, institutional reform and decision-making.

The project commenced in June 2012 with the start-up and inception phase. Pre-conditions for commencing operations were finalised including the setting up of the Project Implementation Unit (PIU) that comprises Government of Tanzania (GoT) seconded staff and BTC recruited staff. Joint Local Partners Committee (JLPC) was established and serves as a steering committee for the project.

Project management systems were set up and introduced based on the developed Project Implementation Manual (PIM). This was followed by a number of activities, some of which are listed below:

- (a) Introduction of the project to partners and stakeholders, as well as the formulation of the capacity building Concept Note;
- (b) Organisation assessments of the three implementing institutions, namely; Public Procurement Regulatory Authority - PPRA; Prime Minister's Office Regional Administration and Local Government – PMO-RALG; and Hombolo Local Government Training Institute – LGTI; the findings of which were largely positive on willingness and ability of the implementing institutions to assume roles and responsibilities for project execution;
- (c) Fieldwork and draft report of the project Base Line Study (BLS), the results of which indicated major gaps in knowledge, skills and competences, as well as working tools and environment in lower level LGAs;
- (d) Preparation of the first operational plan and budget for 2013, which was approved by the JLPC in January 2013; and
- (e) Workshop on formulation of the LGA procurement capacity building strategy and action plan which was held in Dodoma, in May 2013.
- (f) The project brochure (English) was prepared, printed and distributed during the project launch;
- (g) The renovation of the PPRA Coastal Zonal Office and Dissemination Centre in Kurasini under project support is in good progress;
- (h) The Implementation Agreement between BTC and PPRA has been prepared and is being reviewed by PPRA and BTC;
- (i) The development of the LGA Procurement Capacity database has been completed and procurement datasets are integrated in the system, while the database will be available on the Internet after installing the project server;
- (j) The draft Execution Agreement between BTC and HLGTI has been prepared following the mission to Hombolo and PMO-RALG by the PIU and BTC to assess Financial Management capacity and use of EPICOR.

It is expected that major activities will take place during the two financial years 2013/14 and 2014/15, with more focus on development of essential tools, and implementation of capacity building strategy.

4.12 International Collaboration

4.12.1 Commonwealth Public Procurement Network Conference for Africa Regions

The Commonwealth Public Procurement Network (CPPN) is a network which was established by the Commonwealth Secretariat in 2006 to promote sharing and learning among heads and senior procurement officials within Commonwealth member countries. The network also provides insight on areas where the Commonwealth Secretariat can channel its technical assistance. Since its establishment in 2006, Commonwealth Secretariat has been organizing regional conferences in member countries. The first and second conferences was held in Ghana in 2006 and in 2007 respectively, the third in Sierra Leone in 2008, the fourth in Botswana in 2009, the fifth in Namibia in 2010 and the sixth in Mauritius in 2011. The seventh CPPN was held in Tanzania in 2012.

The CPPN 2012, Africa Regional Conference was organized by PPRA and held in Dar es Salaam from 3rd to 5th October, 2012. The theme of the conference was ***“Public Procurement Reform Strategies: Achieving Effective and Sustainable Outcomes in Commonwealth African Countries.”***

The objectives of the conference were as follows;

- (a) Examine the national and regional contexts influencing public procurement reforms or modernisation in Commonwealth African Countries;
- (b) Determine the constraints and benefits of countries shifting from a purely legal based procurement system to second generation public procurement systems (i.e. performance management, accountability structures and similar issues);
- (c) Examine Commonwealth African countries’ priorities in their public procurement reform/modernisation and the extent to which achievement of procurement outcomes are central to such reforms;
- (d) Explore country’s approaches to transitioning from the first to second generation public procurement reforms;
- (e) Examine country’s approaches to monitoring and evaluating second generation public procurement reform implementation strategies; and
- (f) Identify factors to be considered for further development of the region’s public procurement systems.

The workshop was officially opened by Deputy Finance Minister Saada Mkuya Salum, who called for formulation of more initiatives that would address various challenges facing the public procurement practices within Commonwealth member states. The conference enabled the challenges and the practical steps the region might have to take to move forward to be

discussed, having known how each of the member countries was handling reforms, what is common and where are the differences. Presentations and subsequent discussions formed an important body of knowledge that member countries could nurture as they move on searching for smart solutions to the challenges they are facing.

It was generally agreed that procurement reforms are being carried out within a political system, which eventually impacts on the speed of such reforms. The conference looked at member countries that have implemented new procurement structures, such as in Tanzania where a procurement complaints body and a procurement and supplies professional board have been set up.

There were also calls to use public procurement to promote social, economical and environmental objectives and linking public procurement to national economic growth and poverty reduction. The conference also cautioned that some countries are becoming a dumping ground for poor quality products and that more needs to be done to prevent corruption, abuse of employment, violation of health and safety laws.

Development of an online community, which has been built by the Commonwealth Secretariat enabling countries to share information and advice, is considered one of the most important outcomes of the conference and the network is also working to establish relationships with organisations that hold similar interests and collaborate to design programmes to help countries implementing procurement reforms.

The conference was attended by 111 participants from commonwealth countries. Stakeholders that contributed to the success of the conference includes Commonwealth Secretariat; PFMRF Basket Fund Partners; Other Tanzania collaborating institutions namely PPAA, PSPTB, GPSA and PPD; Ernest and Young; National Housing Corporation; Energy and Water Utilities Regulatory Authority, Contractors Registration Board; The Conference Organizing Team; and Management of White Sands Hotel.



Figure 4-18: Group photo of participants to 2012 CPPN conference in Dar es salaam

4.12.2 East African Procurement Forum – Bujumbura, Burundi

The 5th East African Procurement Forum (EAPF) was organized by the Public Procurement Regulatory Authority of Burundi and held from 5th to 7th December 2012 in Bujumbura, Burundi under the theme *‘Ethics and Integrity in Procurement Management.’* The three-day meeting was attended by representatives from members countries led their respective regulatory bodies namely Burundi’s Public Procurement Authority; Uganda’s PPDA; Tanzania’s PPRA, Kenya’s PPOA and Rwanda’s RPPA. Some representatives of Public Institutions, business community as well as EAC partners including the World Bank and the African Development Bank participated.

The main objective of the forum is to enable participants to learn and benchmark with each other on their respective public procurement systems. The first EAPF organized by PPDA under the theme *‘Enhancing the Effectiveness of the Public Procurement Systems’* was held in Kampala in 2008, followed by the second that was organized by the Public Procurement Oversight Authority of Kenya under the theme *‘Transforming Public Procurement in East Africa’* and held in Nairobi in 2009. The third procurement forum was organized by PPRA and held in Dar es Salaam in 2010 under the theme *‘Looking Beyond Compliance- Promoting Better Procurement Outcomes’*. The Rwanda Public Procurement Authority organized and hosted the fourth forum in 2011 in Kigali under the theme *‘Improving the Efficiency of Public Procurement in the East African Community for Economic Growth’*.

A total of 17 individuals from Tanzania, representing the public sector, private sector, professional organizations, the civil society and training institutions, attended the forum.

The forum, focusing on issues of ethics and transparency in public procurement, formulated and adopted 15 resolutions as follows:

- (a) The annual and regular holding of the session should be maintained;
- (b) To ensure a good follow up on the resolutions and recommendations, the forum recommends the establishment of a Permanent Secretariat within the East African Community. The forum recommends further the creation of a working group composed of experts from the Regulatory and Controlling bodies, in order to consider the modalities of putting in place the Permanent Secretariat;
- (c) The forum recommends a meeting for the director generals in charge of public procurements in Kampala in the three next months , to think about the strategies of establishing the Permanent Secretariat;
- (d) Promote a status of public procurement professionals for the defense and the protection of their ethical professional and physical integrity; put in place mechanisms to protect public procurement professionals from the victimization against undertaking unethical practices;
- (e) Encourage the professionalization of the procurement sector, by ensuring that they have post graduate degrees in Public procurements;
- (f) Systematize and publish the audit and the independent review of the compliance with public procurement procedures performed by the contracting authorities on the website of the markets of each country;
- (g) Develop proposals for alternative source of funding the regulatory bodies of public procurements;
- (h) Advocate for making effective the independence of Public Procurement Regulatory Authorities, in accordance with the regulatory and legislative texts;
- (i) Facilitate the access of small and medium enterprises to public procurements;
- (j) Build the capacities of the actors of public procurement, especially by training the private sector and the civil society on the public procurement procedures;
- (k) The forum must encourage the holding of national forums to assess the performance of actors in public procurement in each country;
- (l) Promotes the participation of the Private Sector and the Civil Society in the bodies of public procurement regulation;
- (m) Make effective the establishment of the codes of ethics in legal instruments governing public procurements;
- (n) Encourage the creation of a regional framework gathering the national associations of public procurement professionals; and
- (o) The forum designates Uganda which accepts to organize the 6th session of public procurements in November 2013.

Uganda, through PPDA, has confirmed that it will host the 6th EAPF in Kampala from 20th to 22nd November 2013.



Figure 4-19: A group photo of participants to 5th EAPF in Bujumbura, Burundi

4.12.3 Benchmarking study visits

During the period under review PPRA hosted a delegation from the Public Procurement and Asset Disposal Board of Botswana (PPADB) which visited PPRA in 2012. The objective of the visit was to share experiences on procurement related matters and to learn about reforms that have been undertaken in public procurement in Tanzania. The delegation was led by the Executive Chairperson of the Public Procurement and Asset Disposal Board of Botswana. PPADB was undergoing reforms aimed at decentralizing all aspects of tender adjudication and award to procuring entities to make PPADB remained only with a regulatory function.

4.13 Institutional Support Project for Good Governance II

4.13.1 Introduction

The Authority has been implementing the Institutional Support Project for Good Governance II (ISPGG II) financed between the Government of the United Republic of Tanzania through the Ministry of Finance to the amount of TZS 528,455,200 and a loan from the African Development Fund (ADF) to the amount TZS 10,569,104,000. The project is coordinated in Tanzania Mainland to the amount of TZS 438,008,060 being government contribution and TZS 8,322,153,140 being loan from ADF. The rest is the amount due to Zanzibar.

The project was signed on 12th October 2010 and became effective in May 2011. The Ministry of Finance is the borrower and Executive Agency on behalf of the United Republic of Tanzania while the PPRA is the implementing agent. The project has four beneficiary institutions namely

Ministry of Finance (MOF), PCCB, NAOT and PPRA. The project consists of the Project Steering Committee consisting of representatives from all beneficiaries to the project and is vested with the overall supervision and guidance under the chairmanship of the Chief Executive Officer of PPRA. On the day-to-day activities, the Project Implementation Unit perform all the duties of the project under the supervision of the Chief Executive Officer of PPRA.

The main objective of the project is to build enhanced capacity, accountability and integrity in the management of public resources. This is in line with the overall Tanzania government sector goal to improve transparency and accountability in public financial management. The project is administered in Tanzania mainland and in Zanzibar. There are two components namely improving the budget credibility of budget and enhancing economic policy management. In the area of improving Budget Credibility and Transparency, the project will accomplish two main issues on improved tracking, monitoring and Value for Money Audit whose main player is the National Audit Office and improved Value for Money Procurement whose main player is PPRA. Likewise in the area of Enhancing economic policy management, the project will accomplish two main three main issues on improved budget credibility the main player being the PFMRP secretariat of the Ministry of Finance, improved business environment where Prevention and Combating of Corruption Bureau play an important role, and improved external resource mobilization where the Ministry of Finance External Finance Department and Policy Analysis Division plays key roles.

4.13.2 Overall Achievements of the Project

Since the project became effective in may 2011, the project has managed to accomplish the following activities:

- a) Capacity building in the form of Training to staff of beneficiaries. 20 staff from the National Audit Office, 31 staff from the Ministry of Finance, 42 staff from the Public Procurement Regulatory Authority attended short-term training in various institutions within and outside the country. Other two staff from the National Audit Office are attending master's degree at the University of Dar es salaam and Strathclyde University UK respectively. Four other staff has attended attachment on SAI countries in Zambia Ghana.
- b) Five TV programmes, four talk shows and four TV spots were recorded and aired through three TV stations namely TBC, ITV and Star TV. The programme educated the public on various procurement issues and challenge faced by the sector.
- c) Under the activities of the National Audit Office, the project has financed the activities on training of staff using consultants to 200 officers on Audit of Financial Statement, Training of nine officers on Procurement and IT auditing, training of 200 officers in IPSAS, ISSA and IFRS and Training of 200 officers on Risk based audit. The national audit office also conducted training to Chairperson of parliamentary committee for three days in Bagamoyo on the role of CAG and improving the interrogative skills of MPs. The Prevention and Combating of Corruption Bureau also conducted Professional training on asset tracking and recovering took place at Royal Village Hotel in Dodoma from 8th to

19th April 2013 where 117 participants attended and were trained. This is an important training especially in fighting against money laundering.

4.14 Financial performance of the Authority

During the financial year 2012/13, the Authority received a total sum of TZS 3,108 million from the Government for its recurrent expenditure (other charges and personnel emoluments). The Authority also received from the Government (PFMRP -Basket Funding) TZS 1,367 million for Development expenditure, making a total sum of TZS 4,475 million of Government funding. The Authority also received TZS 2,320 million from ADB for ISP II project. In addition to this, the Authority also collected an income of TZS 726 million from Income Generating activities such as tailor-made trainings, Tender Adverts in TPJ and dissemination workshops. Total income received in FY 2012/2013 was therefore TZS 7,521million as compared the total budget of TZS 10,115 million (74% of Annual Budget for FY 2012/2013)

Expenditure during the year under review reached TZS 5,586 million compared to TZS. 5,761 million in the previous financial year. The decrease in expenditure in FY 2012/2013 is explained by reduction of Government subvention for recurrent expenditure as analyzed in Table 4-10 **below**. The actual receipts and expenditure for the year under review is as shown in Table 4-11.

Table 4-10: Budget performance FY 2012/13 (Figures in TZS'000)

S/ N	Source of Funds	Budgeted Amount	Revenue in 2012/13	Expenditure as at 30/06/2013	Balance from the funds received as at 30/06/2013
1	Government Subvention – OC	1,377,370	1,337,988	2,150,206	(85,929)
2	Own Sources	1,000,000	726,289		
3	Government Subvention – PE	2,008,281	1,769,966	1,902,478	(132,512)
4	Government Development (local)	100,000	50,000	50,000	-
5	PFMRP-Basket funding	1,317,188	1,317,188	1,317,188	-
6	ADB-ISPII Project	4,311,931	2,319,674	1,116,365	1,203,309
	TOTAL	10,114,770	7,521,105	6,536,237	984,868

Generally, from the analysis shown in Table 4-10, the Government has been the major financier of the Authority activities but there was also a budget reduction in the Recurrent Expenditure (OC) budget of 35% as compared to FY 2011/12 Budget. In the year under review as can be seen in the table above, there were some budget cuts in the Recurrent Expenditure but on PE a request for refund was made to the Ministry of Finance basing on the actual amount spent. The Authority also generated TZS.1.35 billion from own sources in the review year but a larger portion of this income was not collected by the year end. The Authority therefore closed the

year with a deficit of TZS.218 million in the Recurrent Budget besides other commitments amounting to TZS .729 million which remained unpaid.

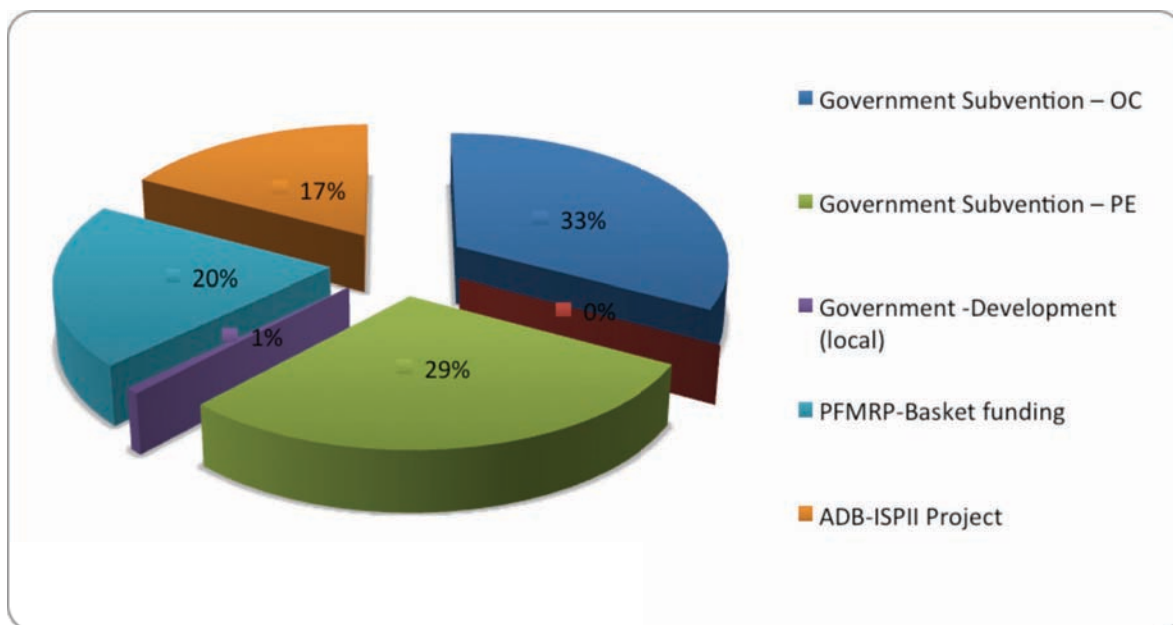


Figure 4-20: Percentage Distribution of Revenue for 2012/13

The analysis of expenditure shown in Table 4-11 and Figure 4-21 below shows that 29% of all expenditure is on personnel emoluments and 21% is on administrative services. In terms of value, both personnel emoluments and administrative expenses utilized TZS3.2 billion as compared to TZS 3.8 billion received through Government subvention and own sources for Recurrent Expenditure.

Again as in previous financial year, the situation depicted in Table 4-10, implies that the Authority has been depending on Development Partners (PFMRP –Basket Funds) to finance its core activities of capacity building and monitoring compliance of PEs with the PPA and its Regulations.

Table 4-11: Analysis of expenditure for FY 2012/13 (Figures in TZS '000)

<i>Category</i>	<i>OC</i>	<i>PE</i>	<i>PFMRP-DEV</i>		<i>ADB</i>	<i>TOTAL</i>
Administrative Services	1,348,180	0	0	0	8,598	1,356,778
Capacity Building	204,782	0	382,438		394,862	982,082
Monitoring & Compliance	107,805	0	1.1.1 934,750	1.1.2 1,350		1,043,905
Information Technology	24,813	0	0		497,586	522,399
Training	12,634	0	0		188,143	200,777
Personnel Emoluments	0	1,902,478	0		0	1,902,478
Office set up costs	451,992	0	50,000		25,826	527,818

TOTAL	2,150,206	1,902,478	1,367,188	1,116,365	6,536,237
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(The figures provided above are not audited)

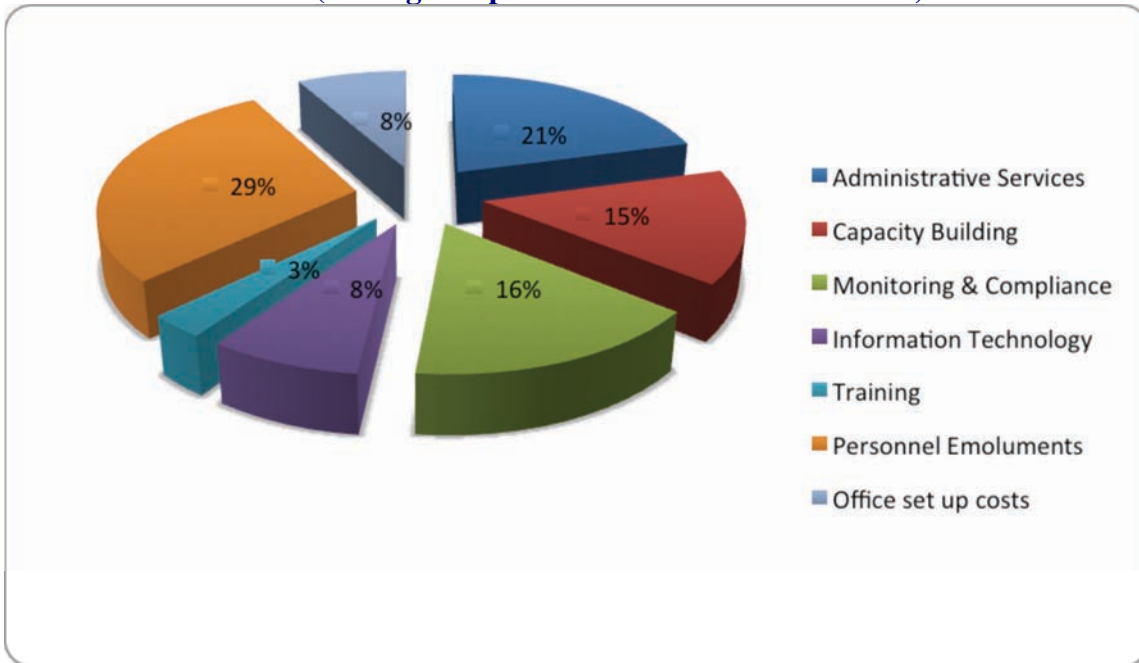


Figure 4-21: Expenditure analysis in percentages

5 PERFORMANCE REVIEW OF PROCURING ENTITIES

5.1 *Volume of Contracts Awarded by the PEs in FY 2012/13*

5.1.1 General Overview

As for the previous years, the Authority has continued to collect information on awarded contracts by PEs. Although there has been improvement of submitted information from 41% of PEs in the FY 2007/08 to 80% of PEs in the FY 2011/12, however in FY 2012/13, PEs' response has dropped to 67.3% - which means a substantial number of PEs are still not complying with the requirement to submit information on awarded contracts despite of the efforts made by the Authority to request for the same. Since the Authority started this exercise, the trend shows that only 148 PEs which were equivalent to 41% of all PEs submitted tender award information to the Authority in the FY 2007/08 compared to 216 PEs (59%) during the FY 2008/09, 264 PEs (69%) during the FY 2009/10, 315 PEs (81%) during the FY 2010/11, 319 PEs (80%) during the FY 2011/12 and 265 PEs (67.3%) during the reporting period. However, it should be noted that the number of PEs has also been increasing from 361 in FY 2007/08 to 448 in FY 2012/13. The summary of volumes of procurements in terms of values is shown in **Annex 5-1** and the list of PEs which did not submit the contracts award information is shown in **Annex 5-2**.

The analysis of the submitted information indicated that 78,738 contracts amounting to Tshs. 4,884,460 million were awarded by 265 PEs during the FY 2012/13 compared to Tshs. 4,325,114 million awarded by 319 PEs during the FY 2011/12, Tshs. 4,523,138 million awarded by 315 PEs during the FY 2010/11, Tshs. 3,075,538 million awarded by 264 PEs during the FY 2009/10, Tshs. 2,963,477 awarded by 216 PEs during the FY 2008/09 and Tshs. 1,800,974 million awarded by 148 PEs during the FY 2007/08 as shown in **Table 5-1**. The values of the awarded contracts represent a considerable proportion of the total government budgets of Tshs. 15.12 trillion, Tshs. 13.53 trillion, Tshs. 11.61 trillion, Tshs. 9.51 trillion, Tshs. 7.27 trillion and Tshs. 5.27 for the FYs 2012/13, 2011/12, 2010/11, 2009/10, 2008/09 and 2007/08 respectively. The awarded contracts included 53,234 contracts for goods (majority being LPOs) equivalent to 67.6% of all contracts, 5,371 contracts for works equivalent to 6.8%, 730 contracts for consultancy services equivalent to 0.9%, 19,895 contracts for non-consultancy services equivalent to 25.3%, and 39 contracts for disposal of assets by tender equivalent to 0.1%. A summary of contracts volumes awarded by various categories of PEs and types of procurement is shown in **Tables 5-1**. The analysis of number of contracts awarded by various categories of PEs and type of procurement is shown in **Table 5-2**. It should be noted that, although in numbers the works contracts were only 6.8% of all contracts awarded, in value, they amounted to Tshs. 2,415,702 million which is equivalent to 49.5% of the total value of all awarded contracts.

Procuring entities were also requested to submit their budget information as well. The requested budget information was required to be broken into what was approved against what was disbursed. Out of the 265 PEs which submitted the contract awards information, only 256 PEs submitted complete information on their budgets. The analysis of the budget information shows that although the total budget for the 256 PEs was Tshs. 14,937 billion, only Tshs. 11,532

billion which is equivalent to 77.2% was received/collected by PEs. Out of the received budget amount, Tshs. 4,884 billion which is equivalent to 42.4% was spent through procurement. The comparison of the actual budget with expenditure in procurement and the proportion of the budget expenditure are shown in **Figures 5-1 and Figure 5-2**.

The analysis of volume of procurement and budget in this report should be taken with caution since the comparison is not for the same PEs. In future, when all PEs comply with this submission requirement, it will be possible to analyze trends of procurement budget expenditure and procurement volume for each category of procurement and PEs on yearly basis.

Table 5-1: Summary of volume of contracts awarded in million Tshs

Category of PE	Financial Year	No. of PEs	Planned Budget	Actual Budget	Goods	Works	Consultancy Services	Non-Consultancy Services	Disposal of Assets by Tender	Total
Ministries	2007/08	16			116,230	181,042	8,696	2,650		308,618
	2008/09	22			418,567	192,249	134,564	28,231		773,611
	2009/10	22	2,201,079	1,885,404	249,436	128,396	88,586	33,875	4,010	504,303
	2010/11	24	3,496,912	2,266,457	128,175	65,049	16,805	68,033	-	278,062
	2011/12	24	4,019,030	3,379,592	208,139	20,960	53,346	31,434	23,909	337,788
	2012/13	18	3,408,941	2,464,392	191,106	150,620	31,745	28,518	66	402,053
Parastatal Organisations	2007/08	37			313,779	205,594	6,909	15,645		541,927
	2008/09	55			344,953	185,406	15,630	27,998		573,987
	2009/10	77	1,726,048	1,547,342	410,149	547,069	48,394	67,948	846	1,074,406
	2010/11	92	2,860,724	2,649,266	463,057	688,384	88,042	90,641	32,802	1,362,925
	2011/12	92	3,392,900	2,883,941	554,430	1,178,032	120,321	68,067	306	1,921,155
	2012/13	77	4,557,031	3,377,986	1,002,858	511,119	33,236	84,585	97	1,631,895
Executive Agencies/ Water Authorities	2007/08	20			29,675	652,575	29,369	6,137		717,756
	2008/09	39			98,309	1,184,169	44,688	6,632		1,333,798
	2009/10	47	1,264,379	1,274,186	136,295	854,147	73,727	14,636	64	1,078,869
	2010/11	51	1,483,708	1,360,229	389,318	1,742,274	63,376	29,235	935	2,225,137
	2011/12	56	2,467,455	1,994,763	217,562	1,035,982	47,768	39,188	7	1,340,506
	2012/13	52	4,398,568	3,550,529	608,457	1,421,815	24,359	28,922	13	2,083,565
Independent Departments	2007/08	3			131,520	1,062	744	6,843		140,169
	2008/09	11			90,966	6,960	3,667	8,654		110,247
	2009/10	20	416,241	389,214	81,803	11,016	3,213	21,074	-	117,106
	2010/11	23	526,311	499,813	238,771	31,998	4,358	17,560	7	292,693
	2011/12	27	471,539	438,901	200,669	65,595	4,063	30,613	1,568	302,509
	2012/13	19	529,473	491,520	198,118	28,053	2,259	16,071	36	244,538
Regional	2007/08	10			1,996	7,589	527	828		10,940

Category of PE	Financial Year	No. of PEs	Planned Budget	Actual Budget	Goods	Works	Consultancy Services	Non-Consultancy Services	Disposal of Assets by Tender	Total
Administrative Secretariats	2008/09	8			2,699	10,944	1,445	839		15,927
	2009/10	18	112,447	93,178	27,472	23,684	1,530	3,848	-	56,534
	2010/11	20	194,410	131,021	14,080	18,650	1,211	4,615	30	38,586
	2011/12	14	86,225	83,557	8,567	10,719	843	7,360	8	27,497
	2012/13	17	163,932	159,677	92,935	8,761	11,733	6,270	40	119,738
Local Government Authorities	2007/08	62			21,238	55,850	435	4,042		81,565
	2008/09	81			53,553	84,056	11,203	7,095		155,907
	2009/10	80	879,207	750,585	80,623	135,249	11,025	17,175	248	244,320
	2010/11	105	1,640,294	1,219,793	128,387	169,745	9,209	18,228	165	325,734
	2011/12	106	2,192,384	1,602,301	98,759	260,749	10,674	25,096	379	395,658
	2012/13	82	1,879,058	1,488,620	79,892	295,334	5,955	21,220	270	402,671
Total	2007/08	148			614,438	1,103,712	46,680	36,145		1,800,975
	2008/09	216			1,009,047	1,663,784	211,197	79,449		2,963,477
	2009/10	264	6,599,401	5,939,909	985,778	1,699,561	226,475	158,556	5,168	3,075,538
	2010/11	315	10,202,358	8,126,579	1,361,787	2,716,099	183,001	228,312	33,939	4,523,138
	2011/12	319	12,629,532	10,383,056	1,288,125	2,572,037	237,016	201,758	26,177	4,325,114
	2012/13	265	14,937,002	11,532,725	2,173,364	2,415,702	109,287	185,585	522	4,884,460
Percentage (%)	2007/08	41%			34%	61%	3%	2%		
	2008/09	59%			34%	56%	7%	3%		
	2009/10	69%		90%	32.1%	55.3%	7.4%	5.2%	0.2%	
	2010/11	81%		79.7%	30.1%	60.1%	4.0%	5.0%	0.8%	
	2011/12	80%		82.2%	30%	59.5%	5.5%	4.7%	0.6%	
	2012/13	67.3%		77.21%	44.50%	49.46%	2.24%	3.80%	0.01%	

Table 5-2: Summary of number of contracts awarded in the FY 2011/12

Category of PE	Goods	Works	Consultancy Services	Non-Consultancy Services	Disposal of Assets by Tender	Total
Ministries	3,375	110	64	953	1	4,503
Parastatal Organizations	13,342	881	249	7,323	9	21,804
Executive Agencies/ Water Authorities	5,857	1,450	257	3,563	1	11,128
Independent Departments	1,576	822	58	1,043	2	3,463
Regional Administrative Secretariats	4,060	94	35	1,665	4	5,858
Local Government Authorities	25,024	2,014	67	5,348	22	31,982

2012/13	53,234	5,371	730	19,895	39	78,738
2012/13 (2012/13)	67.61%	6.82%	0.93%	25.27%	0.05%	

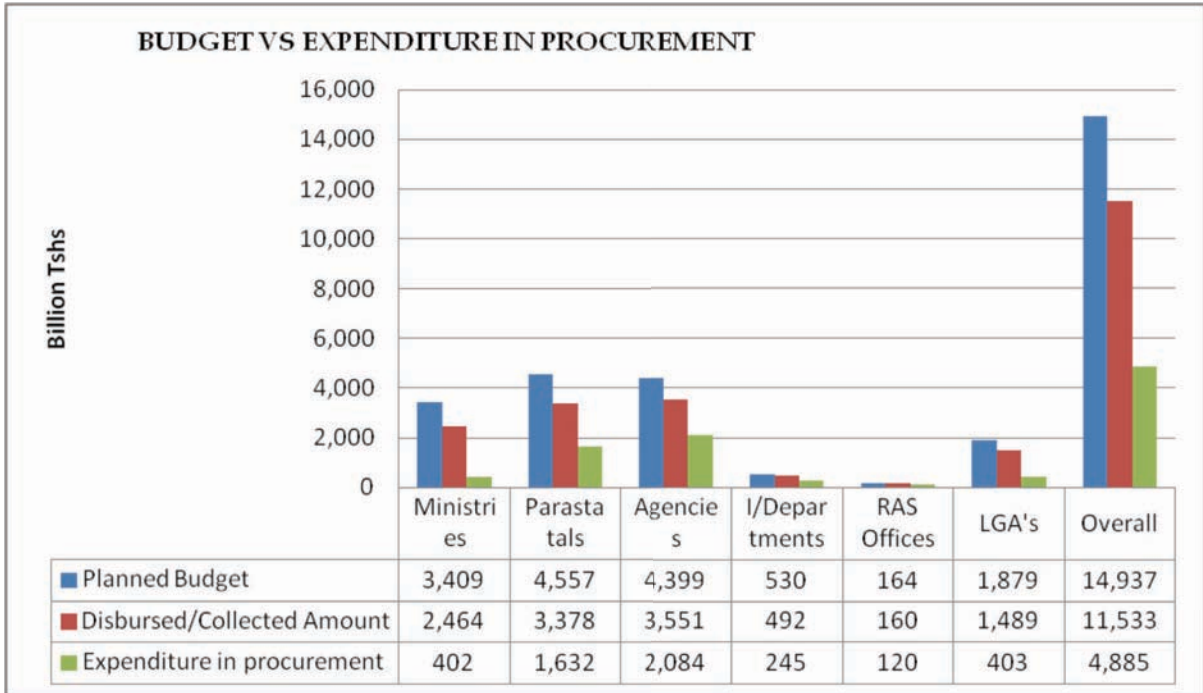


Figure 5-1: Comparison of the actual budget with expenditure in procurement

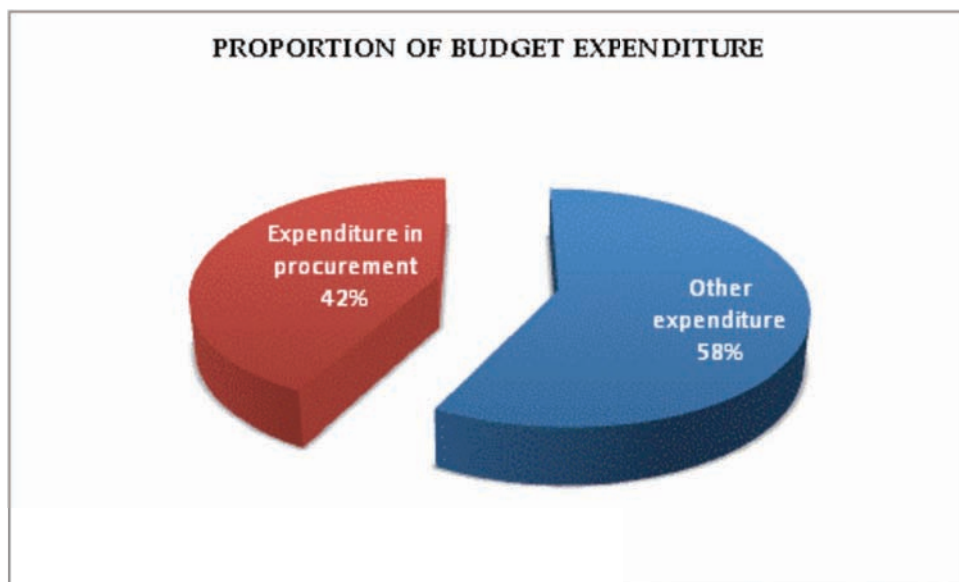


Figure 5-2: Proportion of the budget expenditure in procurement

Analysis of the values as shown in **Figure 5-3** shows that out of Tshs 4.88 trillion, 49.5% was for works contracts, 44.5% for supply of goods, 3.8% for non-consultancy services, 2.2% for consultancy services and 0.01% for disposal of public assets by tender. The results have been influenced by procurements conducted by TANROADS and TANESCO which had a total volume of procurement of Tshs. 1.56 trillion out of the total 4.88 trillion. This is about 32% of the total volume of procurements for the 265 PEs. When procurements conducted by TANROADS and TANESCO are excluded, the distribution changes as shown in **Figure 5-4**.

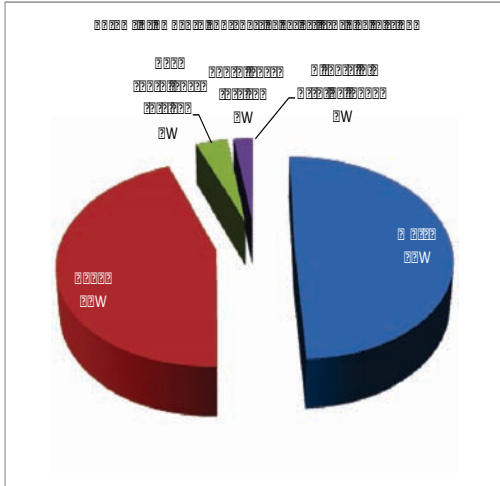


Figure 5-3: Percentage Distribution of volume of contracts by 265 PEs

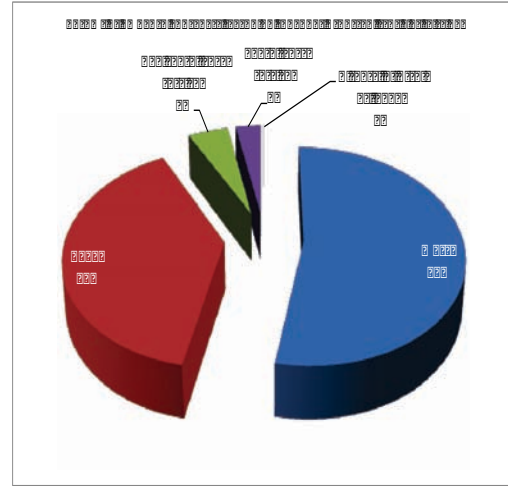


Figure 5-4: Percentage of Distribution of volume of contracts (excluding TANROADS and TANESCO)

The comparison of distribution of the volume of procurements for years 2007/08, 2008/09, 2009/10, 2010/11, 2011/12 and 2012/13 in terms of types of procurement and category of entity are shown in Figures 5-5 and 5-6 respectively in which it is seen that except for procurement of goods, the volume of procurement for other categories dropped compared to the last year.

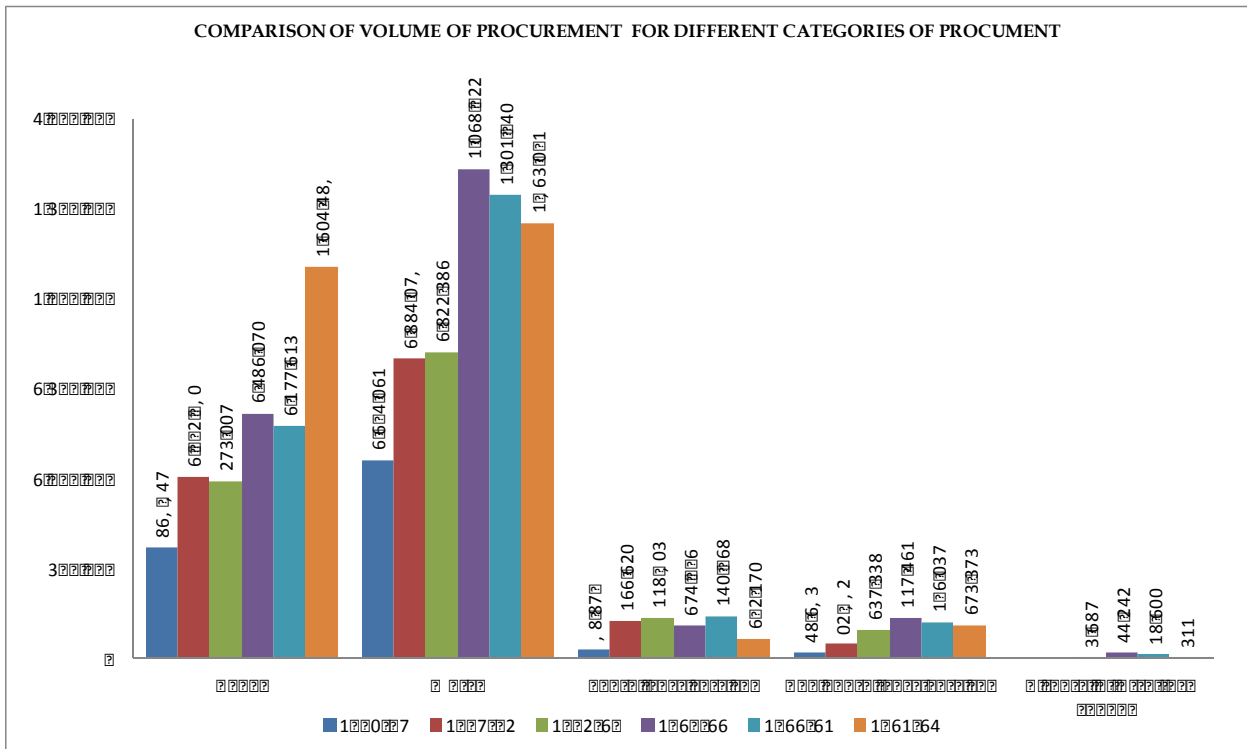


Figure 5-5: Comparison of volume of awarded contracts in million Tshs

Figure 5-7 and Figure 5-8 makes a comparison of procurements made by various categories of PEs, including and excluding procurement made by TANROADS and TANESCO respectively.

The volume of procurement by Executive Agencies and Water Authorities is recorded to be the biggest with 42.66% followed by Parastatal Organizations with 33.41%. When TANROADS and TANESCO are excluded, volume of procurement of Executive Agencies and Water Authorities is still the largest but **rise** to 43.98% while that of Parastatal Organizations dropped to 20.84%.

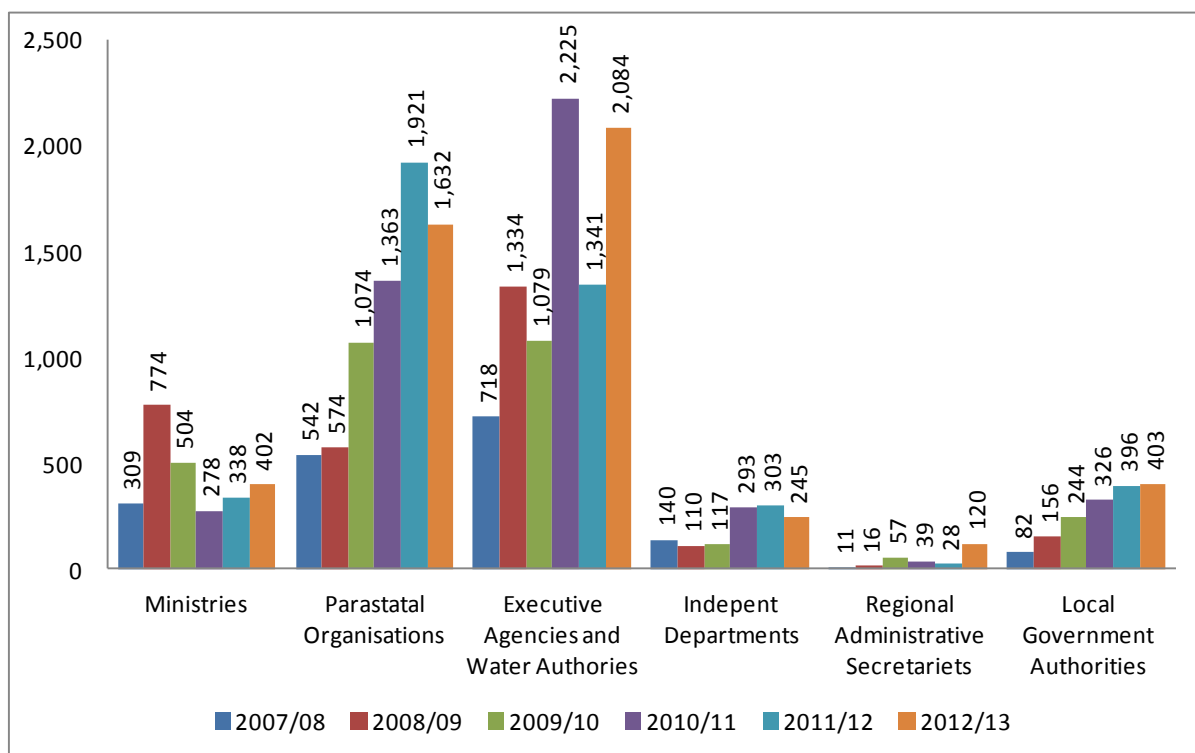


Figure 5-6: Comparison of the volume of awarded contracts from 2007/08 to 2012/13

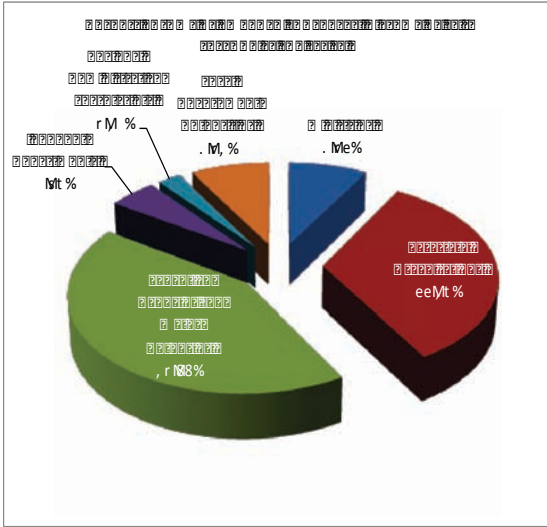


Figure 5-7: Overall volume of contracts by PE's categories for 265 PEs

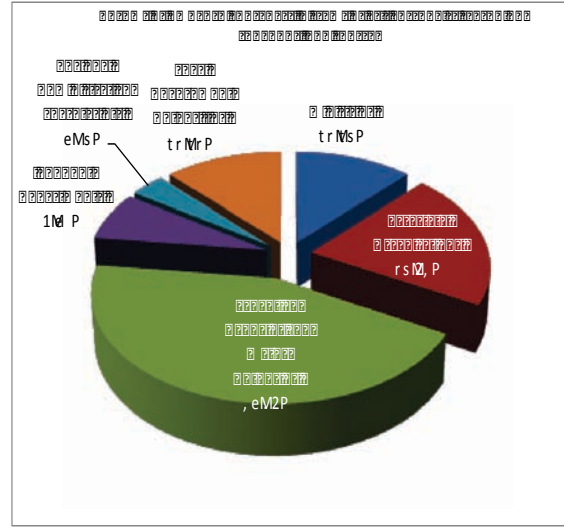


Figure 5-8: Volume of awarded contracts by PE's categories excluding TANROADS and TANESCO

Two PEs had volumes of awarded contracts above Tshs. 500 billion, eight had volumes of awarded contracts between Tshs. 100 and 500 billion, 13 PEs had volumes of awarded contracts between Tshs. 20 and 100 billion, and 231 PEs had volumes of awarded contracts below 20 billion. **Figure 5-9** shows the 23 PEs which had volumes of procurement above 20 billion whose total volume of procurement amounting to Tshs. 4.14 trillion is about 84.8% of the total volume of awarded contracts by 265 PEs for the FY 2012/13.

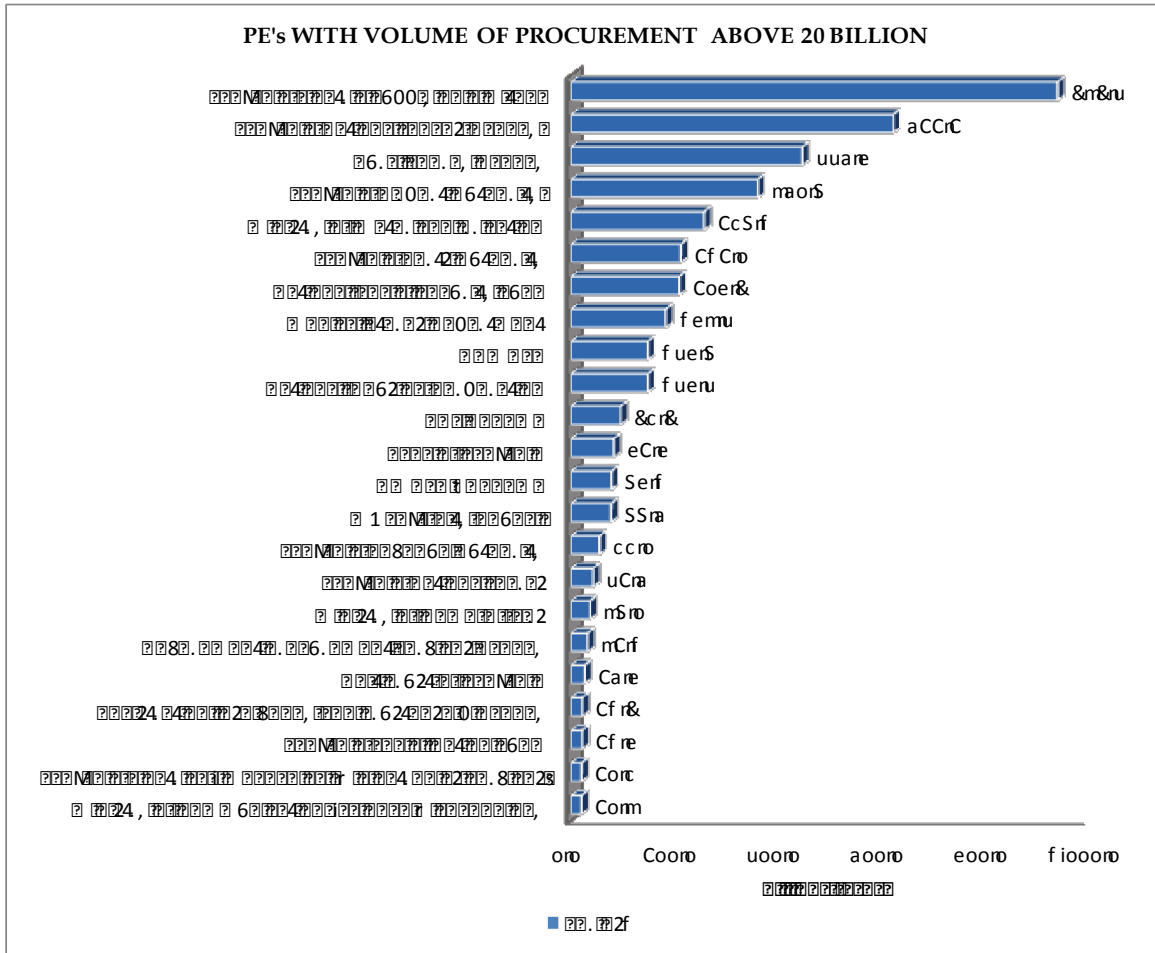


Figure 5-9: PEs with awarded contracts volume of above Tshs. 20billion

5.1.2 Contracts awarded by Ministries

As for the last financial year, only 18 out of 27 Ministries submitted tender award information of which analysis is shown in **Figures 5-10**. The analysis shows that tenders awarded by the Ministries were mainly for goods which accounted for 48% followed by works with 37%. The comparison of the volume of awarded contracts by ministries for years 2007/08, 2008/09, 2009/10, 2010/11, 2011/12 and 2012/13 is shown in **Figure 5-11**. Exept for works, there is a considerable decrease in the volume of procurement compared to the last year.

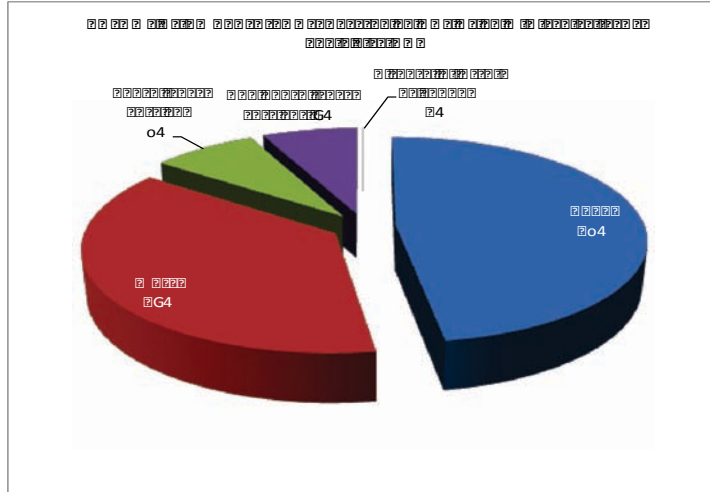


Figure 5-10: Percentage distribution of volumes of contracts awarded by Ministries in FY 2012/13

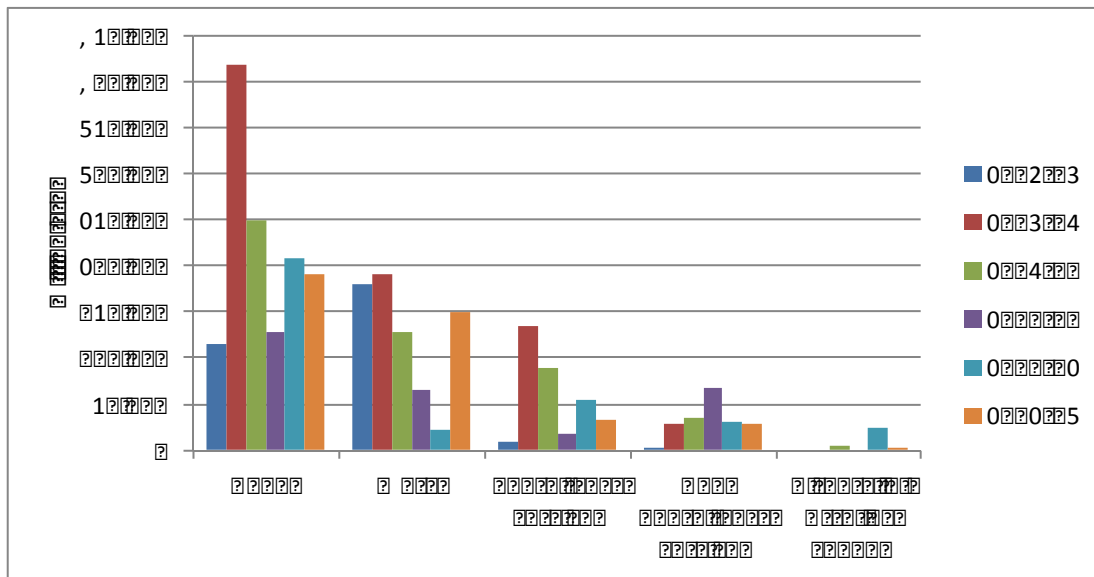


Figure 5-11: Comparison of volumes of awarded contracts by Ministries from 2007/08 to 2012/13

5.1.3 Contracts awarded by Parastatal Organizations

The Authority received 77 responses out of 112 Parastatal Organizations which were requested to submit tender award information. The distribution of awarded contracts with and without including TANESCO (which had a volume of 58% of all awarded contracts by parastatals) is shown in **Figures 5-12 and Figure 5-13**.

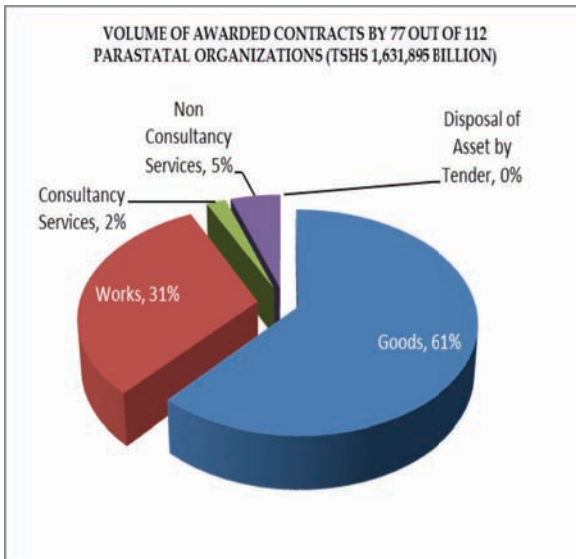


Figure 5-12: Percentage distribution of volume of awarded contracts by 77 out of 112 parastatal organisations in FY 2012/13

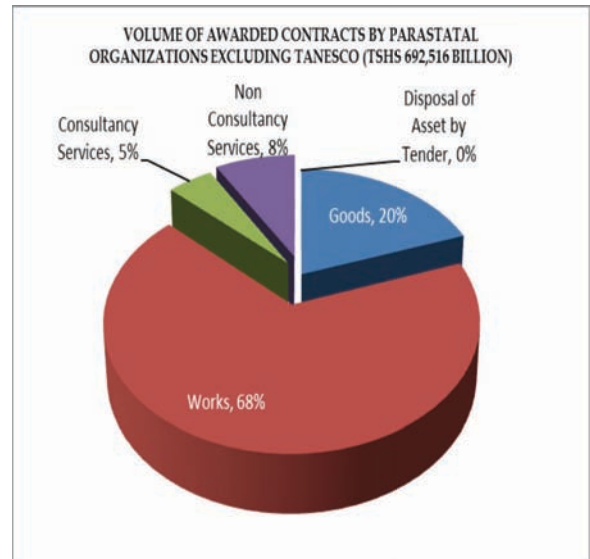


Figure 5-13: Percentage distribution of volume of awarded contracts by parastatal organisations excluding TANESCO in FY 2012/13

The results indicate that there is a very high expenditure on goods followed by works. When TANESCO is excluded, the proportion of the value of awarded contracts for works increases from 31% to 68% while the proportion of goods drops from 61% to 20%. The comparison with previous years on the volume of awarded contracts indicates a considerable increase in procurement of goods, and slight increase in the procurement of non-consultancy services while for all the remaining categories of procurement there is decrease as shown in **Figure 5-14**.

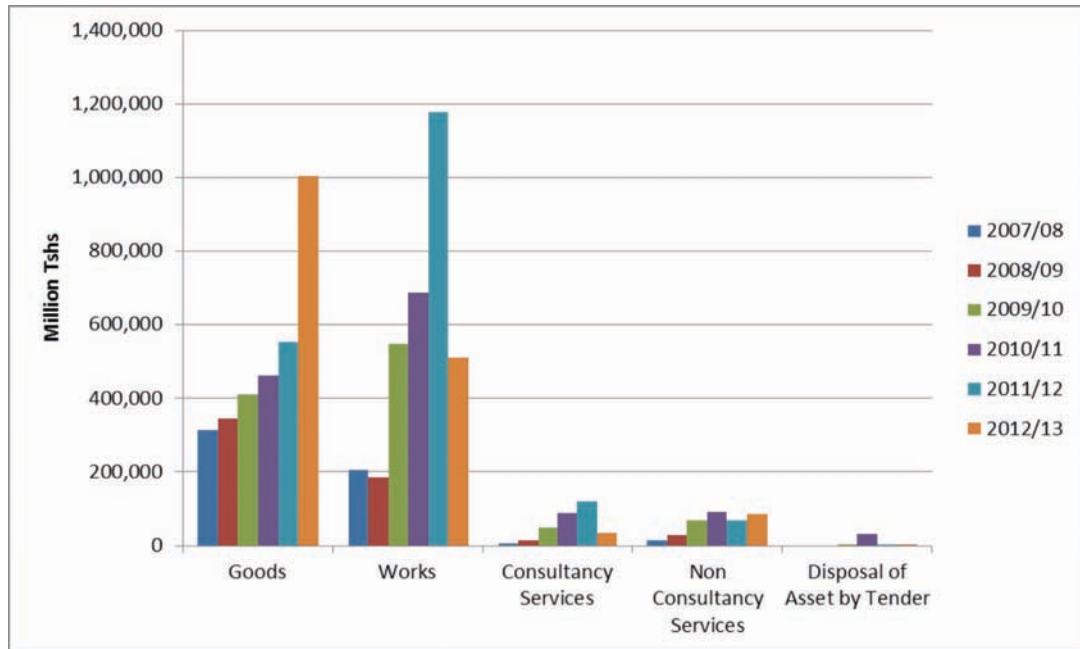


Figure 5-14: Comparison of volumes of awarded contracts by parastatal organisations in million Tshs. from 2007/08 to 2012/13

5.1.4 Contracts awarded by Executive Agencies and Water Authorities

Submission of tender award information by Executive Agencies was also not satisfactory, with only 52 out of 69 responding positively to PPRA's request. TANROADS has seriously influenced the results as shown in **Figure 5-15** in which the largest volume of procurement was for works which is the main pre-occupation of TANROADS.

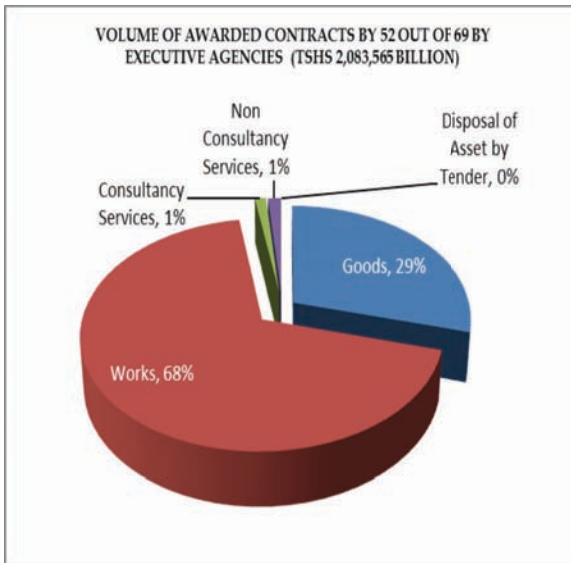


Figure 5-15: Percentage distribution of volume of awarded contracts by 52 out of 69 Executive Agencies in FY 2012/13

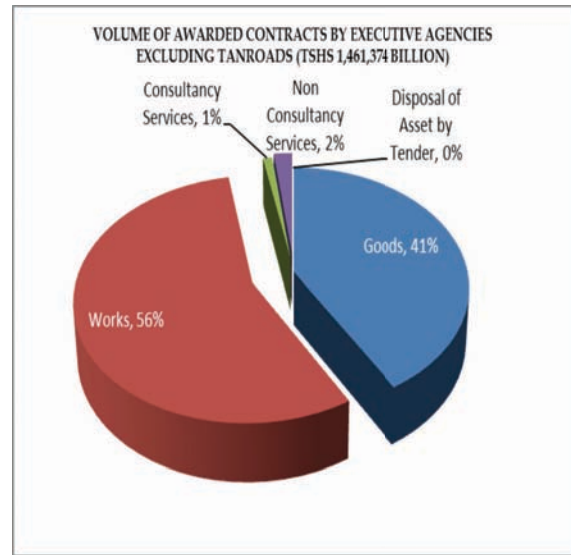


Figure 5-16: Percentage distribution of volume of awarded contracts by Executive Agencies excluding TANROADS in FY 2012/13

When TANROADS is excluded, the proportion of the works contracts is reduced significantly from 68% to 56% while the proportion of goods is increased from 29% to 41% as shown in Figures 5-16. The comparison with previous years on the volume of awarded contracts is shown in Figure 5-17.

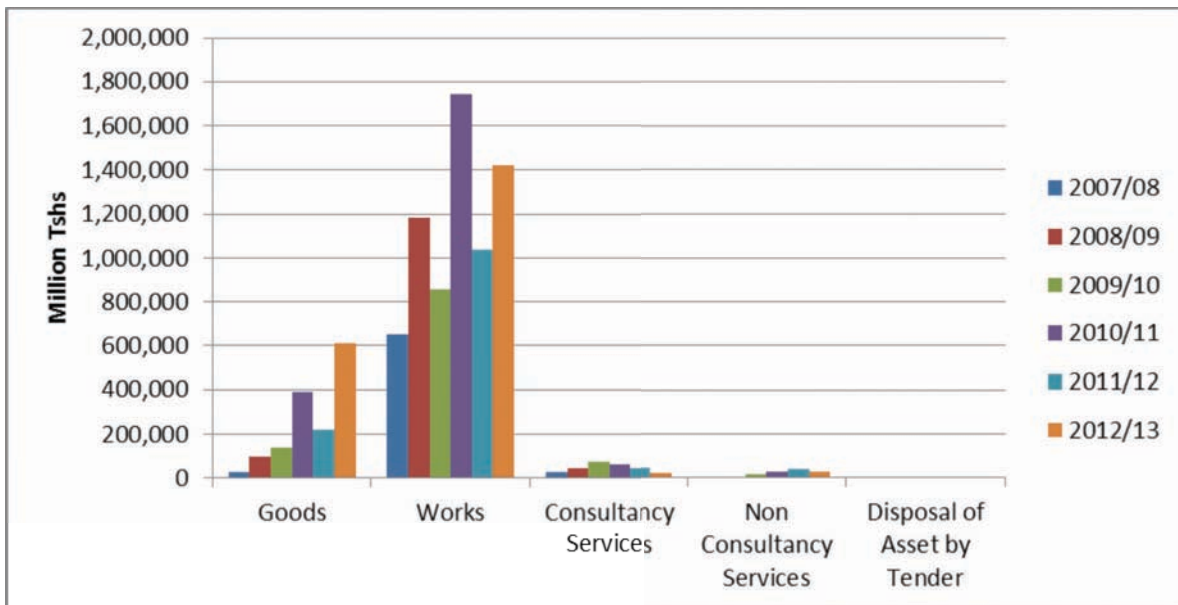


Figure 5-17: Comparison of the volumes of awarded contracts by Executive Agencies in millions of Tshs from 2007/08 to 2012/13

5.1.5 Contracts awarded by Independent Departments

Out of 34 Independent Departments only 19, submitted contract award information to PPRA. The values of awarded contracts were analyzed and results are presented in **Figure 5-18**. The results show that supply of goods constitutes the main expenditure of the Independent departments with 81.02% followed by works with 11.47%.

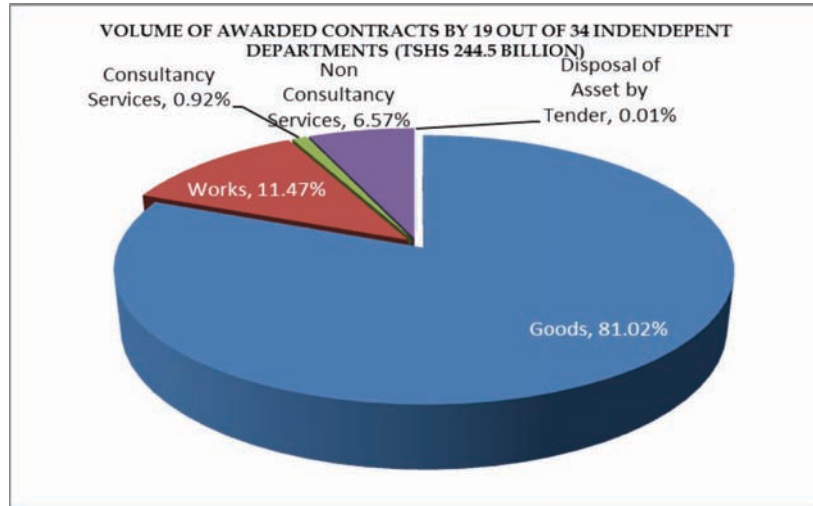


Figure 5-18: Percentage distribution of volume of awarded contracts by 19 out of 34 Independent Departments in FY 2012/13

The recorded volume of procurement shows a significant decrease in the volume of procurement for for all categories compared to the last year as shown in **Figure 5-19**.

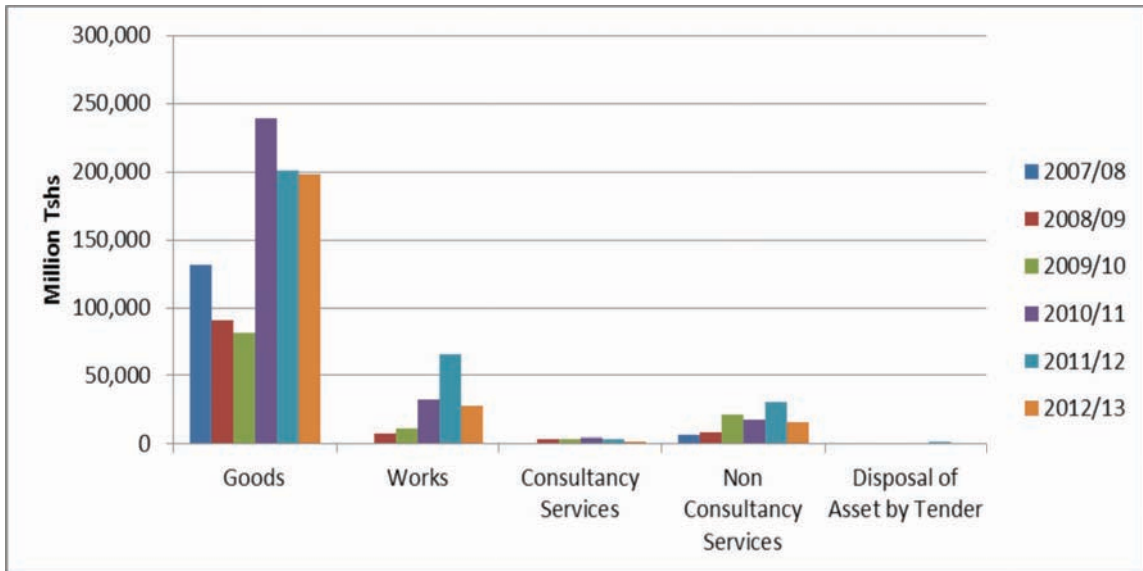


Figure 5-19: Comparison of volumes of awarded contracts by Independent Departments in million Tshs from 2007/08 to 2012/13

5.1.6 Contracts awarded by Regional Administrative Secretariats

In response to PPRA’s request for PEs to submit tender award information 17 out of 21 Regional Administrative Secretariats (RAS) responded. The response increased by 3PEs compared to 14PEs which submitted award information last year. The analysis of the data furnished by RAS produced results as shown in **Figure 5-20**. The largest proportion of the value of awarded contracts was for procurement of goods accounting for 78% followed by consultancy services at 10%, works and non-consultancy services at 7% each. The amount of contract award for disposal of assets is fairly small. Except for goods and consultancy services, the trend for other categories decreased as compared to the previous year as shown in **Figure 5-21**.

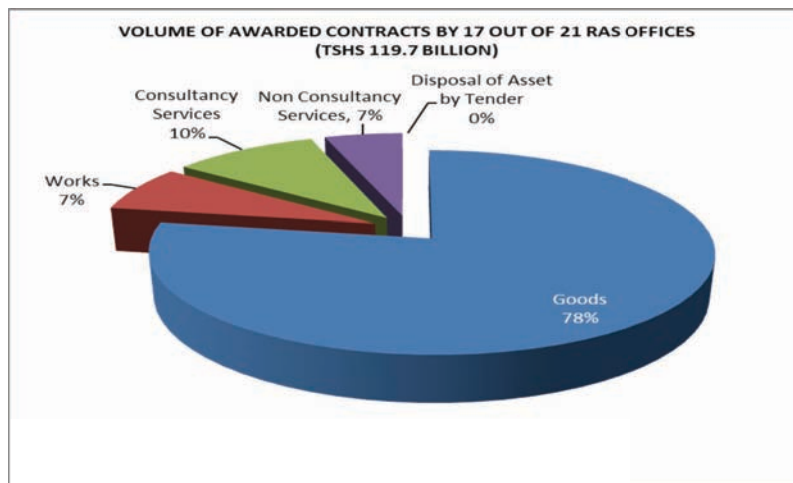


Figure 5-20: Percentage distribution of volume of contracts by 17 out of 21 RAS offices in FY 2012/13

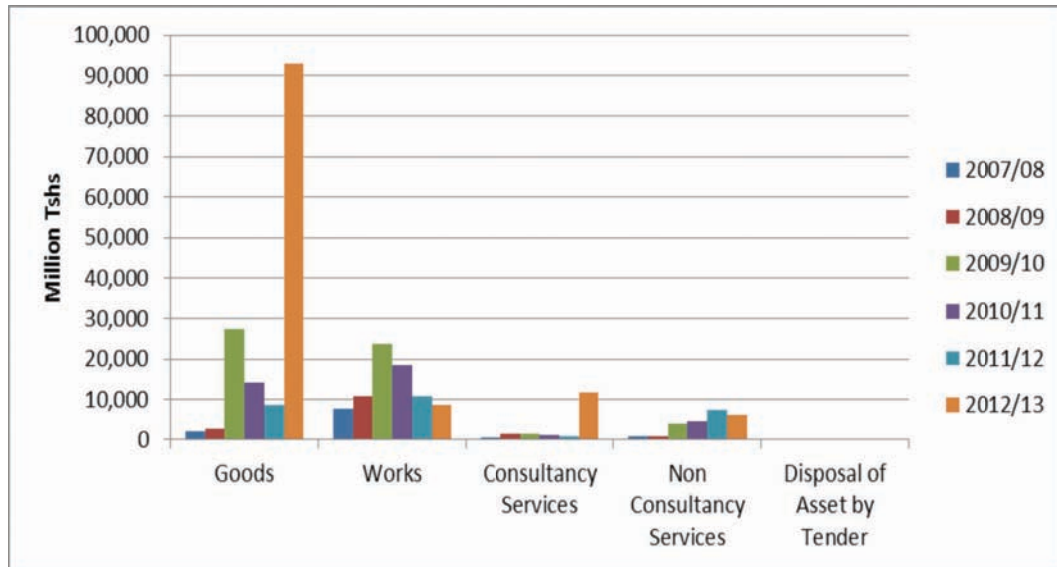


Figure 5-21: Comparison of the volume of awarded contracts by RAS offices in million Tshs from 2007/08 to 2012/13

5.1.7 Contracts Awarded by Local Government Authorities

A total of 82 out of 134 Local Government Authorities submitted the requested information, the analysis of which is depicted on **Figure 5-22**. The response dropped by 24PEs compared to 106PEs which submitted award information last year. The results show that 73% of the value of awarded contracts was for execution of works followed by 20% for supply of goods. A small proportion of the value of awarded contracts was for provision of non-consultancy and consultancy services. There is a noted increase in the volume of procurement for works however there is a decrease in all the remaining categories as shown in **Figure 5-23**.

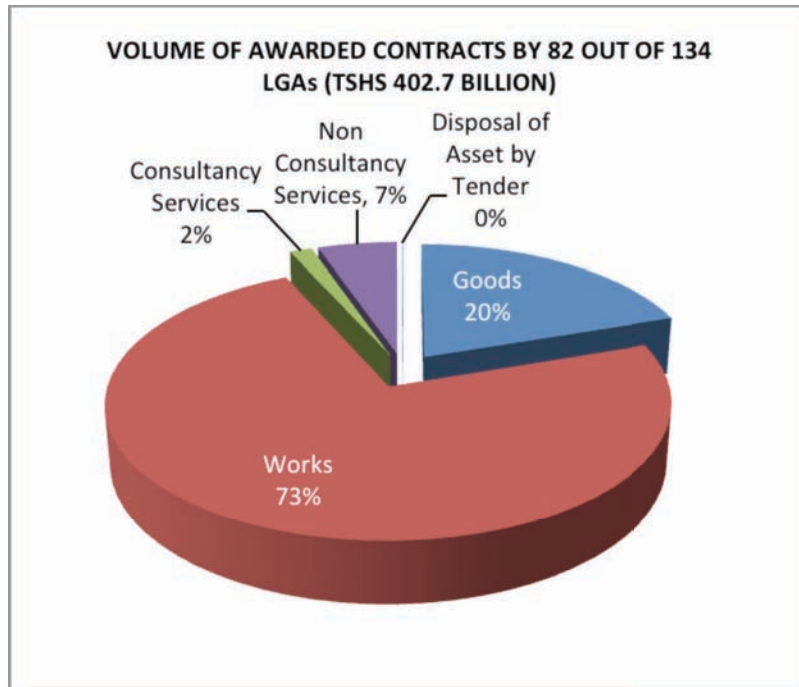


Figure 5-22: Percentage distribution of volume of awarded contracts by 82 out of 134 LGAs in FY 2012/13

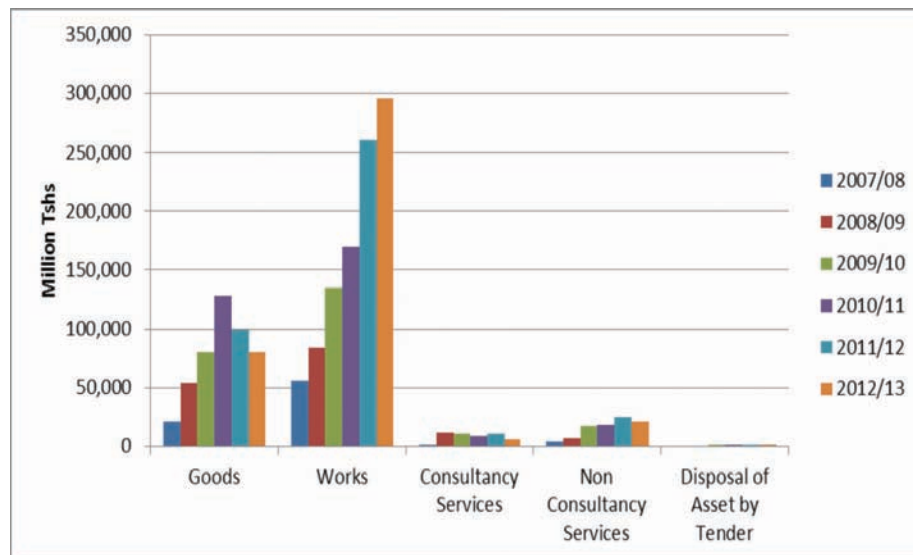


Figure 5-23: Comparison of the volumes of awarded contracts by LGAs from 2007/08 to 2012/13

5.2 Procurement audits in 120 PEs

5.2.1 Background

In view of its mandate under Sub-section 7(1)(j) of the Public Procurement Act, 2004, (PPA 2004), the Public Procurement Regulatory Authority (PPRA) through Public Finance Management Reform Programme (PFMRP) [TZS 837,050,000] and BTC project [TZS 55,000,000] financing, carried out procurement audits in one hundred and twenty (120) procuring entities between May and September, 2013 for all procurements in the FY 2012/2013. The audited procuring entities included thirty-two (32) MDAs, forty-six (46) Public Authorities, and forty two (42) LGAs.

The audit objective was to determine whether the procedures, processes and documentations for procurement and contracting were in accordance with the provisions in the PPA 2004, Public Procurement Regulations (GN. No. 97 and 98 of 2005 and GN. No. 177 of 2007) and the standard documents prepared by PPRA and that procurement carried out achieved the expected economy and efficiency (value for money for the allocated resources), and the implementation of contracts conformed to the terms thereof. The audits were also intended to identify weaknesses in complying with the PPA 2004 and Regulations aiming at assisting the audited procuring entities to take appropriate measures including implementation of appropriate capacity building strategies and improving controls.

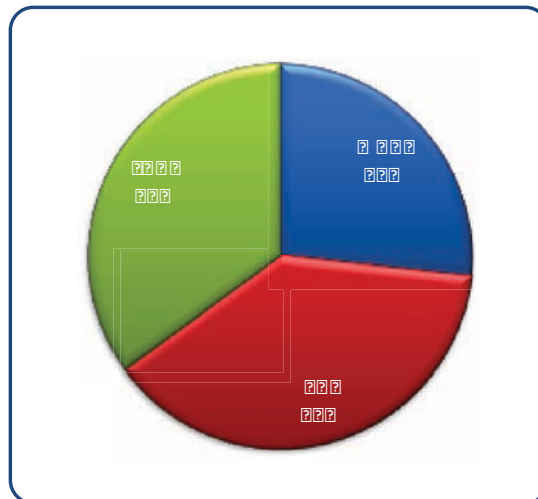


Figure 5-24: Percentage distribution of audited PEs in FY 2012/13

5.2.2 Selection of the Procuring Entities to be audited

Due to shortage of funds for auditing purposes and in order to ensure value for money for the allocated audit funds, selection of the procuring entities to be audited was risk-based and considered the combination of the following criteria:

- PE's volume of procurement; All PEs which had volumes of procurements of above 20 billion during the Fy 2011/12. The selected procuring entities had a total volume of procurement amounting to TZS 3.53 trillion which was about 82% of the total volume of procurements during the Fy 2011/12,
- Frequency of complaints/mis-procurement allegations levelled against the procuring entity; All procuring entities with cases which warranted investigation were included in the list and those with high frequency of complaints were allocated more points.
- Results of previous audits; Procuring entities which had low compliance levels in the previous audits were allocated more points,

- d) Time lapse since the last audit; Procuring entities with longer time interval since they were audited were allocated more time, and
- e) Geographical location; This criterion was used to adjust the number of procuring entities to be audited depending on the route in order to maximize resources utilization.

The criteria were applied and ranking was done for all procuring entities within each category of procuring entities i.e Ministries, Parastatal organizations, Public Authorities and Agencies, Local Government Authorities, and Independent Departments. The number of procuring entities to be audited from each category was then proportionally determined depending on the number of procuring entities in each category.

The distribution of points for each criterion is shown in table 1 below;

Table 5-3: Criteria for selecting PEs to be audited

<i>S/No</i>	<i>Criteria</i>	<i>Points allocated</i>
a)	Volume of Procurement during the previous year <ul style="list-style-type: none"> ✓ Above 20 billion (Mandatory) ✓ Between 10 – 20 billion ✓ Between 5 – 10 billion ✓ Below 5 billion 	- 10 5 5
b)	Frequency of complaints <ul style="list-style-type: none"> ✓ All PEs with cases which warrants investigation (Mandatory) ✓ Above 5 cases of complaints ✓ Between 1 – 5 cases of complaints ✓ No complaints 	- 10 8 0
c)	Time lapse since the last audit <ul style="list-style-type: none"> ✓ > 2 years ✓ < 2 years 	10 5
d)	Performance in the previous audit <ul style="list-style-type: none"> ✓ Below 60% ✓ Between 60% - 80% ✓ Above 80% 	10 5 2
e)	Compliance to the requirements for submission of procurement information and reports to PPRA (Tender notices, Contract awards Monthly report, Annual report) <ul style="list-style-type: none"> ✓ Not complying ✓ Partial compliance ✓ Full compliance 	10 8 0

5.2.3 Sampling of procurements

5.2.3.1 Compliance audit

For compliance audits, auditors were required to use both, random and targeted sampling methods depending on the following: Category of procurement (Goods, works, consultancy, non-consultancy or Disposal of assets); procurement methods used (DC, ICB, NCB, SSS, CQ, RT, FWA); Contract value (Contracts with small as well as larger values); Signature date; Type of procurement (Roads, irrigation, buildings, stationary, food items, cleaning, vehicle maintenance e.t.c). In addition, auditors were required to include all high risk procurements such as;

- i) Procurements through single source procurement method,
- ii) Procurements done through inappropriate methods of procurement,
- iii) Emergency procurements,
- iv) Tenders awarded without tender board's approval, and
- v) Procurements which were not in the procurement plan (or revised plan).

The following guidance was provided to auditors for determining the sample size;

- i) 75% to 100% of the total number of tenders/contracts for procuring entities with volume of procurement below TZS three (3) billion.
- ii) 50% to 75% of the total number of tenders/contracts for procuring entities with volume of procurement of between TZS three (3) and ten (10) billion.
- iii) 25% to 50% of the total number of tender/contracts for procuring entities with volume of procurement of above TZS 10 billion.

5.2.3.2 Value for money audits

For the case of value for money audit of construction projects, auditors were required in their contracts to select the audit sample consisting of representative number of tenders/contracts depending on the: Category of procurement (Works or consultancy); Procurement methods; Contract value (Contracts with small as well as larger values); Signature date (2011/12 and 2012/13 financial years); Type of procurement (Roads, bridges, irrigation, buildings, water projects e.t.c); and type of intervention (New construction, rehabilitation, maintenance e.t.c). In addition, auditors were required to include in the sample a minimum of four (4) construction projects (including both, works and consultancy contracts under the project).

5.2.4 Methodology

In the course of executing the audit assignment, various approaches were exercised including; documents review, interviewing various stakeholders, and in some selected cases assessment of the procured goods and constructed facilities was done. The following documents were detailed reviewed: Annual Procurement Plan; Correspondences in the tender files; Tender adverts; Bidding documents; Tender evaluation reports; Minutes of tender board meetings; Notification of contract awards; Contract documents; Internal Audit reports; and Documents on contract administration. In the case of value for money audits for construction projects, physical works were thoroughly inspected and measured to ascertain the quality and quantity of the work done.

Under the compliance audit, the audit was mainly based on the seven performance areas namely: Assessment on institutional setup and performance (Tender Board, Procurement

Management Unit, and Internal Audit unit); Appropriateness of preparing and implementing the procurement plan; Appropriateness and efficiency of tender process (from the preparation of tender documents to communication of contracts awards); Appropriateness of contract management; assessment on the management of procurement records; assessment on the implementation of systems prepared by the Authority, and; Assessment on how complaints are being handled. The assessment tool used by the auditors to assess the level of compliance is attached as **Annex 5-3** of this report.

For value for money audits, we adapted a tool developed by the Road Fund Board for value for money assessment in road projects to cater for other type of construction such as water projects, building projects, and irrigation projects. The tool used to assess value for money in construction projects is attached as **Annex 5-4** and is based on five performance areas namely: Assessment on the planning, design and tender documentation; Assessment of key processes in the procurement stage; Assessment of how the construction stage was administered; Assessment of the project completion and closure stage, and; assessment of the quality of works.

After the audit, the audit team met with the Accounting Officers, management teams, tender boards and PMU staff of the respective PEs for the purpose of validating the audit findings, getting clarification on issues observed during the audit and providing professional advice on areas which need improvement. After the exit meeting, the audit findings were communicated in writing to the audited PEs which were then required to respond to the audit findings within a period of two weeks. Some of the PEs have responded to the audit findings within the given timeframe but others have not.

5.2.5 Fraud and Corruption Aspects

In order to collect information about possible symptoms of corruption in the procurements carried out by procuring entities, auditors were required to use the Red Flags Checklist specifically developed for the purpose. The red flags checklist also serves as a tool to address corruption at the level of the individual procuring entity. In this regard, it is important to note that a detected red flag is not in itself evidence of corruption; however, the higher the number of red flags detected, the higher the likelihood that corruption has been involved. In some cases, the higher the number of red flags detected indicates that the weaknesses observed are not a result of existence of corruption in the procurement but rather operational defficiencies due to capacity gaps.

To that end, red flag checklist for the sampled procurements was filled, and overall findings for the entity summarized in the report. It was considered that there is likelihood of fraud or corruption in all entities and procurements which scored 20% and above on red flags scale. The redflag checklist is attached as **Annex 5-5** of this report.

5.3 Audit findings for Compliance Audits

5.3.1 Volume of audited procurements

The total value of the sampled procurements was **TZS 1,985,427,248,964** which included TZS 308,205,533,907 equivalent to 16% for procurement of goods, TZS 1,572,107,460,554 equivalent to 79% for procurement of works, TZS 66,700,050,805 equivalent to 3% for procurement of consultancy services, TZS 38,401,283,072 equivalent to 2% for procurement of non-consultancy services, and a negligible amount of TZS 12,920,625 for disposal of public assets by tender.

In addition, the total number of audited procurements was **5867** which included **3,442** (59%) for goods, **874** (15%) for works, **187** (3%) for consultancy services, **1,363** (23%) for non-consultancy services, and one tender for disposal of assets by tender.

5.3.2 Overall audit findings

a) General Level of Compliance

On the basis of new established compliance indicators, the outcome of the audits indicated an average level of compliance of **64.3%** slightly below the last year's compliance level of 65%. The average level of compliances for MDAs, PAs and LGAs was 66%, 67% and 60% compared to 69%, 67% and 57% respectively recorded in the last year's audits.

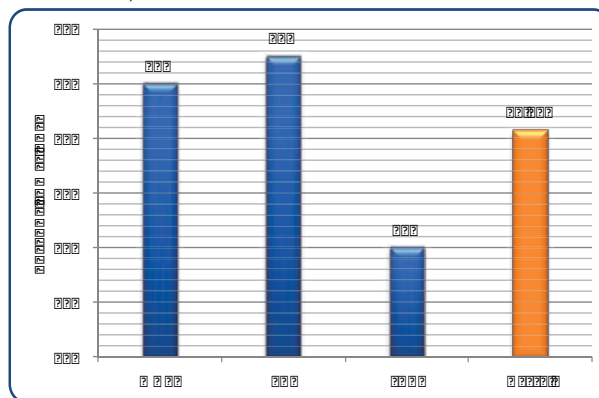
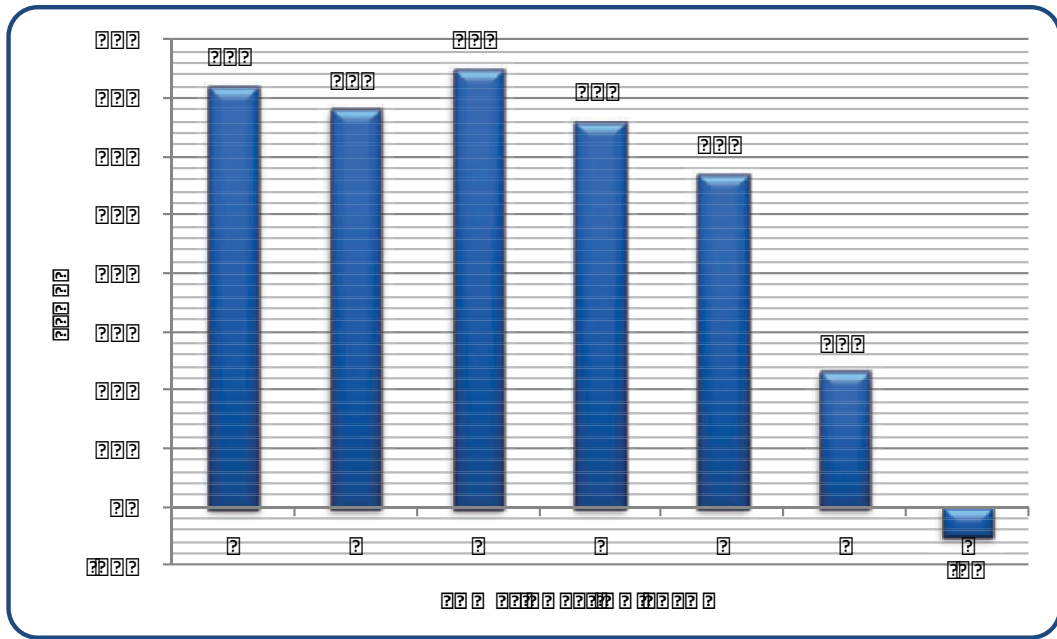


Figure 5-25: Average levels of compliance for MDAs, PAs and LGAs

The average compliance levels for the seven performance areas were: Appropriateness and performance of the institutional setup (73%); Appropriateness of the preparation and implementation of procurement plan (68%); Appropriateness of the tender process (75%); Appropriateness of contract management (66%); Management of procurement records (56%); Implementation of systems prepared by PPRA (23%), and; Handling of complaints in procurement process (-5%) as shown in Key:

1. Institutional set up and performance	2. Appropriateness of preparing and implementing APP	3. Appropriateness of tender processing	4. Appropriateness of contracts management
5. Management of procurement records	6. Implementation of systems prepared by PPRA	7. Handling of complaints	

Figure 5-26. Figure 5-27 compares the compliance levels in MDAs, PAs and LGAs.



Key:

8. Institutional set up and performance	9. Appropriateness of preparing and implementing APP	10. Appropriateness of tender processing	11. Appropriateness of contracts management
12. Management of procurement records	13. Implementation of systems prepared by PPRA	14. Handling of complaints	

Figure 5-26: Overall compliance of audited PEs

The analysis has shown that 56.7% [68 PEs] of the audited PEs have been assessed to have unsatisfactory performance (below 68% target), 32.5% [39 PEs] fair performance and 10.8% [13 PEs] good performance. [Note: $P \leq 67\%$ - Unsatisfactory performance; $67\% < P < 80\%$ - Fair performance; $P \geq 80\%$ - Good performance]. See Figure 5-28.

The audit results show that the level of PEs' compliance is below the targeted compliance level of 68% which was set for the FY 2012/13. On the assessment of the individual performance areas, the performance is above or equal to the targeted level of compliance on the institutional setup and performance, preparation and implementation of procurement plans, and tender processing. However, the performance is below the targeted level of compliance on contracts management and implementation, management of procurement records, and implementation of systems prepared by PPRA. The audit results suggests that although capacity building efforts and monitoring are still needed in all the seven areas, more efforts should be directed to the three areas with compliance levels below average.

The assessment of the compliance indicators for all the audited PE's is shown in **Annex 5-6** of this report.

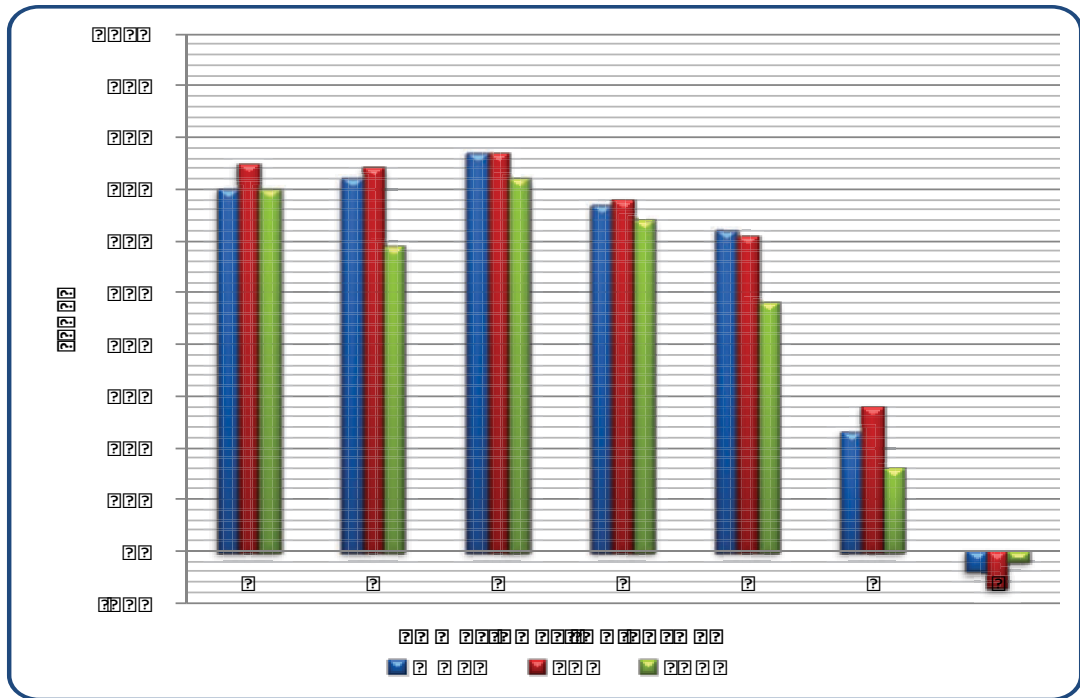


Figure 5-27: Comparison of compliance levels for MDAs, PAs and LGAs

Key:

1. Institutional set up and performance	2. Appropriateness of preparing and implementing APP	3. Appropriateness of tender processing	4. Appropriateness of contracts management
5. Management of procurement records	6. Implementation of systems prepared by PPRA	7. Handling of complaints	

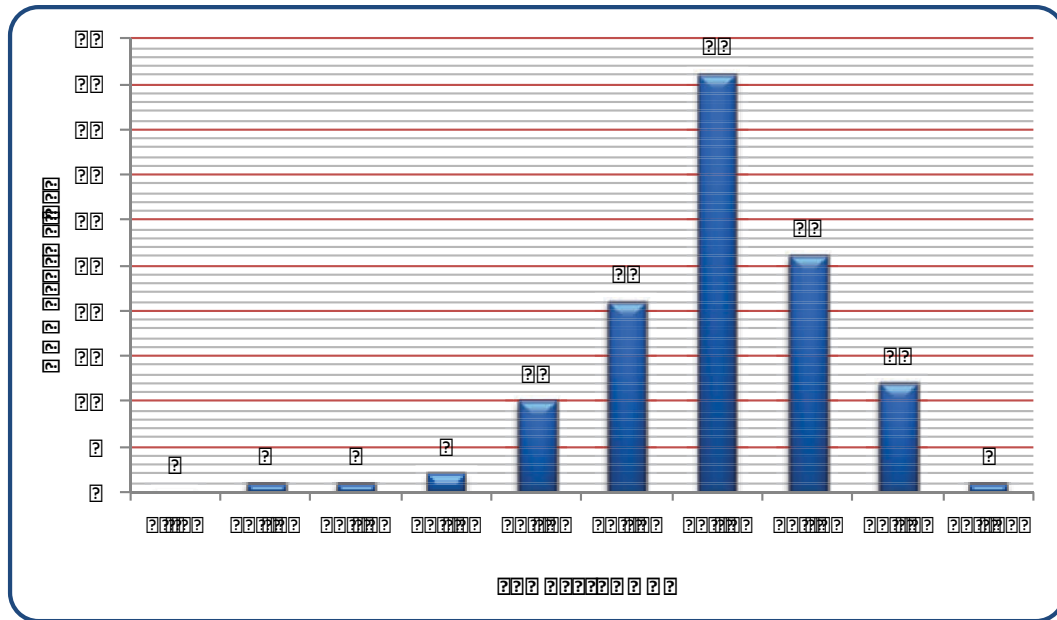


Figure 5-28: Distribution of compliance levels for audited PEs

b) Performance analysis

Compliance indicators were established for the purpose of assisting the Authority in identifying and prioritizing areas which need capacity building interventions and to monitor procuring entities' compliance trends in order to assist them in building their capacity as well as recommending appropriate disciplinary measures in case of persistent and or serious breaching of the PPA and its attendant Regulations. The new compliance indicators have been grouped into seven main performance areas comprising a total of 81 sub indicators. (See Annex 5-7)

The purpose of the following analysis is therefore to identify significant areas which need immediate and appropriate interventions.

i) Institutional set up and performance

The assessment under this indicator covered the following: The appropriateness of the established TB; Notifying the Authority on the established TB; appropriateness of the established PMU; knowledge of the TB members and PMU staff in applying the PPA and procurement regulations; the efficiency of the AO, TB, PMU, UD and Internal Auditor in performing their responsibilities stipulated in the PPA; interference of responsibilities and powers; and internal control systems.

The analysis on institutional set up has indicated that there are no major problems on establishment of tender boards and, existence and staffing of internal audit units where the performance was 90%, 94% and 76% respectively. However, the performance was not satisfactory on indicators for notifying the Authority about the membership of tender board, knowledge of tender board members, PMU staff, and IAU staff on the application of PPA and PPR, and establishment of PMUs with recorded performance of

47%, 60%, 67%, 47% and 64% respectively. The compliance levels for the eight sub-indicators are shown in the Figure 5-29 below.

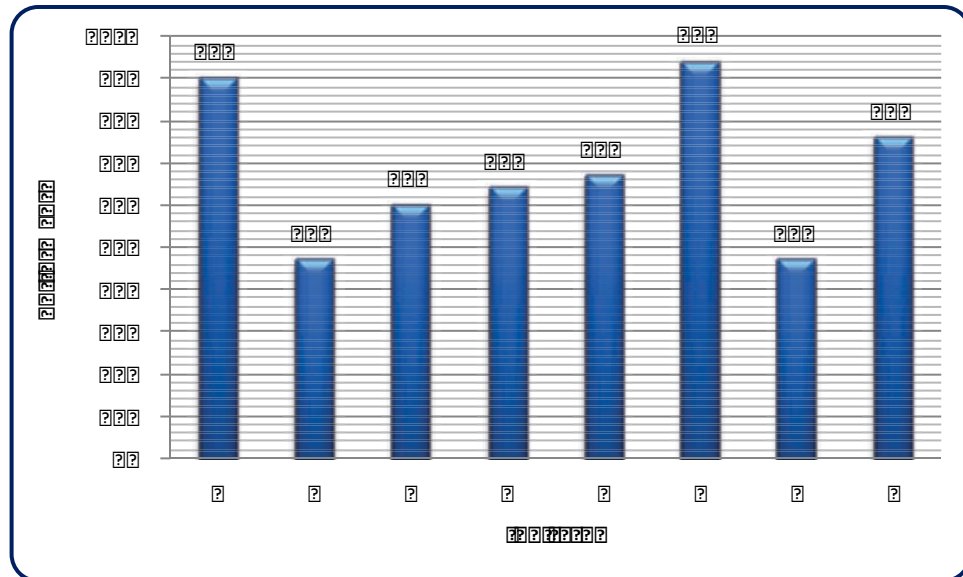


Figure 5-29: Compliance levels under Institutional set up

Key:

1. Establishment of TBs	2. Notification to the Authority on TB establishment	3. Knowledge of PPA and PPR for TBs members	4. Establishment of PMUs
5. Knowledge of PPA and PPR for PMUs staff	6. Existence of Internal Audit Unit s(IAUs)	7. Knowledge of PPA and PPR for IAUs staff	8. Staffing levels in IAUs

On the compliance of organs to their stipulated powers and responsibilities, the assessment has indicated that except for PMUs and Internal Audit Units whose average performances was low at 66%, the remaining organs performed and complied relatively well to their responsibilities and powers in accordance to the provisions in the PPA and PPR as shown in Figure 5-30 below.

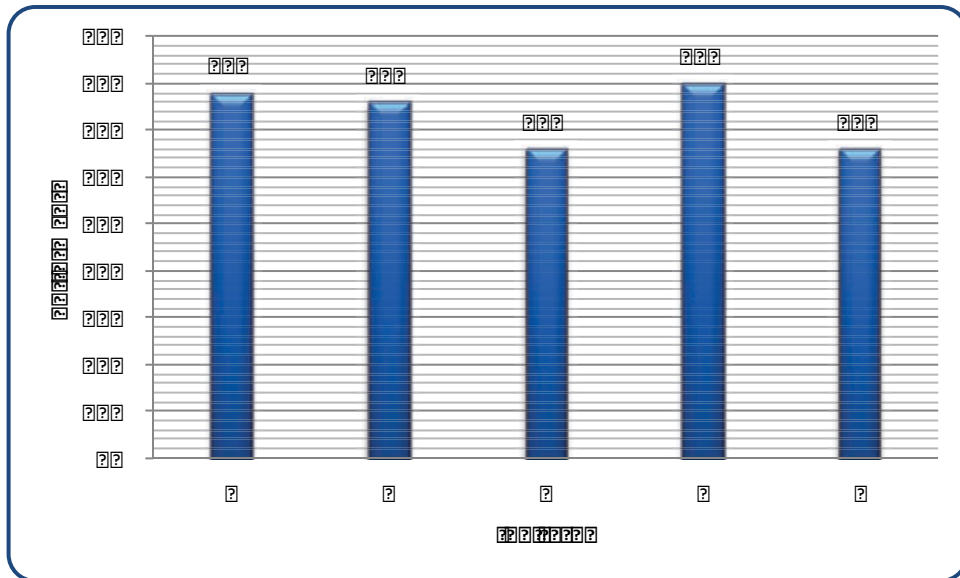


Figure 5-30: Compliance level under institutional performance

Key:

1. AOs performance	2. TBs performance	3. PMUs performance
4. UDs performance	5. IAUs performance	

ii) *Appropriate preparation and efficiency in implementing the procurement plan*

The assessment under this performance area covered the following: The use of appropriate templates issued by PPRA; appropriateness of tender numbering as per PPRA’s guidelines; appropriateness of allocating tender processing time; whether requirements were properly aggregated; whether TB meetings were properly arranged to minimize procurement transaction costs; whether the procurement plan was properly approved; whether the procurement plan was advertised to the public; adherence to the procurement plan; and efficiency in implementing the plan.

The analysis on this performance area indicated that only few PEs do not prepare their procurement plans properly. The majority of the audited PEs used appropriate templates while preparing their annual procurement plans, followed the Authority’s guidelines for tender numbering, allocated properly tender processing times as provided in the regulations, aggregated their requirements properly, arranged TB meetings properly, and had their procurement plan approved by relevant authorities as required. However, the performance on advertisement of General Procurement Notice and efficiency in implementing the procurement plans was not satisfactory at 66% and 60% respectively. The overall performance of the sub indicators under this performance area is shown in Figure 5-31 below;

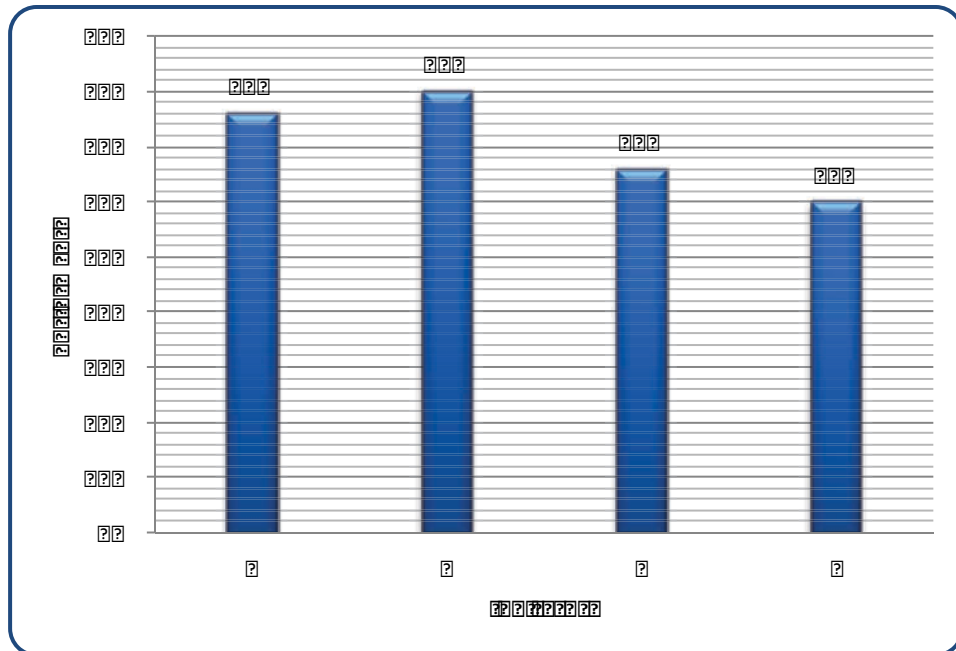


Figure 5-31: Compliance levels under Procurement planning and implementation

Key:

1. Preparation of APP	2. Approval of APP
3. Advertisement of GPN to the public	4. Efficiency in implementing the APP

Efficiency in implementing the procurement plan

Further analysis on the efficiency in implementing the procurement plan indicated that 40% of all audited tenders were not efficiently processed which means they were processed beyond the standard tender processing times provided in the Regulations. The observed inefficiency was contributed by several factors including;

Inadequate procurement planning:

Procurement planning involves determining whether to procure, how to procure, what to procure, how much to procure, and when to procure in a manner which will ensure value for money. Although the procurement plan is an important tool in managing procurement processes, the following weaknesses were observed during the procurement audit;

- a) Lack of managerial commitment and awareness on the importance of procurement planning.
 - Inadequate knowledge in the selection of appropriate procurement methods to be used. For example, the use of NCB for small value procurements where competitive quotation methods could be appropriate or the use of NCB, CQ where framework contracts could be appropriate. This caused delays and increased procurement transaction costs.

- Inadequate/ inaccurate assessment of the requirements by user departments during the procurement planning stage mainly caused by not integrating budget and procurement planning processes. In some cases user departments were not involved during the preparation of procurement plans resulting into unrealistic procurement plans and lack of ownership of the prepared plans. This caused delays due to unnecessary emergencies/ ad hoc procurement during the implementation stage.
 - Not updating procurement plans to accommodate unavoidable circumstances such as delays in obtaining funds or obtaining additional unplanned funds.
 - Delays in disbursement of funds from treasury; Although PEs are required to start the procurement process even without having funds, provided the budget has been approved, some of them do not start the procurement process until they have received funds from Treasury. Funds from Treasury are normally delayed or partially disbursed and therefore affecting the timing and/ or the scope of the planned procurements.
- b) Inefficiency within User Departments, PMUs and Tender Boards;
- Inappropriately prepared schedules of requirements resulting to inappropriate timing in the procurement plan which eventually results to wrongly phased deliveries and therefore causing delays in the implementation of the projects. For example, the construction of an electrical distribution line requires a combination of several materials whose procurement must be well planned and coordinated for the project to meet its objectives. However, cases were observed where poles were delivered while cables or meters were still in the early stages of procurement or vice versa.
 - Wrongly/inadequately prepared specifications/statement of requirements which necessitates amendments during the tendering period after getting requests for clarifications or complaints from bidders thus demanding extension of deadlines for submission of tenders or termination of the tender process and therefore causing unnecessary delays which could have been avoided by preparing proper specifications/ statements of requirements.
 - Critical areas with inefficiencies included processing of requirements from User Departments, preparing tender documents, reviewing tender evaluation reports and preparing contract documents. The main reasons for inefficiencies within PMUs include: Excessive emergencies and ad hoc procurements due to poor procurement planning; inadequate staff in PMUs; inadequate knowledge and experience in procurement matters for some of the PMUs staff; lack of experienced technical staff within PMUs (inappropriate staff composition); inappropriate PMUs structure; and; weak procurement records management systems.

- Tender boards in some of the “big” PEs such as TANESCO, BoT, NHC, TPA e.t.c have been observed to be extremely loaded with procurement functions to the extent that their efficiency and effectiveness in performing their duties for the tender board, User Departments or both, are affected. Procurement decisions are therefore not done in time and therefore causing delays in the procurement process.
- c) Long and cumbersome approval process for procurement under Donor funded projects. There are cases where the procurement process took more than a year to be completed.

iii) *Appropriateness of tender processing*

The assessment under this performance area covered the following: whether tender documents were properly prepared; appropriateness of the procurement methods used; whether bid opportunities were properly published to the public; whether bidders were given adequate time to prepare bids; whether tender adverts were submitted to PPRA for publication in the procurement journal and PPRA’s website; whether bids were properly received and opened; whether bids were properly evaluated; whether necessary approvals were sought; whether contract awards were properly communicated; whether contract awards were properly published; whether unsuccessful bidders were notified, and; whether procedural forms issued by PPRA were used.

The assessment has revealed that, except for indicators on submission of tender advertisement to PPRA, publication of contract awards, and the use of procedural forms issued by PPRA which had poor performance of 59%, 37% and 50% respectively, the remaining indicators performed relatively well as shown in Figure 5-32 below;

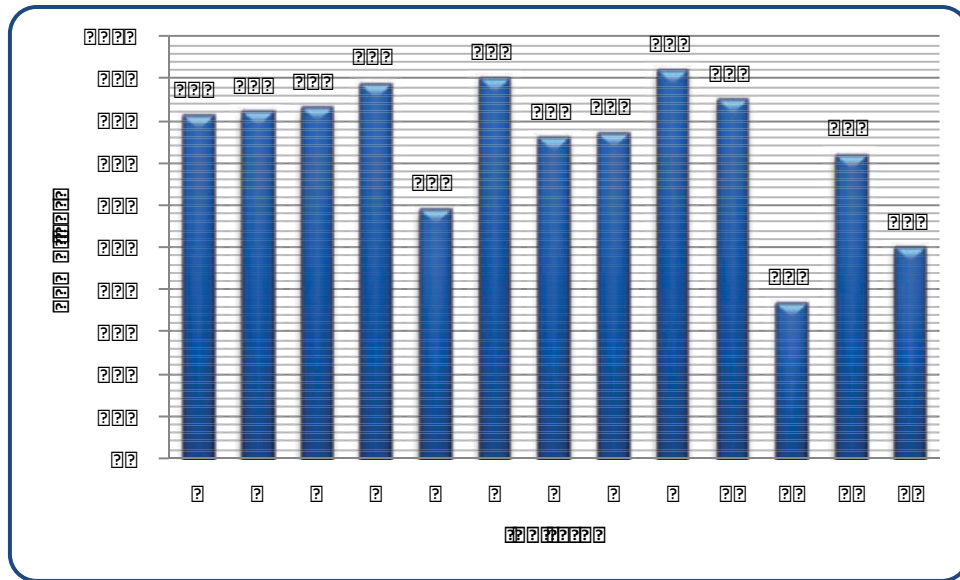


Figure 5-32: Compliance levels under tender process

Key:

1. Preparation of tender documents	2. Methods of procurement	3. Advertisement of bid opportunities	4. Time for preparation of bids
5. Submission of tender adverts to PPRA	6. Receiving and opening of tenders	7. Tender evaluation	8. Approvals
9. Communication of awards	10. Award within tender validity	11. Publication of awards	12. Notification of unsuccessful bidders
13. Using procedural forms			

iv) Appropriateness of contracts management and implementation

The following were assessed: whether the contract documents were properly arranged and included all the required documents; whether contracts were properly signed; whether there was existence and qualifications of contracts managers; whether general contracts administration issues were properly managed; whether contractual time control issues were properly managed; whether contractual quality control issues were properly managed; whether contractual scope control issues were properly managed, and; whether contractual cost control issues were properly managed.

The audits revealed significant performance gaps on contracts management which had serious negative consequences in the delivery of services, goods and infrastructure facilities including; delivery delays, cost overrun, poor quality of services, goods and works, and loss of public funds through fraud. The performance assessment of the sub indicators under contracts management is shown in Figure 5-33 below;

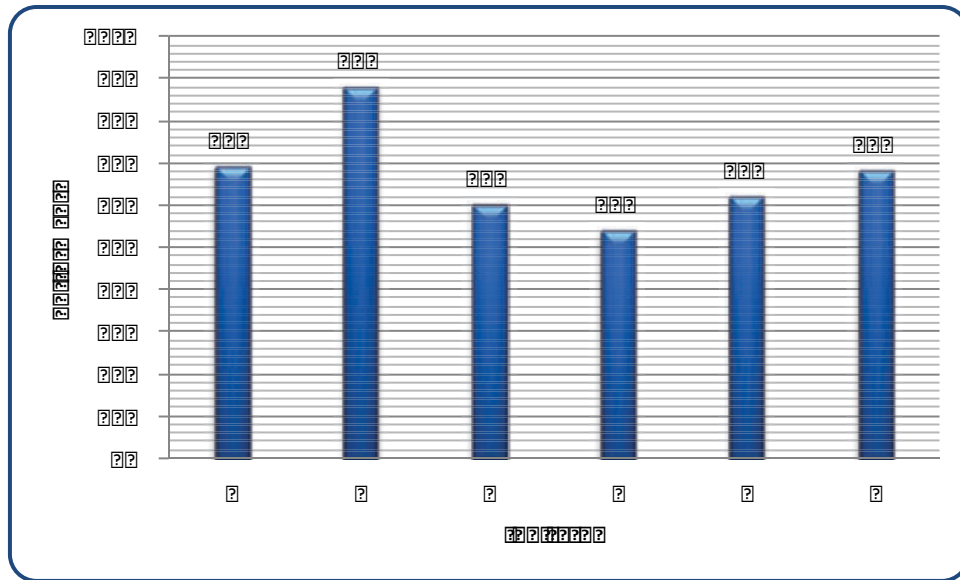


Figure 5-33: Compliance levels under Contracts Management

Key:

1. Arrangement and completeness of contract documents	2. Signing of contracts	3. Management of general contract administration issues
4. Management of time control issues	5. Management of quality control issues	6. Management of scope and cost control issues

v) Management of procurement records

The following were assessed: Availability of complete records; proper keeping and arrangement of procurement records; availability of adequate space for keeping procurement documents, and; availability of adequate storage facilities such as shelves, cabinets etc.

The audits in the majority of procuring entities revealed that only 45% of the audited tenders were found with complete and properly arranged records. This deficiency affected the efficiency of the audit exercise as well as the compliance level of the audited procuring entities. The performance assessment of the sub indicators under records management is shown in Figure 5-34 below;

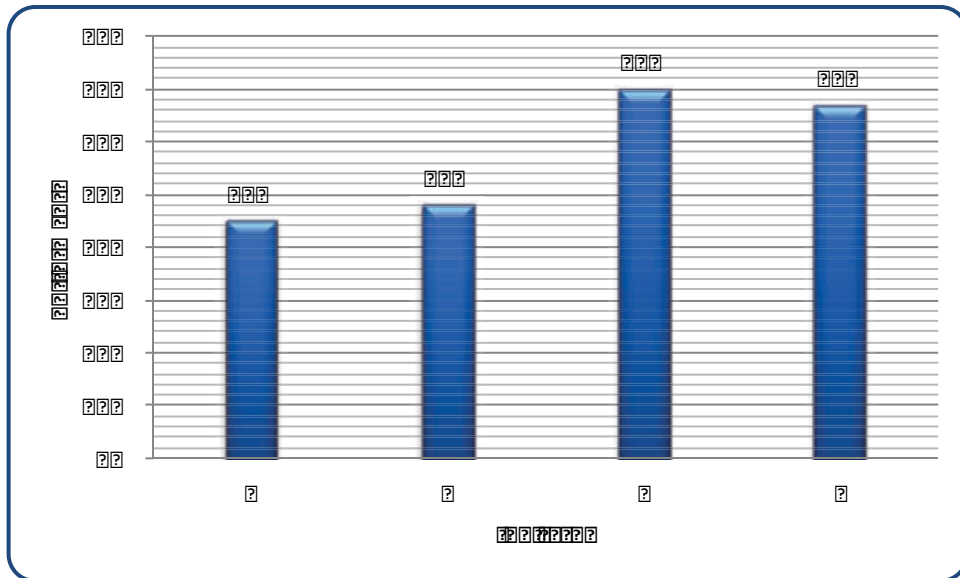


Figure 5-34: Compliance levels under Management of Records

Key:

1. Availability of complete records	2. Arrangement of records
3. Availability of adequate space for keeping procurement records	4. Availability and adequacy of storage facilities for procurement records

vi) Implementation of systems prepared by PPRA (PMIS and/or CMS)

The assessment covered the following: whether the APP was timely submitted to PPRA; whether procurement reports for individual tenders were submitted as required; whether monthly procurement reports were submitted; whether quarterly procurement reports were submitted and; whether annual procurement report were submitted.

The Procurement Information Management System (PMIS) and the Checking and Monitoring System (CMS) was developed for the purpose of simplifying the management of large volume of procurement data from the procuring entities and monitoring procurement activities in procuring entities. However, it has been observed that the majority of the procuring entities are not complying with the requirement for submitting procurement information through the developed systems. About 57% of the audited procuring entities complied with the requirement for submitting annual procurement plans but only few complied with the requirement for submitting progress reports on the implementation of the procurement plan as shown in Figure 5-35 below;

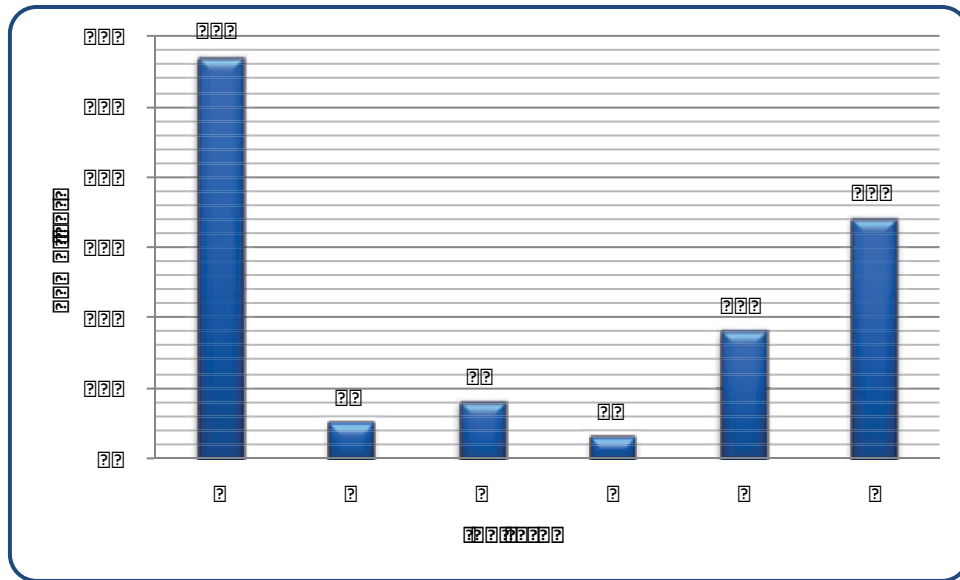


Figure 5-35: Compliance levels under implementation of PPR systems

Key:

1. Submission of APP to PPR	2. Submission of complete tender process reports	3. Submission of contract completion reports
4. Submission of monthly procurement reports	5. Submission of quarterly procurement reports	6. Submission of annual procurement report

The reasons cited for low compliance included; That the systems are not user friendly, the system is time consuming due to internet problems, lack of internet facilities, lack of computers, and lack of knowledge in implementing the systems.

vii) Handling of complaints

In addition to the above six performance areas, PEs were assessed whether they had handled properly and timely complaints submitted by bidders in accordance to the provisions in the PPA and Regulations. Depending on the number of mishandled cases, PEs were penalized to the maximum of ten points. The analysis of the audit results indicated that only 3% of the audited procuring entities mismanaged the procurement complaints submitted by bidders.

c) PEs with poor performance

The analysis of the audit results indicated that thirteen (13) procuring entities had poor performance in complying with PPA and PPR. Although they were previously audited and provided with recommendations to assist them in complying with the procurement law, the audit results show that the recommendations provided were ignored. The records on audit results confirm that the performances for some PEs have remained low for a long time or dropped from good performance to poor performance as shown in Table 5-4 below;

Table 5-4: PEs with poor performance

S. No.	Entity	Compliance levels						FY 2012/13
		FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2011/12	
1.	Korogwe District Council		42%		70%			41%
2.	Chamwino District Council			43%			68%	33%
3.	Kilwa District Council				27%			47%
4.	Singida Municipal Council			60%	75%			46%
5.	Kigoma District Council				55%	65%		50%
6.	RAS Lindi				28%			31%
7.	RAS Mtwara				20%			42%
8.	Bukoba Urban Water and Sewerage Authority					75%		46%
9.	DAWASCO				55%			30%
10.	Mtwara Urban Water Supply and Sanitation Authority				19%			17%
11.	Moshi Urban Water and Sewerage Authority		33%	78%				50%
12.	Kariakoo Market Corporation					51%		8%
13.	Ministry of Communication Science and Technology		36%			78%		50%

The observed weaknesses for all the PEs with poor performance are summarized below;

A. Korogwe District Council

The overall compliance of **Korogwe District Council** was assessed to be **40.97%**. The performance for the seven grouped performance indicators were as follows: Institutional set up and performance **36.67%**; Appropriateness of procurement planning and its implementation **8%**; Appropriateness of tender processes **65.67%**; Appropriateness of contracts implementation **65.35%**; Management of procurement records **15%**; Implementation of systems prepared by PPRA **0%**; and penalty for mishandling of procurement complaints **0%**. The specific weaknesses observed were as follows:-

i) Institutional set up and performance

- a) Tender Board was properly established. However, four members resigned from being members of the TB in 2011 and no replacement was made. In addition, the Authority was not notified on the establishment of the TB contrary to the requirement under Section 29(1) of the PPA, 2004. Furthermore, members of the tender board were not trained on PPA and PPR;
- b) PMU has been established as a committee. The PMU had no adequate office space for both staff and record keeping; Moreover, members of the PMU and IAU had no adequate knowledge on PPA & PPR;
- c) There was no complaints register to verify that the AO is investigating complaints from suppliers, contractors or consultants as per Sect 33(i) of the PPA 2004;
- d) TB did not approve tender documents in accordance to Section 30(c) of the PPA 2004; The TB did not review applications for variations, addendum or amendments for ongoing contracts in accordance to Section 30(b) of the PPA, 2004;
- e) UDs proposed the goods inspection committee to the AO instead of PMU. In addition, UDs did not prepare work plan for procurement based on the approved budget as per the required under Section 36(2) of the PPA 2004;

ii) Appropriateness of procurement planning and its implementation

The PE prepared APP for internal use only. However, the APP was not submitted to the Authority; In addition, APP had no tender numbering; No dates for tender process; no proper aggregation of requirements; no proper arrangement of TB meetings. Also, APP was not approved by the Finance Committee of the Council as required under Regulation 17(a) of the LGR GN.177 of 2007. Moreover, APP was not properly implemented and had no information available from tenders' initiation to advertisement.

iii) Tender Process

- a) Drawings were not attached in the tender documents; Evaluation teams were not appropriately appointed by AO; Engineers cost estimate were used as a base to disqualify responsive bidders; Evaluation reports did not contain attachments such as tender adverts, minutes of tender opening and checklist. Moreover, PMU did not review evaluation reports and prepare summary of evaluation for submission to the TB.
- b) The list of suppliers to be issued with quotation documents were not approved by the TB contrary to the requirement under Reg. 68 (5) of GN No. 97 of 2005; Contracts were not awarded within the bid validity periods as required under Reg. 96(3) of GN No. 97 of 2005; No contract awards were published to the public as required by Reg. 21 and 97 (12 & 13) of GN No. 97;

Notification to unsuccessful bidders were made, however the letter didn't specify the name of the winner in accordance to Reg. 97(11) of 2005; The Standard tender documents issued by PPRA were used however, most of them lacked specifications.

iv) Appropriateness of contracts implementation

- a) Contracts were signed between 35 to 74 days after the issuance of letter of acceptance; Only seven (7) Projects out of the (17) sampled projects have at least a site instruction, management meetings were not held; 15 projects had no proper records and progress reports to ascertain project status in terms of time; Only five contracts had specifications attached.
- b) Service delivery reports or completion Reports were not prepared contrary to Reg. 123(1) and 124 of GN No. 97 of 2005; there were no quality control regime prepared; Project managers for Non-Consultancy services were not appointed; Payment vouchers were not availed to the auditors to ascertain whether payments were done on time as stipulated in Reg. 122(1) and 123(2&7) of GN No. 97 of 2005.

v) Management of procurement records

With the exception of the World Bank financed water projects under RWSSP; no tender had complete records contrary to Sec. 56(1) of PPA 2004 and Reg. 19 of GN No. 97; In addition, the office space was inadequate for proper arrangement of procurement records. Also, storage facilities for archiving of procurement and disposal records were inadequate.

vi) Implementation of systems prepared by PPRA

The Council did not submit procurement checklists or progress reports to PPRA.

B. Chamwino District Council

On the basis of the compliance indicators established by the Authority, the overall compliance of **Chamwino District Council** was assessed to be **33%**. The performance for the seven grouped indicators were as follows: Institutional set up and performance **64.02%**; Appropriateness of procurement planning and its implementation **20%**; Appropriateness of tender processes **41.53%**; Appropriateness of contracts implementation **43.53%**; Management of procurement records **0%**; Implementation of systems prepared by PPRA **0%**; and penalty for mishandling of procurement complaints **0%**. The specific weaknesses observed were as follows:-

(i) Institutional set up and performance

- a) Tender board was properly established. However, the Authority was not notified on its establishment as required under Section 29(1) of the PPA,

2004. In addition, only five Tender Board members were trained on PPA and PPR.

- b) Procurement Management Unit is composed of four staff and other three were members. However, has no enough office to accommodate the four staff and storing of procurement records. In addition, only two PMU staff attended training in PPA/PPR.
- c) The Internal Audit Unit had been established and staffed appropriately. However, only the head of Internal Audit Unit has attended Training on the application of PPA and PPR. Moreover, despite the weaknesses observed IAU quarterly reports did not include procurement issues.

(ii) Preparation and implementation of Annual Procurement Plan

General Procurement Notice was neither advertised in the newspapers nor submitted to the Authority to be posted in the procurement journal and the Authority's website

(iii) Tender Process

- a) None of the sample tenders had complete information from user departments up to contract signing.
- b) Only 4 out of the 16 sampled tenders used appropriate procurement method as stipulate in the third schedule of GN 97 and 98 and were advertised only once in the national newspapers with wide circulation contrary to Regulation 80(5) of GN. 97 of 2005.
- c) Majority of tenders were procured under single sourcing and quotations. Time allocated was mostly up to ten days. Moreover, minutes of tender opening were only available for 4 audited sample tenders.
- d) Evaluation committees recommended some of the awards of tender to bidders who did not meet evaluation criteria stipulated in the bidding documents contrary the requirement of Section 46 (4) and 65 of PPA, 2004
- e) Evaluation reports of all audited sample projects did not contain all the attachments as required e.g. copy of advert, minutes of opening, personal covenant and clarification issued to bidders
- f) Members of negotiations team were not recommended by PMU. Moreover, 2 out of 16 sampled tenders were awarded outside the bid validity period.
- g) Unsuccessful bidders were not notified contrary to the requirement under Reg. 97(11) of GN No. 97 and Reg. 67 (2) of GN No; 98.
- h) Contract awarded were neither published in the Public nor submit to the Authority for posting in the procurement Journal and Authority Website.

(iv) Contract Implementation

- a) No timely issuance of Instructions in majority of the audited sample projects. Moreover, Management meetings and site handing over meeting were not done by the PE

- b) Quality of the project/service programme was not available or prepared by the PE. Furthermore, project progress reports were not prepared as required by Reg. 123(1) of GN No. 97
- c) Service delivery reports (completion), progress reports, inspection report and instructions were not prepared and made available contrary to the requirement of Reg. 123 (1) and 124 of GN No. 97.
- d) Neither inspection committee nor Project Managers were appointed by AO to inspect goods delivery and supervise the contract as required under Reg. 127 and 128 of GN No. 97,
- e) Payment were not made on time in most of the sampled audited projects

(v) Records Management

- a) Out of 17 tenders, No tender had complete records of procurements or disposal proceedings contrary to Sec. 56(1), 59(2)(c)(ii) of PPA No. 21 of 2004 and Reg. 19 of GN No. 97 of 2005.
- b) Out of 17 tenders, No tender was found to have all records in a single file and arranged in accordance to the successive stages in the procurement process.

(i) Implementation of the systems developed by PPRA

Procurement Management Information Systems (PMIS) was not implemented

C. Kilwa District Council

On the basis of the compliance indicators established by the Authority, the overall compliance of Kilwa DC was assessed to be **46.84%**. The performances for the seven grouped performance indicators were as follows: Institutional set up and performance **61.47%**; Appropriateness of procurement planning and its implementation **33.8%**; Appropriateness of tender processes **69.07%**; Appropriateness of contracts implementation **41.65%**; Management of procurement records **35%**; Implementation of systems prepared by PPRA **0%**; and penalty for mishandling of procurement complaints **0%**. The weaknesses observed were as follows:-

(i) Institutional Set up and performance

- a) Tender board was properly established. However, the Authority was not notified on its establishment as required by Section 29(1) of the PPA, 2004. In addition, only the chairman and the secretary of the TB were trained on PPA and PPR.
- b) Procurement Management Unit has been established as committee contrary to the requirement under Section 34 of PPA, 2004. In addition, no PMU staff attended training on PPA and PPR.
- c) PMU had no enough office space to accommodate both staff and procurement records.

(ii) Preparation and Implementation of the Procurement Plan

- a) Annual Procurement Plan was not prepared properly. In addition, GPN was not advertised as required under Regulation 24 of GN No. 97 of 2005
- b) There was no records from the time requirements were prepared by UD to tender advertisement. Furthermore, the efficiency of the actual time used to process the procurement from tender opening to contract signing were inadequate.

(iii) Tender Process

- a) All tenders were advertised to the public through national newspapers and public notice boards. However, no tender adverts were submitted to the Authority for publication in the Procurement Journal or website.
- b) Approvals to start procurement process were not sought from either the TB or the AO contrary to the requirement of Reg. 47 and 53(6) of GN No 97.
- c) Contracts were awarded out of bid validity period. Furthermore, the contract awards were not submitted to the Authority to be published in Procurement Journal or website. In addition, unsuccessful bidders were not notified as required by Reg. 97 (11) of GN 97 of 2005.

(iv) Contract Management

Contract suffers serious weaknesses during construction supervision and overall quality of the works. Major weaknesses were:-

- a) Lack of project progress reports, site management meetings and project completion reports.
- b) Liquidated damages were not deducted from contractors' payments although the respective clause was specified in the contracts.
- c) Issuing extension of time without justified reasons and adequate appropriate procedures.
- d) Inadequate inspection reports and misrepresented measurements attached to payment certificates to justify the quantities paid, and in some cases certification were made for non existing works.

(v) Record Keeping

a) There was an inadequate office space and shelves/storage facilities for keeping procurement records. In addition, no single file had complete records of procurement from initiation to contract close out.

b) The council did not use standard procedural forms issued by the Authority

(vi) Implementation of the systems developed by PPRA

Procurement Management Information Systems (PMIS) was not implemented

D. Singida Municipal Council

The overall compliance of **Singida Municipal Council** was assessed to be **46%**. The performance for the seven grouped performance indicators were as follows: Institutional set up and performance **78.6%**; Appropriateness of procurement planning and its implementation **50.73%**; Appropriateness of tender processes **63.97%**; Appropriateness of contracts implementation **27%**; Management of procurement records **0%**; Implementation of systems prepared by PPRA **20%**; and penalty for mishandling of procurement complaints **0%**. The specific weaknesses observed were as follows:-

i) Institutional set up and performance

a) Tender board was properly established however, the Authority was not notified on its establishment as required by Section 29(1) of the PPA, 2004. In addition, four members of the tender board were not trained on PPA and PPR.

b) PMU was established as a committee, contrary to Section 34(2) of PPA 2004; However, PMU had no enough office space to accommodate both staff and procurement records.

c) The Internal Audit Unit has been established and staffed appropriately however; they were not trained on PPA and PPR. In addition, IAU did not prepare detailed procurement audit reports.

ii) Appropriateness of procurement planning and its implementation

5 tenders out 27 sampled tenders did not use the appropriate tender numbering as per PPRA Guidelines; two (2) tenders out of 27 sampled tenders were awarded outside the bid validity period as required under Third Schedule of GN No. 97 and 98 of 2005; The PE had proper arrangement of TB/Committee meetings as per Para 5 of the Second Schedule of PPA 2004. However, the TB/committee meetings were not updated to reflect the changes in the APP.

iii) Appropriateness of tender processes

- a) The advertisement of GPN did not include Non – Consultancy Services. Out of 16 sampled tenders, only 4 were in the APP, the rest did not appear. 5 out of 27 sampled tenders for revenue collection did not follow procedure required to get the approval for using the contract not approved by PPRA contrary to the requirement under Section 63(1) of PPA and Regulation 83(3) and (4) of GN No. 97 and Regulation 55 of GN No, 98 of 2005;
- b) With exception of only two tenders, all other sampled tenders were advertised only once in the newspaper contrary to section 80(5) of GN. 97; The PE did not submit tender adverts to PPRA contrary to Section Regulation 9(a) of GN 97 of 2005 and Regulation 24(1) of GN No. 97 of 2005;
- c) 5 out of 27 sampled tenders for revenue collection were properly received, however, time for tender opening were changed without informing the bidders contrary to Section 66 of PPA, 2004 and Regulation 89 of GN No. 97 and 56, 60 and 61 of GN No. 98 of 2005;
- d) 11 out of 27 tenders did not specify selection criteria to be used during evaluation of tenders as required under Section 65 of PPA and Regulation 9 (c) and (d), 14 (5), 15 (14), 20 (b) and 90(4) of GN No. 97 & Regulation 36 (1), 54 (1), 57 (3) & 58 (2) and (9) of GN No. 98 of 2005;

iv) Contracts implementation

- a) No timely issuance of Instructions in majority of the audited sample projects. Moreover, Management meetings and site handing over meeting were not done by the PE
- b) Quality of the project/service programme was not available or prepared by the PE. Furthermore, project progress reports were not prepared as required by Reg. 123(1) of GN No. 97
- c) Service delivery reports (completion), progress reports, inspection report and instructions were not prepared and made available contrary to the requirement of Reg. 123 (1) and 124 of GN No. 97.
- d) Neither inspection committee nor Project Managers was appointed by AO to inspect goods delivery and supervise the contract as required under Reg. 127 and 128 of GN No. 97,
- e) Payments were not made on time to contractor. In addition, some of contractor were overpaid for works not done

v) Management of procurement records

- a) No tenders had complete records of procurements or disposal proceedings contrary to Section 56(1), 59(2) (c) (ii) of PPA No. 21 of 2004 and Regulation 19 of GN No. 97 of 2005. In addition, no single tender had complete information and arranged in accordance to the successive stages of procurement process;
- b) The rooms were not enough to keep all procurements and disposal of assets records for security and easy accessibility.

vi) Implementation of systems prepared by PPRA

The Council did not submit procurement checklists or progress reports to PPRA

E. Kigoma District Council

On the basis of the compliance indicators established by the Authority, the overall compliance of Kigoma DC was assessed to be **50.23%**. The performance for the seven grouped performance indicators were as follows: Institutional set up and performance **61.53%**; Appropriateness of procurement planning and its implementation **48.13%**; Appropriateness of tender processes **64.57%**; Appropriateness of contracts implementation **37.90%**; Management of procurement records **68.3%**; Implementation of systems prepared by PPRA **0%**; and penalty for mishandling of procurement complaints **0%**. The specific weaknesses observed were as follows:-

i) Institutional set up and performance

- a) Tender board was properly established. However, the Authority was not notified on its establishment contrary to the requirement under Section 29(1) of the PPA, 2004. In addition, four members of the tender board were not trained on PPA and PPR.
- b) PMU was established as a committee contrary to the requirement of Section 34(2) under PPA 2004; However, PMU had no enough office space to accommodate both staff and procurement records.
- c) The Internal Audit Unit was established and staffed appropriately however; only two staff have adequate knowledge of PPA & PPR to perform procurement audits

ii) Preparation and implementation of Annual Procurement Plan (APP)

- a) The PE prepared an APP for internal use. However, it missed some parts like; columns under prequalification (bid preparation by PMU, Evaluation Report submission and approvals by TB), Bid document preparation and approval by TB and contract finalization.

- b) Tender processing times for all categories of tenders were not allocated properly contrary to third schedule of GN No; 97 and 98 i.e. prequalification processing between invitation and closing were allocated on one (1) day instead of 21 days and invitation of bids and awards were allocated 201 days in reverse order.
- c) APP was neither approved by the Council Finance Committee nor advertised to the Public through newspapers or submitted to the Authority to be posted in the Authority Website or Procurement Journal.
- d) 29 tenders were done without inclusion in the APP or updated. In addition, 39 tenders were indicated in the APP to take between 147 to 207 days from initiation to contract signing.

iii) Tender Process

- a) 25 tenders did not use appropriate standard model tender document specified in the regulations for the procurement in question contrary to the requirement under Section 63 of PPA and Regulation 83(1) of GN No. 97
- b) Five (5) works tenders had discriminatory specifications i.e. galvanized Iron sheets Roofing Manufactured by GALCO Ltd and one (1) contract contain description of services which limit participation contrary to Sec. 62(3) and 73(4) of PPA and Reg. 9(b) and 22 of GN No 97,
- c) No evaluation criteria were included in 24 tenders for goods/revenue collection contrary to the requirement of Section 46 (4) and 65 of PPA, 2004. In addition, 23 tenders floated, bid data sheets were inadequate contrary to Section 70(3) of PPA Regulation 83(4) of GN No. 97 of 2005.
- d) Four audited tenders did not use appropriate methods of procurement as prescribed under the Second Schedule of GN. 97. In addition, four (4) tenders were single sourced without adequate and justifiable reasons.
- e) 26 tenders floated evaluation reports were not availed to auditors for verifications. Moreover, some of the evaluation reports did not contain all the necessary attachments e.g. Letter of Transmittal from Evaluation Committee to the TB secretary and technical specifications for Goods and covenant forms.
- f) Only 33 out of 42 tenders sampled had obtained appropriate approval of the authority prior to start the procurement process. In addition, No shortlist of suppliers/contractors were approved by the TB contrary to the requirement under Reg. 68 (5) of GN No. 97 & Reg. 50 (3) and (7) and 68 of GN No. 98
- g) No information were available from tender advertisement/invitation to contract signing for two (2) consultancy, two works and 23 Non-Consultancy (revenue

Collection) tenders. In addition, tenders awarded were not published to the public and submission to the Authority as required under Reg. 21 and 97 (12 & 13) of GN No; 97 of 2005.

iv) Contract Implementation

- a) 42 tenders were signed beyond 28 days after issuance of letter of acceptance contrary to the requirement under Reg. 97(2) of GN No. 97 and Reg. 12(2) of GN No. 98 while 28 tenders had no information on the tender process.
- b) Out of eight contracts that required performance securities, only three were compliant with the requirement. In addition, no timely issuance of site Instructions or communication by the project manager and site handing over meetings were done by the PE
- c) Time extension orders were not granted for contracts with delayed completion. Furthermore, remedies for delayed contracts were not applied.
- d) Service delivery reports (completion reports), progress reports, inspection report and instructions were not prepared and made available contrary to the requirement of Reg. 123 (1) and 124 of GN No. 97.
- e) Neither inspection committee nor Project Managers were appointed by AO to inspect goods delivery and supervise the contract as required under Reg. 127 and 128 of GN No. 97,
- f) Payment certificates were not attached with inspection reports/measurement sheets contrary to Reg. 123(2) & (7) of GN No. 97. Also, payments were not made on time to contractors. as required under Reg. 122(1) and 123(2&7) of GN No. 97

v) Management of procurement records

No tender had complete records of procurements or disposal proceedings from initiation to contract close out contrary to the requirement of Section 56(1), 59(2) (c) (ii) of PPA No. 21 of 2004 and Regulation 19 of GN No. 97 of 2005; In addition, no single tender had complete information and arranged in accordance to the successive stages of procurement process;

vi) Implementation of systems prepared by PPRA

The Council did not submit procurement checklists or progress reports to PPRA

F. RAS - Lindi

The overall compliance of **RAS Lindi** was assessed to be 31.07%. The performance for the seven grouped performance indicators were as follows: Institutional set up and performance **31.33%**; Appropriateness of procurement planning and its implementation **30%**;

Appropriateness of tender processes **49.7%**; Appropriateness of contracts implementation **16.25%**; Management of procurement records **40%**; Implementation of systems prepared by PPRA **0%**; and penalty for mishandling of procurement complaints **0%**. The specific weaknesses observed were as follows:-

i) Institutional set up and performance

- a) The TB was established and composed of nine members instead of eight, contrary to the requirements under Section 28 of PPA, 2004; In addition, the Authority was not notified on the establishment of TB and no member of the TB attended training on PPA & PPR.
- b) PMU was established as a committee. In addition, members of PMU as well as IAU had no adequate knowledge on PPA & PPR. There were cases where HPMU signed letters of awards contrary to the requirement under Section 38 of PPA and Reg. 33 (3) of GN 97 of 2005;

ii) Appropriateness of procurement planning and its implementation

- a) APP was not prepared properly in accordance with Section 45 (b) of PPA and Reg. 46 (11), 48 and 49 of GN No; 97 and 49 of GN No; 97.
- b) Non Publication/Advertisement of General Procurement Notice in the procurement journal and the Authority's website and in the newspapers contrary to requirement under Regulation 24 of GN 98 of 2005;

iii) Appropriateness of tender processes

- a) Standard tender document was not used appropriately i.e. (Cover, ITT, BDS, SCC, Specs, DRG, Bid Security and Integrity form). Out of 13 sampled tenders, no single tender had complete and properly arranged records with all contents as required; No tender adverts have been submitted and published in the Authority Journal or website;
- b) No information was readily available to compare specific time for any tender with time allocated in the APP; No evaluation criteria were included in the bid documents, therefore, evaluation were done through experience; no procurement process had obtained prior approvals; Adverts and tender documents were not approved by TB;
- c) Communication of award for all reviewed tenders were not signed by AO contrary to the requirement under Section 33 (e) of PPA; Awards of tenders were not published to the public; Unsuccessful bidders were not notified on the outcome of tenders; PPRA standard procedural forms were not used;

iv) Contracts implementation

- a) Standard contract neither properly arranged nor complete as required under Regulation 115 of GN No. 97 of 2005; Advance payment guarantee, insurances and performance securities were not submitted as per clause 23.1 of the contract document; Project manager were not appointed to supervise projects;
- b) 8 contracts which were supposed to conduct management meetings, only 2 meetings were held and minute recorded but not signed as required; All sampled works contracts were observed to suffer delays without justification; Time extension orders were not granted or warranted; No site meetings were done within time prescribed in the contract; contracts had no working programs;
- c) Progress reports were not prepared; No specifications/ TOR for goods, consultancy or non-consultancy categories were specified in the Tender documents as stipulated in Regulations 22, 30(1), 58(2), 61, 68(7)(b) and 98(7) of GN No. 97;
- d) Service delivery reports/ or (completion reports) were not done contrary to Regulations 123(1) and 124 of GN No. 97; Quality Assurance Plans were not prepared in the works and non-Consultancy contract documents; Inspection reports for the works were not attached to payment certificates;

v) Management of procurement records

No tender had complete records or arrangement and located of procurements or disposal proceedings contrary to Sec. 56(1), 59(2) (c) (ii) of PPA and Regulation 19 of GN No. 97 of 2005;

vi) Implementation of systems prepared

Procurement Management Information Systems (PMIS) was not implemented

G. RAS-Mtwara

On the basis of the compliance indicators established by the Authority, the Overall compliance of **RAS Mtwara** was assessed to be **42.33%**. The performance for the seven grouped performance indicators were as follows: Institutional set up and performance **43.3%**; Appropriateness of procurement planning and its implementation **46.7%**; Appropriateness of tender process **54.6%**; Appropriateness of contracts implementation **52%**; Management of procurement records **0%**; Implementation of systems prepared by PPRA **20%**; and penalty for mishandling of procurement complaints **0%**. The weaknesses observed were as follows;-

i) Institutional Set up and performance

- a) Tender board was properly established. However, the Authority was not notified on its establishment contrary to the requirement under Section 29(1) of the PPA, 2004. In addition, Members of the tender board were not trained on PPA and PPR.
- b) PMU was established as a committee, contrary to Section 34(2) of PPA 2004; In addition, PMU had no enough office space to accommodate both staff and procurement records.
- c) The AO did not appoint Tender evaluations committees to evaluate tenders floated by the PE;
- d) Internal Audit Unit was established and staffed appropriately. However, they were not trained on PPA and PPR. In addition, IAU did not prepare detailed procurement audit reports.

ii) Preparation and Implementation of the Procurement Plan

- a) All the tenders in the annual procurement plan were not properly numbered as per PPRA's guidelines. In addition, APP was not submitted to the Authority. Moreover, General Procurement Notice was neither advertised in the newspaper nor submitted to the Authority for posting in the Website or Procurement Journal
- b) The requirements were not appropriately aggregated as required under section 45(b) of PPA, 2004. In addition time spent from tender opening to contract signing were not observed,

iii) Tender Process

The criteria for selection of the lowest evaluated bid were not clearly. Furthermore, the PE did not advertise tender opportunities as required under Section 61 of PPA, 2004. In addition, tender evaluation teams were not appointed as required under Section 37 of PPA, 2004

iv) Contract Implementation

- a) The PE did not demand for the Performance guarantee/ bond from successful bidders when signing the contract
- b) No records to support the instructions issued to the contractors such as site instruction book. In addition, there were no records of management meetings
- c) Project progress reports were not prepared by contract supervisor. In addition, there was no quality inspection reports prepared as required under Reg.

123(1) of GN 97 of 2005. Furthermore, payments made to works contracts were not attached with measurement sheets or inspection reports

v) Record Keeping

No tender had complete records of procurements. In addition, there were inadequate office space for keeping procurement records and inadequate storage facilities for archives of procurement and disposal records

vi) Implementation of System(PMIS/CMS)

Procurement Management Information Systems (PMIS) was not implemented

H. Bukoba Urban Water and Sewerage Authority

On the basis of the compliance indicators established by the Authority, the overall compliance of BUWASA was assessed to be **41.46%**. The performance for the seven grouped performance indicators were as follows: Institutional set up and performance **28.53%**; Appropriateness of procurement planning and its implementation **70.53%**; Appropriateness of tender processes **50.93%**; Appropriateness of contracts implementation **26.85%**; Management of procurement records **32%**; Implementation of systems prepared by PPA **0%**; Penalty for mishandling of procurement complaints **0%**. The weaknesses observed were as follows;-

(i) Institutional Set up and performance

- a) AO appointed eight tender board members however; the TB had no chairman contrary to the requirement under Section 28 of PPA, 2004 read together with Second Schedule of Section 28(2) Paragraph 2. In addition, the tenure for the appointed TB members indicated in their appointment letter was two years. However, the Authority was not notified on the establishment of TB. No member of the tender board attended training on PPA & PPR.
- b) Tender board did not approve variation order for additional works, contract documents, shortlist of bidders and review progress reports for on-going projects/contracts.
- c) Procurement Management Unit was established as committee contrary to the requirement under Section 34 of PPA, 2004. In addition, PMU staff were not attended any training on PPA and PPR. Furthermore, PMU had no budget, enough office space & tools for record keeping
- d) The AO had failed to; establish the TB in accordance with Section 28 of PPA, establish PMU in accordance with Section 34 of PPA, Submit the awarded contracts to the Authority as required under section 55(8) of PPA, Submit contract completion reports as required by Reg. 124 of GN No 97, appoint

inspection and acceptance committees as required under Reg. 126 & 127 of GN 97, appoint project manager as required under Reg. 128 of GN 97, Submit report of complaints as required by Section 33(j) of PPA, and ensure that the implementation of contract in accordance with terms and conditions of the contract signed as required under Section 33(k) of PPA, 2004.

- e) Procurement Management Committee failed to; prepare summary of evaluation report for submission to the tender board, procurement reports for submission to the Authority and maintain a list of contract and complain register.
- f) Variation orders were issued by UDs without the approval of the tender board.

(ii) Preparation and Implementation of the Procurement Plan

- a) There was improper selection of procurement methods to be used contrary to the requirement of PPA and PPR,
- b) General Procurement Notice was advertised on the second quarter after the issuance of specific tender notice contrary to the requirement under Reg. 24 of GN 98 which require the PE to advertise GPN one month prior to the issuance of specific tender notice.

(iii) Tender Process

- a) No tenders had information of needs initiation from User Department to tender advertisement/invitation. Furthermore, no tender had complete information from tender opening to contract signing.
- b) Only selected sections of Standard tender documents were used and other sections were left out i.e. Specifications for the procured goods. Furthermore, contract executed were not compiled properly and arranged with all contents as most of them lack General and special conditions of contract, specifications for the procured goods and power of attorney
- c) Evaluation committee recommended some of the awards of tender to bidder who did not meet evaluation criteria stipulated in the bidding documents contrary to the requirement under Section 46 (4) and 65 of PPA, 2004
- d) No tender advert was submitted and published in the Authority Journal or website as required under Reg. 9(a) of GN 97 of 2005
- e) Unsuccessful bidders were notified on the outcome of tenders. However, the notification was not in accordance with Regulation 97(11) of GN No. 97 of 2005

(iv) Contract Management

- a) Advance payments were made to contractors without advance payment guarantee. In addition, all sampled works contracts were observed to suffer delays on payment due to various reasons.
- b) No appointment letter for the appointment of inspection and acceptance committees as required under Reg. 127 of GN No. 97
- c) Service delivery reports (completion reports), progress reports, inspection report and instructions were not prepared and made available contrary to the requirement of Reg. 123 (1) and 124 of GN No. 97.

(vii) Record Keeping

- d) No Tenders/contracts had complete records of procurements or disposal proceedings contrary to Sec. 56(1), 59(2)(c)(ii) of PPA No. 21 of 2004 and Reg. 19 of GN No. 97 of 2005
- e) There was an inadequate office space and shelves/storage facilities for keeping procurement records. In addition, no single file had complete records of procurement from initiation to contract close out.
- f) No tender was found to have all records under single file and arranged in accordance to the successive stages in the procurement process

(v) Implementation of the systems developed by PPRA

Procurement Management Information Systems (PMIS) was not implemented

I. Dar es Salaam Water Supply and Sewage Corporation (DAWASCO)

On the basis of the compliance indicators established by the Authority, the overall compliance of **DAWASCO** was assessed to be **30%**. The performance for the seven grouped performance indicators were as follows: Institutional set up and performance **54%**; Appropriateness of procurement planning and its implementation **18.67%**; Appropriateness of tender processes **41.17%**; Appropriateness of contracts implementation **22.05%**; Management of procurement records **20%**; Implementation of systems prepared by PPRA **0%**; and penalty for mishandling of procurement complaints **0%**. The weaknesses observed were as follows:-

(i) Institutional Set up and performance

- a) Tender board was properly established however, the Authority was not notified on its establishment as required under Section 29(1) of the PPA,

2004. In addition, Members of the tender board were not trained on PPA and PPR.

- b) PMU had no technical specialists as required under section 34(2) of PPA 2004 and sufficient storage space for keeping and archive all procurement and disposal of assets records. Moreover, PMU staff participated in tender evaluation which was a conflict of interest
- c) Evaluation teams were not appointed by Account Officer as required under section 33(e) of PPA 2004.
- d) The Internal Audit Unit was established and staffed appropriately. However, only one staff was trained on PPA and PPR including procurement audit procedures. However, IAU reports do not include procurement issues as required under Section 44 (2) of PPA and Reg. 31 of GN No; 97
- e) TB members did not sign code of ethical conduct contrary to the requirement under section 86(1) of PPA 2004.

(ii) Preparation and implementation of Annual Procurement Plan (APP)

- a) The PE did not use appropriate APP Templates prepared and issued by the Authority. Moreover, the APP was not approved by the TB or Management and was not advertised to the public.
- b) Only two tenders were awarded appropriately within the bid validity period as required under third schedule of GN No 97. In addition, only 3 out of 20 tenders in the APP used appropriate tender numbering as per PPRA's Guidelines
- c) The PE did not fully aggregate its requirement as described under Section 45 (b) of PPA and Reg. 46 (11), 48 and 49 of GN No; 97.
- d) No proper arrangement/Time table of TB/Committee meetings as per Para 5 of the second schedule of PPA 2004.

(iii) Tender Process

- a) Evaluation committee set 50% weight as a pass mark as criteria for responsive bidder which was not stipulated in the bidding document contrary the requirement under Section 46 (4) and 65 of PPA, 2004
- b) 1 out of 30 audited tenders did not use appropriate method of procurement as per Part VI of GN No. 97.
- c) No tender adverts was submitted and published in the Authority Journal or website

- d) Evaluation reports did not contain all the necessary attachment e.g. Letter of Transmittal from Evaluation Committee to the secretary TB, Copy of adverts and code of ethical conducts
- e) List of suppliers was approved by the TB in accordance with Reg. 68 (5) of GN No. 97 & Reg. 50 (3) and (7) and 68 of GN No. 98. However some of the suppliers used were not in the list approved by the TB
- f) Contracts were awarded out of bid validity period. Furthermore, contract awards were not submitted to the Authority to be published in Procurement Journal or website. In addition, unsuccessful bidders were not notified as required under Reg. 97 (11) of GN 97 of 2005.

(iv) Contract Management

- a) Performance and advance payment securities were not properly administered in all contract awarded.
- b) No site Management meetings were held and no timely site instructions issued to contractors.
- c) Contract seems to delay in completion extension of contract duration/delivery period were not granted to contractors. Furthermore, appropriate application of remedies for contract delays was not applied.
- d) No records of site possessions observed in all sampled projects contrary to the terms and conditions of the respective contracts. In addition, Progress and Service delivery/completion reports were not prepared to all audited sampled tenders and quality control regime and adherence was not observed in contract implemented,
- e) Neither inspection committee nor Project Managers were appointed by AO to inspect goods delivery and supervise the contract as required under Reg. 127 and 128 of GN No. 97,
- f) Neither quality assurance plan nor quality inspection reports were available for verification by the audit team. In addition, variation order were issued without adequate justification,
- g) Payment certificates were not attached with inspection reports/measurement sheets contrary to Reg. 123(2) & (7) of GN No. 97 and provisions in the contract and they were also not made on time

(v) Records Management

No tender had complete records of procurements or disposal proceedings from contract initiation to contract close out contrary to Sec. 56(1), 59(2)(c)(ii) of PPA No. 21 of 2004 and Reg. 19 of GN No. 97 of 2005

(vi) Implementation of the systems (PMIS/CMS)

Procurement Management Information Systems (PMIS) was not implemented

J. Mtwara Urban Water Supply and Sanitation Authority (MTWASA)

On the basis of the compliance indicators established by the Authority, the overall compliance of MTUWASA was assessed to be **17.3%**. The performance for the seven grouped performance indicators were as follows: Institutional set up and performance **44.2%**; Appropriateness of procurement planning and its implementation **44.5%**; Appropriateness of tender processes **6.7%**; Appropriateness of contracts implementation **10%**; Management of procurement records **0%**; Implementation of systems prepared by PPRA **0%**; Penalty for mishandling of procurement complaints **0%**. The specific audit weaknesses observed were as follows:-

(i) Institutional Set up and Performance

- a) Tender board was properly established. However, the Authority was not notified on its establishment as required under Section 29(1) of the PPA, 2004. In addition, only three tender board members were trained on PPA and PPR.
- b) Procurement Management Unit has been properly established. However, only three staff were trained on PPA and PPR. In addition, PMU did not prepare monthly and quarterly procurement reports for submission to the Authority.
- c) The AO did not issue notification of award for quotations instead it was issued by Mr. Gasper Peter, who is a member of TB.
- d) Internal Audit Unit has been established and staffed appropriately. However, they were not trained on PPA and PPR. In addition, IAU did not prepare detailed procurement audit reports.
- e) Preparation and implementation of Annual Procurement Plan (APP)
- f) Annual Procurement Plan was appropriately prepared. However, 10 out of 26 tenders in the APP were not numbered. In addition, GPN was not advertised as required under Regulation 24 of GN No. 98of 2005.

(ii) Tender Process

- a) The PE did not use standard tender documents contrary to the requirement under Section 63(1) of PPA, 2004 and Regulation 83(3) and (4) of GN No. 97 of 2005.

- b) Procurements were not properly initiated because the requests for approval by AO were not accompanied by cost estimates.
- c) The shortlists of suppliers were not approved by the TB. Moreover, bidders issued with quotation were not provided with adequate time for preparation and submission of bids.
- d) Unsuccessful bidders were not notified on the outcome of tender result as required under Reg. 97(11) of GN 97,2004.

(iii) Contract Implementation

Inspection and acceptance committee were not appointed to inspect goods delivery by suppliers contrary to Regulation 127 of GN No. 97 of 2005.

(iv) Records Management

No quotation had complete records from initiation to contract close out of procurements or disposal proceedings. In addition, PMU had inadequate storage facilities and office space for keeping procurement records, and archives.

(v) Implementation of systems (PMIS/CMS)

The PE did not submit procurement checklist, contract completion and monthly procurement reports through the system prepared by PPRA.

K. Moshi Urban Water Supply and Sewerage Authority (MUWSA)

The overall compliance of MUWSA was assessed to be **50.82%**. The performance for the seven grouped performance indicators was as follows: Institutional set up and performance **56.7%**; Appropriateness of procurement planning and its implementation **58%**; Appropriateness of tender processes **53.7%**; Appropriateness of contracts implementation **52.5%**; Management of procurement records **50%**; Implementation of systems prepared by PPRA **20%**; and penalty for mishandling of procurement complaints **0%**. The specific weaknesses observed were follows:-

i) Institutional set up and performance

- a) Tender board tenure has expired on 16th September 2011. However, no appointments or re-appointment of new tender board members. Notification on the establishment of Tender Board was not submitted to the Authority as required under Section 29(1) of PPA 2004;
- b) PMU was composed of staff who were all procurement professionals without involving other technical specialists like lab technician and other administrative and supporting staff as required under Section 34 (2) of PPA 2004;

- c) Internal Audit Unit was established and staffed appropriately. However, they were not trained on application of PPA and PPR. In addition, IAU did not prepare detailed procurement audit reports.
- d) AO did not reappoint a tender board members after expiration of their tenure, contrary to Section 33 (b) of PPA 2004; AO did not communicate awards decisions, contrary to Section 33 (f) of PPA 2004; AO did not sign some of the contracts contrary to Section 33 (h) of PPA 2004; AO did not ensure that the implementation of awarded contracts are in accordance with the terms and conditions of awards contrary to Section 33 (k) of PPA 2004; The PE issued the delivery Order to suppliers prior signing official contract between the PE and Suppliers; AO interfered the decision of awards made by the tender board by engaging suppliers who did not participate in the tendering process and appoint evaluation committees to evaluate tenders;
- e) TB exercised some of its power in accordance with Section 30 of PPA 2004. However, tender documents were not approved by the tender board, contrary to requirement under Section 30(c) of PPA 2004;
- f) The TB did not make follow up on the implementation of their decisions after approval of evaluation recommendation of awards, there was no monthly reports received from PMU and User Departments on the implementation of contracts which is contrary to Section 30(e) and (f) of PPA 2004;
- g) PMU did not submit contract documents to MUWSA tender board for approval and issue them in accordance with Section 35 (l) of 2004; PMU adopted some of the procedural forms issued by the Authority and ignored some procedural forms in tender proceeding; PMU did not fully implement decisions of the tender board; Minutes of tender board meeting were very poorly recorded with inadequate and confusing information; PMU did not maintain procurement records in respective contract file contrary to Section 56(1), 59(2) 35(m) of PPA, 2004 and Reg. 19 of GN 97 of 2005; PMU did not prepare monthly reports for the TB and other report for the Authority contrary to Section 35(o) and (q) of PPA, 2004;
- h) User Departments performed some of their responsibilities and observe independence. However, they did not prepare progress reports required for submission to the Procurement Management Unit and TB or the AO contrary to Section 36(j) of PPA 2004; and maintain and archive records of contract management in accordance with Section 36(i) of PPA 2004.

ii) Appropriateness of procurement planning and its implementation

- i) The PE used appropriate tender numbering as issued by PPRA, however these tender number were not in the APP used during the tender process;

- j) The PE wrongly aggregated its requirements i.e. items of similar nature were not packed together to form one tender which would attract competition. Moreover, the arrangements of TB meetings were not reflected in the APP. In addition, the APP did not indicate dates for contracts signing.

iv) Appropriateness of tender processes

- a) Tender data sheet were not properly filled in some parts; as the name of project and the financing institution was not shown. In addition, procurement methods applied for some tenders were inappropriate to attract and maximize competition.
- b) Unsigned acceptance letter were issued to successful bidders requiring them to sign the acceptance Letter prior the signature of Accounting Officer contrary to the requirement of Section 55 (2) and (3) of PPA Regulation 97 (1) of GN No. 97 of 2005; In addition, tender notices were not submitted to the Authority's for posting in the website and Journal contrary to Regulation 9(a) and 7(a) of the GN 97 and GN No.98 of 2005 respectively;
- c) Tender board approved recommendation for awards within the tender validity period. However, communication of tender awards were not formally issued by the Accounting Officer within prescribed tender validity period as required under Regulation 96(3) of GN No. 97 of 2005;
- d) No publication of awarded tenders was done to the public and copies of awards submitted to PPRA for posting into the PPRA's Journal and website, as required under Section 55(8) of PPA, 2004 and Regulation 21 of GN 97 of 2005. In addition, unsuccessful bidders were not notified on the outcome of the tenders;

iv) Appropriateness of contracts implementation

- a) 7 out 11 contracts documents were signed as per requirement under Section 31(2) and 33(h) of PPA Reg. 97(2) of GN No. 97 and Reg. 12(2) of GN No. 98 of 2005. However all signed contracts had no specific date of contract signature;
- b) There were no performance securities received and managed by the PE as per provision of the Bidding Documents. In addition, no formal and timely site instruction were issued.
- c) Progress reports were not prepared by the project manager or supervisor as required under Reg. 123(1) of GN No. 97 of 2005. Moreover, AO appointed permanent inspection and acceptance committees of 8 staff, contrary to requirements under Regulation 127 of GN No. 97 of 2005.

- d) Most payments to contractors/suppliers were delayed contrary to the requirements under Regulation 122(1) and 123(2&7) of GN No. 97 of 2005. Moreover, payment certificates were not attached with inspection and acceptance reports.

v) Management of procurement records

No tender with complete records of procurements or disposal proceedings contrary to Section. 56(1), 59(2)(c)(ii) of PPA No. 21 of 2004 and Reg. 19 of GN No. 97 of 2005

vi) Implementation of systems (PMIS/CMS)

The PE did not submit procurement checklist, contract completion and monthly procurement reports through the system prepared by PPRA.

L. Kariakoo Market Corporation (KMC)

On the basis of the compliance indicators established by the Authority, the overall compliance of **Kariakoo Market Corporation (KMC)** was assessed to be **7.9%**. The performance for the seven grouped performance indicators were as follows: Institutional set up and performance **23%**; Appropriateness of procurement planning and its implementation **0%**; Appropriateness of tender processes **11.67%**; Appropriateness of contracts implementation **5%**; Management of procurement records **20%**; Implementation of systems prepared by PPRA **0%**; and penalty for mishandling of procurement complaints **0%**. The specific weaknesses observed were as follows;-

i) Institutional set up and performance

- a) The tender board is composed of 8 members as per Section 28 PPA 2004. However, the Ag. Secretary tender board does not possess sufficient academic qualification and experience in procurement functions. Also Letters of appointment for members of TB Mr. Flavian Mlelwa and Mreru Magheni were not available. In addition, no tender board members were trained on PPA and PPR. Furthermore, the Authority was not notified of the establishment of the TB.
- b) AO has not appointed Head PMU. The Ag. Head PMU does not possess sufficient academic qualification and experience in procurement as required under Section 34 of PPA, 2004. In addition, PMU had no enough office space to accommodate both staff and procurement records. Furthermore, no PMU staff attended PPA & PPR training.
- c) Internal Audit Unit was established. However, they were not trained on PPA and PPR to perform procurement audit.
- d) AO do not appoint members of evaluation team in writing contrary to section 33(e) of PPA, 2004. Do extend contracts without adequate justification in

accordance with section 118 of GN. 97 of 2005 and he also awarded contracts without approval of the TB as per section 68 of PPA 2004

- e) Members of the TB did not sign code of ethical conduct contrary to the requirement under section 86(1) of PPA 2004; Furthermore, TB meetings were not conducted contrary to the requirement of section 30 of PPA 2004

ii) Preparation and implementation of Annual Procurement Plan (APP)

The PE did not prepare APP for FY 2012/2013. In addition, General Procurement Notice was neither advertised to the public nor published in the procurement journal and the Authority website.

iii) Appropriateness of contracts implementation

- a) The PE did not use standard tender documents issued by the Authority as stipulated in Sec. 63(1) of PPA and Reg. 83(3) and (4) of GN No. 97 and Regulation 55 of GN No, 98. In addition, tender documents were not available to verify if they were prepared with Neutral specification/ToR and approval to start the procurement process were not granted by the TB in accordance with Reg. 47 and 53 (6) of GN No. 97
- b) Advert and tender documents were not approved by TB as required under Reg. 15 (9), 41 (1), 54 and 80(3) and (4) of GN No. 97; Members of negotiation team were recommended by PMU and approved by TB as per Reg. 95 (7) and (13) of GN No. 97 and Reg. 66 of GN No. 98; Approval on recommendation for award was not granted by TB in accordance with Section 68 of PPA and Reg. 15 (15), 90 (26) and 96 of GN No. 97; Letters of award were not issued to the successful bidder hence difficult to assess whether the award was done before the expiration of bid validity as required under Reg. 96(3) of GN No. 97
- c) In the absence of tender documents, it was difficult to assess the evaluation criteria that were used for all tenders in FY 2012/2013. In addition, information on tenders for FY 2012/2013 were not available to confirm the method of procurement used as per Part VI of GN No. 97
- d) 8 out of 16 sampled tenders were having adequate time for preparation of bid opportunities as per Section 61 (3) of PPA and Reg. 65 (6), 66 (4), 74 (8), 80 (6) of GN 97 of 2005. In addition, Tender adverts were not submitted to PPRA as required under Reg. 9(a) of GN 97 & Reg. 7(a) of GN 98,
- e) Members of evaluation committee were not recommended by PMU and appointed by AO. In addition, the evaluation criteria used were not clear and reasons for disqualifying bidders especially for revenue collection were not

stated hence resulted to the total loss of Tsh.15,571,200/= after the award of tender to the wrong bidder.

- f) All Goods/service/works procured for the FY 2012/2013 did not follow proper procurement procedure as required by PPA, 2004 and PPRA, 2005. In addition, Evaluation reports did not contain all the necessary attachment e.g. Letter of Transmittal from Evaluation Committee to the secretary TB, Copy of adverts and code of ethical conducts
- g) No publication of awarded tenders was done to the public and no copies of awards submitted to PPRA for posting into the PPRA's Journal and website, as required under Section 55(8) of PPA, 2004 and Regulation 21 of GN 97 of 2005. In addition, unsuccessful bidders were not notified on the outcome of tenders result. Also, the PE did not use Procedural Forms issued by PPRA,

iv) Contract Implementation

- a) The PE did not use standard contract document issued by the Authority as required under Reg. 115 of GN No. 97 of 2005. In addition, no evidence was available to confirm if contracts were signed within 28 days from award notification.
- b) Performance Security was not properly administered in all tenders. In addition, the instructions were not timely issued to the contractors. Also, Management meetings were not held or recorded.
- c) Three contracts for revenue collection, contract extension time were issued by the Acting Secretary of the tender board without enough justifiable reasons. In addition, no appropriate applications of remedies for contract delays were observed.
- d) Neither inspection committee nor Project Managers were appointed by AO to inspect goods delivery and supervise the contract as required under Reg. 127 and 128 of GN No. 97,
- e) Neither quality assurance plan nor quality inspection reports were prepared by the PE. In addition, variation order were issued without adequate justification,
- f) The PE should recover the outstanding amount of TZS 65,205,941 from M/s Mahe Arts & General Enterprises Industries resulted from two contracts executed under revenue collection.

v) Management of procurement records

No tender with complete records of procurements or disposal proceedings contrary to Section 56(1), 59(2)(c)(ii) of PPA No. 21 of 2004 and Reg. 19 of GN No. 97 of 2005

vi) Implementation of systems (PMIS/CMS)

The PE did not submit procurement checklist, contract completion and monthly procurement reports through the system prepared by PPRA.

M. Ministry of Communication Science and Technology (MCST)

On the basis of the compliance indicators established by the Authority, the overall compliance of MCST was assessed to be **50.18%**. The performance for the seven grouped performance indicators was as follows: Institutional set up and performance **75.53%**; Appropriateness of procurement planning and its implementation **60%**; Appropriateness of tender processes **53.3%**; Appropriateness of contracts implementation **47.25%**; Management of procurement records **44%**; Implementation of systems prepared by PPRA **0%**; and penalty for mishandling of procurement complaints **0%**. The weaknesses observed were as follows:-

i) Institutional Set up and performance

- a) Tender board was properly established. However, the Authority was notified on its establishment 51 days after its appointment contrary to the requirement under Section 29(1) of the PPA, 2004. In addition, only four Members of the tender board attended training on PPA and PPR.
- b) Internal Audit Unit was established with 3 staff. However, only one staff was trained on the application of PPA and PPR.
- c) Procurement negotiation plans were neither prepared nor approved by the tender board contrary to the requirement under Regulation 95(13) of GN 97 and 66(17) of GN 98 of 2005. In addition, MTB did not make follow up on the implementation of the awarded contracts as required under Section 30(e) and (f) of PPA 2004
- d) PMU did not use standard procedural forms issued by the Authority; Call off orders when ordering items or services from GPSA service providers; properly maintain procurement records in their respective tender file and prepare monthly reports for MTB and other reports contrary to the requirement under Section 35(o) and (q) of PPA, 2004.
- e) User department did not maintain and archive procurement records of contract management in accordance with Section 36(i) of PPA 2004; prepare procurement reports for submission to the Procurement Management Unit and TB or the AO contrary to the requirement under Section 36(j) of PPA 2004. Also, UDs was interfering functions of Procurement Management Unit by procuring Air travel tickets and repairing and servicing of motor vehicles.

- f) Internal Audit Unit was established and staffed appropriately. However, they do not carry out procurement audit as required under Section 44(2) of PPA, 2004.
- g) ii) Preparation and implementation of Annual Procurement Plan (APP)
- h) APP showed that most of planned procurement will be done under FWA/GPSA and restricted tendering, competitive quotation, single source and minor value. However, consultancy services were not included in the APP although they were implemented. Moreover, the plan had no specific date for tender invitation or submission and closing date as provided in the third schedule of GN No; 97 or 98 of 2005. In addition, TB arrangement meetings were not reflected in the APP.

ii) Tender Process

- a) The Ministry did not submit to PPRA tender notices for posting in the Authority's website and Journal as contrary to the requirement under Reg. 9(a) and 7(a) of the GN 97 and GN98 of 2005 respectively. In addition, AO did not appoint evaluation teams to evaluate tenders.
- b) Only one evaluation report contained all necessary attachments other reports were not attached with copy of adverts, opening checklist and copies of letters of appointment of evaluation committees.
- c) Contract awarded were neither published in the Public nor submitted to the Authority for posting in the procurement Journal and Authority Website. Also, unsuccessful bidders were not notified on the outcome of the bids.
- d) Contract documents were signed by the Accounting Officer as required under Section 31(2) and 33(h) of PPA Reg. 97(2) of GN No. 97 and Reg. 12(2) of GN No. 98 except two contracts for Motor vehicles and Cleaning. In addition, contracts signed had no specific date of contract Signature inserted.

iv) Contract Implementation

- a) The PE did not demand Performance guarantee/ bond from successful bidder before signing the contract despite the fact that they were indicated in the bidding document.
- b) Management site meetings were not held; project progress reports were not prepared; quality inspection reports were not prepared as required under Reg. 123(1) of GN 97 of 2005. Furthermore, Payment certificates were not attached with inspection and acceptance reports contrary to the requirements under Regulation. 127(c) of GN No. 97 of 2005.

v) Record Keeping

No tender had complete records of procurements or disposal proceedings contrary to the requirement under Section 56(1), 59(2)(c)(ii) of PPA No. 21 of 2004 and Reg. 19 of GN No. 97 of 2005. In addition, the office space was inadequate for keeping procurement records and inadequate storage facilities for archiving of procurement and disposal records.

vi) Implementation of System (PMIS/CMS)

Procurement Management Information Systems (PMIS) was not implemented.

d) Compliance levels of PEs with big volume of procurements

The Authority decided to monitor annually the compliance of PEs with big volume of procurements (in terms of value). The decision was based on the fact that for the previous years, the total value of procurements for 25 PEs with the highest volumes of procurements is about 80% of the total value of awarded contracts by all PEs.

On the basis of the above preamble, twenty three (23) PEs with the highest value of awarded contracts (above TZS 20 billion) during the FY 2011/12 were audited. The Bank of Tanzania and the Ministry of Energy were among the PEs with volume of procurements above TZS 20 billion but were not audited because the Authority conducted the Procurement Capability Assessment for the PEs during the same reporting period.

The overall average compliance for the 23 PEs was assessed to be 70%. The average compliance levels for the seven performance areas were as follows: Appropriateness and performance of the institutional setup (76%); Appropriateness of the preparation and implementation of procurement plan (74%); Appropriateness of the tender process (81%); Appropriateness of contract management (75%); Management of procurement records (59%); Implementation of systems prepared by PPRA (35%), and; Handling of complaints in procurement process (-13%) as shown in Figure 5-36.

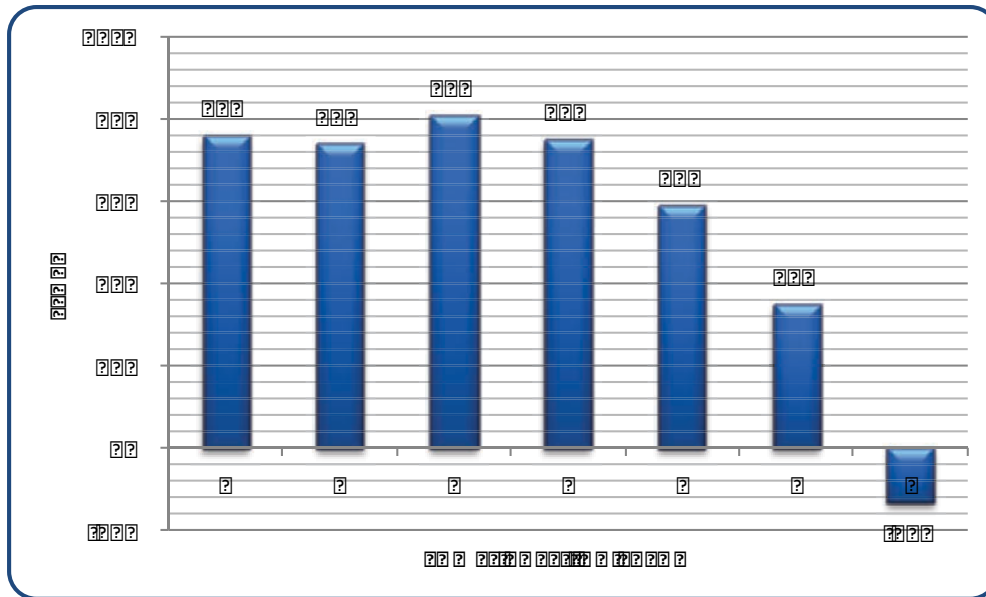


Figure 5-36: Overall compliance of audited PEs with big volume of procurement

Key:

1. Institutional set up and performance	2. Appropriateness of preparing and implementing APP	3. Appropriateness of tender processing	4. Appropriateness of contracts management
5. Management of procurement records	6. Implementation of systems prepared by PPRA	7. Handling of complaints	

e) Areas which need immediate intervention

On the basis of the above analysis on audit results, it is undisputable that there is a need for immediate interventions in some performance areas in order to address the situation and improve compliance. The three performance areas which recorded low compliance levels are **Contracts Management, Management of Procurement Records, and Implementation of Procurement Management Information Systems**. In addition, although the overall performance on Institution Setup, Procurement Planning and its Implementation, and Tender Processing were relatively good, specific sub-indicators within the same performance areas were assessed to have poor performance. They included: Notifying the Authority on established TBs; Establishment of PMUs (especially in LGAs); Knowledge of PPA and PPR for TB members, PMU staff, and IAU staff; Efficiency in tender processing; Submitting tender notices to the Authority for publishing into procurement journal and tender portal; Publication of contract awards to the public, and; Using procedural forms issued by the Authority.

Measures to be taken are recommended in Table 5-5 bellow;-

Table 5-5: Recommendations for improving compliance levels

	<i>Performance areas</i>	<i>Major weaknesses observed</i>	<i>Implications</i>	<i>Recommended measures</i>
1.	Contracts Management (Works contracts)	<ul style="list-style-type: none"> ✓ Inadequate designs and work estimates ✓ Weak contracts administration ✓ Poor quality of works 	<ul style="list-style-type: none"> ✓ Construction cost overruns ✓ Overpayments (misuse of public funds) ✓ Poor quality of works ✓ Delays in delivery ✓ Contracts disputes 	<ul style="list-style-type: none"> ✓ Strengthen the capacity of PPRA to monitor PEs (staffing, tools, vehicles, training) ✓ PPRA to prepare a contracts management manual ✓ Strengthen the capacity of Internal Audit Units in PEs ✓ Strengthen the capacity of RAS offices to monitor the performance of LGAs ✓ Enhance the capacity of Council Engineers offices (staffing, quality control equipment, supervision vehicles) ✓ Responsible authorities to take disciplinary and/or legal measures
2.	Management of procurement records	<ul style="list-style-type: none"> ✓ Incomplete records found in procurement files ✓ Poor arrangement of procurement records ✓ Inadequate space for keeping records ✓ Inadequate storage facilities 	<ul style="list-style-type: none"> ✓ Denying PPRA information to monitor the conduct of PEs ✓ Causes inefficiency in auditing PEs due to long time required to retrieve information ✓ Concealing fraud practices ✓ Causes inefficiency within PMUs 	<ul style="list-style-type: none"> ✓ PPRA to prepare a guideline/ manual for management of procurement records ✓ PPRA Board of Directors to recommend disciplinary measures to the responsible AOs for hiding procurement documents ✓ PEs to ensure that adequate space and storage facilities are provided for PMUs to work efficiently.
3.	Implementation of systems prepared by PPRA	<ul style="list-style-type: none"> ✓ Not submitting procurement reports to PPRA 	<ul style="list-style-type: none"> ✓ Denying PPRA information to monitor the conduct of PEs 	<ul style="list-style-type: none"> ✓ PPRA to assess critically the causes for non-compliance and improve the systems
4.	Tender process	<ul style="list-style-type: none"> ✓ Inefficiency in processing tenders 	<ul style="list-style-type: none"> ✓ Increased cost of goods, works and services ✓ Delayed delivery of goods, works and services ✓ Increased procurement transactional costs 	<ul style="list-style-type: none"> ✓ PEs to properly prepare procurement plans including the use of appropriate methods of procurement ✓ PEs to properly prepare tender documents ✓ PEs to properly staff their PMUs ✓ PEs to train TB members, PMU and UD staff on appropriate application of PPA and PPR.

5.4 Value for Money audit findings

5.4.1 Introduction

Section 7 (j)(ii) & (iii) of the Public Procurement Act, No. 21 of 2004 (PPA 2004) gives the Public Procurement Regulatory Authority (Authority) mandate to institute contract and performance audits during and/or after the completion of contract in respect of any procurement as may be required. On the basis of this mandate, the Authority during the Fy 2012/13 carried out contract and performance audits (value for money audits) of 207 construction contracts which were executed/were being executed in 47 procuring entities. The entities were among the 120 PEs selected for procurement audits and they included 36 LGAs, 10 MDAs including three TANROADS regional offices, and one Parastatal Organization.

The decision to carry out value for money audits in construction projects was prompted by the fact that works contracts accounts for about 60% of the total value of procurements in the country. In addition, in the previous procurement audits, the scores on indicators for construction contracts administration and quality of works were among the lowest signifying the need for detailed audit on contracts implementation and management in order to identify critical problematic areas and recommend remedial measures.

Generally, the audits sought to determine whether contracts had been/were being implemented in accordance with stipulated contract terms and conditions and whether value for money was achieved in spending public funds on selected construction contracts.

5.4.2 Value for Money Assessment tool

The projects (contracts) were assessed on the basis of five VfM criteria/ indicators namely: planning, design and tender documentation; procurement process; works supervision and contract administration; project completion and closure, and; quality and quantity of executed works. The indicators are weighted giving more emphasis on the quality and quantity of executed works as shown in Table 5-6. Every criteria/ indicator comprises of several assessment parameters as shown in Annex 5-8 of this report.

Table 5-6: VfM audit criteria

	<i>Indicator</i>	<i>Purpose</i>	<i>Weight (%)</i>
1.	Planning, design, and tender documentation	To assess procurement planning, project feasibility and adequacy of design and specification for purposes of tendering and project execution.	20
2.	Procurement process	To assess compliance with PPA and its Regulations.	10
3.	Works supervision and contract administration	To assess the adequacy of project monitoring and control, and compliance with contract conditions and specifications.	20
4.	Quality and quantity of executed works	To assess the quality, quantity and workmanship of executed works on site and their compliance with technical specifications.	40

	<i>Indicator</i>	<i>Purpose</i>	<i>Weight (%)</i>
5.	Project completion and closure	To assess project completeness and handing over.	10

5.4.3 VfM audit opinion

On the basis of the Value for Money assessment criteria, scores for every audited project were aggregated and the overall performance of the project was rated depending on the computed aggregated score. Three different VfM opinions relating to three ranges of aggregated scores for individual projects were applied as shown in Table 5-7 below;

Table 5-7: VfM audit opinion

<i>Aggregated score</i>	<i>Value for Money opinion</i>	
75% - 100%	Satisfactory	<ul style="list-style-type: none"> ✓ There is sufficient assurance that project objectives are likely to be achieved (or have been achieved) and VfM is likely to be realized (or has been realized). ✓ Although the project is/ was exposed to some risks, they are considered to be manageable (they could have been managed). ✓ Risk management action is/ was effective although improvement is/ was possible. ✓ Management action is/was required to address the weaknesses observed.
50% - 74%	Fair/ Satisfactory with some significant reservations	<ul style="list-style-type: none"> ✓ Although most of the project objectives are likely to be achieved but there are significant weaknesses that need to be addressed for the project to realize value for money (or important improvement could have been made to enhance VfM). ✓ Risk management plan is/ was not sufficiently effective. ✓ Management action is/was required to address the significant number of weaknesses observed.
0% - 49%	Unsatisfactory	<ul style="list-style-type: none"> ✓ Most of the project objectives are unlikely to be achieved (or have not been achieved) hence VfM is unlikely to be achieved (or has not been realized). ✓ Key risks were / are not being managed effectively or were/ are not being managed at all. ✓ Urgent and significant management action is /was required to address the observed weaknesses to minimize the effects.

5.4.4 VfM Audit scope

A total of 207 construction projects (executed in 47 PEs) with a total value of TZS 777,097,117,566.94 were sampled for VfM audit as shown in Table 5-8 below;

Table 5-8: Categories of sampled projects

<i>S/n</i>	<i>Category</i>	<i>Number of Projects</i>	<i>Value (TZS)</i>	<i>Percentage</i>	
				<i>Number</i>	<i>Value</i>
1.	Building	69	305,264,791,042.16	33%	39.3%
2.	Road	96	275,287,901,985.66	46.4%	35.4%
3.	Bridge	10	3,861,257,259.50	4.8%	0.5%

S/n	Category	Number of Projects	Value (TZS)	Percentage	
				Number	Value
4.	Irrigation	4	653,304,148.00	1.9%	0.1%
5.	Water	17	52,461,112,576.22	8.2%	6.8%
6.	Civil	6	132,205,609,706.80	2.9%	17.0%
7.	Consultancy	5	7,363,140,848.60	2.4%	0.9%
	Total	207	777,097,117,566.94	100%	100%

The number of audited projects in LGAs was 165 with a total value of TZS 147,860,315,288.34 (19% by value) while the number of audited contracts in Public Authorities (PAs) was 4 with a total value of TZS 557,629,155.24 (0.1%) and the number of contracts in MDAs was 38 with a total value of TZS 628,679,238,088.06 (80.9%). However, it should be noted that the value of two audited TAA projects alone, was TZS 386,044,321,373.86 which accounts for 50% of the total value of all audited projects. The two projects were; Design and Construction of Passenger Terminal III Complex and Associated Works & Facilities at JNIA (Euro 129,347,714 about TZS 280,101,181,189.86), and Upgrading of Mwanza Airport (TZS 105,943,140,184.00).

5.4.5 Overall VfM audit findings

a) Out of the 207 audited projects, 47 projects equivalent to 22.7% of the audited projects were assessed to have satisfactory performance (above 75%) signifying that projects objectives are likely to be achieved (or have been achieved) and VfM is likely to be realized (or has been realized). However, for ongoing projects, the respective PEs are required to address the weaknesses observed in order to meet entirely the project objectives and enhance VfM. For completed projects, the respective PEs should consider the weaknesses observed as being lessons learnt to be avoided in the implementation of future projects.

One hundred and nine (109) projects equivalent to 52.7% of the audited projects were assessed to have fair performance (between 50% and 75%) but with significant weaknesses which if not properly addressed the projects are unlikely to achieve some of the intended objectives and thus VfM is unlikely to be completely realized. PEs with the projects under this category are required to prepare a sufficiently effective risk management plan to address the significant number of weaknesses observed.

Fifty one (51) projects equivalent to 24.6% of the audited projects were assessed to have unsatisfactory performance (below 50%) suggesting that most of the project objectives are unlikely to be achieved (or have not been achieved) hence VfM is unlikely to be achieved (or has not been realized). Key risks were / are not being managed effectively or were/ are not being managed at all. Urgent and significant management action is /was therefore required to address the observed weaknesses to minimize the effects. The performance analysis of the audited projects is shown in **Annex 5-9** of this report.

b) As indicated above, the performance was evaluated in five performance areas and the overall assessment results were: planning, design and tender documentation which scored 66.9% and rated as fair performance; procurement process which scored 71.1% rated as fair performance; works supervision and contract administration scored 50.2% rated as fair performance; project completion and closure scored 43% rated as unsatisfactory performance, and; quality and quantity of executed works scored 65.9% rated as fair performance. The overall performance for all the audited projects was assessed to be 62.3% signifying that, in general terms, funds earmarked for selected projects were fairly spent but with significant weaknesses which if not properly addressed the projects are unlikely to achieve some of the intended objectives and thus VfM is unlikely to be completely realized.

c) The assessment of the audit results in terms of entities performance indicated that nine (9) of the audited entities (19%) performed satisfactorily (above 75%), 31 entities (66%) performed fairly (between 50% and 75%) and the remaining 7 entities (15%) performed unsatisfactorily (below 51%). On average, LGAs, MDAs and PAs performed fairly at 61.4%, 65.5% and 63.8% respectively.

d) The analysis of the audit results indicated that 51 projects (about 25% of all audited projects) had unsatisfactory performance (scored below 50%) indicating that TZS 10,479,950,097.61. allocated for the projects were not properly utilized. Out of the 51 projects, 17 with a total value of TZS 5,989,779,467.00 are ongoing while 34 projects with a total value of 4,490,170,630.61 have been completed or terminated. The projects with poor performance included 30 road works projects (31% of all audited road works projects), 16 building works projects (23% of all audited building works projects), two bridges (20% of audited bridge projects) and 3 irrigation projects (75% of audited irrigation projects).

The combined performance all the audited projects with unsatisfactory performance was assessed to be 37% signifying that, most of the project objectives are unlikely to be achieved (or have not been achieved) hence VfM is unlikely to be achieved (or has not been realized). For the ongoing projects, PEs have been given recommendations to address weaknesses observed.

The aggregated assessment on the five performance areas were: planning, design and tender documentation which scored 49% rated as unsatisfactory performance; procurement process which scored 56% rated as fair performance; works supervision and contract administration scored 25% rated as unsatisfactory performance; project completion and closure scored 10% rated as unsatisfactory performance, and; quality and quantity of executed works scored 34% rated as unsatisfactory performance.

The projects with unsatisfactory performance are shown in **Annex 5-10** which were executed in 20 PEs shown in Table 5-9 below;

Table 5-9: PEs with unsatisfactory performing projects

<i>S/N</i>	<i>Entity</i>	<i>S/N</i>	<i>Entity</i>
1.	Kilwa District Council	11.	Singida Municipal Council
2.	Mafia District Council	12.	Iramba District Council
3.	Masasi District Council	13.	Iringa District Council
4.	RAS Lindi	14.	Chato District Council
5.	Maswa District Council	15.	Mkuranga District Council
6.	Kishapu District Council	16.	Mwanza City Council
7.	Kigoma District Council	17.	Morogoro District Council
8.	Muhimbili National Hospital	18.	RAS - Mtwara
9.	Bahi District Council	19.	Korogwe District Council
10.	Chamwino District Council	20.	Kinondoni Municipal Council

5.4.6 Performance analysis

As indicated above, the projects were assessed on the basis of five VfM criteria/ indicators namely: planning, design and tender documentation; procurement process; works supervision and contract administration; quality and quantity of executed works, and; project completion and closure. The following is the analysis for each performance area for the purpose of identifying significant areas which need immediate and appropriate interventions.

a) Planning, design and tender documentation

Under this aspect, assessment was done on the following: appropriateness of procurement and project planning; the project feasibility; accuracy and completeness of the designs; accuracy, appropriateness and completeness of technical specifications; completeness and comprehensiveness of tender documents and; accuracy of pre tender estimates. With regards to consultancy services, the assessment was intended to examine whether the request for proposals and the accompanying terms of reference fully addressed the project objectives. In addition, an assessment on whether the problem was properly identified was done.

The overall score for planning, design and tender documentation was assessed to be fair at 66.9%. MDAs, PAs and LGAs performed fairly at 64.8%, 52% and 67.8% respectively. The major observed weaknesses on planning included: Poor packaging of works contracts; incomplete or unavailability of designs; unrealistic pre-tender estimates; inaccurate computation of quantities in the bills of quantities, and; incomplete or ambiguous drawings. The deficiencies in the designs, drawings and bills of quantities caused unnecessary variations to the works thus increasing projects costs.

Forty six (46) projects equivalent to 22% of all audited projects were assessed to have unsatisfactory performance under this indicator. They included nine (9), 35 and two (2) projects executed in MDAs, LGAs and PAs respectively.

b) Procurement process

Under this aspect, a critical review was made on the tender process with a view to determining whether the tender process complied with Public Procurement Act and its Regulations to ensure that the lowest evaluated bidder is awarded the contract. The following specific areas were

assessed: appropriateness of the methods of procurement; adequacy of the tender notice; adequacy of time for bids preparation, and; appropriateness of tender evaluation and award. In addition, the assessment aimed at determining whether contract documents contained all necessary information and whether the contract was properly signed.

The overall score for procurement was assessed to be fair at 71.1%. MDAs, PAs and LGAs performed fairly at 67.9%, 72% and 72.3% respectively. The major observed weaknesses on procurement included: inappropriate procurement planning causing delays in implementing the projects; inappropriately prepared tender and contract documents; specifications and drawings not included in the tender and contract documents as a result, activities were not adequately described for the bidders/contractors to know with certainty what is required; inappropriate evaluation of bids; inefficiency in processing tenders mainly contributed by: delays or/and incomplete submission of requirements (BoQs, specifications, drawings, special conditions of contract) from user departments to PMUs; and delays in signing contracts by the Councils Chairmen and Municipal Mayors; inappropriate methods of procurement - Direct contracting was used to engage contractors without justifiable reasons, and; not submitting award decisions to PPRA.

Twenty seven (27) projects equivalent to 13% of all audited projects were assessed to have unsatisfactory performance under this indicator. They included seven (7) and 20 projects executed in MDAs and LGAs respectively.

c) Works supervision and contract administration

Under this aspect, a critical review was made on whether the contract was properly supervised and administered by assessing time, scope, quality, risk, communication and cost management issues such as: timeliness of site possession; availability and quality of project programme; adherence to project programme; quality of contractor's site organization and staff; quality of supervising engineer's site staff; assessment on the effectiveness of contractor's superintendence, consultants and employer's supervision was carried out; assessment on the availability and quality of quality assurance programme; quality of environmental management plans; management of surety and insurance bonds; assessment including validity of claims; assessment including validity of variations; assessment of project delays and extension of time; payment procedures; dispute resolutions, and contract terminations, and; assessment on the capacity of contractor to complete the projects on time was also done.

The overall score for works supervision and contracts administration was assessed to be fair at 50.2%. MDAs performed fairly at 54% but PAs and LGAs performed poorly at 43% and 49.4% respectively. As far as this indicator is concerned, the auditors revealed the following major weaknesses: site possessions were not given on time and in some cases were not given at all which led to extension of time; performance securities were not submitted as per terms and conditions of the contract leaving the PEs with no leverage in cases where contractors failed to perform, extension of times were granted without extending the performance securities, performance securities expired without extending them; delayed payments to contractors and consultants; weak monitoring of contracts characterized by lack of project progress reports, lack of site management meetings, and lack of project completion reports; incomplete and inadequately prepared payment certificates; non-enforcement of liquidated damages clause;

issuing variation orders without following appropriate procedures; issuing extension of time without justifiable reasons and without following appropriate procedures; poor records keeping; variations orders not sanctioned tender boards; advance payments without providing bank guarantee although being stipulated in the contracts; site management meetings were not held as per terms and conditions of the governing the contracts; non-enforcement of performance securities and insurance covers although being stipulated in the contracts; delays in contracts execution; final inspection reports prior to issuing practical completion reports were not done, and; weak supervision of contracts.

One hundred and six (106) projects equivalent to 51.2% of all audited projects were assessed to have unsatisfactory performance under this indicator. They included 13, 90 and 3 projects executed in MDAs, LGAs and PAs respectively.

d) Quality and quantity of executed works

Under this aspect, issues related to compliance with specifications, drawings, bills of quantities and quality plans were critically reviewed. Specifically, the following were assessed: overall quality of workmanship; quality of materials used; quality of riding surface; absence of defects; compliance to dimensions in the drawings and technical specifications, and; compliance to environmental management plans.

The overall score on quality and quantity of works was assessed to be fair at 65.9%. The following major weaknesses were observed under this indicator: lack of/or inadequate quality control system in checking and approving the designs, drawings, specifications, bills of quantities, payment certificates, pre-tender estimates; weak supervision of construction contracts and consultancy services; lack of quality control tools and equipment (especially in LGAs) leading to failure to test materials and completed works; approving and certifying payments for works with poor quality; approving and certifying payments for non-existing works, and; premature payment of works not completed to specifications. See **Annex 5-11** for selected photographs on poor quality of works.

Fifty two (52) projects equivalent to 25% of all audited projects were assessed to have unsatisfactory performance under this indicator. They included 5 MDAs and 47 LGAs.

e) Project completion and closure

The following issues relating to project completion and closure were critically reviewed: quality and completeness of as-built-drawings; compilation and management of snag list; timely issuance of substantial completion certificates, final certificates and settlement of final account; management of defects liability period; compliance of final quantities paid with those reflected in the as-built-drawings, and; compliance of actual project completion time with the contract period.

The overall score on project completion and closure was assessed to be unsatisfactory at 43%. The following major weaknesses were observed under this indicator: not preparing as-built-drawings where they are required under the contract; incomplete prepared snag list; delay in

issuing completion certificates; not preparing final project reports; project time and cost overrun, and not inspecting works at the end of defects liability period.

Sixty four (64) projects equivalent to 31% of all audited projects were assessed to have unsatisfactory performance under this indicator. They included 3 MDAs and 61 LGAs.

5.3.2 Dubious payments to contractors/ suppliers

The audits revealed that a total of **TZS 2,102,234,579.28** was unjustifiably paid to contractors for works not done (exaggerated quantities of works) or/and for shoddy works. The amount paid is equivalent to **6.7%** of the total value of audited works contracts (with overpayments) which amounted to TZS 31,603,124,728.14. In addition, payment of **TZS 569,035,171.00** was unaccounted by the respective PEs. The audited PEs observed to effect dubious payments/unaccounted payments to contractors and the amount paid are shown in **table 5.8** below;

Table 5-10: Dubious payments made by PEs to contractors suppliers

S/n	Procuring entity	Total contracts amount (TZS)	Overpayment		Unaccounted payments	
			Amount	%	Amount	%
1	Bahi District Council	357,565,180.00	67,339,200.00	19		
2	Chamwino District Council	1,588,587,546.00	106,403,000.00	6.7		
3	Mwanza City Council	635,557,961.30	124,229,120.00	19.6		
4	Dodoma Municipal Council	14,308,737,019.00	627,006,057.00	4.4		
5	Dar es Salaam University College of Education	3,976,713,841.06	84,092,105.00	2	310,337,385	7.8
6	DAWASCO	190,429,952.90	97,169,854.00	51		
7	TANROADS DSM	2,719,944,900.00			258,697,786	9.5
8	Kinondoni Municipal Council	143,725,750.00	2,100,000.00	1.5		
9	RAS Mtwara	586,901,927.14	2,310,000.00	0.4		
10	Kilwa District Council	763,689,100.00	131,507,700.00	17		
11	RAS Lindi	301,401,122.00	54,102,240.00	18		
12	Mafia District Council	58,990,250.00	16,675,940.00	28.3		
13	Kishapu District Council	1,039,892,919.02	143,159,169.88	13.8		
14	Maswa District Council	304,600,850.00	68,130,850.00	22.4		
15	Igunga District Council	170,117,600.00	12,108,850.00	7		
16	Kigoma District Council	183,246,000.00	26,780,841.60	14.6		
17	Muhimbili National Hospital	551,439,347.24	17,331,309.00	3.1		
18	Mtwara District Council	466,363,240.00	64,557,600.00	13.8		

S/n	Procuring entity	Total contracts amount (TZS)	Overpayment		Unaccounted payments	
			Amount	%	Amount	%
19	Singida Municipal Council	574,428,380.00	152,278,686.00	26.5		
20	Iramba District Council	764,539,720.80	137,459,056.80	18		
21	Korogwe District Council	325,107,130.00	21,842,000.00	6.7		
22	Bukoba Municipal Council	135,400,000.00	21,198,600.00	15.7		
23	Ministry of Health and Social Welfare	1,455,744,991.68	124,452,400.00	8.6		
	Total	31,603,124,728.14	2,102,234,579.28	6.7	569,035,171	1.8%

Details on the dubious payments made are given below;

a) Bahi District Council

The overall assessment of the audited projects by using the five performance indicators was **37%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **51.25%**, Procurement Stage **61.25%**, Construction Stage **20.75%**, Project Completion Stage **35.75%**, and Quality of Executed Works **16.75%**. The assessment revealed serious weaknesses in the stages of project management.

Three construction projects with contract values amounting to **TZS 357,565,000** were assessed for value for money and it was revealed that **TZS 67,339,200** was overpaid to **three contractors** for works not done. The overpaid amount is equivalent to **18.83%** of the total contracts value for the audited projects. The observed overpayments are described below;

- i) The contractor, **M/s Bahati Investment & General Supplies** was overpaid **TZS 2,740,000.00** under Tender No. LGA/024/2012-2013/W/03 for *Periodic Maintenance of Bahi Town Road (6km) and Rehabilitation of Bahi Sokoni Box Culvert*. The overpaid amount is **1.57%** of the contract price which was **TZS 174,500,000**. The overpayment included the following;

Quantities of 16mm reinforcement allowed for box culvert repair at Bahi Sokoni (6.8m x 5.2m) was over estimated by 380kg and therefore there was an overpayment of **TZS 1,900,000.00**; Two road signs provided in the contract amounting to **TZS 840,000** were not provided although payment was made.
- ii) The contractor, **M/s Shelembi General Supplies** was overpaid **TZS 5,191,200.00** under Tender No. BDC/LGA/2011-2012/W/08 for *Rehabilitation of Mchito Dam*. The overpaid amount is **38.45%** of the revised contract price which was **TZS 13,500,300**. The overpayment included the following;

Actual quantities of hard wood supplied for the walk way were measured as 27m. The actual payment was therefore supposed to be TZS 1,668,600 against TZS 6,859,800 paid to the contractor. Thus, over-payment of **TZS 5,191,200.00**.

- iii) The contractor, **M/s Bahaj Construction Works** was overpaid **TZS 59,408,000.00** under Tender No. BDC/LGA/024/2011-2012/W/09 for *Construction of Lukali Vented Drift*. The overpaid amount is **35.03%** of the contract price which was **TZS 169,564,880**. The overpayment included the following;

The Thickness of the Drift Slab (70m x 6m) measured on site was 160mm against 200mm which was specified. This resulted in overpayment of **TZS 5,208,000.00**; River training estimated at **TZS 8,000,000.00** was not done; Road works amounting to **TZS 45,600,000.00** were not executed; Two bridge sign board were not seen at site but were paid. The over payment for this item was therefore **TZS 600,000.00**.

b) Chamwino District Council.

The overall assessment of the audited projects by using the five performance indicators was **34.4%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **20%**, Procurement Stage **10%**, Construction Stage **20%**, Project Completion Stage **10%**, and Quality of Executed Works **40%**. The assessment revealed serious weaknesses in the stages of project management.

Three construction projects with contract values amounting to **TZS 1,588,587,546.00** were assessed for value for money and it was revealed that **TZS 106,403,000** was overpaid to **two contractors** for works not done. The overpaid amount is equivalent to **6.69%** of the total contracts value for the audited projects. The observed overpayments are described below;

- i) The contractor, **Dynotech Engineering Ltd** was overpaid **TZS 12,248,000.00** under Tender No. LGA/019/2012-2013/W/13 for *Periodic Maintenance of Huzi-Chinungulu*. The overpaid amount is **5.4%** of the contract price which was **TZS 226,244,500.00**. The overpayment included the following;

There were no existing drift at drainage 9+800. The Overpayment is **TZS 1,120,000**; There were no (15mx4.5m) drift at drainage 15+500. The **Overpayment is TZS 6,597,000.00**; There were no 10m x5m drift at drainage 9+800 and 22+100. The **Overpayment is TSh 4,531,000**;

- ii) The contractor, **M/s Ebenezer Destefanos Co. Ltd** was overpaid **TZS 64,155,000.00** under Tender No. LGA/019/2011-2012/B/05 for *Construction of New Administration Block for Chamwino District Council*. The overpaid amount is **7.4%** of the revised contract price which was **TZS 861,993,428.00**. The overpayment included the following;

There were no block works planned in phase II, however, the bills of quantities contained **TZS 64,155,000** as a Lump sum for block works. The review of document indicated that block works were paid during phase I of the same project.

- iii) The contractor, **M/s Ebenezer Destefanos Co. Ltd** was overpaid **TZS 30,000,000.00** under Tender No. LGA/019/2011-2012/B/03 for construction of new Administration Block for Chamwino District Council. The overpaid amount is **5.99%** of the contract price which was **TZS 500,349,618.00**. The overpayment included the following;

Contingency amounting to **TZS 30,000,000** allowed in the BOQ were not used but paid to the contractor.

c) **Mwanza City Council.**

The overall assessment of the audited projects by using the five performance indicators was **50%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **50%**, Procurement Stage **62%**, Construction Stage **38%**, Project Completion Stage **42%**, and Quality of Executed Works **52%**. The assessment revealed serious weaknesses in the stages of project management.

Six construction projects with contract values amounting to **TZS 635,557,961.00** were assessed for value for money and it was revealed that **TZS 124,229,120** was overpaid to **six contractors** for works not done. The overpaid amount is equivalent to **19.5%** of the total contracts value for the audited projects. The observed overpayments are described below;

- i) The contractor, **M/s Shileman Construction Ltd** was overpaid **TZS 13,893,500.00** under Contract No. MCC/089/2012/2013/W/08 for *Construction of Theatre Building at Karume Health Centre*. The overpaid amount is **30%** of the contract price which was **TZS 45,616,000.00**. The overpayment included the following;

Payments were made based on treated timber for roof while timber used was untreated; doors were certified for payment but had not been installed. Resulted to overpayment of **TZS 13,893,500.00**.

- ii) The contractor, **M/s Wanjeru Construction Co. Ltd** was overpaid **TZS 49,260,882.00** under Tender No. LGA/089/2012/2013/W/08 Lot 2 for *Maintenance of Mwanza City Roads*. The overpaid amount is **48.33%** of the revised contract price which was **TZS 101,922,490.00**. The overpayment included following;

- **Isengeng'he Box Culvert:** No test of materials was done but full payment was made. Overpayment was therefore **TZS 2,000,000**; Stone masonry works: Quantity paid was 225m³ against 38.41m³ measured at site. Overpayment was **TZS 16,793,100**.
- **Nyarunduma Box Culvert:** Material Testing; No test was done but full payment was made. Overpayment was **TZS 2,000,000**; Stone masonry works: quantity paid was 29.76m³ against 8.136m³ measured at site. Overpayment was **TZS 1,946,160**; Excavate,

haul & stockpile gravel materials; quantity paid was 336m³ against 0m³ measured. Overpayment **TZS 5,040,000**; Spread, water & compact the supplied gravel materials; quantity paid was 336m³ against 0m³ measured. Overpayment was **TZS 1,680,000**.

- **Magomeni – Kirumba Box Culvert:** **TZS 4,204,340.00** was paid for a box culvert but it was not constructed. The overpayment is itemized below: Excavations for structures; quantity paid was 41.6m³ against 0m³ measured on site. Overpayment was **TZS 187,200**; Concrete Class 15 for culvert bedding; quantity paid was 1.9m³ against 0m³ measured. Overpayment was **TZS 475,000**; Stone masonry works; quantity paid was 5.4m³ against 0m³ measured. Overpayment was **TZS 486,000**; Reinforcement steel; quantity paid 295.8kg against 0kg measured. Overpayment was **TZS 976,140**; Concrete Class 20 for deck & walls; quantity paid was 2.4m³ against 0m³ measured. Overpayment was **TZS 720,000**; Formwork; quantity paid was 80m against 0m measured. Overpayment was **TZS 160,000**; Gravel materials for backfilling; quantity paid was 60m³ against 0m³ measured. Overpayment was **TZS 1,200,000**.
- **Mwika Box Culvert:** Concrete Class 20 for deck & walls; quantity paid was 4.2m³ against 2.475m³ measured. Overpayment **TZS 517,500**; Excavate, haul & stockpile Gravel materials; quantity paid 90m³ against 0m³ measured. Overpayment was **TZS 1,350,000**; Spread, water & compact the supplied gravel materials; quantity paid was 90m³ against 0m³ measured. Overpayment **TZS 450,000**.
- **Breweries Box culvert;** Stone masonry works; quantity paid was 5.4m³ against 4.32m³ measured. Overpayment **TZS 97,200**; Concrete Class 20 for deck & walls; quantity paid 2.4m³ against 2.15764m³ measured. Overpayment was **TZS 71,708**; Gravel materials for backfilling; quantity paid was 60m³ against 0m³ measured. Overpayment was **TZS 1,200,000**.
- **Mahina – Tambukareli:** Stone masonry works; quantity paid 5.4m³ against 4.068m³ measured. Overpayment **TZS 71,280**; Class 20 Deck & walls Concrete; quantity paid 2.4m³ against 2.304m³ measured. Overpayment **TZS 28,800**; Gravel materials for backfilling; quantity paid was 60m³ against 0m³ measured. Overpayment was **TZS 1,200,000**.
- **Buswelu Wilaya Box Culvert:** Stone masonry works; quantity paid was 5.4m³ against 3.5m³ measured. Overpayment **TZS 171,000**; Class 20 Deck & walls Concrete; quantity paid was 2.4m³ against 2.22m³ measured. Overpayment was **TZS 54,000**; Gravel materials for backfilling; quantity paid was 60m³ against 9.6m³ measured. Overpayment was **TZS 1,008,000**
- **Nundu Box Culvert:** Stone masonry works; quantity paid was 10.8m³ against 9.648m³ measured. Overpayment **TZS 103,680**; Gravel materials for backfilling, quantity paid was 120m³ against 16.08m³ measured. Overpayment was **TZS 2,078,400**.

- **Mabatini - Kleruu Box Culvert:** Stone masonry works; quantity paid was 5.4m³ against 4.68m³ measured. Overpayment was **TZS 64,800**; Concrete Class 20 for deck & walls; quantity paid was 2.4m³ against 1.38m³. Overpayment was **TZS 306,000**; Gravel materials for backfilling; quantity paid was 60m³ against 8.4m³ measured. Overpayment was **TZS 1,032,000**.
 - **Bugarika Box Culvert:** Stone masonry works; quantity paid was 5.4m³ against 5.256m³. Overpayment was **TZS 12,960**; Gravel materials for backfilling; quantity paid was 60m³ against 9m³. Overpayment was **TZS 1,020,000**.
 - **Mabatini - Posta Box Culvert:** Gravel materials for backfilling; quantity paid was 60m³ against 12.12m³. Overpayment was **TZS 957,600**.
- iii) The contractor, **M/s J.B.M. Civil Contractors Ltd** was overpaid **TZS 13,711,260.00** under Tender No. LGA / 089 / 2012 / 2013/08 -Lot 3 for *Periodic Maintenance Works along Nyamhongolo "A" and Mulunga Roads*. The overpaid amount is **9.36%** of the contract price which was **TZS 146,491,305**. The overpayment included the following; Material testing; No tests were made. Overpayment was **TZS 2,500,000**; Excavations for drains; quantity paid was 672m³ against 442.5m³. Overpayment was **TZS 1,147,500**; Stone pitching works; quantity paid was 640m³ against 420m³. Overpayment was **TZS 7,040,000**; Stone masonry works; quantity paid was 10.8m³ against 6.696m³. Overpayment was **TZS 369,360**.
- iv) The contractor, **M/s MP Investment Co. Ltd** was overpaid **TZS 20,789,460.00** under Tender No. LGA/089/2012/2013/08 -Lot 4 for *Spot Improvement along Hill Front - Kishiri, Buzuruga – Nyambiti & Thaqafa Roads (2.0Km)*. The overpaid amount is **15.26%** of the contract price which was **TZS 136,192,710.00**. The overpayment included the following;
- Spot improvement along Hill Front - Kishiri Road (1.0Km):** Material testing; No tests were made. Overpayment was **TZS 1,500,000.00**; Excavations for drains; quantity paid was 672m³ against 166.95m³. Overpayment was **TZS 1,010,100.00**; Supply and place stone pitching; quantity paid was 640m³ against 357m³. Overpayment was **TZS 4,245,000.00**; Reinforced concrete grade 20; quantity paid was 12.34m³ against 3.492m³. Overpayment was **TZS 1,946,560.00**; Road Surface preparation; quantity paid was 3500m³ against 3000m³. Overpayment was **TZS 1,250,000.00**; Excavate, haul & stockpile Gravel materials; quantity paid was 780m³ against 240m³. Overpayment was **TZS 6,750,000.00**; Spread, water & compact the supplied gravel materials; quantity paid was 600m³ against 240m³. Overpayment was **TZS 3,780,000.00**.
- v) The contractor, **M/s Rossa Construction Ltd** was overpaid **TZS 21,679,786.00** under Tender No. LGA / 089 / 2012 / 2013/08/5 -Lot 5 for *Spot Improvement along Ilemela - Mahakamani, Tank - Kitangiri & HESAWA Roads*. The overpaid amount is **20.64%** of the contract price which is **TZS 105,039,706.30.00**. The overpayment included the following;

- **Ilemela - Mahakamani Road:** Supply and construction of stone pitching; quantity paid was 540m³ against 472m³. Overpayment was **TZS 1,700,000.00**; Prepare existing surface by grading, watering and compacting to specification; quantity paid was 3000m³ against 575m³. Overpayment was **TZS 3,637,500**; Excavate, haul & stockpile approved Gravel materials; quantity paid was 546m³ against 0m³. Overpayment was **TZS 7,480,000**; Spread, water and compact the supplied gravel materials; quantity paid was 420m³ against 0m³. Overpayment was **TZS 4,200,000.00**
 - **Tank – Kitangiri:** Material Testing; No tests were made. Overpayment was **TZS 1,600,000.00**; Excavations for drains; quantity paid was 30.24m³ against 0m³. Overpayment was **TZS 114,912.00**; Concrete Class 15; quantity paid was 6.3m³ against 0m³. Overpayment was **TZS 1,323,000.00**; Supply and construct stone pitching; quantity paid was 126m³ against 0m³. Overpayment was **TZS 3,150,000.00**
 - **Hesawa Road:** Supply and lay hardcore; quantity paid was 142.8m³ against 105.6m³. Overpayment was **TZS 1,376,400.00**; Other miscellaneous items paid exclusive of mobilization; overpayment was **TZS 5,989,250**.
- vi) The contractor, **M/s Modern Environment & Management Co. Ltd** was overpaid **TZS 4,894,232.00.00** under Tender No. *Contract No. LGA/089/2012/2013/08 -Lot 6 Periodic Maintenance Works along Mihama and Kabuhoro Roads*. The overpaid amount is **4.78%** of the contract price which is **TZS 100,295,750**. The overpayment included the following;
- Mihama Road:** Material testing; No tests were made. Overpayment was **TZS 2,000,000.00**; Excavations for drains; quantity paid was 900m³ against 315.504m³. Overpayment was **TZS 2,630,232.00**; Stone pitching works; quantity paid was 336m³ against 328m³. Overpayment was **TZS 264,000.00**.

d) Dodoma Municipal Council

The overall assessment of the audited projects by using the five performance indicators was **51%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **20%**, Procurement Stage **10%**, Construction Stage **20%**, Project Completion Stage **10%**, and Quality of Executed Works **40%**. The assessment revealed serious weaknesses in the stages of project management.

Three construction projects with contract values amounting to **TZS 14,207,985,019.00** were assessed for value for money and it was revealed that **TZS 627,006,057** was overpaid to **three contractors** for works not done. The overpaid amount is equivalent to **4.41%** of the total contracts value for the audited projects. Also one supplier was overpaid **Yen 2,560,250** equivalent to **TZS 53,765,200**. The overpayment amount is equivalent to **53.34%** of the contract price. The observed overpayments are described below;

- i) The contractor, **M/s Nyanza Road Works Ltd and D.F** was overpaid **TZS 398,000,000.00** under *Contract No. LGA/020/2010-2011/TSCP/W/01 Construction of Investments Sub-Projects in Dodoma Municipal Council, Package Upgrading/Rehabilitation of Mwanza, Kondoa, Hospital-Mwangaza, Siasa & Daima Roads, Road No. 6-11, Mtendeni, Market, Tembo, Tabora, NKUHUNGU & Chamwino – Changombe Roads*. The overpaid amount is **3.4%** of the contract price which is **TZS 11,720,861,999**. The overpayment included the following; Kondoa Road SP29 (0.339km) has been omitted. Overpayment was **TZS 398,000,000**.
- ii) The contractor, M/s Elerai Construction Ltd was overpaid TZS 100,750,598.00 under Contract No. LGA/020/2010-2011/TSCP/W/02 Construction of the Investment Sub-Projects for Dodoma Municipal (MC) in Dodoma Municipality, Package 2: Upgrading/Rehabilitation of Town Bus Stand, Main Bus Stand Workshop Improvement and Skip Pads. The overpaid amount is 5.04% of the contract price which is TZS 1,998,797,990. The overpayment included the following: Refurbishment of existing staff toilet at the Municipal under workshop improvement valued at TZS 11,000,000 was omitted but paid for. Overpayment was TZS 11,000,000; Only 104 out of 120 skip pad were constructed but full payment was made. Overpayment was TZS 17,765,330.00; Out of 22 street light only 17 were installed at the Main Bus but full payment was made. Overpayment was TZS 17,500,000.00; Out of 20 street light only 13 have been installed at the town bus stand but full payment was made. Overpayment was TZS 26,950,000.00; 12 waiting passenger shades were not constructed but full payment made. Overpayment was TZS 38,535,268.00.
- iii) The contractor, M/s Dabenco Enterprises Ltd was overpaid TZS 74,490,258.81.00 under Tender No. LGA/020/2011-2012/W/55-LOT 1 Construction of Piped Water Supply Schemes and Civil Works in Dodoma Municipal Council. The overpaid amount is 15.25% of the contract price which is TZS 488,325,030. The overpayment included the following;
- This was a World Bank project that is VAT exempted. The contract indicated the amount for the project was TZS 488,325,030 VAT inclusive. However payments were made on assumption that the TZS 488,325,030 was VAT Exclusive. Overpayment was **TZS 74,490,258.81**.
- iv) Under Tender **No. LGA/020/2011-2012/W/55-LOT 8**; *Construction of Piped Water Supply Schemes and Civil Works in Dodoma Municipal Council (konze Village)*: 65m³ tank was omitted TZS 72,962,000; Tank to be constructed on 12m raiser was shifted to the hill 60m distance from previous point. Following these changes the contractor quoted for the new works to be TZS 41,199,520 while the original was TZS 105,078,190. The saving was therefore TZS 63, 878,670/=. No indication that the variations have been approved by the Tender Board. A New addendum was not drawn to include the above changes; This show the PE intends to pay TZS **136,840,670** to contractor M/s Mwashinga Enterprises.

- v) The supplier, **M/s CFAO motor** was overpaid **Yen 2,560,250** equivalent to **TZS 53,765,200** under Tender No. **Tender No. LGA/020/2011-2012/G/01** *Purchase of Toyota station Wagon*. The overpaid amount is **53.34%** of the contract price which is **Yen 4,800,000**. The overpayment included the following;

The tender had two separate signed contracts both of them dated 8th June 2012. One was having Japanese Yen 4,800,000 and the other one had Japanese Yen 7,360,250. A review of the document indicated that the true signed contract approved by the TB was the one with Japanese Yen 4,800,000. The other contract with Japanese Yen 7,360,250 seems to be forged. However, payment was made using a forged contract with Japanese Yen 7,360,250. Overpayment was **Japanese Yen 2,560,250**.

e) **Igunga District Council**

The overall assessment of the four audited projects by using the five performance indicators was **78%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **94%**, Procurement Stage **89%**, Construction Stage **59%**, Project Completion Stage **55%**, and Quality of Executed Works **72%**. The assessment revealed serious weaknesses mainly in contracts administration.

Two construction projects with contract values amounting to TZS **170,117,600.00** were assessed for value for money and it was revealed that TZS **12,108,850.00** was overpaid to two contractors for works not done. The overpaid amount is equivalent to **7.12%** of the total contracts value for the audited projects. The observed overpayments are described below;

- i) The contractor, M/s Elisha & sons Ltd was overpaid TZS **3,088,200.00** under Tender No. LGA/123/IDC/CTB/CONTR/W/2011/2012/13 for Construction of 70m vented Drift at Mwamashiga village along Bulenya-Mwamashiga-Itunduru Road. The overpaid amount is **3%** of the contract price of TZS **89,854,600.00**. The overpayment included the following;

Quantities measured for Compacted Gravel to drift Approaches were 128.70m³ against 386.05 m³ paid to the contractor. Overpayment was therefore **TZS 3,088,200.00**.

- ii) The contractor, M/s D4N Co. Ltd was overpaid TZS **9,020,650.00** under Tender No. LGA/123/IDC/CTB/CONTR/W/2012/2013/08 for Routine Maintenance works along Mwisi-Mizanza-Nguriti Road, Spot Improvement works along Sungwizi - Mgunga Road & Igunga - Sungqwizi Road. The overpaid amount is **11%** of the contract price of TZS **80,263,000.00**. The overpayment included the following;

- ✓ Quantities measured for item; Excavate, load, haul up to 10km, spread, water & compacted gravel 120mm thickness for: Igunga - Sungwizi Road were 1070.40 m³ against 1614 m³ paid to the contractor. Overpayment was therefore **TZS 4,620,600.00**; Sungwizi-Mgunga Road were 480.00 m³ against 907.3 m³ paid to the contractor. Overpayment was therefore **TZS 3,632,050.00**.

- ✓ Quantities measured for Construction of 15m drift (Concrete Grade 20 for Drift Concrete and Apron Concrete) were 13.38 m³ against 19 m³ paid to the contractor. Overpayment was therefore **TZS 768,000.00**.

f) Kigoma District Council

The overall assessment of the four audited projects by using the five performance indicators was **46%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **66%**, Procurement Stage **60%**, Construction Stage **28%**, Project Completion Stage **12%**, and Quality of Executed Works **51%**. The assessment revealed serious weaknesses mainly in contracts administration.

Two construction projects with contract values amounting to TZS **183,246,000.00** were assessed for value for money and it was revealed that TZS **26,780,841.60** was overpaid to one contractor for works not done. The overpaid amount is equivalent to **14.61%** of the total contracts value for the audited projects. The observed overpayments are described below;

- i) The contractor, M/s Juve Construction & General Trading Co. Ltd was overpaid TZS **25,530,841.60** under Tender No. LGA/043/2011/2012/KDC/9 for Construction of Masonry Drains 1300m at Mwandiga-Mkongoro Road. The overpaid amount is **45.51%** of the contract price of TZS **56,098,000.00**. The overpayment included the following;

Quantities measured for Stone Pitching Works (Supply stones and construct masonry drains (650 m each side using cement sand mortar 1:4 Mortar) were 252.86 m³ against 572 m³ paid to the contractor. Overpayment was therefore **TZS 25,530,841.60**.

- ii) The contractor, M/s Juve Construction & General Trading Co. Ltd was overpaid TZS **1,250,000.00** under Tender No. LGA/043/2011/2012/W/3 for Construction of Chemistry, Biology, Physics, Geography Lab. at Bitale Secondary School. The overpaid amount is **0.98%** of the contract price of TZS **127,148,000.00**. The overpayment included the following;

Installation works (include 10 basins & 2" waste GS pipe fittings) (8No basins supplied; 4No @ laboratory), 100mm roof rainwater gutter and 100mm PVC pipe collection to the ground. (Rain water gutter done) – 5000 lts polytank and connect to PVC pipe collection to internal tank comprising 1/2 inch GS pipe to supplying connection and masonry stand (2No poly tank @2000lts supplied). Overpayment was therefore **TZS 1,250,000.00**.

g) Muhimbili National Hospital

The overall assessment of the four audited projects by using the five performance indicators was **63.25%**. The assessment on the specific performance areas was as follows; Planning,

Design & Tender Documentation **52%**, Procurement Stage **72.25%**, Construction Stage **43%**, Project Completion Stage (all assessed projects were ongoing), and Quality of Executed Works **78%**. The assessment revealed serious weaknesses mainly in contracts administration.

Three construction projects with contract values amounting to TZS **551,439,347.24** were assessed for value for money and it was revealed that TZS **17,331,309.00** was overpaid to three contractors for works not done. The overpaid amount is equivalent to **3.14%** of the total contracts value for the audited projects. The observed overpayments are described below;

- i) The contractor, M/s Techno Image Ltd was overpaid TZS **14,543,309.00** under Tender No. PE/009/2011-12/HQ/ W/13 for Supply and Installation of Security System at Cardiac Building. The overpaid amount is **3.31%** of the contract price of TZS **438,944,938.24**. The overpayment included the following: Schedule No. 8: Item 12.8-2 Channels video decoder worthy TZS 13,355,520/= (Certificate No. 3: Paid on 29th May 2013 via Cheque No. 000048) while not yet delivered at site; Schedule No. 4: Roof Top Floor Plan: Item 4.1-Out of 4 Color cameras 1 is missing but full amount of TZS 4,751,155.20/=had been paid. Hence Overpaying 1 missing Camera=TZS 1,187,789.
- ii) The contractor, M/s G.E. Engineering & Construction Co. Ltd was overpaid TZS **100,000.00** under Tender No. PE/009/2012-13/HQ/W/18 for Part Renovation of Transport Building to Accommodate IPPM Pharmacy. The overpaid amount is **0.32%** of the contract price of TZS **30,787,380.00**. The overpayment included the following: Element NO. 06: Plumbing Installation: Item d Supply and fix of Mirror; 600x800mm Mirror Pilkington: 2Nos. worthy TZS 200,000.00. Verification done at site confirmed only one (1) Mirror with less size of 450x600mm which is 44% less than the size required. Hence contractor Overpaid TZS 100,000.00 for the one missing.
- iii) The contractor, M/s Northern Construction Limited was overpaid TZS **2,688,000.00** under Tender No. PE/009/2011-12/HQ/W/18 for remodeling lecture theatre for telemedicine. The overpaid amount is **3.29%** of the contract price of TZS **81,707,029.00**. The overpayment included the following: At Mwananyamala Hospital; In additional works certified by the Project Manager, items A for tiles has overestimated Quantity of 32m² worth TZS 1,620,000.00 vs Verified Quantity of 28m² worth TZS =1,260,000.00 ; This accounts for overpayment of **TZS =360,000.00** if this amount is paid as it is now; At MNH-Mwaisela: Item 1-Prepare the walls by sanding filling: Original Quantity is 186m² vs verified quantity of 97m²; Overestimated Qty =89m²*6000(rate)=TZS 534,000.00; hence contractor overpaid **TZS 534,000.00**; At MNH-Mwaisela: Item 2-for supply and paints to walls/prepared surface: Original quantity=186m² vs verified Quantity of 97m²: Overestimated Quantity =89m²*6000 (rate)=TZS 534,000.00; hence contractor overpaid **TZS 534,000.00**.

h) Mtwara District Council

The overall assessment of the five audited projects by using the five performance indicators was **60%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **76%**, Procurement Stage **72%**, Construction Stage (all assessed project were ongoing), Project Completion Stage **40%**, and Quality of Executed Works **59%**. The assessment revealed serious weaknesses mainly in contracts administration.

Four construction projects with contract values amounting to TZS **466,363,240.00** were assessed for value for money and it was revealed that TZS **64,557,600.00** was overpaid to four contractors for works not done. The overpaid amount is equivalent to **13.84%** of the total contracts value for the audited projects. The observed overpayments are described below;

- i) The contractor, M/s Mtopwa General Supply Ltd was overpaid TZS **10,202,000.00** under Tender No. MDC/UJ/RW/10/2011/2012 for Construction of Timber Bridge Ndumbwe Mambi River. The overpaid amount is **16%** of the contract price of TZS **62,766,800.00**. The overpayment included the following;
 - BOQ Item 3.1: For 50mm thick Blinding Concrete had an overestimated Quantity by 86.2%. i.e. Contract Quantity was 21m³ worth Tsh. 3,780,000.00 compared to the verified actual Quantity of 2.9m³ worth Tsh. 522,000.00 i.e. 18.1m³ overestimated. This led to overpayment of **TZS 3,258,000.00** to the contractor.
 - Item 7.2 on additional works had concrete quantity on Bridge Beams and Decks of 35.6m³ compared to verified drawing Quantity of 21m³ i.e. an overestimation of 14.6m³ which is 41% of contract quantity. Verified actual quantity done at site was 24.5m³ compared to 35.6m³ contract quantity. This is only 69% of contract quantity hence 11.10m³ or 31% quantity was overpaid. This led to overpayment of **TZS 3,330,000.00** to the contractor.
 - Item 7.3: Formwork (on Additional Works). BOQ contract quantity was 288m² vs verified drawings quantity of 124m² hence an overestimation of 164m² which is 57% of contract quantity. Verified actual quantity at site was 149m² compared to 288m² contract quantity. This is only 52% of contract quantity, hence overpayment of 139 m². This led to overpayment of **TZS 3,614,000.00** to the contractor.
- ii) The contractor, M/s I Group Company Ltd was overpaid TZS **15,343,600.00** under Tender No. MDC/UJ/RW/24/2012/2013 for Spot Improvement of Lisoho-Mgao Road (8.3km). The overpaid amount is **15%** of the contract price of TZS **100,033,600.00**. The overpayment included the following;

- **Works not done but paid;** Item 2.5: Provide and erect standard road signs- 2Nos.=TZS **500,000.00**; Item 3.2: Excavate for drainage structures -24.0m³ - **TZS 144,000.00**; Item 3: Backfill for drainage structures -9.6m³ **TZS 43,200.00**; Item 3.4: Desilting of culverts - 5.4m³ - **TZS 32,400.00**; Item 3.4: Concrete in drainage structures including formwork - Class 10- 2.4m³ - **TZS 600,000.00**; Class 20 – 18m³ - **TZS 5,400,000.00**; Item 3.5: Masonry in Structures – 6m³ -**TZS 720,000.00**.
- **Overpaid work;** Item 2.5 (Excavate, Stockpile, Load, Haul up to 5km Spread, Water and Compact gravel wearing course material in (b) 150mm Compacted thickness), BOQ paid quantity is **2734m³** Vs verified quantity of **2240 m³** taking 150mm thick gravel with 3.55m width average throughout for a length of 4.2km earmarked for road gravel sections. Overpaid quantity is **494m³** which is 23% of contract quantity; This led to overpayment of **TZS 7,904,000.00** to the contractor.

iii) The contractor, M/s CIAG Investment Ltd was overpaid TZS **20,262,000.00** under Tender No. MDC/UJ/RW/03/2012/2013 for Periodic Maintenance of Kabisela-Kitope-Namgogoli Road (14.7km). The overpaid amount is **15%** of the contract price of TZS **132,229,540.00**. The overpayment included the following: Item 2.5 (Excavate, Stockpile, Load, Haul up to 5km Spread, Water and Compact gravel wearing course material in (b) 150mm Compacted thickness): BOQ paid quantity is **6600m³** Vs verified quantity of **5280 m³** taking 150mm thick gravel with average of 3.7m width factored by 10% to account for any possibility of variations, etc. for accurate, hence 4.0m width average applied throughout for a length of 8.8km earmarked for road gravel sections. Overpaid quantity is therefore **1320 m³** which is 20% of contract quantity. This led to overpayment of **TZS 20,262,000.00** to the contractor.

iv) The Contractor, M/s Kasem Construction Co. Ltd was overpaid TZS **18,750,000.00** under Tender No. MDC/UJ/RW/06/2012/2013 for Periodic maintenance of Ngorongoro - Kitaya Road (11.8km), Period maintenance of Arusha chini - Ngonja road(1.0km) and Routine Maintenance of Arusha chini. The overpaid amount is **11%** of the contract price of TZS **171,333,300.00**. The overpayment included the following: Item 2.5 (Excavate, Stockpile, Load, Haul up to 5km Spread, Water and Compact gravel wearing course material in 150mm Compacted thickness): BOQ paid quantity is **7100m³** Vs verified quantity of **5600 m³** taking 150mm thick gravel with average of 3.15m width throughout the length of 8.8km earmarked for road gravel sections. Overpaid quantity is therefore **1500 m³** which is 21% of contract quantity. This led to overpayment of **TZS 18,750,000.00** to the contractor.

i) Kilwa District Council

The overall assessment of the four audited projects by using the five performance indicators was **50%**. The assessment on the specific performance areas was as follows; Planning,

Design & Tender Documentation **78%**, Procurement Stage **81%**, Construction Stage **39%**, Project Completion Stage (all assessed project were on going), and Quality of Executed Works **47%**. The assessment revealed serious weaknesses mainly in contracts administration and quality control.

Two construction projects with contract values amounting to TZS **763,689,100.00** were assessed for value for money and it was revealed that TZS **131,507,700.00** was overpaid to three contractors for works not done. The overpaid amount is equivalent to **17.22%** of the total contracts value for the audited projects. The observed overpayments are described below;

- i) The contractor, M/s Kisareni Construction Ltd was overpaid TZS **35,825,000.00** under contract No. LGA/055/HQ/R/2011/2012/11 for Emergency Maintenance of Kipatimu-Kibata Road. The overpaid amount is **17%** of the contract price of TZS **211,562,600.00**. The overpayment included the following;
 - **Preliminaries & General Costs:** 75% was to be paid for establishment on site including removal but 100% was paid prematurely. Overpayment was TZS 375,000.00; 50% was to be paid for Mobilisation & Demobilisation of Equipments but 100% was paid. Overpayment was TZS 2,400,000.00.
 - **Road Works:** Form up Road Formation by Heavy Reshaping measured/observed was 3.50 km while 10 km were paid. Overpayment was TZS 11,050,000.00; Zero quantity was measured/observed for Cut and Borrow but 4200 m³ were paid. Overpayment was TZS 21,000,000.00.
 - **Bridge Construction:** Rock Blasting was not done but paid. Overpayment was TZS 1,000,000.00.
- ii) The contractor, M/s Giant Engineering Ltd was overpaid TZS 87,976,700.00 under contract No. LGA/055/HQ/R/2012/2013/04 for Periodic & Spot Improvement of Neda-Kiswele, Masoko Town and Mauuji - Mchakama Road. The overpaid amount is 25.2% of the contract price of TZS 348,922,500.00. The overpayment included the following: **TZS 450,000/=** was overpaid for road formation (300m), **TZS 66,998,700/=** overpaid for gravel wearing course (3,941.10m³), **TZS 3,008,000/=** for cut to borrow - (no evidence that 600m of fill thickness of 0.3m was done [752m³]), and TZS **17,520,000/=** being redundant pay item in BOQ for Lot 1 and Lot II (Gravel wearing course up to 5Km).
- iii) The contractor, M/s Kosemwa Prospects Co. Ltd was overpaid TZS 7,706,000.00 under contract No. LGA/055/HQ/B/2012/2013/01 for Major Rehabilitation of DED House at Kilwa Masoko. The overpaid amount is 4% of the contract price of TZS 203,204,000.00. The overpayment included the following: Poor quality paving blocks done. And the difference between the BOQ quantity and the work done is 308.24m² which equals to TZS 7,706,000/= Please note that the kerbstones have not

been provided as per specifications, hence contractor overpaid by TZS 7,706,000.00.

j) Dar es Salaam University College of Education.

The overall assessment of the audited projects by using the five performance indicators was **48%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **67%**, Procurement Stage **64.5%**, Construction Stage **0%**, Project Completion Stage **0%**, and Quality of Executed Works **72.5%**. The assessment revealed serious weaknesses in the stages of project management.

Two construction projects with contract values amounting to **TZS 3,976,713,842** were assessed for value for money and it was revealed that **TZS 84,092,105.00** was overpaid to **two contractors** for works not done. The overpaid amount is equivalent to **2.11%** of the total contracts value for the audited projects. In addition, it was revealed that **TZS 739,166,071.00** was unaccountable. The unaccountable amount is equivalent to **18.59%** of the contract value. The observed overpayments and unaccountable amount are described below;

- i) The contractor, **M/s Hainan International** was overpaid **TZS 77,592,105.00** under *Contract No. PA/087/2011-12/W/009 Construction and expansion of Laboratory Building at DUCE*. The overpaid amount is **7.24%** of the contract price which is **TZS 1,072,388,666.00**. The overpayment included the following: The total floor area for tiling was measured as 1087m² against 1481m² allowed in the BOQ. Overpayment was **TZS 42,622,920**; 125mm high skirting was not observed on site. Overpayment was **TZS 34,969,185**.

Unaccounted amount observed under this project included the following: The use of Lump sum amount **TZS 176,500,000** allocated for electrical installation could not be established. Quotation from the subcontractor was not available for verification; The total number of air-condition (24,000 BTU) supplied were 10. Total amount used were 27,500,000 against the budget which was TZS 33,000,000. Unaccounted amount was **TZS 5,500,000**; A total amount used for tiling and placement of epoxy floor was calculated as TZS 80,877,195.50 while amount allowed in the BOQ was TZS 164,214,580. Unaccounted amount is **TZS 83,337,384.50**; Contingency of TZS 262,342,000 was used without TB approval. Unaccounted amount was **TZS 262.342,000**; A total TZS 15,000,000 was allowed for Landscaping and have not been used. Unaccounted amount was **TZS 15,000,000.00**; A total TZS 10,000,000 was allowed for construction of storm water drainage. Unaccounted amount was **TZS 10,000,000**; A total TZS 20,000,000 was allowed for construction of flat roof. Unaccounted amount **TZS 20,000,000**.

- ii) The contractor, **M/s Hainan International** was overpaid **TZS 6,500,000.00** under *Contract No. PA/087/2011-12/W/010 Construction of Teacher Professional Centre at DUCE*. The overpaid amount is **0.22%** of the contract price which is **TZS 2,904,325,176.06**. The overpayment included the following; Collapsible partition

amounting to TZS 6,500,000 was not observed on site. Overpayment was **TZS 6,500,000**.

Unaccounted expenditure under this project was: The use of contingency amounting to TZS 120,000,000 were not verified and no TB approval made available to the auditors. Unaccounted amount was **TZS 120,000,000**.

k) Singida Municipal Council

The overall assessment of the audited projects by using the five performance indicators was **23%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **45%**, Procurement Stage **42.7%**, Construction Stage **46%**, Project Completion Stage **11.2%**, and Quality of Executed Works **16.1%**. The assessment revealed serious weaknesses in the stages of project management.

Six construction projects with contract values amounting to **TZS 574,482,380.00** were assessed for value for money and it was revealed that **TZS 152,278,686.10** was overpaid to two contractors for works not done. The overpaid amount is equivalent to **26.5%** of the total contracts value for the audited projects. The observed overpayments are described below;

- i) The contractor, **M/s Mashinda Co. Ltd** was overpaid **TZS 25,316,561.00** under Tender No. LGA/115/2012-2013/W/04 for *Matengenezo maalumu ya barabara za changarawe za manispaa kwa kuziwekea mifereji (barabara ya ukombozi na ya kituo cha afya sokoine)*. The overpaid amount is **23%** of the contract price which was **TZS 110,792,500.00**. The overpayment included the following; Quantities measured for construction of stone masonry 300 mm thick were 965m² while 1472 m² were paid. Overpayment was **TZS 11,432,850.00**; Quantities measured for construction of stone pitching drain floor were 393.18 m² while 736 m² were paid. Overpayment was **TZS 5,690,812.00**; Only two out of six RC for vehicle crossing Class 25, 200mm thick x 1500mm wide x 6500mm long were constructed. Overpayment was **TZS 3,800,000.00**; The length of the Road on *Kituo cha afya sokoine* was measured as 893.6m against 953m as measured by the Municipal. There was an over payment on the additional length of 59m which has been estimated at **TZS 4,392,899.00**.
- ii) The contractor, **M/s Bumao Contractors and General Traders** was overpaid **TZS 26,120,201.00** under Tender No. HM/SI/No.19/2008/2009/W for Construction of Storm Water Drains (600m) along Machinjio, NSSF and Roman Catholic. The overpaid amount is **29.7%** of the revised contract price which was **TZS 87,871,350.00**. The overpayment included following: Quantities measured for Masonry wall were 1020 m² against 1440 m² which were paid to the contractor. Overpayment was therefore **TZS 8,400,000.00**; The length measured along Machinjio - RC - additional works was 192.5m. Length measured by the Municipal Council was 385m. Overpayment involved additional length of 192.55m was **TZS 17,720,201.00**.

- iii) The contractor, **M/s Bumao Contractors and General Traders** was overpaid **TZS 11,569,674.10** under Tender No. HM/SGD/2009/2010/W/U.71/10 for Construction of open channel Drain (600m) at Mitunduruni ward. The overpaid amount is **20.5%** of the contract price which was **TZS 56,446,000.00**. The overpayment included the following: Quantities measured for concrete on drain bed layer on 150mm masonry floor were 63.90m³ against 90m³ paid to the contractor. Overpayment was TZS 5,219,500.00; Length measured during the site visit was 532.5m against the 600m measured by the Municipal. Overpayment for the extra 67.5m was therefore TZS 6,350,174.10.
- iv) The contractor, **M/s Bumao Contractors and General Traders** was overpaid **TZS 25,571,400.00** under Tender No. LGA/115/2011/2012/W/09 for Construction of Minga Open Drainage Channel (1440m). The overpaid amount is **32.8%** of the contract price which was **TZS 78,061,280.00**. The overpayment included the following: Quantities measured on masonry wall were 1075m² against 2394m² paid to the contractor. Overpayment was therefore TZS 19,658,400.00; Quantities measured on Concrete blind floor were 129m³ against 172.8m³ paid to the contractor. Overpayment was therefore TZS 5,913,000.00.
- v) The contractor, **M/s Bumao Contractors and General Traders** was overpaid **TZS 30,844,850.00** under Tender No. LGA/115/2011-2012/W/08 for Construction of Kindai Open Drainage Channel. The overpaid amount is **21%** of the contract price which is **TZS 146,711,250.00**. The overpayment included the following: Quantities measured for car crossing culvert was 9.5368m³ against 14.2m³. Overpayment was therefore **TZS 3,728,000.00**; Pedestrian Crossing were not constructed. In appropriate measurement increased the contract price by **TZS 6,600,000.00**; Quantities measured on masonry wall was 656.75m² against 830m². Overpayment was therefore **TZS 6,930,000.00**; Quantities measured over mass concrete over masonry thickness 100mm was 42m³ against 64m³. Overpayment was therefore **TZS 6,600,000.00**; Payments of **TZS 6,986,250.00** as a contingency was not approved by the TB in accordance with section 30(b) of PPA 2004 and no details were provided for its expenditure.
- vi) The contractor, **M/s Bumao Contractors and General Traders** was overpaid **TZS 32,856,000.00** under Tender No. HM/SGD/2009/2010/W/4 for Construction of Ditches along Magereza – Veta Road. The overpaid amount is **34.7%** of the contract price which is **TZS 94,600,000.00**. The overpayment included the following: Quantities measured for excavation of ditches was 640m² against 720m² paid to the contractor. Overpayment was therefore TZS 240,000.00; A quantity measured on concrete bedding to drainage ditch was 56.88m³ against 90m³ paid to the contractor. Overpayment was therefore TZS 6,624,000.00; Quantities measured for masonry wall was 1896m² against 2400m². Overpayment was therefore TZS 10,080,000.00; Quantities measured on concrete capping was 56.88m³ against 130m³. Overpayment was therefore TZS 7,312,000.00; Contingency of TZS 8,600,000 was used without

approval of TB contrary section 30(b) of PPA 2004 and no details were provided for its expenditure.

l) Iramba District Council

The overall assessment of the audited projects by using the five performance indicators was **50%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **61%**, Procurement Stage **58%**, Construction Stage **31%**, Project Completion Stage **38%**, and Quality of Executed Works **51%**. The assessment revealed serious weaknesses in the stages of project management.

Two construction projects with contract values amounting to **TZS 764,539,720.80** were assessed for value for money and it was revealed that **TZS 137,459,056.80** was overpaid to two contractors for works not done. The overpaid amount is equivalent to **18%** of the total contracts value for the audited projects. The observed overpayments are described below;

- i) The contractor, **M/s Advanced Engineering** was overpaid **TZS 24,315,056.80** under Tender No. LGA/118/2010/2011/11/W/22-5 for Construction of Boreholes Pumped schemes (Pump house, pipe networks, Water Storage tanks, water points and cattle troughs for Nguvumali village sub-projects. The overpaid amount is **5.2%** of the contract price which was **TZS 463,430,624.80**. The overpayment included the following: Additional cost for cattle trough amounting to TZS 12,500,000 exceeded the amount quoted in the BOQ by TZS 4,700,000.00; Additional costs for rehabilitation of existing tanks, the costs for excavate and lay GS pipe 63mm including fitting to the new network was considered to be 85m while actual measured on site was 45m. The overpayment was therefore TZS 120,000 x 40 = 4,800,000.00; Only one pump house has been constructed instead of two. The overpayment was therefore TZS 8,800,000.00; The Contract allowed TZS 42,130,056.80 as contingency. The use of TZS 36,115,000 for the rehabilitation was not approved by TB. The remaining TZS 6,015,056.80 was not recovered from the contractor after the completion of works.
- ii) The contractor, **M/s Lugoba stone & Construction Company Ltd** was overpaid **TZS 113,144,000.00** under Tender No. LGA/118/2010/2011/W/26 for Rehabilitation/Upgrading of Mlandala – Masimba Irrigation Scheme. The overpaid amount is **37.6%** of the contract price which was **TZS 301,109,096.00**. The overpayment included the following: Reinforced Retaining wall constructed was measured and its dimensions were: Length = 42.8m, depth – 3m and thickness was 0.29m. The measured quantities on site were found to 38m³ against 115m³ indicated in the BOQ. The overpayment was therefore TZS 15,552,800.00; Channel protection works and river training amounting to TZS 40,500,000.00 was not done; The total area of masonry works for the construction of Mlandala main canal (1539m) was measured and found to be 2770m² against 5775m² indicated in the BOQ and paid to the contractor. The overpayment was therefore TZS 57,091,200.00.

m) Regional Administrative Secretary Lindi

The overall assessment of the four audited projects by using the five performance indicators was 22%. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **32%**, Procurement Stage **27%**, Construction Stage **3%**, Project Completion Stage (two of the assessed project were on going and the remaining two were abandoned), and Quality of Executed Works **32%**. The assessment revealed serious weaknesses mainly in contracts administration and quality control.

Two construction projects with contract values amounting to TZS **301,401,122.00** were assessed for value for money and it was revealed that TZS **54,102,240.00** was overpaid to one contractor for works not done. The overpaid amount is equivalent to **17.95%** of the total contracts value for the audited projects. The observed overpayments are described below;

i) The contractor, M/s Tanzania Building Agency (TBA Brigade) was overpaid TZS **41,610,340** under contract No. RAS-006/2011/2012/HQ/W/04 for Construction of District Residential House at Kilwa Masoko Phase 1. The overpaid amount is **42.37%** of the contract price of TZS **98,197,122.00**. The overpayment included the following;

- **Element NR. 1:** 150mm bed reinforced with BRC of 8mm Dia. Bars 174 m² BRC not used, hence overpayment was **TZS 1,044,000.00**, sloping not exceeding 15 degrees from horizontal 15m² not done hence overpayment was **TZS 360,000.00**, Steps ramps anchor 1m³ not done hence overpayment was **TZS 160,000.00**.
- **Damp Proof Course:** 230mm wide hessians DPC 119m² not done hence overpayment was **TZS 238,000.00**.
- **Bill NR.2 - PC & Prov. Sums:** Electrical Installations sum TZS 4,500,000 not done, Add: profit TZS 1 35,000 Not Done, Add for general attendance sum TZS 100,000 not done, Testing of Materials sum TZS 300,000 not done, Contingency sum TZS 2,000,000 not used and no justification in BOQ, and Performance Security sum TZS 60,000 not submitted.
- **Element NR. 2:** Frame sum TZS 26,156,000 not done, Condition of Contract clause 14; Cost of Insurance sum TZS 150,000 not done, Condition of Contract clause 55, and Performance Security sum TZS 60,000 not done.

ii) The contractor, M/s Tanzania Building Agency (TBA Brigade) was overpaid TZS **12,491,900.00** under contract No. RAS-006/2011/2012/HQ/W/08 for Construction of Ilulu Girls Secondary Dormitory in Kilwa District. The overpaid amount is **6.15%** of the contract price of TZS **203,204,000.00**. The overpayment included the following;

- **Preliminaries and General Items:** Lighting and Power for the works TZS 500,000 not done, Sign Board TZS 300,000 not done, Removing rubbish and cleaning TZS 150,000.00 not done.
- **Bill No. 2 - PC & Prov. Sums:** Electricals Installation & Contingency TZS 3,721,000 not done; Size of fascia board not as specified in BOQ (25x230mm) overpaid by TZS 30,000.00.
- **Metal Work:** 10No of 540x350x3mm thick, gusset plated including making holes for 12mm dia. TZS 30,000 not done; 30No of 10mm dia. 170mm long bolts with nuts and washers thru steel plates and timber trusses including drilling holes TZS =27,000 not done.
- **Roof Coverings:** Roof Coverings sloping not exceeding 45 degrees quantity done is 14m² less than what was paid hence overpayment of TZS 266,000.00; Ridge Capping quantity done is 5m less than what was paid hence overpayment of TZS 45,000.00.
- **Doors:** thickness 35mm instead of 45mm, Size of Door size done 1180 x 2720, & no glass 6mm as specified in BOQ. Finishing of surfaces very poor and shoddy hence overpayment of TZS 780,000.00.
- **Glazing 5mm thick polished plate glass:** In panes over 0.1 but not exceeding 0.50 7m² TZS 210,000.00.
- **Iron Mongery:** to hard wood UNION Phoenix 655-06-02 with matching screws finished with anodized silver two lever mortice lockset model 2237 case 45 rebate component model 2979 were specified and paid but observed were locks single level and poorly made not as specified in BOQ overpayment TZS 30,000.00.
- **Windows:** Primed with anti rust zinc chromate and two coats of gloss oil paint D 16mm dia.; burglar bars, fixed to hard wood, window frames only zinc chromate provided. No gross paint overpayment TZS 190,000.00.
- **Bill NR. 7:** Electrical installation TZS 124,000 Almost no work done only minor works.
- **Bill NR.8 Finishings:** 40mm thick cement and sand screed, Poorly done internally and cracks on outside verandah, overpayment TZS 684,000.00; 100mm thick cement and sand screed skirting 170m TZS 255,000.00 Not done.
- **Ceiling Finish Gypsum board finishing:** 9mm thick gypsum board 152 m² not done, only hard paper board used, hence overpayment TZS 2,888,000.00; 15x75mm Gypsum cornice 88 m not done, hence overpayment TZS 352,000.00.

- **Bill NR. 9 Painting and Decorating:** Plastered Walls 392 m² no two (2) coats as specified in BOQ only thinned coat, hence overpayment TZS 1,176,000.00; 9mm thick gypsum board 152m² no two (2) coats as specified in BOQ only thinned coat hence overpayment TZS 486,400.00; Frames and like over 100mm not exceeding 200mm girths 150m no two (2) coats as specified in BOQ only thinned coat hence overpayment TZS 486,400.00; General Surfaces of Doors 15m² no two (2) coats as specified in BOQ only thinned coat hence overpayment TZS 37,000.00.

n) Mafia District Council

The overall assessment of the four audited projects by using the five performance indicators was **52.58%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **89%**, Procurement Stage **79%**, Construction Stage **39.8%**, Project Completion Stage **3.8%**, and Quality of Executed Works **46.4%**. The assessment revealed serious weaknesses mainly in contracts administration and quality control.

One construction projects with contract values amounting to TZS **58,990,250.00** were assessed for value for money and it was revealed that TZS **16,675,940.00** was overpaid to contractor for works not done. The overpaid amount is equivalent to **28.27%** of the total contracts value for the audited projects. The observed overpayments are described below;

- i) The contractor, M/s R+Arsh Mafia Modern Contractor Ltd was overpaid TZS **16,675,940.00** for no work done under contract No. MDC/CTB/008/2011-12/20 for Routine Maintenance, Spot Improvement & Periodic Maintenance works along Jimbo-Jojo, Baleni-Kilombero and Magereza-Mlola roads. The overpaid amount is **28.27%** of the contract price of TZS **58,990,250**. The overpayment included the following;

- Jimbo-Jojo Road (5Km) Quantities measured for Excavation, load, haul up to 40km, spread, water & compact gravel wearing course 300mm thickness were 43.05 m³ against 75 m³ paid to the contractor. Overpayment was therefore TZS **958,500.00**.
- Baleni-Kilombero Road
Quantities measured for Excavation, load, haul up to 40km, spread, water & compact fill 150mm thickness, were 989.24 m³ against 2600.25 m³ paid to the contractor. Overpayment was therefore TZS 12,888,480.00.
- Magereza - Mlola Road
Quantities measured for Excavation, load, haul up to 40km, spread, water & compact fill 150mm thickness were 291 m³ against 600 m³ paid to the contractor. Overpayment was therefore TZS 2,472,000.00; Quantities observed for Provide, lay, join, backfill concrete pipe culvert 600mm diameter was 5.40 against 7 paid to the contractor. Overpayment was therefore TZS 240,000.00;

Quantities measured for Provide concrete headwall, wing wall and Apron up/down streams as shown on drawings or directed was 3.35m against 4m paid to the contractor. Overpayment was therefore TZS 117,360.00.

o) Maswa District Council

The overall assessment of the four audited projects by using the five performance indicators was **74%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **91%**, Procurement Stage **93%**, Construction Stage **62%**, Project Completion Stage **38%**, and Quality of Executed Works **55%**. The assessment revealed serious weaknesses mainly in contracts administration and quality control.

Three construction projects with contract values amounting to TZS **304,600,850.00** were assessed for value for money and it was revealed that TZS **68,130,850.00** was overpaid to three contractors for works not done. The overpaid amount is equivalent to **22%** of the total contracts value for the audited projects. The observed overpayments are described below;

- i) The contractor, M/s Nela Nyakahara Investment Ltd was overpaid TZS **36,745,050.00** under contract No. LGA 109/2011/2012/W/02/RF/07 for Periodic Maintenance of Maswa - Kadoto Road (3 km), Construction of culverts along Hinduki- Nyashimba Rd (8 lines) and Spot Improvement of Maswa Town Roads (22Km). The overpaid amount is **40.69%** of the contract price of TZS **90,304,600.00** The overpayment included the following;

Addendum 1: Lined ditch constructed on Maswa Roads

- Quantities measured for Element 2.0: Concrete Works: Prepare and cast insitu bed concrete 1200mm wide 100mm thick with 1:3:6 compacted and trowelled to allow smooth flow of water were 236.46 m³ against 240 m³ paid to the contractor. Overpayment was therefore TZS **761,100.00**.
- Prepare and cast insitu concrete class 15, 100mm thick, 300mm wide including form work were 118.23 m³ against 120 m³ paid to the contractor. Overpayment was therefore TZS **380,550.00**.
- Element 3: stone pitching: Supply all required materials, constructed not less than 150mm thick stone pitching using cement sand mortar (1:4 ratio) as per drawings provided incl. pointing works as directed were 2364.60m³ against 4060 m³ paid to the contractor. Overpayment was therefore TZS **35,603,400.00**.

- ii) The contractor, M/s Lyakale Civil Works Ltd was overpaid TZS **10,357,050.00** as a result in the change of scope of works (drift and gravel wearing course) under contract No. LGA 109/2011/2012/W/02/RF/07 for Construction of Bukigi – Mwatigi (km 5.15) Road. The overpaid amount is **10.38%** of the contract price of TZS **99,801,250.00** The overpayment included the following: Quantities measured for Establish borrow area/including stockpile, spreading, watering and compacting to 100mm gravel wearing course (5.15Km only) on chainages shown on the strip map were 2,000.00 m² against 3,218.75 m² paid to the contractor and for Construct

of solid drift complete size 3.5m width X 60m length was 1 against 2 paid to the contractor. Overpayment was therefore TZS **10,357,050.00**.

iii) The contractor, M/s MMETO Construction Co. Ltd was overpaid TZS **21,028,750.00** under contract No. LGA 109/2012/2013/W/04/RF/05 for Spot improvement of Maswa Town roads (25kms); Periodic Maintenance of Maswa – Iyogelo – Bugarama road (4 5kms). The overpaid amount is **18.37%** of the contract price of TZS **114,495,000.00**. The overpayment included the following;

- Quantities measured for road formation cross section type 1 including back slopes (heavy grading) at Ch. 0+000-25+000 opening up a new road incl. site clearance/bush clearance/felling trees and stump removal were 18 km against 24 km paid to the contractor. Overpayment was therefore TZS **6,480,000.00**.
- Quantities measured for Establish borrow area/incl. stockpile, spreading, watering and compacting to 100mm gravel wearing course (5Km only) on chainages shown on the strip map were 2,816.25 m² against 3,750.00 m² paid to the contractor. Overpayment was therefore TZS 14,021,250.00.
- Quantities measured for excavate for catch water drains as shown on strip map, less than 0.5m³/m were 11.25m³ against 275 m³ paid to the contractor. Overpayment was therefore TZS 527,500.00.

p) Dar es Salaam Water Supply and Sewage Corporation(DAWASCO)

Four contracts for procurement of Goods with contract value amounting to TZS **190,429,952.90** were assessed and revealed TZS **97,169,854** was overpaid to two contractors. The overpayment is equivalent to **51.03%** of the total contract value. The overpayment included:

i) M/s MM Industries

- Tender No. AE/032/2012-2013/HQ/G/4E for new connection sewer at Kisutu was awarded to M/s MM Industries at TZS 32,905,818.40. However, payment made to the bidder was TZS 43,323,555.90. The overpayment was TZS **10,417,738**.
- Tender for procurement of Polypipes was awarded to M/s MM Industries at TZS 5,955,000 However Payment made was TZS 11,573,990. Overpayment was TZS **5,618,990**.

ii) M/s Plasco Ltd

- Tender for procurement of Polythene pipes was awarded to M/S Plasco Ltd at TZS 146,650,560. However, payment made was TZS 226,273,110. Overpayment was TZS **79,622,550.00**.

- Tender AE/032/2012-2013/HQ/G/04-O for supply of PVC pipes was awarded to M/S Plasco Ltd at TZS 4,918,574.50 However, Payment made was TZS 6,429,150. Overpayment was **TZS 1,510,575.50**.

q) Tanroads Dar Es Salaam – Special Audit For Kibada – Tungi – Kivukoni Road

Under this project, three phases with contract value amounting to **TZS 2,719,944,900.00** were assessed for value for money and it was revealed that **TZS 258,697,786.00** equivalent to 9.51% of the contract sum was unaccounted for. The observed unaccountable amounts are described below;

i) Phase I:

This phase was awarded to M/s M.R & Sons Ltd with contract sum of TZS 806,256,500 but the total amount paid was TZS 913,678,675.00 leaving **TZS 107,422,175.00 equivalent to 13.32% of the contract amount unaccounted for.**

ii) Phase II:

This phase was awarded to M/s M.R & Sons Ltd with contract sum of TZS 664,343,200.00 but the total amount paid was TZS 700,645,545.00 leaving **TZS 36,302,345.00 equivalent to 5.46% of the contract amount unaccounted for.**

iii) Phase III:

This phase was awarded to M/s M.R & Sons Ltd with contract sum of TZS 1,249,345,200 but the Total amount paid was TZS 1,364,318,466.00 leaving **TZS 114,973,266.00 equivalent to 9.2% of the contract amount unaccounted for.**

r) Kinondoni Municipal Council.

The overall assessment of the audited projects by using the five performance indicators was **55.61%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **30.89%**, Procurement Stage **82.14%**, Construction Stage **51.62%**, Project Completion Stage **35.71%**, and Quality of Executed Works **69.84%**. The assessment revealed serious weaknesses in the stages of project management.

One construction project with contract values amounting to **TZS 143,725,750.00** was assessed for value for money and it was revealed that **TZS 2,100,000.00** was overpaid to **one contractor** for works not done. The overpaid amount is equivalent to **1.46%** of the total contracts value for the audited project. The observed overpayments amount are described below;

The contractor, **M/s Comfix & Engineering Ltd** was overpaid **TZS 2,100,000.00** under *Tender No. LGA/017/2012/2013/W/02-Lot 9* for Proposed Construction of Single Cell Box Culvert at Mdidimua River - Kwembe in Kinondoni Municipality. The overpaid amount is **1.46%** of the contract price which is **TZS 143,725,750.00** The overpayment included: Overpayment for Gabions was detected. While 60m² of gabions were paid for, site

verification established only 39m². At the rate of T.Shs. 100,000.00, this was an overpayment of **T.Shs. 2,100,000.00**.

s) RAS Mtwara

The overall assessment of the audited projects by using the five performance indicators was 44%. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **24.7%**, Procurement Stage **47.3%**, Construction Stage **80%**, Project Completion Stage **8.5%**, and Quality of Executed Works **71.7%**. The assessment revealed serious weaknesses in the stages of project management.

Two construction projects with contract values amounting to **TZS 586,901,927.14** were assessed for value for money and it was revealed that **TZS 2,310,000.00** was overpaid to **two contractors** for works not done. The overpaid amount is equivalent to **0.39%** of the total contracts value for the audited project. The observed overpayments amounts are described below;

- i) The contractor, **M/s Prince General Investment** was overpaid **TZS 750,000.00** under *Contract No. RAS/011/FY/2012-2013/W/02* for Construction of Emergency Care Unit Building at Ligula Hospital Phase II. The overpaid amount is **0.29%** of the contract price which is **TZS 252,602,000.00**. The overpayment included: Overpayment for 150mm lime stabilized sub-base 1 base which was not executed this was an overpayment of **T.Shs. 750,000.00**.
- ii) The contractor, **M/s Namis Corporate Ltd** was overpaid **TZS 1,560,000.00** under *Contract No. RAS/011/2011-2012/W/05* for Rehabilitation of Grade 1 Ward at Ligula Hospital in Mtwara Phase II. The overpaid amount is **0.47%** of the contract price which is **TZS 334,299,927.14**. The overpayment included: Payment for exaggerated member of fans. The contractor installed 18 fans but was paid for 24 fans resulted to an overpayment of **T.Shs. 1,560,000.00**.

t) Kishapu District Council

The overall assessment of the four audited projects by using the five performance indicators was **54%**. The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **82%**, Procurement Stage **75%**, Construction Stage **32%**, Project Completion Stage **14%**, and Quality of Executed Works **55%**. The assessment revealed serious weaknesses mainly in contracts administration and quality control.

Five construction projects with contract values amounting to **TZS 1,039,892,919.02** were assessed for value for money and it was revealed that **TZS 143,159,169.88** was overpaid to five contractors for works not done. The overpaid amount is equivalent to **13.77%** of the total contracts value for the audited projects. The observed overpayments are described below;

i) The contractor, M/s Nselema Associate Company Ltd was overpaid TZS **6,522,598.00** on re-measured and not done works under contract No. LGA/108/2012/2013/MMAM/HC/01 for Construction of outpatient Department (OPD) at Ngw'anhalinga Health Centre District Hospital. The overpaid amount is **5%** of the contract price of TZS **140,943,100.00**. The overpayment included the following;

- **Element No. 1:**

Hardcore 200mm thick bed leveled and blinded to receive polythene membrane: Quantity measured on site was 161.6m² but quantities paid were 404m². Overpayment was **TZS 4,848,000**; Form sinking 450mm wide x 150mm deep including compacting base and hand packing both sides to batter. No quantity measured on site but 20m were paid. Overpayment was **TZS 60,000**; Plain insitu concrete class 15 100mm bed. Quantity measured on site was 412.14m², but quantity paid was 466m² resulted to overpayment of **TZS 528,598.50**.

- **Walling**

Damp proof courses: 500 gauge polythene DPC laid over blinded hardcore. No Quantity measured on site, but 404m were paid resulted to overpayment of **TZS 606,000.00**; Hessian based DPC course to BS 743 type 5A 230mm wide laid horizontally on blockwork. The work was not done but 160m² was paid resulted to overpayment of **TZS 480,598.50**.

ii) The contractor, M/s Nela Construction Co. Ltd was overpaid TZS **66,052,871.00** under contract No. LGA/108/ADM.BLCK/2011-2012/01 for Construction of Administration Block for Kishapu District Council - Phase V (Construction of fence, canteen, parking Shed and Access Road). The overpaid amount is **18%** of the contract price of TZS **372,700,069.00**. The overpayment included the following;

- **Element No. 1**

Construction of fence at Council Building: Prepare and apply two coats of black bituminous paint on rendered surfaces to plinth. The work was not done but 284.88m² was paid. Overpayment was **TZS 1,994,160**.

- **Element No.2**

Supply and erect precast concrete post: Vertical post spaced at 2.5m C/C. Quantity measured on site was 209m but quantity paid was 227m resulted to overpayment of **TZS 720,000**.

Metal Work: Mild steel 2.5mm dia. fencing wire including strining wire. Quantity measured was 566.28m but 655m were paid leaving overpayment of **TZS 1,774,400**.

Provide, weld and fix metal square pipe according to drawing provided (68No. @ 2.5m) quantity measured on site was 255m² while 355.84m² were paid leaving an overpayment of **TZS 8,067,200.**

- **Element No. 3**

Walling: 230mm super structure wall (total length=207.95. Height average=1.35m). Deduct 60Nos columns@0.3 width. Quantity measured on site was 262.73m² but 569.10m² were paid resulted to overpayment of **TZS 7,046,510; Iron Mongery:** Three lever union mortice lockset model 2237. The model supplied was not according to specified requirements. This resulted to an overpayment of **TZS 140,000;** 30mm dia. Rubber door stopper fixed to concrete floor. Not done but 2No. were paid resulted to an overpayment of **TZS 16,000.**

- **Watchmen House**

Mild steel door grills: 3000mm x 2800mm (main door), quantity measured were 15.26m² and 8.4m² were paid, this resulted to underpayment of (**TZS 548,800**); 900mm x 2800mm (people door and watchmen)-2No. quantity measured on site was 4.48m² but 5.04m² were paid resulted to an overpayment of **TZS 44,800;** 2500mm x 2800mm (Rear door). Not done but 7m² were paid caused an overpayment of **TZS 560,000.**

- **Element No. 5 – Windows:**

2435mmX2160mm. Not done but 22m² were paid resulted to an Overpayment of **TZS 3,960,000;** 1500mmX1710mm. Not done but 13m² were paid leaving an overpayment of **TZS 2,340,000.**

- **Element No. 1:**

Construction of Building Canteen: 500 gauge polythene DPC in two layers laid over blinded hardcore bed surfaces. Not done but 247.68m² were paid resulted to overpayment of **TZS 1,609,920.**

- **Element No. 3:** Precast concrete window cills 320x100mm thick. Not done resulted to overpayment of **TZS 58,500.**

- **Element No.4 – Roofing:** 250 x 20mm Fascia Board. Not constructed to requirement resulted to overpayment of **TZS 936,000.**

- **Element No. 5 – Doors:** 850 x 2225mm high divided into five panels. Poorly done and not to specification. Overpayment was **TZS 480,000;** 750 x 2225mm high divided into two panels. Poorly done and not to specification. Overpayment was **TZS 330,000**

Frames and Finishing: 15x50mm architraves. Not done but 138m were paid resulted to overpayment of **TZS 414,000**,

Glazing - 5mm thick clear glass: Panes over 0,1m². Glass used 4mm thickness resulted to overpayment of **TZS 425,250**.

Iron Mongery: Three lever union mortise lockset model 2237. Not Original Union and not 3 lever resulted to overpayment of **TZS 107,400**.

30mm dia. Rubber door stopper fixed to concrete floor. Not done. Overpayment was **TZS 16,000**.

- **Element No. 6 – Windows**

Aluminium window unit: 1800mm x 1700mm (3Nos). Quantity measured was 3.08m² but 9.18m² were paid. Overpayment was **TZS 1,098,000**; 1500mm x 1700mm (11Nos). Quantity measured was 31.5m² but 67.65 were paid resulted to overpayment of **TZS 6,507,000**; 1200mm x 750mm (8Nos) quantity measured was 10.38m² while 7.2m² were paid resulted to underpayment of **TZS (572,400)**.

Metal Grill: 1800mm x 1700mm (3Nos). Quantity measured was 3.08m² but 9.18m² were paid. Overpayment was **TZS 549,000**; 1500mm x 1700mm (11Nos). Quantity measured was 31.5m² but 67.65m² were paid. Overpayment was **TZS 3,253,500**; 1200mm x 750mm (8Nos). Quantity measured on site was 10.35m² while 7.2m² were paid resulted to underpayment of **TZS (286,200)**.

- **Element 7 - Plumbing and Engineering Installation**

Sanitary Appliances: White colored vitreous china hand wash basin 56cm x 45cm. 2taps. WHB installed not to specification resulted to overpayment of **Ths. 225,000**; Shower curtain rail 1000mm long including curtain. Not done resulted to overpayment of **TZS 100,000**; White colored vitreous china WC suite BS 342 Jardin CC. WC pan. Cistern used is plastic resulted to overpayment of **TZS 180,000**; Stream - Line shower tray. Not done resulted to overpayment of **TZS 40,000**; White vitreous china towel rail in clear acrylic and bracket mayfair. Not done resulted to overpayment of **TZS 40,000**; 6mm thick x 450 x 600mm polished glass mirror. Not done resulted to overpayment of **TZS 100,000**.

Builders work in connection with plumbing and Engineering: Excavate trench to receive pipes. Not done resulted to overpayment of **TZS 120,000**; Prepare, prime and apply one undercoat and 2 full coats of special paint on dizayn and metal surfaces on small pipes. Not done resulted to overpayment of **TZS 210,000**; Gully traps internal dimensions 300X300X300mm deep. Not

done resulted to overpayment of **TZS 24,000**; Grade 20 cover slab reinforced with BRC mesh with lifting devices. Not done resulted to overpayment of **TZS 270,000**.

Stopcork Pit: Construct stop cork pit 500X500X500mm deep. Not done resulted to overpayment of **TZS 180,000**.

Testing: Allow for the testing the whole of plumbing and Engineering installation to Engineers satisfaction. Not done resulted to overpayment of **TZS 6,200,000**.

- **Element 8 - Fittings and Fixtures:** Allow for the preparing and producing 4 copies of as built drawings of the electrical installations. Not done resulted to overpayment of **TZS 1,200,000**.
 - **Element 11 -Painting & Decorations:** Prepare, prime and apply one thinned coat and two full coat of silk vinyl emulsion paint to. General surfaces of doors/glazed doors. Not resulted to overpayment of TZS 960,000; Prepare, prime and apply three coats of polyurethane clear vanish to: General surfaces of w/glazindows measured flat both sides over glass. Not done resulted to overpayment of TZS 336,000; Council Buildings parking Shade; Supply and erect GS pipe column 75mm. Quantity measured on site was 192m while 403.2m were paid resulted to overpayment of TZS 8,448,000.
 - **Element No. 2 Roofing:** 50 x 150mm rafters. Quantity measured on site was 48m² while 231m² were paid resulted to overpayment of TZS 1,281,000; 50 x 75mm purlins. Quantity measured on site was 115m² while 321m² were paid resulted to overpayment of TZS 1,030,000; Roofing covering sloping not exceeding 45 degrees. Iron sheets 28G. Quantity measured on site was 276m² while 392m² were paid resulted to overpayment of TZS 3,016,000; TZS 1,052,631/= was paid on the total IPCs over and above the contract price.
- iii) The contractor, M/s Shinyanga GHK General Enterprises Ltd was overpaid TZS **36,472,230.44** for works not done and substandard works under contract No. LGA/108/2012/2013/CDG/OPD/01 for Completion of Outpatient Department (OPD) at Kishapu Hospital. The overpaid amount is **14%** of the contract price of TZS **261,786,326.00**. The overpayment included the following;
- **Quantities measured for Element 5 – Doors:** A 900 x 2225mm high divided into five panels 36No not done instead 730 x 2040mm high divided into two panels 22No which are not complete observed, Overpayment was therefore TZS **4,060,000.00**; Frames and finishing 15x50mm architraves 150 m not done Overpayment was therefore TZS **525,000.00**; Iron Mongery Three lever union mortice lockset model 2237 45No, not done Overpayment was therefore TZS **2,700,000.00**.

- **Quantities measured for Element 6 – Windows:** Aluminum window unit measured 109.83 m² against 146.55 m² paid Overpayment was therefore TZS **4,406,400.00**; Metal Grill unit measured 116.04 m² against 146.55 m² paid, Overpayment was therefore TZS **2,989,980.00**.
 - **Quantities measured for Element 7 - Plumbing and Engineering Installation:** Sanitary Appliances - Stream Line shower tray not done, Overpayment was therefore TZS **280,000.00**; Sundries allow for the preparing and producing 4 copies of as built drawings of the electrical installations not done, Overpayment was therefore TZS **180,000.00**.
 - **Quantities measured for Element 11 -Painting & Decorations:** Vinly emulsion paint to 8mm thick porcelain tiles to floors 461.52 m² against 900m² paid. Overpayment was therefore TZS **18,416,160.00**; 8mm Gypsum board ceiling 461.52 m² against 520 m² paid. Overpayment was therefore TZS **994,160.00**; Moulded Cornices 356.49 m² against 900m² paid. Overpayment was therefore TZS **1,630,530.00**.
- iv) The contractor, M/s Sumari General Supply Co Ltd was overpaid TZS **30,540,030.44** under contract No. LGA/108/2011/2012/CDG/W/02 for Construction of two Maternity Wards at Kishapu Hospital. The overpaid amount is **17%** of the contract price of TZS **182,048,424.02** The overpayment included the following;
- **Element No.1 Substructure**
Soil Sterilization 500 gauge polythene DPC in two layers laid over blinded hardcore bed surfaces 396 m² TZS **2,554,200.00** not done; Damp Proof course - 230mm wide hessian based DPC course laid on block work with 150mm laps 146 m TZS **628,934.40** not done.
 - **Element No.3**
Precast concrete window cills 320x100mm thick 61.2 m TZS **3,943,728.00** not done.
 - **Element 4 – Roofing**
250 X 20mm Fascia Board 129.6 m TZS **543,024.00** not constructed to requirements.
 - **Element 5 - Doors**
Frames and Finishing: 5x50mm architraves 134 m TZS **2,015,360.00** not done; 13x15, glazing beads 24 m TZS **335,040.00** not done; **Glazing - 5mm thick clear glass:** Panes over 0,1m² 7.36 m² TZS **221,315.20** glass used 4mm thickness; **Iron Mongery:** Three lever union mortice lockset model 2237 18No. TZS **966,600.00**

not to specifications; 30mm dia. Rubber door stopper fixed to concrete floor 4No. TZS **17,720.00** not done.

- **Element 6 - Windows**

Aluminium window unit: 1800mm x 1700mm (2Nos) were 6m² against 12.24 m² paid. Overpayment was therefore TZS **1,273,334.40**; 1500mm x 1700mm (2Nos) were 4.656 m² against 10.2 m² paid. Overpayment was therefore TZS **1,131,308.64**; 1200mm x 1700mm (5Nos) were 57.04 m² against 65.28 m² paid. Overpayment was therefore TZS **1,681,454.40**; 1200mmX750mm (6No.) were 5.6 m² against 7.2 m² paid. Overpayment was therefore TZS **326,496.00**.

Metal Grill: 1800mm x 1700mm (2Nos) were 0m² against 12.24 m² paid. Overpayment was therefore TZS **723,016.80**; 1500mm x 1700mm (2Nos) were 0 m² against 10.2 m² paid. Overpayment was therefore TZS **602,514.00**; 1200mm x 1700mm (5Nos) were 0 m² against 65.28 m² paid. Overpayment was therefore TZS **3,856,089.60**; 1200mmX750mm (6No.) were 0 m² against 7.2 m² paid. Overpayment was therefore TZS **425,304.00**.

- **Element 7 - Plumbing and Engineering Installation**

Sanitary Appliances: White colored vitreous china hand wash basin 56cm x 45cm 2taps were 0No (WHB installed not to specification) against 8No paid. Overpayment was therefore TZS **757,280.00**; Shower curtain rail 1000mm long including curtain 16No TZS **137,440.00** not done; 2No White colored vitreous china WC suite BS 342 Jardin CC, WC pan TZS **182,580.00** Cistern used is plastic; 6No Stream - Line shower tray TZS **161,100.00** not done; 12No white vitreous china towel rail in clear acrylic and bracket may fair TZS **193,320.00** not done; 4No 6mm thick x 450 x 600mm polished glass mirror TZS **236,280.00** was not done.

Builders work in connection with plumbing and Engineering: Excavate trench to receive pipes 120m TZS **837,720.00** not done; Prepare, prime and apply one undercoat and 2 full coats of special paint on dizayn and metal surafces on small pipes 120m TZS **103,200.00** not done; 8No gully traps internal dimensions 300X300X300mm deep TZS **988,080.00** not done; 8No grade 20 cover slab reinforced with BRC mesh with lifting devices TZS **1,288,800.00** not done.

Stop cork Pit: 4No construct stop cork pit 500X500X500mm deep TZS **472,560.00** not done.

Testing: Allow for the testing the whole of plumbing and Engineering installation to Engineers satisfaction item TZS **322,000.00** not done.

- **Element 8 - Fittings and Fixtures**

Sundries - allow for the preparing and producing 4 copies of as built drawings of the electrical installations item TZS **100,000.00** not done.

- **Element 11 -Painting & Decorations**

Prepare, prime and apply one thinned coat and two full coat of silk vinly emulsion paint to; Plastered walls columns and the like, Gypsum board ceiling and General surfaces of doors/glazed doors 240 m² TZS **516,000.00** not done; Guard paint to plastered walls 247.8 m² TZS **1,595,832.00** not done; General surfaces of window glazing measured flat both sides over glass 112 m² TZS **721,280.00** not done; Frames and the like not exceeding 100mm girth 1 m TZS **1,611.00** not done; Frames and the like over 200mm not exceeding 300mm girth 30 m TZS **48,330.00** not done; General surface of fascia board not exceeding 300mm wide 100 m TZS **107,400.00** not done; Grilles, general surfaces measured flat both sides 99.4 m² TZS **533,778.00** not done.

- v) The contractor, M/s Comcast Road Solution Ltd was overpaid TZS **3,571,440.00** under contract No. LGA/108/2012/2013/RF/W/CPII-Lot3 for Spot Improvement and maintenance works along Kishapu - Mwakipoya Road (15.21Km, Kishapu Town Road (9Km) and Sanjo Road (7Km). The overpaid amount is **4%** of the contract price of TZS **82,415,000.00**. The overpayment included the following;

Repair of existing Drift

Quantity measured/observed for demolishing the collapsed parts of the drift, remove wastes and deposit away from working area was 0.60 against 1 paid. Overpayment was therefore TZS **600,000.00**; Quantity measured for Provide and construct stone masonry cut off walls 0 m³ against 32 m² paid. Overpayment was therefore TZS **1,600,000.00**; Quantity measured for provide and fix reinforcements Y12@150mm c/c were 1475.52 kg against 1510.5 kg paid. Overpayment was therefore TZS **104,940.00**; Construct guard block with reinforced concrete 20 300mm x 300mm x 700mm were 1475.52 kg against 1510.5 kg paid. Overpayment was therefore TZS **100,000.00**; Quantity measured for Excavate, provide, lay, join culvert rings. Construct, wing walls, headwalls and apron 900 mm were 10.6 against 7 paid. Overpayment was therefore TZS **279,000.00**; Quantity measured for Excavate, load, haul up to 10km, spread, water & compacted gravel at both ends of approach were 20 m³ against 91 m³ paid. Overpayment was therefore TZS **887,500.00**.

- **Korogwe District Council**

The overall assessment of the four audited projects by using the five performance indicators was **57.2%**, The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **59.2%**, Procurement Stage **70.6%**, Construction Stage **42.4%**, Project Completion Stage **0%**, and Quality of Executed Works **74%**. The assessment revealed serious weaknesses mainly in contracts administration.

Three construction projects with contract values amounting to TZS **325,107,130.00** were assessed for value for money and it was revealed that TZS **21,842,000.00** was overpaid to three contractors for works not done. The overpaid amount is equivalent to **6.72%** of the total contracts value for the audited projects. The observed overpayments are described below;

- i) The contractor, M/s Eathmoulders Engineering Works was overpaid TZS **15,300,000.00** under Tender No. LGA/125/W/2012/2013/Lot 1 for Routine Maintenance of Hale-Mnyuzi Road, Spot Improvement of Kirenge-Kijango-Magoma Road, Spot Improvement on Kwashemshi-Vingo-Kerenge Road. The overpaid amount is **17.62%** of the contract price of TZS **86,812,000.00**. The overpayment included the following: Quantities measured for in the graveled sections, the graveled road width varies between 4.5 to 5m; less than 6.0m specified in the drawings including shoulders, the gravel thickness varies between 50 and 110mm, less than 120mm specified in the drawings and BoQ. i.e. the average thickness is 80mm; the volume missing = 0.04 depth x 4.5 wide x 5000 length = 900m³, and there was poor compaction on these sections. Hence the contractor overpaid by **TZS , 15,300,000.00**
- ii) The contractor, M/s Cosmos Engineering Co. Ltd was overpaid TZS **3,950,000.00** under Tender No. LGA/125/W/DALDO/IRR/2009/2010/01 for Rehabilitation of Makorora Irrigation Scheme. The overpaid amount is **2.99%** of the contract price of TZS **132,026,130.00**. The overpayment included the following: No signboard was provided at site and was paid, resulted to overpayment of **TZS 200,000**; No thermometer was provided and was paid, resulted to overpayment of **TZS 300,000**; No laptop computer, fax and telecommunication equipment to the Engineer's Site Office were provided + Contractor's charges for the same and was paid, resulted to overpayment of **TZS 3,450,000**
- iii) The contractor, M/s J.J Gwakisa Ltd was overpaid TZS **2,592,000.00** under Tender No. LGA/125/W/2012/2013/2013/ Lot 5 for Routine Maintenance on Mazinde-Toronto-Mkalamo, Spot Improvement on Mombo, Mzeri, Kweisewa-Mpasilasi, Ngua, Mkomazi-Manga-Mikocheni Roads. The overpaid amount is **2.44%** of the contract price of TZS **106,269,000.00**. The overpayment included the following: Quantities measured for in the graveled sections, the graveled road width varies between 4.5 to 5m; less than 6.0m specified in the drawings including shoulders, the gravel thickness on Kweisewa - Mpasilasi varied from 50 -100mm compared to 120mm specified in the BoQ i.e. the average thickness is 80mm; the volume missing = 0.04 depth x 4.5 wide x 1200 length = 216m³, and there was poor compaction on these sections. Hence the contractor overpaid by **TZS , 2,592,000.00**.

▪ **Bukoba Municipal Council**

SPECIAL AUDIT: CONTRACT No. LGA/034/2010/2011/W/31/(4); CONSTRUCTION OF BUS TERMINAL AT KYAKAILABWA.

This contract was assessed for value for money and it was revealed that the contractor **M/s Deca Enterprises** was overpaid **TZS 21,198,600** equivalent to **15.66%** of the contract price which was **TZS 135,400,000**. The overpayment included the following: In the Bill of Quantities serial number 2.2, the description of works under that item was site clearance and removal debris indicated **111,054m²** to be cleared but during the site visits revealed that only **87,500m²** were cleared resulted to overpayment of **47,108m²** equivalent to **TZS 21,198,600**.

▪ **Ministry of Health and Social Welfare**

The overall assessment of the one audited projects by using the five performance indicators was assessed to be **65.6%**, The assessment on the specific performance areas was as follows; Planning, Design & Tender Documentation **75%**, Procurement Stage **72%**, Construction Stage **66%**, Project Completion Stage **N/A** and Quality of Executed Works **59%**. The assessment revealed serious weaknesses mainly in contracts administration.

One construction project with contract values amounting to TZS **1,455,744,991.68** was assessed for value for money and it was revealed that TZS **124,452,400** was overpaid to one contractor for works not done. The overpaid amount is equivalent to **8.55%** of the total contracts value for the audited project. The observed overpayments are described below;

- i) The contractor, M/s United Builders Limited for Tender No. **ME.007/2010-11/HQ/W/31** for *Proposed Construction, Rehabilitation and Extension of various buildings for enhancement of Health Workshop and Retention Centres at Dr. Hubert Kairuki Memorial University - Mikocheni Dar es salaam: Package 2* was overpaid **TZS 124,452,400** equivalent to **8.55%** of the total contract price which was **TZS 1,455,744,991.68**. The overpayment included;
- Element No. 7-Windows- BOQ page- 8/3/7/1/Item A-B: shows 100% Complete while sliding shutters for fibre glass mosquito gauze are not yet fixed- Amount Certified is **TZS 26,256,600.00**;
 - Element No. 9- Finishes-BOQ page 8/3/9/1: Item A-K: shown as 100% complete while there is still poor plastering works external walls **TZS 3,905,000.00** was certified for plastering to walls or concrete or block work base;
 - Internal walls plaster-(Item D) **TZS 4,075,000.00** while no plaster done underneath stair flight at Ground floor;
 - Element No. 9: Painting on Poor surface prepared contrary to specification-page 8/3/10/2-Item A- Walls, Columns and Cills- Amount Certified is **TZS - 4,686,000.00**;
 - Element No. 9: page 8/3/9/3- Item E-20 mm thick size 2500x4000mm cement and sand plaster mix 1:3 steel trowelled to receive and including blackboard paint: Total amount Certified is **TZS - 480,000/=** while no such work was done;
 - Element No. 6: Doors shows complete 100% while some doors in the toilets within the floors were noted as not complete and were not able to close as were a bit oversize and their locking system presenting some difficulties in using them- Total amount of **TZS 20,148,000.00** had already been Certified for payment;

- Item D: Supply and fix Water Booster pumps, “GROUND FOS AUTOMATIC”; Type: CH2-50; Q=1-3.5CUM/hr; H=3. Certificate No. 10 & 11 shows the relevant Item A-C is 100% while No Buster pump is fixed yet. The amount certified for payment was TZS **1,270,000;**
- Element No. 7-Windows- BOQ page- 8/3/7/1/Item A-D: shows 100% Complete while sliding shutter for fibre glass mosquito gauze are not yet fixed-Amount Certified is **TZS 63,631,800.00.**

5.4.4 Key findings for audited projects with contract values above TZS 10 billion

The assessment of the audit results in terms of contract value indicated that 11 of the audited projects had contract values of more than 10 Billion out of which 9 projects are in the category of road works and the remaining 2 contracts are in the category of civil works particularly on the rehabilitation and upgrading of airports at Mwanza and Kigoma regions.

The performance of these projects was evaluated in 5 audited stages namely: Planning, Design and Tender Documentation stage; Procurement stage; Construction stage; Project completion and Closure stage; and the quality of works. Details on each audited contracts including observed weaknesses at each stages is outlined below;

- **Construction of Investments Sub-Projects in Dodoma Municipal Council, Package 1: Upgrading/Rehabilitation of Mwanza, Kondoa, Hospital-Mwangaza, Siasa & Daima Roads, Road No. 6-11, Mtendeni, Market, Tembo, Tabora, Nkuhungu & Chamwino – Changombe Roads, (LGA/020/2010-2011/TSCP/W/01)**

This contract is executed by M/s Nyanza Road Works Ltd and D.F Mistry & Co. (1974) JV at a contract price of TZS 11,720,861,999 (VAT Exclusive) in Dodoma Municipality. The client is Dodoma Municipal Council and by the time of the audit in 27th May 2013, the contract was on-going. The construction started on 1st November 2011 and was expected to be completed on 31st January 2013, the revised completion date is 30th April 2013, but as above said, to date the contract is on-going.

The performance of the contract was evaluated in five stages whereby, planning, design and tender documentation scored 64% rated as fair; procurement scored 76% rated as good; construction stage scored 50% rated as fair; quality of works scored 68% rated as fair; Project completion and Closure stage has not been scored as the contract is on-going. The overall VfM performance for the audited contract was assessed to be 57% signifying that, in general terms, funds earmarked for the contract was fairly spent.

Key Observations

Generally, the following were key observations of the audits;

i) Planning, design and Tender Documentation

In the tender BOQ, bidders were instructed to quote for two options (Asphalt Concrete or Surface Dressing). Detailed assessment of the drawings and other documents related to the contract availed to the Auditor shows that the roads were initially designed for double surface treatment, asphalt concrete option was introduced later in the tender documents signifying poor design on the surface dressing option.

ii) Procurement Process

This contract was entered into force outside the bid validity period contrary to Section 64 of the PPA 2004 and Regulation 96(3) of the GN No. 97 of 2005 which requires a procuring entity to award and finalise contracts whilst the bids are still valid. While bid opening took place in Dodoma Municipal Hall on 18th April 2011 at 10.00 hours, bid validity as specified in Section 18.1 of ITB was 120 days after submission; but the award letter was issued on 6th October 2011.

iii) Construction Stage

The Contract was signed on 7th October 2011 with intention to complete by 31st January 2013. Performance and Advance Payment Guarantees; Insurance of the Works & Contractor's equipment were supplied in accordance with the provisions in the contract. Test of materials are done and reports were available for verifications. General correspondences, site instructions, progress reports were available and all were reviewed to attest if the project was executed as per the provision of Contract.

- The Contractor did not use all key staff that were included in the contract document and where replacement was made, less experienced staff were recruited;
- The Contractor has been slightly behind the schedule. The main causes of the delays were attributed by the fact that they did not mobilize all equipment and plants as stipulated in the contract documents; delays in sourcing suitable materials; lack of proper working coordination and methodology; recruitment of less experienced staff; and relocation of water utilities;
- While the contractor has issued 17 interim payment certificates to date, most of these payments were delayed. There is a time the Contractor threatened to terminate the contract pursuant to the Sub-Clause 56.1 of the Contract;
- Variations on package 1 on earth works and pavement layers amounting to TZS 1,906,038,903 above the original estimate and on asphalt concrete amounting to TZS 1,681, 181,280 above the original estimate, these variations were not approved by the Client despite the fact that all works had already been undertaken by the Contractor. To a large extent these variations did not follow proper procedure and they were not approved by the TB as required by Regulations 43, 44 and 117(2), (4), (5), and (6) of GN No. 97 of 2005;

- There were omission of drains and walk ways on 11th Road, omission of walkways on 10th Road, omission of walk ways on 9th Road, omission of walk ways on 8th Road, omission of walkways on 7th Road and omission of walk way on 6th Road. These omission were not approved by the TB as required by Reg. 43, 44 and 117(2), (4), (5), and (6) of GN No. 97 of 2005.

iv) Project Completion and Closure Stage

This stage was not assessed and scored since the contract is still on-going.

v) Quality of works

- The quality of marine boards which were used as form works to cast in situ capping or any insitu concrete casting was very poor. The Contractor was requested to replace them via the letter from the Resident Engineer dated 04/09/2012. However, there was no evidence to attest that these marine boards were replaced;
- Compaction of sub base on Nkuhungu road was not done properly in accordance with specification. This was evidenced by the letter from the TSCP Coordinator, Eng. B.B. Lubule dated 26th March 2012;
- Site measurement confirmed that dimensions of road carriage ways, parkings, drains and walkways varied from one place to another. On some roads, drains and walkways were not constructed at all.
- **Construction of the Investment Sub-Projects in Mbeya City Under the Tanzania Strategic Cities Project (TSCP)-Package 1: Tanesco – Sae - Kisanji; Airport – Jacaranda - Bhanji; Commissioner; Kabwe - Blok T-Sido; and Sae - Itula Dispensary Roads, (MCC/TSCP/2011-12/WB/W.01)**

This contract is executed by M/s China Chongqing International Construction Corporation (CICO) at a contract price of TZS 11,186,331,501.60 in Mbeya City. The client is Mbeya City Council and by the time of the audit in 10th June 2013, the contract was 87% complete. The construction started on 1st November 2011 and was expected to be completed on 31st January 2013, the revised completion date is 31st July 2013, but as above said, to date the contract is on-going.

The performance of the contract was evaluated in five stages whereby, planning, design and tender documentation scored 77% rated as good; procurement scored 75% rated as good; construction stage scored 88% rated as good; quality of works scored 77% rated as good; Project completion and Closure stage has not been scored as the contract is on-going. The overall VFM performance for the audited contract was assessed to be 79.2% signifying that, in general terms, funds earmarked for the contract was well spent.

Key Observations

Generally, the following were key observations of the audits;

i) Planning, design and Tender Documentation

The tender was not included in the Annual Procurement Plan (APP) for FY 2011/12; Some items in the BOQ were highly underestimated thus causing difficulties during project implementation, for example, the item of re-location of utilities was estimated to cost 30 million but the actual cost was about 180 million. The Roads under construction in Mbeya City Council which serves residential and commercial areas were designed with carriageway widths varying from 6.5m to 7.5m followed by trapezoidal open channels for storm water drainage and 1.5m walk ways on both sides. But however, the design did not take into consideration the issue of parking thus causing the vehicles to park on the carriageway; The issue of storm water was not properly addressed by the design Consultant thus posing a serious challenge to the supervising Consultant and the Client had to summon the design Consultant (through PMO-RALG office) to go to site to institute mitigation measures.

ii) Procurement Process

Invitation for the World Bank projects was made by PMO-RALG on behalf of Mbeya City Council and copies of the already bound tender documents were sent to Mbeya for issuing to the bidders and after submission, the documents left with the evaluation team to Dodoma for evaluation; The evaluation teams for this package (and other 4 packages under TSCP) were chaired by the same person in the name of Engineer Boniface William. The reasons why Engineer Boniface William had to chair all five (5) tender evaluation committees for projects under TSCP remains unknown to the audit team; Mbeya City Council TB did not approve the tendering and contract documents as per required by Section 30 (c) of PPA and Regulations 15 (9), 41 (1), 54 and 80(3) and (4) of GN No. 97; The Council did not inform the Authority of its award decisions as per Regulations 96 (2), 97 (12), (13) of G.N. No. 97.

iii) Construction Stage

The project manager and other senior staff for the contractor sometimes vacated the sites without Consultant's/Client's attention; The process of approving the variation order regarding additional drainage works is taking too long as Mbeya City Council is still waiting for no objection from PMO-RALG prior to tabling the same in City TB for approval.

iv) Project Completion and Closure Stage

This stage was not assessed and scored since the contract is still on-going.

v) Quality of works

By visual inspection, the quality of the completed works appeared to be satisfactory.

- **Construction of the Investment Sub-Projects in Mbeya City Under the Tanzania Strategic Cities Project (TSCP)-Package 2: Barabara ya Pili; Ilomba - Machinjioni; Ndio-Regional Hospital; New Forest; Igawilo-Health Centre; Parking Area Access; Ilomba-Isyesye; Dausen-Legico; Rtd-Sabasaba - FFU; Ilombe - Ivumwe (Sokoni) Roads; and Ilemi/Iganzo Bridge, (LGA/069/TSCP/ 2011-12/MCC/W/WB.02)**

This contract is executed by M/s China Chongqing International Construction Corporation (CICO) at a contract price of TZS 12,851,939,487.00 in Mbeya City. The client is Mbeya City Council and by the time of the audit in 10th June 2013, the contract was only 40% complete. The construction started on 1st June 2012 and is expected to be completed on 30th August 2013.

The performance of the contract was evaluated in five stages whereby, planning, design and tender documentation scored 73% rated as fair; procurement scored 75% rated as good; construction stage scored 88% rated as good; quality of works scored 67% rated as fair; Project completion and Closure stage has not been scored as the contract is on-going. The overall VfM performance for the audited contract was assessed to be 73.9% signifying that, in general terms, funds earmarked for the contract was fairly spent.

Key Observations

Generally, the following were key observations of the audits;

i) Planning, design and Tender Documentation

The tender was not included in the Annual Procurement Plan (APP) for FY 2011/12; Some items in the BOQ were highly underestimated thus causing difficulties during project implementation, for example, the item of re-location of utilities was estimated to cost 30 million but the actual cost was about 170 million; The Roads under construction in Mbeya City Council which serves residential and commercial areas were designed with carriageway widths varying from 6.5m to 7.5m followed by trapezoidal open channels for storm water drainage and 1.5m walk ways on both sides. But however, the design did not take into consideration the issue of parking thus causing the vehicles to park on the carriageway; The issue of storm water was not properly addressed by the design Consultant thus posing a serious challenge to the supervising Consultant and the Client had to summon the design Consultant (through PMO-RALG office) to go to site to institute mitigation measures.

ii) Procurement Process

Invitation for the World Bank projects was made by PMO-RALG on behalf of Mbeya City Council and copies of the already bound tender documents were sent to Mbeya for issuing to the bidders and after submission, the documents left with the evaluation team to Dodoma for evaluation; The evaluation teams for this package (and other 4 packages under TSCP) were chaired by the same person in the name of Engineer Boniface William. The reasons why Engineer Boniface William had to chair all five (5) tender evaluation committees for projects under TSCP remains unknown to the audit team; Mbeya City Council TB did not approve the tendering and contract documents as per required by Section 30 (c) of PPA and Regulations 15 (9), 41 (1), 54 and 80(3) and (4) of GN No. 97; The Council did not inform the Authority of its award decisions as per Regulations 96 (2), 97 (12), (13) of G.N. No. 97.

iii) Construction Stage

The project manager and other senior staff for the contractor sometimes vacated the sites without Consultant's/Client's attention; The process of approving the variation order regarding additional drainage works is taking too long as Mbeya City Council is still waiting for no objection from PMO-RALG prior to tabling the same in City TB for approval.

iv) Project Completion and Closure Stage

This stage was not assessed and scored since the contract is still on-going.

v) Quality of works

By visual inspection, the quality of the completed works appeared to be satisfactory.

- **Construction of Investment Sub-Projects in Tanga City under TSCP Package 2: Rehabilitation/Upgrading of Industrial, Market, Mkwakwani/ Ngamiani, Makoko and Swahili Roads/Streets and Rehabilitation of Duga Storm Water Drainage System, (TCC/128/2011/2012/W/27)**

This contract is executed by M/s Hari Singh and Sons Ltd at a contract price of TZS 11,070,802,017.00 in Tanga City. The client is Tanga City Council and by the time of the audit in 24th August 2013, the contract was on-going. The construction started on 13th June 2012 and is expected to be completed on September 2013.

The performance of the contract was evaluated in five stages whereby, planning, design and tender documentation scored 100% rated as excellent; procurement scored 64% rated as fair; construction stage scored 64% rated as fair; quality of works scored 93% rated as good; Project completion and Closure stage has not been scored as the contract is on-going. The overall VfM performance for the audited contract was assessed to be 84.9% signifying that, in general terms, funds earmarked for the contract was well spent.

Key Observations

Generally, the following were key observations of the audits;

i) Planning, design and Tender Documentation

The Audit Team found Planning, Design and Tender Documentation to be satisfactory.

ii) Procurement Process

No evidence was provided that there were reply to bidders regarding their request for clarifications and minutes of pre-bid meetings; Inexperienced and low seniority of Evaluation Team for the three World Bank tenders for works under TSCP, e.g. Tenders No. TCC/128/2011/2012/W/27 and TCC/128/2011/2012/W/34 of value TZS 11.1 Billion and TZS 6.8 Billion respectively, other than Arafat Kaniki (Graduate Civil Engineer – Not Registered with ERB), the rest Lusungu Masangula (Water Technician) and Alex Hamis (Supplies Officer) were in experienced for a tenders; Personal Covenant Forms signed by the Evaluation Team are not in PPRA standard template;

The Council did not inform the Authority of its award decisions as per Regulations 96 (2), 97 (12), (13) of G.N. No. 97.

iii) Construction Stage

Although rigorous quality control plans were part of contract requirements, no evidence of quality control regime and adherence was observed; No Progress reports seen; No measurements sheets provided in interim payment certificates; There is no evidence that Contractor's Work Programme was being revised accordingly.

iv) Project Completion and Closure Stage

This stage was not assessed and scored since the contract is still on-going.

v) Quality of works

Not enough warning signs and barrier tape on on-going excavations to warn pedestrians and other road users.

• **Upgrading of Mwanza Airport**

This contract is executed by M/s Beijing Construction Engineering Group at a contract price of TZS 105,943,140,184 (VAT Exclusive) in Mwanza City. The client is Tanzania Airports Authority and by the time of the audit in 10th September, 2013, the contract was partially commenced. The construction was expected to be commenced on 01st October 2012 and was expected to be completed on 09th January 2014.

The performance of the contract was evaluated in three stages whereby, planning, design and tender documentation scored 95% rated as good; procurement scored 87% rated as good; construction stage 71% (this include only preliminary works such as river diversion, preparation of the area for cargo building and leveling for runway); quality of works; project completion and closure stage were not rated because the contract was not commenced. The overall VFM performance for the audited contract was assessed to be 84.3% signifying that, in general terms, funds earmarked for the contract was good spent, however the project has not fully commenced and almost a year has elapsed.

Key Observations

Generally, the following were key observations of the audits;

i) Planning, design and Tender Documentation

The physical work had not commenced at the time of this audit; hence difficult to accurately assess whether the designs fit in the actual site conditions. Except for design modifications which are incidental to any project, the designs and design reviews generally seem adequate.

ii) Procurement Process

The reasons for applying Single Source for supervision consultancy services contravened Regulation 35 and the Second Schedule of G.N. No. 98 of 2005 which limits application of

Single Source to TZS 300million. This contract was originally USD 2,560,745 and which varied to USD 3,376,031.

iii) Construction Stage

- The Contractor had at the time of the audit (10th September 2013) failed to submit Work Programme contrary to Sub-clause 14.1 of Conditions of Particular Application (COPA) which required him to submit it within 30 days after receipt of notice to commence.
- The project was not on schedule because while 48% of the contract period had elapsed as of 10th day of September 2013 when this audit was conducted, the physical work had not commenced (the progress was 0%) - the project was therefore seriously behind schedule.
- The Contractor has so far failed to execute and complete the works in accordance the contract and comply with instructions from the Engineer in compliance with Sub-Clause 13.1 of General Conditions of Conditions (GCC) because he has not mobilized the resources earmarked in the project which he confirmed to provide [pieces of equipment, Manpower (Project Manager & key Technical Staff, materials) for the project.
- Sub-Clause 1.1(a)(ix) of COPA for example defines the Project Manager (PM) as the authorized representative of the contractor who shall be present on site, is authorized to receive and execute instructions from the Engineer or the Engineer's Representative, and shall supervise and direct the execution and completion of the works and the remedying of any defects therein. While about 50% of the contract has elapsed as on 10th September 2013, the PM was not on site. It was agreed during negotiation meeting that the mobilization schedule will be ten (10) weeks after site handover [Agenda 8.0 of minutes refers].
- The contractor did not provide facilities for the Engineer (Laboratory, Surveying Equipment, Vehicle) – this is likely to impact on the quality of works to be performed and materials to be used. In accordance with Sub Clause 015(8.0) of Technical Specifications and Sub-Clause 5.0-8.0 of the Appendix to Specifications, the site laboratory was to be completed 60 days from commencement date. Since commencement date was on 1st October 2012, the site lab was therefore to be ready on 30th November 2012. However, as on 10th September 2013, **284 days after** it was due, the site laboratory is not yet complete and operational.
- In addition, pursuant to Sub Clause 015(6.0) of Technical Specifications and Sub-Clause 4.0-6.0 of the Appendix to Specifications, the survey equipment to the engineer was to be made available 45days from commencement date, i.e. on 15th November 2012 but as of 10th September 2013, **300 days (about a year)** after it was due, the equipment has not been made available.

- Pursuant to Sub- Clauses 14.1 & 35.7; section 00 of Special Specifications and Appendix to Tender, the contractor is liable for penalties of US\$ 500 per day for each of the delays in providing Suppliers certificates; provisions of Engineer's accommodation; offices; vehicles testing and control facilities & equipment; survey equipment; and communication & security services.
- However, following high level meeting held on 20th June 2013, the situation has slightly improved because about 95% of pieces of earthworks equipment have now been mobilized to site and 60% of testing facilities are ready for use. Except for Structural Engineer and an architect, other key technical staff are also at site.
- The Contractor submitted application for advance payment 28th September 2012 together with advance payment guarantee. Pursuant to Sub-clause 60.8 of GCC and Appendix to Tender the advance payment was to be made within 60 days from receipt of the certificate. The advance payment was therefore due for payment on 27th November 2012 but it was not until on 14th of March 2013 when the BADEA and OFID paid. This was a delay of 107 days.
- Indecisions, delayed decisions and / or actions on Addendum No.1 for the Consultancy services Contract. The request to make an Addendum to the Original Consultancy Contract was submitted in June 2010, and the Consultant sent reminders in January 2011, June 2011 and July 2012. However, it was not until on 29th April 2013 when the addendum was finally signed – about 34 months (about 3 years) after its submission. In addition, except for the Project Director, all Engineers' proposed key staff have been replaced but the approvals on these replacements have not been availed to the Auditors.
- Insurance to be taken out by the Consultant/Engineer in accordance with Clause 3.4 of GCC and Clause 2.4 of SCC against risks, and for coverage was not availed to the Auditors.
- No physical work had commenced as on 9th September 2013 when this audit was conducted.
 - **Rehabilitation and upgrading of Kigoma Airport from 1.8km × 30m to 1.8km × 45m Code 4C (VFR) – Visual Flight Routes.**

This contract is executed by M/s Synohydro Corporation Limited at a contract price of TZS 20,491,117,159.80 (VAT Exclusive) in Kigoma District. The client is Tanzania Airports Authority and by the time of the audit in 11th September, 2013, the contract was completed on 04th June 2013. The construction started on 1st November 2011 and was expected to be completed on 11st June 2013.

The performance of the contract was evaluated in five stages whereby, planning, design and tender documentation scored 95% rated as good; procurement scored 93% rated as good; construction stage scored 95% rated as good; quality of works scored 97% rated as good;

Project completion and Closure stage scored 100%. The overall VfM performance for the audited contract was assessed to be 96.1% signifying that, in general terms, funds earmarked for the contract was well spent.

Key Observations

Generally, the following were key observations of the audits;

i) Planning, design and Tender Documentation

The designs, specifications and drawings were complete, accurate and adequate, there were however 13 Variation Orders (VOs) which were either incidental to project implementation or project modifications which are inevitable to a project of this magnitude and complexity.

ii) Procurement Process

Publication of awards was not done contrary to Regulations 21 and 97(12)] of G.N. No. 97; The evaluation report missed relevant and necessary attachments such as copy of tender advert and minutes of tender opening.

iii) Construction Stage

- There were a total of 13 VOs, out of which 9 (VOs 3,4,5,6,8,9,10,12 & 13) had cost implications whose total cost amounted to TZS 1,545,395,249. The contingency amount was TZS 975,946,002; hence a deficiency amount of TZS 569,449,247. This deficiency was covered from the saving on other measured items. The project is therefore likely to be completed within original project costs. The works were completed within the contract sum. However, additional costs due financing charges caused by interest charges which as of today (12th September 2013) stands at **TZS 1,847,095,142**. This amount is likely to increase because there are still outstanding certificates which will attract more interest.
- The Contractor executed and completed the works in accordance the contract and complied with instructions from the Engineer because mobilized the resources earmarked in the contract [Equipment, Key Personnel (manpower) and materials]. The contractor completed the project in time, within costs and to the specified quality.
- The contractor was also to a large extent in compliance with Health, Security, Safety and Environment (HSSE) requirements stipulated in the contract.
- The Employer delayed payments for IPCs 1-6. IPCs 1-4 whose payments had been made have attracted interest charges amounting to **TZS 1,847,095,142** in accordance with Clause 14.8 [*Delayed Payment*]. IPC 7 is due for payment on 27th October 2013, if it is not paid by this date, it will also attract interest charges.

- The Engineer also certified Interim Payment Certificates within 28 days in compliance with Sub-Clause 14.6 of GCC [*Issue of Interim Payment Certificates*].
- Maintenance issues – trees growing within the open channel on side of Runaway 160 Area need to be attended to.

iv) Project Completion and Closure Stage

The project was declared substantially complete on 4th of June 2013 - 9 days ahead of schedule.

v) Quality of works

The quality of work done and materials used were of superior quality. However, minor environmental issues at the crusher; Slopes at the quarry /crusher were not trimmed to stable and safe slopes.

- **Design and Construction of Passenger Terminal III complex and Associated Works and Facilities at JNIA.**

Preamble

This contract is executed by M/s Bam International BV at a contract price of TZS 280,101,181,189.86 (VAT Exclusive) in Dar es Salaam. The client is Tanzania Airports Authority and by the time of the audit in 16th September, 2013, the contract was not yet commenced.

The performance of the contract was evaluated in two stages whereby, planning, design and tender documentation scored 95% rated as good; procurement scored 97% rated as good; construction stage; quality of works; Project completion and Closure stage were not evaluated as a contract was not yet commenced. The overall VfM performance for the audited stages of contract was assessed to be 96%.

Key Observations

Generally, the following were key observations of the audits;

i) Planning, design and Tender Documentation

This is under design and construction arrangement; hence the designs will be produced during the course of the project.

ii) Procurement Process

The Evaluation Committee for Supervision of Design and Construct of Terminal III Passenger Complex at JNIA was chaired by Mr. T. Haule, who is TB member. The appointment for the EC was done by Mr. L.K. Mwigune (for Director General) who is TB chairman. Involvement of TB member and HPMU in tender evaluation and appointment of EC members by TB chairman contravened Sections of 33(e), 37(e) and 38 of PPA 2004.

iii) Construction Stage

This stage was not assessed and scored since the contract is on-going (on the design stage).

iv) Project Completion and Closure Stage

This stage was not assessed and scored since the contract is on-going (on the design stage).

ii) Quality of works

This stage was not assessed and scored since the contract is on-going (on the design stage).

- **Upgrading of Nzega - Tabora Road to Bitumen Standard; Lot 1: Nzega to Puge Section – 58.8Km, (TRD/HQ/1029/2010/11)**

Preamble

This contract was executed by M/s China Communications Construction Co Ltd at a contract price of TZS 66,358,257,515.31 (VAT Exclusive) in Tabora Region. The client is Tanzania National Roads Agency - Headquarter and by the time of the audit on 10th June 2013, the contract was 18% complete. The construction started on 3rd February 2011 and was expected to be completed on 3rd October 2013.

The performance of the contract was evaluated in five stages whereby, planning, design and tender documentation scored 77% rated as good; procurement scored 87% rated as good; construction stage scored 73% rated as fair; quality of works scored 90% rated as good; Project completion and Closure stage has not been scored as the contract is on-going. The overall VFM performance for the audited contract was assessed to be 83% signifying that, in general terms, funds earmarked for the contract was well spent.

Key Observations

Generally, the following were key observations of the audits;

i) Planning, design and Tender Documentation

Planning, design and tender documentation was generally good, including proper assessment of competing alternatives based on updated road inventory and condition survey; Feasibility analysis was based on acceptable upgrading software; The appointment of the supervising consultant was done in a timely manner, in addition, design calculations were accurate and complete, accuracy of technical specifications;

Overall appropriateness of the design in terms of economy and function (fitness for purpose) was also acceptable; Items on relocation of utilities (Electricity, Water and Telecommunications) within the construction corridor were underestimated; The BOQ misses item on removal of tress with girths exceeding 2.0m; Planning of the works contract was not well administered prior to the commencement. The contract was signed on 30th July 2010 but the Contractor was given commencement order on 3rd February 2011 – 188 days after contract signing (more than 6 months).

ii) Procurement Process

- There was no evidence that tender documents were approved by TB.
- Evaluation Committee consisted of one PMU staff (Mr. Kingdom Mbangula). This practice contravened sections 37(2) and 38 of PPA 2004. Section 37(2) stipulates that the membership of the evaluation committee shall be recommended by the PMU and approved by the AO. In addition, section 38 states that the AO, the Tender Board, the PMU and the Evaluation Committee shall act independently in relation to their respective functions and powers.
- The Tender notice did not comply with to 65(3) of G.N. No. 97 of 2005 for ICB because it was advertised only in at least one newspaper of wide and general circulation in Tanzania but there is no evidence to confirm that it was advertised in any international newspaper as may be directed by an appropriate tender board.
- Ratification was sought after contract signing on 30th July 2010. This contravened section 55(6) of PPA 2004 which stipulates that any formal contract arising out of the acceptance of a tender, offer or proposal under the Act shall be ratified by the competent State Attorney before being signed by the parties.
- Sub clause 14.7 [Payment] was not customized in the Particular Conditions of Contract to remove its ambiguity. This Sub Clause stipulated that the Employer shall pay to the Contractor (a) the first installment of the advance payment within 42 days after issuing the Letter of Acceptance or within 21 days after receiving the documents in accordance with Sub-Clause 4.2 [Performance Security] and Sub-Clause 14.2 [Advance Payment], whichever is later but it did not state how and when the remaining installments shall be paid, and in how many installments.

iii) Construction Stage

- Pursuant to Sub clause 4.2 of Particular Conditions of Contract, the Contractor was required to provide Performance Security amounting to 10% of the contract sum within 28 days after receiving Letter of Acceptance (LoA). The LoA was received by the Contractor on 30th July 2010. The performance security was therefore due for submission on 24th August 2010 but submitted on 27th August 2010 - 2 days beyond the period stipulated under Sub clause 4.2 of Particular Conditions of Contract.

- As per the approved Programme of Work, mobilization was planned to be complete by 2nd May 2011. However, as per the records made available to the Audit Team, Furniture / equipment for one Type III building were still outstanding as on the date of this audit on 10th June 2013. In addition, there were still outstanding furniture/equipment (plotter, telephone extension for Engineer's office. Furthermore, the CBR & Compressive Strength Machine for the Engineer's laboratory were received on 10th June 2013.
- The work progress also did not adhere to the Approved Work Programme. For example grubbing and is still at less than 50% and removal of top soil at only 33%; fill and improved subgrade at 9% and 2% respectively. The overall progress is about 18% while 88.2% of the time (based on the revised contract period) had elapsed as on 10th June 2013. The contractor was therefore seriously behind schedule.
- The contractor was not providing safety gears for his staff and staff working in the laboratory contrary to occupational health and safety requirements.
- The Employer is not paying the Contractor as per the terms and conditions of contract and this practice attracts interest charges.

iv) Project Completion and Closure Stage

This stage was not assessed and scored since the contract is still on-going.

v) Quality of works

The construction of pavement layers has not started, however, the quality of concrete on box culverts and pre-cast 600mm and 900mm diameter concrete pipes culvert is excellent, no major works has been completed.

- **Upgrading of Nzega - Tabora Road to Bitumen Standard Lot 2: Puge to Tabora Section – 56.1Km, (TRD/HQ/1008/2010/11)**

Preamble

This contract is executed by M/s Sinohydro Corporation Ltd at a contract price of TZS 62,737,665,947.41 in Tabora Region. The client is Tanzania National Roads Agency - Headquarter and by the time of the audit in 14th June 2013, the contract was 35% complete. The construction started on 3rd February 2011 and was expected to be completed on 2nd April 2013, the revised completion date is 2nd September 2013.

The performance of the contract was evaluated in five stages whereby, planning, design and tender documentation scored 77% rated as good; procurement scored 87% rated as good; construction stage scored 73% rated as fair; quality of works scored 90% rated as good; Project completion and Closure stage has not been scored as the contract is on-going. The overall VfM performance for the audited contract was assessed to be 83% signifying that, in general terms, funds earmarked for the contract was well spent.

Key Observations

Generally, the following were key observations of the audits;

i) Planning, design and Tender Documentation

- Planning, design and tender documentation was generally good, including proper assessment of competing alternatives based on updated road inventory and condition survey.
- Some items in the BOQ were highly underestimated thus causing difficulties during project implementation, for example, Fill G3 Quality Materials, the quantity in the BOQ was 120,020m³ but the actual estimated quantity is about 742,053m³ in accordance with the site conditions. Thus, the quantity under this item is to be increased by about 622,033m³, an underestimation of about 518%.
- The appointment of the supervising consultant was done in a timely manner, in addition, design calculations were accurate and complete, accuracy of technical specifications.
- Items on relocation of utilities (Electricity, Water and Telecommunications) within the construction corridor were underestimated.
- Planning of the works contract was not well administered prior to the commencement. The contract was signed on 30th July 2010 but the Contractor was given commencement order on 3rd February 2011 – 188 days after contract signing (more than 6 months).

ii) Procurement Process

- There was no evidence that tender documents were approved by TB.
- Evaluation Committee consisted of one PMU staff (Mr. Kingdom Mbangula). This practice contravened sections 37(2) and 38 of PPA 2004. Section 37(2) stipulates that the membership of the evaluation committee shall be recommended by the PMU and approved by the AO. In addition, section 38 states that the AO, the Tender Board, the PMU and the Evaluation Committee shall act independently in relation to their respective functions and powers.
- The Tender notice did not comply with to 65(3) of G.N. No. 97 of 2005 for ICB because it was advertised only in at least one newspaper of wide and general circulation in Tanzania but there is no evidence to confirm that it was advertised in any international newspaper as may be directed by an appropriate tender board.
- Ratification was sought after contract signing on 30th July 2010. This contravened section 55(6) of PPA 2004 which stipulates that any formal contract arising out of the acceptance of a tender, offer or proposal under the Act shall be ratified by the competent State Attorney before being signed by the parties.
- Sub clause 14.7 [Payment] was not customized in the Particular Conditions of Contract to remove its ambiguity. This Sub Clause stipulated that the Employer shall pay to the Contractor (a) the first installment of the advance payment within 42 days after issuing the Letter of Acceptance or within 21 days after receiving the documents in accordance with Sub-Clause 4.2 [Performance Security] and Sub-Clause 14.2 [Advance Payment], whichever is

later but it did not state how and when the remaining installments shall be paid, and in how many installments.

iii) Construction Stage

- The Contractor was required to submit the Performance security within 28 days after receiving the Letter of Acceptance (LoA). The LoA was submitted to the contractor on 27th July 2010 and the Performance security was submitted on 21st September 2010 – 28 days beyond the requirement of the contract.
- The Performance security has expired. Contractor was instructed on 16th April 2013 to renew the expired performance security but he has not complied with the directives.
- As per the approved Programme of work, mobilization was planned to be complete by 2nd May 2011, however, as per the records made available to the Audit Team, mobilization was not completed by this date. The contractor therefore did not comply with the provisions of the contract because he did not mobilize timely all resources earmarked for the project including plants and equipment; manpower; and key personnel.
- The contractor was not providing safety gears for his staff and staff working in the laboratory contrary to occupational health and safety requirements.
- The Employer is not paying the Contractor as per the terms and conditions of contract and this practice attracts interest charges.

iv) Project Completion and Closure Stage

This stage was not assessed and scored since the contract is still on-going.

v) Quality of works

There is comprehensive and rigorous Quality Control and Assurance system in place, presence of RFI forms have enabled the Engineer's Team to check surveying compliance, materials and alignment in a concise and accurate manner; Contractor has submitted the Quality Assurance Programme.

- **Upgrading of Usagara – Kisesa Road (16Km) to Bitumen, (TRD/HQ/1029/2012 /13)**

Preamble

This contract is executed by M/s Nyanza Road Works Ltd at a contract price of TZS 17,898,375,742.50 (VAT Exclusive) in Mwanza Region. The client is Tanzania National Roads Agency - Headquarter and by the time of the audit in 18th June 2013, the contract has not yet started physical. The construction started on 2nd May 2013 and was expected to be completed on 16th August 2014.

The performance of the contract was evaluated in five stages whereby, planning, design and tender documentation scored 73% rated as fair; procurement scored 77% rated as good; construction stage scored 38% (this include only preliminary works) rated as poor; quality of works; Project completion and closure stage were not evaluated as a contract

has just started. The overall VFM performance for the audited contract was assessed to be 59.8% signifying that, in general terms, funds earmarked for the contract was fairly spent.

Key Observations

Generally, the following were key observations of the audits;

i) Planning, design and Tender Documentation

- Vertical alignment does not agree with the actual levels (design levels are lower than actual levels – the difference ranges from 1m to 1.5m). Sections where fill is required are shown as cut sections.
- Road properties within the construction corridor were not correctly assessed e.g. vertical alignment. Decision on this serious design deficiency needs to be given timely.

ii) Procurement Process

- Tender advert was issued before approval of Tender Documents was granted by TB. This contravened Regulation 54(1) of G.N. No. 97 of stipulates that approval of the tender documents by the tender board is required before the tender is advertised.
- The time for bids preparation was also originally less than 45 days (it was only 42 days);
- Tender advertisement was not ICB-complying because contrary to 65(3) of G.N. No. 97 of 2005, there is no evidence that it was advertised in any international newspaper.
- Giving notice to extend submission deadline only 3 days before the original submission contravened Regulation 85(8) of G.N. No. 97 of 2005 which stipulates that if it is decided to extend the submission date, the notice of any extension of the deadline shall be given promptly to supplier, contractor, service provider or asset buyer to which the procuring entity provided the solicitation documents.
- Clause 21.3 of ITT which required specifying the period for extension of submission deadline was not stated. Clause 21.3 state “the extension of the deadline for submission of bids shall not be made later than the period specified in the Bid Data Sheet (BDS) before the expiry of the original deadline but the BDS did not specify the period.
- The evaluation committee consisted of PMU staff Ms. Naomi O. Bugenyi) and HPMU (TANROADS Mwanza) Mr. Gerald Gerasimi). This practice contravened sections 37(2) and 38 of PPA 2004. Section 37(2) stipulates that the membership of the evaluation committee shall be recommended by the PMU and approved by the AO. In addition, section 38 states that the AO, the Tender Board, the PMU and the Evaluation Committee shall act independently in relation to their respective functions and powers.
- Cost estimates (Engineer’s estimates) were not indicated in the evaluation report (Table 1 on identification is therefore incomplete).

- The contract was signed on 26th March 2013 – 98 days after issuing letter of acceptance. This contravened Regulation 97(2) of G.N. No. 97 of 2005 which stipulates, in part, that the procuring entity and the supplier, service provider, contractor or asset buyer shall sign the procurement or disposal contract within 28 calendar days after the notice of acceptance has been dispatched to the supplier, service provider, contractor or asset buyer.
- Unsuccessful bidders were not notified which contravened Regulation 97(11) of GN No. 97 of 2005.

iii) Construction Stage

- Project Signboards have not been installed.
- As on 18th June 2013 the contractor had not mobilized the Project Manager.
- Clause 13 of SCC (29.1 of GCC) required the contractor to submit a revised programme within 14 days of delivery of LoA. The LoA was delivered to the Contractor on 20th December 2012. He was therefore required to submit the revised programme on 17th January 2013. As on 18th June when this audit was conducted, there was no evidence that he had submitted. As per clause 14 of SCC (29.3 of GCC) delayed submission of programme attracts withholding of T.Shs. 2,000,000 from the contractor.
- The contractor is not abiding with requirements in contract. Safety gears to workers at the Crusher and Quarry are not provided; workers are not protected against dusts, falling stones, noise, sun burns.
- The contract was signed on 26th March 2013; the site was handed over to the Contractor on 25th May 2013, which was also the commencement date. Sub clause 9 of SCC (23.1 of GCC) stated that site possession date shall be within 14 days after the date of contract signing. Site possession took 2 months from contract signing. In addition, there are still properties within the construction corridor.
- The Supervising Consultant is yet to be appointed.
- Decision and actions on properties and utilities within construction are likely to be pre-claim and / or pre-delay situation – the Employer should timely and squarely act upon them.

iv) Project Completion and Closure Stage

This stage was not assessed and scored since the contract is still on going.

v) Quality of works

By visual inspection, the quality of the completed works appeared to be satisfactory.

5.4.7 Assessment of Corruption Red-flags

Red-flag checklists were filled for all 120 audited PEs and findings summarized in the specific audit reports. As explained above, all entities which scored 20% and above on Red-flags scale in any of the phases or the three phases combined, gave an indication that

corruption has been involved. However, it is important to note that a detected red flag is not in itself an evidence of corruption because in some cases, the higher the number of red flags detected indicates that the weaknesses observed are not a result of existence of corruption in the procurement but rather operational defficiencies due to capacity gaps.

Although the overall assessment of the checklists for 22 PEs found with dubious payments indicated the average score for corruption red-flags to be below 20%, the average score under the contracts management phase was 34% suggesting likelihood of corruption under this phase. Ten of the assessed PEs had scores of 20% or above on corruption red flags while 19 PEs scored 20% or above on contracts management phase. Details of the assessment are shown in **table 5.9** below;

Table 5-11: Assessment of corruption red flags

<i>S/No.</i>	<i>Procuring entity</i>	<i>Pre-bid phase (%)</i>	<i>Evaluation and award phase (%)</i>	<i>Contract management phase (%)</i>	<i>Average score (%)</i>
1.	Chamwino District Council	28	15	31	23
2.	Mwanza City Council	17	17	50	28
3.	Dodoma Municipal Council	13	18	43	21
4.	Dar es Salaam University Colledge of Education	7	12	48	12
5.	DAWASCO	12	38	100	29
6.	TANROADS DSM	15	15	18	16
7.	Kinondon Municipal Council	21	15	24	18
8.	RAS Mtwara	27	14	65	30
9.	Kilwa District Council	18	10	36	20
10.	RAS Lindi	24	18	49	30
11.	Mafia District Council	4	12	28	14
12.	Kishapu District Council	8	13	36	20
13.	Maswa District Council	11	6	26	13
14.	Igunga District Council	5	2	46	14
15.	Kigoma District Council	16	10	35	20
16.	Muhimbili National Hospital	15	13	10	16
17.	Mtwara District Council	9	7	25	14
18.	Singida Municipal Council	3	10	22	10
19.	Iramba District Council	9	20	7	13
20.	Korogwe District Council	12	19	37	23
21.	Bukoba Municipal Council	11	3	19	11
22.	Ministry of Healthand Social Welfare	14	19	23	19
Average		13	13	34	18

5.5 Assessment of the Implementation of System for Common Use Items and Services [CUIS]

5.5.1 Background

The Government Procurement Services Agency (GPSA) is an executive agency established by a Government Notice Number 235 published on 7th December 2007 with an objective of supporting the provision of clearing and forwarding services and consultancy services, safe and secure warehousing and storage facilities, manage the procurement framework agreements for common use items, maintain an appropriate contract registers and ensure proper managed and sustained agency. GPSA came into being as a means of improving the then Central Government store which used to supply consumable items and stationery to all government departments and agencies by using appropriate management tools to become more effective in supporting the supply of the common use items. GPSA therefore came with another strategy to minimize storage and waste costs in procurement.

Use of GPSA Contract frameworks was expected to minimize costs for processing tenders in the Government institutions while at the same time simplifying the process of procuring minor items and hasten operational efficiency and cost effectiveness. GPSA framework contracts were initially accepted well and applied but currently there are allegations from PEs that it is a wasteful process due to the following:

- a) Prices obtained from the use of call off orders under GPSA contract frameworks are higher than market price;
- b) Suppliers refuses to supply at the indicative price arguing that the prevailing market price is higher than the indicative price;
- c) Prices obtained from suppliers by call off orders are higher than indicative price provided under GPSA framework contract with suppliers;
- d) Matters requiring consideration of specific institutional environment such as minor works, cleaning, security guards etc. have also been treated as common use. The use may be common but circumstance and purpose is different and this is what makes it different. For instance insurance costs are pegged at 4% without considering specific organization risks being mitigated;
- e) GPSA has gone to the extent of prequalifying supplies of sensitive technical goods such as pharmaceuticals and cleaning chemicals which require other conditions other than just having a business license, financial report or perhaps qualified personnel. Medical inputs have a variation of use and sources but all their sourcing requires close supervision by the Tanzania Food and Drugs

Agency or a legally authorized competent persons.

- f) Where specifications are not satisfactory, buying entities are allowed to issue mini-quotations, which may be at a risk of a group of suppliers curtailing others and offer for high price and low quality products.
- g) Technical specifications issued by GPSA are more based on commercial and technical characteristics rather than the use requirements of the user. For instance computers are mainly used as data storage, communication device and word processor but the specifications are not based on use. It is possible for a user to get a computer that is not fit for purpose.
- h) The price list provided by GPSA shows that prices are for single items and not bundled to allow discounts to large buyers or minimum level of ordering based on consumption patterns. It is possible for organizations to order relatively very small volumes. One department may require 1 ream and it is ordered, another 2 reams next week the order is also made and so on. Benefits minimizing numbers of orders or ordering larger quantities and ordering higher volumes should be clearly specified.

5.5.2 Objectives of the assessment

On the basis of the above issues and the fact that the use of GPSA Framework contracts is mandatory in the new Public Procurement Act, 2011, PPRA decided to undertake an assessment on the implementation of CUIS (fuel, lubricants, stationery, catering services, insurance etc). The objective is to assess the adequacy of the existing system (CUIS), procedures, process and structures, with a view of identifying any implementation gaps for improvement through GPSA.

5.5.3 Outcome of the assessment

The following are the general outcome of the assessment of the CUIS procurement system in line with the observed facts from the legal and institutional frameworks justifying the co-existence of the key organs that are dealing with the procurement system:

5.5.4 General observations on the implementation of CUIS (with examples)

This assessment has identified the Common Use Items and Services (CUIS) system priority gaps as summarised as below:

- There are some mismatches between the establishments of the organs and the legal positions in dealing with the key activities within the procurement system under the CUIS.

- The three interface within the CUIS legal and institutional interfaces between the Government Procurement Services Agency (GPSA), the Public Procurement Regulatory Authority (PPRA) and the Public Procurement Policy Davison (PPPD) under the MOF is not well set, whereby there is a likelihood of *overlapping* of powers, duties, responsibilities and functions in line with what is the overall legal and institutional stand for co-existence.
- The GPSA is a single entity that within the system framework has to integrate the Procurement and Advisory Services Division (PASD) and the Procurement Management Unit (PMU) in fostering the procurement system under CUIS as described and provided in the Order of Establishment GN No. 235, 2007 as amended by GN No. 133, 2012 as well as within the PPA, 2004 frameworks.
- Less involvement of the CUIS stakeholders except in submitting procuring entity's (PE's) requirements to the GPSA through the Procurement and Advisory Services Division (PASD).
- Centralised tendering system that does not involve the required professional, technological, and specialised expertise on the CUIS.
- Evaluation based on single price(s) for the CUIS.
- Awarding successful bidders based on lowest evaluated single price without focussing on other supply and demand parameters.
- Contract implementation based on the PE's win-lose situation – as the Framework Agreements (FWAs) template is in favour of the PE's.
- Suppliers are bound after signing a Call-off Order within the framework agreement set out in the general conditions of call-off order contract [GCCOC].
- There are no legal and/or institutional frameworks allowing post contact administration.
- No supplier and/or vendor and/or services provider rating that would have justified performance measurement for the supplier/vendor/ or services provider.
- There is no direct *supplier buyer relationship system*; the system is set to be as if a one-off procurement due to the Call-off Order procedure.

5.5.5 Specific observations on the implementation of CUIS

- a) Whether the prices obtained from the use of call of orders under GPSA contract frameworks are higher with low quality;

Observation

This is partly true and partly wrong observation. There are instances of higher prices

with low quality and there are instances of the GPSA indicative prices with the required quality of products (goods and/or services).

- b) Whether the Suppliers refused to supply at the indicative price arguing that the prevailing market price is higher than the indicative price;

Observation

This is very crucial observation; whereby, there were some observable complaints on the GPSA indicative prices – they (bidders) claimed that, the GPSA indicative prices are low as compared to the market prices in their localities of supply services.

- c) Whether the prices obtained from suppliers by call off orders are higher than indicative price provided under GPSA framework contract with suppliers;

Observations

In some cases this observation is true but in others it is not true. There are instance of higher priced call-off orders and also there are priced call-off orders that are made in compliance with the GPSA indicative prices.

- d) Whether matters requiring consideration of specific institutional environment such as minor works, cleaning, security guards etc. have also been treated as common use. The use may be common but circumstance and purpose is different and this is what makes it different. For instance insurance costs are pegged at 4% without considering specific organization risks being mitigated;

Observations

Matters and/or issues that requiring considerations of specific institutional environment; such as minor works, cleaning, security guards, and other sophisticated products/services have been incorporated in the list of the CUIS.

- e) Whether GPSA has gone to the extent of prequalifying supplies of sensitive technical goods such as pharmaceuticals and cleaning chemicals which require other conditions other than just having a business license, financial report or perhaps qualified personnel. Medical inputs have a variation of use and sources but all their sourcing requires close supervision by the Tanzania Food and Drugs Agency or a legally authorized competent persons.

Observations

The GPSA has been observed to prequalify suppliers for sensitive and technical goods whilst they have no such professionalism and/or expertise in doing so.

- f) Whether buying entities are allowed to issue mini-quotations, (Where specifications are not satisfactory), which may be at a risk of a group of suppliers curtailing others and offer for high price and low quality products.

Observations

PEs are allowed to issue mini-quotations where specs are not satisfactory. However, some observations from sampled and interviewed PE's have indicated the possibilities of suppliers/bidders to curtail and offer high prices and sometimes low quality products and/or services.

- g) Whether the technical specifications issued by GPSA are more based on commercial and technical characteristics rather than the use requirements of the user. For instance computers are mainly used as data storage, communication devise and word processor but the specifications are not based on use. It is possible for a user to get a computer that is not fit for purpose.

Observations

Technical specs issued by the GPSA are based on commercial and technical characteristics rather than the requirements of the user.

- h) Whether the price list provided by GPSA shows that prices are for single items and not bundled to allow discounts to large buyers or minimum level of ordering based on consumption patterns. It is possible for organizations to order relatively very small volumes. One department may require 1 ream and it is ordered, another 2 reams next week the order is also made and so on. Benefits minimizing numbers of orders or ordering larger quantities and ordering higher volumes should be clearly specified.

Observations

The GPSA prices are for the single items and not for bundled items.

5.5.6 Conclusion on implementation of CUIS system

As given in the newly established Public Procurement Act (No. 7) of 2011 that awaits regulations to take effect; the procurement system under the CUIS is an inevitable choice of procurement method (vide S. 50 of Act No. 7, 2011) where PEs shall be obliged to procure CUIS under the prescribed regulations to be made based on the need for: (1) efficiency of procurement process and (2) reduction of procurement transaction costs within and across public bodies. In this standing it should be improper to let the existing procurement system under CUIS to maintain the status quo ante with the given legal, institutional, operational, and contract management challenges as observed by this audit and stakeholders allegations over the prevailing CUIS procurement system.

5.5.7 Recommendations on implementation of CUIS system

The following is a summary of the CUIS improvement strategies (if implemented) could assist the improvement of the system in order to comply with the Public procurement Act, 2011 when it became operational:

- a) Harmonised the legal and institutional establishments of the organs dealing with the CUIS procurement system;

- b) Re-align the functions and/or responsibilities of the PASD and the PMU in line with their establishments;
- c) Revisit the legal mandate of the DPAS and the PMU in line with the stake they have on the CUIS procurement system;
- d) Involve stakeholders in all aspect of the CUIS procurement system process and/or activities that need justification of their involvement;
- e) Involve professionals in the varied degrees of expertise according to the needs of the items and/or services;
- f) Reduce the classes and categories of items and/or services that require specialist attention from the current *CUIS List* in the bundles;
- g) Review the Call-of Order contracts to make them *win-win*;
- h) Establish a common denominator for all of the CUIS Call-off Order contracts;
- i) Set payments terms binding both parties to the Call-off Order Contracts;
- j) Establish a legal and/or institutional frameworks that shall allow the post contract administration;Initiate suppliers/vendors performance evaluation or suppliers/bidders rating after the completion of FWA contracts;
- k) Establish a supplier-buyer relationship framework that would allow continued relationships between the parties.

5.6 *Special audits*

During the reporting period, the Authority received several allegations on violation of the PPA and PPR provisions and decided to include the procurements under allegations for special audits. Audit reports on the following 15 specific tenders/contracts are still under preparation and will be presented to the Board after completing preparing the reports;

- a) Tender No. PA/044/2012/2013/NC/01 for provision of pre-shipment verification of conformity to standards (PVoc) service for used motor vehicles at Tanzania Bureau of Standards (TBS);
- b) Tender No: PA/005/2011/2012/C/04 for Design and Supervision construction of PSPF Building in Dodoma;
- c) Tender No: PA/005/2010/2011/G/06 for supply of PSPF head office furniture;

- d) Tender No: PA/005/2011/2012/C/08 for selection and employment of legal service provider for PPF Head office;
- e) Tender for procurement of main contractor and subcontractors for construction of PSPF commercial building along sokoine drive;
- f) Tender No AE/023/2012/2013/HQ/N/AC for the supply and installation of Air Conditions Systems at custom centre TRA Mapato House;
- g) Tender for Procurement of Electronic Fiscal Devices Management System (EFDMS-Software) Phase I and II at TRA;
- h) Tender for Procurement of silent runner (Security Computerized System) at TRA;
- i) Tender No. PA/001/11/HQ/G/103 for supply of heavy fuel by TANESCO;
- j) Tender No.PA/001/12/HQ/N/143 for emergency procurement of gas oil for Aggreko generating sets for Ubungo and Tegeta under TANESCO;
- k) Tender for supply of heavy fuel by RITA in collaboration with the Ministry of Energy;
- l) Tender for Expansion of Science Laboratory and Teachers Professional Center at Dar es salaam University College of Education (DUCE);
- m) Tender NO. AE/016/2010-11/CTB/G/03 for supply and commissioning of; LOT 1: 10 units of 3 ton forklift trucks for Dar es Salaam and Tanga port. LOT 2: 10 units of 5 ton forklift trucks for Dar es salaam;
- n) Tender No. AE/016/2011/12/CTB/W/09 for construction of the proposed one stop centre building for TPA along sokoine drive adjacent to TRA block;, and
- o) Tender for construction of Aviation House of Tanzania Civil Aviation Authority (TCAA).

5.7 Recommendations on Audit findings

- 1. On the basis of the compliance audit findings, the following is recommended;
 - a) All 13 PEs with good performance be commended for their performance.

b) Accounting Officers, TB Chairmen and Heads of PMUs of the 13 PEs with then poor performance to be summoned before the Board of Directors of PPRA to give reasons for poor performance and to discuss strategies to address the observed shortfalls.

c) All 68 PEs with performance below the 65% target be required to organize training to their staff on the application of PPA, Regulations and, guidelines and systems prepares by the Authority. The training should be conducted by PPRA and be tailored to each PE (or a group of PEs) depending on the weaknesses observed during the audits. The cost for the training should be met by the respective PEs. Furthermore, the AOs of the respective PEs should be required to submit plans/ strategies within three months of communicating the audit reports, aimed at ensuring full compliance to PPA 2004.

d) In order to address weaknesses observed in contracts management, the following is recommended;

- i) To strengthen the capacity of PPRA to monitor the procuring entities in terms of adequate staff, working tools (including measurement tools), vehicles and training to staff.
- ii) PPRA should prepare a contracts management manual/ guideline to guide procuring entities while managing procurement contracts.
- iii) PMO-RALG should strengthen the capacity of RAS offices to monitor the performance of LGAs.
- iv) PMO-RALG should strengthen the capacity of Internal Audit Units in LGAs for them to audit adequately procurement issues and implementation of works contracts.
- v) PMO-RALG should enhance the capacity of Council Engineers offices in terms of staffing, quality control equipment, and supervision vehicles/motorcycles.
- vi) Responsible authorities should take disciplinary and/or legal measures against fraudulent behaviours as revealed in the audits.

e) In order to address weaknesses observed in the management of procurement records, the following is recommended;

- i) PPRA to prepare a guideline/ manual for management of procurement records in procuring entities.
- ii) PPRA Board of Directors to issue stern warning to the PEs which refused to avail to the auditors procurement documents for audit purposes.
- iii) Procuring entities to be required to ensure that adequate space and storage facilities are provided for PMUs for them to work efficiently.

f) In order to address weaknesses observed in the implementation of PPRA's procurement information management systems, PPRA should critically assess the causes for non-compliance and improve the systems to make them user friendly.

2. On the basis of Value for Money audit findings, the following additional recommendations are given;
 - a. Accounting Officers and the Heads of Departments responsible for managing works contracts 7 PEs with poor performance to be summoned before the Board of Directors of PPRA to give reasons for poor performance and to discuss strategies to address the observed shortfalls.
 - b. All the 38 entities with unsatisfactory and fair performance should be required to organize training for their staff on cost estimation and contracts management.
 - c. The AOs of the audited entities should be required to implement the specific audit recommendations provided in the audit reports and submit a report of implementation status within three months of communicating the specific audit reports.
 - d. On the dubious payments made to contractors, it is recommended to form a verification team that will be required to carry out detailed measurements and analysis of the issues raised to be submitted to the Board for decision making. The measurements will be done jointly together with the responsible contractors, consultants, project managers and clients' representative.

This recommendation is made on the basis of the fact that in most of the audited projects, the responsible contractors/consultants/project managers were not at site when measurements were made. Furthermore, on the basis of the previous audits, it is considered important to seek clarification from the responsible contractors/consultants and provide them with the opportunity to respond to the issues observed before making any decision.

For PEs with overpayments exceeding 10% of the contract values, it is recommended to conduct special audits for all works contracts executed in Fy 2011/12 and 2012/13 for the purpose of recovering the misused funds and to determine the extent of the problem for appropriate measures to be taken. The cost for carrying the audits should be recovered from the PEs using the recovered funds.

3. It is recommended that the audit reports for all PEs with scores of 20% or above on red-flag scale be forwarded to PCCB for possible investigation and further necessary action.
4. As given in the newly established Public Procurement Act (No. 7) of 2011 that awaits regulations to take effect; the procurement system under the CUIS is an inevitable choice of procurement method (vide S. 50 of Act No. 7, 2011) where PEs shall be obliged to procure CUIS under the prescribed regulations to be made based on the need for: (a) efficiency of procurement process and (b) reduction of procurement transaction costs within and across public bodies. In this standing, it should be improper to let the existing procurement system under CUIS to maintain the status quo taking into account the legal, institutional, operational,

and contract management challenges as observed by this audit and stakeholders allegations over the prevailing CUIS procurement system.

It is therefore recommended to advise GPSA to address the challenges raised in the audit for the expected benefits of CUIS system to be realized.

5.8 Conclusion and Disclaimer

Although the overall compliance is below the targeted level of 68%, it is concluded that, generally the performance of the audited PEs was fair. However, there were a number of weaknesses which were observed by the auditors and measures for improvement recommended. It is therefore expected that the results of these audits will be taken positively by the audited entities and considered as an opportunity for improving their performance to the required compliance level. The Authority is prepared to provide training in order to address particular weaknesses related to inadequate knowledge in the application of PPA (and Regulations made under it) especially on the preparation of annual procurement plan, the use of standard bidding documents issued by the Authority, evaluation of tenders, records keeping, and contracts management.

Finally, it should be noted that the results of these audits are based on documents which were made available for the sampled tenders and therefore do not represent the entire assessment of all the procurements in a particular entity considering also the fact of poor records keeping in procuring entities as revealed in the audits

6 CHALLENGES AND WAY FORWARD

6.1 Challenges

6.1.1 Operation of the Authority

Despite a good progress made during the year under review, PPRA faced almost the same challenges in carrying out its mandates as reported in the last review. The most significant challenge is insufficient budget allocation which has been experienced over the years compared to the required resource envelope. This has affected the Authority's ability to carry out its strategic interventions towards better outcomes of procurement reforms. It has also affected implementation of the Authority's MTSP particularly the recruitment of new staff, opening of zonal offices, construction of own office building as well as limiting the scope of capacity building and procurement audits.

6.1.2 Procurement sector

The main challenges that have been facing the sector in general are as outlined hereunder:

- a) The Annual Performance Evaluation Report (APER) has not yet received the required audience and coverage at appropriate levels and time despite the useful information contained in the report. The information in the report is a tool that can assist PEs to improve procurement processes in their organizations and decision makers in making sound decision in improving the procurement system in the country and allocating adequate resources for oversight function.
- b) Misconception that the procurement law has been a bottleneck as it has contributed to delays in project implementation due to cumbersome procurement procedures and it has not assisted PEs to realize value for money since buying goods using such procedure is more expensive than buying direct from shops.
 - i). Some PEs have still failed to comply with timely submission to PPRA of data on approved budget, disbursed amount and awarded procurement contracts, thus limiting PPRA's ability to complete analysis and publish the relevant statistics on time.
 - ii). Delay in issuing the Regulations following the enactment of PPA 2011 has affected further procurement reform efforts and implementation of some important interventions aiming at improving the procurement system in the country.
 - iii). Implementation of the system for procurement of Common Use Items (CUIS) has faced some challenges including lack of adequate knowledge by tender applicants to prepare responsive bids, budget constraints which hinder ability to meet financial obligations and market Price fluctuation after framework agreement award.

- iv). Slow response of PEs to adopt ICT tools established by the Authority to facilitate their operation, easily engage with other stakeholders or as easy ways of getting useful information on public procurement. This is attributed by skill gaps, lack of infrastructure or general cultural resistance to shift from manual to computerized way of operating.

6.2 *Way Forward*

To overcome the above challenges, the following measures need to be taken:

- h) The statistics presented in this APER shows significance of the activities performed by PPRA, thus a need for adequate resources both financially and manpower to be able to discharge its regulatory functions.
- i) PPRA should be given an opportunity to present the APER to relevant authorities, including the parliamentary committees responsible for oversight functions.
- j) More dissemination on the public procurement law is required especially to key players in procurement processes i.e accounting officers, tender boards, PMUs, evaluation team and user departments as well as bidders. The society in general should be able to understand that if all the key players exercise a higher degree of integrity in procurement processes, the procurement law will not be seen as a bottleneck.
- k) Appropriate actions in accordance with PPA will be taken against those PEs which have been reluctant to furnish to PPRA the requested information on approved budget, disbursed amount and awarded contracts as such acts amount to disobeying lawful orders under the Act.
- l) Issuing of new regulations to operationalise PPA 2011 to be hastened so that measures introduced in the new law aimed at improving the procurement system in the country start to be implemented.
- m) More dissemination on the use of CUIS is required to bidders and PEs. PPA 2011 contains provisions, which have properly addressed issues relating to the use of the system, and it is expected that once the Act becomes operational, some of the problems will be cured. Furthermore, in the FY 2013/2014 GPSA has planned to design and implement a mechanism for CUIS price setting and review to accommodate price fluctuation.
- n) The Authority will prepare and implement a programme on sensitization of all stakeholders on developed and planned ICT tools to support public procurement which include website, tenders portal, online discussion forum, Mobile Tender Alert Service as well as introduction of e-Procurement.

7 PROSPECTS AND WORKSPLAN FOR YEAR 2013/14

In FY 2013/14, PPRA will continue to consolidate all the achievements that have been made so far and shall ensure that all programmes and systems that have been developed are properly implemented and/or rolled out to PEs. PPRA will continue to implement its MTSP which spells out every objective and target to be accomplished. The following are major activities that will be undertaken in FY 2013/2014.

- a) Implementing various strategies and tools that have been developed; and monitor their effectiveness in improving procurement practices in the country. This includes implementation of PCBS and SCMP, PMIS, CUIS and the anti corruption strategy. In particular, the Authority shall:-
 - i). Carry out procurement audits to 100 PEs to determine levels of compliance with PPA and public procurement regulations;
 - ii). Carry out procurement capability review assessment to about five procuring entities;
 - iii). Carry out investigations on cases of mis-procurement and advise PMG on retrospective approvals as presented by PEs;
 - iv). Revise and issue standard bidding documents and other procurement implementation tools in line with PPA 2011;
 - v). Disseminate PPA 2011 and its regulations to 40 LGAs and 40 MDAs;
 - vi). Disseminate PPA 2011 and Regulations to board of directors and heads of public authorities;
 - vii). To survey and update database of average prices of goods and services in collaboration with GPSA;
 - viii). Carry out a special audit on implementation of the system for procurement of CUIS and recommend measures for improvement; and
 - ix). Continue rolling out PMIS to PES and consider further improvement to the system that will provide a solution for record keeping which is a serious problem in most of the audited PEs;
- b) The Authority will also continue to implement its Medium Term Strategic Plan through the following activities:-
 - i). Carry out a public education and awareness on value for money public procurement and fighting against corruption in public procurement;
 - ii). Continue the preparation, printing and circulation of TPJ including improvements to the tender portal and marketing the mobile tender alert service to enable more users to join and get information on tender opportunities in real time;
 - iii). Finalize the conduct offeasibility study for development of PPRA offices at Kurasini which will be used as a basis for soliciting financial support from development partners;

- iv). Open two zonal offices as per approved PPRA organization structure and renovate the existing building at Kurasini plot that will be used for Authority's Head Office;
- v). Continue with efforts to have sustainable sources of income that will enable PPRA to carry out its mandates;
- vi). To prepare a detailed system requirement for implementation of e-Procurement in Tanzania, in consultation with relevant stakeholders
- vii). Continue to monitor closely the performance of commercial operators that are awarded public contracts and where they fail to perform, to take appropriate action as provided in the Act;
- viii). Working closely with Prime Minister's Office Regional Administration and Local Governments (PMO-RALG) to improve procurement performance of LGAs through the implementation of "Enhancement of Procurement Capacity of Local Government Authorities Project (EPC-LGP)";

ANNEXES

ANNEX 4-1: PEs that received tailor-made training for 2012/13

S/N	Name of PE	Dates	Duration (Days)	No. Of Participants	Venue
1	Tanzania Railways Ltd Batch - 1	2- 6 July, 2012	5	10	Morogoro
2	Tanzania Education Authority	9 -11 July, 2012	3	10	Kunduchi Beach Hotel -Dar es Salaam
3	NIP	16-18, July, 2012	3	5	Dar es Salaam
4	Ilala Municipal Council	16-20 July, 2012	5	54	Tanga
5	Kigoma Ujiji MC	30 July-3 Aug, 2012	5	19	Kigoma-Mwakahill Hotel
6	CRB	-	5	13	Dar es salaam
7	TEMDO	15-17 Aug, 2012	3	20	Arusha
8	Tanzania Institute Of Accountancy	27- 31 Aug, 2012	5	19	Dar es salaam
9	Ministry Of Education and Vocational Training	28 – 30 Aug, 2012	3	24	Morogoro
10	NIDA	5 – 7 Sept, 2012	3	8	Zanzibar
11	TRL - Batch-2	10 – 14 Sept, 2012	5	8	Morogoro
12	KADCO	17 -21, Sept, 2012	5	20	Kia
13	President's Office State House	19 – 21 Sept, 2012	3	16	Dar es salaam
14	Ministry Of Minerals And Energy (MEM) - Batch 1	10 - 12 Oct, 2012	3	19	Bagamoyo
15	Ifm	26-28 Sept, 2012	3	7	Tanga
16	Tanzania Postal Bank	15 - 19 Oct, 2012	5	11	Dar es salaam
17	GPEF	22 – 26 Oct, 2012	5	8	Dar es salaam
18	Urambo DC	22 - 26 Oct, 2012	5	9	Tabora
19	Mbeya City Council	5 - 9 Nov, 2012	5	47	Mbeya
20	Tpa - Batch 1	12 - 14 Nov, 2012	3	35	Bagamoyo
21	Ministry Of Minerals And Energy (MEM) - Batch 2	12 - 14 Nov, 2012	3	15	Bagamoyo
22	TPA - Batch 2	19 – 21 Nov, 2012	3	46	Bagamoyo
23	TANESCO Batch 1	19 - 23 Nov, 2012	5	13	Arusha
24	TANESCO Batch 2	26-30 Nov, 2012	5	19	Arusha

S/N	Name of PE	Dates	Duration (Days)	No. Of Participants	Venue
25	National Housing Cooperation Ltd	10 -11 Dec, 2012	2	19	Dar es salaam
26	TTCL	10 - 14 Dec, 2012	5		Dar es salaam
27	Kahama District Council	10 - 14 Dec, 2012	5	20	Kahama
28	Presidents Office - Planning & Commission	17 -21 Dec, 2012	5	12	Dar es salaam
29	TBS	17 - 21 Dec, 2012	5	11	Bagamoyo
30	Wakala Wa Huduma Za Misisitu	7t-11 Jan, 2013	5	8	Kibaha
31	NBAA		5	15	Bagamoyo
32	Ngorongoro Conservation Area Authority	16 -18 Jan, 2013	3	19	Arusha - Golden Rose
33	TAWIRI	29 Jan-1 Feb, 2013	3	32	Arusha
34	CBE	6 -8 Feb, 2013	3	20	Morogoro
35	High Court Of Tanzania (Commercial Division)	25 Feb – 1 Mar, 2013	5	11	Dar es salaam
36	National Institute Of Transport	25 -27 Mar, 2013	3	20	Dar es salaam
37	Sao Hill Forest Plantation	15-19 Apr, 2013	5	9	Iringa
38	Lake Victoria Environment Management Project	20 -24 May, 2013	5	21	Bukoba
39	Institute Of Social Work	22-24 May, 2013	3	22	Bagamoyo
40	Zanzibar Social Security Fund	30 May- 1 June, 2013	3	14	Pemba

	<ul style="list-style-type: none"> Boards of Directors should monitor the functioning of integrity committees and implementation of procurement integrity plans 	3 months	All PE's concerned
LOCAL FIRMS (SMES) ACCESS TO PROCUREMENT OPPORTUNITIES	<ul style="list-style-type: none"> Boards of Directors should oversee and Management should ensure that their institutions implement preference and reservation schemes intended to promote local firms and local content Accounting officers should report to PPRA all economic operators that fail to perform the awarded contracts according to the terms and conditions PPRA should provide guidelines for contract performance evaluation of economic operators 	One year One year 6 months	PPRA
EMERGENCY PROCUREMENT	<ul style="list-style-type: none"> AO should endeavor to understand the circumstances under which emergency procurement has arose Accounting officers should ensure that any supporting documentation in respect of application for retrospective approval is complete and is submitted together with the application within the time specified in the Act and Regulations; Accounting officers should implement directives issued by the PPRA Advisory Committee and the PMG in respect of emergency procurement; Boards should take action against those responsible for emergency procurement for which application for retrospective approval has been rejected and ensure recovery of associated costs as appropriate. PPRA should provide guidance in relation to Emergency procurement in accordance with the law 		
ADMINISTRATIVE REVIEW OF PROCUREMENT COMPLAINTS	<ul style="list-style-type: none"> Entities should ensure that complaints by bidders are handled carefully and efficiently Boards of Directors should take action against those responsible for mishandling procurement complaints and breaching the law thus causing unnecessary costs to the entities 		
TIMING AND	<ul style="list-style-type: none"> The workshops should be conducted in July each year; 		

FREQUENCY OF DIRECTORS AND CEO's WORKSHOPS	<ul style="list-style-type: none"> The progress (status) of implementation of resolutions should be reported in subsequent workshops by those responsible 		
Used Equipments	<ul style="list-style-type: none"> List for used equipment is limited – should be expanded 		

ANNEX 4-3: General Advisory Services offered by the Authority during FY 2012/13

S/N	Procuring Entity/ Stakeholder	Subject Matter
1	Benedicto Mahela	Involvement of PMU staff in the evaluation team
2	Bodi ya Maji, Bonde la Wami/Ruvu	Appointment of TB members and formation of PMU
3	TANROADS	Members to the delegated regional tender board
4	Ditte Bang Jorgensen	Bidding Document
5	Njombe District Council	Request for clarification on functions of finance committee in respect to procurement activities
6	Tanzania Parliament	Request for approval of a different version of contract agreement
7	Iringa District Council	Variation
8	Judicial Service Commission	Appointment of members of inspection and receiving committee
9	Tanzania Industrial Research and Development Organization (TIRDO)	Request for clarification on award of consultancy for supervision of construction of a building
10	Tanzania Ports Authority	Appointment of new tender boards for TPA
11	Tanzania Tourist Board	Procurement of used Motor Vehicles
12	TEMESA	Extension of Contract Period
13	Dar es Salaam University College of Education	Tenure of Tender Board
14	Jane Mpuya	Variation in contract value
15	PCCB	Substitution of construction firm
16	Weights and Measures Agency	Request for advice on selection of public bodies, agencies as consultants by government agencies
17	Ministry of Agriculture and Food	Change of Tender Processing Time

S/N	Procuring Entity/ Stakeholder	Subject Matter
18	Regional Administrative Secretary-Coast Region	Procurement using GPSA list of suppliers
19	Makambako City Council	Emergency Procurement
20	Tanzania Atomic Energy Commission,	Opening of quotations or tender document
21	Public Procurement Appeals Authority	Inclusion of a format of the power of attorney within the standard bidding document
22	Tanzania Ports Authority	Request for Approval of Tender Document
23	TANROADS	Guidance on the Calculation of Price Increase Factor in the Case of Fixed Price Contracts
24	Tanzania Petroleum Development Corporation	Bidding Document for Hydrocarbon Exploration in Tanzania
25	Ukerewe District Council	Adjustments in the contract price
32	TTCL	Waiver of Performance Security
26	Tanzania Ports Authority	Imposition of Liquidated Damages
27	CRB	Request to waive some requirements in the evaluation of JVs for capacity building programme
28	Medical Stores Department	Appointment of new Tender Board Members
29	RAS- Dar es Salaam	Appointment of Contract Supervisor
30	Iringa District Council	Submission of Alternative Bid
31	PPF	Queries on Evaluation of Financial Proposals under Quality Based Selection (QBS) of Consultants
32	Unit Trust of Tanzania	Negotiation
33	Tanzania Federation of Co-operatives Ltd	Use of Single Source Procurement Method
34	NIT	Procurement of used Motor Vehicles for Training
35	Mwanga District Council	Procurement Using Single Source Method
36	Liwale District Council	Clarification on Evaluation and Procurement Methods
37	NHC	Clarification on the use of Force Account Procurement Method
38	Ministry of East Africa Cooperation	Approval of Procurement Manual
39	Nachingwea District Council	Termination of a Construction Contract
40	Songea Urban Water Supply and Sanitation Authority (SOUWASA)	Request for advice on procurement process and procurement method
41	NHC	Request for approval of a Customized Bidding Document for use in the procurement of works under revenue sharing model (RSM) approach
42	Kahama Town Council	Composition of Council Tender Board

S/N	Procuring Entity/ Stakeholder	Subject Matter
43	National Construction Council	Clarification on the replacement of Adjudicator
44	Tanzania Forest Agency (TFS),	Disagreement on Tender evaluation
45	Sadiki	Amendment of the Bidding document during opening ceremony
46	University of Dar es Salaam	Guidance on the Procurement under Public Private Partnership
47	RAS- Morogoro	Use of Turnkey procurement method
48	Ulanga District Council	Guidance on the administration of liquidated damages
49	RAS- Kibaha	Procurement using GPSA
50	Morogoro District Council	Clarification on the use of Performance Security
51	Mkwawa University College of Education	Clarification on the additional liquidated damages
52	Maswa District Council	Disagreement between Tender Board and Finance committee
53	Iringa District Council	Clarification on the participation of councilors as Bidders in the procurement process
54	Ilala Municipal Council	Clarification on PMU

ANNEX 4-4: Reviewed applications for retrospective approval for FY 2012/2013

A: Received applications in FY 2012/2013

S/N	01
Applicant:	Tanzania Ports Authority
Details:	Application for retrospective approval of Tshs. 37,453,754,873 for emergency procurement of equipment and container stacking space to mitigate apparent congestion at Dar es Salaam Port.
Amount of retrospective approval	Tshs. 37,453,754,873
Findings/identified weaknesses	<p>A number of weaknesses were observed; including:</p> <ul style="list-style-type: none"> a) Lack of proper planning by TPA since the problem of congestion was noted back in 2007/2009; b) Submission of offers by some suppliers before the decision to procure from them was reached by CTB, is an indication of bad practice and non-transparency; c) Failure to sign the Report of the Task Force by all members and the chairman; d) Lack of authority for solicitation of prices while the CTB minutes and TFT report quoted the price of all intended equipment to be procured; e) Approval of the suppliers was done before the formation of the TFT. No details were provided on when approval was made, who approved the supplier with their quoted prices and how quotations were solicited;
PPRA Advisory Committee Advice to PMG	<p>The Committee on the 27th September, 2012 made the following decisions:</p> <ul style="list-style-type: none"> a) The Committee did not agree with the recommendation to grant retrospective approval on the submitted applications because the issue of congestion at Dar es Salaam Port was not new; b) In view of the decision in (a) and findings made from the review of the application, the Committee directed further investigation to be conducted as soon as possible on all procurements to establish among other issues, the price of new cranes, if the cranes including other equipments were actually delivered. Serial numbers of the supplied cranes and other equipments should be checked to establish if they were supplied new or used; c) After the investigation is completed, the investigation report should be availed to the sector Minister with a copy to the Permanent Secretary of the sector ministry. Another copy of the report should be availed to the Minister for Finance;

	d) The new Accounting Officer of TPA should be summoned before the Committee after the investigation is completed to be briefed of the outcome of the investigation and other procurement related problems in TPA so that he can take precautionary measures.
Implementation status	Necessary documents for the investigation have been requested from TPA vide summons with Ref. No. PPRA/AE/016/56 of October, 2012. The deadline for submitting the requested documents was 12 th November, 2012. PMG will be advised of the application once the investigation is completed.
PPRA follow up action	The Authority to ensure that ToRs of a consultant who will audit TPA should include carrying out of investigation on this procurement.
S/N	02
Applicant:	Medical Stores Department
Details:	Application for retrospective approval for procurement of cardiac center equipment and consumables for Muhimbili National Hospital.
Amount of retrospective approval	Tsh. 462,511,297.26
Findings/identified weaknesses	<ol style="list-style-type: none"> (1) The procurement exceeded the limit of authority set by the Public Procurement Regulations (G.N. 97 of 2005). According to the Second Schedule to PP regulations, maximum limit for goods in restricted tendering is Tshs. 400,000,000 while the procurement under review is Tshs 3,462,511,297.26; (2) The emergency requirement to purchase cardiac equipment was triggered by the promise made by the Minister for Health and Social Welfare to the Parliament on 31st July, 2012 that the Cardiac Centre would be opened by 3rd September, 2012. However, the time spent to process this procurement to the final delivery period was too long to warrant emergency procurement. (3) During the technical evaluation of bids the evaluation committee evaluated each individual item as per technical specification provided in the tender document. However, nowhere in the tender document showed whether bidders were allowed to quote either for a single item or all items. MSD could have divided the tender into lots and invited potential suppliers broad enough to assure competitive prices. (4) MSD through a letter with Ref. No. MSD/05/024/12 dated 10th September, 2012 asked the Muhimbili National Hospital to submit price estimates of the items required while the tender board had already approved award of contracts to successful bidders on 31st August, 2012. (5) A big difference has been observed in price quoted by the bidders for different items as approved by the tender board. No explanation was given as to what has caused such a big difference. (6) The delivery schedule indicated in the schedule of requirement and the one in the contracts were not consistent. While the schedule of requirements indicates that cardiac center equipment and consumables would be delivered to MSD Warehouse immediately upon signing of the contract, the contracts signed with the successful bidders indicated that the delivery schedule would be on 9th November, 2012

	<p>(7) In the schedule of requirement bidders were required to quote for goods ex stock only because the goods were urgently required. In the contract no. MSD/003/C-SP/G/T.74/12/13/03 signed with M/S Baylem Ltd indicates that the delivery schedule would be 9th November, 2012. However, the same contract contained an addendum at the bottom of page 2 of the contract which indicates that, delivery would be done by the 30th November, 2012 due to the fact that between the date of tender submission and the date of notification of award, the beds in stock were purchased by another client. The supplier is in the process of bringing in new beds to meet the client's requirements. It was observed that bidders were to quote only for goods ex stock and though the tender was still in its bid validity period, the bidder decided to sell the stock to another client. The supplier's act contravened the bid conditions. However, MSD agreed with the supplier on the change of delivery schedule as the contract contained an addendum to that effect. However, extending delivery up to 30th November, 2012 defeated the essence of conducting this procurement on emergency basis.</p> <p>(8) No information or elaboration has been given by MSD on whether the center was opened by the 3rd September, 2012 as promised by the Minister of Health or not.</p>
PPRA Advisory Committee Advice to PMG	<p>The Advisory Committee made the following decision:</p> <p>(1) Due to a number of observed weaknesses in respect of this procurement, the Advisory Committee decided that MSD should be required to give explanations on the weaknesses including the status of delivery of all items and if the Cardiac Center started the operation on 3rd September, 2012, as promised by the Minister.</p> <p>(2) Procurement audit should be carried out in order to verify if all items were delivered.</p> <p>(3) The Committee decided further that the advice to the Paymaster General to grant or not to grant retrospective approval would depend on the explanations that would be provided by MSD and audit findings.</p> <p>(4) The Paymaster General should be informed of the decisions made by the Advisory Committee.</p>
Status of implementation of instructions by the Accounting Officer	The Accounting Officer was required through letter with Ref. No. PPRA/IE/09/'G'/07 dated 7 th June, 2013 to submit explanations on the weaknesses identified. The explanations was required to be submitted within 14 days from the date hereof. However, up to end of the review period no explanations have been submitted by the accounting officer as required.
S/N	03
Applicant:	Tanzania Building Agency
Details:	Application for retrospective approval by TBA of USD 1,100,000 for procurement of household furniture for members of the Constitutional Review Commission
Amount of retrospective approval	USD 1,100,000
Findings/identified	The Accounting Officer was issued by the Authority a summons to produce documents with Ref. No.

weaknesses	PPRA/AE/012/"A"/44 dated 7 th March, 2013. The documents were supposed to be submitted within seven days from the date hereof. However up to the end of the review period the documents requested has not been submitted by the Accounting Officer.
S/N	04
Applicant:	Ministry of Justice and constitutional Affairs
Details:	Application for retrospective approval of Tsh. 4,426,075,615 for motor vehicles, Tsh. 486, 816,124 for furniture and Tsh. 404,227,200 for computers submitted by the Ministry of Justice and constitutional Affairs for the Commission for constitutional review.
Amount of retrospective approval	Tshs. 4,426,075,615 for procurement of motor vehicles Tshs. 486,816,124 for furniture Tsh. 404,227,200 for procurement of computers
Findings/identified weaknesses	<p>(1) The Ministry conducted the procurement processes of motor vehicles, furniture and computers for less than a month considering the urgency need of the goods. However, suppliers for furniture, computers and motor vehicles failed to comply with the delivery schedule of seven days stipulated in the contract (LPO). When required to clarify on the action taken against the suppliers for failure to meet the delivery schedule, the Ministry said that the delay was largely contributed by lack of funds to pay the suppliers.</p> <p>(2) In order to establish if the procurement warranted to be conducted on emergency basis, the Authority needed to establish if there was early or late notification to the Ministry regarding the establishment of the Commission. It was observed from the documents for review from the Ministry that the time that was available from endorsement of the Constitutional Review Act by Parliament in February, 2012 to the assumption of office by members of the Commission in May, 2012 was too short for the Ministry to follow competitive procurement method. The budget to cater for the Commission was not part of the budget approved for the Ministry. Hence no prior procurement plan was prepared in respect of the requirements of the Commission.</p> <p>(3) The procurement for supply of motor vehicles, office furniture, computers and office equipment exceeds the limit of authority set by the Public Procurement Regulations (G.N. No. 97 of 2005). According to the Second Schedule to the Regulations, maximum limit for goods in competitive quotations is Tsh. 400,000,000 and Tshs. 80,000,000 respectively.</p>
PPRA Advisory Committee advice to PMG	<p>The Advisory committee made the following decision:</p> <p>(1) This application for retrospective approval is justified under Regulation 42 of GN. No. 97 of 2005 Regulation 42(1) of the G.N. No. 97 of 2005;</p> <p>(2) In view of the above observations, the Advisory Committee decided that the Paymaster General should be advised to grant retrospective approval as requested by the Ministry.</p> <p>(3) As to the observed weaknesses in respect of this procurement, the Committee decided that the</p>

	<p>Accounting Officer should be required to observe the following:</p> <p>(i) To ensure proper preparation of contract documents to avoid mixing of contract information. This is because the LPO issued to M/S Computer Connections contained incorrect contractual prices which could lead to over payment to supplier;</p> <p>(ii) To take due care when preparing specifications for various items to avoid procurement of items which are outdated and obsolete;</p> <p>(iii) To ensure independence of procurement functions between tender board, PMU and evaluation committee as per the requirements of section 38 of PPA, 2004. PMU should not carry out evaluation of bids as it is contrary to the cited section;</p> <p>(iv) To instruct PMU to ensure that tender board's decisions are complied with, minutes of tender openings and tender board's meetings are properly documented and tender documents are filed in each respective tender files for reference.</p>
PMG decision	The Authority through its letter with Ref. No. PPRA/ME/19/"A"/53 dated 5 th June, 2013 advised the PMG to grant the retrospective approval requested by the Ministry. The PMG granted the retrospective through his letter with ref. No. FA 302/418/01/5 dated 25 th July, 2013
S/N	05
Applicant:	TANESCO
Details:	Application for retrospective approval for emergency procurement of gas oil for Aggreko gas plants at Ubungo and Tegeta submitted by TANESCO;
Amount of retrospective approval	Tsh. 10,100,773,850
Findings/identified weaknesses	(1) TANESCO failed to submit evidence to prove that several fuel suppliers namely Oil Com, M/S Camel and M/S East African Fossil Co. Ltd were contacted to confirm availability of gas fuel. Furthermore, no evidence was submitted to verify if it was only M/S East African Fossil Co. Ltd which confirmed to have gas fuel in stock and that other suppliers confirmed to have no stock. The investigation by the Authority reveals that the biggest oil suppliers in the country are PUMA, GAPCO OIL and ORYX contributing 12-20 percent of the market shares. Others are TOTAL, ENGEN, CAMEL and OIL COM contributing 5-10 percent of the market shares while M/S East African Fossil Co. Ltd contributes less than 1% and operates mainly in Mwanza and Musoma;

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| | <p>(2) The Senior Manager Procurement recommended M/S East African Fossil Co. Ltd to be engaged on single source basis and the company was ready to deliver the required quantity on the following day. To recommend the engagement M/S East African Fossil Co. Ltd on single source basis while no evidence if other suppliers were contacted creates doubts of possible elements of corruption;</p> <p>(3) Analysis of corruption red flags checklist indicated that in pre-bid phase the red flags score was 58%, evaluation and award phase 0% and contract management 44%, making an average of 34% of corruption symptoms in this procurement.</p> <p>(4) The tender document was approved on 25th October, 2012 and according to the tender document the deadline for submission of tender was set to be on the 26th October, 2012. Taking into account the date of approval of the tender document and the deadline for submission of bids, the bidder was not given enough time to prepare and submit its bid;</p> <p>(5) The evaluation report and the award were approved by the Accounting Officer instead of the tender board as required by Regulation 69(1) of G.N. No. 97 of 2005 which requires all procurement through single source to get prior approval of the tender board. The requirement of gas oil to run the plants was known to TANESCO; hence, the emergency was not of a kind that made it practically impossible for TANESCO to get the tender board's approval in observance of the above cited Regulation. The whole process was dominated by communication using memos between the Secretary of the tender board and the Managing Director of TANESCO;</p> <p>(6) No efforts to negotiate with the supplier were made as required under Regulation 69(5) given the fact that bulk purchases always attract lower prices. To the contrary, this procurement has attracted higher prices than the retail price in the market. According to the EWURA's indicative prices obtained by PPRA from EWURA Website showed that during the point in time the cap price of diesel were Tshs. 1,980 per litre as from 24th October, 2011 and Tshs. 1,983 per litre as from 7th November, 2011. The supplier offered to supply 4,536,000 litres of gas oil at a unit price of 2,230 VAT inclusive; which implies that there was an over expenditure of about Tshs. 1.1 billion at that time;</p> <p>(7) According to the minutes of tender opening the deadline for submission of bids was scheduled on 26th October, 2012 and the bid submitted by M/s East African Fossil Co. Ltd was opened on same date. However, it has been observed that delivery notes issued by M/s East African Fossil Co. Ltd to TANESCO on 25th October, 2012 with reference no. 1070, 1071, 1067, 1065, 1069, 1066 and 1072 showed that M/s East African Fossil Co. Ltd sold and delivered to TANESCO 250,500 liters of diesel fuel. This means that this supply was done before the deadline for submission of bids, and even before the award of the tender to M/s East African Fossil Co. Ltd because the award of the tender was issued on the 26th October, 2012. This leaves a lot to be desired and one may wonder why the supply was done before the award of the tender. It also means that the award of contract to M/s East African Fossil Ltd. had already been done before he was invited to submit a quotation;</p> <p>(8) The procurement was done in an unusual speed that raised doubts if it was necessary to do all the processes on a single day. The following processes were done on a single day i.e. on 26th October, 2012</p> <ul style="list-style-type: none"> • Invitation for quotation |
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	<ul style="list-style-type: none"> • Submission of quotation • Opening of quotation • Formation of evaluation committee • Evaluation of the quotation • Submission of evaluation report • Award of contract.
PPRA Advisory Committee advice to PMG	<p>The Advisory Committee made the following decision:</p> <ol style="list-style-type: none"> 1) Due to the weaknesses observed in the review of this application, the Advisory Committee decided that the Paymaster General should be advised not to grant retrospective approval as requested by TANESCO. 2) TANESCO's Accounting Officer should be required to give explanations on the observed weaknesses and to show cause, why appropriate disciplinary actions should not be recommended against him for failure to ensure that the procurement is done in observance of the law. 3) The Accounting Officer's explanations was supposed to be given within fourteen (14) days of receiving the instructions. 4) Observed weaknesses which have possible elements of corruption in this procurement, should be referred to PCCB for further investigation.
Status of implementation of instructions by the Accounting Officer	The Accounting was informed of the decision of the Advisory Committee through letter with ref. No. PPRA/PA/001/"E"/66 dated 11 th June, 2013. The Accounting Officer was required to give explanations within 14 days of receiving the decision on the weaknesses observed. The Accounting Officer submitted the requested explanations to PMG on the 1 st July, 2013 through a letter dated 24 th June, 2013.
PMG decision	The PMG informed the Accounting Officer through letter with ref. No. FA 418/602/01/9 dated 17 July, 2013 that the request for retrospective approval is not granted as the procurement process was not conducted in accordance with the law.

B: Applications carried forward from financial year 2011/2012

S/N	01
Applicant:	Mzumbe University
Details:	Application for retrospective approval of emergency procurement for construction of five storey building at Mzumbe University- Dar es salaam Campus College.
Amount of retrospective approval	
Findings/identified weaknesses	(a) The invitation for bids issued by Mzumbe University for the proposed construction of five storey building at Dar es salaam Business School does not contain the tender number which is a specific

	<p>number for the tender identification and also it does not indicate the deadline time for submission of bids.</p> <p>(b) The request for expression of interest issued in May, 2011 for providing consultancy services for the design and supervision of the proposed construction of five storey building at Dar es salaam Business School does not indicate the deadline time for submission of applications for expression of interest.</p> <p>(c) The tender board approved to engage M/S MD Consultancy Ltd of Dar es salaam for providing consultancy services for the design and supervision of the proposed construction of five storey building at Dar es salaam Business School without the bidder submitting any proposal to them for performing the assignment. The proposals were called after the bidder has been approved by the tender Board that he is one who will perform the assignment. However, though the proposals were called for thereafter, but the same has not been submitted for scrutinization. It is not certain as to whether the consultant submitted the proposals as requested or not.</p> <p>(d) It has been observed that the Accounting Officer several times interfered with the functions of the Tender Board contrary to the requirements of section 38 of the PPA, 2004. For instance the Tender Board at its 88th meeting approved the list of shortlist for provision of the required consultancy services but the Accounting Officer rejected the shortlist and directed the Tender Board to annul the method of procurement and use the shortest period procurement procedures fitting emergency procurement.</p> <p>(e) It has been further observed that the Accounting Officer also interfered with the functions of the Tender Board contrary to the requirements of section 38 of the PPA, 2004 whereby the Tender Board at its 90th meeting resolved to use National Competitive method for works for the proposed construction of five storey building at Dar es salaam Business School in order to avoid the risks that may be encountered in using direct contracting for works. However, the Accounting Officer differed with the Tender Board and insisted to resort to emergency procurement whereby the Tender Board was forced on the 30th September, 2011 through circular resolution to change the method of procurement from national competitive tendering to direct contracting for works.</p> <p>(f) The contract signed between Mzumbe University and M/S Nandhra Engineering and Construction Company Limited for the construction of five storey building at Dar es salaam Business School Mzumbe University was not dated. This makes it difficult to ascertain the date of commencement of the contract. Furthermore, the Special Conditions of Contract indicates that, the commencement date and intended completion date will be indicated in the letter of acceptance but the letter of acceptance issued on the 19th October does not indicate the same (see attachment 18.0)</p> <p>(g) The University entered into a contract with the consultant M/S MD Consultancy Ltd at a contract price of Tsh. 168,401,394.00 and the contractor M/S Nandhra Engineering and Construction Company Limited at a contract price of Tsh. 1,987,136,449.20/=. The application for retrospective</p>
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	application does not indicate expressly if it covers both for the consultancy costs and construction costs or it is for the construction stage only.
PPRA Advisory Committee Advice to PMG	<p>The Committee made the following decisions:</p> <ul style="list-style-type: none"> (a) The Paymaster General should be advised not to grant the retrospective approval for the construction of five storey building at Mzumbe University – Dar Es Salaam Campus; (b) The Accounting officer should be required to show cause why disciplinary action should not be taken against him for failing to comply with: <ul style="list-style-type: none"> i. section 43(a) which requires procuring entities to ensure equality of opportunities to all prospective bidders; ii. section 38 of PPA, 2004 which requires independence of functions between the accounting officer and the tender board; (c) Furthermore, the Accounting Officer should be required to show cause why he should not be accountable in accordance with section 44(3) for failing to ensure that the procurement in question was done in accordance with PPA and its Regulations; (d) The Authority should make analysis of the observed weaknesses in this procurement in line with the corruption red flag indicators used by PPRA to measure the likelihood of corruption in public tender proceedings; (e) The Technical Audit Unit of the Ministry of Finance in collaboration with the Authority should verify the status of execution of the two contracts for consultancy and works entered into between the University and the selected consultant and the contractor, respectively.
PMG decision	PMG informed the AO that he has decided not to grant retrospective approval and required the AO within 14 days from the date of PMG letter to give reasons on why he should not be held accountable for failure to ensure that the above mentioned procurement was conducted in accordance with PPA, Cap 410 and its Regulations.
Status of implementation of PMG instructions by the Accounting Officer	<p>The AO responded through his letter with Ref. No. MU/CF/CB.2/8/VOL.XV/75 dated 13th July, 2012 providing reasons as required in PMG’s letter mentioned above. He explained that his decision on this procurement was done in good faith and in public interest. He explained the circumstances which prompted his decision as follows:</p> <ul style="list-style-type: none"> a) Increased number of students which forced them to hire lecture room facilities; b) Significant contribution to the University budget by the Dar Campus as a result of good number of enrolled students; c) The rented facilities could not meet the needs of the campus and hence decided to secure a loan from CRDB Bank; d) The shortest possible means to engage the consultant and the contractor was used because CRDB Bank demanded preliminary drawings of the project and payment of 13% as commitment fee;

	The contractor, Nandra Construction Company had successfully constructed Mzumbe University library between 2006 and 2007 and an office block between 2010 and 2011.
Further measures to ensure compliance with PMG directives.	A team composed of PPRA and TAU staff was sent to verify the implementation of the project. The team prepared a report showing some weaknesses in the project including some red flags. The report also contained recommendations. The Accounting Officer has been summoned before the Advisory Committee to respond and give clarifications on the observed weaknesses.
PPRA follow up action	However, the accounting officer was unable to appear before the Advisory Committee on the date scheduled as he was out of the country. He requested to be rescheduled for another date. The Committee directed the management to suggest another date for the accounting officer to appear before the committee.
S/N	02
Applicant:	TANESCO
Details:	Application for retrospective approval of USD 1,260,000.00 for emergency procurement of four 15MVA, 33/11KV Transformers Tender No. PA/001/12/HQ/G/102.
Amount of retrospective approval	USD 1,260,000
Findings/identified weaknesses	<p>(a) NIEL submitted their offer before a letter of invitation was issued to them. NIEL submitted his offer on 11th February, 2012 while an invitation to submit quote was written to them by TANESCO on 2nd March, 2012 (See Attachments 3.0 & 4.0). It is not certain if NIEL submitted a bid following TANESCO invitation dated 2nd March, 2012 because TANESCO did not submit a copy of NEIL's bid for verification despite required to do so in the summon. Furthermore it is not clear how evaluation was made while there was no bid to evaluate and if what was evaluated was the offer submitted by NIEL on 11th February, 2012, whether the offer was in compliance with the bidding document.</p> <p>(b) The single source method of procurement was not approved by the Tender Board contrary to Regulation 69(1) and (3). The cited sub-regulations provide that a procuring entity may procure goods or services by soliciting proposal or price quotation from a single supplier subject to the approval by the tender board.</p> <p>(c) TANESCO did not submit minutes of negotiations to establish if the power of attorney and the business license were submitted by the Supplier during the negotiations. When asked to submit additional documents including minutes of negotiation, TANESCO said that negotiation was not done. So it is not clear if the supplier submitted the original power of attorney and the business license;</p> <p>(d) No formal contract for supply of transformer was entered between TANESCO and the Supplier for</p>

	<p>supply of the four (4) transformers contrary to Section 55(4) of PPA which requires a procuring entity to enter into a formal contract for supply of goods, services or the undertaking of works, as the case may be, with a person whose tender, offer or proposal has been accepted. When asked to submit the contract, the Accounting Officer (MD) said that TANESCO did not sign a formal contract with NIEL because it was stated in the notification of award that the terms and conditions stipulated under OPO would be used due to the urgency of the procurement. However, PPRA has the opinion that the use of an OPO is not acceptable for this kind of procurement which involve a magnitude amount of money as the OPO does not contain terms and conditions which can bind the supplier in case of default;</p> <p>(e) The submitted documents indicate that two (2) transformers arrived in Dar es Salaam in May, 2012. When asked if the remaining two transformers have been delivered, the MD said that according to the supplier, the remaining two would be delivered by the end of June, 2012. The OPO indicated that the delivery period would be 16th May, 2012. So, there is already a one month delay which signifies a risk of more delay in delivering the remaining two transformers;</p> <p>(f) TANESCO was also asked to submit the inspection report of the two (2) transformers which have been delivered but the MD said that the two transformers already delivered have not been inspected because they are yet to be accepted. The arrangement to take them to their respective sites was under process.</p>
<p>PPRA Advisory Committee Advice to PMG</p>	<p>On the 24th July, 2012 the committee made the following decision:</p> <ol style="list-style-type: none"> 1. The Paymaster General should be advised not to grant retrospective approval because there were no circumstances whatsoever which justify emergency procurement under Regulation 42 of GN. 97 of 2005. 2. The Accounting Officer should be directed to show cause why disciplinary action should not be taken against him for failure to observe the procurement law and procedures. 3. The Accounting Officer should be reminded that pursuant to Regulation 42(5) of G. N. No. 97 of 2005 an award of a contract not approved in retrospect shall remain valid; however, the accounting officer who approved it shall be responsible for payment of prices involved; 4. The Accounting Officer should be reminded that the power crisis in the country should not be used as an excuse to flout the procurement law and procedures because if the laws are flouted under such situation, there is a very big risk of abuse;

	<p>5. The Accounting Officer should further be reminded that when he is issued with summon to produce documents in future he should comply with summon by producing all the documents and information relating to a tender in issue. If he fails to do so he shall be reported to the relevant authorities so that the offense provisions under section 87(f) can be effected.</p> <p>6. PPRA in collaboration with the Government Assets Management (GAM) and TAU should verify delivery of the four transformers, and check if they have been inspected and accepted, fixed and in good working condition. GAM and TAU should submit the report of findings to the Committee as soon as possible.</p>
PMG decision	The Paymaster General through his letter with Ref. No. PPU.AB/445/573/01/4 dated 30 th August, 2012 informed TANESCO that he has decided not to grant retrospective approval because there were no circumstances which justified procurement on emergency basis. In line with his decision, he required the AO within fourteen days from the date of his letter to give reasons why he should not be held accountable for failure to ensure the above mentioned procurement was conducted in accordance with PPA and its regulations
Status of implementation of PMG instructions by the Accounting Officer	14 days have elapsed and PPRA has not received feedback showing that the AO has complied with PMG's directives.
PPRA follow up action	The Authority is continuing making follow up
S/N	03
Applicant:	TANESCO
Details:	Application for retrospective approval of Tshs 264,320,000.00 for emergency procurement of a service provider for repairing 15000KVA, 33/11KV transformer at the City Centre Substation tender no.PA/001/12/HQ/G/027
Amount of retrospective approval	Tshs 264,320,000
Findings/identified weaknesses	<p>(a) M/S ABB Limited was invited to submit bid but instead they submitted a proforma invoice and the general terms and conditions for sale of their products and services. The issue is how the capability of the service provider was determine if no bid document was submitted. It is in the bid document where a procuring entity is able to determine the capability of a bidder to perform the assignment;</p> <p>(b) The quotation document issued to M/S ABB indicated a deadline of 14th March, 2012 at 14.30 hours for bid submission and the opening time was fixed on the same date on or before 14.30 hours. However, it is surprising that M/S ABB was issued an award letter on 7th March, 2012 and the LPO on 9th March, 2012 before the bid submission and opening date.</p>

	<p>(c) The single source method of procurement was not approved by the Tender Board contrary to Regulation 69(1) and (3). The cited sub-regulations provide that a procuring entity may procure goods or services by soliciting proposal or price quotation from a single supplier subject to the approval by the tender board.</p> <p>(d) Evaluation was not done to determine the capacity and capabilities of M/S ABB Ltd to carry out the assignment. As observed above, M/S ABB ltd did not submit a bid, so there was no bid document to be evaluated.</p> <p>(e) No formal contract was entered between TANESCO and M/S ABB Ltd for repair and services of 15,000kVA damaged transformer for the City centre substation. When asked to submit the contract, the Accounting Officer (MD) said that TANESCO did not sign a formal contract with M/S ABB Ltd but LPO was issued. This is contrary to Section 55(4) of PPA which requires a procuring entity to enter into a formal contract for supply of goods, services or the undertaking of works, as the case may be, with a person whose tender, offer or proposal has been accepted. Use of LPO for an undertaking which involves a significant amount of money, is not acceptable because the LPO does not contain terms and conditions which can bind the service provider in case of default;</p> <p>(f) TANESCO was also required to submit inspection report of the repaired transformer but the Accounting Officer indicated that the transformer has not been accepted because the repair was still in progress. He also said that the said transformer under repair was first repaired and blew before the thirty days provided.</p>
<p>PPRA Advisory Committee Advice to PMG</p>	<p>On the 24th July, 2012 the committee decided that</p> <ol style="list-style-type: none"> 1. the Paymaster General will be advised of this application after the following have been established: <ol style="list-style-type: none"> a) The causes which led to the blow of the transformer; b) Whether there was value for money for repairing the transformer at the cost which is almost 80% of the price of new transformer; c) Whether the repair of the transformer has been completed, inspected and accepted, fixed and in good working condition. d) the reasons for conflicting dates between submission and opening date of the bid with the award

	<p>date.</p> <ol style="list-style-type: none"> 2. PPRA should form a team to carry out investigation on the above 4 issues and submit a report of findings to the Committee. 3. The Accounting Officer should be reminded that failure of transformers can be avoided through regular checks and should not be used as an excuse to flout procurement laws and procedures because if the laws are flouted under such situation, there is a likelihood of abuse; 4. The Accounting Officer should be advised to have standby contracts (framework) with prequalified service providers to cater for emergency repairs of transformers to avoid emergency procurement; 5. The Accounting Officer should further be reminded that when he is issued with summon to produce documents in future he should comply with summon by producing all the documents and information relating to a tender in issue. If he fails to do so he shall be reported to the relevant authorities so that the offense provisions under section 87(f) can be effected.
Status of implementation of instructions by the Accounting Officer	Necessary documents for the investigation were requested from TANESCO vide summons with Ref. No. PPRA/PA001/"d"/112 of 13 th September, 2012. A deadline for submitting the requested documents was on the 28 th September, 2012. Up to the end of the review period TANESCO has not submitted the requested documents.
Follow up action by PPRA	The Authority is continuing making follow-up

C: Applications received during the review period which were in the process of review

S/N	01
Applicant:	Tanzania Building Agency
Details:	Application for retrospective approval by TBA of USD 1,100,000 for procurement of household furniture for members of the Constitutional Review Commission
Amount of retrospective approval	USD 1,100,000
Findings/identified weaknesses	The Accounting Officer was issued by the Authority a summons to produce documents with Ref. No. PPRA/AE/012/"A"/44 dated 7 th March, 2013. The documents were supposed to be submitted within seven days from the date hereof. However up to the end of the review period the

	documents requested has not been submitted by the Accounting Officer.
Follow up action by PPRA	PPRA is continuing making follow up.
SN	02
Applicant:	Ministry of Lands, Housing and Human Settlements Development
Details:	Application for retrospective approval for emergency procurement of a consultant to conduct an assessment and evaluation of ownership of farms above 50 acres in Tanzania mainland.
Amount of retrospective approval	Tsh. 757,151,002.50
Findings/identified weaknesses	<p>(1) There is a contradiction between the award price approved by the tender board and the one which was communicated in the letter of award. The contract signed and the letter of award issued indicates the contract price of Tshs. 757,151,002.50/= whereas the tender board accepted the work to be awarded at the price of Tshs. 785,810,993/=.</p> <p>(2) There is no record to show whether negotiation was conducted as approved by the tender board. No minutes of negotiations has been submitted to evidence the same.</p> <p>(3) The terms of reference prepared for this assignment showed that the Ministry assigned M/S University of Dar es Salaam, Department of Economics to conduct an assessment and evaluation of ownership of farms above 50 acres in Tanzania mainland. It is not understood why the ToR showed that the work was already assigned to M/S University of Dar es Salaam, Department of Economics because the ToR was prepared so as to invite intended consultants to submit their proposals.</p> <p>(4) The Ministry submitted that the emergency procurement of consultant to conduct an assessment and evaluation of ownership of farms above 50 acres was due to advise from the Parliament in its 11th meeting of the National Assembly. No evidence has been submitted by the Ministry to prove that there was such advice and directive from the Parliament.</p>
Follow up action by PPRA	The Authority is following up supporting documentations and explanation by the Ministry on the weaknesses identified.

ANNEX 4-5: Complaints reviewed by PPRA for the FY 2012/2013

1	Tender details	Tender no AE-027/2011-12/JNIA/68 for provision of ground handling services at Julius Nyerere International Airport, Dar es salaam (JNIA)
	Complainant	M/S Precision Air Ground Handling Services Limited
	Respondent	Tanzania Airports Authority
	Submission date	20/06/2012
	Nature of complaint	The complainant is complaining against some of the provisions of the tender documents that clause 12.5 of the Instruction to Bidders and clause 19 of the Bid Data Sheet impose discriminatory eligibility criteria which favour foreign companies as far as the requirement of experience of at least three years in one of the International airport is concerned.
	Date of decision by the Committee	13/07/2012
	Decision	<p>In view of the findings, observations and opinions as narrated in item 6 above, CRC made the following decisions:-</p> <ul style="list-style-type: none"> (i) The Complainant's application has no merits and is accordingly rejected; (ii) In view of the anomalies explained in item 7 of this report, the Authority under powers vested in it by the procurement law, will take appropriate action against the Accounting Officer and the Secretary of the tender board for failure to abide with the procurement law and lawful instructions issued to them; (iii) The Complainant is hereby informed of his right to appeal against the decision to the Public Procurement Appeals Authority in case he is not satisfied with it; (iv) In view of the decision in para 8.1 above, the suspension of procurement process is hereby cancelled.
	Date of communicating the Authority's/ Committee's decision	14/07/2012
2	Tender details	Tender no PA/004/2011-2012/W/29 for sub contractors for the proposed Kilimanjaro Commercial Complex

	on Plot No. 7, 8 and 9 Block “C” Agakhan Road, Moshi
Complainant	M/S Cool Care Services Limited
Respondent	National Social Security Fund.
Submission date	12/07/2012
Nature of complaint	The bidder was dissatisfied with the clarification given by the Accounting Officer in respect of the contract document and the discrepancies in the BOQ. The clarification given was silent on issues regarding the contract document; hence, submission of an application for administrative review to the Authority.
Date of decision by the Committee	09/08/2012
Decision	<p>CRC made the following decisions:-</p> <ol style="list-style-type: none"> 1. The application partly has merit in view of the observed weaknesses hence NSSF is hereby directed to take the following actions: <ol style="list-style-type: none"> (a) To ensure that before the contract is signed between the sub-contractor and the main contractor all activities which are “attendance’ of the main Contractor to the sub-contractor are included in the sub –contract document. (b) To incorporate a clause in the sub contract document to allow the employer to make direct payments to sub contracts in case of default by the main contractor and to deduct the same from future payments due to the main contractor in order to protect the interest of the sub-contractor. (c) To incorporate in the sub contract document compensating events to the sub contractor as contained in the clarification issued by the accounting officer before the sub contract is signed by the parties. (d) The Accounting Officer should report implementation status of the directives in (a) to (c) within seven days of receiving this decision. 2. <i>In view of other observed weaknesses CRC directed the Accounting Officer:</i> <ol style="list-style-type: none"> a) <i>to ensure that in future he fulfill his obligations under PPA and its Regulations including the obligation to investigate procurement complaints submitted to him;</i> b) <i>to ensure that he complies with PPA and its Regulations failure of which he shall be surcharged.</i> 3. <i>PPRA Management should speed up the process of preparation of a standard tender document for procurement of sub contractors which will address some of the problems which are currently being raised by sub contractors.</i> 4. The Complainant is hereby advised that in future bidding he should explore all available means

		provided in PPA for seeking clarification including attending to pre-bid meetings. As a prospective bidder in public procurement the Complainant is expected to cooperate with procuring entities in ensuring that tenders are conducted in efficient and effective manner. 5. The suspension of the procurement process in this tender is hereby lifted.
	Date of communicating the Authority's/ Committee's decision	09/08/2012
3	Tender details	Tender No. IE-009/2011/2012/HQ/G/52 for supply of catheterization laboratory.
	Complainant	Philips Medical Systems B. V, Netherlands
	Respondent	Medical Stores Department
	Submission date	21/09/2012
	Nature of complaint	The complainant is dissatisfied with the tender evaluation process and his disqualification in the tender process
	Date of decision by the Committee	NIL
	Decision	The Authority found that, it cannot entertain the complaint as the procurement contract has already entered into force. The complainant was advised to submit his complaint to PPAA
	Date of communicating the Authority's/ Committee's decision	26/09/2012
4	Tender details	Tender no. ME/022/2011/2012/G/14F for procurement of textbooks and teacher's guides for primary schools
	Complainant	M/S Aidan Publishers Limited
	Respondent	Prime Minister's Office, Regional Administration and Local Government (PMORALG)
	Submission date	03/09/2-12
	Nature of complaint	The complainant was dissatisfied following the Accounting Officer refusal to issue them with the revised tender documents. The complainant's tender documents were withheld pending seeking clarification of the complainant's relationship with Macmillan UK and in particular how the World Bank ban on Macmillan UK may affect the complainant's participation in the tender in question.
	Date of decision by the Committee	
	Decision	CRC decision was delivered on 2 nd October. CRC ruled out that: (i) The application has no merits and accordingly should be rejected.

		<p>(ii) By virtue of section 57(2) (a) of the Public Procurement Act, 2004 and the findings under para 6.2.5 above, M/S Aidan Publishers Limited is hereby debarred from participating in public procurement in the country. The debarment period shall be the period issued by PPRA to M/S Macmillan Limited including its subsidiaries (M/S Macmillan Aidan Limited, now M/S Aidan Publishers Limited being one of its subsidiaries) through a press release issued by PPRA on 12th July, 2012;</p> <p>(iii) The suspension of the procurement process ordered by PPRA in this tender is hereby lifted.</p>
	Date of communicating the Authority's/ Committee's decision	2/10/2012
5	Tender details	Tender No. PA/016/2011 12/NCS/09 for provision of internet services to IFM
	Complainant	M/S SimbaNet (T) Limited,
	Respondent	Institute of Finance management
	Submission date	03/10/2012
	Nature of complaint	The complainant is dissatisfied with the evaluation processes and the reasons given for disqualification of his tender.
	Date of decision by the Committee	NIL
	Decision	The Authority found that, it cannot entertain the complaint as the procurement contract has already entered into force. The complainant was advised to submit his complaint to PPAA
	Date of communicating the Authority's/ Committee's decision	9/10/2012
6	Tender details	Tender No. PA/052/2011-2012/W/4B On Prequalification of Sub Contractors for Installation, Testing and Commissioning of HVAC System for the Proposed Accountancy Professional Centre-Phase II at Bunju, Dar-Es-Salaam.
	Complainant	M/S Cool Care Services Limited
	Respondent	National Board of Accountancy and Auditors (NBAA)
	Submission date	24/07/2012

Nature of complaint	The Complainant expressed his dissatisfaction with NBAA decision to reject their Joint Venture (JV) application for pre-qualification on the above-mentioned tender.
Date of decision by the Committee	22/08/2012
Decision	<p>1. The Complainant's application for administrative review is upheld and NBAA is hereby ordered to re-evaluate the applications due to the observed weaknesses in evaluation of the applications and failure by PMU to fulfil its obligations under PPA. The observed weaknesses were as follows:</p> <ul style="list-style-type: none"> a) The evaluation team recommended the pre-qualification of the three applicants knowing that they have failed to meet some of the criteria in pre-qualification document and yet, they did not reveal these facts in the evaluation report. It should be observed that each members of the evaluation team signed a personal covenant but what they did raises doubts as to what was the motive of their action; b) <i>There is no correlation between what is stated in the main evaluation report with regard to personnel capabilities of the Complainant with what is provided in the detailed analysis (Appendix IV of the evaluation report) of the Complainant's application;</i> c) The evaluation team knew that M/S Unicool (East Africa) Co Ltd did not meet the criteria of 10 years experience in construction business as required in the pre-qualification document. However, this fact was not revealed in the evaluation report and proceeded to recommend its prequalification; d) All the applicants failed to demonstrate experience in installation, testing and commissioning of kitchen hood and ventilation system but there is no mentioning in the evaluation report if this requirement was waived or otherwise because even the pre-qualified applicants did not meet this criterion. e) PMU on its part failed to bring to the attention of the tender board during the 15th and 16th extra ordinary meetings that M/S Unicool (East Africa) Co. Ltd did not meet the criteria of 10 years experience in construction business so that the tender board could make proper and informed decision; f) Further, no evidence was submitted to show how PMU implemented the tender board's instructions. PMU did not indicate where did they seek the guidance and whether it was applied across all bidders and how. PMU did not do its assignment that's why it came with the same recommendations that were previously rejected by the tender board. However, the tender board once again rejected the recommendation and decided that the minimum annual average turnover should be at least 50% of the required annual turnover; g) PMU has the responsibility of supporting the functioning of the tender board by advising it on the proper application of PPA and its regulations. On the contrary the PMU misled the tender board to

		<p>waive an important criterion that determines financial capabilities of applicants. However, the tender board disagreed with PMU recommendation.</p> <ol style="list-style-type: none"> 2. NBAA is hereby instructed to review the set evaluation criteria in the pre-qualification document to determine their suitability for the works and revise them depending on the complexity and value of the subcontract works; 3. After the review of the criteria, NBAA is hereby instructed to re-evaluate the submitted applications including the Complainant's using an independent evaluation team; 4. The Accounting Officer is hereby instructed to require the Head of PMU to show cause why disciplinary action should not be taken against him for failure to fulfil his obligation under the Public Procurement Act, Cap 410; 5. The Accounting Officer is hereby instructed to require the evaluation team to show cause why disciplinary actions should not be taken against its members for failure to comply with section 37 sub-sections (6) and (7) of Cap 410; 6. <i>NBAA is required to give explanation concerning the contradictory information in the invitation notice as shown in para 5.1 of this report.</i> 7. The Accounting Officer is hereby instructed to submit to PPRA implementation report of the above directives within 21 days from the date of the decision of CRC; 8. PPRA Management is hereby instructed to report the conduct of the Head of PMU to the Procurement and Supplies Professionals and Technician Board; 9. As to the concern raised by the participated bidder who joined the review proceeding (M/S UniCool East Africa Co. Ltd), regarding the complexity and value of the project including costs involved, CRC has ordered re-evaluation of the applications by an independent team due to the weaknesses observed in the evaluation process. So, it is expected that re-evaluation will be done in accordance with criteria stated in the pre-qualification document and there would be fairness in the re-evaluation process. M/S UniCool East Africa Co. Ltd would be informed of the CRC decision.
	Date of communicating the Authority's/ Committee's decision	23/08/2012
7	Tender details	Tender no. AE/003/2011-12/HQ/G/16) for supply, installation and commissioning of one unit cluster computer with sixteen nodes.
	Complainant	Computer and Network Support, 1147 B Saint Mark's Church Rd, Burlington NC 27215, USA

	Respondent	Tanzania Meteorological Agency
	Submission date	22/10/2012
	Nature of complaint	The bidder is complaining against the tender results and grounds for rejection of his tender.
	Date of decision by the Committee	NIL
	Decision	The Authority found that, it cannot entertain the complaint as the procurement contract has already entered into force. The complainant was advised to submit his complaint to PPAA
	Date of communicating the Authority's/ Committee's decision	24/10/2012
8	Tender details	Tender no. RAS/016/2011/12/W/03A for the electrical installation for Tabora Regional Commissioner's residential block
	Complainant	Central Square Tech. Co. Ltd
	Respondent	Regional Administrative Secretary
	Submission date	14/11/2012
	Nature of complaint	The bidder is complaining for disqualification of his tender and one of the members of the successful bidder is a government employee who participated in the evaluation of the tender contrary to the requirements of the law.
	Date of decision by the Committee	NIL
	Decision	The Authority found that, it cannot entertain the complaint as the procurement contract has already entered into force. The complainant was advised to submit his complaint to PPAA
	Date of communicating the Authority's/ Committee's decision	22/11/2012
9	Tender details	Tender No. ME.014/PF/2011/12/PPP/1 for development and operation of an integrated commercial complex on Public Private Partnership under BOT at oysterbay
	Complainant	M/S Quality Group Limited
	Respondent	Ministry of Home Affairs
	Submission date	11/12/2012

	Nature of complaint	The bidder is complaining against the tender process and failure by the accounting officer to notify the complainant on the results of the tender.
	Date of decision by the Committee	NIL
	Decision	The Authority found that, it cannot entertain the complaint as the procurement contract has already entered into force. The complainant was advised to submit his complaint to PPAA
	Date of communicating the Authority's/ Committee's decision	19/12/2012
10	Tender details	<i>Tender no.</i> PA/044/2012/2013/NC/01 for provision of pre-shipment verification of conformity to standards (PVoC) for used motor vehicles.
	Complainant	<i>M/S</i> Japan export Vehicle Inspection Centre Co. Ltd (JEVIC).
	Respondent	Tanzania Bureau of Standards (TBS)
	Submission date	3/12/2012
	Nature of complaint	<i>The complainant was</i> dissatisfied by the decision of the Accounting Officer for disqualifying their bid for the reason that the Company attached in its bid, license and activities which provides for sale and servicing of motor vehicles which is a conflict of interest with employer.
	Date of decision by the Committee	2/01/2013
	Decision	The CRC decided that: <ul style="list-style-type: none"> a. The procurement proceedings of tender no. PA/044/2012/2013/NC/01 for provision of pre-shipment verification of conformity to standards (PVoC) for used motor vehicles is hereby cancelled and TBS is ordered to re-start the tender process. b. The complainant's prayer that it be acknowledged as the successful party for the next stage of due diligence (Post-qualification) is not granted as the procurement process has been cancelled. c. The accounting officer to ensure that the tender document is reviewed before re-tendering to address

		<p>all the weaknesses observed and in particular activities which may conflict with the inspection services need to be clearly stated in the bidding document.</p> <p>d. In appointing the evaluation committee, the accounting officer should not give directives to evaluation committee which undermines its independence but instead should leave the committee to perform its functions as per the evaluation guidelines and requirements of the bidding documents.</p> <p>e. The evaluation committee to be reprimanded for failure to evaluate the tender in accordance to the terms and conditions set forth in the tender documents. Copies of reprimand letters should be submitted to the Authority within 21 days of receiving the decision from the Authority.</p> <p>f. Accounting officer should ensure that shortlisted bidders should not be required to meet the costs of post qualification exercise as this impairs the objectivity of the exercise itself.</p> <p>g. In any post qualification exercise shortlisted bidders should not be required to get prepared for the inspection because if the bidder has some shortcomings or weakness will try to rectify them for purposes of the inspection only.</p> <p>h. The accounting officer to ensure that review of applications for administrative review is done by independent panel to assist him make decision. The panel should not involve PMU staff, evaluation committee members or tender board members to avoid conflict of interest.</p> <p>i. TBS is required to investigate the allegations submitted against M/S East African Automobile Services Co. Ltd to establish its legality to participate in TBS tenders. The investigation report to be submitted to the Authority within three months of receiving the decision of the Authority.</p>
	Date of communicating the Authority's/ Committee's decision	2/01/2013
11	Tender details	Tender for Provision of Services in Strengthening the Development of Grassroots Microfinance Institutions (GMFIs).
	Complainant	Alpha and Omega Consulting Group Ltd,

	Respondent	Songea District Council
	Submission date	06/12/2012
	Nature of complaint	The complainant was dissatisfied with Council decision to disqualify his technical proposal on the ground that it was submitted in association with another company without prior approval of the Council.
	Date of decision by the Committee	NIL
	Decision	Songea district Council failed to submit the requested documents hence failure by the Authority to review the application.
	Date of communicating the Authority's/ Committee's decision	7/01/2013
12	Tender details	Tender no. ME/007/2011-2012/HQ-C/32 for provision of consultancy services for managing HWI project on behalf of workforce coordinating team
	Complainant	M/S McKinsey & company
	Respondent	Ministry of Health and Social Welfare
	Submission date	17/12/2012
	Nature of complaint	The complainant was dissatisfied by reasons given by the Ministry which led to the disqualification of his technical proposal. The proposal was disqualified on the grounds that all documents including CVs were scanned instead of being original and also the proposal was not accompanied with a power of attorney or authorization letter for the person who signed the proposal in order to bind the consultant to the contract.
	Date of decision by the Committee	15/01/2013
	Decision	CRC made the following decisions: (a) Notwithstanding the findings stated in paragraph 6.1 above, in view of the findings stated in paragraph 6.2 and 6.3 above the complainant's complaint has no merits and accordingly is rejected. (b) The Ministry is directed to cancel the procurement process of the tender in question as proposals or offers in this tender are no longer valid. The Ministry to re-start the tender process by re- issuing the

		<p>request for Proposal documents to the shortlisted bidders.</p> <p>(c) As to the complainant's prayer that the Ministry be required to re-instate the complainant's proposal and submit it for evaluation of both technical and financial proposals, CRC finds this prayer to be overtaken by event as the procurement process has been cancelled.</p> <p>(d) The Head of Procurement Management Unit should be warned for his failure to perform the functions as provided under section 35(a) of the PPA, 2004. This is due to his failure to request consultants to extend their proposal validity periods before the expiration of the term provided.</p> <p>(e) The Head of Procurement Management Unit should be warned for contravening section 33(i) of PPA, 2004 by reviewing a procurement complaint which he had no power to review it.</p> <p>(f) The accounting officer should ensure that evaluation of technical proposals meets the requirements of Regulation 58(2) of GN. No. 98 of 2005 which requires the evaluation committee to be comprised of five members or more.</p> <p>(g) The Head of Procurement Management Unit should ensure that evaluation reports are signed by all members of the evaluation committee who participated in the evaluation exercise.</p> <p>(h) The Accounting officer is required to submit to the Authority within 21 days of receiving this decision a report of implementation of the directives on item 8.4 and 8.5 above.</p> <p>(i) The Complainant is hereby informed of his right to appeal against the decision to the Public Procurement Appeals Authority in case he is not satisfied with it.</p>
	Date of communicating the Authority's/ Committee's decision	16/01/2013
13	Tender details	<i>Tender no.</i> PA/052/2011/2012/W/4B Sub-contract for supply, installation, testing and commissioning of air condition and ventilation (HVAC) system at proposed accountancy professional centre-phase II at Bunju-Dar es Salaam

	Complainant	M/S Cool Care Services Ltd
	Respondent	National Board of Accountants and Auditors (NBAA)
	Submission date	24/12/2012
	Nature of complaint	The complainant was dissatisfied by the decision of the accounting officer in respect of his application for administrative review.
	Date of decision by the Committee	15/01/2013
	Decision	<p>CRC made the following decisions:</p> <ol style="list-style-type: none"> a. The Complainant's application for administrative review is partly upheld. b. NBAA is directed to revise the bidding document for this tender to ensure that activities which are "attendance" of the main contractor to the sub contractor are clearly provided in the bidding documents. c. NBAA is directed to revise the bidding document to ensure that the bidding document accommodates any information or changes which was made through clarifications issued. d. NBAA is directed to ensure that before the bidding document is issued to bidders the general conditions of the sub contract are included in the bidding documents. e. After revising the bidding document NBAA to extend the deadline for submission of bids and re-issue bidding document to bidders who purchased the bidding documents in this tender and other bidders who would like to participate in the tender in question.
	Date of communicating the Authority's/ Committee's decision	16/01/2013
14	Tender details	Tender no. PA/066/2011-2012/HQ/W/26 for proposed design and construction of Ushindi residential apartments block on plot no. 36 & 37 along new Bagamoyo Road, Kinondoni, Dar es Salaam.
	Complainant	M/S Holtan Builders Limited
	Respondent	National Housing Corporation
	Submission date	28/01/2013

	Nature of complaint	The complainant was dissatisfied by failure by the accounting officer to respond to their letter which was requesting to be given details on how marks were calculated and distributed in order to reach the minimum score and how much they have scored; also the PE to reveal the scores of other selected tenderers.
	Date of decision by the Committee	26/02/2013
	Decision	<p>CRC delivered the following decision</p> <p>(a) the complainant's allegations partly have merits. However, the complainant's pleading to have all the bids re-evaluated afresh including his tender is not granted because the company did not meet the required criteria in the bidding document.</p> <p>(b) NHC is hereby directed to re-evaluate the bids submitted by the selected bidders using an independent evaluation committee. The evaluation committee should re-evaluate the bids basing on the criteria explicitly stated in the bidding documents taking into account issues raised in 7.3 above;</p> <p>(c) In carrying out the evaluation, NHC should satisfy itself that the presented executed projects are successfully and substantially completed and should also verify the real designers of the projects;</p> <p>(d) The Accounting Officer is hereby given a first warning that appropriate disciplinary action will be recommended against him if the same mistake repeats in any complaints that may be submitted in future;</p> <p>(e) The Complainant is hereby informed of his right to appeal against the decision to the Public Procurement Appeals Authority in case he is not satisfied with it.</p>
	Date of communicating the Authority's/ Committee's decision	27/02/2013
15	Tender details	<i>tender no. PA/004/2012-2013/HQ/W/03</i> Lot 1 for pre-qualification of sub contractors of air conditioning installation for the proposed construction of Tourist Hotel along Station Road at Capri Point area in Mwanza City.
	Complainant	M/S Cool Care Services Limited
	Respondent	NSSF

	Submission date	12/03/2013
	Nature of complaint	The complainant was dissatisfied by the decision of the accounting officer which rejected its application for administrative review submitted to him. The complainant was complaining against some clauses in the pre-qualification documents namely PITA (GITA clause 4.7(b) and GITA clause 5.1) alleging that they are unrealistic and they intend to infringe the rights of some of contractors to participate in the public procurement. The complainant also alleged that the clauses limit competition and they are contrary to the law.
	Date of decision by the Committee	9/4/2013
	Decision	CRC made the following decisions:- <p>(a) The complainant's complaint has no merit and is hereby rejected.</p> <p>(b) The Complainant is hereby informed of his right to appeal against the decision to the Public Procurement Appeals Authority in case he is not satisfied with it.</p> <p>(c) The suspension of the procurement process is hereby cancelled and NSSF is advised to proceed with the next stage of procurement.</p>
	Date of communicating the Authority's/ Committee's decision	10/4/2013
16	Tender details	Tender No. PA/052/2011/2012/W/4B for supply, installation, testing and commissioning of air conditioning and ventilation (HVAC) systems for the for the proposed accountancy professional centre-phase II at Bunju, Dar-Es-Salaam.
	Complainant	Cool Care Services Limited
	Respondent	National Board of Accountants and Auditors (NBAA)
	Submission date	27 th March, 2013

Nature of complaint	The Complainant was dissatisfied with the clarification issued by NBAA on some of the provisions of the tender document and also the decision issued by the accounting officer in respect of the complaint submitted to him by the complainant on the 4 th March, 2013, hence this application for administrative review.
Date of decision by the Committee	25/04/2013
Decision	<p>CRC made the following decisions:-</p> <ul style="list-style-type: none"> (a) The complaint partly has merit in view of the observations of the review. (b) The complainant requested the Authority to order an extension of the deadline for bids submission for two weeks in order for bidders to take into account decisions issued by the Authority. The remedy is not granted as this would be practically impossible since the submitted tenders were already opened in public and quoted prices known to the public. Moreover, the complainant's claims which were found to be valid as a result of this review will not change the substance of the tender; (c) In addition to what has been stated in para (a) above and taking into consideration the chronological order of events, the accounting officer delivered his decision on the complaint on 19th March, 2013 and received by the complainant on 20th March, 2013. On 25th March, 2013 the complainant referred the matter to PPRA for review and received by PPRA on 27th March, 2013. NBAA opened the tender on 27th March, 2013. CRC has noted that the complaint to the Authority was not copied to NBAA contrary to Regulation 113(3) of G.N. No.97 of 2005; hence it is presumed that NBAA would not have proceeded with the tender opening if it knew that the complainant had referred the matter to PPRA for review. It is further presumed that the accounting officer became aware of the complaint to the Authority when he was summoned by the Authority to submit documentations for review on 3rd April, 2013.

		<p>(d) Despite Clause 2.2 of the agreement and schedule of conditions of building sub contract and the observation in this review, CRC hereby decides that the first remedy which requires the Authority to order NBAA to issue the terms and conditions of the main contract to the subcontractors is not granted due to the position stated in para (b) and (c) above;</p> <p>(e) the second remedy which requires the Authority to order NBAA to include in the subcontract agreement percentages which will be paid for each activity, is not granted because the project manager will assess the sub contract works and determine the percentage of payment which will be made depending on the level of works performed;</p> <p>(f) By virtue of the findings in this review, the third remedy which requires the Authority to order NBAA to include in the general conditions of subcontractor a clause which states how the employer will compensate the subcontractor, is not granted because the review did not consider the issues raised by the complainant as they were new issues which were not submitted to the accounting officer for review in the first instance;</p> <p>(g) The fourth remedy which requires the Authority to order NBAA to make amendments on the general conditions of subcontract which will safeguard the interests of subcontractors is not granted since the complainant did not specify the rights of the subcontractor which should be safeguarded by the General Conditions of Subcontract. However, issues which have been raised by the complainant and found to be valid in this review, will be considered in a subcontract document that is in the process of preparation by the Authority;</p> <p>(h) The suspension is hereby cancelled and NBAA is advised to proceed with a next stage of the tender process.</p>
	<p>Date of communicating the Authority's/ Committee's decision</p>	<p>25/04/2013</p>

17	Tender details	Tender No. AE/025/2012-2013/HQ/W/01 for pre-qualification of contractors for construction of SUMATRA house
	Complainant	M/S Cool Care Services Limited
	Respondent	SUMATRA
	Submission date	31/05/2013
	Nature of complaint	The complainant was dissatisfied with some items stated in the prequalification document. The complainant also disputes the act of Sumatra to intend to procure contractors stated in GITA 4.2 using the so called domestic “subcontracting” stating that it was a gross breach of Section 58 (2) of PPA, 2004.
	Date of decision by the Committee	1st July, 2013
	Decision	CRC made the following decisions:- <ol style="list-style-type: none"> 1) The complainant’s complaint has merit and is hereby upheld; 2) SUMATRA is hereby ordered to proceed with procurement process by taking into account 6.4 (2) above depending on the value of each of the specialized elements of work; 3) SUMATRA is hereby ordered that in future procurement process, it should observe the requirement of Regulation 15(13) of the above cited G.N. which requires responses to any request for clarification to be communicated to all suppliers, contractors, service provider without identifying the source of the request.
	Date of communicating the Authority’s/ Committee’s decision	1st July, 2013

ANNEX 4-6: Complaints reviewed by the PPAA for FY 2012/2013

1	Tender Details	Tender no. PA038/HQ/2010/C/3 for provision of consultancy services for the proposed construction of the PPF Ununio Water Front Project on Plots 16,17 and 18 Ununio Area, Kinondoni, Dar es salaam.
	Complainant	M/S PSM Architects Co. Limited - 1 st Appellant M/S Mekon Arch Consult Ltd – 2 nd Appellant
	Respondent	Parastatal Pensions Fund (PPF).
	Appeal Case number	Appeal Case no. 121 of 2012
	Submission date	14/06/2012
	Nature of Complaint	The appeal was filed by the 1 st appellant after been dissatisfied with the tender results that they were unsuccessful as they scored 69.17% which was below the minimum score of 75%.
	Decision by PPAA	The PPAA delivered its decision on the 5/07/2012. The PPAA ruled out that the 1 st appellant was not entitled to file his appeal directly to PPAA hence the appeal not properly before it. Consequently PPAA rejected the appeal and ordered each party to bear his own costs.
2	Tender Details	Tender No. PA-008/2011/2012/W/09 for the proposed construction of MOI Phase III- Hospital Block within Muhimbili Complex.
	Complainant	M/s Tanzania Building Works Limited
	Respondent	Muhimbili Orthopaedic Institution (MOI)
	Appeal Case number	Appeal case no 123 of 2012
	Submission date	6/07/2012
	Nature of Complaint	The appellant was dissatisfied with the tender award decision, as they considered themselves to be responsive.
	Decision by PPAA	The PPAA delivered its decision on the 9/08/2012. The PPAA ordered the Respondent to start the tender process afresh in observance of the law.
3	Tender Details	Tender no. LGA/034/2012/2013/NC/01 for outsourcing revenue collection to Agents , lots VI for collection of Motor Vehicle Parking Fees and for VII for Parking fees at the Central Bus Stand
	Complainant	Mr. Abdulkarim Meza
	Respondent	Bukoba Municipal Council
	Appeal Case number	Appeal case no. 125 of 2012
	Submission date	17/07/2012
	Nature of Complaint	The appellant was not satisfied to be disqualified from the tender process because he felt that he had met the required criteria to win the tender.
	Decision by PPAA	The PPAA delivered its decision on the 15/08/2012. PPAA upheld the appeal and ordered the respondent to restart the tender process in observance of the law. PPAA also ordered each party to bear its own costs.

4	Tender Details	Tender No. LGA/090/C/2011/2012/14 for Consultancy services for construction of Magu District Council office block and conference hall.
	Complainant	M/s Masterpiece Consults & Associates
	Respondent	Magu District Council
	Appeal Case number	Appeal case no 126 of 2012
	Submission date	25/07/2012
	Nature of Complaint	The appellant was dissatisfied with the tender results whereby their financial proposal was corrected without requesting them to confirm the corrected price pursuant to Regulation 90 (11) (a) of G.N. No. 97 of 2005
	Decision by PPAA	The PPAA delivered its decision on the 29/08/2012. PPAA noted that, during the tender process the respondent had neither communicated to the appellant the corrections made to their financial proposal nor accorded them the opportunity to confirm the said changes. PPAA therefore deemed it necessary under the circumstances to avail a copy of the arithmetic corrections made to the appellant's financial proposal so as to enable the appellant ascertain whether they accepted them or otherwise and prepare themselves for the hearing. Having given the appellant a copy of their corrected financial proposal, and having gone through the said corrections, the appellant conceded that the corrections made were proper and hence indisputable. The appellant therefore requested for withdrawal of the appeal. PPAA ordered that the appeal has been properly withdrawn and ordered each party to bear his own cost.
5	Tender Details	Tender no. PA/031/2011-12/Q/W/03 for the maintenance of TPDC Staff Housing- Mikocheni Estate.
	Complainant	M/s Kachu Uhandisi & Ujenzi Co. Ltd
	Respondent	Tanzania Petroleum Development Corporation
	Appeal Case number	Appeal case no 127 of 2012
	Submission date	August, 2012
	Nature of Complaint	The appellant was dissatisfied with the reasons given for disqualification of their tender at the preliminary stage.
	Decision by PPAA	PPAA delivered its decision on the 14 th September, 2012. PPAA dismissed the appeal for lack of merit.
6	Tender Details	Tender No. ME-024/2011-2012/SEDP II/G/02 for the supply of computers and multimedia facilities specifically confined to Lot No. 2 which was for supply of 50 units of DVD/CD players, 50 TV sets and 50 units of stabilizers.
	Complainant	M/s Cats Tanzania Limited
	Respondent	Ministry of Education and Vocational Training
	Appeal Case number	Appeal case no. 128 of 2012
	Submission date	3/08/2012
	Nature of Complaint	The complainant was dissatisfied with cancelation of the award of the tender made to him.
	Decision by PPAA	PPAA delivered its decision on the 10 th September, 2012. PPAA considered the appellant's prayer that the cancellation of the award by the respondent be revoked and observes that there is nothing to be revoked as the

		purported award of the tender was, in the first place, a nullity in the eyes of the law. The PPAA also revisited the respondent's prayer's that the appeal be dismissed and the same was upheld as the appeal had no merit. PPAA therefore dismissed the appeal and ordered each party to bear its own costs.
7	Tender Details	Tender no. PA/004/2011-12/HQ/W/20-LOT 2 for the proposed heating, Ventilation and Air Conditioning Installation for the proposed Construction of Kilimanjaro Commercial Complex in Moshi Municipality.
	Complainant	M/S Cool Care Service Limited
	Respondent	National Social Security Fund (NSSF)
	Appeal Case number	Appeal case no. 129 of 2012
	Submission date	13/08/2012
	Nature of Complaint	The appellant was dissatisfied by the reasons given by NSSF regarding queries in the NCC Agreement for Sub-Contract Works on the automatic termination of the sub-contract due to acts committed by the main contractor; allowing sub-contractors to go for arbitration against employer by using the name of the main contractor. Also according to the appellant, NSSF erred in law for issuing the NCC Agreement for Sub-Contract Works with PPRA's Standard Tendering Document for main works.
	Decision by PPAA	PPAA delivered its decision on the 24/09/2012. PPAA upheld the appeal and ordered NSSF to issue a tender document that addresses the findings articulated in its decision as well as the requirement of the law. PPAA also ordered NSSF to compensate the appellant Tshs. 5,120,000/= being appeal filing fees and advocate's fees.
8	Tender Details	Tender no. PA/016/2011-2012/NCS/09 for provision of Internet Services
	Complainant	M/s Simbanet Tanzania Limited
	Respondent	Institute of Finance Management (IFM),
	Appeal Case number	Appeal case No.132 of 2012
	Submission date	03/10/2012
	Nature of Complaint	The appellant was dissatisfied with the decision of IFM on the reasons given for disqualification of their tender. The appellant's tender was disqualified at the preliminary evaluation stage because they failed to submit Audited Financial Statement of the last five years contrary to the requirements set out in the tender document.
	Decision by PPAA	PPAA delivered its decision on the 31/10/2012. PPAA dismissed the appeal for lack of merit and ordered each party to bear its own costs.
9	Tender Details	Tender No. PA/004/2011-2012/W/25 Lot I for Air Conditioning and Ventilation Installations for the proposed Ilala Regional Offices and Benefit Paying Officer (Mafao House) on plot No. 40 Uhuru Street in Ilala Municipality, Dar es Salaam
	Complainant	M/S M.A.K Engineering Co. Ltd - 1 st appellant M/s Cool Care Services Ltd – 2 nd appellant
	Respondent	NSSF
	Appeal Case number	Appeal case no. 131 of 2012
	Submission date	27/09/2012

	Nature of Complaint	M/S M.A.K Engineering Co. Ltd and M/s Cool Care Services Ltd were dissatisfied with the decision of NSSF on the reasons given for disqualification of their tender
	Decision by PPAA	PPAA delivered its decision on the 29/10/2012. PPAA partly upholds the appeal as it has some merit thus ordered NSSF to start the tender process afresh in observance of the law. NSSF was also ordered to compensate M/S M.A.K Engineering Co. Ltd a sum of Tshs. 120,000 and M/s Cool Care Services Ltd a sum of 100,000 being appeal filling fees.
10	Tender Details	Tender No. AE/016/2011-12/DSM/NC/06 for Disposal by Sale of Sludge/Slops at KOJ (Lot 1) and/or Container & General Cargo Terminals (Lot 2) at Dar es Salaam Port,
	Complainant	Ally Kombo Kirumbi t/a AKKIRU ENTERPRISES & 11 OTHERS
	Respondent	Tanzania Ports Authority (TPA)
	Appeal Case number	Appeal case no. 133 of 2012
	Submission date	4/10/2012
	Nature of Complaint	The appellant & 11 Others were dissatisfied with the decision of TPA on the cancellation of the tender process and hence award of the same to M/s Dabaga Petroleum Service Ltd through single source method of procurement. The appellant & 11 Others were alleging that M/s Dabaga Petroleum Service Ltd was one of the tenderers who took part in the tender which was cancelled and therefore it was unfair to award the tender to him without competition. Furthermore, TPA did not observe the requirements of Regulation 69 (1) of GN. No.97 of 20005 which prescribes the procedures and justification for single- source procurement.
	Decision by PPAA	PPAA delivered its decision on the 9/11/2012. PPAA observed that since it has been established that the award of the tender to M/s Dabaga Petroleum Services Ltd was proper at law, it means that the appeal had no merit therefore they were not entitled to any relief. PPAA therefore accepted TPA's prayer for dismissal of the appeal. As regard TPA's prayer for costs, the prayer was rejected for want of jurisdiction as Section 82 (4) (f) of the Act does not give room for procuring entities to be compensated in any way.
11	Tender Details	Tender no. ME/022/2011-2012/G/14 (A-L) for Procurement of Text Books and Teachers' Guides for Primary Schools.
	Complainant	M/s Aidan Publishers Ltd
	Respondent	Prime Minister's Office-Regional Administration and Local Government
	Appeal Case number	Appeal case no 134 of 2012
	Submission date	08/10/2012
	Nature of Complaint	M/s Aidan Publishers Ltd was dissatisfied by PMO-RALG and PPRA decisions by holding M/s Aidan Publishers Ltd to have no titles which were approved by EMAC and therefore were not eligible to participate in the tender under appeal, that World Bank ban on Macmillan Ltd (UK) extended to Macmillan Aidan Ltd which is now M/s Aidan Publishers Ltd and that M/s Aidan Publishers were debarred from participating in public procurement in Tanzania pursuant to Section 57 (2) (a) of the Act.
	Decision by PPAA	PPAA delivered its decision on the 16/11/2012. PPAA partly dismissed the appeal and ordered each party to bear

		their own costs.
12	Tender Details	Tender no. LGA/128/2012/2013/NC/01 for revenue collection for financial year 2012/13 lot 9 which was for collection of Bill Boards revenue.
	Complainant	United Talent Services Limited
	Respondent	Tanga City Council
	Appeal Case number	Appeal case no 135 of 2012
	Submission date	14/11/2012
	Nature of Complaint	Talent Services Limited was dissatisfied with the tender process for the reason that the whole tender process was conducted contrary to the requirement of the procurement law as they were not notified of the tender results
	Decision by PPAA	PPAA rejected the appeal for lack of jurisdiction and ordered each party to bear their own costs.
13	Tender Details	Tender for Supply, Installation and Commissioning of Network Equipments and Optic Fibre Cable (OFC) & Related Civil Works for Higher Learning and Research Institutions.
	Complainant	M/s Kotes Tanzania Ltd
	Respondent	Ministry of Communication, Science and Technology
	Appeal Case number	Appeal case no. 137 of 2012
	Submission date	26/11/2012
	Nature of Complaint	The appellant was dissatisfied by the Ministry's failure to provide them with the tender results. Also the waiver with respect to the requirement for bid security to be valid for 120 days instead of 148 days was done purposely to favor the successful tenderer who had indicated a shorter validity period.
	Decision by PPAA	PPAA ordered the Respondent to re-start the tender process afresh in observance of the law and each party to bear its own costs.
14	Tender Details	Tender No. VSWZ/MBY/01-23/2012-13 <i>for the supply of goods and provision of services</i> , Lot 8 for provision of security services.
	Complainant	M/s Panic Systems Group Co. Ltd
	Respondent	Vocational Education and Training Authority (VETA) - South West Zone
	Appeal Case number	Appeal case no 138 of 2012
	Submission date	7/12/2012
	Nature of Complaint	M/S Panic Systems Group Co. Ltd requested VETA to explain to them whether there were other reasons for their disqualification apart from the bid price. Having received no response from VETA, M/S Panic Systems Group Co. Ltd was dissatisfied with the accounting officer's failure to give them additional grounds for their disqualification.
	Decision by PPAA	PPAA delivered its decision on the 18/01/2013. PPAA uphold the appeal and ordered VETA-South West Zone to re-start the tender process afresh in observance of the law. PPAA also ordered VETA-South West Zone to compensate M/s Panic System Group Co. Ltd a total of Tsh. 150,000/= being actual costs incurred.

15	Tender Details	Tender no. RAS/016/2011/12/W/03A for electrical installation for regional commissioner's residential house.
	Complainant	M/s Central Square Tech Co.
	Respondent	The Regional Administrative Secretary Tabora
	Appeal Case number	Appeal case no. 139 of 2012
	Submission date	20/12/2012
	Nature of Complaint	The appellant had been dissatisfied with RAS' decision of awarding the tender to M/s Monmar and Sons Company Limited. The reason for their dissatisfaction was based on the fact that one of the members of the evaluation committee had a business relationship with Monmar and Sons Co. Ltd.
	Decision by PPAA	The PPAA delivered its decision on the 30.01/2013. The PPAA ordered that the appeal be struck out for not being properly before the Authority.
16	Tender Details	Tender for supply and installation of various furniture at Dar es Salaam, Singida and Mwanza campuses.
	Complainant	M/S Jaffery Industries Saini Ltd
	Respondent	Tanzania Institute of Accountancy (TIA)
	Appeal Case number	Appeal case no. 141 Of 2012
	Submission date	11/01/2013
	Nature of Complaint	Jaffery Industries Saini Ltd was dissatisfied with the tender board's decision to order re-evaluation of tenders, an act that had resulted in the company's disqualification despite the first evaluation process recommending award of Lots 1 and 3 in its favour.
	Decision by PPAA	PPAA delivered its decision on the 18/02/2013. PPAA stated that the whole evaluation process was marred with irregularities and the bid validity period had already elapsed; hence, no prayers should be granted to either party. TIA was therefore ordered to re-start the tender process for Lots 1 and 3 in observance of the law.
17	Tender Details	Tender for supply of cashew nut pesticides and blowers.
	Complainant	M/S Mocrops Tanzania Ltd
	Respondent	Cashew Nut Industry Development Trust Fund
	Appeal Case number	Appeal case no. 143 of 2012
	Submission date	08/02/2013
	Nature of Complaint	Mocrops Tanzania Ltd was aggrieved by the respondent's decision to disqualify them in respect of Lot No. 4 for supply of 100,000 litres of Triadimenol 250 EC.
	Decision by PPAA	PPAA delivered its decision on the 15/03/2013. PPAA was of the view that the prayers by the appellant to order the respondent to restart the tender process afresh in observance of the law in respect to Lot No. 4 would not be wise. PPAA considered the argument by the respondent that the awarded contract had been 80 percent executed and part of the payment had already been made. Furthermore, the season for use of the pesticides is April, 2013. If an order to re-tender was to be issued, it would cause incredible economic loss to peasants. PPAA therefore deemed it wise to reject the prayers by the appellant for

		public interest despite been established that the award of the tender was not properly made. Also, PPAA rejected the prayers by the respondent that the appeal be dismissed in its entirety, saying that the appeal partly had merits and so each party was ordered to bear its own costs.
	Tender Details	Tender no. PA/052/2011-12/W/4B for the supply, installation, testing and commissioning of Air conditioning and ventilation (HVAC) systems at the [proposed Accountancy Professional Center Phase II at Bunju- Dar es salaam.
	Complainant	M/S Cool Care Services Limited
	Respondent	NBAA
	Appeal Case number	Appeal case no. 147 of 2013
	Submission date	02/05/2013
	Nature of Complaint	The appellant was dissatisfied with PPRA's decision which allowed the respondent to proceed to the next stage of the tender process on grounds that the appellants prayers had been overtaken by events since tenders submitted were already opened by the respondent and some of the issues raised were new and were not raised before the accounting officer.
	Decision by PPAA	PPAA delivered its decision on 5/06/2013. PPAA dismissed the appeal for lack of merits. Each party was ordered to bear its own costs.

ANNEX 4-7: List of PEs which submitted APPs

A: Submission by non-electronic means

S/N	Procuring Entity	S/N	Procuring Entity
1	African Institute Of Science And Technology	2	National Electotal Commision
3	Agricultural Seed Agency	4	National Environment Management Commission
5	Arusha International Conference Centre	6	National Housing And Building And Research Agency
7	Attorney General 's Chamber	8	National Institute For Medical Research
9	Babati District Council	10	National Institute Of Transport
11	Babati Town Council	12	National Land Use Planning Commission
13	Centre For Agricultural Mechanization And Rural Technology (Camartec)	14	Ngorongoro District Council
15	College Of African Wildlife Management, Mweka	16	Office Of The National Assembly
17	Commission For Mediation And Arbitration	18	President's Office Planning Commission
19	Contractors Registration Board	20	President's Office, Ethics Secretariat
21	Cooperative Audit And Supervision Corporation	22	Presidents Office, Public Service Commission
23	Dodoma Municipal Council	24	Public Procurement Regulatory Authority
25	Drilling And Dam Construction Agency	26	Public Service Pension Fund
27	Eastern Africa Statistical Training Centre	28	RAS - Arusha
29	Engineers Registration Board	30	RAS - Kilimanjaro
31	Export Processing Zone Authority	32	RAS -Kagera
33	Gaming Board Of Tanzania	34	RAS- Morogoro
35	Government-Chemistry Laboratory Agency	36	RAS -Tabora
37	Government-Chemistry Laboratory Agency	38	RAS-Dar-Es-Salaam
39	Hai District Council	40	RAS-Geita
41	High Court Of Tanzania Commercial Division	42	RAS-Iringa
43	Higher Education Students' Loan Board	44	RAS-Mara

S/N	Procuring Entity	S/N	Procuring Entity
45	Ilala Municipal Council	46	RAS-Mwanza
47	Ileje District Council	48	RAS-Tanga
49	Institute Of Accountancy Arusha	50	Shinyanga Municipal Council
51	Institute Of Finance Management	52	Shinyanga Urban Water Supply And Sanitation Authority
53	Iringa District Council	54	Singida District Council
55	Iringa Municipal Council	56	Singida Municipal Council
57	Joint Finance Commission	58	Social Security Regulatory Authority
59	Judicial Service Commission	60	Songea Urban Water Supply And Sanitation
61	Judiciary Of Tanzania	62	Tanga City Council
63	Karagwe District Council	64	Tanroad - Mbeya
65	Katavi Regional Commissioners Office	66	Tanroad - Mwanza
67	Kibaha Town Council	68	Tanroad- Kagera
69	Kilolo District Council	70	Tanroad-Arusha
71	Local Authority Pension Fund(Lapf)	72	Tanroad-Kilimanjaro
73	Ludewa District Council	74	Tanroad-Njombe
75	Masasi Town Council	76	Tanroads- Mwanza
77	Maswa District Council	78	Tanroads-Tabora
79	Mbarali District Council	80	Tanzania Small Holders Tea Development Agency
81	Mbeya City Council	82	Tanzania Commission for Universities
83	Mbeya District Council	84	Tanzania Engineering And Manufacturing Design Organization
85	Meatu District Council	86	Tanzania Government Flight Agency
87	Medical Stores Department	88	Tanzania Institute Of Education
89	Ministry Of Agriculture Food Security And Cooperative	90	Tanzania National Roads Agency
91	Ministry Of Community Development Gender And Children	92	Tanzania Tea Board
93	Ministry Of Constitutional Affairs And Justices	94	Tanzania Tourist Board
95	Ministry Of Defence And National Service	96	Tanzania Wildlife Protection Fund
97	Ministry Of Energy And Minerals	98	The Law School Of Tanzania
99	Ministry Of Health And Social Welfare	100	The Local Authorities Pensions Fund
101	Ministry Of Natural Resources And Tourism	102	The Registra Of Political Parties

S/N	Procuring Entity	S/N	Procuring Entity
103	Morogoro Regional Administrative Secretary	104	Tunduru District Council
105	Moshi University College Of Cooperative And Business Studies (MUCCOBS)	106	Unesco National Commission
107	Muhimbili National Hospital	108	Urambo District Council
109	Muhimbili University Of Health And Allied Sciences	110	UWASA - Babati
111	National Construction Council	112	UWASA - Iringa
113	National Development Corporation	114	UWASA - Morogoro
115	National Development Corporation	116	UWASA - Mwanza
117	National Economic Empowerment Council	118	Vice President's Office
119	National Economic Empowerment Council	120	Vocational Education And Training Authority

B: Electronic Submission using PMIS

S/N	Procuring Entity
1.	Energy And Water Utilities Regulatory Authority
2.	Government Employees Provident Fund
3.	Kahama Shinyanga Water Supply And Sewerage Authority
4.	Longido District Council
5.	Mzumbe University
6.	National Housing Corporation
7.	Ngorongoro Conservation Area Authority
8.	Prevention And Combating Of Corruption Bureau
9.	Procurement And Supplies Professionals And Technicians Board
10.	Public Procurement Regulatory Authority
11.	Songea Municipal Council
12.	Sumbawanga District Council
13.	Surface And Marine Transport Regulatory Authority
14.	Tanroad – Dar Es Salaam
15.	Tanroad - Mara
16.	Tanroad - Shinyanga

S/N	Procuring Entity
17.	Tanroads - Kigoma
18.	Tanzania Broadcasting Corporation
19.	Tanzania Insurance Regulatory Authority
20.	Tanzania Revenue Authority
21.	Tanzania Social Action Fund

ANNEX 4-8: Names of PEs which submitted monthly and quarterly reports

S/N	Procuring Entity
1.	Arusha Technical College
2.	Attorney General's Chambers
3.	Babati District Council
4.	Babati Urban Water Supply And Sanitation Authority
5.	Commission For Mediation And Arbitration
6.	Dodoma Urban Water Supply Authority
7.	Kariakoo Market Corporation
8.	Kilolo District Council
9.	Lindi Urban Water Supply And Sanitation Authority
10.	Meatu District Council
11.	Ministry Of Agriculture Food Security And Cooperative
12.	Ministry Of Communication, Science And Technology
13.	National Audit Office
14.	Nelson Mandela African Institute Of Science And Technology
15.	Njombe District Council
16.	Social Security Regulatory Authority
17.	Songea Municipal Council
18.	Tanroad-Kagera
19.	Tanroad-Mwanza
20.	Tanzania Commission For Universities
21.	Tanzania Engineering And Manufacturing Design Organization
22.	Tanzania Institute Of Education
23.	Tanzania Petroleum Development Corporation
24.	Tanzania Engineering and Manufacturing Design

1	Architects and Quantity Surveyors Registration Board (AQRB)	339,792,000.00	112,478,583.30	14	60,007,633.30	1	275,000.00	0	0.00	12	52,195,950.00	0	0.00	27	112,478,583.30
2	Ardhi University	17,759,733,905.40	12,350,748,315.24	280	1,686,710,729.00	5	754,193,613.04	5	110,520,466.75	23	270,370,394.40	0	0.00	313	2,821,795,203.19
3	Arusha International Conference Centre(AICC)	12,571,429,937.00	12,571,429,937.00	469	2,262,161,678.00	3	216,520,619.00	3	354,305,999.00	385	2,663,705,701.00	1	12,500,000.00	861	5,509,193,997.00
4	Arusha Technical college	4,636,730,094.00	2,793,817,150.00	5	339,335,692.00	0	0.00	1	28,300,000.00	3	1,311,720,000.00	0	0.00	9	1,679,355,692.00
5	Bank of Tanzania(BOT)	360,362,000,000.00	341,312,200,000.00	1,780	17,277,578,244.93	104	49,662,429,951.01	9	2,807,065,394.00	722	13,026,639,164.54	0	0.00	2615	82,773,712,754.48
6	College of African Wildlife Management ,Mweka	3,098,975,728.00	2,648,448,377.00	21	730,424,107.00	3	87,835,140.00	1	100,000,000.00	34	289,806,014.00	0	0.00	59	1,208,065,261.00
7	College of Business Education(CBE)	4,923,555,800.24	1,122,607,233.06	67	595,661,927.06	2	61,770,250.00	1	6,000,000.00	40	459,175,056.00	0	0.00	110	1,122,607,233.06
8	Contractors Registration Board(CRB)	5,930,500,000.00	4,820,500,000.00	117	529,211,183.00	4	962,464,556.00	1	67,880,000.00	99	1,214,892,178.00	0	0.00	221	2,774,447,917.00
9	Dar Es Salaam Institute of Technology (DIT)	1,217,750,000.00	1,217,750,000.00	68	355,386,043.20	1	121,415,208.00	2	662,572,100.00	9	32,308,000.00	0	0.00	80	1,171,681,351.20
10	Dar es Salaam Maritime Institute(DMI)	10,574,108,895.00	513,329,600.00	57	185,758,609.40	2	5,944,550.00	0	0.00	90	108,437,248.50	0	0.00	149	300,140,407.90
11	Dar es Salaam University College of Education (DUCE)	16,075,632,546.00	9,562,893,788.00	57	1,270,935,569.00	10	718,243,021.00	2	365,559,000.00	13	680,085,866.00	0	0.00	82	3,034,823,456.00
12	Dar Stock Exchange	862,645,400.00	594,073,230.00	10	31,635,949.00	1	15,000,000.00	0	0.00	7	547,437,281.00	0	0.00	18	594,073,230.00
13	Eastern Africa Statistical Training Centre(EASTC)	9,286,372,995.00	1,192,583,167.00	95	124,358,182.00	3	24,557,600.00	0	0.00	9	17,239,200.00	0	0.00	107	166,154,982.00
14	Engineers Registration Board (ERB)	3,346,222,000.00	2,550,549,297.00	35	222,190,838.00	0	0.00	3	7,441,740.00	38	50,150,240.00	0	0.00	76	279,782,818.00
15	Gaming Board of Tanzania	4,841,755,149.00	4,606,196,427.00	24	225,149,864.00	1	29,147,935.00	3	34,607,500.00	23	341,110,917.00	0	0.00	51	630,016,216.00
16	Government Employers Provident Fund	8,458,883,270.00	7,299,935,925.00	103	627,943,525.00	5	15,561,600.00	4	85,461,400.00	115	773,363,970.00	0	0.00	227	1,502,330,495.00
17	Higher Education Students Loan Board.	149,769,454,000.00	14,976,945,000.00	37	723,514,004.17	2	475,127,132.00	0	0.00	76	1,120,117,755.24	0	0.00	115	2,318,758,891.41
18	Institute of Accountancy Arusha (IAA)	13,751,455,582.00	8,368,347,331.00	6	774,629,968.00	2	69,056,700.00	2	47,000,000.00	9	274,270,331.60	0	0.00	19	1,164,956,999.60
19	Institute of Finance Management (IFM)	27,047,000,000.00	2,054,143,670.98	194	1,024,708,365.45	8	137,133,953.00	1	7,552,000.00	167	767,931,646.02	0	0.00	370	1,937,325,964.47
20	Institute of Social Work	5,128,000,000.00	4,913,357,484.00	37	210,543,280.68	3	1,269,470,711.00	1	114,015,663.99	14	194,682,898.15	0	0.00	55	1,788,712,553.82
21	Kariakoo Market Corporation	1,618,705,558.00	1,618,705,558.00	2	5,100,000.00	5	509,500.00	0	0.00	33	258,545,306.00	0	0.00	40	264,154,806.00
22	Kibaha Education Centre	6,506,046,994.00	3,674,530,688.00	235	1,213,427,763.25	1	3,750,000.00	1	29,904,504.00	24	126,712,000.00		27,276,000.00	261	1,401,070,267.25
23	Kilimanjaro Christian Medical Centre(KCMC)	12,594,977,054.84	12,594,977,054.84	756	8,584,119,961.00	0	0.00	0	0.00	35	434,482,121.20	0	0.00	791	9,018,602,082.20
24	Local Authorities Pensions Fund(LAPF)	247,911,770,000.00	247,911,770,000.00	87	2,281,259,223.00	12	12,883,070,543.00	6	141,342,000.00	84	1,270,633,205.00	0	0.00	189	16,576,304,971.00
25	Local Government Training Institute	3,184,205,000.00	3,195,461,400.00	16	370,707,798.00	4	852,278,505.00	1	191,235,000.00	17	203,754,600.00	0	0.00	38	1,617,975,903.00
26	Marine Park and Reserve Unit	366,440,280.00	264,330,130.00	25	187,193,504.00	0	0.00	0	0.00	11	77,336,000.00	0	0.00	36	264,529,504.00
27	Marine Service Company (Ltd)													0	0.00
28	Mbeya Insitute of Technology	6,584,282,890.00	5,358,728,689.00	558	709,569,957.50	22	1,076,244,336.00	2	154,428,558.00	4	1,627,392,802.80	0	0.00	586	3,567,635,654.30
29	Moshi University	2,989,200,000.00	904,234,749.00	248	1,291,634,281.00	27	718,116,138.00	3	101,685,919.88	65	326,644,842.00	1	8,500,000.00	344	2,446,581,180.88

	College of Cooperative and Business Studies														
30	Muhimbili National Hospital	70,883,080,262.00	45,149,749,854.00	8	1,665,137,112.00	3	552,000,319.24	1	61,450,246.00	6	558,124,984.15	0	0.00	18	2,836,712,661.39
31	Muhimbili University College of Health Sciences (MUCHS)	11,805,530,743.00	3,556,951,679.00	272	1,466,657,877.00	11	543,600,348.00	4	886,300,000.00	85	318,377,920.00	0	0.00	372	3,214,936,145.00
32	Mzinga Corporation Sole	30,146,191,402.00	12,185,274,080.00	264	945,024,397.00	1	1,200,000.00	0	0.00	22	22,206,685.00	0	0.00	287	968,431,082.00
33	Mzumbe University	44,339,096,339.00	24,015,624,656.00	441	1,365,099,278.37	11	978,747,871.00	0	0.00	43	1,219,553,912.63	0	0.00	495	3,563,401,062.00
34	National Institute for Productivity	79,700,000.00	46,528,148.00	21	54,510,237.00	0	0.00	0	0.00	2	5,040,000.00	0	0.00	23	59,550,237.00
35	National Accreditation Council of Technical Education (NACTE)	3,517,611,264.00	3,409,754,002.00	13	279,834,550.00	7	287,417,595.00	5	110,101,973.00	12	221,233,089.00	0	0.00	37	898,587,207.00
36	National Board of Accountants and Auditors (NBAA)	25,171,144,931.00	7,686,822,852.00	21	188,303,063.00	17	6,596,627,338.00	0	0.00	153	901,892,451.00	0	0.00	191	7,686,822,852.00
37	National Board of Materials Management (NBMM)	2,608,000,000.00	2,775,580,000.00	50	144,875,983.64	0	0.00	0	0.00	20	135,496,654.12	0	0.00	70	280,372,637.76
38	National Construction Council (NCC)	769,748,000.00	535,683,514.00	60	30,459,996.50	0	0.00	1	2,500,000.00	24	45,057,301.98	0	0.00	85	78,017,298.48
39	National Development Corporation (NDC)	4,914,984,000.00		62	874,029,706.50	5	561,379,440.00	24	351,380,463.00	39	165,308,783.70	0	0.00	130	1,952,098,393.20
40	National Economic Empowerment Council(NEEC)	3,754,472,460.00	2,735,169,533.00	18	398,465,378.00	4	37,389,128.00	2	82,588,144.00	52	66,454,342.38	0	0.00	76	584,896,992.38
41	National Environment Management Council (NEMC)	6,675,205,375.00	3,214,195,200.00	38	201,247,497.00	1	17,477,750.00	1	14,400,000.00	7	96,613,830.00	0	0.00	47	329,739,077.00
42	National Examination Council of Tanzania (NECTA)	30,843,783,669.00	31,022,026,665.00	189	6,389,912,016.00	3	68,032,000.00	2	43,098,500.00	30	720,548,759.00	1	27,329,200.00	225	7,248,920,475.00
43	National Health Insurance Fund(NHIF)	77,812,630,000.00	77,812,630,000.00	119	8,031,851,643.54	19	668,299,780.61	7	2,239,669,050.00	150	1,166,432,444.30	0	0.00	295	12,106,252,918.45
44	National Housing Corporation(NHC)	461,314,024,905.24	148,353,031,991.00	51	3,678,489,017.14	10	134,545,649,482.00	22	9,470,212,451.60	7	658,671,040.00	0	0.00	90	148,353,021,990.74
45	National Institute for Medical Research(NIMR)	1,667,100,000.00	2,170,508,037.00	96	1,456,836,288.00	0	0.00	0	0.00	56	563,671,747.00	0	0.00	152	2,020,508,035.00
46	National Insurance Corporation	25,338,962,000.00	1,876,458,754.00	56	4,975,087,320.00	10	187,850,213.50	3	90,758,900.00	57	394,991,681.30	0	0.00	126	5,648,688,114.80
47	National Social Security Fund(NSSF)	475,433,300,000.00	285,386,800,000.00	119	6,821,505,933.76	213	196,344,418,755.88	19	2,123,459,889.26	111	3,627,086,210.08	0	0.00	462	208,916,470,788.98
48	Ocean Road Cancer Institute	7,005,194,835.00	7,005,194,835.00	13	867,328,730.00	6	380,133,270.00	1	121,417,000.00	20	534,425,000.00	0	0.00	40	1,903,304,000.00
49	Open University of Tanzania (OUT)	19,202,618,970.00	12,301,104,900.00	91	578,738,434.00	1	28,282,500.00	0	0.00	50	303,240,193.00	0	0.00	142	910,261,127.00
50	Parastatal Pension Fund (PPF)	58,113,926,000.00	58,113,926,000.00	115	1,954,594,084.83	48	5,828,736,092.03	3	821,735,600.00	176	443,761,998.11	0	0.00	342	9,048,827,774.97
51	Public Service Pension Fund (PSPF)	165,781,105,396.00	48,513,752,474.73	33	927,938,954.60	1	69,174,250.00	4	143,660,000.00	10	771,318,178.00	0	0.00	48	1,912,091,382.60
52	Small Scale Industries Development Organization (SIDO)	10,108,200,000.00	6,911,734,000.00	76	277,620,272.00	7	29,048,380.00	6	18,083,000.00	25	107,095,181.00	0	0.00	114	431,846,833.00
53	Sugar Board of Tanzania	2,823,042,463.00		2	19,403,200.00	0	0.00	3	27,014,000.00	10	114,114,657.00	0	0.00	15	160,531,857.00
54	Tanzania Broadcasting Cooperation(TBC)	4,988,587,405.00	1,704,728,377.23	122	1,403,077,018.38	4	92,123,562.74	2	54,601,489.12	77	775,172,096.92	0	0.00	205	2,324,974,167.16
55	Tanzania Automotive Technology Centre-Nyumbu	11,295,000,000.00	4,740,604,075.00	233	838,444,199.00	0	0.00	1	3,000,000.00	2	95,516,752.00	0	0.00	236	936,960,951.00
56	Tanzania Bureau of Standards (TBS)	20,639,235,213.00	13,166,816,506.88	161	1,615,557,208.87			1	24,000,000.00	10	175,691,860.50	0	0.00	172	1,815,249,069.37

57	Tanzania Cashewnut Board												0	0.00	
58	Tanzania Coffee Board	591,840,900.00	528,226,872.27	19	98,474,850.00	3	130,245,400.00	4	19,250,000.00	45	285,759,458.40	0	0.00	71	533,729,708.40
59	Tanzania Commission for Universities(TCU)	396,877,000.00	339,559,788.00	20	149,548,088.00	0	0.00	1	39,282,750.00	6	150,728,950.00	0	0.00	27	339,559,788.00
60	Tanzania Cotton Board	1,986,767,000.00	2,214,006,794.00	19	92,541,199.80	0	0.00	1	4,000,000.00	20	311,939,077.11	2	20,000,000.00	42	428,480,276.91
61	Tanzania Electric Supply Co Limited (TANESCO)	1,619,486,000,000.00	1,619,486,000,000.00	587	867,731,265,892.65	44	43,368,698,131.24	11	872,529,620.00	462	27,406,694,889.09	0	0.00	1104	939,379,188,532.98
62	Tanzania Engineering and Manufacturing Design (TEMDO)	2,076,298,720.00	916,384,570.26	186	35,381,368.00	12	13,002,150.00	3	14,094,400.00	24	27,231,825.94	0	0.00	225	89,709,743.94
63	Tanzania Food and Nutrition Centre	3,963,037,046.00	3,757,683,701.12	85	263,722,089.60	1	2,360,000.00	3	16,401,000.00	83	125,225,361.40	0	0.00	172	407,708,451.00
64	Tanzania Forest Research Institute	2,237,749,600.00	1,260,696,905.00	5	12,223,720.00	0	0.00	0	0.00	0	0.00	0	0.00	5	12,223,720.00
65	Tanzania Institute of Education	5,409,076,000.00	1,169,038,784.00	31	558,094,696.22	0	0.00	0	0.00	8	24,002,198.84	0	0.00	39	582,096,895.06
66	Tanzania Library Services Board	2,028,639,400.00	1,728,917,564.00	53	93,901,799.00	1	3,758,890.00	0	0.00	48	529,856,512.00	0	0.00	102	627,517,201.00
67	Tanzania National Parks (TANAPA)	74,293,593,181.00	74,293,593,181.00	1696	16,632,976,529.72	123	19,116,317,820.53	18	5,140,855,004.00	566	1,752,986,133.16	0	0.00	2403	42,643,135,487.41
68	Tanzania Petroleum Development Corporation (TPDC)	214,962,736,303.00	72,079,950,073.00	96	2,748,067,908.00	9	378,001,964.00	4	2,897,333,020.00	70	2,854,477,747.00	0	0.00	179	8,877,880,639.00
69	Tanzania Postal Bank(TPB)	26,627,871,000.00		441	3,623,390,220.00	27	562,751,082.70	1	9,941,500.00	794	1,945,269,730.00	4	1,695,200.00	1267	6,143,047,732.70
70	Tanzania Private Sector Foundation	1,817,270,501.31	1,817,270,501.31	22	817,137,600.00	0	0.00	15	905,743,420.00	15	94,389,481.31	0	0.00	52	1,817,270,501.31
71	Tanzania Standard New(TSN)	12,197,769,837.60	12,197,769,837.60	183	3,939,442,100.00	2	5,842,180.00	5	62,804,856.62	75	135,601,709.50	0	0.00	265	4,143,690,846.12
72	Tanzania Tea Board	856,948,000.00	736,613,000.00	28	96,461,520.00	4	7,378,692.00	2	8,000,000.00	43	72,880,591.68	0	0.00	77	184,720,803.68
73	Tanzania Tourist Board	5,450,606,000.00	3,152,636,271.00	64	355,085,707.06	4	487,362,489.93	7	494,034,500.00	34	1,401,334,784.04	0	0.00	109	2,737,817,481.03
74	Tanzania Trade Development Authority	6,579,210,478.00	1,283,826,576.48	71	987,412,695.00	3	28,797,405.00	2	51,640,000.00	107	215,976,476.48	0	0.00	183	1,283,826,576.48
75	Tanzania Wildlife Research Institute	1,923,610,000.00	0.00	241	224,897,920.50	2	39,290,000.00	1	78,442,200.00	3	46,659,607.66	0	0.00	247	389,289,728.16
76	The Mwl. Nyerere Memorial Academy (Kivukoni)	3,869,381,800.00	2,381,191,400.00	96	251,913,220.00	3	1,758,245,702.00	0	0.00	38	110,920,024.32	0	0.00	137	2,121,078,946.32
77	Unit Trust of Tanzania (UTT)	6,950,362,857.89	4,295,369,420.00	259	554,523,893.88	8	25,102,932,908.49	4	436,340,500.00	158	721,594,324.40	0	0.00	429	26,815,391,626.77
78	University of Dar Es Salaam(UDSM)	45,633,762,515.00	18,304,391,782.13	804	10,039,315,943.76	21	1,147,266,712.96			1133	2,654,142,574.38	0	0.00	1958	13,840,725,231.10
79	Vocational Education and Training Authority	8,208,450,000.00	4,257,931,918.00	189	2,200,820,000.00	1	988,851,918.00	3	79,440,000.00	174	988,820,000.00	0	0.00	367	4,257,931,918.00
		4,557,030,585,855.52	3,341,696,781,857.43	13,342	1,002,857,486,237.26	881	511,118,808,083.90	249	33,236,440,722.22	7,323	84,584,729,897.33	9	97,300,400.00	21,804	1,631,894,765,340.71
AGENCIES															
1	Tanzania National Roads Agency(TANROADS)	1,605,307,516,000.00	1,159,970,674,000.00	76	2,578,816,558.00	1049	609,409,036,546.00	17	9,892,614,696.00	6	310,431,998.00	0	0.00	1148	622,190,899,798.00
2	Agricultural Seed Agency	7,094,936,450.00	2,101,781,520.00	24	333,880,785.00	2	1,200,000.00	0	0.00	9	279,278,973.00	0	0.00	35	614,359,758.00
3	BRELA	3,497,629,300.00	3,497,629,300.00	25	102,195,529.00	0	0.00	1	361,866,729.60	16	17,012,587.02	0	0.00	42	481,074,845.62
4	Capital Development Authority (CDA)	23,758,547,480.00	13,490,282,993.00	14	170,864,092.00	1	6,730,533,040.00	3	122,305,600.00	3	33,581,202.00	0	0.00	21	7,057,283,934.00
5	Drilling and Dam Construction Agency(DDCA)	18,439,349,110.00	3,825,273,753.00	92	972,365,414.97	0	0.00	0	0.00	47	137,095,340.74	0	0.00	139	1,109,460,755.71
6	Energy and Water Utilities Regulatory Authority(EWURA)	33,338,273,847.00	19,984,950,809.21	348	1,376,064,446.88	23	2,572,987,220.00	0	0.00	246	266,542,025.50	0	0.00	617	4,215,593,692.38
7	Government Procurement Services	38,553,223,000.00	36,312,247,000.00	76	31,957,817,538.40	3	37,126,924.00	0	0.00	7	120,420,826.98	0	0.00	86	32,115,365,289.38

	Agency(GPSA)														
8	Occupational Safety and Health Authority	1,151,244,000.00	1,151,244,000.00	33	244,808,004.00	2	17,175,484.81	1	2,800,000.00	13	29,938,267.00	0	0.00	49	294,721,755.81
9	Public Procurement Regulatory Authority(PPRA)	5,461,107,849.44	4,795,456,406.99	36	1,432,246,683.00	1	139,526,259.74	76	1,695,608,000.00	33	343,661,730.00	0	0.00	146	3,611,042,672.74
10	Rural Energy Agency(REA)	826,917,994,582.84	826,917,994,582.84	86	446,124,067,663.17	0	0.00	18	648,695,000.00	3	16,980,200.00	0	0.00	107	446,789,742,863.17
11	Surface Marine Transport Regulatory Authority (SUMATRA)			13	911,322,569.00	2	54,988,110.40	2	49,358,000.00	12	806,259,760.00	0	0.00	29	1,821,928,439.40
12	Tanzania Airport Authority(TAA)	175,510,567,317.00	126,969,571,818.00	166	4,594,622,318.79	11	355,500,646,782.90	7	211,539,410.00	38	420,185,359.40	0	0.00	222	360,726,993,871.09
13	Tanzania Building Agency(TBA)	27,890,318,592.50	13,650,632,420.50	90	1,502,035,027.26	7	1,223,374,230.00	3	117,141,280.50	48	86,187,976.00	0	0.00	148	2,928,738,513.76
14	Tanzania Civil Aviation Authority(TCAA)	68,995,792,745.00	66,996,751,542.90		6,787,238,291.85		42,716,000.00		51,380,800.00		347,986,454.05	0	0.00	0	7,229,321,545.90
15	Tanzania Communication Regulatory Authority(TCRA)	64,026,348,100.00	64,026,348,100.00	95	2,714,441,822.00	4	155,466,199.00	3	389,500,500.00	26	1,509,006,857.00	0	0.00	128	4,768,415,378.00
16	Tanzania Education Authority	6,762,824,192.00	5,578,130,572.00	71	507,330,131.00	1	413,000.00	3	45,050,000.00	73	282,482,131.00	0	0.00	148	835,275,262.00
17	Tanzania Electrical, Mechanical & Electronics Services Agency (TEMESA)	44,439,869,183.00	39,963,693,548.86	191	15,140,658,371.00	20	4,694,068,365.00	10	422,423,088.00	34	250,953,801.00	0	0.00	255	20,508,103,625.00
18	Tanzania Food & Drug Agency	3,889,538,000.00		15	700,645,586.11	1	8,400,000.00	3	539,277,400.00	10	339,556,008.00	0	0.00	29	1,587,878,994.11
19	Tanzania Meteorological Agency	10,049,910,000.00	8,374,124,201.50	47	1,227,449,964.00	2	228,710,960.00	5	151,079,906.00	108	357,280,652.10	0	0.00	162	1,964,521,482.10
20	Tanzania Ports Authority(TPA)	774,348,711,008.00	0.00	734	6,062,295,665.87	3	200,419,648,071.23	2	5,094,784,352.10	1	400,000,000.00	0	0.00	740	211,976,728,089.20
21	Tanzania Revenue Authority (TRA)	49,089,405,258.22	49,089,405,258.22	630	27,329,886,704.95	237	12,443,181,091.00	24	1,495,822,802.49	1,665	13,747,787,497.77	0	0.00	2556	55,016,678,096.21
22	Weights & Measures Agency			20	108,664,529.11	2	79,015,764.00	0	0.00	9	22,891,942.12	0	0.00	31	210,572,235.23
24	UWASA - Arusha	6,469,686,048.00	5,020,446,690.44	28	945,002,293.24	0	0.00	2	48,000,000.00	6	276,688,161.00	1	12,920,625.00	37	1,282,611,079.24
25	Agricultural Input Trust Fund (AGTF)	720,228,400.00	720,228,400.00	17	174,227,471.00	1	2,380,000.00	2	37,881,455.02	35	133,401,069.00	0	0.00	55	347,889,995.02
26	Dar-es-salaam Rapid Transit Agency(DART)	1,727,397,769.00	13,030,446,420.00	126	65,506,500.00	0	0.00	2	317,947,800.00	6	52,232,700.00	0	0.00	134	435,687,000.00
27	DAWASA	115,859,570,000.00	33,177,110,500.00	77	658,087,724.00	25	147,123,165,726.00	5	171,943,000.00	118	745,669,916.00	0	0.00	225	148,698,866,366.00
28	DAWASCO	66,960,000,000.00	37,470,057,236.38	35	4,541,334,361.00	1	59,879,648.70	0	0.00	35	930,008,371.00	0	0.00	71	5,531,222,380.70
29	Export Processing Zones Authority (EPZA)	111,293,245,000.00	37,092,069,918.00	36	514,052,073.00	4	408,982,791.00	2	345,740,000.00	26	276,891,161.00	0	0.00	68	1,545,666,025.00
30	Institute of African Leadership for Sustainable Development (Uongozi Institute)	3,999,700,922.15	1,402,352,257.36	134	100,698,686.00	2	2,617,830.00	38	1,201,306,839.00	34	97,728,902.36	0	0.00	208	1,402,352,257.36
31	Kahama Shinyanga Water Supply and Sewage Authority(KASHWASA)	4,509,838,709.00	1,949,066,929.00	42	568,103,643.00	10	186,003,640.00	0	0.00	21	78,468,777.00	0	0.00	73	832,576,060.00
32	Kahama Urban Water Supply and Sanitation Authority(KUWASA)	3,443,830,238.00	2,692,157,581.00	72	390,895,335.00	1	3,290,000.00	1	7,320,000.00	6	52,130,216.00	0	0.00	80	453,635,551.00
33	National Bureau of Statistics	7,785,127,000.00	6,342,398,051.00	187	4,991,632,362.00	4	63,282,456.00	3	325,664,000.00	219	961,819,232.40	0	0.00	413	6,342,398,050.40
34	National Identification Authority(NIDA)	52,591,775,191.00	43,783,326,200.00	88	1,526,308,735.00	0	0.00	0	0.00	11	401,226,750.04	0	0.00	99	1,927,535,485.04
35	Ngorongoro	52,595,156,613.00	55,871,566,208.32	713	7,682,853,980.58	5	1,004,411,758.83	2	64,363,000.00	77	601,547,145.05	0	0.00	797	9,353,175,884.46

	Conservation Area Authority															
36	Registration and Insolvency Trusteeship Agency(RITA)	10,293,757,000.00	1,691,576,886.34	14	21,786,693,484.75	1	5,200,000.00	4	92,591,800.00	4	64,411,075.20	0	0.00	23	21,948,896,359.95	
37	Social Security Regulatory Authority(SSRA)	10,433,348,750.00	3,065,782,243.00	14	38,201,395.61	0	0.00	2	3,300,000.00	59	646,502,192.55	0	0.00	75	688,003,588.16	
38	Tanzania Employment Services Agency(TaESA)	549,800,000.00	549,800,000.00	18	31,824,691.00	0	0.00	1	5,600,000.00	8	97,463,840.00	0	0.00	27	134,888,531.00	
39	Tanzania Government Flight Agency	10,231,799,400.00	9,531,799,400.00	48	3,203,071,600.00	0	0.00	0	0.00	94	1,929,732,405.00	0	0.00	142	5,132,804,005.00	
40	Tanzania Public Service College	16,635,000,000.00	15,118,000,000.00	45	1,050,500,000.00	7	550,000,000.00	0	0.00	33	427,100,000.00	0	0.00	85	2,027,600,000.00	
41	Tanzania Small Holder Tea Development Agency(TSTDA)	800,000,000.00	610,003,200.00	30	188,306,057.00	0	0.00	0	0.00	9	48,541,588.00	0	0.00	39	236,847,645.00	
42	UWASA - Babati	2,727,617,976.00	1,674,633,852.63	97	133,316,250.00	4	983,066,570.00	10	371,270,002.00	159	158,150,030.60	0	0.00	270	1,645,802,852.60	
43	UWASA - Bukoba	17,196,095,000.00	1,230,917,550.00	72	76,844,421.68	0	0.00	0	0.00	9	6,306,031.36	0	0.00	81	83,150,453.04	
44	UWASA - Dodoma	86,091,794,461.00	30,221,962,144.91	216	474,503,999.32	7	77,405,166,575.00	2	23,000,000.00	15	214,942,407.08	0	0.00	240	78,117,612,981.40	
45	UWASA - Iringa	3,864,719,264.00	3,864,719,264.00		1,085,618,540.00	0	0.00		28,508,000.00		208,396,899.00	0	0.00	0	1,322,523,439.00	
46	UWASA - Mbeya	2,189,341,000.00	1,843,060,773.00	48	812,533,158.00	1	217,697,580.00	0	0.00	21	47,453,452.00	0	0.00	70	1,077,684,190.00	
47	UWASA - Morogoro	6,132,830,569.36	5,455,882,546.45	113	1,567,001,043.00	0	0.00	1	9,732,000.00	64	83,415,025.26	0	0.00	178	1,660,148,068.26	
48	UWASA - Moshi	5,193,831,450.72	4,810,232,070.02	14	917,375,219.31	0	0.00	0	0.00	3	93,286,875.11	0	0.00	17	1,010,662,094.42	
49	UWASA - Mtwara	1,508,585,600.00	1,508,585,600.00	236	254,401,458.00	0	0.00	2	13,570,000.00	12	32,165,785.00	0	0.00	250	300,137,243.00	
50	UWASA - Musoma	2,622,192,500.00	1,742,201,514.00	227	298,159,968.00	0	0.00	0	0.00	38	17,602,450.00	0	0.00	265	315,762,418.00	
51	UWASA - Singida	1,246,036,316.00	786,780,978.56	55	66,838,834.00	0	0.00	0	0.00	1	5,184,780.00	0	0.00	56	72,023,614.00	
52	UWASA - Songea	1,773,304,400.00	1,083,166,243.92	153	134,901,336.00	5	17,277,500.00	0	0.00	22	30,532,473.60	0	0.00	180	182,711,309.60	
53	UWASA - Tanga	2,598,864,940.00	2,254,592,110.00	20	1,298,198,974.00	1	24,442,157.00	0	0.00	11	77,079,000.00	0	0.00	32	1,399,720,131.00	
		4,398,567,580,532.23	2,772,291,114,595.35	5,857	608,456,711,288.85	1,450	1,421,815,078,280.61	257	24,358,985,460.71	3,563	28,921,600,299.29	1	12,920,625.00	11,128	2,083,565,295,954.46	
	INDEPENDENT DEPARTMENTS															
1	National Audit Office (NAO)	56,817,557,790.00	52,202,682,254.00	578	3,915,607,392.60	2	5,700,000,000.00	7	812,740,512.00	22	2,357,592,800.00	0	0.00	609	12,785,940,704.60	
2	Commission for Mediation and Arbitration (CMA)	1,000,000,000.00	799,996,800.00	38	72,639,613.00	3	3,654,500.00	1	5,800,000.00	26	72,661,270.87	0	0.00	68	154,755,383.87	
3	Fair Competition Commission (FCC)	5,991,658,097.40	5,872,049,040.94	27	77,790,847.00	0	0.00	4	39,239,955.12	81	224,670,518.00	0	0.00	112	341,701,320.12	
4	Tanzania Insurance Regulatory Authority	1,455,844,900.00	1,455,844,900.00	166	844,910,688.00	11	17,799,222.50	2	32,811,635.67	222	419,108,724.41	0	0.00	401	1,314,630,270.58	
5	Inter-ministerial Ant – Drug Commission (Drug Control Commission)	1,336,430,000.00	1,336,430,000.00	42	137,829,291	4	97,150,770.00	1	5,000,000.00	89	129,015,452.43	0	0.00	136	368,995,513.43	
6	Judicial Service Commission	1,471,715,000.00	1,354,729,800.00	24	230,412,166.40	0	0.00	0	0.00	9	192,960,745.00	0	0.00	33	423,372,911.40	
7	Medical Stores Department	178,925,103,950.00	178,925,103,950.00	27	181,119,043,128.00	1	504,257,927.00	0	0.00	10	1,760,471,677.00	0	0.00	0	183,383,772,732.00	
8	National Assembly	123,221,653,000.00	123,221,653,000.00	132	6,351,056,930.00	3	158,347,837.00	11	346,304,737.10	90	7,968,162,752.00	0	0.00	236	14,823,872,256.10	
9	Political Parties Registrar			5	138,269,000.00	0	0.00	0	0.00	6	155,707,883.00	0	0.00	11	293,976,883.00	
10	President Office Ethics Secretariat	7,390,692,500.00	5,642,708,593.00	58	709,071,471.00	2	107,217,640.00	0	0.00	17	217,343,565.00	0	0.00	77	1,033,632,676.00	
11	President Office Planning Commission	27,666,058,163.00	22,115,459,002.00	45	248,234,073.00	0	0.00	0	0.00	155	581,492,469.00	0	0.00	200	829,726,542.00	
12	Prevention and Combating of Corruption Bureau (PCCB)	21,500,000,000.00	18,208,333,337.00	66	1,205,254,808.00	6	1,800,672,778.26	2	481,684,682.00	1	391,282,837.69	0	0.00	75	3,878,895,105.95	
13	Public Service Commission	3,088,085,000.00	2,574,679,900.00	38	62,240,481.12	0	0.00	0	30,000,000.00	30	74,349,260.30	0	0.00	68	166,589,741.42	
14	Public Service	2,294,524,000.00	2,085,000,000.00	33	95,530,805.00	0	0.00	0	0.00	77	85,947,082.68	0	0.00	110	181,477,887.68	

	Recruitment Secretariat														
15	Tanzania Commission for Aids (TACAIDS)	18,143,371,000.00	9,167,936,780.67	65	530,079,300.00	10	52,860,000.00	20	365,328,000.00	147	721,301,547.00	2	36,031,000.00	244	1,705,599,847.00
16	Tanzania Commission for Science & Technology (COSTECH)	31,425,364,088.00	19,896,716,769.00	64	243,464,515.00	0	0.00	0	0.00	25	99,873,130.00			89	343,337,645.00
17	Tanzania Law Reform Commission	4,025,598,000.00	2,921,727,880.00	64	580,548,937.20	0	0.00	0	0.00	3	45,067,468.00	0	0.00	67	625,616,405.20
18	Tanzania Social Action Fund (TASAF)	43,606,559,200.00	43,606,559,200.00	97	1,552,924,432.00	780	19,611,247,201.00	10	140,095,000.00	13	545,540,459.00	0	0.00	900	21,849,807,092.00
19	UNESCO(National Commission of Tanzania)	112,585,000.00	132,673,600.00	7	3,192,340.00	0	0.00	0	0.00	20	28,768,300.00	0	0.00	27	31,960,640.00
		529,472,799,688.40	491,520,284,806.61	1,576	198,118,100,218.32	822	28,053,207,875.76	58	2,259,004,521.89	1,043	16,071,317,941.38	2	36,031,000.00	3,463	244,537,661,557.35
REGIONAL ADMINISTRATIVE SECRETARIES(RAS)															
1	ARUSHA	11,023,381,450.00	10,590,097,603.63	116	926,883,169.00	1	267,052,823.00	1	51,695,000.00	33	592,430,115.99	0	0.00	151	1,838,061,107.99
2	DAR ES SALAAM	5,449,637,200.00	5,587,915,288.00	13	379,573,367.00	5	836,723,976.00	0	0.00	9	315,570,141.00	0	0.00	27	1,531,867,484.00
3	DODOMA	72,324,609,122.56	72,324,609,122.56	120	83,362,070,244.00	0	0.00	18	10,976,717,293.00	102	1,569,928,015.00	0	0.00	240	95,908,715,552.00
4	IRINGA	1,208,467,603.56		1	15,670,000.00	4	216,755,603.56	0	0.00	214	691,254,951.00	0	0.00	219	923,680,554.56
5	KAGERA	7,928,081,000.00	7,707,929,823.91	351	631,450,579.60	2	171,199,646.90	0	0.00	78	117,298,738.00	1	1,461,700.00	432	921,410,664.50
6	KILIMANJARO	10,689,592,112.00	9,828,994,221.00	309	1,119,028,017.08	10	1,292,472,851.00	2	118,050,000.00	86	390,251,976.92	0	0.00	407	2,919,802,845.00
7	LINDI	6,812,589,000.00	5,848,348,973.00	520	1,300,269,088.00	2	224,000,000.00	0	0.00	4	44,945,600.00	0	0.00	526	1,569,214,688.00
8	KIGOMA	1,021,018.00	855,375,800	205	332,968,802	2	200,200,000	0	0	49	149,040,928.10	0	0	256	682,209,730.10
9	MANYARA	2,323,544,700.00	1,469,879,925.73	12	303,835,596.00	4	143,234,150.00	0	0.00	15	294,095,596.66	0	0.00	31	741,165,342.66
10	MOROGORO	1,846,686,737.25	1,628,003,484.24	426	382,828,635.99	9	738,209,305.07	0	0.00	248	506,965,543.18	0	0.00	683	1,628,003,484.24
11	MTWARA	6,101,807,000.00	6,101,807,000.00	103	148,849,604.00	1	252,602,060.00	0	0.00	58	281,770,610.00	0	0.00	162	683,222,274.00
12	MWANZA	8,742,899,000.00	8,905,095,218.68	14	1,173,579,579.82	8	642,625,500.00	2	56,502,886.00	8	107,522,677.64	0	0.00	32	1,980,230,643.46
13	PWANI	5,196,707,513.00	4,742,728,448.63	210	439,240,333.10	12	248,062,400.00	7	18,881,280.00	386	400,483,326.10	0	0.00	615	1,106,667,339.20
14	RUKWA	6,999,441,970.00	6,865,261,228.84	441	926,199,790.00	2	270,224,956.00	2	27,022,495.60	141	141,569,438.10	0	0.00	586	1,365,016,679.70
15	SHINYANGA	4,236,542,000.00	3,801,981,342.00	296	446,614,849.00	9	1,013,380,860.00	1	403,831,600.00	2	24,000,000.00	3	38,000,000.00	311	1,925,827,309.00
16	SINGIDA	8,660,130,400.00	8,843,297,786.00	329	401,200,555.14	7	2,017,581,802.50	2	80,449,840.00	132	302,282,872.90	0	0.00	470	2,801,515,070.54
17	TANGA	3,367,026,050.00		594	644,206,777.00	16	227,191,182.00	0	0.00	100	340,545,471.00			710	1,211,943,430.00
		162,911,142,858.37	155,101,325,266.22	4,060	92,934,468,986.73	94	8,761,517,116.03	35	11,733,150,394.60	1,665	6,269,956,001.59	4	39,461,700.00	5,858	119,738,554,198.95
LOCAL GOVERNMENT AUTHORITIES															
1	Meru District	31,899,296,060.51	26,237,446,980.28	228	1,015,452,257.65	11	3,005,813,500.00	1	123,900,000.00	99	664,763,720.36	0	0.00	339	4,809,929,478.01
2	Arusha District Council	32,996,766,227.00	31,604,380,545.16	166	776,450,658.00	54	3,421,512,690.57	1	98,538,400.00	62	73,981,725.00	2	10,500,000.00	285	4,380,983,473.57
3	Babati District Council	27,382,008,958	25,918,997,979.68	359	903,635,559	32	2,603,991,739.33	1	63,248,041.22	42	250,522,199	1	33,797,000	535	3,855,194,539
4	Arusha Municipal Council	4,636,730,094.00	2,793,817,150.00	5	339,335,692.00	0	0.00	1	28,300,000.00	3	1,311,720,000.00	0	0.00	9	1,679,355,692.00
5	Babati Town Council	14,691,005,960.00	8,226,093,798.00	142	395,032,944.00	11	1,140,951,756.26	1	157,110,456.90	82	110,160,037.70	0	0.00	236	1,803,255,194.86
6	Bahi District Council	17,640,513,791.00	9,981,969,149.00	230	749,000,000.00	14	1,954,000,000.00	4	110,000,000.00	68	34,000,000.00	0	0.00	316	2,847,000,000.00
7	Bukoba District Council	25,083,170,330.00	23,870,016,797.53	288	1,380,566,147.00	41	2,410,244,067.00	0	0.00	2	50,602,909.00	1	2,057,500.00	332	3,843,470,623.00
8	Chamwino District Council	21,694,133,923.00	21,027,565,125.00	544	1,699,470,900.00	14	2,211,050,700.00	1	22,493,750.00	0	0.00	0	0.00	559	3,933,015,350.00
9	Chato District Council	26,285,319,704.00	26,285,319,704.00	84	673,654,794.00	15	4,081,028,890.20	0	0.00	1	2,265,600.00	0	0.00	100	4,756,949,284.20
10	Dodoma Municipal Council	47,208,606,743.00	23,630,462,707.41	68	625,597,501.38	9	2,659,222,276.00	1	26,019,000.00	5	231,858,672.00	0	0.00	83	3,542,697,449.38
11	DSM City Council	14,183,866,598.71	8,338,274,124.39	178	1,454,524,952.00	7	397,787,649.00	1	4,500,000.00	170	492,882,436.00	0	0.00	356	2,349,695,037.00
12	Geita District	53,127,920,403.00	51,025,401,738.40	149	141,847,932.00	13	1,889,984,125.00	0	0.00	56	122,974,609.00	0	0.00	218	2,154,806,666.00
13	Hanang District Council	8,872,830,357.67	7,521,226,033.07	750	731,259,710.19	19	1,862,000,824.21	1	64,150,130.00	10	595,741,835.00	4	39,300,000.00	784	3,292,452,499.40
14	Igunga District	31,099,414,487.25	12,046,872,986.15	279	958,087,512.00	25	2,657,941,065.10	0	0.00	25	179,577,491.70	0	0.00	329	3,795,606,068.80
15	Ilala Municipal Council	92,199,971,658.20	92,199,971,658.20	311	3,502,740,456.20	21	5,138,478,818.96	0	0.00	78	309,124,553.27	0	0.00	410	8,950,343,828.43
16	Iramba District	32,191,221,813.63	22,320,927,430.83	173	1,292,303,765.00	24	1,595,780,593.12	0	0.00	49	170,223,357.60	0	0.00	246	3,058,307,715.72
17	Iringa District Council	35,943,557,496.00	22,841,245,477.72	397	725,942,301.20	34	7,668,767,904.00	2	102,325,100.00	108	132,257,649.00	0	0.00	541	8,629,292,954.20
18	Iringa Municipal Council	18,845,444,000.00	13,434,835,906.00	311	289,362,398.36	19	378,659,820.00	2	60,550,400.00	8	13,000,000.00	0	0.00	340	741,572,618.36
19	Kahama District Council			171	902,588,854.54	36	4,364,198,815.00	1	177,626,400.00	31	191,680,967.00	0	0.00	239	5,636,095,036.54
20	Karagwe District	13,675,943,635.01	13,614,170,469.39	497	2,395,351,604.36	24	4,334,656,498	2	126,026,060.00	0	0.00	1	45,750,000.00	524	2,567,127,664.36
21	Kibaha District Council			130	334,421,395.95	25	1,163,624,689.00				80,000,000.00	1	33,000,000.00	156	1,611,046,084.95

22	Kibaha Town Council	18,039,416,715.66	17,413,549,658.59	480	1,068,910,000.00	23	2,246,365,909.65	2	30,000,000.00	221	396,716,971.26	0	0.00	726	3,741,992,880.91
23	Kigoma District Council	35,504,940,339.00	24,198,764,244.40	395	980,366,453.80	21	5,466,352,535.30	1	277,024,000.00	150	381,639,187.20	0	0.00	567	7,105,382,176.30
24	Kigoma Town/Municipal Council	34,863,220,255	22,447,250,664.00	289	480,351,643.00	25	9,329,722,654.00	6	251,408,380.00	45	109,153,352.00	0	0.00	365	10,170,636,029.00
25	Kilindi District Council	12,983,311,983.00	8,926,649,163.00	210	478,706,377.00	14	3,097,055,602.10	0	0.00	91	155,937,787.00	0	0.00	315	3,731,699,766.10
26	Kilolo District Council	11,605,654,850.00	9,562,469,468.00	335	599,184,599.00	60	1,718,352,379.00	2	40,050,000.00	161	513,920,723.00	0	0.00	558	2,871,507,701.00
27	Kilosa District	16,185,085,250.00	12,032,567,354.10	159	831,404,814.40	23	3,550,087,606.10	0	0.00	30	123248163.5	7	30,360,000.00	219	4,535,100,584.00
28	Kilwa District Council	20,737,456,444.00	16,455,763,042.00	316	594,351,536.00	12	2,410,541,371.50	3	64,200,875.00	88	178,802,004.00	0	0.00	419	3,247,895,786.50
29	Kinondoni Municipal Council	104,772,333,510.00	102,164,356,504.82	563	4,474,414,964.00	91	10,875,306,437.27	1	10,502,000.00	177	1,694,423,102.00	0	0.00	832	17,054,646,503.27
30	Kishapu District Council	20,999,828,116.00	19,101,017,178.00	292	1,093,756,925.00	12	1,289,998,576.00	0	0.00	15	45,600,000.00	0	0.00	319	2,429,355,501.00
31	Kiteto District Council		5,595,724,400.00	350	949,622,605.00	26	2,020,463,287.00	0	0.00	91	200,809,119.00	0	0.00	467	3,170,895,011.00
32	Kondoa District Council	7,935,706,181.00	6,665,689,991.56	462	1,408,236,099.56	32	4,630,998,492.00	0	0.00	52	2,668,950,505.00	0	0.00	546	8,708,185,096.56
33	Korogwe Town Council	11,718,862,976.00	7,416,284,012.12	504	324,472,174.00	14	1,422,650,198.00	0	0.00	102	108,679,147.96	0	0.00	620	1,855,801,519.96
34	Lindi District Council	7,013,313,700.00	10,195,151,264.00	905	1,562,972,517.00	12	1,532,182,870.00	0	0.00	0	0.00	0	0.00	917	3,095,155,387.00
35	Lindi Town Council	8,375,247,663.00	6,802,935,530.00	423	788,637,000.00	11	1,178,778,283.00	0	0.00	213	843,880,000.00	0	0.00	647	2,811,295,283.00
36	Liwale District Council	11,574,278,834.00	9,298,965,204.00	408	488,099,443.00	30	1,286,128,663.00	0	0.00	16	113,116,778.90			454	1,887,344,884.90
37	Longido District Council	13,754,564,883.00	11,465,533,741.83	333	3,914,481,180.00	15	2,970,260,548.00	2	29,600,000.00	80	250,623,854.00	0	0.00	430	7,164,965,582.00
38	Ludewa District Council	4,834,534,482.00	4,834,534,482.00	308	884,071,039.94	26	1,924,324,833.00	1	83,775,000.00	60	83,891,984.00	1	41,375,000.00	396	3,017,437,856.94
39	Lushoto District Council	38,809,312,592.00	35,036,872,982.00	339	956,524,380.00	13	1,959,799,824.00	0	0.00	161	240,852,154.40	0	0.00	513	3,157,176,358.40
40	Mafia District Council	7,155,976,415.00	7,190,071,731.00	106	167,703,245.00	39	1,855,541,556.00	3	107,340,074.00	27	21,615,181.50	0	0.00	175	2,152,200,056.50
41	Manyoni District	5,702,664,094.00	6,919,863,733.00	398	908,976,789.00	8	485,263,400.00	1	91,115,000.00	124	259,686,887.00	0	0.00	531	1,745,042,076.00
42	Masasi District Council	31,099,414,487.25	12,046,872,986.15	279	958,087,512.00	25	2,657,941,065.10	0	0.00	25	179,577,491.70	0	0.00	329	3,795,606,068.80
43	Maswa District Council	25,232,573,262.00	24,052,696,492.65	108	376,574,645.00	32	1,895,374,101.10	0	0.00	67	312,837,882.00	0	0.00	207	2,584,786,628.10
44	Mbarali District Council	27,511,826,131.40	20,987,997,968.80	101	375,047,968.00	16	2,058,452,833.00	0	0.00	32	97,156,658.00	0	0.00	149	2,530,657,459.00
45	Mbeya City Council	49,184,649,341.00	31,093,209,522.00	102	518,801,415.00	36	8,275,127,135.00	0	0.00	9	502,602,400.00	0	0.00	147	9,296,530,950.00
46	Mbulu District Council	19,374,086,740.00	13,685,548,970.01	51	749,213,291.00	17	2,246,155,287.00	2	14,768,000.00	20	295,377,309.00	0	0.00	90	3,305,513,887.00
47	Meatu District Council	24,858,816,490.32	20,058,565,924.34	416	1,210,947,150.00	31	1,830,859,431.00	0	0.00	188	1,001,094,813.17	1	7,500,000.00	636	4,050,401,394.17
48	Misenyi District Council	4,290,338,113.00	2,009,554,429.04	26	264,794,286.00	12	1,454,003,900.00	0	0.00	0	0.00	0	0.00	38	1,718,798,186.00
49	Mkinga District Council	16,867,356,802.20	9,881,247,042.34	411	515,693,339.00	12	2,212,565,722.00	1	362,166,896.00	63	50,236,854.00	0	0.00	487	3,140,662,811.00
50	Mkuranga District Council	19,614,832,789.00	20,756,581,828.24	173	338,290,573.93	16	1,395,782,020.00	2	34,614,000.00		374,859,000.00	0	0.00	191	2,143,545,593.93
51	Morogoro District Council	9,732,466,792.00	8,183,779,148.00	482	822,494,185.00	10	1,122,721,369.00	0	0.00	1	4,342,037.00	0	0.00		1,949,557,591.00
52	Morogoro Municipal Council	37,149,300,702.00	29,092,666,210.00	452	834,049,218.32	67	1,161,913,372.00	3	248,763,280.00	59	68,251,192.72	0	0.00	581	2,312,977,063.04
53	Moshi District Council	5,486,433,976.00	3,542,543,062.00	343	1,349,755,553.00	39	2,333,167,928.00	1	102,774,000.00	135	226,678,352.00	0	0.00	518	4,012,375,833.00
54	Mpanda District Council	10,011,787,665.49	8,153,174,872.00	336	1,441,313,950.00	38	4,013,715,189.00	0	0.00	220	598,252,146.20	0	0.00	594	6,053,281,285.20
55	Mpanda Town Council		4,794,458,442.00	99	275,427,366.00	16	4,632,955,227.92	0	0.00	45	372,979,591.00	0	0.00	160	5,281,362,184.92
56	Mtwara District Council	21,712,968,819.00	18,118,906,333.00	4	466,305,384.81	40	1,056,852,141.00	0	0.00	3	103,008,826.00	0	0.00	47	1,626,166,351.81
57	Mtwara Mikindani Municipal Council	38,028,884,000.00	20,387,054,000.00	2	166,930,000.00	12	6,826,973,595.10	1	305,324,770.00	4	59,767,830.00	0	0.00	19	7,358,996,195.10
58	Mufindi District Council	23,629,722,938.00	14,475,345,586.00	608	1,931,573,058.00	30	2,411,611,180.00	1	87,500,000.00	113	221,370,922.00	0	0.00	752	4,652,055,160.00
59	Muheza District Council	19,422,776,995.00	20,469,511,215.85	497	550,421,960.00	27	2,530,799,769.00	0	0.00	60	93,601,626.00	0	0.00	584	3,174,823,355.00
60	Musoma District Council	32,794,599,359.00	28,163,430,632.82	352	1,017,606,652.00	21	2,522,188,649.40	1	295,905,528.00	144	288,760,481.00	0	0.00	518	4,124,461,310.40
61	Musoma Municipal Council	31,048,308,381.00	14,049,407,552.79	214	436,317,730.30	16	1,079,823,833.00	0	0.00	40	119,266,394.90	0	0.00	270	1,635,407,958.20
62	Mwanga District Council	8,106,627,756.20	0.00	386	729,214,650.00	16	1,200,732,526.00	0	0.00	0	0.00	0	0.00	402	1,929,947,176.00

63	Mwanza City Council	72,764,640,689.00	61,008,709,761.72	385	4,656,842,709.00	67	71,159,790,104.00	2	1,462,354,969.00	108	275,916,387.00	0	0.00	562	77,554,904,169.00
64	Ngara District Council	34,489,135,984	32,444,617,900.07	359	812,004,339.54	40	4,292,127,958.50	0	0	230	196,640,026.09	0	0	629	5,300,812,324.13
65	Nachingwea District	13,221,130,807.00	13,221,130,807.00	337	553,608,715.11	16	2,286,899,224.00	0	0.00	164	351,038,053.95	0	0.00	517	3,191,545,993.06
66	Ngorongoro District Council	9,732,466,792.00	8,183,779,148.00	482	822,494,185.00	10	1,122,721,369.00	0	0.00	1	4,342,037.00	0	0.00	493	1,949,557,591.00
67	Njombe Town Council	6,377,239,567.00	6,377,239,567.80	348	720,828,713.20	22	5,507,635,930.00	0	0.00	186	148,774,924.00	0	0.00	556	6,377,239,567.20
68	Rombo District Council	8,171,990,500.00	6,661,238,363.00	238	792,313,000.00	14	721,038,825.00			42	59,488,696.13	0	0.00	294	1,572,840,521.13
69	Rufiji District Council	27,249,289,754.00	15,372,158,178.50	124	291,274,808.80	15	1,042,319,789.82	0	0.00	21	27,471,853.00	0	0.00	160	1,361,066,451.62
70	Same District Council	32,058,475,574	29,072,939,974	883		21	1,063,281,005.90	0	1,460,690,536	0	0	0	0	904	2,523,971,541.90
71	Sengerema District Council	44,505,367,102.00	25,447,189,184.00	386	786,144,770.00	51	2,935,537,089.00	1	196,291,400.00	49	135,887,377.00	0	0.00	487	4,053,860,636.00
72	Sihadistrict Council	18,260,945,945.57	15,843,622,306.69	237	352,303,466.00	23	4,697,705,950.00	1	73,550,000.00	18	36,560,660.00	0	0.00	279	5,160,120,076.00
73	Simanjiro District Council	16,897,751,842.00	9,305,236,282.90	57	860,327,898.50	12	1,304,572,000.00	0	0.00	9	215,246,121.00	0	0.00	78	2,380,146,019.50
74	Singida District Council	30,210,279,284.00	29,293,596,133.00	145	990,239,013.90	38	4,175,511,448.00	0	0.00	96	263,336,382.99	0	0.00	279	5,429,086,844.89
75	Singida Municipal Council			2	41,320,000.00	18	3,357,349,335.00	1	51,371,657.00	8	111,126,900.00	0	0.00	29	3,561,167,892.00
76	Songea Municipal Council	20,640,350,151.00	20,256,700,090.00	389	714,940,141.68	25	2,611,693,136.99	1	48,432,500.00	12	450,332,000.00	1	2,122,500.00	428	3,827,520,278.67
77	Sumbawanga District Council		8,596,316,156.00	445	1,316,560,110.00	18	5,141,395,667.00	1	86,767,892.00	0	0.00	0	0.00	464	6,544,723,669.00
78	Sumbawanga Municipal Council	22,564,827,549.00	13,464,325,569.00	403	456,743,532.00	14	2,108,552,078.30	1	101,535,000.00	10	10,757,300.00	1	9,000,000.00	429	2,686,587,910.30
79	Tarime District Council	14,527,666,528.00	10,986,340,474.39	172	545,562,917.53	37	4,055,281,471.00	1	81,379,297.00	165	152,312,257.03	0	0.00	375	4,834,535,942.56
80	Temeke Municipal Council	52,708,369,251.00	25,175,053,009.00	344	2,215,989,098.00	41	5,967,828,294.80	0	0.00	2	288,000,000.00	0	0.00	387	8,471,817,392.80
81	Ukerewe District	22,675,256,247.00	18,377,750,130.00	231	638,185,622.00	18	1,672,523,270.00	1	178,000,000.00	1	17,934,000.00	1	15,400,000.00	252	2,522,042,892.00
82	Urambo District	29,311,089,850.00	20,779,631,137.74	580	1,689,726,861.00	30	2,937,920,965.00	3	73,685,000.00	95	96,040,832.00	0	0.00	708	4,797,373,658.00
		1,860,071,532,844.06	1,480,513,136,499.47	25,024	78,828,140,908.15	2,014	294,936,616,132.60	67	7,415,677,792.12	5,248	21,220,112,277.23	22	270,162,000.00	31,982	402,670,749,110.10

Annex 5-2: List of PEs that did not submit contract award information

Code No.	NAME OF THE ENTITY
MINISTRIES	
ME 1	State House
ME 2	Ministry of Energy & Minerals
ME 3	Ministry of Industries, Trade & Marketing
ME 4	Ministry of Infrastructure Development
ME 5	Ministry of Labour and Employment
ME 6	Ministry of Transportation
ME 7	President's Office, Good Governance
ME 8	Prime Minister's Office Policy , Coordination and parliament
ME 9	Prime Minister's Officer, Regional Administration & Local Government
PARASTATAL ORGANIZATIONS	
PA 1	Air Tanzania Cooperation Company (LTD)
PA 2	Centre for Agricultural Mechanization and Rural Technology (CAMARTEC)
PA 3	Civil Aviation Training Centre
PA 4	College of Engineering Technology (COET)-UDSM
PA 5	Consolidated Holding Corporation
PA 6	Institute of Adult Education
PA 7	Institute of Rural Development Planning
PA 8	Kilimanjaro Airports Development Company Limited(KADCO)
PA 9	Law School of Tanzania
PA 10	Marine Service Company (Ltd)
PA 11	Mfuko wa Misitu Tanzania
PA 12	Mkwawa University of Education
PA 13	Muhimbili Orthopaedic Institute (MOI)
PA 14	National College of Tourism
PA 15	National Institute of Transport (NIT)
PA 16	National Kiswahili Council(BAKITA)
PA 17	National Museum Tanzania(NMT)
PA 18	National Ranching Company LTD (NARCO)
PA 19	National Sports Council
PA 20	Parastatal Sector Reform Commission (PSRC)
PA 21	RELI Asset Holding Company Ltd
PA 22	Shirika la Uchumi la Jiji la Dar-es-salaam
PA 23	Shirika la Usafiri Dar-es-salaam (UDA)
PA 24	Simu 2000 Ltd
PA 25	Sokoine University of Agriculture(SUA)
PA 26	Tanzania Atomic Energy Commission (TAEC)
PA 27	Tanzania Cashewnut Board

Code No.	NAME OF THE ENTITY
PA 28	Tanzania Fisheries Research Institute(TFRI)
PA 29	Tanzania Industrial Research and Development Organization (TIRDO)
PA 30	Tanzania Institute of Accountancy (TIA)
PA 31	Tanzania Investment Bank
PA 32	Tanzania Investment Centre
PA 33	Tanzania Posts Corporation (TPC)
PA 34	Tanzania Railway Limited
PA 35	Tanzania Telecommunication Co Limited (TTCL)
PA 36	The Nelson Mandela-African Institute of Science and Technology (NM-AIST-Arusha)
PA 37	Tropical Pesticides Research Institute
PA 38	Twiga Bancorp Ltd
PA 39	Ubungo Plaza (LTD)
PA 40	University of Dodoma
AGENCIES	
AE 1	Agency for Educational Management
AE 2	Government Chemist Laboratory Agency
AE 3	NHBR Agency
AE 4	Public Procurement Appeal Authority(PPAA)
AE 5	Rufiji Basin Development Authority (RUBADA)
AE 6	Tanzania Tree Seed Agency
AE 7	URBAN WATER AND SEWERAGE AUTHORITIES
AE 8	Capital Markets & Securities Authority
AE 9	Geological Survey of Tanzania
AE 10	National Food Reserve Agency
AE 11	Taasisi ya Sanaa na Utamaduni Bagamoyo
AE 12	UWASA - Kigoma
AE 13	UWASA - Lindi
AE 14	UWASA - Mwanza
AE 15	UWASA - Shinyanga
AE 16	UWASA - Sumbawanga
AE 17	UWASA - Tabora
AE 18	Wakala wa Misitu Tanzania(TFS)
AE 19	Mamlaka wa Mji Mdogo wa Masasi
INDEPENDENT DEPARTMENTS	
IE 1	Accountant General Department
IE 2	Attorney General's Chambers
IE 3	Commission for Human Rights and Good Governance(CHRAGG)
IE 4	Cooperative Audit and Supervision

Code No.	NAME OF THE ENTITY
	Corporation (COASCO)
IE 5	Court of Appeal
IE 6	Fair Competition Tribunal(FCT)
IE 7	High Court of Tanzania(Commercial division)
IE 8	High Court of Tanzania(Land Division)
IE 9	Institute of Judicial Administration (IJA)
IE 10	Jeshi la Kujenga Taifa(JKT)
IE 11	Joint Finance Commission
IE 12	Judiciary
IE 13	National Electoral Commission (NEC)
IE 14	National Land Use Planning Commission
IE 15	Tanzania Wildlife Protection Fund(TWPF)
IE 16	Universal Communication Service Access Fund
IE 17	Road Fund Board
REGIONAL ADMINISTRATIVE SECRETARIES (RAS)	
RAS 1	GEITA
RAS 2	KATAVI
RAS 3	MARA
RAS 4	MBEYA
RAS 5	NJOMBE
RAS 6	RUVUMA
RAS 7	SEMIYU
RAS 8	TABORA
LOCAL GOVERNMENT AUTHORITIES	
LGA 1	Bagamoyo District Council
LGA 2	Bariadi District Council
LGA 3	Biharamulo District Council
LGA 4	Buhigwe District Council
LGA 5	Bukoba Municipal Council
LGA 6	Bukombe District Council
LGA 7	Bunda District Council
LGA 8	Busega District Council
LGA 9	Butiama District Council
LGA 10	Chemba District Council
LGA 11	Chunya District Council
LGA 12	Gairo District Council
LGA 13	Hai District Council
LGA 14	Handeni District Council
LGA 18	Ikungi District Council
LGA 19	Ileje District Council
LGA 20	Ilemela District Council
LGA 21	Itilima District Council
LGA 22	Kahama Town Council
LGA 23	Kakonko District Council
LGA 24	Kalambo District Council
LGA 25	Kaliua District Council
LGA 26	Karatu District Council
LGA 27	Kasulu District Council

Code No.	NAME OF THE ENTITY
LGA 28	Kibondo District Council
LGA 29	Kilombero District Council
LGA 30	Kisarawe District Council
LGA 31	Kongwa District Council
LGA 32	Korogwe District Council
LGA 33	Kwimba District Council
LGA 34	Kyela District Council
LGA 35	Kyerwa District Council
LGA 36	Magu District Council
LGA 37	Makete District Council
LGA 38	Mbeya District Council
LGA 39	Mbinga District Council
LGA 40	Mbogwe District Council
LGA 41	Mbozi District Council
LGA 42	Misungwi District Council
LGA 43	Mkalama District Council
LGA 44	Mlele District Council
LGA 45	Momba District Council
LGA 46	Monduli District Council
LGA 47	Moshi Municipal Council
LGA 48	Mpwapwa District Council
LGA 49	Muleba District Council
LGA 50	Mvomero District Council
LGA 51	Namtumbo District Council
LGA 52	Nanyumbu District Council
LGA 53	Newala District Council
LGA 54	Njombe District Council
LGA 55	Nkasi District Council
LGA 56	Nyang'hwale District Council
LGA 57	Nyasa District Council
LGA 58	Nzega District Council
LGA 59	Pangani District Council
LGA 60	Royra District Council
LGA 61	Ruangwa District Council
LGA 62	Rungwe District Council
LGA 63	Serengeti District Council
LGA 64	Shinyanga District Council
LGA 65	Shinyanga Municipal Council
LGA 66	Sikonge District Council
LGA 67	Songea District Council
LGA 68	Tabora District Council
LGA 69	Tabora Municipal Council
LGA 70	Tandahimba District
LGA 71	Tanga City Council
LGA 72	Tunduru District Council
LGA 73	Ulanga District Council
LGA 74	Uvinza District Council
LGA 75	Wanging'ombe District Council

ANNEX 5-3: Compliance Audit Tool

PART A: GENERAL INFORMATION						
No	Indicator	Requirements	Performance data	Max score	Score	Remarks
1	Institutional Set up and Performance			15%		
1.1	Institutional set up			10%		
1.1.1	Properly established Tender Board	Is the TB established in accordance with Section 28 read together with the Second Schedule of PPA and Reg. 7 of GN No; 177 of 2007?	Existence of tender board in accordance with the requirements of Act and Regulations	1.5%		
1.1.2	Notification to PPRA	Was the establishment of the TB notification sent to the authority as required under Section 29(1) of PPA?	Whether notification sent to the authority or not	0.5%		
1.1.3	Knowledge of PPA and PPR for members of TB	Do Members of TB possess knowledge required for the discharge of the functions of the TB as described in Section 30 of PPA?	Proportional of members of TB who possess knowledge of PPA and PPR	2%		
1.1.4	Establishment of procurement Management Unit	Is Procurement Management Unit established and staffed to an appropriate as described in Section 34 of PPA and Reg. 22 of GN No; 177 of 2007?	Existence of PMU in accordance with the requirements of PPA and PPR	2%		
1.1.5	Knowledge of PPA and PPR for members of PMU	The member of PMU should possess technical competence and skills required for the discharge of the functions of the PMU as described in Section 34(4) of PPA	Proportional of staff of PMU who possess knowledge of PPA and PPR	2%		
1.1.6	Existence of Internal Audit Unit	Is there established IAU?	Presence of Internal Audit Unit	1%		
1.1.7	Knowledge of PPA and PPR for staff in the Internal Audit Unit (IAU)	The IAU should be conversant with the procurement matters including Procurement audit procedures	Knowledge of procurement possessed by IAU staff	0.5%		
1.1.7	Staffing level in the Internal Audit unit (IAU)	Is the staffing level of IAU reflecting volume of procurement of the PE?	Analysis of staffing level of IAU in comparison with volume of procurement	0.5%		
1.2	Compliance of organs to their stipulated powers and responsibilities	Subject to the provision of PPA, the AO, TB, PMU, UD and EV shall act independently in relation to their respective functions and powers as described in		5%		

		Section 38 of PPA				
1.2.1	Accounting Officer exercise all his powers and responsibilities and observes independence	The AO should have the overall responsibility for the execution of the procurement process in the procuring entity as stipulated under Section 33 of PPA and observe independence as per Section 38 of PPA and Reg. 26 of GN No; 177 of 2007	The extent to which the AO exercise all his powers and responsibilities and observes independence	1%		
1.2.2	Tender Board Performs all its responsibilities and observes independence	Tender Board should performs all its responsibilities in accordance with Section 30 of PPA and observes independence as per Section 38 of PPA and Reg. 26 of GN No; 177 of 2007	The extent to which TB performs all its responsibilities and observes independence	1%		
1.2.3	PMU performs all its responsibilities and observes independence	PMU should performs all its responses in accordance with Section 35 of PPA and observes independence as per Section 38 of PPA and Reg. 26 of GN No; 177 of 2007	The extent to which PMU performs all its responsibilities and observes independence	1%		
1.2.4	User Departments performs all their responsibilities and observe independence	User Departments performs all their responsibilities as described under Section 36 of PPA and observe independence as per Section 38 of PPA and Reg. 26 of GN No; 177 of 2007	The extent to which UDs performs all their responsibilities and observes independence	1%		
1.2.5	IAU performs its procurement audit responsibilities and observes independence	The IAU shall perform its internal audit and include procurement issues as required by Section 44 (2) of PPA and Reg. 31 of GN No; 97	Proportion of IAU reports which include procurement matters	1%		
2	Appropriate preparation and implementation of Annual Procurement Plan (APP)			15%		
2.1	Properly prepared APP	A Procuring entity shall plan its procurement in accordance to Section 45 of PPA and Reg, 46 of GN No; 97 and 25 of GN No; 98		7%		
2.1.1	Used appropriate PPRA'S templates	Procuring entities shall use appropriate APP templates prepared and issued by PPRA	Appropriate PPRA'S templates used	1%		
2.1.2	Used appropriate tender numbering as per PPRA's guidelines	Procuring entities shall use appropriate tender numbering as issued by PPRA	Percentage of tenders with appropriate numbering as per PPRA's guidelines	1%		
2.1.3	Tender procession time allocated properly	Tender processing time should be allocated appropriately within the bid validity period as required under third schedule of GN No; 97 and 98	Percentage of tenders with appropriate procession time	2%		
2.1.4	Proper aggregation of requirements	A procuring entity shall aggregate its requirements wherever possible, both within the procuring entity and between procuring entities, to obtain value for money and reduce procurement costs and avoid splitting of procurement to defeat the use of	Percentage of tenders which have been properly aggregated	2%		

		appropriate procurement methods, avoid emergency procurements and make use of framework contract wherever appropriate to provide an efficient, cost effective and flexible means to procure works, services or supplies that are required continuously or repeatedly over a set period of time as described under Section 45 (b) of PPA and Reg; 46 (11), 48 and 49 of GN No; 97				
2.1.5	Proper arrangement of TB/committees meetings	Arrangements of TB meetings in away reasonably for efficiency outcome/cost effective while accommodating Para 5 of the second schedule of PPA	Proper arrangement of TB/committees meetings	1%		
2.2	The APP approved by relevant authority	APP should obtain Necessary approval by TB	APP approved by relevant authority	1%		
2.3	G.P.N advertised to the public	A procuring entity shall publish a General Procurement Notice in the procurement journal and the Authority's website as well as newspapers of wide circulation within United Republic of Tanzania at least one month prior to any publication or notification of request for the recruitment of consultants as described under Regulation 24 of GN No. 98	G.P.N advertised to the public	1%		
2.4	APP implemented properly	A procuring entity shall implement its procurement activities in accordance with the annual work plan issued		6%		
2.4.1	APP adhered to (Unless there are acceptable justifications)	Procuring entity shall adhere to the APP unless there are acceptable justifications as required under Regulation 46 (10) of GN No. 97	Proportional of procurement in accordance to APP	2%		
2.4.2	Efficiency in implementing the APP	Viability of the actual time used to process planned procurements as required under section 58 (2) of PPA and Reg; 5 (C) of GN 97		4%		
2.4.2.1	From submission of requirements by User Department to Tender Advertisement	The time used for the particular tender at this stage how is it efficient compared to time stipulated in the third schedule of GN 97 and 98 <i>(asses base on single tender)</i>	Proportion of actual time used for the particular tender compared to time stipulated in the APP for the same tender at the stage and if the answer is ≤ 1=full marks (100%) Between 1 and 1.5 = half mark (50%) Above 1.5=zero (0%)	1.5%		

2.4.2.2	From tender opening to contract signing	The time used for the particular tender at this stage how is it efficient compared to time stipulated in the third schedule of GN 97 and 98, depending on the method of procurement used <i>(asses base on single tender)</i>	Proportion of actual time used for the particular tender compared to time stipulated in the APP for the same tender at the stage and if the answer is ≤ 1=full marks (100%) Between 1 and 1.5 = half mark (50%) Above 1.5=zero (0%)	2.5%		
PART B: TENDER PROCESSING						
3	Appropriateness of the Tender Process			30%		
3.1	Properly prepared tender documents	The tender document should be completely prepared in the manner directed by PPA and PPR	(Scores should be divided equally to all sub indicators)	3%		
3.1.1	Used Standard Tender Documents issued by PPRA	A procuring entity shall use the appropriate standard tender document issued by the Authority as stipulated in Sec. 63(1) of PPA and Reg. 83(3) and (4) of GN No. 97 and Regulation 55 of GN No, 98	Percentage of tender which used standard documents			
3.1.2	Arrangement and completeness (contain all tender documents)	The tender document should be arranged and completeness with all content as required under Section 63 of PPA and Regulation 83(1) of GN No. 97	Percentage of tenders with complete and properly arranged tender documents			
3.1.3	Neutral specification/ToR	PE should ensure elimination of all discriminatory practices, technical specifications or description of services which may limit participation on equal terms as described under Sec. 62(3) and 73(4) of PPA and Reg. 9(b) and 22 of GN No 97	Percentage of tender which have neutral specification /ToR			
3.1.4	Unambiguous evaluation criteria	The basis for tender evaluation and selection of the lowest evaluated tender shall be clearly specified in the instructions to tenders or in the specifications to the required goods or works as required under Section 46 (4) and 65 of PPA	Percentage of tenders with unambiguous evaluation criteria			
3.1.5	Properly filled tender data sheet	Tender data sheet should be field accordingly and accommodate changes in tender document as required by Section 70(3) of PPA Regulation 83(4) of GN No. 97	Percentage of tenders with properly filled tender data sheet			
3.2	Appropriate methods of	Procuring entity engaging in the procurement of	Percentage of tenders with	2%		

	procurement	goods, works or services or disposal by tender shall apply procurement methods as prescribed in Part V of PPA Part VI of GN No. 97	appropriate methods of procurement			
3.3	Public advertisement of bid opportunities	In order for the PE to ensure the widest possible participation by suppliers, contractors, service providers, invitations to tender shall be conducted on Public as described under Section 61 of PPA and Reg; 9 (a) and 80 GN 97	Percentage of open tenders advertised to the public	2%		
3.4	Adequate time for preparation of bids	Tenders shall be given sufficient time to prepare their response as required under Sec 61 (3) of PPA and Reg; 65 (6), 66 (4), 74 (8), 80 (6) of GN No 97	Percentage of tenders with adequate time for preparation of bids	2%		
3.5	Submission of tender adverts to PPRA	Procuring entity should ensure publication of invitations to tender in the Authority's journal and website, local newspapers of wide circulation and any other appropriate information media as required by Regulation 9 (a) of GN No. 97 & Regulation 7 (a) of GN No. 98	Percentage of tenders adverts submitted to PPRA	2%		
3.6	Tenders properly received and opened	The procuring tender board that approved the tender document shall receive and open the tenders as required by Section 66 of PPA, 2004 and Regulation 89 of GN No. 97 and 56, 60 and 61 of GN No. 98	Percentage of tenders received and opened properly	2%		
3.7	Proper evaluation of bids	The procuring entity shall evaluate the bids in accordance with Section 67 of PPA and Regulation 90, 91 and 93 of GN, No 97 and Regulation 62 and 63 of GN No; 98	(Scores should be divided equally to all sub indicators)	3%		
3.7.1	Evaluation team properly appointed	Properly appointed Evaluation team in accordance with the Section 37 of PPA and Regulation 90 (1) and (2) of GN No. 97	Percentage of tenders with properly formulated evaluation teams			
3.7.2	Evaluated by using criteria explicitly stated in the tender documents	The PE shall evaluate the tender using the criteria explicitly stated in the bidding document as required under Section 65 of PPA and Reg. 9 (c) and (d), 14 (5), 15 (14), 20 (b) and 90(4) of GN No. 97 & Reg. 36 (1), 54 (1), 57 (3) & 58 (2) and (9) of GN No. 98	Percentage of tenders which were evaluated using criteria explicitly stated in the tender documents			
3.7.3	Evaluation report contain all necessary attachments	The evaluation report shall contain Personal Covenant, copy of advert, minutes of tender opening, relevant letters of clarification sent and received during evaluations.	Percentage of tenders with evaluation reports containing all necessary attachments			
3.8	Tenders received appropriate approvals	Tender shall receive appropriate approval from the responsible organs as required under Reg. 40 of GN No. 97	(Scores should be divided equally to all relevant sub indicators)	3%		
3.8.1	Approval to start the	Initiation of the procurement process of any Public	Percentage of tenders which			

	procurement process	procuring entity shall be approved as required under Reg. 47 and 53 (6) of GN No. 97	obtain approval to start the procurement process			
3.8.2	Approval of advert and tender document	Procuring entities shall issue invitation and tender documents which approved by appropriate TB as required under Reg. 15 (9), 41 (1), 54 and 80(3) and (4) of GN No. 97	Percentage of tenders in which advert and tender documents obtained approvals			
3.8.3	Approval of shortlist of suppliers/contractors	The list of supplier shall be approved by the appropriate tender board in accordance with Reg. 68 (5) of GN No. 97 & Reg. 50 (3) and (7) and 68 of GN No. 98	Percentage of tenders in which the shortlisted of suppliers/contractors obtained necessary approvals			
3.8.4	Approval of negotiation plan and team	The PMU shall recommend membership of a negotiation team based on appropriate seniority and experience depending on the value and complexity of the procurement or disposal requirement and membership shall be approved by the appropriate tender board as per Reg. 95 (7) and (13) of GN No. 97 and Reg. 66 of GN No. 98	Percentage of tenders in which negotiation plan and team obtained approval			
3.8.5	Approval on recommendation for award	The TB shall review the evaluation and recommendation made by the evaluation team as required by Section 68 of PPA and Reg. 15 (15), 90 (26) and 96 of GN No. 97	Percentage of tenders in which recommendation for award obtained approval			
3.9	Proper communication of awards	All communication of award decision shall be done in a proper way as required by Section 55 (2) and (3) of PPA Reg. 97 (1) of GN No. 97	Percentage of tenders in which awards were communicated properly	3%		
3.10	Contract awarded within the tender validity period	Contract should be awarded before the expiration of validity period as required under Reg. 96(3) of GN No. 97	Percentage of tenders which were awarded within the tender validity period	2%		
3.11	Publication of awards	The result of award shall be published to the public as required by Reg. 21 and 97 (12 & 13) of GN No; 97 and Reg. 22 and 67 (3) of GN No; 98	Percentage of tenders in which awards were published to the public	2%		
3.12	Notification of unsuccessful bidders	Notification to unsuccessful bidders respond to the tender shall be availed to them as required under Reg. 97(11) of GN No. 97 and Reg. 67 (2) of GN No; 98	Percentage of tenders in which unsuccessful bidders were notified	2%		
3.13	Using procedural forms issued by PPRA	Uses of standard procedural forms as required by the authority	Percentage of tenders in which standard procedural forms were used	2%		
4.	Appropriateness of contract implementation			20%		

4.1	Arrangement and completeness of contract documents	Use of standard contract issued by the Authority as required under Reg. 115 of GN No. 97 of 2005 (<i>Applies to G, W, NC & C</i>)	Percentage of tenders with properly arranged and complete of contract documents	2%		
4.2	Proper signing of contracts	Looks whether the procurement contract signed by the one who has the Authority and within 28 days from award notification issued to successive tenderer as required under Section 31(2) and 33(h) of PPA Reg. 97(2) of GN No. 97 and Reg. 12(2) of GN No. 98	Percentage of contracts which signed properly	2%		
4.3	Appropriate management of general contracts administration issues	Assessment of general contract administration issues as provided here under and in the respective contract	(Scores should be divided equally to all relevant sub indicators)	3%		
4.3.1	Appropriate management of performance securities, insurances, advance payment guarantees (which ever is appropriate)	Appropriate dealings with performance securities, insurances, advance payment guarantees as per the provisions in the respective contract	Proportion of contracts which have proper management of performance securities, insurances, and advance payment guarantees			
4.3.2	Timely issuance of instructions	The PE through project supervisor shall insure that there is timely communication between the parties to the contract as per the provisions in the respective contract	Proportion of contracts which have timely issuance of site instructions			
4.3.3	Management meetings are held (records prepared and signed)	Check whether management meetings held and if appropriate records kept as per contract requirements	Proportion of contracts which management meetings are held			
4.4	Appropriate management of time control issues	Assessment of time control issues as provided here under and in the respective contract	(Scores should be divided equally to all relevant sub indicators)	3%		
4.4.1	Appropriate extension of contract duration/delivery period	Is the time extension order granted viable and does it follows appropriate procedures as required by Reg. 118 of GN No. 97 and contract provisions	Proportion of contracts with appropriate extension of contract duration			
4.4.2	Appropriate application of remedies for delays	Appropriate actions taken to delays of contractors, suppliers or service providers as required by Reg. 119, 120 and 122(2) of GN No. 97 and contract provisions	Proportion of contracts with appropriate application of remedies for delays			
4.4.3	Timeliness of site possession	Timely site possession in accordance to the terms and conditions of the contract	Proportion of contracts in which site possession was done appropriately			
4.4.4	Quality of the project/service	Existence of project programme in accordance to the	Proportion of contracts			

	programme	requirement in the contract	which have quality project programme			
4.4.5	Adherence to project/service programme	Is the implementation of the project adhered to project programme?	Proportion of contracts which adherence to project programme			
4.4.6	Progress reports are prepared	Is the project progress reports prepared by the project manager or supervisor as required by Reg. 123(1) of GN No. 97	Proportion of contracts which its progress reports are prepared			
4.5	Appropriate management of quality control issues	Assessment of quality control issues as provided here under and in the respective contract (All quality control issues in the contract should be addressed)	(Scores should be divided equally to all relevant sub indicators)	5%		
4.5.1	Availability and quality of specifications/TOR	Presence of specifications which are desirable to the project/goods and were not altered during negotiation as stipulated in Reg. 22, 30(1), 58(2), 60(2), 61, 68(7)(b) and 98(7) of GN No. 97	Proportion of contracts which have quality specifications and TOR			
4.5.2	Appointment of Project Managers/ supervisor	Appointment a project manager to act as a PE representative and supervisor of the project on site as required by Reg. 121(2), 123(1) and 128 of GN No. 97	Proportion of contracts which have project manager (applies to works contracts and contracts under the private sector participation outsourcing and the public private partnership arrangements)			
4.5.3	Appropriate qualification of Project Managers	Project Manager posses required expertise and skills required to supervise the project as required by Reg. 128(1) of GN No. 97 and contract provisions	Proportion of contracts which have appropriate composition of project managers			
4.5.4	Availability and quality of implementation reports (service delivery reports)	Presence of viable completion reports of the project as required by Reg. 123(1) and 124 of GN No. 97 and contract provisions	Proportion of contracts which have appropriate composition of project managers			
4.5.5	Appointment of inspection and acceptance committees	Existence of appointed inspection and acceptance committees which for goods as required by Reg. 127 of GN No. 97	Proportion of goods contracts which inspection and acceptance committees appointment			
4.5.6	Appropriate qualification of inspection committees	Is the inspection and acceptance committee consist of proper personnel of technical expertise and other experience to the delivered goods as required by Reg. 127(b)of GN No. 97	Proportion of goods contracts which have appropriate composition of inspection committees			
4.5.7	Availability and quality of inspection reports	Presence of viable inspection report of the delivered goods as required by Reg. 122(1) and 127(c) of GN No.	Proportion of contracts which have quality			

		97	inspection reports			
4.5.8	Availability of quality assurance plan	Presence of quality assurance plan in accordance with the terms and conditions of the contract	Proportion of contracts which have quality assurance plan			
4.5.9	Adherence to quality assurance plan	Whether the contract executed in adherence of the quality assurance plan as per the contract provisions	Proportion of contracts which adhered to quality assurance plan			
4.6	Appropriate management of scope and cost control issues	Assessment of scope and cost control issues as provided here under and in the respective contract	(Scores should be divided equally to all relevant sub indicators)	5%		
4.6.1	Are there justifications for variations	Presence of viable justifications for Variation orders to the contract as required by Reg. 117 and contract provisions	Proportion of contracts which have justifications for variations			
4.6.2	Appropriate procedures followed in issuing variation orders/contract amendments	Is the variation order issued followed required procedures as required by Reg. 43, 44 and 117(2, 4, 5, and 6) of GN No. 97 and contract provisions	Proportion of contracts which issued variation orders followed appropriate procedures			
4.6.3	Payments made on time	Were payments made within reasonable time as stated in the contract and as stipulated in Reg. 122(1) and 123(2&7) of GN No. 97	Proportion of contracts in which payments were made on time			
4.6.4	Payment certificates are attached with inspection reports/measurement sheets	Were payments made in accordance to the actual work done/performed, goods/service delivered as required under Reg. 123(2) & (7) of GN No. 97 and provisions in the contract	Proportion of contracts which its payments certificates are attached with inspection reports/measurement sheets			
5.0	Record Keeping			10%		
5.1	Availability of complete records (Per Tender)	The PE shall maintain records of the procurement or disposal proceedings as required under Sec. 56(1), 59(2)(c)(ii) of PPA No. 21 of 2004 and Reg. 19 of GN No. 97 of 2005	Percentage of tenders with complete records (e.g. racks, cabinet e.t.c)	4%		
5.2	Proper arrangement and location of procurement records (Per (Per Tender))	All records concerning certain procurement or disposal of asset must be in single file and arranged in accordance to the successive stages in the procurement process	Percentage of tenders with proper arrangement of records	2%		
5.3	Availability of adequate space for keeping procurement records (General Information)	Adequate space for archiving procurement and disposal of assets records for security and easy accessibility when they are required	Availability of adequate space	3%		
5.4	Availability and adequacy of storage facilities for	Adequate facilities for archiving procurement and disposal of assets records for security and easy	Availability and adequacy of storage facilities	1%		

	procurement records (General Information)	accessibility when they are required				
PART C. GENERAL INFORMATION						
6.0	Implementation of systems prepared by PPRA (PMIS/CMS)	Whether a PE uses the system to submit procurement information to the Authority		10%		
6.1	Submission of APP	As per PPRA secular with Ref. No. PPRA/CPR/253/2 of 18 th September, 2006	Submission of APP as required	2%		
6.2	Submission of complete checklist	As required by the Authority	Proportion of complete checklist submitted to the Authority	2%		
6.3	Submission of contract completion report	After completion of contract, the accounting officer or chief executive officer of the procuring entity shall furnish reports on the awards, signature, progress and completion of contract to the Authority to enhance monitoring of the Authority as required under Reg. 21(2) and 124 of GN No. 97	Proportion of contract which its completion report submitted to the Authority	2%		
6.4	Submission of monthly procurement reports	As required by the Authority	Proportion of monthly procurement reports submitted to the Authority	1%		
6.5	Submission of quarterly procurement reports	As required by the Authority	Proportion of quarterly procurement reports submitted to the Authority	1%		
6.6	Submission of annual procurement reports	As required by the Authority	Submission of annual procurement reports	2%		
7.0	Handling of complaints	Whether a PE followed appropriate procedures to settle complaints		-10%		
7.1	Improper handling of complaints	Complaints or disputes settlement by procuring entities is not in line with the requirements of Section 80 of APP and Reg; 112 of GN. No .97	≤ 2 complaints -5% > 2 complaints -10%			
Grand Total Score				100%		

PROPOSED SCORE DISTRIBUTION

- | | |
|------------------------------|-----|
| 1. Institutional Performance | 15% |
| 2. APP | 15% |

3. Tender Process	30%
4. Contract Implementation	20%
5. Record Keeping	10%
6. Implementation of systems prepared by PPRA (PMIS/CMS)	10%
7. Handling of complaints	-10%

NB;

- Part B and some of sub indicators (which indicated) of this tool should be assessed based on the single tender, however for the purpose of scoring the average should be calculated basing on the total number of sampled tenders
 - Handling of complaints scores are supposed to be deducted from the total scores obtained from the above six indicators
-

ANNEX 5-4: Value for Money Audit Tool

VALUE FOR MONEY (VFM) FORM - BUILDING WORKS

Agency:	_____	Contract Price:	_____
Project:	_____	Total Built up Area	_____
Contract Number:	_____	Contract Period:	_____
Supervising Engineer:	_____	Start Date:	_____
Contractor:	_____	Actual Completion Date:	_____
Audit Date:	_____		

NO.	ASPECT	EVALUATION SCORE				Conclusion
		Poor	Fair	Good	NA	
	Assess all project implementation aspects listed under stages A1-A4 below and rate them as poor, fair or good . If the aspect lacks the required information, its evaluation score should be zero (under "INA" column)					Conclusion
A	Planning, Design and Tender Documentation	1	2	3	0	
1	Is the project in the approved budget					
2	Is the project in the procurement plan					
3	Compliance of project planning, particularly with respect to:					
	- Assessment of competing alternatives based on feasibility studies carried out					
	- Analysis of feasibility based on appropriate architectural and structural design software					
	- Timely appointment of independent design professional or Project Manager					
4	Availability of both Architectural and Structural Design Reports					

5	Accuracy and completeness of architectural and structural designs and reports						
6	Accuracy, appropriateness and completeness of technical specifications						
7	Overall appropriateness of the design in terms of economy and function (fitness for purpose)						
8	Accuracy and completeness of BOQs for the works and their consistency with the drawings and technical specifications						
9	Accuracy and completeness of bidding documents						
10	Accuracy of the Engineer's estimates						
	Average Performance: Planning, Design and Tender Documentation					#DIV/0!	#DIV/0!
B	Procurement Stage	1	2	3	0	Conclusion	
1	Appropriateness of the method of procurement						
2	Compliance of the procurement process with PPA 2004 and its Regulations (GN 97 of 2005), particularly with respect to:						
	- Use of standard tender and contract documents [Reg. 83 of G.N. No. 97]						
	- The tender notice [section 61 (2)]						
	- The selection method (section 59)						
	- Prequalification and short listing (section 47)						
	- Time for submitting bids						
	- Communication of clarification to bidders						
3	Evaluation process and award of contract						
	- Composition of tender evaluation committee (section 37)						
	- Members of evaluation team signing code of ethics [section 37(6) of PPA 2004; Reg. 90(1) of GN. No. 97 & Reg. 58(2) of GN. No. 98]						
	- Evaluation done as per the evaluation criteria contained in the tender dossier or Request for Proposal						
	- Notification of evaluation results to unsuccessful bidders [Regulation 97(11)] of G.N. No. 97						
	- Publication of awards [Regulations 21 and 97(12)] of G.N. No. 97						
	Quality and comprehensiveness of the tender evaluation report						

4	Competitiveness of rates quoted for major items of construction when compared with prevailing market prices					
5	Overall competitiveness of the most economic tender when compared with prevailing market prices in both private and public sectors					
6	Capacity and competence of the selected contractor in relation to project size and complexity					
	Average Performance: Procurement Stage				#DIV/0!	#DIV/0!
C	Construction Stage	1	2	3	0	Conclusion
1	Timeliness of site possession					
2	Quality of project programme (schedule of work)					
3	Adherence to project programme					
4	Quality of contractor's site organization and staff					
5	Quality of supervising engineer's site staff					
6	Quality of quality assurance programme					
7	Adherence to quality assurance programme					
8	Quality of Hoardings and other temporary structures					
9	Management of contractual documents, including surety and insurances bonds					
10	Quality and management of project documentation with respect to:					
	- general correspondence					
	- site instructions					
	- minutes of site meetings					
	- progress reports					
	- works measurement and inspection records					
	- material testing records					
	- interim and final payment certificates					
	- variation orders					
	- claims					

11	Assessment (including validity) of variations					
12	Assessment (including validity) of claims and related cost overruns					
13	Assessment (including validity) of project delays and extensions of time					
	Average Performance: Construction Supervision and Contract Administration				#DIV/0!	#DIV/0!
D	Project Completion and Closure Stage					
1	Quality and completeness of as-built-drawings					
2	Compilation and Management of snag list					
3	Timely issuance of Substantial Completion Certificate, Final Certificate and settlement of Final Account					
4	Management of the defects liability period					
5	Quality and adequacy of the final project report					
6	Compliance of final quantities paid for with those reflected by the actual investment as per as-built-drawings					
7	Compliance of project cost as per final account with accepted tender price					
8	Compliance of actual project completion time with the contract period					
	Average Performance: Project Completion and Closure Stage				#DIV/0!	#DIV/0!
E	Quality of Executed Works	1	2	3	0	Conclusion
1	Based on visual assessment, determine whether the completed works are satisfactory in terms of:					
	• Overall quality of workmanship					
	• Overall quality of materials used					
	• Overall quality of walls, columns, beams					
	• Overall quality of plaster and painting or any other type of finishes					
	• Overall quality of roof structure and covering					
	• Overall quality of ceiling					
	• Overall quality of External works					
	• Absence of defects, such as cracks, bends, failures, etc					

	<ul style="list-style-type: none"> Functional requirements (assess whether floors, lifts, fittings, doors, windows, etc are functioning properly) 						
2	Based on physical site measurements, determine whether dimensions of the following major items of construction of the completed works comply with the drawings and technical specifications:						
	<ul style="list-style-type: none"> Correctness of setting out (designed/specified versus actual/verified) 						
	<ul style="list-style-type: none"> Compliance on scope (Quantum of work done versus specified/paid for) 						
	<ul style="list-style-type: none"> Correctness of plinth levels 						
	<ul style="list-style-type: none"> Correctness of functional requirements (verification of rooms dimensions) 						
	<ul style="list-style-type: none"> Dimensions of windows, doors, etc 						
	<ul style="list-style-type: none"> Compliance on materials utilization (specifications, warranties, dimensions, make or source, etc) 						
3	<ul style="list-style-type: none"> Visual assessment of quality of materials used and works done 						
	Based on site measurements, determine whether dimensions of rooms and other functions comply with the technical drawings and specifications						
4	Based on sample field tests determine whether the quality of materials used in concrete structure comply with the technical specifications						
5	Based on sample field tests determine whether the quality of materials used in finishing works comply with the technical specifications						
6	Assess compliance of site clean-up and restoration of disturbed and/or damaged areas with Environmental Management						
7	For uncompleted projects, assess compliance of on-going construction activities with safety and Environmental Management Plan (EMP) requirements						
Average Performance Quality of Work						#DIV/0!	#DIV/0!
Evaluation Scale		1 = Poor					
		2 = Fair					
		3 = Good					
		0 = Information not available (INA)					

Overall Project Performance

#DIV/0!

#DIV/0!

VALUE FOR MONEY (VFM) FORM - ROADWORKS

Agency

:

Project:

Contract Number:

Supervising
Engineer:

Contractor:

Audit Date:

Contract

Price:

Project
LengthContract
Period:

Start Date:

Actual
Completion Date:

NO.	ASPECT	EVALUATION SCORE				Conclusion
		Poor	Fair	Good	INA	
	Assess all project implementation aspects listed under stages A1-A4 below and rate them as poor , fair or good . If the aspect lacks the required information, its evaluation score should be zero (under "INA" column)					
A	Planning, Design and Tender Documentation	1	2	3	0	
1	Is the project in the approved budget					
2	Is the project in the procurement plan					
3	Compliance of project planning , particularly with respect to:					
	- Assessment of competing alternatives based on updated road inventory and condition survey					
	- Analysis of feasibility based on appropriate road maintenance software (such as HDM 4, DROMAS, or RMMS)					
	- Timely appointment of independent design professional or Consultant					
4	Accuracy and completeness of design calculations					

5	Accuracy, appropriateness and completeness of technical specifications					
6	Overall appropriateness of the design in terms of economy and function (fitness for purpose)					
7	Accuracy and completeness of BOQs for the works and their consistency with the drawings and technical specifications					
8	Accuracy of the Engineer's estimates					
9	Accuracy and completeness of tender documents					
	Average Performance: Planning, Design and Tender Documentation				#DIV/0!	#DIV/0!
B	Procurement Stage	1	2	3	0	Conclusion
1	Appropriateness of the method of procurement					
2	Compliance of the procurement process with PPA 2004 and its Regulations (GN 97 of 2005), particularly with respect to:					
	- Use of standard tender and contract documents [Reg. 83 of G.N. No. 97]					
	- The tender notice [section 61 (2)]					
	- The selection method (section 59)					
	- Prequalification and short listing (section 47)					
	- Time for submitting bids					
	- Communication of clarification to bidders					
3	Evaluation process and award of contract					
	- Composition of tender evaluation committee (section 37)					
	- Members of evaluation team signing code of ethics [section 37(6) of PPA 2004; Reg. 90(1) of GN. No. 97 & Reg. 58(2) of GN. No. 98]					
	- Evaluation done as per the evaluation criteria contained in the tender dossier or Request for Proposal					
	- Notification of evaluation results to unsuccessful bidders [Regulation 97(11)] of G.N. No. 97					
	- Publication of awards [Regulations 21 and 97(12)] of G.N. No. 97					
	Quality and comprehensiveness of the tender evaluation report					
4	Competitiveness of rates quoted for major items of construction when compared with prevailing market prices					

5	Overall competitiveness of the most economic tender when compared with prevailing market prices in both private and public sectors					
6	Capacity and competence of the selected contractor in relation to project size and complexity					
Average Performance: Procurement Stage					#DIV/0!	#DIV/0!
C	Construction Stage	1	2	3	0	Conclusion
1	Timeliness of site possession					
2	Quality of project programme (schedule of work)					
3	Adherence to project programme					
4	Quality of contractor's site organization and staff					
5	Quality of supervising engineer's site staff					
6	Quality of quality assurance programme					
7	Adherence to quality assurance programme					
8	Quality of Environmental Management Plan (EMP)					
9	Management of contractual documents, including surety and insurances bonds					
10	Quality and management of project documentation with respect to:					
	- general correspondence					
	- site instructions					
	- minutes of site meetings					
	- progress reports					
	- works measurement and inspection records					
	- material testing records					
	- interim and final payment certificates					
	- variation orders					
	- claims					
11	Assessment (including validity) of variations					
12	Assessment (including validity) of claims and related cost overruns					

	13	Assessment (including validity) of project delays and extensions of time					
		Average Performance: Construction Supervision and Contract Administration				#DIV/0!	#DIV/0!
D	Project Completion and Closure Stage						
	1	Quality and completeness of as-built-drawings					
	2	Compilation and Management of snag list					
	3	Timely issuance of Substantial Completion Certificate, Final Certificate and settlement of Final Account					
	4	Management of the defects liability period					
	5	Quality and adequacy of the final project report					
	6	Compliance of final quantities paid for with those reflected by the actual investment as per as-built-drawings					
	7	Compliance of project cost as per final account with accepted tender price					
	8	Compliance of actual project completion time with the contract period					
		Average Performance: Project Completion and Closure Stage				#DIV/0!	#DIV/0!
E	Quality of Executed Works		1	2	3	0	Conclusion
1	Based on visual assessment, determine whether the completed works are satisfactory in terms of:						
	• Overall quality of workmanship						
	• Overall quality of materials used						
	• Overall quality of riding surface						
	• Absence of defects, such as cracks, ruts and localized potholes						
	• Camber and/or super-elevation						
2	Based on physical site measurements, determine whether dimensions of the following major items of construction of the completed works comply with the drawings and technical specifications:						
	• Pavement structure						
	• Road carriageway						
	• Foot paths						

	<ul style="list-style-type: none"> Catch water drains 						
	<ul style="list-style-type: none"> Road side drains 						
	<ul style="list-style-type: none"> Mitre drains 						
	<ul style="list-style-type: none"> Road signs 						
3	Based on site measurements, determine whether dimensions of culverts and bridges comply with the technical drawings and specifications						
4	Based on sample field tests determine whether the quality of materials used in the pavement structure comply with the technical specifications						
5	Based on sample field tests determine whether the quality of materials used in concrete and masonry works comply with the technical specification						
6	Assess compliance of site clean-up and restoration of disturbed and/or damaged areas with EM						
7	For uncompleted projects, assess compliance of on-going construction activities with safety and EMP requirements						
Average Performance Quality of Work						#DIV/0!	#DIV/0!
Evaluation Scale		1 = Poor					
		2 = Fair					
		3 = Good					
		0 = Information not available (INA)					
Overall Project Performance						#DIV/0!	#DIV/0!

ANNEX 5-5: Corruption Red Flag Checklist

Guidelines for Use of Red Flags Checklist

Objective of the Checklist

The objective of this *Red Flags Checklist* is to provide a tool for the Public Procurement Regulatory Authority (PPRA) to collect information about possible symptoms of corruption in the procurements carried out by procuring entities in Tanzania.

When to use the Checklist?

The Red Flags Checklist shall be applied in all audits carried out by PPRA. For every procurement sampled for auditing, a Red Flags Checklist shall be completed by the auditor as part of his or her auditing of the various phases of the procurement.

How to use the Checklist?

The Checklist consists of 50 statements (“red flags”), each of which must be thoroughly considered by the auditor when auditing procurement. For each statement, the auditor must assess whether the statement is true or false, or whether the statement is not relevant to the procurement in question. Based on the assessment, the auditor must tick one of three possible boxes: “Yes”, “No”, or “Not applicable”. The three boxes are to be used as follows:

- | | |
|-----------------------|--|
| Yes | Indicates that the auditor is able to verify the red flag based on the available documentation. For example, for red flag no. 8 (Using inappropriate method of procurement), the assessor should look whether method applied for the procurement is in line with the requirement of the PPA and PPR, not only that but also to check whether non competitive methods used had reasonable justifications, in order to establish if there is an artificially deviation from the required method to favour certain bidder. If this is the case, the auditor will verify this red flag by ticking “Yes”. |
| No | Indicates that the auditor is able to falsify the red flag based on the available documentation. For example, for red flag no. 23 (Bidders submits unrealistic bid indicating collusion or cartel bidding), the auditor must compare the formats, content, prices of all submitted tenders in order to detect major similarities. If such similarities are not found, the auditor falsifies this red flag by ticking “No”. |
| Not applicable | Indicates that the “red flag” is not relevant to the method of procurement used for the procurement case in question. For example, red flag no. 5 (<i>The tender is not packaged with other tenders for similar nature</i>) only applies to procurement of goods, as the problem of splitting contracts is not relevant to works and services. When completing the Red Flags Checklist for major works procurement, the auditor hence ticks “Not applicable” for this red flag. Similarly, red flag no. 9 (<i>Insufficient advertising</i>) does only |
-

apply to procurements using competitive methods for which advertisement is a requirement. When completing the Red Flags Checklist for a quotation, the auditor hence ticks “Not applicable”. In other words, the auditor is required to use his or her professional judgment when completing the Checklist.

The “Not applicable” box shall also be used if insufficient documentation is available to assess whether a red flag exists or not.

For each of the 50 red flags on the Checklist, one, and only one, of the three boxes must be ticked off. By completion of the Checklist, no single red flag on the list must remain unanswered.

How to analyse information collected in the red flag check list

The check list should be calculated through two stages in the following way;

First stage (Single tender)

At this stage, percentage of corruption symptoms should be calculated for each sampled tender as follows;

- i. Calculate percentages of corruption symptoms at each procurement phase by summing-up the number of all ‘Yes’ for the particular phase and divide it to the total number (Summation) of ‘Yes’ and ‘No’ for the particular phase and multiply by one hundred.
- ii. Calculate percentage of corruption symptoms for all procurement phases. i.e. Sum-up the number of all ‘Yes’ for the entire check list divide it to the total number of ‘Yes’ and ‘No’ for the entire check list and multiply by one hundred.

By formula; Percentage of corruption symptoms;
$$= \frac{\Sigma(\text{yes})}{\Sigma(\text{yes})+(\text{no})} * 100\%$$

Second stage (all sampled tenders)

The second stage deals with calculation of the average percentage of corruption symptoms for the overall procurement activities done by the procuring entity which is calculated based on the sampled tenders as follows;

- i. Percentage average of corruption symptoms found at each phase for the sampled tenders– calculated by summing-up percentage of corruption symptoms found for the particular phase of the sampled tenders and divides it to total number of tenders sampled.
 - ii. Average of the overall percentages of corruption symptoms for the sampled tenders- calculated by summing-up percentage of overall corruption symptoms for each tender divided to the total number of sampled tenders.
-

Summary table:

	T1	T2	T3	T4	T(n)	Average (Red flag /Corruption symptom level) (%)
1 st Phase%						
2 nd Phase%						
3 rd Phase%						
Overall%						

Red Flags Checklist

Procuring entity	
Procuring entity ID no.	
Tender number	
Name of auditor	
Date of report	

Procurement phase	Red Flag	Yes	No	N/A
Pre-bid phase	1. Inadequate needs analysis and/or needs analysis is product rather than needs oriented			
	2. Someone other than the user defines the user requirement and or unwarranted involvement of senior officials			
	3. The procurement is not in the procurement plan			
	4. The objective of the procurement is unclear or vague			
	5. The tender is not packaged with other tenders of similar nature (i.e. splitting)			
	6. Significant deviations from standard bidding documents			
	7. Technical specifications are weak or unclear, narrow or appear tailored			
	8. Using inappropriate method of procurement			
	9. Insufficient advertising			
	10. Inadequate time given for preparing bids			
	11. Lack of mandatory approvals by appropriate authority			
	12. Inaccurate minutes of pre-bid meetings			
	13. Clarifications are not circulated to all bidders			
	14. Incomplete records of the pre-bid phase			
Evaluation and award phase	15. Evaluation Committee members do not have the technical expertise necessary			
	16. The evaluation is being conducted by a small number of persons contrary to the requirements of			

Procurement phase	Red Flag	Yes	No	N/A
	PPA and PPR			
	17. Suspicion about conflict of interest			
	18. Qualified bidders are voluntarily dropping out of tender process			
	19. Disqualification of bidders on minor technicalities			
	20. Unreasonable delays in evaluating the bids and awarding the contract			
	21. Evaluation criteria are amended after receipt of bids			
	22. Evaluation criteria are not consistent for different bids			
	23. Bidders submit unrealistic bid indicating collusion or cartel bidding			
	24. The same shareholders are involved in several bids using different company names			
	25. Failure to disqualify bids despite major errors			
	26. Falsification of submitted documentation (e.g. authorisations, CVs, etc.)			
	27. Failure to publicise award decisions simultaneously to all bidders			
	28. Contract is not in conformity with bid documents (e.g. specification or quantities)			
	29. Non-responsive bids are made responsive as result of clarification from procuring entity			
	30. Quality criteria are not defined in the contract			
	31. Incomplete records of evaluation and award			
	32. Negotiation team does not include adequate technical expertise			
	33. Minutes of the negotiations are not in line with Terms and Conditions of Contract			
	34. Contract is not signed by duly authorised officer			
Contract management and audit phase	35. Successful contractors use competitors as sub-contractors			
	36. Variations without or with inadequate justifications			
	37. Failure to deliver the right quantities of goods and materials			
	38. Delays in delivery of goods, works or services			
	39. Replacement of nominated consultant by less qualified personnel			
	40. Instructions are not given in writing to contractors			
	41. Cost overruns are inadequately justified			
	42. Contract variations are not approved by appropriate authority			
	43. Failure to impose liquidated damages in case of delays			
	44. Failure to make progress payments or final payment within stipulated timeframe			
	45. Failure to pay retention money in a timely manner			
	46. Double payment of supplier/Questionable invoices			

Procurement phase	Red Flag	Yes	No	N/A
	47. Lack/inadequate quality control systems			
	48. Acceptance of poor quality goods, works or services			
	49. Unwarranted contract extension			
	50. Incomplete contract management records			

ANNEX 5-6: Assessment of Compliance levels

A: Compliance levels for 120 Audited PEs

S/N	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score (%)
1	Agricultural Seed Agency	7.2	11.9	25.3	14.9	7.5	2.0	-5.0	63.8
2	Arusha Municipal Council	7.8	9.0	22.8	16.2	5.0	2.0	-5.0	57.8
3	Arusha Technical College	13.1	12.7	26.2	15.9	9.1	4.0	0.0	81.0
4	Babati District Council	13.0	13.0	25.8	17.4	7.5	3.5	0.0	80.1
5	Babati Town Council	11.7	9.0	20.8	15.4	7.0	2.5	0.0	66.5
6	Bahi District Council	12.0	7.6	18.0	10.7	1.5	2.0	0.0	51.8
7	Bukoba District Council	12.4	13.0	27.1	17.8	7.0	7.0	0.0	84.3
8	Bukoba Municipal Council	10.7	11.2	21.2	9.9	3.8	2.5	0.0	59.2
9	Bukombe District Council	8.1	6.2	22.8	10.7	4.5	0.0	0.0	52.2
10	Capital Development Authority (CDA)	11.3	10.1	24.7	14.7	1.2	2.0	0.0	64.0
11	Chamwino District Council	9.6	3.0	13.1	7.4	0.0	0.0	0.0	33.1
12	Chato District Council	10.6	13.0	23.4	12.9	7.4	6.0	0.0	73.3

S/N	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score (%)
13	College of Business Education(CBE)	13.5	14.5	28.5	15.6	9.0	2.0	0.0	83.1
14	Contractors Registration Board(CRB)	11.3	6.3	24.3	16.9	6.5	5.0	0.0	70.4
15	Dar Es Salaam Institute of Technology (DIT)	10.8	8.3	24.0	12.6	4.0	3.0	0.0	62.7
16	DAWASA	14.4	12.5	30.0	18.0	6.0	2.0	0.0	82.9
17	DAWASCO	8.1	2.8	12.4	4.0	2.0	0.0	0.0	29.2
18	Dodoma Municipal Council	9.9	8.8	21.5	8.8	2.5	0.0	0.0	51.5
19	Drilling and Dam Construction Agency (DDCA)	12.8	12.3	29.5	16.9	8.0	2.0	0.0	81.4
20	DSM City Council	9.0	10.5	17.6	16.5	6.5	2.0	0.0	62.1
21	Eastern Africa Statistical Training Centre (EASTC)	11.5	11.0	24.0	18.4	9.3	6.0	0.0	80.1
22	Energy and Water Utilities Regulatory Authority(EWURA)	13.3	11.0	20.3	15.2	8.0	2.0	0.0	69.8
23	Engineers Registration Board (ERB)	9.7	13.5	14.6	15.2	5.0	4.0	0.0	62.0
24	Export Processing Zone (EPZ)	11.8	12.4	26.2	10.9	3.0	3.5	0.0	67.7
25	Gaming Board of Tanzania	13.5	13.8	27.9	15.7	5.0	2.0	0.0	77.9

S/N	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score (%)
26	Government Procurement Services Agency (GPSA)	11.2	12.9	28.8	11.0	8.0	5.0	0.0	76.9
27	Handeni District Council	10.8	7.2	26.3	14.5	5.5	0.0	0.0	64.3
28	Higher Education Students Loan Board	10.0	13.6	22.3	11.2	7.5	2.0	0.0	66.6
29	Igunda District Council	9.3	8.9	22.6	13.3	8.0	0.0	0.0	62.0
30	Ilala Municipal Council	13.5	12.0	22.9	11.5	4.0	3.0	0.0	66.9
31	Institute of Accountancy Arusha (IAA)	13.0	13.8	28.9	17.0	10.0	4.0	-5.0	81.6
32	Institute of Finance Management (IFM)	12.9	13.2	28.7	12.6	4.9	2.0	0.0	74.3
33	Inter-ministerial Ant – Drug Commission (Drug Control Commission)	8.8	9.5	23.6	15.1	6.0	0.0	0.0	62.9
34	Iramba District Council	13.0	6.1	18.7	11.1	2.5	2.0	0.0	53.4
35	Iringa District Council	11.8	13.8	22.1	15.5	8.0	0.0	0.0	71.1
36	Iringa Municipal Council	12.6	12.9	23.3	12.3	6.7	5.0	0.0	72.7
37	Kariakoo Market Corporation	3.4	0.0	3.5	1.0	0.0	0.0	0.0	7.9
38	Kibaha District Council	9.4	7.8	20.8	18.7	5.7	0.0	0.0	62.3
39	Kibaha Town Council	10.8	12.2	28.5	16.8	6.6	2.0	0.0	76.9
40	Kigoma District Council	9.2	7.2	19.4	7.6	6.8	0.0	0.0	50.2

S/N	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score (%)
41	Kigoma Municipal Council	11.1	10.6	21.5	15.3	4.6	0.0	0.0	63.0
42	Kilimanjaro Christian Medical Centre (KCMC)	8.6	13.0	19.4	17.4	5.0	2.0	0.0	65.4
43	Kilwa District Council	9.2	5.1	20.7	8.3	3.5	0.0		46.8
44	Kinondoni Municipal Council	9.4	9.6	24.3	10.8	6.0	4.0	0.0	64.0
45	Kishapu District Council	7.7	11.4	20.7	10.1	1.6	0.0	0.0	51.5
46	Korogwe District Council	5.5	1.2	19.7	13.1	1.5	0.0	0.0	41.0
47	Law School of Tanzania	8.2	12.3	26.3	14.6	8.0	2.0		71.3
48	Local Authorities Pensions Fund (LAPF) DODOMA	12.5	8.3	25.0	11.8	5.5	4.0	0.0	67.0
49	Mafia District Council	9.3	6.1	21.3	13.6	0.7	0.0	0.0	51.0
50	Masasi District Council	9.9	7.7	20.6	11.4	0.0	2.0	0.0	51.6
51	Maswa District Council	10.3	10.3	28.5	12.5	7.5	2.0		71.0
52	Mbeya City Council	13.3	7.6	21.3	18.7	7.8	2.0	0.0	70.7
53	Mbulu District Council	10.4	7.7	18.4	10.3	8.0	0.0	0.0	54.8
54	Medical Stores Department	11.6	9.5	25.5	10.4	5.0	2.0	0.0	64.0
55	Ministry of Agriculture, Food Security & Cooperatives	12.4	11.4	24.0	17.4	5.0	5.0	0.0	75.1

S/N	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score (%)
56	Ministry of Defence & National Service	11.0	10.0	15.0	11.5	3.3	2.0	0.0	52.7
57	Ministry of Education and Vocational Training	12.4	12.0	27.8	17.7	4.0	0.0	0.0	73.9
58	Ministry of Finance and Economic Affairs	13.5	11.8	28.9	15.9	7.0	0.0	0.0	77.0
59	Ministry of Foreign Affairs and International Cooperation	10.8	8.5	14.4	9.0	4.1	2.0	0.0	48.7
60	Ministry of Health & Social Welfare	12.8	11.4	25.4	15.4	5.5	5.0	-5.0	70.5
61	Ministry of Home Affairs	8.6	13.0	19.4	17.4	5.0	2.0	0.0	65.4
62	Ministry of Information, Youth and Sports	13.3	11.0	20.3	15.2	8.0	2.0	0.0	69.8
63	Ministry of Livestock and Fisheries Development	11.3	12.3	24.8	9.2	6.0	2.0	0.0	65.5
64	Ministry of Natural Resources & Tourism	10.0	9.5	25.1	9.9	6.0	2.0	0.0	62.5
65	Ministry of Science & Technology	11.3	9.0	16.0	9.5	4.4	0	0.0	50.2
66	Ministry of Water and Irrigation	13.3	13.6	28.4	11.0	7.5	1.2		75.0
67	Mkuranga District Council	13.9	9.1	23.5	16.5	6.3	0.0	0.0	69.3

S/N	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score (%)
68	Morogoro District Council	12.0	8.2	18.3	16.1	4.0	0.0	0.0	58.6
69	Morogoro Municipal Council	11.2	8.2	20.5	13.3	5.0	0.0	-5.0	53.2
70	Mtwara DC	10.8	9.5	22.4	8.0	5.8	0.0	0.0	56.5
71	Mtwara Mikindani Municipal Council	8.7	6.0	18.9	12.5	2.0	4.0	0.0	52.1
72	Muhimbili National Hospital	12.4	10.1	21.1	13.5	6.6	0.0	0.0	63.7
73	Muhimbili University College of Health Sciences (MUCHS)	10.5	10.4	24.2	9.1	4.8	4.0	0.0	62.9
74	Mwanza City Council	12.4	10.5	16.0	7.8	5.4	0.0	0.0	52.1
75	Mzinga Corporation Sole	8.8	9.0	12.3	5.7	7.0	0.0	0.0	42.8
76	Mzumbe University	11.3	11.5	25.8	10.1	6.3	4.0	0.0	69.0
77	National Assembly	9.3	6.0	22.7	9.1	5.0	2.0	0.0	54.0
78	National Board of Accountants and Auditors (NBAA)	12.0	14.3	22.7	15.7	5.5	0.0	0.0	70.2
79	National Housing Corporation(NHC)	12.0	14.0	29.3	18.3	9.0	3.0	0.0	85.6
80	National Institute of Transport (NIT)	12.0	11.5	22.8	13.1	4.5	0.0	0.0	63.9
81	National Social Security Fund	14.9	14.8	29.8	19.9	9.9	10.0	-5.0	94.3

S/N	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score (%)
82	Ngara District Council	7.7	7.4	19.1	12.5	6.0	3.0	0.0	55.8
83	Ngorongoro Conservation Area Authority	12.2	12.5	21.3	11.3	5.0	2.0	0.0	64.2
84	Pangani District Council	11.4	10.5	23.5	13.3	5.5	0.0		64.2
85	Parastatal Pension Fund	11.6	12.0	19.6	14.1	7.0	5.0	0.0	69.2
86	President Office Ethics Secretariat	10.4	11.1	18.6	13.2	7.6	4.0	0.0	64.9
87	Public Service Pension Fund (PSPF)	9.6	8.9	20.2	13.0	7.4	8.0	-5.0	62.1
88	RAS DAR ES SALAAM	11.7	12.0	13.0	15.7	7.0	4.0	0.0	63.4
89	RAS Iringa	11.7	10.5	22.7	9.9	8.8	6.0	0.0	69.5
90	RAS LINDI	4.4	4.5	14.9	3.3	4.0	0.0	0.0	31.1
91	RAS MANYARA	11.6	12.0	19.6	14.1	7.0	5.0	0.0	69.2
92	RAS MTWARA	6.5	7.0	16.4	10.4	0.0	2.0	0.0	42.3
93	Registration Insolvency and Trusteeship Agency (RITA)	8.5	15.0	22.3	13.6	8.0	2.0	0.0	69.3
94	Rural Energy Agency (REA)	11.9	11.6	27.2	15.6	4.2	0.0	0.0	70.5
95	Singida Municipal Council	11.8	7.6	19.2	5.4	0.0	2.0	0.0	46.0
96	Tanga City Council	12.2	8.2	24.1	13.7	2.0	2.0	0.0	62.2
97	TANROAD SIMIYU	4.4	11.6	23.4	15.0	9.0	4.0	0.0	67.4
98	TANROAD SINGIDA	9.6	14.8	21.9	18.2	5.5	0.0	0.0	70.0

S/N	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score (%)
99	TANROADS Dar es Salaam	9.4	8.3	22.9	11.3	7.0	5.0	0.0	63.9
100	Tanzania Bureau of Standards (TBS)	12.5	14.6	29.2	18.5	6.6	2.0	-5.0	78.3
101	Tanzania Civil Aviation Authority(TCAA)	12.3	13.0	25.8	17.3	7.0	0.0	0.0	75.4
102	Tanzania Commission for Science & Technology(COSTECH)	10.7	3.5	20.5	12.0	5.0	0.0	0.0	51.7
103	Tanzania Electric Supply Co Limited (TANESCO)	10.2	12.2	22.0	16.5	5.5	1.0	-5.0	62.3
104	Tanzania Institute of Education	12.4	10.0	25.4	17.1	4.0	3.0	0.0	71.9
105	Tanzania Law Reform Commission	10.8	14.0	27.1	15.1	7.0	0.0	0.0	74.0
106	Tanzania National Roads Agency (TANROADS HQ)	11.7	9.7	20.9	16.0	9.5	5.0	0.0	72.8
107	Tanzania Ports Authority	9.6	7.2	22.1	14.6	5.2	2.0	-5.0	55.6
108	Tanzania Revenue Authority (TRA)	11.2	9.9	26.6	15.9	8.2	8.0	0.0	79.7
109	Tanzania Social Action Fund(TASAF)	12.8	15.0	30.0	18.8	7.5	5.2	0.0	89.3

S/N	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score (%)
110	Temeke Municipal Council	8.9	10.8	21.4	13.3	7.7	5.6	0.0	67.7
111	Tanzania Airport Authority (TAA)	12.0	12.4	28.0	18.1	5.5	2.0	-10.0	68.0
112	Unit Trust of Tanzania (UTT)	14.5	7.5	25.5	16.9	6.5	0.0	0.0	70.9
113	University of Dar es Salaam	14.3	14.5	25.7	17.3	8.0	7.0	0.0	86.7
114	University of Dar es Salaam College of Education	11.2	9.9	24.0	4.9	2.0	2.0	0.0	53.9
115	UWASA - Arusha	14.5	12.5	26.0	17.9	10.0	4.0	0.0	84.9
116	UWASA - Bukoba	5.8	11.6	18.2	7.2	3.2	0.0	0.0	45.9
117	UWASA - Iringa	11.3	7.0	19.6	10.5	7.0	0.0	0.0	55.3
118	UWASA - Mbeya	9.1	11.6	24.4	15.8	8.5	6.0	0.0	75.4
119	UWASA - Moshi	8.5	8.7	16.1	10.5	5.0	2.0	0.0	50.8
120	UWASA - Mtwara	6.6	6.7	2.0	2.0	0.0	0.0	0.0	17.3
Average score per indicator		10.8	10.2	22.3	13.2	5.6	2.3	-0.5	63.8
Percentage score per indicator		72%	68%	74%	66%	56%	23%		64%

B: Compliance levels for MDA's

S/No.	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score(%)
1	Agricultural Seed Agency	7.2	11.9	25.3	14.9	7.5	2.0	-5.0	63.8
2	DAWASA	14.4	12.5	30.0	18.0	6.0	2.0	0.0	82.9
3	Drilling and Dam Construction Agency (DDCA)	12.8	12.3	29.5	16.9	8.0	2.0	0.0	81.4
4	Government Procurement Services Agency (GPSA)	11.2	12.9	28.8	11.0	8.0	5.0	0.0	76.9
5	Inter-ministerial Ant – Drug Commission (Drug Control Commission)	8.8	9.5	23.6	15.1	6.0	0.0	0.0	62.9
6	Medical Stores Department	11.6	9.5	25.5	10.4	5.0	2.0	0.0	64.0
7	Ministry of Agriculture, Food Security & Cooperatives	12.4	11.4	24.0	17.4	5.0	5.0	0.0	75.1
8	Ministry of Defence & National Service	11.0	10.0	15.0	11.5	3.3	2.0	0.0	52.7
9	Ministry of Education and Vocational Training	12.4	12.0	27.8	17.7	4.0	0.0	0.0	73.9
10	Ministry of Finance and Economic Affairs	13.5	11.8	28.9	15.9	7.0	0.0	0.0	77.0
11	Ministry of Foreign Affairs and International Cooperation	10.8	8.5	14.4	9.0	4.1	2.0	0.0	48.7
12	Ministry of Health & Social Welfare	12.8	11.4	25.4	15.4	5.5	5.0	-5.0	70.5
13	Ministry of Home Affairs	8.6	13.0	19.4	17.4	5.0	2.0	0.0	65.4
14	Ministry of Information, Youth	13.3	11.0	20.3	15.2	8.0	2.0	0.0	69.8

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	and Sports								
15	Ministry of Livestock and Fisheries Development	11.3	12.3	24.8	9.2	6.0	2.0	0.0	65.5
16	ministry of Natural Resources & Tourism	10.0	9.5	25.1	9.9	6.0	2.0	0.0	62.5
17	Ministry of Science & Technology	11.3	9.0	16.0	9.5	4.4	0	0.0	50.2
18	Ministry of Water and Irrigation	13.3	13.6	28.4	11.0	7.5	1.2	0.0	75.0
19	National Assembly	9.3	6.0	22.7	9.1	5.0	2.0	0.0	54.0
20	President Office Ethics Secretariat	10.4	11.1	18.6	13.2	7.6	4.0	0.0	64.9
21	RAS DAR ES SALAAM	11.7	12.0	13.0	15.7	7.0	4.0	0.0	63.4
22	RAS Iringa	11.7	10.5	22.7	9.9	8.8	6.0		69.5
23	RAS LINDI	4.4	4.5	14.9	3.3	4.0	0.0	0.0	31.1
24	RAS MANYARA	11.6	12.0	19.6	14.1	7.0	5.0	0.0	69.2
25	RAS MTWARA	6.5	7.0	16.4	10.4	0.0	2.0	0.0	42.3
26	Registration Insolvency and Trusteeship Agency (RITA)	8.5	15.0	22.3	13.6	8.0	2.0	0.0	69.3
27	Rural Energy Agency (REA)	11.9	11.6	27.2	15.6	4.2	0.0	0.0	70.5
28	TANROAD SIMIYU	4.4	11.6	23.4	15.0	9.0	4.0		67.4
29	TANROAD SINGIDA	9.6	14.8	21.9	18.2	5.5	0.0	0.0	70.0
30	TANROADS Dar es Salaam	9.4	8.3	22.9	11.3	7.0	5.0	0.0	63.9
31	Tanzania Commission for Science & Technology(COSTECH)	11.3	9.0	16.0	9.5	4.4	0.0	0.0	50.2

S/No.	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score(%)
32	Tanzania Law Reform Commission	10.8	14.0	27.1	15.1	7.0	0.0	0.0	74.0
33	Tanzania National Roads Agency (TANROADS HQ)	11.7	9.7	20.9	16.0	9.5	5.0	0.0	72.8
	Average score per indicator	10.6	10.9	22.5	13.2	6.1	2.4	-0.3	65.2
	Percentage score per indicator	71%	73%	75%	66%	61%	24%		65%

C: Compliance levels for PA's

S/No.	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score (%)
1	Arusha Technical College	13.1	12.7	26.2	15.9	9.1	4.0	0.0	81.0
2	Capital Development Authority (CDA)	11.3	10.1	24.7	14.7	1.2	2.0	0.0	64.0
3	College of Business Education(CBE)	13.5	14.5	28.5	15.6	9.0	2.0	0.0	83.1
4	Contractors Registration Board(CRB)	11.3	6.3	24.3	16.9	6.5	5.0	0.0	70.4
5	Dar Es Salaam Institute of	10.8	8.3	24.0	12.6	4.0	3.0	0.0	62.7

S/No.	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score (%)
	Technology (DIT)								
6	DAWASCO	8.1	2.8	12.4	4.0	2.0	0.0	0.0	29.2
7	Eastern Africa Statistical Training Centre (EASTC)	11.5	11.0	24.0	18.4	9.3	6.0	0.0	80.1
8	Energy and Water Utilities Regulatory Authority(EWURA)	13.3	11.0	20.3	15.2	8.0	2.0	0.0	69.8
9	Engineers Registration Board (ERB)	9.7	13.5	14.6	15.2	5.0	4.0	0.0	62.0
10	Export Processing Zone (EPZ)	11.8	12.4	26.2	10.9	3.0	3.5	0.0	67.7
11	Gaming Board of Tanzania	13.5	13.8	27.9	15.7	5.0	2.0	0.0	77.9
12	Higher Education Students Loan Board	10.0	13.6	22.3	11.2	7.5	2.0	0.0	66.6
13	Institute of Accountancy Arusha (IAA)	13.0	13.8	28.9	17.0	10.0	4.0	-5.0	81.6
14	Institute of Finance Management (IFM)	12.9	13.2	28.7	12.6	4.9	2.0	0.0	74.3
15	Inter-ministerial Ant – Drug Commission (Drug Control Commission)	8.8	9.5	23.6	15.1	6.0	0.0	0.0	62.9
16	Kariakoo Market Corporation	3.4	0.0	3.5	1.0	0.0	0.0	0.0	7.9
17	Kilimanjaro Christian Medical Centre(KCMC)	8.6	13.0	19.4	17.4	5.0	2.0	0.0	65.4

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18	Law School of Tanzania	8.2	12.3	26.3	14.6	8.0	2.0		71.3
19	Local Authorities Pensions Fund (LAPF) DODOMA	12.5	8.3	25.0	11.8	5.5	4.0	0.0	67.0
20	Muhimbili National Hospital	12.4	10.1	21.1	13.5	6.6	0.0	0.0	63.7
21	Muhimbili University College of Health Sciencies (MUCHS)	10.5	10.4	24.2	9.1	4.8	4.0	0.0	62.9
22	Mzinga Corporation Sole	8.8	9.0	12.3	5.7	7.0	0.0	0.0	42.8
23	Mzumbe University	11.3	11.5	25.8	10.1	6.3	4.0	0.0	69.0
24	National Board of Accountants and Auditors (NBAA)	12.0	14.3	22.7	15.7	5.5	0.0	0.0	70.2
25	National Housing Corporation(NHC)	12.0	14.0	29.3	18.3	9.0	3.0	0.0	85.6
26	National Institute of Transport (NIT)	12.0	11.5	22.8	13.1	4.5	0.0	0.0	63.9
27	National Social Security Fund	14.9	14.8	29.8	19.9	9.9	10.0	-5.0	94.3
28	Ngorongoro Conservation Area Authority	12.2	12.5	21.3	11.3	5.0	2.0	0.0	64.2
29	parastatal Pension Fund	11.6	12.0	19.6	14.1	7.0	5.0	0.0	69.2
30	Public Service Pension Fund (PSPF)	9.6	8.9	20.2	13.0	7.4	8.0	-5.0	62.1
31	Tanzania Bureau of Standards (TBS)	12.5	14.6	29.2	18.5	6.6	2.0	-5.0	78.3

S/No.	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score (%)
32	Tanzania Civil Aviation Authority(TCAA)	12.3	13.0	25.8	17.3	7.0	0.0	0.0	75.4
33	Tanzania Electric Supply Co Limited (TANESCO)	10.2	12.2	22.0	16.5	5.5	1.0	-5.0	62.3
34	Tanzania Institute of Education	12.4	10.0	25.4	17.1	4.0	3.0	0.0	71.9
35	Tanzania Ports Authority	9.6	7.2	22.1	14.6	5.2	2.0	-5.0	55.6
36	Tanzania Revenue Authority (TRA)	11.2	9.9	26.6	15.9	8.2	8.0	0.0	79.7
37	Tanzania Social Action Fund(TASAF)	12.8	15.0	30.0	18.8	7.5	5.2	0.0	89.3
38	Tanzania Airport Authority (TAA)	12.0	12.4	28.0	18.1	5.5	2.0	-10.0	68.0
39	Unit Trust of Tanzania (UTT)	14.5	7.5	25.5	16.9	6.5	0.0	0.0	70.9
40	university of Dar es Salaam	14.3	14.5	25.7	17.3	8.0	7.0	0.0	86.7
41	University of Dar es Salaam College of Education	11.2	9.9	24.0	4.9	2.0	2.0	0.0	53.9
42	UWASA - Arusha	14.5	12.5	26.0	17.9	10.0	4.0	0.0	84.9
43	UWASA - Bukoba	5.8	11.6	18.2	7.2	3.2	0.0	0.0	45.9
44	UWASA - Iringa	11.3	7.0	19.6	10.5	7.0	0.0	0.0	55.3
45	UWASA - Mbeya	9.1	11.6	24.4	15.8	8.5	6.0	0.0	75.4
46	UWASA - Moshi	8.5	8.7	16.1	10.5	5.0	2.0	0.0	50.8
47	UWASA - Mtwara	6.6	6.7	2.0	2.0	0.0	0.0	0.0	17.3
Average score per indicator		11.1	10.9	22.8	13.6	6.0	2.8	-0.9	66.2

S/No.	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	penalty on handling complaint (-10%)	Total score (%)
Percentage score per indicator			73%	76%	68%	60%	28%		66%

D: Compliance levels for LGA's

S/No.	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	Penalty on handling complaint (-10%)	Total score (%)
1	Arusha Municipal Council	7.8	9.0	22.8	16.2	5.0	2.0	-5.0	57.8
2	Babati District Council	13.0	13.0	25.8	17.4	7.5	3.5	0.0	80.1
3	Babati Town Council	11.7	9.0	20.8	15.4	7.0	2.5	0.0	66.5
4	Bahi District Council	12.0	7.6	18.0	10.7	1.5	2.0	0.0	51.8
5	Bukoba District Council	12.4	13.0	27.1	17.8	7.0	7.0	0.0	84.3
6	Bukoba Municipal Council	10.7	11.2	21.2	9.9	3.8	2.5	0.0	59.2
7	Bukombe District Council	8.1	6.2	22.8	10.7	4.5	0.0	0.0	52.2
8	Chamwino District Council	9.6	3.0	13.1	7.4	0.0	0.0	0.0	33.1
9	Chato District Council	10.6	13.0	23.4	12.9	7.4	6.0	0.0	73.3
10	Dodoma Municipal Council	9.9	8.8	21.5	8.8	2.5	0.0	0.0	51.5
11	DSM City Council	9.0	10.5	17.6	16.5	6.5	2.0	0.0	62.1
12	Handeni District Council	10.8	7.2	26.3	14.5	5.5	0.0	0.0	64.3

S/No.	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	Penalty on handling complaint (-10%)	Total score (%)
13	Igunda District Council	9.3	8.9	22.6	13.3	8.0	0.0	0.0	62.0
14	Ilala Municipal Council	13.5	12.0	22.9	11.5	4.0	3.0	0.0	66.9
15	Iramba District Council	13.0	6.1	18.7	11.1	2.5	2.0	0.0	53.4
16	Iringa District Council	11.8	13.8	22.1	15.5	8.0	0.0	0.0	71.1
17	Iringa Municipal Council	12.6	12.9	23.3	12.3	6.7	5.0	0.0	72.7
18	Kibaha District Council	9.4	7.8	20.8	18.7	5.7	0.0	0.0	62.3
19	Kibaha Town Council	10.8	12.2	28.5	16.8	6.6	2.0	0.0	76.9
20	Kigoma District Council	9.2	7.2	19.4	7.6	6.8	0.0	0.0	50.2
21	Kigoma Municipal Council	11.1	10.6	21.5	15.3	4.6	0.0	0.0	63.0
22	Kilwa District Council	9.2	5.1	20.7	8.3	3.5	0.0	0.0	46.8
23	Kinondoni Municipal Council	9.4	9.6	24.3	10.8	6.0	4.0	0.0	64.0
24	Kishapu District Council	7.7	11.4	20.7	10.1	1.6	0.0	0.0	51.5
25	Korogwe District Council	5.5	1.2	19.7	13.1	1.5	0.0	0.0	41.0
26	Mafia District Council	9.3	6.1	21.3	13.6	0.7	0.0	0.0	51.0
27	Masasi District Council	9.9	7.7	20.6	11.4	0.0	2.0	0.0	51.6
28	Maswa District Council	10.3	10.3	28.5	12.5	7.5	2.0	0.0	71.0
29	Mbeya City Council	13.3	7.6	21.3	18.7	7.8	2.0	0.0	70.7
30	Mbulu District Council	10.4	7.7	18.4	10.3	8.0	0.0	0.0	54.8
31	Mkuranga District Council	13.9	9.1	23.5	16.5	6.3	0.0	0.0	69.3
32	Morogoro District Council	12.0	8.2	18.3	16.1	4.0	0.0	0.0	58.6
33	Morogoro Municipal Council	11.2	8.2	20.5	13.3	5.0	0.0	-5.0	53.2
34	Mtwara DC	10.8	9.5	22.4	8.0	5.8	0.0	0.0	56.5
35	Mtwara Mikindani Municipal Council	8.7	6.0	18.9	12.5	2.0	4.0	0.0	52.1
36	Mwanza City Council	12.4	10.5	16.0	7.8	5.4	0.0	0.0	52.1
37	Ngara District Council	7.7	7.4	19.1	12.5	6.0	3.0	0.0	55.8

S/No.	Procuring entity	Institutional Set up and Performance (15%)	Appropriateness of preparation and implementation of Annual Procurement Plan (APP) (15%)	Appropriateness of Tender Processing (30%)	Appropriateness of contract implementation (20%)	Record Keeping (10%)	Implementation of systems prepared by PPRA (PMIS/CMS) (10%)	Penalty on handling complaint (-10%)	Total score (%)
38	Pangani District Council	11.4	10.5	23.5	13.3	5.5	0.0	0.0	64.2
39	Singida Municipal Council	11.8	7.6	19.2	5.4	0.0	2.0	0.0	46.0
40	Tanga City Council	12.2	8.2	24.1	13.7	2.0	2.0	0.0	62.2
41	Temeke Municipal Council	8.9	10.8	21.4	13.3	7.7	5.6	0.0	67.7
Average score per indicator		10.5	8.9	21.5	12.7	4.8	1.6	-0.2	59.9
Percentage score per indicator		70%	59%	72%	64%	48%	16%		60%

Annex 5-7: New compliance indicators

PART A: GENERAL INFORMATION						
No	Indicator	Requirements	Performance data	Max score	Score	Remarks
1	Institutional Set up and Performance			15%		
1.1	Institutional set up			10%		
1.1.1	Properly established Tender Board	Is the TB established in accordance with Section 28 read together with the Second Schedule of PPA and Reg. 7 of GN No; 177 of 2007?	Existence of tender board in accordance with the requirements of Act and Regulations	1.5%		
1.1.2	Notification to PPRA	Was the establishment of the TB notification sent to the authority as required under Section 29(1) of PPA?	Whether notification sent to the authority or not	0.5%		
1.1.3	Knowledge of PPA and PPR for members of TB	Do Members of TB possess knowledge required for the discharge of the functions of the TB as described in Section 30 of PPA?	Proportional of members of TB who possess knowledge of PPA and PPR	2%		
1.1.4	Establishment of procurement Management Unit	Is Procurement Management Unit established and staffed to an appropriate as described in Section 34 of PPA and Reg. 22 of GN No; 177 of 2007?	Existence of PMU in accordance with the requirements of PPA and PPR	2%		
1.1.5	Knowledge of PPA and PPR for members of PMU	The member of PMU should possess technical competence and skills required for the discharge of the functions of the PMU as described in Section 34(4) of PPA	Proportional of staff of PMU who possess knowledge of PPA and PPR	2%		
1.1.6	Existence of Internal Audit Unit	Is there established IAU?	Presence of Internal Audit Unit	1%		
1.1.7	Knowledge of PPA and PPR for staff in the Internal Audit Unit (IAU)	The IAU should be conversant with the procurement matters including Procurement audit procedures	Knowledge of procurement possessed by IAU staff	0.5%		
1.1.7	Staffing level in the Internal Audit unit (IAU)	Is the staffing level of IAU reflecting volume of procurement of the PE?	Analysis of staffing level of IAU in comparison with volume of procurement	0.5%		
1.2	Compliance of organs to their stipulated powers and	Subject to the provision of PPA, the AO, TB, PMU, UD and EV shall act independently in relation to their		5%		

	responsibilities	respective functions and powers as described in Section 38 of PPA				
1.2.1	Accounting Officer exercise all his powers and responsibilities and observes independence	The AO should have the overall responsibility for the execution of the procurement process in the procuring entity as stipulated under Section 33 of PPA and observe independence as per Section 38 of PPA and Reg. 26 of GN No; 177 of 2007	The extent to which the AO exercise all his powers and responsibilities and observes independence	1%		
1.2.2	Tender Board Performs all its responsibilities and observes independence	Tender Board should performs all its responsibilities in accordance with Section 30 of PPA and observes independence as per Section 38 of PPA and Reg. 26 of GN No; 177 of 2007	The extent to which TB performs all its responsibilities and observes independence	1%		
1.2.3	PMU performs all its responsibilities and observes independence	PMU should performs all its responses in accordance with Section 35 of PPA and observes independence as per Section 38 of PPA and Reg. 26 of GN No; 177 of 2007	The extent to which PMU performs all its responsibilities and observes independence	1%		
1.2.4	User Departments performs all their responsibilities and observe independence	User Departments performs all their responsibilities as described under Section 36 of PPA and observe independence as per Section 38 of PPA and Reg. 26 of GN No; 177 of 2007	The extent to which UDs performs all their responsibilities and observes independence	1%		
1.2.5	IAU performs its procurement audit responsibilities and observes independence	The IAU shall perform its internal audit and include procurement issues as required by Section 44 (2) of PPA and Reg. 31 of GN No; 97	Proportion of IAU reports which include procurement matters	1%		
2	Appropriate preparation and implementation of Annual Procurement Plan (APP)			15%		
2.1	Properly prepared APP	A Procuring entity shall plan its procurement in accordance to Section 45 of PPA and Reg, 46 of GN No; 97 and 25 of GN No; 98		7%		
2.1.1	Used appropriate PPRA'S templates	Procuring entities shall use appropriate APP templates prepared and issued by PPRA	Appropriate PPRA'S templates used	1%		
2.1.2	Used appropriate tender numbering as per PPRA's guidelines	Procuring entities shall use appropriate tender numbering as issued by PPRA	Percentage of tenders with appropriate numbering as per PPRA's guidelines	1%		
2.1.3	Tender procession time allocated properly	Tender processing time should be allocated appropriately within the bid validity period as required under third schedule of GN No; 97 and 98	Percentage of tenders with appropriate procession time	2%		
2.1.4	Proper aggregation of requirements	A procuring entity shall aggregate its requirements wherever possible, both within the procuring entity and	Percentage of tenders which have been properly	2%		

		between procuring entities, to obtain value for money and reduce procurement costs and avoid splitting of procurement to defeat the use of appropriate procurement methods, avoid emergency procurements and make use of framework contract wherever appropriate to provide an efficient, cost effective and flexible means to procure works, services or supplies that are required continuously or repeatedly over a set period of time as described under Section 45 (b) of PPA and Reg; 46 (11), 48 and 49 of GN No; 97	aggregated			
2.1.5	Proper arrangement of TB/committees meetings	Arrangements of TB meetings in away reasonably for efficiency outcome/cost effective while accommodating Para 5 of the second schedule of PPA	Proper arrangement of TB/committees meetings	1%		
2.2	The APP approved by relevant authority	APP should obtain Necessary approval by TB	APP approved by relevant authority	1%		
2.3	G.P.N advertised to the public	A procuring entity shall publish a General Procurement Notice in the procurement journal and the Authority's website as well as newspapers of wide circulation within United Republic of Tanzania at least one month prior to any publication or notification of request for the recruitment of consultants as described under Regulation 24 of GN No. 98	G.P.N advertised to the public	1%		
2.4	APP implemented properly	A procuring entity shall implement its procurement activities in accordance with the annual work plan issued		6%		
2.4.1	APP adhered to (Unless there are acceptable justifications)	Procuring entity shall adhere to the APP unless there are acceptable justifications as required under Regulation 46 (10) of GN No. 97	Proportional of procurement in accordance to APP	2%		
2.4.2	Efficiency in implementing the APP	Viability of the actual time used to process planned procurements as required under section 58 (2) of PPA and Reg; 5 (C) of GN 97		4%		
2.4.2.1	From submission of requirements by User Department to Tender Advertisement	The time used for the particular tender at this stage how is it efficient compared to time stipulated in the third schedule of GN 97 and 98 <i>(asses base on single tender)</i>	Proportion of actual time used for the particular tender compared to time stipulated in the APP for the same tender at the stage and if the answer is	1.5%		

			<p>≤ 1=full marks (100%) Between 1 and 1.5 = half mark (50%) Above 1.5=zero (0%)</p>			
2.4.2.2	From tender opening to contract signing	The time used for the particular tender at this stage how is it efficient compared to time stipulated in the third schedule of GN 97 and 98, depending on the method of procurement used <i>(asses base on single tender)</i>	<p>Proportion of actual time used for the particular tender compared to time stipulated in the APP for the same tender at the stage and if the answer is</p> <p>≤ 1=full marks (100%) Between 1 and 1.5 = half mark (50%) Above 1.5=zero (0%)</p>	2.5%		

PART B: TENDER PROCESSING

3	Appropriateness of the Tender Process			30%		
3.1	Properly prepared tender documents	The tender document should be completely prepared in the manner directed by PPA and PPR	(Scores should be divided equally to all sub indicators)	3%		
3.1.1	Used Standard Tender Documents issued by PPRA	A procuring entity shall use the appropriate standard tender document issued by the Authority as stipulated in Sec. 63(1) of PPA and Reg. 83(3) and (4) of GN No. 97 and Regulation 55 of GN No, 98	Percentage of tender which used standard documents			
3.1.2	Arrangement and completeness (contain all tender documents)	The tender document should be arranged and completeness with all content as required under Section 63 of PPA and Regulation 83(1) of GN No. 97	Percentage of tenders with complete and properly arranged tender documents			
3.1.3	Neutral specification/ToR	PE should ensure elimination of all discriminatory practices, technical specifications or description of services which may limit participation on equal terms as described under Sec. 62(3) and 73(4) of PPA and Reg. 9(b) and 22 of GN No 97	Percentage of tender which have neutral specification /ToR			
3.1.4	Unambiguous evaluation criteria	The basis for tender evaluation and selection of the lowest evaluated tender shall be clearly specified in the instructions to tenders or in the specifications to the	Percentage of tenders with unambiguous evaluation criteria			

		required goods or works as required under Section 46 (4) and 65 of PPA			
3.1.5	Properly filled tender data sheet	Tender data sheet should be field accordingly and accommodate changes in tender document as required by Section 70(3) of PPA Regulation 83(4) of GN No. 97	Percentage of tenders with properly filled tender data sheet		
3.2	Appropriate methods of procurement	Procuring entity engaging in the procurement of goods, woks or services or disposal by tender shall apply procurement methods as prescribed in Part V of PPA Part VI of GN No. 97	Percentage of tenders with appropriate methods of procurement	2%	
3.3	Public advertisement of bid opportunities	In order for the PE to ensure the widest possible participation by suppliers, contractors, service providers, invitations to tender shall be conducted on Public as described under Section 61 of PPA and Reg; 9 (a) and 80 GN 97	Percentage of open tenders advertised to the public	2%	
3.4	Adequate time for preparation of bids	Tenders shall be given sufficient time to prepare their response as required under Sec 61 (3) of PPA and Reg; 65 (6), 66 (4), 74 (8), 80 (6) of GN No 97	Percentage of tenders with adequate time for preparation of bids	2%	
3.5	Submission of tender adverts to PPRA	Procuring entity should ensure publication of invitations to tender in the Authority's journal and website, local newspapers of wide circulation and any other appropriate information media as required by Regulation 9 (a) of GN No. 97 & Regulation 7 (a) of GN No. 98	Percentage of tenders adverts submitted to PPRA	2%	
3.6	Tenders properly received and opened	The procuring tender board that approved the tender document shall receive and open the tenders as required by Section 66 of PPA, 2004 and Regulation 89 of GN No. 97 and 56, 60 and 61 of GN No. 98	Percentage of tenders received and opened properly	2%	
3.7	Proper evaluation of bids	The procuring entity shall evaluate the bids in accordance with Section 67 of PPA and Regulation 90, 91 and 93 of GN, No 97 and Regulation 62 and 63 of GN No; 98	(Scores should be divided equally to all sub indicators)	3%	
3.7.1	Evaluation team properly appointed	Properly appointed Evaluation team in accordance with the Section 37 of PPA and Regulation 90 (1) and (2) of GN No. 97	Percentage of tenders with properly formulated evaluation teams		
3.7.2	Evaluated by using criteria explicitly stated in the tender documents	The PE shall evaluate the tender using the criteria explicitly stated in the bidding document as required under Section 65 of PPA and Reg. 9 (c) and (d), 14 (5), 15 (14), 20 (b) and 90(4) of GN No. 97 & Reg. 36 (1), 54 (1), 57 (3) & 58 (2) and (9) of GN No. 98	Percentage of tenders which were evaluated using criteria explicitly stated in the tender documents		
3.7.3	Evaluation report contain all	The evaluation report shall contain Personal Covenant,	Percentage of tenders with		

	necessary attachments	copy of advert, minutes of tender opening, relevant letters of clarification sent and received during evaluations.	evaluation reports containing all necessary attachments			
3.8	Tenders received appropriate approvals	Tender shall receive appropriate approval from the responsible organs as required under Reg. 40 of GN No. 97	(Scores should be divided equally to all <u>relevant</u> sub indicators)	3%		
3.8.1	Approval to start the procurement process	Initiation of the procurement process of any Public procuring entity shall be approved as required under Reg. 47 and 53 (6) of GN No. 97	Percentage of tenders which obtain approval to start the procurement process			
3.8.2	Approval of advert and tender document	Procuring entities shall issue invitation and tender documents which approved by appropriate TB as required under Reg. 15 (9), 41 (1), 54 and 80(3) and (4) of GN No. 97	Percentage of tenders in which advert and tender documents obtained approvals			
3.8.3	Approval of shortlist of suppliers/contractors	The list of supplier shall be approved by the appropriate tender board in accordance with Reg. 68 (5) of GN No. 97 & Reg. 50 (3) and (7) and 68 of GN No. 98	Percentage of tenders in which the shortlisted of suppliers/contractors obtained necessary approvals			
3.8.4	Approval of negotiation plan and team	The PMU shall recommend membership of a negotiation team based on appropriate seniority and experience depending on the value and complexity of the procurement or disposal requirement and membership shall be approved by the appropriate tender board as per Reg. 95 (7) and (13) of GN No. 97 and Reg. 66 of GN No. 98	Percentage of tenders in which negotiation plan and team obtained approval			
3.8.5	Approval on recommendation for award	The TB shall review the evaluation and recommendation made by the evaluation team as required by Section 68 of PPA and Reg. 15 (15), 90 (26) and 96 of GN No. 97	Percentage of tenders in which recommendation for award obtained approval			
3.9	Proper communication of awards	All communication of award decision shall be done in a proper way as required by Section 55 (2) and (3) of PPA Reg. 97 (1) of GN No. 97	Percentage of tenders in which awards were communicated properly	3%		
3.10	Contract awarded within the tender validity period	Contract should be awarded before the expiration of validity period as required under Reg. 96(3) of GN No. 97	Percentage of tenders which were awarded within the tender validity period	2%		
3.11	Publication of awards	The result of award shall be published to the public as required by Reg. 21 and 97 (12 & 13) of GN No; 97 and Reg. 22 and 67 (3) of GN No; 98	Percentage of tenders in which awards were published to the public	2%		
3.12	Notification of unsuccessful bidders	Notification to unsuccessful bidders respond to the tender shall be availed to them as required under Reg.	Percentage of tenders in which unsuccessful bidders were	2%		

		97(11) of GN No. 97 and Reg. 67 (2) of GN No; 98	notified			
3.13	Using procedural forms issued by PPRA	Uses of standard procedural forms as required by the authority	Percentage of tenders in which standard procedural forms were used	2%		
4.	Appropriateness of contract implementation			20%		
4.1	Arrangement and completeness of contract documents	Use of standard contract issued by the Authority as required under Reg. 115 of GN No. 97 of 2005 (<i>Applies to G, W, NC & C</i>)	Percentage of tenders with properly arranged and complete of contract documents	2%		
4.2	Proper signing of contracts	Looks whether the procurement contract signed by the one who has the Authority and within 28 days from award notification issued to successive tenderer as required under Section 31(2) and 33(h) of PPA Reg. 97(2) of GN No. 97 and Reg. 12(2) of GN No. 98	Percentage of contracts which signed properly	2%		
4.3	Appropriate management of general contracts administration issues	Assessment of general contract administration issues as provided here under and in the respective contract	(Scores should be divided equally to all <u>relevant</u> sub indicators)	3%		
4.3.1	Appropriate management of performance securities, insurances, advance payment guarantees (which ever is appropriate)	Appropriate dealings with performance securities, insurances, advance payment guarantees as per the provisions in the respective contract	Proportion of contracts which have proper management of performance securities, insurances, and advance payment guarantees			
4.3.2	Timely issuance of instructions	The PE through project supervisor shall insure that there is timely communication between the parties to the contract as per the provisions in the respective contract	Proportion of contracts which have timely issuance of site instructions			
4.3.3	Management meetings are held (records prepared and signed)	Check whether management meetings held and if appropriate records kept as per contract requirements	Proportion of contracts which management meetings are held			
4.4	Appropriate management of time control issues	Assessment of time control issues as provided here under and in the respective contract	(Scores should be divided equally to all <u>relevant</u> sub indicators)	3%		
4.4.1	Appropriate extension of	Is the time extension order granted viable and does it	Proportion of contracts with			

	contract duration/delivery period	follows appropriate procedures as required by Reg. 118 of GN No. 97 and contract provisions	appropriate extension of contract duration			
4.4.2	Appropriate application of remedies for delays	Appropriate actions taken to delays of contractors, suppliers or service providers as required by Reg. 119, 120 and 122(2) of GN No. 97 and contract provisions	Proportion of contracts with appropriate application of remedies for delays			
4.4.3	Timeliness of site possession	Timely site possession in accordance to the terms and conditions of the contract	Proportion of contracts in which site possession was done appropriately			
4.4.4	Quality of the project/service programme	Existence of project programme in accordance to the requirement in the contract	Proportion of contracts which have quality project programme			
4.4.5	Adherence to project/service programme	Is the implementation of the project adhered to project programme?	Proportion of contracts which adherence to project programme			
4.4.6	Progress reports are prepared	Is the project progress reports prepared by the project manager or supervisor as required by Reg. 123(1) of GN No. 97	Proportion of contracts which its progress reports are prepared			
4.5	Appropriate management of quality control issues	Assessment of quality control issues as provided here under and in the respective contract (All quality control issues in the contract should be addressed)	(Scores should be divided equally to all <u>relevant</u> sub indicators)	5%		
4.5.1	Availability and quality of specifications/TOR	Presence of specifications which are desirable to the project/goods and were not altered during negotiation as stipulated in Reg. 22, 30(1), 58(2), 60(2), 61, 68(7)(b) and 98(7) of GN No. 97	Proportion of contracts which have quality specifications and TOR			
4.5.2	Appointment of Project Managers/ supervisor	Appointment a project manager to act as a PE representative and supervisor of the project on site as required by Reg. 121(2), 123(1) and 128 of GN No. 97	Proportion of contracts which have project manager (applies to works contracts and contracts under the private sector participation outsourcing and the public private partnership arrangements)			
4.5.3	Appropriate qualification of Project Managers	Project Manager posses required expertise and skills required to supervise the project as required by Reg. 128(1) of GN No. 97 and contract provisions	Proportion of contracts which have appropriate composition of project managers			
4.5.4	Availability and quality of implementation reports (service delivery reports)	Presence of viable completion reports of the project as required by Reg. 123(1) and 124 of GN No. 97 and contract provisions	Proportion of contracts which have appropriate composition of project managers			
4.5.5	Appointment of inspection and	Existence of appointed inspection and acceptance	Proportion of goods contracts			

	acceptance committees	committees which for goods as required by Reg. 127 of GN No. 97	which inspection and acceptance committees appointment			
4.5.6	Appropriate qualification of inspection committees	Is the inspection and acceptance committee consist of proper personnel of technical expertise and other experience to the delivered goods as required by Reg. 127(b)of GN No. 97	Proportion of goods contracts which have appropriate composition of inspection committees			
4.5.7	Availability and quality of inspection reports	Presence of viable inspection report of the delivered goods as required by Reg. 122(1) and 127(c) of GN No. 97	Proportion of contracts which have quality inspection reports			
4.5.8	Availability of quality assurance plan	Presence of quality assurance plan in accordance with the terms and conditions of the contract	Proportion of contracts which have quality assurance plan			
4.5.9	Adherence to quality assurance plan	Whether the contract executed in adherence of the quality assurance plan as per the contract provisions	Proportion of contracts which adhered to quality assurance plan			
4.6	Appropriate management of scope and cost control issues	Assessment of scope and cost control issues as provided here under and in the respective contract	(Scores should be divided equally to all <u>relevant</u> sub indicators)	5%		
4.6.1	Are there justifications for variations	Presence of viable justifications for Variation orders to the contract as required by Reg. 117 and contract provisions	Proportion of contracts which have justifications for variations			
4.6.2	Appropriate procedures followed in issuing variation orders/contract amendments	Is the variation order issued followed required procedures as required by Reg. 43, 44 and 117(2, 4, 5, and 6) of GN No. 97 and contract provisions	Proportion of contracts which issued variation orders followed appropriate procedures			
4.6.3	Payments made on time	Were payments made within reasonable time as stated in the contract and as stipulated in Reg. 122(1) and 123(2&7) of GN No. 97	Proportion of contracts in which payments were made on time			
4.6.4	Payment certificates are attached with inspection reports/measurement sheets	Were payments made in accordance to the actual work done/performed, goods/service delivered as required under Reg. 123(2) & (7) of GN No. 97 and provisions in the contract	Proportion of contracts which its payments certificates are attached with inspection reports/measurement sheets			
5.0	Record Keeping			10%		
5.1	Availability of complete records (Per Tender)	The PE shall maintain records of the procurement or disposal proceedings as required under Sec. 56(1), 59(2)(c)(ii) of PPA No. 21 of 2004 and Reg. 19 of GN No. 97 of 2005	Percentage of tenders with complete records (e.g. racks, cabinet e.t.c)	4%		
5.2	Proper arrangement and location	All records concerning certain procurement or disposal	Percentage of tenders with	2%		

	of procurement records (Per (Per Tender))	of asset must be in single file and arranged in accordance to the successive stages in the procurement process	proper arrangement of records			
5.3	Availability of adequate space for keeping procurement records (General Information)	Adequate space for archiving procurement and disposal of assets records for security and easy accessibility when they are required	Availability of adequate space	3%		
5.4	Availability and adequacy of storage facilities for procurement records (General Information)	Adequate facilities for archiving procurement and disposal of assets records for security and easy accessibility when they are required	Availability and adequacy of storage facilities	1%		
PART C. GENERAL INFORMATION						
6.0	Implementation of systems prepared by PPRA (PMIS/CMS)	Whether a PE uses the system to submit procurement information to the Authority		10%		
6.1	Submission of APP	As per PPRA secular with Ref. No. PPRA/CPR/253/2 of 18 th September, 2006	Submission of APP as required	2%		
6.2	Submission of complete checklist	As required by the Authority	Proportion of complete checklist submitted to the Authority	2%		
6.3	Submission of contract completion report	After completion of contract, the accounting officer or chief executive officer of the procuring entity shall furnish reports on the awards, signature, progress and completion of contract to the Authority to enhance monitoring of the Authority as required under Reg. 21(2) and 124 of GN No. 97	Proportion of contract which its completion report submitted to the Authority	2%		
6.4	Submission of monthly procurement reports	As required by the Authority	Proportion of monthly procurement reports submitted to the Authority	1%		
6.5	Submission of quarterly procurement reports	As required by the Authority	Proportion of quarterly procurement reports submitted to the Authority	1%		
6.6	Submission of annual procurement reports	As required by the Authority	Submission of annual procurement reports	2%		
7.0	Handling of complaints	Whether a PE followed appropriate procedures to settle complaints		-10%		
7.1	Improper handling of complaints	Complaints or disputes settlement by procuring entities is not in line with the requirements of Section 80 of APP and Reg; 112 of GN. No .97	≤ 2 complaints -5% > 2 complaints -10%			

	Grand Total Score	100%		
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SCORE DISTRIBUTION:

- 8. Institutional Performance 15%
- 9. APP 15%
- 10. Tender Process 30%
- 11. Contract Implementation 20%
- 12. Record Keeping 10%
- 13. Implementation of systems prepared by PPRA (PMIS/CMS) 10%
- 14. Mishandling of complaints -10%

Annex 5-8 : Value for Money Audit Tools

VALUE FOR MONEY (VFM) FORM - BUILDING WORKS

Agency:	<hr/>	Contract Price:	<hr/>
Project:	<hr/>	Total Built up Area	<hr/>
Contract Number:	<hr/>	Contract Period:	<hr/>
Supervising Engineer:	<hr/>	Start Date:	<hr/>
Contractor:	<hr/>	Actual Completion Date:	<hr/>
Audit Date:	<hr/>		

NO.	ASPECT	EVALUATION SCORE				Conclusion
		Poor	Fair	Good	NA	
	Assess all project implementation aspects listed under stages A1-A4 below and rate them as poor, fair or good . If the aspect lacks the required information, its evaluation score should be zero (under "INA" column)					Conclusion
A	Planning, Design and Tender Documentation	1	2	3	0	
1	Is the project in the approved budget					
2	Is the project in the procurement plan					
3	Compliance of project planning, particularly with respect to:					
	- Assessment of competing alternatives based on feasibility studies carried out					
	- Analysis of feasibility based on appropriate architectural and structural design software					
	- Timely appointment of independent design professional or Project Manager					

4	Availability of both Architectural and Structural Design Reports					
5	Accuracy and completeness of architectural and structural designs and reports					
6	Accuracy, appropriateness and completeness of technical specifications					
7	Overall appropriateness of the design in terms of economy and function (fitness for purpose)					
8	Accuracy and completeness of BOQs for the works and their consistency with the drawings and technical specifications					
9	Accuracy and completeness of bidding documents					
10	Accuracy of the Engineer's estimates					
Average Performance: Planning, Design and Tender Documentation						
B	Procurement Stage	1	2	3	0	Conclusion
1	Appropriateness of the method of procurement					
2	Compliance of the procurement process with PPA 2004 and its Regulations (GN 97 of 2005), particularly with respect to:					
	- Use of standard tender and contract documents [Reg. 83 of G.N. No. 97]					
	- The tender notice [section 61 (2)]					
	- The selection method (section 59)					
	- Prequalification and short listing (section 47)					
	- Time for submitting bids					
	- Communication of clarification to bidders					
3	Evaluation process and award of contract					
	- Composition of tender evaluation committee (section 37)					
	- Members of evaluation team signing code of ethics [section 37(6) of PPA 2004; Reg. 90(1) of GN. No. 97 & Reg. 58(2) of GN. No. 98]					
	- Evaluation done as per the evaluation criteria contained in the tender dossier or Request for Proposal					
	- Notification of evaluation results to unsuccessful bidders [Regulation 97(11)] of G.N. No. 97					

	- Publication of awards [Regulations 21 and 97(12)] of G.N. No. 97					
	Quality and comprehensiveness of the tender evaluation report					
4	Competitiveness of rates quoted for major items of construction when compared with prevailing market prices					
5	Overall competitiveness of the most economic tender when compared with prevailing market prices in both private and public sectors					
6	Capacity and competence of the selected contractor in relation to project size and complexity					
	Average Performance: Procurement Stage					
C	Construction Stage	1	2	3	0	Conclusion
1	Timeliness of site possession					
2	Quality of project programme (schedule of work)					
3	Adherence to project programme					
4	Quality of contractor's site organization and staff					
5	Quality of supervising engineer's site staff					
6	Quality of quality assurance programme					
7	Adherence to quality assurance programme					
8	Quality of Hoardings and other temporary structures					
9	Management of contractual documents, including surety and insurances bonds					
10	Quality and management of project documentation with respect to:					
	- general correspondence					
	- site instructions					
	- minutes of site meetings					
	- progress reports					
	- works measurement and inspection records					
	- material testing records					

	- interim and final payment certificates					
	- variation orders					
	- claims					
11	Assessment (including validity) of variations					
12	Assessment (including validity) of claims and related cost overruns					
13	Assessment (including validity) of project delays and extensions of time					
	Average Performance: Construction Supervision and Contract Administration					
D	Project Completion and Closure Stage					
1	Quality and completeness of as-built-drawings					
2	Compilation and Management of snag list					
3	Timely issuance of Substantial Completion Certificate, Final Certificate and settlement of Final Account					
4	Management of the defects liability period					
5	Quality and adequacy of the final project report					
6	Compliance of final quantities paid for with those reflected by the actual investment as per as-built-drawings					
7	Compliance of project cost as per final account with accepted tender price					
8	Compliance of actual project completion time with the contract period					
	Average Performance: Project Completion and Closure Stage					
E	Quality of Executed Works	1	2	3	0	Conclusion
1	Based on visual assessment, determine whether the completed works are satisfactory in terms of:					
	• Overall quality of workmanship					
	• Overall quality of materials used					
	• Overall quality of walls, columns, beams					
	• Overall quality of plaster and painting or any other type of finishes					

	<ul style="list-style-type: none"> • Overall quality of roof structure and covering 					
	<ul style="list-style-type: none"> • Overall quality of ceiling 					
	<ul style="list-style-type: none"> • Overall quality of External works 					
	<ul style="list-style-type: none"> • Absence of defects, such as cracks, bends, failures, etc 					
	<ul style="list-style-type: none"> • Functional requirements (assess whether floors, lifts, fittings, doors, windows, etc are functioning properly) 					
2	Based on physical site measurements, determine whether dimensions of the following major items of construction of the completed works comply with the drawings and technical specifications:					
	<ul style="list-style-type: none"> • Correctness of setting out (designed/specified versus actual/verified) 					
	<ul style="list-style-type: none"> • Compliance on scope (Quantum of work done versus specified/paid for) 					
	<ul style="list-style-type: none"> • Correctness of plinth levels 					
	<ul style="list-style-type: none"> • Correctness of functional requirements (verification of rooms dimensions) 					
	<ul style="list-style-type: none"> • Dimensions of windows, doors, etc 					
	<ul style="list-style-type: none"> • Compliance on materials utilization (specifications, warranties, dimensions, make or source, etc) 					
	<ul style="list-style-type: none"> • Visual assessment of quality of materials used and works done 					
3	Based on site measurements, determine whether dimensions of rooms and other functions comply with the technical drawings and specifications					
4	Based on sample field tests determine whether the quality of materials used in concrete structure comply with the technical specifications					
5	Based on sample field tests determine whether the quality of materials used in finishing works comply with the technical specifications					
6	Assess compliance of site clean-up and restoration of disturbed and/or damaged areas with Environmental Management					
7	For uncompleted projects, assess compliance of on-going construction activities with safety and Environmental Management Plan (EMP) requirements					

Average Performance Quality of Work				
Evaluation Scale	1 = Poor			
	2 = Fair			
	3 = Good			
	0 = Information not available (INA)			
Overall Project Performance				

VALUE FOR MONEY (VFM) FORM - ROADWORKS

Agency:	_____	Contract Price:	_____
Project:	_____	Project Length:	_____
Contract Number:	_____	Contract Period:	_____
Supervising Engineer:	_____	Start Date:	_____
Contractor:	_____	Actual Completion Date:	_____
Audit Date:	_____		

NO.	ASPECT	EVALUATION SCORE				Conclusion
		Poor	Fair	Good	INA	
	Assess all project implementation aspects listed under stages A1-A4 below and rate them as poor, fair or good . If the aspect lacks the required information, its evaluation score should be zero (under "INA" column)					
A	Planning, Design and Tender Documentation	1	2	3	0	
1	Is the project in the approved budget					

2	Is the project in the procurement plan					
3	Compliance of project planning , particularly with respect to:					
	- Assessment of competing alternatives based on updated road inventory and condition survey					
	- Analysis of feasibility based on appropriate road maintenance software (such as HDM 4, DROMAS, or RMMS)					
	- Timely appointment of independent design professional or Consultant					
4	Accuracy and completeness of design calculations					
5	Accuracy, appropriateness and completeness of technical specifications					
6	Overall appropriateness of the design in terms of economy and function (fitness for purpose)					
7	Accuracy and completeness of BOQs for the works and their consistency with the drawings and technical specifications					
8	Accuracy of the Engineer's estimates					
9	Accuracy and completeness of tender documents					
	Average Performance: Planning, Design and Tender Documentation					
B	Procurement Stage	1	2	3	0	Conclusion
1	Appropriateness of the method of procurement					
2	Compliance of the procurement process with PPA 2004 and its Regulations (GN 97 of 2005), particularly with respect to:					
	- Use of standard tender and contract documents [Reg. 83 of G.N. No. 97]					
	- The tender notice [section 61 (2)]					
	- The selection method (section 59)					
	- Prequalification and short listing (section 47)					
	- Time for submitting bids					
	- Communication of clarification to bidders					
3	Evaluation process and award of contract					
	- Composition of tender evaluation committee (section 37)					

	- Members of evaluation team signing code of ethics [section 37(6) of PPA 2004; Reg. 90(1) of GN. No. 97 & Reg. 58(2) of GN. No. 98]					
	- Evaluation done as per the evaluation criteria contained in the tender dossier or Request for Proposal					
	- Notification of evaluation results to unsuccessful bidders [Regulation 97(11)] of G.N. No. 97					
	- Publication of awards [Regulations 21 and 97(12)] of G.N. No. 97					
	Quality and comprehensiveness of the tender evaluation report					
4	Competitiveness of rates quoted for major items of construction when compared with prevailing market prices					
5	Overall competitiveness of the most economic tender when compared with prevailing market prices in both private and public sectors					
6	Capacity and competence of the selected contractor in relation to project size and complexity					
	Average Performance: Procurement Stage					
C	Construction Stage	1	2	3	0	Conclusion
1	Timeliness of site possession					
2	Quality of project programme (schedule of work)					
3	Adherence to project programme					
4	Quality of contractor's site organization and staff					
5	Quality of supervising engineer's site staff					
6	Quality of quality assurance programme					
7	Adherence to quality assurance programme					
8	Quality of Environmental Management Plan (EMP)					
9	Management of contractual documents, including surety and insurances bonds					
10	Quality and management of project documentation with respect to:					
	- general correspondence					
	- site instructions					

	- minutes of site meetings					
	- progress reports					
	- works measurement and inspection records					
	- material testing records					
	- interim and final payment certificates					
	- variation orders					
	- claims					
11	Assessment (including validity) of variations					
12	Assessment (including validity) of claims and related cost overruns					
13	Assessment (including validity) of project delays and extensions of time					
	Average Performance: Construction Supervision and Contract Administration					
D	Project Completion and Closure Stage					
1	Quality and completeness of as-built-drawings					
2	Compilation and Management of snag list					
3	Timely issuance of Substantial Completion Certificate, Final Certificate and settlement of Final Account					
4	Management of the defects liability period					
5	Quality and adequacy of the final project report					
6	Compliance of final quantities paid for with those reflected by the actual investment as per as-built-drawings					
7	Compliance of project cost as per final account with accepted tender price					
8	Compliance of actual project completion time with the contract period					
	Average Performance: Project Completion and Closure Stage					
E	Quality of Executed Works	1	2	3	0	Conclusion
1	Based on visual assessment, determine whether the completed works are satisfactory in terms of:					

	<ul style="list-style-type: none"> • Overall quality of workmanship 					
	<ul style="list-style-type: none"> • Overall quality of materials used 					
	<ul style="list-style-type: none"> • Overall quality of riding surface 					
	<ul style="list-style-type: none"> • Absence of defects, such as cracks, ruts and localized potholes 					
	<ul style="list-style-type: none"> • Camber and/or super-elevation 					
2	Based on physical site measurements, determine whether dimensions of the following major items of construction of the completed works comply with the drawings and technical specifications:					
	<ul style="list-style-type: none"> • Pavement structure 					
	<ul style="list-style-type: none"> • Road carriageway 					
	<ul style="list-style-type: none"> • Foot paths 					
	<ul style="list-style-type: none"> • Catch water drains 					
	<ul style="list-style-type: none"> • Road side drains 					
	<ul style="list-style-type: none"> • Mitre drains 					
	<ul style="list-style-type: none"> • Road signs 					
3	Based on site measurements, determine whether dimensions of culverts and bridges comply with the technical drawings and specifications					
4	Based on sample field tests determine whether the quality of materials used in the pavement structure comply with the technical specifications					
5	Based on sample field tests determine whether the quality of materials used in concrete and masonry works comply with the technical specification					
6	Assess compliance of site clean-up and restoration of disturbed and/or damaged areas with EM					

7	For uncompleted projects, assess compliance of on-going construction activities with safety and EMP requirements					
	Average Performance Quality of Work					
	Evaluation Scale	1 = Poor				
		2 = Fair				
		3 = Good				
		0 = Information not available (INA)				
Overall Project Performance						

Annex 5-9 : Summary of Value for Money Audits for 2012/13

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
1	Kilwa District Council	1	Rehabilitation of Kipatimu Secondary School	150,000,000.00	Building	Terminated	80%	72%	27%	N/A	54%	55.8%
		2	Major Rehabilitation of DED House at Kilwa Masoko	203,204,000.00	Building	Substantially complete	70%	81%	39%	N/A	64%	61.7%
		3	Emergency Maintenance of Kipatimu-Kibata Road (10Km) and Construction of Bridge	211,562,600.00	Road	On-going	79%	86%	44%	N/A	31%	45.6%
		4	Periodic & Spot Improvement of Neda-Kiswele, Masoko Town and Mauuji - Mchakama Road	348,922,500.00	Road	On-going	88%	86%	44%	N/A	38%	55.8%
OVERALL PE ASSESSMENT				913,689,100.00			79.3%	81.3%	38.5%	N/A	46.8%	54.7%
2	Mafia District Council	5	Routine Maintenance, Spot Improvement & Periodic Maintenance works and Culvert Installation along BaleniKilombero 8.1Km, BaleniKipingwi 4Km, Mlola-Magereza 2.5Km and Kirongwe-Kifenge-	75,131,500.00	Road	Abandoned	94%	79%	37%	N/A	18%	45.9%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			SharazaRoad -7km									
		6	Routine Maintenance, Spot Improvement & Periodic Maintenance works along Jimbo-Jojo, Baleni-Kilombero and Magereza-Mlola Roads	58,990,250.00	Road	Completed	88%	80%	37%	13%	40%	50.3%
		7	Routine Maintenance, Spot Improvement & Periodic Maintenance works and Culvert Installation along Kilindoni Urban Road and Nyerere Road 4.5Km	58,830,000.00	Road	On-going	94%	83%	37%	N/A	15%	45.0%
		8	Construction of Residential House for Mafia DED	91,344,400.00	Building	On-going	83%	81%	29%	N/A	64%	62.3%
		9	Construction of Two Classrooms at Kitomondo Secondary School	57,772,100.00	Building	Completed	86%	72%	59%	6%	95%	74.8%
OVERALL PE ASSESSMENT				342,068,250.00			89.0 %	79.0%	39.8%	9.5%	46.4%	55.7%
3	Masasi District Council	10	Construction of Bridge along Namajani-s.y,mLulindi, culverts along Chiwale-Nachingwea Border, Chiwale-Namajani,	105,039,200.00	Bridge	On-going	56%	77%	55%	N/A	73%	65.7%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			culverts and drifts along Namombwe-Nanangomwa and bridge repair at Nagaga-Lulindi Roads									
		11	Construction of No.2 culverts & Repair one drift along chiungutwa-Mipande Road, 2 culverts & Repair one drift along Rivangomnavira Road, 3No.culverts along Mkangu-Nang'upe Road, 1No. Drift along Chidya-Chiwata Road, 2No. Culverts along Luatala-Sindano Road & 3No. Culverts along Nairombo-Kanyimbi Road	94,030,685.00	Road	Substantially complete	50%	82%	61%	N/A	69%	64.4%
		12	Routine maint. Excavate, mitre drain, catch water & Desilt culverts along Namkungwi-Chingulungulu, nangoseJuu-Chikoweti, Chiwale-Namajani, Chikoweti-Nanyindwa, Nanyindwa-Mpanyani, Lukuledi-Mpanyani, Nambawala-Mihima, Nazareti-Chiwale,	224,284,000.00	Bridge	Terminated	27%	75%	35%	N/A	0%	22.1%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Lulindi-Mkundi, Chiungutwa-Songambele, Chigugu-Chiwata, Namankongwa-Nanditi, Lukuledi-Mandiwa, Ngatala-Namakongwa, Lupaso-Utimbe, Kachepa-Chipole, Mpindimbi-Shaurimoyo, Mkangu-Ghalani, Mkangu-Nang'upe, Luatala-Sindano, Nakarara-Chikolopola, Chikolopola-Mnavira, rivango-Mnavira, mnavira-Makong'onda and Rivango-Nangomwa Roads									
		13	Construction of Two Hostel at Chiungutwa Secondary School	81,658,000.00	Building	On-going	64%	77%	35%	N/A	48%	51.9%
OVERALL PE ASSESSMENT				505,011,885.00			49.3%	77.8%	46.5%	N/A	47.5%	51%
4	RAS Lindi	14	Construction of District Residential House at Kilwa Masoko Phase 1	98,197,122.00	Building	On-going	42%	29%	5%	N/A	48%	35%
		15	Construction of Ilulu Girls Secondary Dormitory in Kilwa District	203,204,000.00	Building	Substantially complete	42%	29%	5%	N/A	50%	35.9%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
		16	Rehabilitation of Waste Water System at Sokoine Hospital	51,474,130.00	Building	Abandoned	21%	24%	0%	N/A	12%	12.7%
		17	Rehabilitation of Clean Water System at Sokoine Hospital	46,503,685.00	Building	Abandoned	21%	24%	0%	N/A	17%	14.9%
OVERALL PE ASSESSMENT				399,378,937.00			31.5%	26.5%	2.5%	N/A	31.8%	24.6%
5	Maswa District Council	18	Spot Improvement of Maswa Town roads (25kms); Periodic Maintenance of Maswa – Iyogelo – Bugarama road (4 5kms)	114,495,000.00	Road	Completed	94%	90%	60%	56%	64%	71%
		19	Construction of Bukigi – Mwatigi (km 5.15) Road	99,801,250.00	Road	Completed	88%	93%	68%	50%	11%	49.9%
		20	Periodic Maintenance of Maswa - Kadoto Road (3 km), Construction of culverts along Hinduki-Nyashimba Rd (8 lines) and Spot Improvement of Maswa Town Roads (22Km)	90,304,600.00	Road	Completed	88%	87%	56%	44%	65%	67.9%
		21	Construction of Borehole Pumped Piped Scheme (Pump House, pipe Network, Water Tank,	255,530,000.00	Water	On-going	92%	100%	63%	N/A	80%	81.1%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Water points, rain water Harvesting System and Supply and Installation of Submersible Pump and diesel Engine) for Malampaka Village in Maswa District									
OVERALL PE ASSESSMENT				560,130,850.00			90.5%	92.5%	61.8%	50%	55%	67.5%
6	Iguga District Council	22	Construction of Water Supply Schemes in Igunga District Council at Mwandihimiji Village Lot 1	336,568,500.00	Water	On-going	92%	93%	70%	N/A	86%	84.6%
		23	Construction of 70m vented Drift along Bulenya - Mwamashiga - Itunduru Road	89,854,600.00	Road	Completed	94%	90%	68%	82%	77%	80.4%
		24	Routine Maintenance along works Mwisu-Mizanza-Nguriti Road, Spot Improvement works along Sungwizi-Mgunga Road & Igunga-Sungwizi Road	80,263,000.00	Road	Completed	94%	90%	50%	25%	63%	65.5%
		25	Spot Improvement along Mwanzungi-Mwalala Road 7.8km, Routine maintenance along Igunga Roads 2.1km,	60,539,500.00	Road	Completed	94%	83%	47%	58%	59%	65.9%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Spot Improvement along Mwabalaturu-Itunduru Road									
OVERALL PE ASSESSMENT				567,225,600.00			93.5%	89%	58.8%	55%	71.3%	74.1%
7	Kishapu District Council	26	Construction of Administration Block for Kishapu District Council - Phase V (Construction of fence, canteen, parking Shed and Access Road)	372,700,069.00	Building	Completed	79%	77%	38%	0%	68%	58.3%
		27	Completion of Outpatient Department (OPD) at Kishapu Hospital	140,943,100.00	Building	On-going	79%	70%	18%	N/A	68%	59.6%
		28	Construction of two Maternity Wards at Kishapu Hospital	182,048,424.02	Building	Completed	86%	73%	28%	0%	47%	48.9%
		29	Spot Improvement and maintenance works along Kishapu-Mwikipoya Road (15.21Km, Kishapu Town Road (9Km) and Sanjo Road (7Km)	82,415,000.00	Road	Completed	86%	73%	37%	17%	38%	48.8%
		30	Routine Maintenance and Spot Improvement along Mianduwalwa - Nhobola Road (21.4Km) and Lagana-Beledi (8.2Km) Roads	95,748,000.00	Road	Completed	81%	83%	41%	38%	54%	58.1%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
OVERALL PE ASSESSMENT				873,854,593.02			82.2%	75.2%	32.4%	13.8%	55%	54.7%
8	Kigoma Municipal Council	31	Rehabilitation of Municipal Director's Office	42,084,200.00	Building	Completed	79%	77%	30%	6%	76%	60.5%
		32	Construction of Administration Block for Kiheba Primary School at Kibirizi	46,320,000.00	Building	Completed	86%	80%	50%	38%	83%	72.2%
		33	Construction of Piped water system in Kibirizi, Bushabani, mwamenga, Buhanda and Bisinde Villages In Kigoma Ujiji Municipality	1,092,945,590.00	Water	Abandoned	96%	80%	62%	N/A	87%	82.7%
		34	Construction of investment sub projects in Kigoma Ujiji Municipality; package 2: Rehabilitation of Airport Road-Mwamsenga-Gungu; Job Lusinde and Mjimwema Roads, under TSCP	8,862,193,657.40	Road	On-going	94%	67%	72%	N/A	63%	72.3%
OVERALL PE ASSESSMENT				10,043,543,447.40			88.8%	76.0%	53.5%	22%	77.3%	71.9%
9	Kigoma District	35	Construction of Masonry Drains 1300m at Mwandiga-	56,098,000.00	Road	Completed	71%	67%	29%	17%	32%	41.2%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
	Council		Mkongoro Road									
		36	Routine Maintenance along Ilagala-Sambala,Mwakizenga-Kamiyovu and Mahanga-Songambebe and Ilagala-Kajeje Roads (41.4)	53,888,000.00	Road	On-going	72%	78%	28%	N/A	29%	43.8%
		37	Construction of Staff House at Lyabusende Dispensary	47,838,000.00	Building	Completed	71%	67%	27%	6%	62%	51.7%
		38	Construction of Chemistry, Biology, Physics, Geography Laboratories at Bitale Secondary School	127,148,000.00	Building	Completed	86%	70%	40%	25%	75%	64.7%
		39	Construction of Pit Latrine for 20 Primary Schools and 5 Secondary Schools (200pits)	127,867,877.25	Building	Completed	29%	19%	15%	0%	57%	33.5%
OVERALL PE ASSESSMENT				412,839,877.25			65.8%	60.2%	27.8%	12%	51%	47%
10	Muhimbili National Hospital	40	Remodeling lecture theatre for Telemedicine	81,707,029.00	Building	Completed	42%	69%	25%	Insufficient	55%	47%
		41	Part Renovation of the Transport Building to accommodate IPPM Pharmacy	30,787,380.00	Building	Completed	50%	73%	33%	Insufficient	86%	64.8%
		42	Supply and Installation of Security System at Cardiac	438,944,938.24	Building	Ongoing	60%	70%	50%	N/A	86%	70.4%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Building									
		43	Construction of Gates at Cadiac Centre	6,189,808.00	Building	On-going	56%	77%	64%	N/A	85%	73%
OVERALL PE ASSESSMENT				557,629,155.24			52%	72.3%	43%	N/A	78%	63.8%
11	Ministry of Health & Social Welfare	44	Proposed Construction, Rehabilitation and Extension of various buildings for enhancement of Health Workshop and Retention Centres at Bagamoyo Nursing Training College: Package 1	2,686,822,201.68	Building	On-going	75%	75%	77%	N/A	85%	79.9%
		45	Proposed Construction, Rehabilitation and Extension of various buildings for enhancement of Health Workshop and Retention Centres at Dr. Hubert Kairuki Memorial University - Mikocheni Dar es salaam: Package 2	1,455,744,991.68	Building	On-going	75%	72%	66%	N/A	59%	65.6%
		46	Proposed Renovation work for painting Internal and External walls of Building at Muhimbili Hospital (RHS)	43,163,257.00	Building	On-going	71%	72%	60%	N/A	55%	61.6%
		47	Renovation works for Rooms No. 125 & 126 at	12,001,945.00	Building	On-going	79%	75%	75%	N/A	86%	80.8%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Ministry of Health and Social Welfare Headquarters									
OVERALL PE ASSESSMENT				4,197,732,395.36			75.0%	73.5%	69.5%	N/A	71.3%	72%
12	Mtwara District Council	48	Construction of Timber Bridge Ndumbwe Mambi River	62,766,800.00	Bridge	On-going	64%	75%	28%	N/A	71%	60.3%
		49	Spot Improvement of Lisoho-Mgao Road (8.3km)	100,033,600.00	Road	On-going	81%	65%	30%	N/A	46%	52.3%
		50	Periodic Maintenance of Kabisela-Kitope-Namgogoli Road (14.7km)	132,229,540.00	Road	On-going	81%	76%	35%	N/A	50%	56.4%
		51	Periodic maintenance of Ngorongoro-Kitaya Road (11.8km), Period maintenance of Arushachini-Ngonja road(1.0km) and Routine Maintenance of Arushachini-Ngonja road (2.4km))	171,333,300.00	Road	On-going	81%	76%	33%	N/A	50%	56%
		52	Construction of Pumped Scheme for Nanyamba and Namkuu Village in Mtwara District Council	791,861,941.00	Borehole	On-going	75%	69%	75%	N/A	78%	75.7%
OVERALL PE ASSESSMENT				1,258,225,181.00			76.4%	72.2%	40.2%	N/A	59%	60.1%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
13	Mtwara Mikindani Municipal Council	53	Construction of Investment Sub-projects in Mtwara Mikindani Municipality - Package 3: Construction of Mangamba Land fill and Solid waste Collection centres	4,959,943,258.00	Civil	On-going	78%	67%	66%	N/A	75%	72.8%
		54	Completion, Construction and Provision of School Building facilities at Naliendele Secondary School	195,696,710.60	Building	On-going	59%	65%	38%	N/A	63%	56.8%
		55	Construction of Boreholes pumped piped scheme (Pump house, Pipe network, Water tanks, Water points, Chambers, Supply and Installation of Pump and Generator and Rainwater harvest) for Mbae Villages in Mtwara Municipal Council	349,324,007.00	Borehole	On-going	77%	70%	58%	N/A	67%	67.6%
		56	Construction of Boreholes pumped piped scheme (Pump house, Pipe network, Water tanks, Water points, Chambers, Supply and	341,683,919.50	Water	On-going	77%	70%	47%	N/A	46%	55.8%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Installation of Pump and Generator and Rainwater harvest) for Rwelu Villages in Mtwara Municipal Council									
OVERALL PE ASSESSMENT				5,846,647,895.10			72.8%	68%	52.3%	N/A	62.8%	63.3%
14	Dodoma Municipal Council	57	Provision of Consultancy Services for Construction Supervision of Urban Infrastructure Development for Dodoma Municipal Council in Dodoma Municipality under Tanzania Strategic Cities Project (TSCP)	USD 714,250	Consultancy	On-going	65%	65%	50%	N/A	50%	55%
		58	Construction of Investments Sub-Projects in Dodoma Municipal Council, Package 1: Upgrading/Rehabilitation of Mwanza, Kondoa, Hospital-Mwangaza, Siasa&Daima Roads, Road No. 6-11, Mtendeni, Market, Tembo, Tabora, NKUHUNGU & Chamwino –Changombe Roads	11,720,861,999.00	Road	On-going	64%	76%	50%	N/A	68%	64%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
		59	Construction of the Investment Sub- Projects for Dodoma Municipal (MC) in Dodoma Municipality, Package 2: Upgrading/Rehabilitation of Town Bus Stand, Main Bus Stand Workshop Improvement and Skip Pads	1,998,797,990.00	Road	On-going	59%	76%	52%	N/A	65%	62%
		60	Provision of Consultancy Services for Design, Supply, Installation and Commissioning of Drip Irrigation System for Grape Production at Gawaye	681,682,333.00	Consultancy	On-going	63%	53%	30%	N/A	57%	51.9%
		61	Provision of Technical and Facilitation Services for Rural Water Supply and Sanitation Sub Projects in Dodoma Municipality	USD 186,180 + 110,883,700	Consultancy	On-going	50%	53%	44%	N/A	55%	51.2%
		62	Construction of Piped Water Supply Schemes and Civil Works in Dodoma Municipal Council (Mkonze Village)	497,263,970.00	Water	On-going	50%	66%	50%	N/A	58%	55.3%
OVERALL PE ASSESSMENT				16,466,358,719.10			58.5%	64.8%	46%	N/A	58.8%	56.6%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
15	Bahi District Council	63	Periodic Maintenance of Bahi Town Roads (6km)and Rehabilitation of Bahi Sokoni Box Culvert	174,500,000.00	Road	Completed	54%	63%	21%	28%	31%	36.5%
		64	Rehabilitation of Mchito Dam	13,500,300.00	Irrigation	Completed	50%	59%	15%	10%	29%	31.5%
		65	Construction of Lukali Vented Drift	169,564,880.00	Road	Completed	38%	60%	26%	19%	31%	33.1%
		66	Construction of New Staff Quarter for Bahi District Council	131,766,399.20	Building	Completed	63%	63%	21%	25%	52%	46.4%
OVERALL PE ASSESSMENT				489,331,579.20			51.3%	61.3%	20.8%	20.5%	35.8%	36.9%
16	Chamwino District Council	67	Periodic Maintenance of Huzi – Chinungulu 28km	226,244,500.00	Road	On-going	55%	50%	19%	N/A	41%	40.2%
		68	Rehabilitation of female and Male ward at Chamwino Health Center	12,763,470.00	Building	Completed	21%	13%	21%	25%	20%	20.2%
		69	Construction of New Administration Block for Chamwino District Council Phase II	861,993,428.00	Building	On-going	50%	25%	43%	N/A	45%	43.4%
		70	Construction of New Staff Quarter for Chamwino District Council	500,349,618.00	Building	On-going	46%	28%	43%	N/A	52%	46%
		71	Upgrading of Chalinze Ikowa Irrigation Scheme	206,668,622.00	Irrigation	On-going	50%	66%	30%	N/A	50%	47.3%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
OVERALL PE ASSESSMENT				1,808,019,638.00			44.4 %	36.4%	31.2%	25%	41.6%	39.4%
17	Singida Municipal Council	72	Construction of Boma - Msufini Road to Tarmac Standrad (Surface Dressing) Double Sea	335,875,050.00	Road	On-going	33%	44%	2%	N/A	12%	18%
		73	Construction of Mtamana - Mwankoko Bridge (Box culvert with six cells)	333,333,333.00	Bridge	On-going	42%	47%	5%	N/A	21%	25%
		74	Construction of Ipungi - Kisasida Box Culvert	53,883,390.00	Road	On-going	38%	47%	7%	N/A	6%	17.9%
		75	Construction of Kindai open draingae channel	146,711,250.00	Road	Completed	46%	47%	20%	19%	22%	28.6%
		76	Construction of Drain 600m at Mitunduruni Ward	56,446,000.00	Road	Completed	46%	47%	18%	25%	19%	27.6%
		77	Construction of Ditches along Magereza - Veta Road	94,600,000.00	Road	Completed	46%	47%	18%	19%	19%	27%
		78	Construction of Storm water drains 600m along Machinjio, NSSF and Roman Catholic Road	52,440,150.00	Road	Completed	46%	44%	18%	19%	19%	27%
		79	Construction of Minga open drainage channel	78,061,280.00	Road	Completed	46%	44%	18%	19%	19%	27%
		80	Construction of 15 Box culverts	20,831,400.00	Road	Completed	46%	0%	2%	13%	12%	15.7%
		81	Spot improvement for Mitunduru, Uyabwa,	130,419,000.00	Road	Completed	50%	47%	11%	19%	25%	28.8%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Mandewa & Mughanga Road									
		82	Provision of Consultancy services for Design, Supply, Installation and Commissioning of Drip Irrigation System at Kisasida Village	500,000,000.00	Road	Completed	58%	56%	5%	16%	3%	21%
OVERALL PE ASSESSMENT				1,802,600,853.00			45.2%	42.7%	11.3%	18.6%	16.1%	24%
18	Iramba District Council	83	Periodic Maintenance of Urughu - masimba - Msai - Mtoa and Construction of structures along Urughu - Masimba - Msai - Mtoa	161,161,500.00	Road	On-going	64%	56%	48%	N/A	50%	53.3%
		84	Extension of DED's office at Iramba District Council	266,733,232.60	Building	On-going	54%	59%	25%	N/A	64%	52.6%
		85	Construction of Boreholes Pumped schemes (Pump house, Pipe networks, Water Storage tanks, Water points and cattle troughs for Nguvumali Village sub-projects)	463,430,624.80	Borehole	Completed	67%	59%	45%	38%	53%	53.3%
		86	Rehabilitation/Upgrading of Mlandala - Masimba Irrigation scheme	301,109,096.00	Irrigation	On-going	58%	59%	8%	N/A	36%	37.2%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
OVERALL PE ASSESSMENT				1,192,434,453.40			60.8%	58.3%	31.5%	38%	50.8%	49.1%
19	TANROADS - Singida	87	Periodic Maintenance to double surface dressing standard on Msingi Escapement Section (Km 10+800 - Km 13+800) along Ulemo - Gumanga - Sibiti Shinyanga Singida Road	871,499,000.00	Road	On-going	77%	69%	50%	N/A	50%	58.1%
		88	Periodic Maintenance to double surface dressing standard on Msingi Escapement Section (Km 42+000 - Km 58+000), Major repair of Makio bridge (Double cell 5m x 2.5m) at Km 57+100 along Iyumbu (Tabora Singida Road) - Mgungira - Mtunduru - Magereza (Singida Regional Roads) R436	566,423,710.00	Road	Completed	73%	50%	43%	44%	56%	55%
		89	Spot improvement works (paved) at weighbridge (km 5+100) along Singida - Shelui ((SGD/TRB BRD trunk road (T003) and Ikungi (km 144 + 155) along	513,771,500.00	Road	On-going	82%	72%	50%	N/A	53%	60.9%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Kintinku (DOD/SGD BRD) - Singida - Shelui (SGD/TRB BRD Trunk Road T003)									
		90	Periodic Maintenance works to double surface dressing (km 120 + 400 - Km 124 + 400) along Iyumbu (TBR/SGD BRD) - Mgungira - Mtunduru - Magereza (SGD) Regional Road (R436)	1,150,525,000.00	Road	On-going	77%	70%	45%	N/A	N/A	62.8%
OVERALL PE ASSESSMENT				3,102,219,210.00			77.3%	65.3%	47%	44%	53%	59.2%
20	Arusha Municipal Council	91	Proposed Construction of classroom at Losirway Secondary School	51,790,500.00	Building	Completed	57%	69%	47%	20%	85%	63.7%
		92	Construction of Themu Bridge along NMC - PPF Road	770,035,200.00	Bridge	Completed	75%	91%	74%	42%	90%	79.1%
		93	Upgrading of Sokomjinga - Sombetini Road (1Km paved & 2.6Km unpaved)	1,017,000,090.00	Road	On-going	82%	93%	94%	N/A	100%	93.9%
		94	Rehabilitation of CBD Roads, Construction of Bondeni Drain and Installation of Solar powered	14,103,668,148.00	Road	Completed	86%	80%	90%	42%	97%	86.2%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			traffic signals									
		95	Construction of Investment Subprojects in Arusha Municipality under the Tanzania Strategic Cities Project (TSCP): Construction of Majengo – Bumico, Col. Ndomba, NMC – PPF and NJIRO (Extension of USRP) Roads	11,381,291,131.28	Road	On-going	91%	81%	100%	N/A	100%	95.9%
OVERALL PE ASSESSMENT				27,323,785,069.28			78.2%	82.8%	81%	34.7%	94.4%	83.8%
21	Mbeya City Council	96	Construction of the Investment Sub-Projects in Mbeya City Under the Tanzania Strategic Cities Project (TSCP) Package 1	11,186,331,501.60	Road	On-going	77%	75%	88%	N/A	77%	79.2%
		97	Construction of the Investment Sub-Projects in Mbeya City Under the Tanzania Strategic Cities Project (TSCP) Package 2	12,851,939,487.00	Road	On-going	73%	75%	88%	N/A	67%	73.9%
		98	Construction of the Investment Sub-Projects in Mbeya City Under the Tanzania Strategic Cities	2,873,543,758.00	Road	On-going	73%	81%	88%	N/A	67%	74.6%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Project (TSCP) Package 3									
		99	Construction of the Investment Sub-Projects in Mbeya City Under the Tanzania Strategic Cities Project (TSCP) Package 4	3,813,824,058.00	Road	On-going	64%	81%	88%	N/A	67%	72.6%
		100	Provision of Consultancy Services for Construction Supervision of Urban Infrastructure Development in Mbeya City Under the Tanzania Strategic Cities Project (TSCP)	USD 593,650 + 519,072,880	Consultancy	On-going	77%	38%	93%	N/A	93%	83.3%
OVERALL PE ASSESSMENT				32,205,219,575.10			72.8%	70%	89%	N/A	74.2%	76.7%
22	UWAS A Mbeya	101	Water Supply Project for Songwe Airport (Force Account)	605,000,000.00	Water	Completed	95%	100%	57%	81%	79%	80.1%
		102	Mbeya Urban Water Supply and Sanitation Project – Phase II	Euro 21,476,411.68	Water	Completed	68%	81%	93%	81%	79%	80%
		103	School Sanitation Programme	3,794,750.00	Building	Completed	67%	75%	88%	81%	71%	75%
		104	Consultancy Services for Design and Construction Supervision of Mbeya Urban	Euro 1,678,200	Consultancy	Completed	68%	94%	93%	79%	93%	86.7%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Water Supply and Sanitation Project – Phase II									
OVERALL PE ASSESSMENT				50,749,939,761.62			74.5%	87.5%	82.8%	80.5%	80.5%	80.5%
23	Babati District Council	105	Routine maintenance & Sport Improvement along Vibao vitatu-Kiru Six, Mamire-Endagile-Matufa, Mamire-Gallapo-Qash & Gallapo-Tsamam-Haraa.	94,772,000.00	Road	On-going	65%	70%	62%	N/A	83%	72.9%
		106	Re-construction of Kinambichi Bridge	313,561,027.50	Bridge	Completed	55%	88%	88%	50%	78%	73.6%
		107	Completion of five Classrooms at Oltukai Primary School	28,525,000.00	Building	Completed	44%	86%	53%	58%	83%	67%
		108	Construction of Sarame Water Supply Project	99,986,900.00	Water	Completed	81%	87%	57%	75%	58%	67%
OVERALL PE ASSESSMENT				536,844,927.50			61.3%	82.8%	65%	61%	75.5%	70.1%
24	Mbulu District Council	109	Road works along Mbulu Town roads, Mbulu-Endagikot-Tlawi & Tango FDC	126,325,000.00	Road	On-going	60%	59%	60%	N/A	65%	62.1%
		110	Construction of Box Culvert along Mbulu Town Road-Harka Bridge	99,988,000.00	Bridge	Completed	75%	50%	55%	56%	75%	66.6%
		111	Construction of Public	26,877,804.00	Building	On-going	70%	81%	58%	N/A	86%	75.7%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Toilet Block at Mbulu DC Headquarters									
		112	Construction of Grade A Ward at Mbulu District Hospital	124,210,000.00	Building	On-going	60%	77%	50%	N/A	79%	68.1%
OVERALL PE ASSESSMENT				377,400,804.00			66.3%	66.8%	55.8%	56%	76.3%	68.1%
25	Ilala Municipal Council	113	Periodic Maintenance of Lindi Street – Gerezani Ward (0.7 Km)	696,132,037.16	Road	Completed	72%	78%	61%	44%	79%	70.4%
		114	Construction of Guluka-Kwalala Market	80,026,420.00	Building	Completed	73%	79%	56%	69%	88%	75.8%
		115	Periodic Maintenance of Magore Street to join A.H. Mwinyi Road	80,812,410.00	Road	Completed	78%	78%	62%	50%	86%	75.2%
		116	Completion, construction and provision of school facilities at Mchikichini Secondary School	286,066,150.00	Building	Completed	82%	79%	41%	57%	74%	67.8%
		117	Construction of Water Supply scheme at Mbondole	29,480,000.00	Water	Completed	77%	79%	56%	63%	80%	72.8%
OVERALL PE ASSESSMENT				1,172,517,017.16			76.4%	78.6%	55.2%	56.6%	81.4%	72.4%
26	RAS - Iringa	118	Construction of Iringa District Commissioner's office Phase IV	95,244,613.56	Building	Completed	88%	71%	59%	80%	89%	80.1%
		119	Construction of Regional	16,212,000.00	Building	Completed	88%	71%	57%	80%	67%	70.9%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Commissioner's Conference facility Phase II									
		120	Construction of Sewerage line and Water Supply at Iringa Regional Hospital	19,336,990.00	Water	Completed	64%	69%	74%	69%	88%	76.6%
OVERALL PE ASSESSMENT				130,793,603.56			80%	70.3%	63.3%	76.3%	81.3%	75.9%
27	Iringa Municipal Council	121	Periodic Maintenance along Barabara Mbili Road (Double surface dressing)	184,391,500.00	Road	Ongoing	89%	93%	53%	N/A	57%	67.2%
		122	Construction of Maternity Ward for District Hospital	547,731,670.73	Building	Completed	67%	82%	72%	60%	93%	79.2%
		123	Construction of Abatour at Ngelewala Phase III	199,208,970.19	Building	Ongoing	82%	82%	66%	N/A	94%	83.8%
		124	Construction of piped water supply scheme for Mawelewele, Mkoga and Kitasengwa	381,212,110.00	Water	Ongoing	92%	89%	91%	N/A	80%	86.1%
OVERALL PE ASSESSMENT				1,312,544,250.92			82.5%	86.5%	70.5%	60%	81%	79.1%
28	Iringa District Council	125	Rehabilitation of Izazi - Pawaga Road 30km (Lot I & II)	1,304,951,508.00	Road	Ongoing	64%	84%	17%	N/A	N/A	49.2%
		126	Construction of Storage facility at Itunundu Village	592,153,200.00	Building	Ongoing	69%	80%	50%	N/A	29%	48.2%
		127	Extension of DED'S Office in Iringa District Council	56,720,000.00	Building	Ongoing	75%	73%	41%	N/A	79%	69%
		128	Construction of 4 Bridges	592,153,200.00	Road	Ongoing	75%	80%	50%	N/A	29%	49.6%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			and 2 Box Culverts at Izazi - Pawaga Road (Lot III)									
		129	Exploratory Drilling, Pump Testing and Development of Boreholes at Mwanyengo and Kibebe Primary Schools	39,210,000.00	Water	Ongoing	100 %	83%	N/A	N/A	N/A	94.3%
OVERALL PE ASSESSMENT				2,585,187,908.00			76.6 %	80.0%	39.5%	N/A	45.7%	62.1%
29	Chato District Council	130	Construction Of Bwanga Slaughter House	34,300,000.00	Building	On-going	82%	63%	19%	N/A	47%	50.3%
		131	Construction Of Chato Market	89,968,000.00	Building	On-going	82%	67%	38%	N/A	81%	70.1%
		132	Construction Of Muganza Health Centre	15,698,000.00	Building	On-going	73%	62%	22%	N/A	69%	58.7%
		133	Routine Maintenance Of Buseresere- Makurugusi (7km), Kibumba-Matofali (7km) And Mulanda-Imweru (4KM)	60,180,000.00	Road	Completed	61%	59%	44%	21%	50%	49%
OVERALL PE ASSESSMENT				200,146,000.00			74.5 %	62.8%	30.8%	21%	61.8%	57.0%
30	Ngara District Council	134	Construction and Provision of School Building Facilities at Kibimba Secondary School	230,060,230.00	Building	Ongoing	63%	64%	56%	N/A	61%	60.7%
		135	Rehabilitation of Ngara Bus Stand	26,000,000.00	Civil	On-going	75%	59%	59%	N/A	44%	55.9%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
		136	Construction of Market Shedding	55,000,000.00	Building	Completed	55%	47%	47%	50%	65%	56.1%
		137	Construction of Kumunazi – Kigoyi – Mugisagala Roads	102,971,600.00	Road	Completed	70%	40%	66%	25%	58%	56.9%
OVERALL PE ASSESSMENT				414,031,830.00			65.8%	52.5%	57%	37.5%	57%	57.4%
31	Kibaha District Council	138	Completion, construction and provision of school building facilities at Dosa Azizi Secondary School	170,484,600.00	Building	On-going	82%	79%	75%	N/A	82%	80.1%
		139	Construction of Drift across river Mlandizi	31,774,000.00	Road	Completed	75%	82%	62%	43%	100%	79.9%
		140	Construction of Box Culvert across Msua River	29,961,000.00	Road	On-going	70%	77%	36%	N/A	56%	56.1%
		141	Routine Maintenance, Periodic Maintenance and Spot Improvement of Kwala – Mperamumbi – Mwa 7.4km, Routine Maintenance, Periodic Maintenance and Spot Improvement of Msua Bridge – Kwala – Durumi 5.0km and Routine Maintenance, Periodic Maintenance and Spot Improvement of Dutumi –	111,705,000.00	Building	On-going	65%	83%	50%	N/A	36%	50.8%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Madege 6.5km									
OVERALL PE ASSESSMENT				343,924,600.00			73%	80.3%	55.8%	43%	68.5%	66.7%
32	Kibaha Town Council	142	Construction Of Abattoir At Mtakuja Street	60,000,000.00	Building	On-going	59%	93%	61%	N/A	89%	76.6%
		143	Construction of one Classroom at Nyumbu Secondary School	17,500,000.00	Building	On-going	46%	87%	47%	N/A	100%	74.8%
		144	Package 1 for Periodic Maintenance of Tamco-Soko la Mnarani, (2.5km) and Provision of Concrete Pipe Culverts along Tamco-Soko la Mnarani	91,452,500.00	Road	Completed	70%	96%	88%	29%	96%	82.5%
		145	Package 2 for Periodic Maintenance of Mailimoja-Tangini Road (1km)	26,014,500.00	Road	Completed	70%	96%	88%	29%	96%	82.5%
OVERALL PE ASSESSMENT				194,967,000.00			61.3%	93%	71%	29%	95.3%	79.1%
33	Mkuranga District Council	146	Bridge Construction at Malela-Kisayani, Package 1	58,805,800.00	Bridge	Completed	40%	73%	78%	43%	80%	67.2%
		147	Construction of 2.0m X 2.5m Box Culvert at Videte, Package 2	19,925,000.00	Road	Completed	40%	73%	53%	50%	42%	47.7%
		148	Routine Maintenance of Mkuranga Town Roads 5km, Mkuranga – Tengelea-	54,519,600.00	Road	On-going	50%	75%	62%	N/A	92%	74.1%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Dodwe Road 8km, Tengela – Magoza 4km, Spot Improvement of Mkuranga Town Roads, 2km, and Tengelea-Magoza 4km, Periodic Maintenance of Mkuranga Town Roads 2km (Package1)									
		149	Spot Improvement of Mkuranga-Tengelea 2km Grouted Stone Pitching Side Drain and Spot Improvement of Mkuranga Town Road (Installation of 900D Pipe Culvert) Package 2	5,984,800.00	Road	On-going	50%	75%	62%	N/A	36%	49.2%
		150	Construction Works of Bus Stand at Mkuranga	39,605,000.00	Civil	Completed	56%	89%	54%	25%	79%	65%
OVERALL PE ASSESSMENT				178,840,200.00			47.2%	77%	61.8%	39.3%	65.8%	60.6%
34	TANR OADS - Dar es Salaam	151	Construction of Box Culvert on Temboni – Matosa Road	433,302,000.00	Road	Completed	65%	63%	67%	75%	92%	77%
		152	Construction of a Bridge (Segerea) along Tabata – Segerea Road	1,485,250,000.00	Bridge	Ongoing	59%	66%	79%	N/A	95%	80.2%
		153	Periodic Maintenance of Buyuni - Ununio - Boko	2,216,420,000.00	Road	Completed	60%	67%	76%	67%	92%	77.4%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Road									
		154	Periodic Maintenance of Tungi – Kivukoni Road	1,650,179,325.00	Road	On-going	77%	66%	43%	N/A	86%	72.2%
OVERALL PE ASSESSMENT				5,785,151,325.00			65.3%	65.5%	66.3%	71%	91.3%	76.7%
35	TANROADS - Headquarter	155	Upgrading of Nzega - Tabora Road to Bitumen Standard Lot 1: Nzega to Puge Section	66,358,257,515.31	Road	On-going	77%	87%	73%	N/A	90%	83%
		156	Upgrading of Nzega - Tabora Road to Bitumen Standard Lot 2: Puge to Tabora Section	62,737,665,947.41	Road	On-going	77%	87%	73%	N/A	90%	83%
		157	Upgrading of Usagara – Kisesa Road (16Km) to Bitumen	17,898,375,742.50	Road	Just started	73%	77%	38%	N/A	N/A	59.8%
		158	Construction of Weighbridge Station including Supply and Installation of Two Brand New Weighbridge Scales at Vigwaza in Coast Region under East Africa Trade and Transport Facilitation Project (EATTFP) IDA Credit No. 4149 TA	8,432,395,802.50	Building	Just started	64%	80%	N/A	N/A	N/A	69.3%
OVERALL PE ASSESSMENT				155,426,695,007.72			72.8	82.8%	61.3%	N/A	90%	73.8%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
							%					
36	TANR OADS - Simiyu	159	Routine and Recurrent Maintenance and Bridge Preventive Works along Mwangongo (Shinyanga/Simiyu Border) - Sibiti (Simiyu/Singida Border) Unpaved Trunk Road	404,829,850.00	Road	Completed	50%	70%	70%	63%	68%	64.5%
		160	Periodic Maintenance for Upgrading Works of Bariadi – Kisesa Urban Section (1km) & Bariadi – Salama Urban Section (1km) Paved Regional Roads to Double Surface Dressing (DBSD)	723,600,000.00	Road	Ongoing	75%	70%	70%	N/A	71%	71.6%
		161	Periodic Maintenance, Spot Improvement Works along Luguru – Kadoto – Malya Unpaved Regional Road	263,942,995.00	Road	Completed	65%	70%	60%	63%	65%	64.2%
		162	Spot Improvement and Rehabilitation Works along Bariadi – Kisesa Unpaved Regional Road	234,972,000.00	Road	Completed	63%	70%	63%	63%	62%	63.3%
OVERALL PE ASSESSMENT				1,627,344,845.00			63.3%	70%	65.8%	63%	66.5%	65.9%
37	Mwanz	163	Construction of Mwanza	2,108,197,292.50	Building	On-going	54%	64%	57%	N/A	82%	68.2%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
	a City Council		City Council Health Department Offices (Blocks and Stores)									
		164	Lots 2 - 6 for Maintenance of various Roads within Mwanza City Council	539,941,961.00	Road	Completed	54%	62%	38%	42%	52%	49.6%
		165	Construction of Theatre Building at Karume Health Centre	45,616,000.00	Building	On-going	58%	73%	26%	N/A	61%	53.9%
OVERALL PE ASSESSMENT				2,693,755,253.50			55.3%	66.3%	40.3%	42%	65%	57.2%
38	Morogoro District Council	166	Proposed Construction of Mukuyuni Market Building to be built at Mukuyuni Ward	75,067,000.00	Building	Completed	96%	89%	40%	50%	64%	66.7%
		167	Spot Improvement works along Mkambarani Mkono wa Mara Road Section	45,885,000.00	Road	Completed	70%	71%	55%	50%	70%	65.1%
		168	Periodic Maintenance works along Ubena - Zomozi - Ngerengere and Ngerengere - Sinyauleni 19.5km Roads Section	79,290,000.00	Road	Completed	85%	89%	75%	50%	88%	81.1%
		169	Renovation of Ngerengere Health Centre, Visdaraka, Matuli, Mkuyuni, Kinole, Mifulu, Mfumbwe	100,237,468.00	Building	Completed	41%	34%	25%	0%	33%	29.8%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Dispensaries (JRF)									
OVERALL PE ASSESSMENT				300,479,468.00			73.0 %	70.8%	48.8%	38%	63.8%	60.7%
39	Morogoro Municipal Council	170	Construction of Boundary Fence Wall at the Morogoro Municipal Council offices	98,587,200.00	Building	Completed	92%	83%	69%	50%	75%	75.5%
		171	Rehabilitation of IpoIpo – Kihonda Road to bitumen standard	840,363,000.00	Road	Completed	73%	71%	64%	25%	69%	64.6%
		172	Periodic Maintenance to Bitumen Standard of Kichangani, Mtwala, MfunguaKinywa, Seng'ondo and Nguzo Roads (2.87 km)	594,626,000.00	Road	Completed	82%	80%	43%	0%	75%	63%
		173	Rehabilitation of Kingalu Road to Bitumen Standard	240,836,000.00	Road	Completed	91%	87%	81%	100%	89%	88.7%
OVERALL PE ASSESSMENT				1,774,412,200.00			84.5 %	80.3%	64.3%	43.8%	77%	73%
40	RAS - Mtwara	174	Construction of Emergency Care Unit Building at Ligula Hospital Phase II	252,602,000.00	Building	On-going	29%	58%	11%	N/A	58%	41.1%
		175	Construction Of Emergency Care Unit (Phase I) At Ligula Regional Hospital In Mtwara	75,000,000.00	Building	Completed	17%	38%	0%	0%	71%	35.6%
		176	Rehabilitation of Grade 1	334,299,927.14	Building	Completed	28%	46%	13%	17%	86%	48.9%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Ward at Ligula Hospital in Mtwara Phase II									
OVERALL PE ASSESSMENT				661,901,927.14			24.7%	47.3%	8%	8.5%	71.7%	41.9%
41	Korogwe District Council	177	Routine Maintenance of Hale-Mnyuzi Road, Spot Improvement of Kirenge-Kijango-Magoma Road, Spot Improvement on Kwashemshi-Vingo-Kerenge Road. Periodic Maintenance on Magunga Estate-Kerenge Makaburini Road and Spot Improvement of Kwashemshi-Makundi Road.	86,812,000.00	Road	Completed	25%	68%	10%	0%	42%	30.6%
		178	Rehabilitation of Makorora Irrigation Scheme	132,026,130.00	Irrigation	On-going	83%	68%	24%	N/A	77%	65.6%
		179	Routine Maintenance on Mazinde-Toronto-Mkalamo, Spot Improvement on Mombo, Mzeri, Kweisewa-Mpasilasi, Ngua, Mkomazi-Manga-Mikocheni Roads	106,269,000.00	Road	Completed	22%	75%	28%	0%	58%	40.7%
		180	Construction of Gravity Piped Scheme for Makumba Village in Korogwe District	422,907,450.00	Water	On-going	83%	71%	75%	N/A	100%	87.4%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Council									
		181	Rehabilitation and Extension of Gravity Piped Scheme for Mashewa Village in Korogwe District Council	228,415,845.00	Water	On-going	83%	71%	75%	N/A	93%	84.3%
OVERALL PE ASSESSMENT				976,430,425.00			59.2 %	70.6%	42.4%	0%	74%	61.7%
42	Tanga City Council	182	Package 3: Construction of New Main Bus Stand and Lorry Parking Area at Kange	6,849,822,650.00	Road	On-going	100 %	75%	71%	N/A	75%	79.7%
		183	Construction of New Market Hall at Makorora Area	89,481,347.00	Building	On-going	27%	67%	14%	N/A	83%	53.4%
		184	Construction of Investment Sub-Projects in Tanga City under TSCP - Package 1: Upgrading of Karume Road, Construction of Mabawa Storm Water Drainage System and Rehabilitation of Duga Storm Water Drainage System	8,907,728,322.00	Road	Completed	100 %	64%	71%	100%	100%	90.6%
		185	Construction of Investment Sub-Projects in Tanga City under TSCP Package 2: Rehabilitation/Upgrading of Industrial, Market,	11,070,802,017.00	Road	On-going	100 %	64%	64%	N/A	93%	84.9%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Mkwakwani/ Ngamiani, Makoko and Swahili Roads/Streets and Rehabilitation of Duga Storm Water Drainage System									
OVERALL PE ASSESSMENT				26,917,834,336.00			81.8 %	67.5%	55%	100%	87.8%	77.2%
43	Pangani District Council	186	Periodic Maintenance, Routine Maintenance and Spot Improvement Works on Masaika-Kigurumba, Mivumoni-Mapojoni, Mwembeni-Madanga-Bushiri, Boza-Kimang'a, Kimang'a-Madanga and Dahali-Kimang'a Roads	93,720,000.00	Road	Completed	55%	63%	59%	69%	64%	61.6%
		187	Spot Improvement Works on Bweni-Kikokwe-Mwera Road and Routine Maintenance Works on Bweni-Kikokwe-Mwera Road, Mwera-Ushongo, Mwera-Kirupu, Mwera-Tungamaa Road and Bridge and Culvert on Mwera-Ushongo Road	65,969,500.00	Road	Completed	55%	63%	59%	44%	57%	56.3%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
		188	Periodic Maintenance Works of Mwera-Ushongo Road and Drainage Works along Mwera-Tungamaa and Pangani Township Roads	66,940,000.00	Road	On-going	55%	63%	59%	N/A	71%	63.9%
		189	Periodic Maintenance Works on Mwera-Gendagenda, SI and RM works on Mwera-Gendagenda and Bweni-Mseko Road	84,968,000.00	Road	Completed	55%	63%	56%	31%	54%	53.2%
		190	Periodic, Routine maintenance and SI Works on Sakura-Mtango, MjiMpya - Mbulizaga, Makorora - Sange, Stahabu - Mtango, Sakura - Kipumbwi, Sakura - Kipumbwimtoni and Makorora-Shirikishoni Roads	94,920,400.00	Road	On-going	55%	63%	59%	N/A	75%	65.7%
OVERALL PE ASSESSMENT				406,517,900.00			55.0 %	63.0%	58.4%	48.0%	64%	60.1%
44	Handeni District Council	191	Routine Maintenance, Spot Improvement and Periodic Maintenance of Sindeni-Kwamkono, Kwamsangazi-Kwamkono, Nkumba-	177,103,500.00	Road	Completed	55%	77%	19%	33%	69%	53.4%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Kwamsangazi									
		192	Routine and Periodic Maintenance of Mzundu-Chanikakofi-Kabuku and Mzundu-Luiye Roads	175,679,000.00	Road	Completed	55%	77%	19%	50%	77%	58.3%
		193	Ukamilishaji wa Ujenzi Katika Shule ya Sekondary Sinden	227,975,000.00	Building	On-going	71%	70%	54%	N/A	76%	69.3%
		194	Ujenzi wa Wodi ya Mama Wajawazito - Kituo cha afya Mkata	96,705,134.00	Building	On-going	79%	70%	57%	N/A	75%	71.3%
		195	Construction of Small Dam (Embankment, Treatment Plant, Spillway, Domestic Points, Clear Water Tank and Cattle Trough)	745,804,105.00	Civil	On-going	67%	83%	46%	N/A	69%	65.0%
OVERALL PE ASSESSMENT				1,423,266,739.00			65.4%	75.4%	39.0%	41.5%	73.2%	63.5%
45	Tanzania Airport Authority	196	Extension of Procurement Office Block at JNIA – Terminal One	62,642,542.00	Building	On-going	50%	85%	54%	N/A	71%	64.1%
		197	Rehabilitation and Upgrading of Kigoma Airport from 1.8km x 30m to 1.8km x 45m Code 4C (VFR) – Visual Flight	20,491,117,159.80	Civil	Completed	95%	93%	95%	100%	97%	96.1%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Routes)									
		198	Upgrading of Mwanza Airport	105,943,140,184.00	Civil	On-going	95%	87%	71%	N/A	N/A	83.8%
		199	Design and Construction of Passenger Terminal III Complex and Associated Works & Facilities at JNIA	Euro 129,347,714	Building	On-going	95%	97%	N/A	N/A	N/A	95.7%
OVERALL PE ASSESSMENT				406,598,081,075.66			83.8 %	90.5%	73.3%	100%	84%	84.9%
46	Kinondoni Municipal Council	200	Proposed Upgrading of Mabatini Road (1.169Km), Police Post Mabatini (0.10Km) to Tarmac Level and THB Estate Road (0.60km) to DSD Phase II in Kinondoni Municipality	655,500,000.00	Road	Completed	23%	82%	62%	58%	92%	67.8%
		201	Proposed Construction of Single Cell Box Culvert at Mdidimua River - Kwembe in Kinondoni Municipality	143,725,750.00	Road	Completed	25%	82%	47%	17%	58%	47.5%
		202	Construction of Ndumbwi Dispensary Double Cell Box Culvert in Kinondoni Municipality	211,640,500.00	Road	Completed	30%	82%	50%	25%	57%	49.5%
OVERALL PE ASSESSMENT				1,010,866,250.00			26.0 %	82.0%	53.0%	33.3%	69%	54.9%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
47	Temeke Municipal Council	203	Construction of Three storey Building Temeke Secondary High school	1,378,585,993.21	Building	On-going	58%	60%	50%	N/A	73%	63.1%
		204	Construction of Mission Zakhem Box Culvert	76,913,000.00	Road	Completed	64%	63%	50%	50%	65%	60.1%
		205	Construction of Mangaya Bridge	408,193,899.00	Bridge	On-going	59%	75%	58%	N/A	72%	66.3%
		206	Upgrading of Bububu Road to Bitumen Standard	467,700,000.00	Road	On-going	50%	72%	52%	N/A	68%	60.9%
		207	Construction of Four classrooms at Aboud Jumbe Secondary school	97,968,721.20	Building	Completed	63%	69%	52%	63%	83%	69.4%
OVERALL PE ASSESSMENT				2,429,361,613.41			58.8%	67.8%	52.4%	56.5%	72%	64.0%

OVERALL ASSESSMENT (ALL PROJECTS)				777,097,182,531.64			66.9%	71.1%	50.2%	43.0%	65.9%	62.3%
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ANNEX 5-10: Audited Projects with Unsatisfactory Performance

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
1	Kilwa District Council	1	Emergency Maintenance of Kipatimu-Kibata Road (10Km) and Construction of Bridge	211,562,600.00	Road	On-going	79%	86%	44%	N/A	31%	45.6%
2	Mafia District Council	2	Routine Maintenane, Spot Improvement & Periodic Maintenance works and Culvert Installation along BaleniKilombero 8.1Km, BaleniKipingwi 4Km, Mlola-Magereza 2.5Km and Kirongwe-Kifenge-SharazaRoad -7km	75,131,500.00	Road	Abandoned	94%	79%	37%	N/A	18%	45.9%
		3	Routine Maintenane, Spot Improvement & Periodic Maintenance works and Culvert Installation along Kilindoni Urban Road and Nyerere Road 4.5Km	58,830,000.00	Road	On-going	94%	83%	37%	N/A	15%	45.0%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
3	Masasi District Council	4	Routine maint. Excavate, mitre drain, catch water & Desilt culverts along Namkungwi-Chingulungulu, nangoseJuu-Chikoweti, Chiwale-Namajani, Chikoweti-Nanyindwa, Nanyindwa-Mpanyani, Lukuledi-Mpanyani, Nambawala-Mihima, Nazareti-Chiwale, Lulindi-Mkundi, Chiungutwa-Songambebe, Chigugu-Chiwata, Namankongwa-Nanditi, Lukuledi-Mandiwa, Ngatala-Namakongwa, Lupaso-Utimbe, Kachepa-Chipole, Mpindimbi-Shaurimoyo, Mkangu-Ghalani, Mkangu-Nang'upe, Luatala-Sindano, Nakarara-Chikolopola, Chikolopola-Mnavira, rivango-Mnavira, mnavira-Makong'onda and Rivango-Nangomwa Roads	224,284,000.00	Bridge	Terminated	27%	75%	35%	N/A	0%	22.1%
4	RAS Lindi	5	Construction of District Residential House at Kilwa	98,197,122.00	Building	On-going	42%	29%	5%	N/A	48%	35%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
			Masoko Phase 1									
		6	Construction of Ilulu Girls Secondary Dormitory in Kilwa District	203,204,000.00	Building	Substantially complete	42%	29%	5%	N/A	50%	35.9%
		7	Rehabilitation of Waste Water System at Sokoine Hospital	51,474,130.00	Building	Abandoned	21%	24%	0%	N/A	12%	12.7%
		8	Rehabilitation of Clean Water System at Sokoine Hospital	46,503,685.00	Building	Abandoned	21%	24%	0%	N/A	17%	14.9%
5	Maswa District Council	9	Construction of Bukigi – Mwatigi (km 5.15) Road	99,801,250.00	Road	Completed	88%	93%	68%	50%	11%	49.9%
6	Kishapu District Council	10	Construction of two Maternity Wards at Kishapu Hospital	182,048,424.02	Building	Completed	86%	73%	28%	0%	47%	48.9%
		11	Spot Improvement and maintenance works along Kishapu-Mwikipoya Road (15.21Km, Kishapu Town Road (9Km) and Sanjo Road (7Km)	82,415,000.00	Road	Completed	86%	73%	37%	17%	38%	48.8%
7	Kigoma District Council	12	Construction of Masonry Drains 1300m at Mwandiga-Mkongoro Road	56,098,000.00	Road	Completed	71%	67%	29%	17%	32%	41.2%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
		13	Routine Maintenance along Ilagala-Sambala,Mwakizenga-Kamiyovu and Mahanga-Songambele and Ilagala-Kajeje Roads (41.4)	53,888,000.00	Road	On-going	72%	78%	28%	N/A	29%	43.8%
		14	Construction of Pit Latrine for 20 Primary Schools and 5 Secondary Schools (200pits)	127,867,877.25	Building	Completed	29%	19%	15%	0%	57%	33.5%
8	Muhimbili National Hospital	15	Remodeling lecture theatre for Telemedicine	81,707,029.00	Building	Completed	42%	69%	25%	Insufficient	55%	47%
9	Bahi District Council	16	Periodic Maintenance of Bahi Town Roads (6km)and Rehabilitation of Bahi Sokoni Box Culvert	174,500,000.00	Road	Completed	54%	63%	21%	28%	31%	36.5%
		17	Rehabilitation of Mchito Dam	13,500,300.00	Irrigation	Completed	50%	59%	15%	10%	29%	31.5%
		18	Construction of Lukali Vented Drift	169,564,880.00	Road	Completed	38%	60%	26%	19%	31%	33.1%
		19	Construction of New Staff Quarter for Bahi District Council	131,766,399.20	Building	Completed	63%	63%	21%	25%	52%	46.4%
10	Chamwino	20	Periodic Maintenance of	226,244,500.00	Road	On-going	55%	50%	19%	N/A	41%	40.2%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
	District Council		Huzi – Chinungulu 28km									
		21	Rehabilitation of female and Male ward at Chamwino Health Center	12,763,470.00	Building	Completed	21%	13%	21%	25%	20%	20.2%
		22	Construction of New Administration Block for Chamwino District Council Phase II	861,993,428.00	Building	On-going	50%	25%	43%	N/A	45%	43.4%
		23	Construction of New Staff Quarter for Chamwino District Council	500,349,618.00	Building	On-going	46%	28%	43%	N/A	52%	46%
		24	Upgrading of Chalinze Ikowa Irrigation Scheme	206,668,622.00	Irrigation	On-going	50%	66%	30%	N/A	50%	47.3%
11	Singida Municipal Council	25	Construction of Boma - Msufini Road to Tarmac Standrad (Surface Dressing) Double Sea	335,875,050.00	Road	On-going	33%	44%	2%	N/A	12%	18%
		26	Construction of Mtamana - Mwankoko Bridge (Box culvert with six cells)	333,333,333.00	Bridge	On-going	42%	47%	5%	N/A	21%	25%
		27	Construction of Ipungi - Kisasida Box Culvert	53,883,390.00	Road	On-going	38%	47%	7%	N/A	6%	17.9%
		28	Construction of Kindai open draingae channel	146,711,250.00	Road	Completed	46%	47%	20%	19%	22%	28.6%
		29	Construction of Drain 600m at Mitunduruni Ward	56,446,000.00	Road	Completed	46%	47%	18%	25%	19%	27.6%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
		30	Construction of Ditches along Magereza - Veta Road	94,600,000.00	Road	Completed	46%	47%	18%	19%	19%	27%
		31	Construction of Storm water drains 600m along Machinjio, NSSF and Roman Catholic Road	52,440,150.00	Road	Completed	46%	44%	18%	19%	19%	27%
		32	Construction of Minga open drainage channel	78,061,280.00	Road	Completed	46%	44%	18%	19%	19%	27%
		33	Construction of 15 Box culverts	20,831,400.00	Road	Completed	46%	0%	2%	13%	12%	15.7%
		34	Spot improvement for Mitunduru, Uyabwa, Mandewa & Mughanga Road	130,419,000.00	Road	Completed	50%	47%	11%	19%	25%	28.8%
		35	Provision of Consultancy services for Design, Supply, Installation and Commissioning of Drip Irrigation System at Kisasida Village	500,000,000.00	Road	Completed	58%	56%	5%	16%	3%	21%
12	Iramba District Council	36	Rehabilitation/Upgrading of Mlandala - Masimba Irrigation scheme	301,109,096.00	Irrigation	On-going	58%	59%	8%	N/A	36%	37.2%
13	Iringa District Council	37	Rehabilitation of Izazi - Pawaga Road 30km (Lot I & II)	1,304,951,508.00	Road	Ongoing	64%	84%	17%	N/A	N/A	49.2%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
		38	Construction of Storage facility at Itunundu Village	592,153,200.00	Building	Ongoing	69%	80%	50%	N/A	29%	48.2%
		39	Construction of 4 Bridges and 2 Box Culverts at Izazi - Pawaga Road (Lot III)	592,153,200.00	Road	Ongoing	75%	80%	50%	N/A	29%	49.6%
14	Chato District Council	40	Routine Maintenance Of Buseresere- Makurugusi (7km), Kibumba-Matofali (7km) And Mulanda-Imweru (4KM)	60,180,000.00	Road	Completed	61%	59%	44%	21%	50%	49%
15	Mkuranga District Council	41	Construction of 2.0m X 2.5m Box Culvert at Videte, Package 2	19,925,000.00	Road	Completed	40%	73%	53%	50%	42%	47.7%
		42	Spot Improvement of Mkuranga-Tengelea 2km Grouted Stone Pitching Side Drain and Spot Improvement of Mkuranga Town Road (Installation of 900D Pipe Culvert) Package 2	5,984,800.00	Road	On-going	50%	75%	62%	N/A	36%	49.2%
16	Mwanza City Council	43	Lots 2 - 6 for Maintenance of various Roads within Mwanza City Council	539,941,961.00	Road	Completed	54%	62%	38%	42%	52%	49.6%

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
17	Morogoro District Council	4 4	Renovation of Ngerengere Health Centre, Visdaraka, Matuli, Mkuyuni, Kinole, Mifulu, Mfumbwe Dispensaries (JRF)	100,237,468.00	Building	Completed	41%	34%	25%	0%	33%	29.8%
18	RAS - Mtwara	45	Construction of Emergency Care Unit Building at Ligula Hospital Phase II	252,602,000.00	Building	On-going	29%	58%	11%	N/A	58%	41.1%
		46	Construction Of Emergency Care Unit (Phase I) At Ligula Regional Hospital In Mtwara	75,000,000.00	Building	Completed	17%	38%	0%	0%	71%	35.6%
		47	Rehabilitation of Grade 1 Ward at Ligula Hospital in Mtwara Phase II	334,299,927.14	Building	Completed	28%	46%	13%	17%	86%	48.9%
19	Korogwe District Council	48	Routine Maitenance of Hale-Mnyuzi Road, Spot Improvement of Kirenge-Kijango-Magoma Road, Spot Improvement on Kwashemshi-Vingo-Kerenge Road. Periodic Maintenance on Magunga Estate-Kerenge Makaburini Road and Spot Improvement of	86,812,000.00	Road	Completed	25%	68%	10%	0%	42%	30.6%

ANNEX 5-11: Selected Photographs of Projects with Unsatisfactory Performance



Poorly designed and constructed bridge



Poor road alignment setting



Poorly constructed open drain



Poorly constructed box culvert



Poorly constructed box culvert



Poor invert level setting



Poorly constructed ring beam



Shallow constructed cut-off wall



Inadequately designed box culvert



Beam failure on a recently constructed bridge



Poor workmanship on a constructed box culvert



Quality control of airport pavement layers



Poorly designed drift



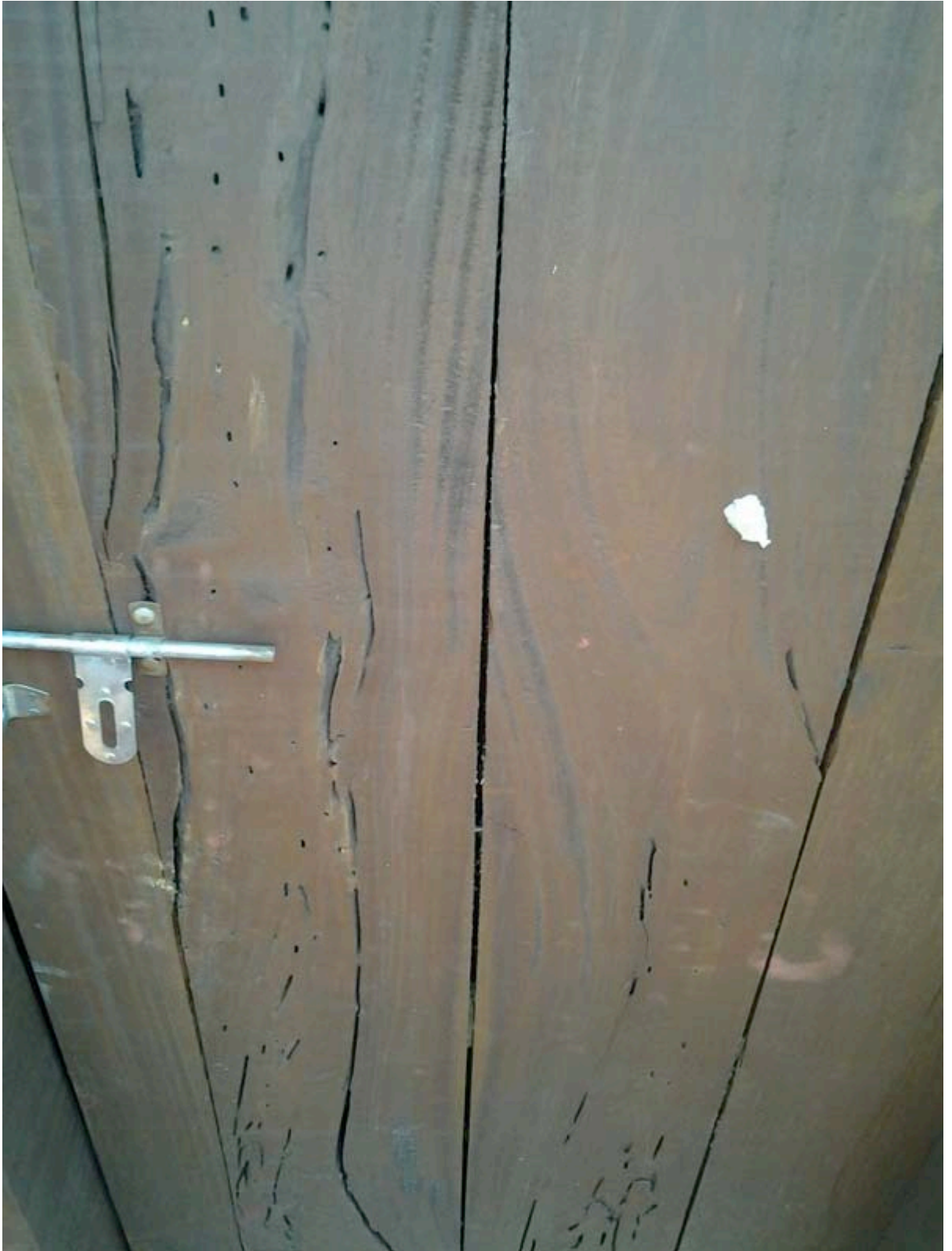
Auditors checking the recently constructed drift



Poorly constructed door



Poorly constructed door



Poorly constructed door
