### Significant Changes

<table>
<thead>
<tr>
<th>Boundary Partner and targeted outcome challenge</th>
<th>Description of change at reporting period</th>
<th>Evidence to support your claim of change (Means of Verification)</th>
</tr>
</thead>
</table>
| **BP: LGA- LINDI DISTRICT COUNCIL** | Teachers are no longer deducting 6% of their salary by council officials as allowance for house rent so as to retain the available teachers and as an incentive to attract primary teachers in Lindi District Council. In Mtua Longa primary school toilet was rehabilitated soon after the initiative and in the financial year 2012/2013 they allocated the budget for construction new latrine with six holes and the project is underway expecting to be done in the financial year 2013/2014. Also the council have agreed to refund the amount which was used to construct two dormitories while the fund was meant for food by pupils with disability to start with the council have set aside 20 million Tsh for the financial year 2013/2014 and they | -pictures taken during the site visit  
- meeting minutes with the council officials in June 2012  
A follow up of text messages and feedback from CIT member and ward executive secretary  
A follow up phone call and feedback from CIT member and chairperson of Nyangao primary school committee |
The initiative started after TACOSODE signing the (MoU) with Policy Forum to undertake SAM in LDC. TACOSODE in collaboration with Policy Forum organized and conducted ten (10) days training sessions on the introduction of SAM concept and its methodology to the implementing partners (TACOSODE and Lindi District Council team). The main objective of the training was to build the capacity of identified District SAM Team to conduct SAM in education sectors with an expectation that the Council Implementing Team (CIT) was to become an agent of change at the district level after being knowledgeable with SAM concept and its methodologies.

After the SAM training, data analysis training was organized and conducted to 18 participants. The main objective of this training was to equip participants and the Council Implementing Team with skills and knowledge on how to analyse both narrative and financial data which are used during SAM exercise, and also analytical skills were to enable the Team to critically analyze the plan, budget, financial and implementation documents.

### Planning & Resource Allocation:
According to SP of 2010/11-2012/2013; the process of preparing the five years strategic plan (SP) of the district was participatory as the council involved different stakeholders including compilation of wards’ plans developed through the use of O &OD technique at village levels. But After visiting different wards, there was no enough evidence to prove that Planning at local level is done through the use of O &OD approach, rather plans of the previous years are reviewed and approved as new plans by village leaders and some of head teachers.

Also the document revealed the major causes of unfavourable teaching and
Learning environment in the district includes; inadequate classrooms, teachers’ houses and pit latrines for pupils, pupils’ desks, teacher’s offices and availability of books to pupils.

The table below demonstrate the inadequate of primary school infrastructures

<table>
<thead>
<tr>
<th>Items</th>
<th>Requirement</th>
<th>Available</th>
<th>Deficit</th>
<th>Deficit in %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classrooms</td>
<td>1124</td>
<td>749</td>
<td>375</td>
<td>33%</td>
</tr>
<tr>
<td>Teachers houses</td>
<td>1064</td>
<td>268</td>
<td>796</td>
<td>75%</td>
</tr>
<tr>
<td>Pit latrines</td>
<td>3275</td>
<td>3024</td>
<td>251</td>
<td>8%</td>
</tr>
<tr>
<td>Offices</td>
<td>438</td>
<td>236</td>
<td>202</td>
<td>46%</td>
</tr>
<tr>
<td>Stores</td>
<td>229</td>
<td>119</td>
<td>110</td>
<td>48%</td>
</tr>
<tr>
<td>Desks</td>
<td>16805</td>
<td>13467</td>
<td>3338</td>
<td>20%</td>
</tr>
<tr>
<td>Tables</td>
<td>2459</td>
<td>955</td>
<td>1504</td>
<td>61%</td>
</tr>
<tr>
<td>Chairs</td>
<td>2074</td>
<td>1146</td>
<td>928</td>
<td>45%</td>
</tr>
</tbody>
</table>


Moreover in the district plans for primary education for the year 2009/2010 the following were priorities in addressing primary education which was Construction of teachers houses

- Construction of classrooms
- Construction of pit latrines
- Rehabilitation of the classrooms and dormitories
- Conducting monitoring and evaluation of education programs.

Also in MTEF year 2009/2010 -2011/2012 primary education development plan has the target of ensuring improvement of learning environment to school pupils by:-

1. Rehabilitating 4 classrooms and construction of 21 pit latrines
2. Construction of 40 teachers houses, 40 classrooms and pit latrines & procurement of furniture (desks, shelves, tables and cabinets).
iii. Completion of ongoing projects (10 teachers’ houses, 10 classrooms and rehabilitation of 4 classrooms).
iv. Rehabilitation of dormitories and classrooms to one special school at Nyangao primary.

Again the strategic plan showed that, the district council had taken into consideration the National priorities as it has been stipulated by the Government policies such as - Primary education, Agriculture, Water, Infrastructure, Service delivery and Issues of governance this doesn’t correlate with the resource allocation as it is demonstrated in the picture below.

![Figure 1: Development Projects Resource Allocation by Sector](image)

According to MTEF (2009/2010 –2011/2012); the financial resources allocated to the district council for financial year 2009/2010 was TZS. 11,877,627,900/- for both recurrent and development expenditures of which recurrent was 8,453,877,000/- while development budget was 3,423,750,900/=. Moreover financial resources from the Central government was 11,401,874,900/- equivalent to 96% of the total budget, the district council managed only to raise only 4% (own resources) equivalent to 475,753,000/-

But looking on the estimate budget for Primary Education Development Plan in MTEF for the financial year 2009/2010, Critically looking at the three years estimated budget for PEDP doesn’t change from 2009/2010, 2010/2011 and 2011/2012 years consecutively. The budget allocation for the rehabilitation, construction and procurement of various items is the same as table 4 indicates. The question is what does this mean/tell? For the three consecutive years they will be implementing the same projects? For example rehabilitation of dormitories and classrooms at Nyangao special school had been allocated 60,000,000 Tanzanian shillings, of which 42,000,000/- had
been disbursed and construction is in progress (PEDP Report, 2009/2010)

How come the next two years (2010/2011 and 2011/2012) for the same project been allocated the same amount of money/resources. More over on the implementation report no explanation was given as to why the allocation had remained the same. This is contrary to the MTSPBM which requires the accounting officers to report accurately as per plans, the table below demonstrate poor budgeting by LDC.

<table>
<thead>
<tr>
<th>Project Target</th>
<th>Budget Estimates MTEF 2009/2010 - 2011/2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rehabilitating 4 classrooms and construction of 21 pit latrines</td>
<td>10,816,000</td>
</tr>
<tr>
<td>Construction of 40 teachers houses, 40 classrooms and 40 pit latrines &amp; procurement of furniture (desks, shelves, tables and cabinets).</td>
<td>60,000,000</td>
</tr>
<tr>
<td>Completion of ongoing projects (10 teachers' houses, 10 classrooms and rehabilitation of 4 classrooms).</td>
<td>99,454,000</td>
</tr>
<tr>
<td>Rehabilitation of dormitories and classrooms to one special school at Nyangao primary.</td>
<td>60,000,000</td>
</tr>
<tr>
<td><strong>Grand total</strong></td>
<td><strong>230,270,000</strong></td>
</tr>
</tbody>
</table>

**EXPENDITURE MANAGEMENT**

The amount disbursed for primary education sector for development project was less by TZS 18,000,000/- of the approved budget equivalent to 14%. Again the allocated resources available for development year 2009/2010
was 174,594,318/- while actual expenditure was 147,421,598/- which was less by 27,172,720/- equivalent to 16% of the total budget.

More still, the LDC has poor spending capacity whereby during PEDP financial year of 2009/2010 the report shows that apart from the council being disbursed below the expected budget, still they under spent by 9,172,720/- equivalent to 6%.

This table shows the amount which was approved by LDC and what they received as well as what the managed to spend

<table>
<thead>
<tr>
<th>Activities</th>
<th>Approved Budget</th>
<th>Received Budget</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Construction Projects</td>
<td>130,846,644</td>
<td>112,846,644</td>
<td>107,989,644</td>
</tr>
<tr>
<td>Completion Projects</td>
<td>28,747,674</td>
<td>28,747,674</td>
<td>24,431,954</td>
</tr>
<tr>
<td>Monitoring &amp; Evaluation</td>
<td>15,000,000</td>
<td>15,000,000</td>
<td>15,000,000</td>
</tr>
<tr>
<td>Grand Total</td>
<td>174,594,318</td>
<td>156,594,318</td>
<td>147,421,598</td>
</tr>
</tbody>
</table>

Source:- Annual Development Report 2009/2010

PERFORMANCE MANAGEMENT

In the new construction project, the districts managed to complete only five projects which include construction of 1 teacher’s house in Mnengulo and Mihanga primary schools, construction of 2 classrooms at Nyengendi and Mihogoni Primary Schools and classroom rehabilitation at Chilala primary school and doors rehabilitation at Milamba primary school.

Others were not completed irrespective of the funds allocated not being fully utilized. The reason stated to some of the projects like construction of pit latrines in Ruvu and Mnolela primary schools were due inadequate funds allocated for the mentioned projects.

It was also found that there was a plan for completion of 1 teacher’s house in Mnyangara primary school which was allocated 1,600,720/- the money was received but the implementation was not yet to be started. Also in Lihimilo primary school the CIT found that the council received the fund for completion 1 teacher’s house amounting 2,500,000 and they have managed to spend the entire amount but in their report the status comment shows the project was done by 100% but on the performance remark it shows not yet started.

Complete projects involves construction of one teachers house in Mtua,
Mtama, Songambele, Kingurungundwa, Mwangu and Mitanga primary which is equivalent to 47% and the remaining 35% were in progress hence not completed in time. These include construction of 1 teachers house in Narwadi, Kinyope, Nyangamara, Litipu, Malugo and Mbuta primary schools. The picture below demonstrate the projects which was completed, not yet to start and which are in progress

Furthermore, the Construction of two dormitories at Nyangao primary school was allocated a total amount of 60,000,000/- but only 42,000,000 Tanzanian Shillings were disbursed and received. During site visits, it was discovered that the construction cost was 78,000,000/- Tshs for both girls and boys dormitories (39,000,000/- Tshs each dormitory).

After a long discussion with school committee members, it was again discovered that a total of Tshs 22,121,600/- was taken from children with disability food account to facilitate the completion of the project. After the feedback meeting the school community promised to contact the council so that the amount which was taken from pupils with disability should be refunded.

**PUBLIC INTEGRITY MANAGEMENT**

In trying to see whether Lindi District Council has a written disciplinary data base or manual for recording any action taken to hold officials accountable for failure to use public resources in a more effective manner; The Council chairperson gave explanation that the council have its way of taking actions for the abuse of public resources including warning letters, calling
responsible officer into the discipline committee, re-allocation/demotion as well as dismissals.

Also the District has the Audit Committee but the Internal Audit Function is inadequate due to low capacity to undertake its function due to poor working facilities and under staffing also during the feedback meeting it was revealed that some of the recommendations are not take into consideration due to the fact that the same recommendations do appear in the CAG report (LAFM-1997).

The council authorized the virement of fund from pupils with disability food account to construct two dormitories at nyangao primary school which is against the procedure for virement as it stipulated in the Local Authority Financial Memorandum (LAFM-1997 & 2010)

OVERSIGHT
In the year 2009/2010 Lindi District Council received unqualified audit report with the following comments from the Chief Auditor General (CAG)

✓ Lindi district council is among the councils with ineffective procurement procedures, this has been pointed out by CAG report by questioning on the issue of fuel TZS.1,814,400/-, Non-disclosure of three (3) Motor cycles in non-current assets and a sum of TZS.3,353,000 incurred by the Council during the year being special imprest for the purchase of spare parts contrary to order No.249 of LAFM (1997).

✓ CAG report again pointed a doubt on the use of Council receipt books amounting TZS.1,000,000 and Outstanding payable figures was understated by TZS.6,778,282/-

Also during the feedback meeting with Planning, Finance and Administration as well as Social Service Committee Members of the committee declared that the report gave them the challenges on the issues raised. The Council chairperson admitted that the report had given an assignment to make effective follow up during the implementation of the planned construction projects. He promised to work on all the issues which have been pointed in the report, he also
asked the CIT and TACOSODE to give the committee period of time to clean up all issues within their capability, the following were promised to be worked upon:

- Reduction of teachers rent contribution
- Building pupils and teachers toilets (Mtua and Mihogoni)
- Ensure that all construction project for 2009/2010 are completed
- School committee members to actively be involved in supervision of construction projects in their schools
- To make sure that all reports and documents needed with CIT are provided on time

During the follow up visit some of the promises were fulfilled as it is shown above on the description of change.

Other factors:

Lessons Learnt: List all the lessons learnt

- Inadequate disbursement of funds as per budget from central government and/or other sources
- There are discrepancies between the total budget from the PMORALG website ([www.logintanzania.net](http://www.logintanzania.net)) and district Medium Term Expenditure Framework (MTEF). This is difficult during the analysis because you don’t know which of the figures is correct
- Allocation of resources to primary education especially on the development project doesn’t show it’s a district council priority
- Inefficient in planning and resource allocation; due to incomplete projects irrespective of the money allocated being fully utilized shows there’s inadequate planning and costs estimation
- Low capacity of the council to spend/utilize funds for education development projects
- Ineffective procurement procedures as it has pointed out by the CAG report