

THE UNITED REPUBLIC OF TANZANIA



**THE PRIME MINISTER'S OFFICE
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT**

**Annual Assessment of Minimum Conditions and
Performance Measures for Local Government
Authorities, 2006**

NATIONAL ASSESSMENT (SYNTHESIS) REPORT

JUNE 2006

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Finally, the PMO-RALG wishes to recognize the financial support given by the Development Partners to the Local Government Capital Development Grant (LGCDG) system in general and to the assessment exercise in particular.

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LIST OF ABBREVIATIONS

ASDG	Agriculture Sector Development Grant
AT	Assessment Team
CB	Capacity Building
CBG	Capacity Building Grant
CDG	Capital Development Grant
CMT	Council Management Team
DADG	District Agriculture Development Grant
DADP	District Agriculture Development Plan
DALDO	District Agriculture and Livestock Development Officer
DED	District Executive Director
EASDP	Enhanced Agriculture Sector Development Programme
FC	Finance Committee
FMPSM	Financial Management Procedures and System Manual
FY	Financial Year
GoT	Government of Tanzania
HLG	Higher Level Government
HRD	Human Resource Development
IPF	Indicative Planning Figures
LG	Local Government
LGA	Local Government Authority
LGCDG	Local Government Capital Development Government
LAFM	Local Authorities Financial Memorandum
LGRP	Local Government Reform Programme
LGSP	Local Government Support Project
LLG	Lower Level Government
MALDO	Municipal Agriculture and Livestock Development Officer
MC	Municipal Council
MCs	Minimum Conditions
M& E	Monitoring and Evaluation
MoF	Ministry of Finance
MTEF	Medium Term Expenditure Framework
NAO	National Audit Office
O&OD	Opportunities and Obstacles to Development
OPRAS	Open Performance Review and Appraisal System
PM	Performance Measures
PMO	Prime Minister's Office
PMO-RALG	Prime Minister's Office- Regional Administration and Local Government
PO-PSM	President's Office, Public Service Management
RAS	Regional Administrative Secretary
TALDO	Town-Council Agriculture & Livestock Development Officer
TEC	Technical Evaluation committee

EXECUTIVE SUMMARY

Background to the Assessment

The Government of the United Republic of Tanzania together with its Development Partners and the World Bank are implementing a system for the provision of development funding to Local Government Authorities (LGAs) through the Local Government Capital Development Grant (LGCDG) System.

The overall objectives of the LGCDG system are:

- (i) to improve the access of communities especially the poor, to local services through expanding the physical stock of new and rehabilitated infrastructure and
- (ii) to enhance the delivery and management capabilities, productive efficiencies and financial sustainability of local governments.

The LGCDG System has two grant elements, namely; the Capital Development Grant (CDG) and the Capacity Building Grant (CBG). The CDG is a non-sector specific grant distributed on a formula basis between LGAs and provides funds to them to invest in local infrastructure in accordance with local needs, as these are determined through local participatory planning and budgetary processes.

Local councils will access the discretionary Capital Development Grant (CDG) and the Capacity Building Grant (CBG) after meeting a set of Minimum Conditions.

In addition to CDG and CBG, the Government has also under the same umbrella introduced the District Agriculture Development Grant (DADG) and Agriculture Capacity Building Grants (A-CBG). Access to the Grants is based on District Agriculture Development Plans (DADP). The DADPs are part of the broader MTEF Development Plans of councils. LGAs need to fulfill a set of predetermined Minimum Conditions relating to the quality of the DADP planning and its implementation, extension reforms and meeting the MCs for accessing DADG and A-CBG.

Assessment of LGAs against a set of indicators of Minimum Conditions and Performance Measures will be carried out each year to determine which councils qualify to access CBG, CDG and DADG in the ensuing Financial Year.

On the basis of the 4 Grants above, an annual assessment of LGAs was carried out between March and May 2006 in all the 121 local councils in Mainland Tanzania. The results of the assessment will determine which councils qualify to access the discretionary funds under the three (3) Grants above for the FY 2006/07.

The key findings of the assessment are highlighted below:

i. Table 1 below summarizes the performance of the LGAs under Minimum conditions. Out of the 121 LGAs assessed for the FY 2006/07, 62 councils (51%) met all the Minimum Conditions to access CDG. All the 121 local councils (100%) qualified to access CBG, while only 50 councils (41%) will access the DADG for FY 2006/07. 37 councils representing 31% of all councils did not meet the MCs under CDG while 22 councils (18%) passed provisionally as they did not meet some of the secondary MCs. On the other hand, 42 councils representing 35% of all councils did not qualify to access the DADG, while 29 councils (24%) passed provisionally for this Grant. Reasons for failure to meet MCs and provisional passes are summarized in Box below. Annex 1 provides a comprehensive summary of all LGAs performance under Minimum Conditions.

Box 1: Major Reasons for Failure of MCs	
■	CDG
•	Weak Internal Audit Units
•	Financial Irregularities
•	Adverse Audit Opinion
•	Bank Reconciliation
•	Irregular meetings of Council
•	Physical Progress Reports not Prepared
•	Fiscal Capacity
•	Transparency & Accountability
•	Interaction with LLGs
■	ASDP
•	Due to Failure to meet CDG
•	Position of DALDO/MALDO/TALDO
•	Quarterly Progress Reports not prepared
•	ASD Plan not linked to the MTEF Plan

Table 1: Summary of LGAs results under Minimum Conditions

Grant	Met	%	Not Met	%	Provisional	%
CDG	62	51%	37	31%	22	18%
CBG	121	100%	00	00%	00	00%
DADG	49	40.5%	43	36.5%	29	24%

ii. Table 2 provides highlights of LGAs performance under the Performance Measures. The assessment of Performance is done in retrospect to reward those Local Authorities that have done well by rewarding them 20% more and to penalize those that have not done well by giving them 20% less than their allocation. Performance Measures therefore provide an incentive for improving service delivery and resource management.

Table 2: Summary of LGAs results under Performance Measures

Bonus	%	Basic	%	Penalty	%	Not Applicable	%
11	09.1%	42	34.7%	60	49.6%	08	06.6%

iii. Out of the 121 LGAs assessed, only 11 councils qualified for a bonus representing 9.1% and will receive an incentive of 20% over and above their current IPF allocation. 42 councils (34.7%) retained a basic status and will therefore access their IPF allocation without any adjustments, while 60 of LGAs (49.6%) obtained a penalty status and will therefore have their IPF allocations

reduced by 20%. 8 councils (6.6%) were new councils which were not comprehensively assessed for PMs and will access CDG at basic level. Annex 2 provides details of each LGA under PMs

- iv. Table 3 below summarizes the overall performance of LGAs under both MCs and PMs. The table highlights the summaries for direct access and provisional passes within the bonus basic and penalty categories.

Table 3: Summary of the LGAs Overall Performance

Performance	Number	%
Met with Bonus	10	16.1%
Met with Basic	31	50%
Met with Penalty	21	33.9%
Provisional with Bonus	01	4.5%
Provisional with Basic	08	36.4%
Provisional with Penalty	13	59.1%

- v. Overall 10 councils will access CDG with an incentive of 20% over and above their IPF allocation for FY 2006/07 directly. 31 out of the 62 councils which met the MCs will access their IPF allocation at basic level. Equally 21 councils will directly access their IPF allocations less 20% because of poor performance in a few Performance Measures. Provisional Passes, 1, 8, and 13 for bonus, basic, and penalty respectively. These councils will be provided an opportunity to address the gaps under the secondary MCs failed before accessing their allocations in their respective categories of performance.
- vi. Table 4 provides the allocations for the FY 2006/07 for the LGAs under the three Grants. The allocations have been made on the basis of 2 scenarios. The first scenario considers a universe of 84 LGAs which met all MCs and qualified for CDG and DADG including provisional passes. CBG has been computed basing on the entire universe of 121 LGAs since all met the MCs to access the Grant. The second scenario caters for LGAs which directly qualified by meeting all primary and secondary MCs to qualify for CDG and DADG with its complementary grants. A total of 62 and 49 LGAs for CDG and DADG have been catered for respectively.

Table 4: Summary Allocation of Grants for FY 2006/07

Grant Type	Direct Access	Provisional
CDG (in USD)	36,642,206	30,255,146
CBG (in USD)	4,235,000	0
DADG (in Tshs)	4,263,242,590	4,381,812,415
Base Capacity Building Grant (in Tshs)	2,480,863,000	Not Applicable
Top-up Capacity Building Grant (in Tshs)	812,520,000	812,520,000

- vii. Preparation and submission of draft final accounts for the FY 2004/05 ending June 2005 was done timely in all the local councils assessed. By assessment time statutory audit reports for the financial year were already issued out by the NAO. Out of the 121 LGAs assessed, 62 got a clean report, 49 a qualified opinion and 4 an adverse opinion. The results indicate an improvement in financial management in local councils when compared to the previous audit where 20 councils obtained an adverse opinion.
- viii. An attempt was made by most LGAs to integrate in the planning and budgeting process crosscutting issues (environment, gender and HIV/AIDS). Most of the councils still need to internalize the guidelines for mainstreaming crosscutting issues and some of the guidelines need to be finalized.
- ix. A high number of councils (38%) had liabilities exceeding three months worth of their monthly local revenue. This reflected a low fiscal capacity in councils.
- x. Internal audit units in most of the councils are weak. "It is a one man show". LGAs which did not meet the Minimum Conditions of preparing audit reports had their Internal Auditors on study leaves. 27 Councils did not meet the Minimum Condition.
- xi. All the 121 councils had their tender boards legally constituted. Procurement Manuals and relevant guidelines were available in all the councils except Tunduru DC which did not provide evidence of availability to the AT. Procurement Plans were prepared although there was no standard format. The tendering process was well documented across most LGAs. Posting of tender awards was not done as required. 32.2% of LGAs did not post tender awards on public notice boards.
- xii. Planning and budgeting was done on schedule and as per guidelines and formats in most of the councils despite late receipt of guidelines from PMO-RALG/MoF. The quality of the MTEF Development Plans was satisfactory implying that most LGAs have adequate capacity for development planning. The planning process was also found to be participatory as a variety of participatory methodologies were used. Rolling out of O&OD is yet to be finalized in some of the councils assessed.

- xiii. Some (40%) LGAs were not properly prepared for the annual assessment as most of the required documents were not assembled and the AT had to spend unnecessarily longer to assess such LGAs. Whereas most LGAs had copies of the Assessment Manual, few had actually read and internalized the manual.
- xiv. It was apparent during the assessment exercise that the Assessment Manual needs revising to be brought into harmony with other key documents like the Implementation and Operations Guide and the LGFM on issues of internal audit, fiscal capacity (co-funding) and reporting periods as in the case of financial irregularities in councils and minor inconsistencies in the manual itself.

Table 5: Major Highlights of Findings for Local Governments Authorities

Minimum Conditions	No.	Comment	Reference
No of Councils qualifying directly to access CDG in FY 2006/07	62	Met all MCs to qualify for CDG	Para 38 Table 3.1
No of Councils directly qualifying to access CBG in FY 2006/07	121	Met all MCs to qualify for CBG	Para 40
No. of Councils directly qualifying to access the DADG in FY 2006/07	50	Met all MCs to qualify for DADG	Para 41 Fig. 3.2
No. of Councils qualifying under Provisional Pass to access DADG in FY 2006/07	29	Councils did not have the position of DALDO/MALDO/TALDO filled	Para 41 Fig. 3.2
No. of Councils qualifying under Provisional Pass for CDG in FY 2006/07	22	Councils did not meet conditions on either; <ul style="list-style-type: none"> • Filling the CD/DT positions • Presenting reports to FC • Having Bank Statement reconciliations 	Para 38 Table 3.2
No. of Councils not qualifying to access CDG in FY 2006/07	37	Reasons for failure were on either; <ul style="list-style-type: none"> • Having an adverse audit opinion • Had no Internal Audit Reports • Financial reports not prepared 	Para 38
No. of Councils not qualifying to access DADG in FY 2006/07	42	Reasons for failure were on either; <ul style="list-style-type: none"> • Did not qualify for CDG • No Agriculture Plans 	Para 41
No of Councils directly qualifying to access CDG, CBG and DADG in FY 2006/07	49	Met all MCs to qualify for CDG, CBG and DADG	Para 42
No of Councils directly qualifying to access only CDG and CBG in FY 2006/07	04	Met all MCs to qualify for both CDG and CBG	Para 42
No. Councils qualifying to access only CBG in FY 2006/07	36	Did not meet MCs for CDG and DADG	Para 42
No. of Councils qualifying to directly access CDG and CBG and under Provisional Pass to access DADG in FY 2006/07	10	Given two months from time of receipt of report to clear the secondary MCs not met for DADG	Annex 1
No. of Councils qualifying to directly access CBG and under Provisional Pass to access CDG in FY 2006/07	03	Met all MCs for CBG but not all secondary MCs for CDG. So given two months from time of receipt of report to clear the secondary MCs not met for CDG	Annex 1
No. of Councils qualifying to directly access CBG and under Provisional Pass to access CDG and DADG in FY 2006/07	20	Met all MCs for CBG but not all secondary MCs for CDG and DADG. So given two months from time of receipt of report to clear the secondary MCs not met for CBG and CDG	Annex 1
Overall Performance (MC & PM)	No.	Comment	Reference
No. of Councils meeting MCs and obtaining a Bonus status on CDG	10	Met all MCs and obtained Bonuses in each PM indicator	Annex 1 & 2
No. of Councils meeting MCs and obtaining a Penalty status on CDG	21	Met all MCs but scored a penalty in one of the PM indicators	Annex 1 & 2
No. of Councils meeting MCs and obtaining a Basic status on CDG	31	Met all MCs and obtaining at least one PM indicator in Basic status	Annex 1 & 2
No. of Councils meeting MCs and obtaining a Bonus status on Provisional CDG	01	Obtained a Bonus status in PMs but did not meet all secondary MCs	Annex 1 & 2

Assessment of LGAs for CDG, CBG and Agriculture Grants for 2006/2007 Under the LGCDG System

Overall Performance (MC & PM)	No.	Comment	Reference
No. of Councils meeting MCs and obtaining a Basic status on Provisional CDG	08	Did not fully meet all the secondary MCs but obtained a Basic as a minimum score in one of the indicators under PM	Annex 1 & 2
No. of Councils meeting MCs and obtaining a Penalty status on Provisional CDG	13	Did not fully meet all secondary MCs and obtained a Penalty on one of the indicators under PM	Annex 1 & 2

Emerging Issues

1. The Assessment Manuals (both Swahili and English versions November 2004) appeared not to have been well popularized among the CMT and councilors. Therefore knowledge of the assessment was minimal especially among the latter group. In most of the councils this affected the level of preparedness for the assessment within departments.
2. The Internal Audit functionality in most LGAs was weak. The Local Government Authorities Internal audit Manual (January 2005) was found to be available at most LGAs but not in use. One person managed the Department. In some of the new councils the unit had only been established. The unit was marginalized and the quality of the internal audit reports was lacking as they did not comprehensively cover operations of council. In some cases only sector reports were generated on annual, quarterly or bi-annual basis.
3. There was no standard format for preparation of procurement plans. The format of the plans varied from LGA to LGA and in most cases lacked important details. The legal officers as required did not draft LGAs draft procurement contracts.
4. There were some cases of key council staff being suspended for financial irregularities, but the process of resolving the matter was slow and lengthy. This impacted negatively on the performance of the affected LGAs.
5. Quality of MTEF development plan was generally good. But areas such as appraisal of investment proposals and the description of planning process were weak.
6. Record keeping in most LGAs was generally weak. Retrieval of documents was in most cases cumbersome with some documents not found at all.
7. Posting of Tender awards, IPFs, Annual Approved projects was not done across most of the LGAs as required.
8. Most HLGs did not share the revenues with LLGs as stipulated in the guidelines. General Purpose Grant was not shared as required in most LGAs

Recommendations

1. The assessment Manual should be revised to take into account the considerations of Local Government Reform Program once complete and related documents affecting the operations of the LGAs e.g. LGFM, Implementation and Policy Guidelines Operations Guide. There is need to equip councilors in most

LGAs with adequate knowledge about the national assessment so that they are able to provide oversight as required.

2. PMO-RALG and respective LGAs should initiate the process of internal assessment for the LGAs in order to prepare adequately for the national assessment and copies of the results circulated
3. PMO-RALG should build capacity of the Internal Audit Units and particular attention should be paid to staffing, logistics and training. In the short-run, LGAs should be encouraged to explore the feasibility of hiring internal audit private service providers to enable the LGAs meet the legal requirements.
4. Most LGAs attempted to integrate crosscutting issues in the plans and budgets but there is need to fully develop the guidelines and have them disseminated even to the LLGs.
5. PMO-RALG should develop a standard Procurement Plan for use by all LGAs as most plans reviewed by the ATs were of varied formats.
6. Where key officials (DED, MD, DT, MT etc.) have been suspended for financial irregularities, PMO-RALG and PO-PSM should initiate the process of speeding up the disposal of the cases.
7. PMO-RALG and the LGAs should initiate capacity building in investment appraisal in the planning process.

1.0 INTRODUCTION

1.1 Background to the Annual Assessment of Local Government Authorities

1. The Government of the United Republic of Tanzania together with its Development Partners and the World Bank are implementing a system for the provision of Capital Development Grants to Local Government Authorities (LGAs) through the Local Government Capital Development Grant (LGCDG) System.
2. The overall objectives of the LGCDG system are:
 - (i) to improve the access of communities especially the poor, to local services through expanding the physical stock of new and rehabilitated infrastructure and
 - (ii) to enhance the delivery and management capabilities, productive efficiencies and financial sustainability of local governments.
3. The LGCDG System has two grant elements, namely; the Capital Development Grant (CDG) and the Capacity Building Grant (CBG). The CDG is a non-sector specific grant distributed on a formula basis between LGAs and provides funds to them to invest in local infrastructure in accordance with local needs, as these are determined through local participatory planning and budgetary processes.
4. Although all LGAs are eligible to receive CDG funds in the quantum determined by a formula, actual access to the grant is determined by their performance in respect of certain capacity and accountability criteria which have been designed to improve their performance and capabilities in these areas.
5. In order to determine which LGAs qualify for both the CDG and the CBG an annual assessment of each of the LGAs needs to be undertaken. The basic tools for this assessment are: (i) an Assessment Manual (AM), which will outline the key criteria, and the relative weights of these criteria, in terms of which capacities and accountabilities of the LGAs are to be measured; (ii) field visits together with the tailored questionnaires for capture of relevant data to each LGA to measure their attributes and performance against the criteria and scores spelt out in the Assessment Manual.
6. The assessment of Performance has to be done in retrospect to reward those Local Authorities that have done well by rewarding them 20% more and to penalize those that have not done well by giving them 20% less than their allocation. Performance Measures therefore provide an incentive for improving service delivery and resource management.

7. The Minimum Conditions and Performance Measures are derived from laws, regulations and guidelines, including among others the Local Governments Acts 1982, Local Authorities Financial Memorandum, 1997 and the Procurement Regulations, 2002. These are assessed on an annual basis.

1.2. Objectives and the Rationale for the Annual Assessment

8. The objectives of the annual assessment of MC and PMs are to:
 - i. Verify compliance of the Local Governments with the provisions of the laws and national guidelines especially the Local Governments Act 1982, the Local Government Finances Act 1982, the Local Authorities Financial Memorandum 1997, the Local Government Accounting Manual, and the Procurement Act, 2004 and Regulations.
 - ii. Determine the LGAs that have the capacity to manage discretionary development funds and therefore eligible to access the CDG under the LGCDG.
 - iii. Identify those LGAs that qualify for Capacity Building Funds under the CBG.
 - iv. Provide incentives/disincentives for LGAs performance through rewarding good and sanction poor performance by Local Authorities.
 - v. Assist the Local Authorities to identify functional capacity gaps and needs.
 - vi. Improve downward accountability as citizens become more aware of the performance of their Local Government Authority.
 - vii. To determine the LGAs capacity relating to the quality of the EASDP and its implementation including extension reform.
9. In this context, the results of the assessment will inform the PMO-RALG on four types of decisions:
 - i. Determination of the level of funding for LGAs in the subsequent FY.
 - ii. LGAs receive reward of 20% over and above the projected annual allocation because of their good performance.
 - iii. LGAs to be penalized by 20% from their projected annual allocation because of their poor performance and;
 - iv. Approaches for improving the capacity building of LGAs to achieve their functionality, enhanced decentralized service delivery and poverty reduction.

1.3 National Context of the Assessment of LGAs

10. The Assessment of LGAs in 2006 covered all the 121 Councils on Mainland Tanzania. Previously only 47 and 66 Councils were assessed for qualification to access funds in FY 2004/05 and 2005/06 respectively. For FY 2005/06 the 47 previously assessed were reviewed.

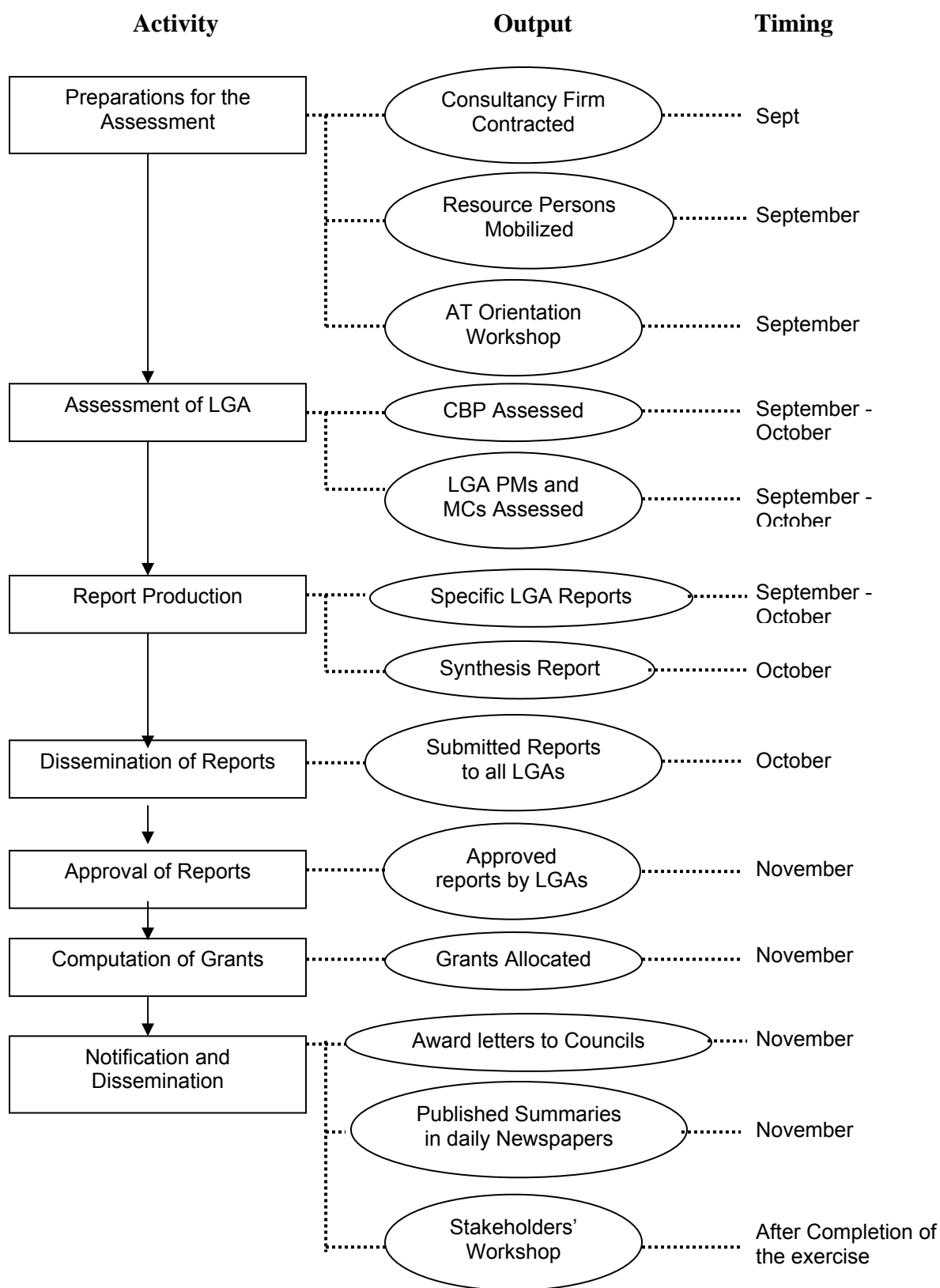
11. As indicated above a total of 113 LGAs have had access to discretionary funds to further enhance the council's capacity in service delivery and improve the quality of life of the people, in line with the Government's overall medium term macro economic objectives as enshrined in the MKUKUTA.
12. While LGAs did not plan and budget in FY 2004/05 on the basis of the key areas of focus identified under MKUKUTA, successive plans and budgets of councils are to be guided by MKUKUTA cluster objectives of growth and reduction of income poverty. The overall goal being to improve the quality of life and the social well being of the people as well as promoting good governance and accountability.
13. It is of value to recognize that the Government is currently undertaking a Local Government Reform Programme (LGRP) among other key programmes. The purpose of the programme is to improve quality, access and equitable delivery of public services particularly to the poor, provided through reformed autonomous local government authorities. The focus of the LGRP on key areas of councils such as; fiscal decentralization; human resource development; and harmonization of relevant laws, will further enhance the capacity of councils in service delivery and hence improve their performance in future assessments.

2.0 THE ASSESSMENT PROCESS 2006

2.1 *Flow of the Assessment Process*

14. The assessment of Local Government Authorities in Tanzania Mainland is an important activity carried out by PMO-RALG annually. It is important because it performs a vital role for the inspection functions of the Ministry. The assessment process has several steps producing outputs at each level. It would have been difficult to complete the assessment without the support and guidance from PMO-RALG in terms of deployment of senior counterpart staff from various LGAs to participate in the assessment, oversee quality control and assurance as well as report writing.
15. Although in normal circumstances the process should have begun in July 2005 as per flow chart in Figure 2.1 below, the current process commenced late as the Consultant was contracted early March 2006 and actual assessment commenced in Mid-March 2006. However the exercise including report writing has been completed on schedule.
16. Commencement of field activities began with a two-day orientation workshop for all the AT members. The orientation objective was to ensure that all AT members internalize the Assessment Manual and ensure a standardized approach in carrying out the assessment. Also agreed on in the workshop was the requirement of preparing draft reports for each LGA immediately after the council is completed and the consensus reached. There was a general agreement on the reporting requirements including the district report format. Other tools for quality assurance like daily attendance sheets for AT members and code of conduct were explained to the AT for implementation in the field.

Figure 2.1: Flow Chart for the Assessment Process of Local Government Authorities



2.2 Instruments to Guide the Annual Assessment

17. PMO-RALG provided a number of instruments to guide the annual assessment of 2006. They were grouped into two broad categories. The first category comprised the manual for assessing councils. The second category comprised of Authority Instruments. They provided the sources of the standard that were used to assess

Box 2.1: Instruments used for 2006 Annual Assessment

First Category

- The Assessment Manual
- Implementation/Operations Guide (LGCDG) System

Second Category

- The Local Government (District Authorities) Act 1982
- The Local Government (Urban Authorities) Act 1982
- The Local Government Finances Act 1982
- The Local Government Services Act 1982
- The Urban Authorities (Rating) Act 1983
- The Public Procurement Acts, 2001 and 2004
- The Local Authorities Procurement Regulations 2003
- The Local Authorities Financial Memorandum
- Local Authorities Financial Memorandum 1997
- Local Governments Accounting Manual
- Local Authorities Internal Audit Manual
- A strategic Framework for the Financing of Local Governments in Tanzania – Final Report 2005

LGAs. Those standards were of legal, policy or procedural nature. The list of both categories of instruments is shown in the Box 2.1. They formed the standard kit for AT in 2006. Specifically, the operations and Implementation Manual July 2005 was used for mentoring LGAs during the assessment.

2.3 Indicators Used in the Annual Assessment

18. The indicators used for the assessment of LGAs are provided in the Table 2.1 below. It is important to note that Capacity Building Grant and Enhanced Agriculture Sector Programme were assessed as stand alone and LGAs were assessed in these functional areas based on Minimum Conditions only.

Table 2.1: Matrix of Minimum Conditions and Performance Measures for assessing Local Government Authorities

MINIMUM CONDITIONS			PERFORMANCE MEASURES	
MC Parameters	Indicators	Level	PM parameters	Score
A. Financial Management	1. Position of Council Director/Treasurer Filled	Secondary	A. Financial Management	10
	2. Final Accounts for Previous Year Produced	Primary	B. Fiscal Capacity	15
	3. No adverse Audit Report for Audited Accounts of Council in previous FY		C. Planning and Budgeting	20
	4. No confirmed financial irregularities in LG for previous FY		D. Transparency and Accountability	10
	5. Monthly Bank reconciliation Statements prepared for all Accounts by 15 th day of each month	Secondary	E. Interaction between HLG and LLG	10
	6. Internal Audit Function	Primary	F. Human Resource Development	10
	7. Production of monthly and Quarterly Financial Reports and presentation to Council and PMO-RALG	Secondary	G. Procurement	10
B. Fiscal Capacity	1. Sufficient Funds available to meet co-funding obligations (5% of CDG)	Secondary	H. Project Implementation	10
C. Planning and Budgeting	1. Development Plan approved by Council on time	Primary	I. Council Functional process	5
	2. Budget Process adhered to LGA, Planning and Budgeting guidelines	Primary		
D. Procurement	1. Legally Constituted Tender Board	Primary		
	2. Procurement guidelines and LGA Procurement Manual			
E. Council Functional Processes	1. Council meetings; one meeting per quarter	Primary		
	2. Council Minutes recorded			
F. Project Implementation, Monitoring and Evaluation Capacity	1. Annual and Quarterly Work Plan	Primary		
	2. Progress Reports on Project Implementation			
G. Capacity Building	1. Capacity Building Plan	Secondary		
	2. Reports on utilization of CBG timely submitted to PMO-RALG	Primary		
Enhanced Agriculture Sector Development Programme (A) DADG, (B) DADG (C) A-CBG	LGA qualifies for CDG 2006		Secondary	
	Plan approved and integrated in District Plan			
	Position of DALDO filled, staff list, budget and relevant qualification			
	Progress Reports on Agricultural Reform, minutes, dates and resolution			
TOTAL	22 Indicators		9 Indicators	100

2.4 Satisfying Minimum Conditions and Performance Measures

19. The Manual for the Assessment of Councils against Minimum Conditions and Performance Measurement Criteria lists rules which guided the AT members in determining whether the Minimum Conditions and Performance Measures were satisfied by LGAs.
20. In order for an LGA to access the CDG it must meet all the Minimum Conditions (MCs). Failure to meet the MCs for accessing the CDG, the LGA will be assessed to determine whether it meets the MCs for accessing CBG. If it does, it will receive CBG to be applied to capacity building activities. Failure to meet MCs for CDG automatically disqualifies the LGA from accessing the Agricultural Grant as well.
21. The MCs are however split into Primary and Secondary Conditions. If the LGA fails to meet Primary Conditions it will automatically be disqualified. However, when the LGA receives two "provisional passes" where they have failed two Secondary Conditions, the passes are provisional on them for a period of two months within which the LGA must provide documentary evidence to rectify the omission after being notified of the assessment results.
22. Unlike MCs, the Performance Measures (PMs) indicators are assessed on key functional areas using scoring system that will feed into an incentive system for rewarding good performance and sanctioning poor performance. The PMs' assessment applies to only those LGAs that have met the MC to receive the CDG.
23. The scoring system for PM is based on relative weights according to their relative importance. The eligibility criterion to be applied for the performance based incentive scheme is shown in the Table 2.2 below:

Table 2.2: Scoring System for Performance Measures

Functional Area	Total Score	Minimum Score below which attracts penalty	Minimum score to receive bonus
A. Financial Management	10	5	7
B. Fiscal Capacity	15	7	12
C. Development Planning	20	10	14
D. Transparency and Accountability	10	4	8
E. Interaction with LLGs	10	4	4
F. Human Resource Development	10	4	8
G. Procurement	10	5	7
H. Project Implementation	10	4	7
I. Council Functional Process	5	2	3

24. At the level of all indicators for Performance Measures, the assessment is guided by four rules namely;
- (i) Has met all MCs at the individual category
 - (ii) An LGA is considered for a bonus if it has scored bonuses in each of the parameters being assessed
 - (iii) An LGA is considered as Basic if in one or more of the parameters it scores a Basic as a minimum
 - (iv) An LGA is considered for a penalty if it obtains a penalty in one or more of the parameters.
25. The final level of judgment therefore is that which combines Minimum Conditions and Performance Measures. A LGA forfeits its status of a bonus or static under PMs if it did not meet any one of the Primary MCs.

26. Under the system rules, LGAs are greatly challenged to balance their performance across all PMs as opposed to concentrating on just a few or trading-off on others. Table 2.3 shows LGAs which obtained bonus in cumulated scores and met all the MCs but obtained a penalty in one or more in the PMs and hence penalized. This is quite understandable because standards are set according to national laws and policies and can not and should neither be traded-off nor marginalized. Each assessment parameter is therefore of equal importance and should be passed well.

Table 2.3: LGAs that passed all MCs but with a penalty in any one of the PMs

Monduli DC	Same DC	Singinda DC
Rufiji DC	Kyela DC	Korogwe DC
Mufindi DC	Mbozi DC	Bukoba DC
Ludewa DC	Morogoro DC	Biharamulo DC
Kasulu DC	Sengerema DC	Bukoba MC
Hai DC	Shinyanga DC	Ilala MC

27. Table 2.4 below shows the scheme to be applied to determine the size of the Grant.

Table 2.4: Performance Ratings and the respective Reward or Sanction

Performance Rating	Reward/Sanction
Acceptance Performance (Attained minimum score to remain static)	<i>Receives basic CDG allocation for next FY</i>
Very good performance (attained scores above the stated minimum for a bonus)	<i>+20% CDG allocation for next FY</i>
Poor performance (scored below the minimum to remain static)	<i>-20% CDG allocation for next FY</i>
Non-compliance with Minimum Conditions for access to CDG	<i>No CDG</i>
Compliance with Minimum Conditions to access CBG	<i>Receives CBG</i>

2.5 Organization of the Assessment

28. All the 121 LGAs in Tanzania Mainland were assessed. These were grouped into 14 Zones. The AT was constituted by members with varying disciplines, which were relevant to the assessment parameters. Each of the 14 zones had a team comprised of two UPIMAC Consultants (one international and one local) and two counterpart officials selected by the GOT. Each of the 14 zones comprised of one international consultant, one local consultant and two counterpart government officials.
29. The zoning of LGAs took great care and consideration of; Contiguity; LGAs in close proximity were grouped in the same zone for purposes of accessibility and time-saving on travel between them; and cost effectiveness; The consultant ensured that the various logistics for traversing the LGAs were at minimum costs. In order to cater for the natural hazards such as heavy rainy seasons which were expected, zoning was done by making slightly fewer LGAs to some zones to cater for these forecast conditions.
30. The time allocated for the assessment of each LGA was on average four days inclusive of travel and report writing. The assessment commenced from Monday 13th March 2006 and ended on Wednesday 17th May 2006. All the teams followed the same pattern of assessment in their respective clusters. Their typical itinerary is shown in Table 2.5 below

Table 2.5: The Typical Itinerary at the LGA

DAY	PROPOSED ACTIVITY
ONE	<ul style="list-style-type: none"> • Travel to LGA • Pay a courtesy call on the regional office (for the first LGA in the region)
TWO	<ul style="list-style-type: none"> • Protocol/initial briefing session at LGA • Review of key documents • Meet and interview Council Director
THREE	<ul style="list-style-type: none"> • Meet and interview the Treasurer • Meet and interview the Internal Auditor • Meet and interview the Manpower Management Officer • Meet and interview the Planning Officer
FOUR	<ul style="list-style-type: none"> • Meet and interview the Supplies Officer • Meet and interview any other relevant persons • Carry out a consensus building session • Debrief Council officials and political leaders

31. During the debriefing, the AT gave a feedback to the LGAs on the provisional findings and obtained reactions and additional information from the Council officials. The debriefing sessions were very important for both learning and

mentoring. Hardly any Council became defensive over the findings. The reactions at the debriefing sessions were incorporated into the reports of LGAs

2.6 Structure of Assessment Reports of Local Government Authorities

32. Reports were made for all the 121 LGAs based on the Assessment Manual. Each of the reports had 5 chapters inclusive of annexes as shown in Box 2.2.

33. The standardization of the reports was done deliberately to smoothen the writing of many reports and to lend to the writing of the synthesis report. In total there are 121 LGA reports broken down as follows: 97 District Councils, 3 City Council, 16 Municipal Councils and 5 Town Councils. In addition, there is the National Synthesis Report.

Box 2.1: Structure of Local Government Authority Reports

Executive Summary

1. INTRODUCTION

2. DETAILS OF ASSESSMENT RESULTS

2.1 Details of Minimum Conditions

2.2 Details of Performance Measures

3. PRESENTATION AND ANALYSIS OF THE ASSESSMENT RESULTS

3.1 Analysis of Minimum Conditions Results

3.2 Analysis of Performance Measures Results

4. RECOMMENDATIONS AND WAY FORWARD

5. ANNEXES:

2.7 Challenges Faced by AT

34. The main challenges faced by AT during the 2006 National assessment of LGAs are detailed below:

- i. The biggest part of the assessment exercise was carried out during the rainy season which led to traveling through the murrum road network rather cumbersome. It took the AT precious travel time and resilience for travel to and within the district.
- ii. In some councils e.g. Liwale DC (Lindi Region), Mtwara DC (Mtwara Region), Bagamoyo DC (Coast Region), Nzega DC (Tabora Region), it was difficult to access the required information during the assessment.

Action

There is need to improve record keeping across most LGAs through training and logistical support.

- iii. There was a road accident in Mkuranga district where the AT of Cluster 3 sustained injuries. This affected the assessment schedule and adversely affected their output.

- iv. In most of the councils the Assessment Manual was not well internalized by both the technical staff and the local politicians and hence creating unnecessary delays during assessment as the staff did not prepare adequately for the ATs in advance and had to spend a lot of valuable time looking for documents.

Action

PMO-RALG should popularize the Assessment Manual for assessing LGAs among both technical staff and local political leaders.

3.0 PRESENTATIONS AND ANALYSIS OF ASSESSMENT RESULTS

3.1 Analysis of Minimum Conditions of councils

3.1.1 Summary of Minimum Conditions Results

35. There were 97 District Councils, 3 City Council, 17 Municipal Councils and 4 Town Councils which were assessed.

36. All Local Councils were assessed for 23 Minimum Condition Indicators. Out of these, 16 indicators were primary and 7 secondary. The results of the assessment showed that 62 Councils (representing 51%) fully met all the Minimum Conditions for accessing CDG.

Table 3.1 LGAs which Met All MCs under CDG:

No.	Name of LGA	No.	Name of LGA	No.	Name of LGA
1	Arumeru DC	22	Kibondo DC	43	Kisarawe DC
2	Monduli DC	23	Sikonge DC	44	Mafia DC
3	Hai DC	24	Tabora DC	45	Morogoro MC
4	Moshi DC	25	Mufindi DC	46	Mvomero DC
5	Moshi MC	26	Njombe DC	47	Korogwe DC
6	Rombo DC	27	Rungwe DC	48	Korogwe TC
7	Same DC	28	Mbinga DC	49	Kilindi DC
8	Bagamoyo DC	29	Bukoba DC	50	Kongwa DC
9	Ilala MC	30	Karagwe DC	51	Kasulu DC
10	Kinondoni MC	31	Geita DC	52	Singida MC
11	Temeke MC	32	Kwimba DC	53	Urambo DC
12	Ulanga DC	33	Bukombe DC	54	Ludewa DC
13	Kishapu DC	34	Shinyanga MC	55	Kilolo DC
14	Muheza DC	35	Mpanda DC	56	Songea DC
15	Hanang DC	36	Biharamulo DC	57	Namtumbo DC
16	Kibaha DC	37	Muleba DC	58	Kilwa DC
17	Kyela DC	38	Kahama DC	59	Nachingwea
18	Mbozi DC	39	Mwanza CC	60	Masasi DC
19	Shinyanga MC	40	Mwanga DC	61	Newala DC
20	Arusha MC	41	Babati DC	62	Serengeti DC
21	Ngorongoro DC	42	Babati TC		

Table 3.1 shows those councils that qualified directly to access CDG. 22 councils (representing 18%) shown in table 3.2 obtained provisional status pending validation of shortfalls identified

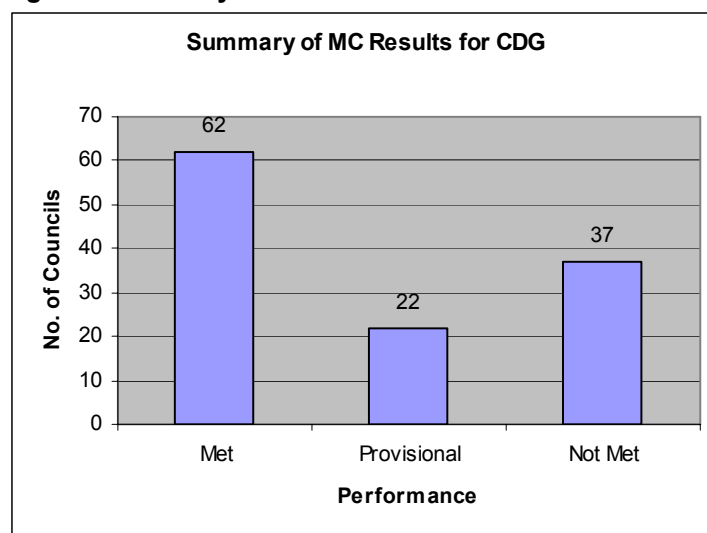
Table 3.2 LGAs which qualify for CDG under provisional pass

No.	Name of LGA	No.	Name of LGA	No.	Name of LGA
1	Karatu DC	9	Pangani DC	17	Bukoba MC
2	Kiteto DC	10	Iramba DC	18	Bunda DC
3	Simanjiro DC	11	Igunga DC	19	Magu DC
4	Mkuranga DC	12	Iringa DC	20	Sengerema DC
5	Rufiji DC	13	Makete DC	21	Maswa DC
6	Kibaha TC	14	Mbeya CC	22	Mbulu DC
7	Kilosa DC	15	Nkasi DC		
8	Lushoto DC	16	Sumbawanga		

before they access CDG. 37 councils (representing 31%) did not meet the Minimum Conditions and therefore will not access CDG in FY 2006/07.

37. Minimum Conditions results are further illustrated in Fig. 3.1. Major reasons for Council's failure to access CDG were caused by; weak Internal Audit Units; not preparing the required number of quarterly reports; financial irregularities; adverse audit opinion; and Bank reconciliations not up-to-date and approved by the DED.

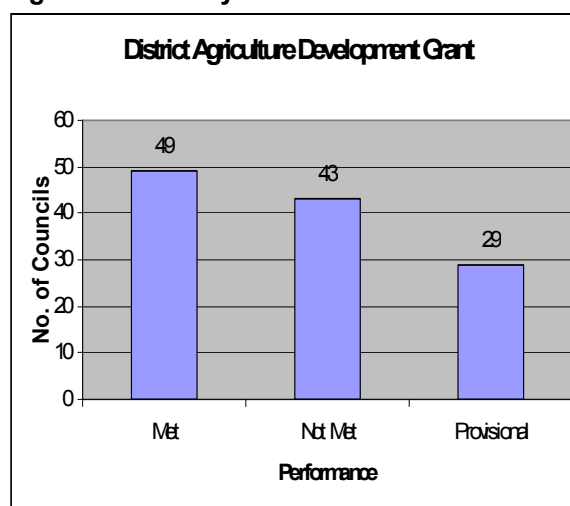
Fig. 3.1: Summary of MC Results for CDG



38. Assessment of LGAs for the Capacity Building Grant revealed that all the 121 councils met all the MCs and therefore qualified directly to access the Grant.

39. The assessment of Enhanced Agriculture Sector Development Programme showed that 49 councils (representing 40.5%) met all the MCs and therefore qualified for the DADG and A-CBP top-up, while 29 councils (representing 24%) achieved provisional pass. 43 councils (representing 36.5%) did not meet the minimum conditions. Councils which failed Minimum Conditions for this grant generally did not have the positions of DALDO/MALDO/TALDO filled as

Fig. 3.2: Summary of MC Results for DADP



required. Figure 3.2 shows the trends in results

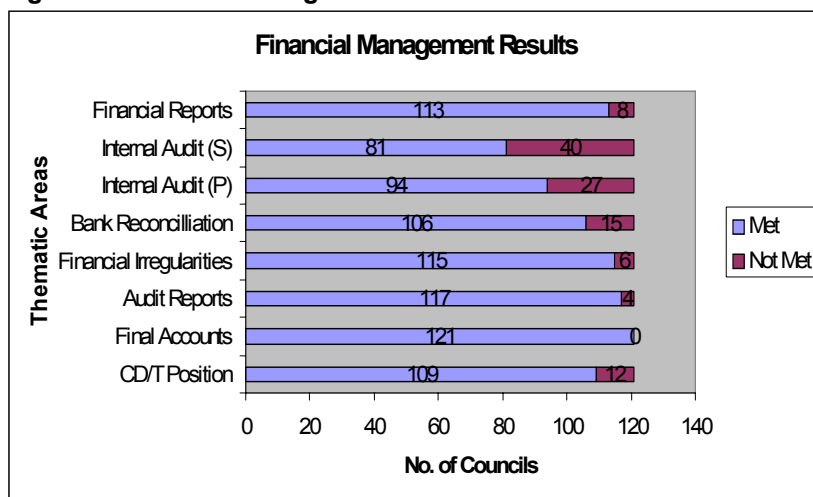
40. From the assessment results of Minimum Conditions, 49 LGAs (40%) will access CDG, CBG and DADG in the FY 2006/07. 4 LGA (3%) will access both CDG and CBG, while 36 LGAs will only access CBG.

3.1.2 Financial Management

41. Under Financial Management, 7 thematic areas were assessed. These were; Positions of Council Director and Treasurer; Final Accounts; Audit Reports; Financial Irregularities; Bank Reconciliation; Internal Audit; and Financial Reports. The Internal Audit area had both primary and secondary conditions. The results indicated that the performance of most of the LGAs under the thematic areas was satisfactory apart from a few areas of adverse audit reports, Internal Audit, financial irregularities and lack of preparation of financial reports, which indicators were primary. Submission of internal audit reports to FC, filling positions of CD/DT and bank reconciliation preparations constituted a big percentage of councils falling under a provisional pass for those councils which met the primary MCs. Fig. 3.3 Below illustrates the performance of the councils under the respective areas.

42. All the 121 LGAs were assessed under this thematic area. Of these, 106 LGAs (approximately 87.6%) had filled the positions of Council Director (CD) and Council Treasurer. On the other hand, 15 councils (approximately 12.4%) had not

Fig. 3.3: Financial Management Detailed Results

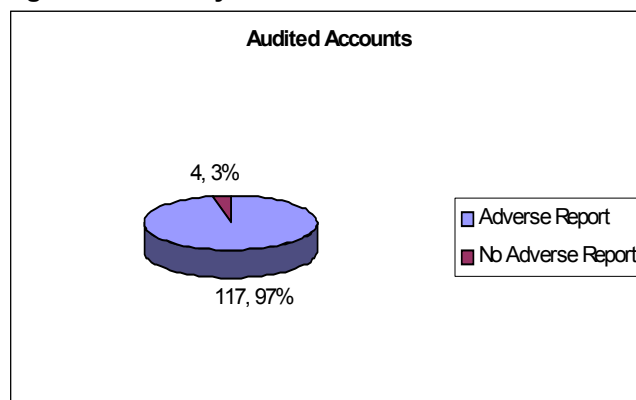


filled these positions as required. 3 councils had these positions not filled at all. These were Tarime DC, Nzega DC, and Sumbawanga DC. The Treasurers' qualifications were specified and the appointments were relevant.

43. With regard to preparation and submission of Final Accounts, 119 Councils (representing 98.3%) complied with this requirement as provided in section 45 (4) LGA 1982.

44. As far as last audited accounts were concerned, the period considered for assessment was in respect of July 2004 – June 2005 audit reports. Only 4 councils (representing 3%) received adverse audit certificates, while 117 (representing nearly 97%) received clean and qualified opinions. Generally the overall performance was satisfactory under this indicator.

Fig. 3.4: Statutory Audit Results



45. There were 115 councils (representing 95%) whose financial management practices did not reflect financial irregularities. But 6 (representing 7%) of the councils namely; Tabora MC, Kondo DC, Dodoma MC, Musoma DC, Tarime DC and Kilombero DC had confirmed cases of financial mismanagement.

46. In the area of Bank Reconciliation, 106 councils (representing 87.6%) had prepared bank reconciliation statements as required though some of them did not capture details like unpresented cheque, bills in transit etc. 15 councils (representing 12.4%) did not prepare updated statements.

47. With regard to functionality of internal audit units, nearly 94 councils (representing about 77.7%) had functional audit units in compliance with Section 45 (1) LGA 1982 and other affiliated guidelines/regulations. 27 councils (representing 22.3%) did not have functional audit units. 62 councils produced 4 quarterly audit reports as required while 13 councils shown in Box 3.1 did not produce any reports. The rest of the councils produced less than 4 reports while 8 councils were new and the indicator was not fully applicable. Audit units in most of the councils were manned by only one person. This adversely impacted on the quality of the output especially when the Auditors were released to go for further studies and the units left with no replacements. The quality of the audit reports need improvement and the personnel managing these units need skills enhancement training.

Box 3.1: LGAs with less than 4 Quarterly Reports

Musoma DC, Sengerema DC, Sumbawanga MC, Ukerewe DC, Mkuranga DC, Lindi TC, Morogoro DC, Iringa MC, Liwale DC, Tanga MC, Ileje DC, Meatu DC and Ngara

Action

PMO-RALG and respective LGAs should build capacity of the Internal Audit Units with quality staffing, training and logistics. In the short-run, LGAs should be encouraged to explore the feasibility of hiring internal audit private service providers to enable the LGAs meet the legal requirements

48. In the area of Financial reporting, 113 councils (representing 93.4%) regularly produced monthly and quarterly financial reports as required.

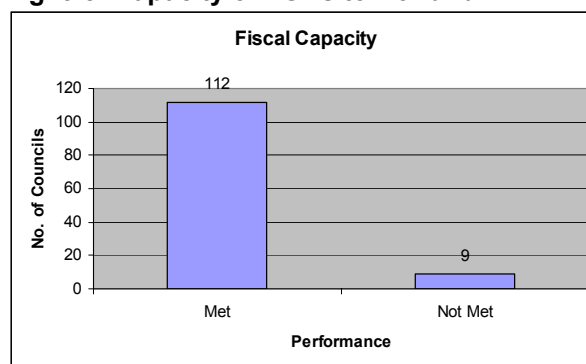
Box 3.2: LGAs with no Financial Reports
Dodoma DC, Kigoma MC, Manyoni DC, Chunya DC, Mbeya DC, Sumbawanga MC, Tarime DC and Bariadi DC

8 councils (representing 6.6%) shown in Box 3.2 did not meet this condition. Failure to meet these conditions was attributed to various factors such as generating less than the required numbers of reports, late submissions, poor quality reports and no reports at all.

3.1.3 Fiscal Capacity

49. Most LGA demonstrated the capacity to co-fund development projects. 112 councils (representing 92.6%) as illustrated in Figure 3.4 demonstrated capacity to co-fund based on the bank balances, revenue performance and contributions towards other development projects. 9 councils (representing 7.4%) shown in Box 3.3 did not co-fund as required and yet these were already receiving CDG funds. Councils need to be made aware regularly that co-funding is mandatory and funds can only be released to their accounts after up-front co-funding

Fig. 3.5: Capacity of LGAs to Co-fund



Box 3.3: LGAs with no Capacity to Co-fund
Mbulu DC, Morogoro DC, Iramba DC, Igunga DC, Nzega DC, Iringa DC, Mbeya DC, Ngara DC, and Meatu DC

Action

All LGAs accessing CDG and those already on the programme should endeavor to co-fund before subsequent release of funds are paid to their accounts

3.1.4 Planning and Budgeting

50. The Local Government Act No. 9 of 1982 requires each district and urban council to prepare annual estimates of income and expenditure and the budget. Further more the councils are required to prepare budgets and present their plans and budgets in line with the MKUKUTA using the Plan-Rep System. On the whole, most LGAs had their plans and budgets prepared and approved as per section 54(1) of the Act, which directs councils in a period of not less than two months before the beginning of the financial year to have their plans and budgets approved by councils.
51. Generally the MTEF development plans and budgeting were satisfactory across the board in most of the LGAs. 120 LGAs (representing 99.6%) prepared their development plans as required under the MTEF guidelines. 1 councils, (Ukerewe DC) did not comply. Equally so, the budget process was adhered to in 118 councils (representing 97.5%). 3 councils (Singida DC, Tarime DC and Ukerewe DC) did not comply. There was evidence that the RCC reviewed the draft plans and budgets to confirm their compliance with the guidelines, regulations, policies and government directives. Councils appropriately approved the DPs.

3.1.5 Procurement

52. Section 65 of the Local Government (Finances) Act, 1982 sets out the procurement guidelines for LGAs. 99.2% of the Councils had legally constituted tender boards with appropriate membership. Board minutes were well kept and procurement guidelines and manuals were adhered to. One council, Lindi DC did not provide sufficient evidence that its Tender Board was legally constituted, while one council, Tunduru DC, did not have the relevant procurement guidelines and manuals in place and in use.

3.1.6 Council's Functional Processes

53. The Local Government Act, 1982 No. 7 section 63 (1) specifies the number of committees and councils meetings to be held by each council during the financial year. At least one meeting is to be held every three months. The AT found that most of the LGAs adhered to the above provision
54. There were 119 Councils (representing 98.3%) who held meetings at least once every quarter as required. The attendance was appropriate and relevant issues were discussed. The minutes were well recorded, typed, signed and filed. However, 2 councils namely; Chunya DC and Ruangwa DC (representing 1.7%) met less than 4 times. Most of the councils were functional providing policy guidance and the necessary approvals for council activities.

3.1.7 Project Implementation, Monitoring and Evaluation

55. Generally the LGA complied with the planning guidelines on project implementation, monitoring and evaluation. Copies of these reports were submitted to PMO-RALG, although in some cases there was no evidence to prove submission beyond the Regional Offices. Most of the councils did not have acknowledgement letters regarding their submissions.
56. All the 121 councils (representing 100%) prepared annual and quarterly work plans for projects. The plans were prepared according to the planning guidelines. 120 councils (representing 99.2%) had prepared progress reports. One council (Mbarali DC) did not prepare progress reports on project implementation.

Action

There is need to streamline submission arrangements of reports between the LGAs, Regional Offices on one hand and the office of the Prime Minister at the Centre.

3.1.8 Capacity Building

57. On the whole all councils had Capacity Building Plans in place as required. Most plans were one year. However it was observed that 13 councils (representing 11%) received capacity building funds from other development partners and accordingly submitted funds utilization reports. The government belatedly released CBG funds before the LGA CB plans had been fully approved and this delayed the utilization of the funds but by assessment time councils had just begun utilizing the funds.

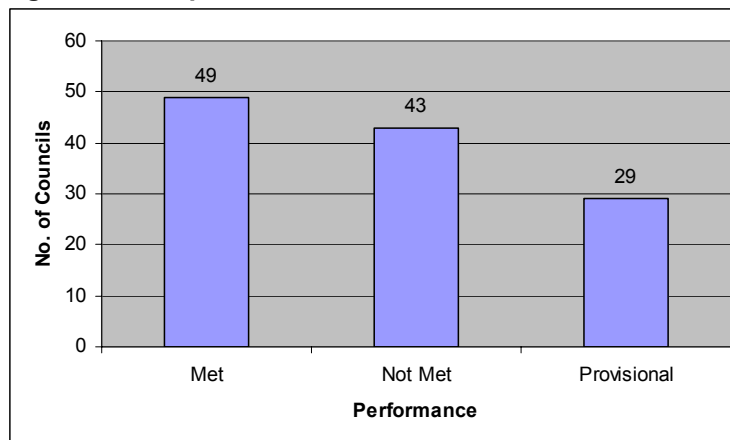
Action

CBP should also be 3-year rolled to match with MTEF Development plans. Funds should only be released after final approval of CB plans at all levels.

3.1.9 Enhanced Agriculture Sector Development Programme

58. As illustrated in Figure 3.5, there were 49 councils (representing 40.5%) who qualified to access DADG. 29 Councils (representing 24%) were on provisional status while 43 councils (representing 36.5%) did not meet the MC to access the grant.

Fig. 3.6: LGAs performance for the DADG



59. There were 85 councils (representing 70%) which had the post of the Head of Agriculture Department (DALDO/MALDO/TALDO) filled. 24 councils (representing 20%) had acting DALDO/MALDO. 11 councils (representing 9%) had vacant positions. One council (representing 1%) namely Namtumbo DC (Ruvuma Region), was new and had not yet recruited the DALDO.

60. There were 96 councils (representing 79%) which prepared Agricultural Development Plans and were integrated into the MTEF Development Plan and approved by Council. 11 councils (representing 9%) had not prepared DADPs.

61. There were 108 councils (representing 89.3%) which prepared agriculture progress reports. 94 councils (representing 78%) prepared and submitted agriculture progress reports, whereas 13 councils did not prepare the reports. 4 councils namely Kibaha TC, Kilolo DC, Namtumbo DC and Kishapu DC were new councils. Most of the councils reported on the reforms initiated.

3.1.10 New Councils

62. All the 8 new councils namely; Kishapu Dc, Kilolo DC, Kilindi DC, Mvomero DC, Korogwe TC, Namtumbo DC, Kibaha TC and Babati TC were assessed for Minimum Conditions. Most of these councils had an infrastructure in place. The positions of key staff were filled except Kibaha TC which did not have a substantive Council Treasurer but an acting one was in place. Others like Babati TC and Kilindi DC were finalizing their Agriculture Development Plans to be integrated into the MTEF for FY 2006/07.

Action

In order to further strengthen the capacities of the new councils in service delivery, the AT recommends that the council access CDG, CBG and DADG for FY 2006/07.

3.2 Analysis of Performance Measures

3.2.1 Summary of Performance Measures

63. There were 97 District Councils, 3 City Council, 17 Municipal Councils and 4 Town Councils, which were assessed for Performance Measures.

Table 3.3: Overall summary of PM Assessment Results

S/N	Status	No. of LGAs	Percentage
1	Bonus	11	9.1%
2	Basic	42	34.7%
3	Penalty	60	49.6%
4	Not Applicable	8	6.6%
TOTAL		121	100.0%

64. Table 3.3 shows the global picture of the PM by status after the 2006 LGA assessment:

65. Out of 121 LGAs assessed, 11 councils (representing 9.1%) obtained Bonus status. 42 councils (representing 34.7%) obtained basic status and 60 councils (representing 49.6%) were penalized. 8 councils (representing 6.6%) were not subjected to assessment under PMs. These included; Kibaha TC (Coast region), Kilolo DC (Iringa Region), Mvomero DC (Morogoro Region), Namtumbo DC (Ruvuma Region), Kishapu DC (Shinyanga Region), Korogwe TC and Kilindi DC (Tanga Region) and Babati TC (Manyara Region).

Fig. 3.7: Overall Summary of PM Assessment Results

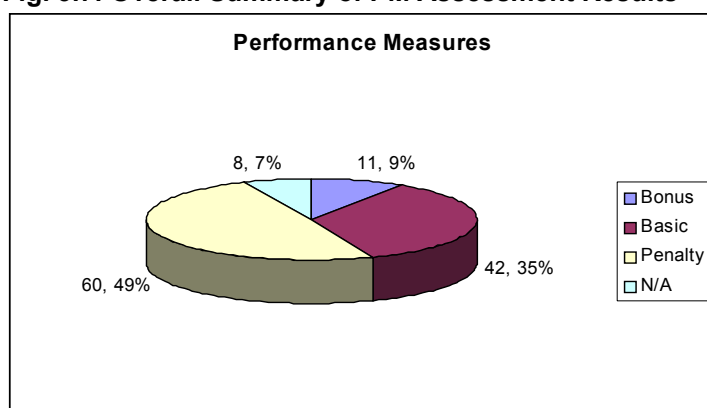


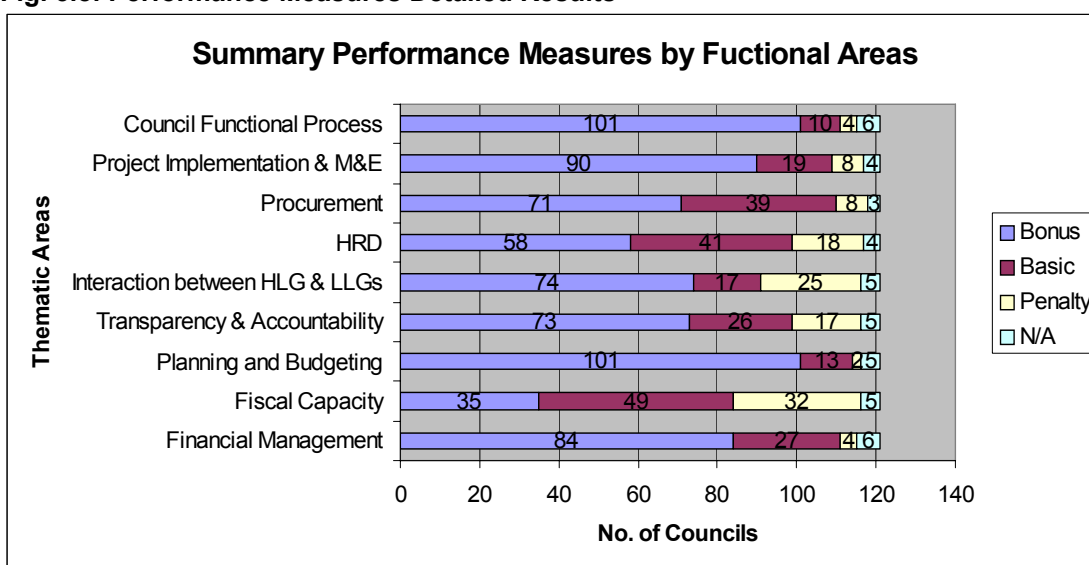
Table 3.4: LGAs which obtained Bonus

No.	Region	Name of LGA
1	Kirimanjaro	Moshi MC
2	Kirimanjaro	Rombo DC
3	Morogoro	Ulanga DC
4	Tanga	Muheza DC
5	Tabora	Urambo DC
6	Ruvuma	Mbinga DC
7	Kagera	Karagwe DC
8	Kagera	Muleba DC
9	Mwanza	Magu DC
10	Shinyanga	Kahama DC
11	Shinyanga	Shinyanga MC

Tables 3.4 below show the list of LGA, which received a bonus status. However, of the told breakdowns given above, only 84 councils met the MCs and therefore will access CDG for FY 2006/07.

66. Assessment of Performance Measures focused on 9 Thematic areas; Financial Management; Fiscal Capacity; Planning and Budgeting; Transparency and Accountability; Interaction between HLG and LLGs; Human Resource Development; Procurement; Project Implementation and M&E; and Council Functional Process. The general performance of Councils under these thematic areas is illustrated in Fig. 3.7.

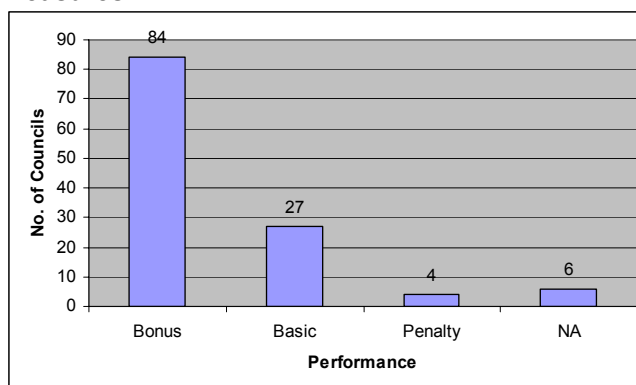
Fig. 3.8: Performance Measures Detailed Results



3.2.2 Financial Management

67. The general performance of LGA under financial management was satisfactory as illustrated in Figure 3.8. Out of the 121 councils assessed, 62 LGAs (representing 51.2%) obtained clean audit certificates. 49 councils (representing 40.5%) had qualified audit certificates, 4 councils (representing 3.3%) had adverse audit certificates while 6 councils (representing 5%) were new councils.

Fig. 3.9: Financial Management under Performance Measures



68. There was evidence that most councils acted upon the queries raised and recommendations made in the external audit reports. 114 councils (representing 94%) took action on the external audit reports and recommendations while one council (representing 1%) namely Nzega DC (Tabora Region) did not take action. 6 new councils (representing 5%) were not subjected to assessment of PMs under this thematic area.
69. With regard to queries raised by internal audit reports, 82 councils (representing 68%) acted on the issues and recommendations raised by the Internal auditor, 33 councils (representing 27%) did not take action. The Internal Audit functionality in most LGAs was weak. The Local Government Authorities Internal audit Manual (January 2005) was found to be available at most LGAs but not in use. The Department was managed by one person. The unit was marginalized and the quality of the internal audit reports was lacking. 6 new councils (representing 5%) were not subjected to the assessment of PMs.

3.2.3 Fiscal Capacity

70. The assessment of the LGAs in fiscal capacity revealed that in 33 councils (representing 27%) the liabilities as a proportion of local revenue measured in a number of months was less than one month. 37 councils (representing 31%) were between 1 and 3 months. 23 councils (representing 19%) were between 3 and 6 months and similar numbers were more than 6 months. Finally, 5 councils (representing 4%) were not subjected to the assessment of PMs.
71. A review of the local revenue performance indicated that 71 councils (representing 59%) collected 80% and above of local revenue against the plan. 33 councils (representing 27%) collected between 50 and 80% of actual against planned revenue. 11 councils (representing 9%) collected below 50%. While 6 councils (representing 5%), were new and therefore not assessed.
72. Revenue collection performance in the LGs shows that 56 councils (representing 46%) collected 30% and above of own local revenue. 19 councils (representing 16%) collected between 10 and 29%. 8 councils (representing 7%) collected below 10%. 30 councils (representing 25%) had a decrease in revenue collected. Eight (8) councils (representing 7%) were not subject to assessment. The Councils listed in Box 3.4 registered a decrease in Local Revenue

Box 3.4: LGAs with Decreased Local Revenue FY 2004/05

Geita DC, Iramba DC, Mkuranga DC, Kisarawe DC, Igunga DC, Kibaha DC, Simanjiro DC, Lindi DC, Lindi TC, Kibaha TC, Dodoma DC, Dodoma MC, Kilosa DC, Misungwi DC, Moshi DC, Kyela DC, Kasulu DC, Mwanza CC, Mbulu DC, Kigoma MC, Nzega DC, Karatu DC, Mpwapwa DC, Sengerema DC, Sumbawanga MC.

Action

LR revenue collection should be enhanced, other sources should be exploited and collection methods should be improved upon.

3.2.4 Planning and Budgeting

73. Generally most of the LGAs performed well under this measure. 88 councils representing 73% had clear description of planning process, 14 councils (representing 11%) did not have clear descriptions of the planning process, and 17 councils (representing 14%) did not have any description of the planning process.
74. The share of development budget for PRS priority sectors were generally adequate. 92 councils (representing 76%) allocated above 80% of the budget towards pro-poor sectors such as education, health, water and sanitation, agriculture and roads. 25 councils (representing 21% allocated below 80%, 4 councils (representing 3%) did not show any sharing of funds to the pro-poor sectors.
75. Most councils integrated operational and recurrent costs of investments into their MTEF development plans. 104 councils (representing 86%) clearly captured the Operations and recurrent costs of investment in the plans. 13 councils (representing 11%) did not capture the operations and recurrent costs of investment. The remaining 4 councils (representing 3%) were new and therefore not assessed.
76. Crosscutting issues such as gender, environment and HIV/AIDS as provided in the planning guidelines were given priority during the planning process. 99 councils (representing 82%) had integrated these issues in their development plans. 19 councils (representing 16%) did not. The remaining 3 councils were new and thus were not assessed. LGAs need to internalize the guidelines for mainstreaming crosscutting issues in both planning and budgeting.
77. There was a fair attempt in the integration of procedures and checklists for appraisal of investment proposals in the planning process. 62 councils (representing 51%) adequately applied these procedures and checklists in their planning processes. 54 councils (representing 45%) did not integrate the procedures and checklists in their planning processes. 5 councils (representing 4%) were new.

Action

PMO-RALG should follow-up complete roll out of Opportunities and Obstacles to Development of all LGAs, resource availability, poverty and socio-economic profiles and linkage between the plan and budget

3.2.5 Transparency and Accountability

78. This indicator assesses the free flow of information from HLG to LLGs and vice versa. With regard to publicity of IPFs, 79 councils (representing 65%) publicized the IPFs to the public notice boards. 38 councils (representing 31%) did not publicize.
79. Posting of budgets, plans and audited accounts were satisfactory as 90 councils (representing 74%) were found to have posted the same. However, 25 councils (representing 21%) did not post them. 6 councils (representing 5%) were not assessed.
80. The submission of financial and physical reports was adequately performed. 89 councils (representing 74%) submitted their reports on time, 13 councils (representing 11%) submitted their reports late, and whereas 13 councils (representing 11%) did not submit any reports. 6 councils (representing 5%) were new and therefore not assessed. It was difficult for the AT to verify submissions as most documents did not have copies of submission letters and acknowledgement letters were also not available from either the regional office or PMO-RALG.

3.2.6 Interaction between HLG and LLG

81. The adherence to budget guidelines in revenue sharing between HLG and LLGs was generally moderate. 54 councils (representing 45%) remitted between 20-50% local revenue including General Purpose Fund to lower councils. 42 councils (representing 35%) remitted less than 20% and 19 councils (representing 16%) did not remit any. Of these 9 councils shown in Box 3.5 obtained zero score on the overall indicators reflecting extremely poor interaction with the respective LLGs. 6 councils (representing 5%) were new and therefore were not assessed. The implication of failure to remit funds as required adversely impacts on service delivery.
82. Timely communication of IPFs to LLGs was equally moderately performed. 71 councils (representing 59%) communicated this information one month after receipt of funds, while 19 councils (representing 16%) communicated between

Box 3.5: LGAs failing MC on Interaction between HLG & LLGs

Simanjiro DC, Ilala MC, Nzega DC, Mufindi DC, Ileje DC, Mbarali DC, Mpanda DC, Tunduru DC and Bukoba DC

one and three months after receipts of funds, 2 councils (representing 2%) communicated the information after three months of receipt. However 23 councils (representing 19%) did not communicate at all while 6 councils (representing 5%) were new and therefore were not assessed.

Action

LGA should share revenue with LLGs as stipulated in the guidelines to facilitate service delivery at lower levels. They should also improve on communication of IPFs to LLGs.

3.2.7 Human Resource Development

83. The performance of LGA to a large extent depends on the quality of human resource and development. The assessment of LGAs revealed that the performance of HRD was adequate in most areas except that many key positions had not been filled. 52 councils (representing 43%) had more than 20% vacant positions. 35 councils (representing 29%) had between 5 and 19% vacancies. 29 councils (representing 24%) had less than 5% vacancies.
84. The training plans were seen in 108 councils (representing 89%), and only 9 councils (representing 7%) did not have training plans.
85. As regards staff audit, 102 councils (representing 84%) carried out staff audit and only 14 councils (representing 12%) had not initiated staff audit.
86. 96 councils (representing 79%) had carried out staff appraisal. 20 councils (representing 17%) were found not to have carried out staff appraisal.

Action

PMO-RALG and LGAs should endeavor to fill all key positions and LGA should carry out staff appraisal regularly as required.

3.2.8 Procurement

87. The procurement performance in LGAs was relatively satisfactory. 91 councils (representing 75%) adhered to the thresholds. 27 councils (representing 22%) did not adhere to the thresholds. Most of the councils had functional Technical Evaluation Committees which provided advise to board members.
88. The procurement plans was not adequately performed. 43councils (representing 36%) failed to prepare procurement plans.

89. Posting of tender awards was poorly performed. 39 councils (representing 32%) failed to post the same. Auditable records were maintained in most of the councils although retrieval of documents was difficult due to poor filing systems.

Action

LGA should strictly adhere to procurement thresholds as provided in the regulations and manuals. They should also prepare annual and quarterly procurement plans and should adequately publicize tender awards.

3.2.9 Project Implementation

90. The LGAs performance in this area was generally moderate. 92 councils (representing 76%) achieved 80% and above in project implementation, while 20 councils (representing 17% attained between 60% and 79% implementation. 5 councils (representing 4%) attained below 60%.
91. There was evidence that M&E reports were prepared and discussed by CMT and F&P committee in 77 councils (representing 64%) while 20 councils (representing 17%) prepared but did not discuss the reports. 20 councils (representing 17%) did not show evidence of having prepared any reports. Verification of submission to regional offices and PMO-RALG was difficult as copies of submission letters could not be produced in most LGAs.

Action

All LGA should endeavor to attain at least the minimum required level of project implementation. All LGAs should prepare M&E reports and submit for discussions

3.2.10 Council Functional Processes

92. There was evidence that Finance Committees met regularly and discussed both internal and external audit reports. 100 councils (representing 83%) discussed audit reports and only 16 councils (representing 13%) did not.
93. There was evidence that the financial and physical progress reports were discussed and action taken over them. 105 councils (representing 87%) were discussed and action taken while 11 councils (representing 9%) were not discussed and no action taken.

4.0 EMERGING ISSUES AND RECOMMENDATIONS

94. The assessment exercise came up with a number of emerging issues and recommendations as given in Table 4.1.

Table 4.1: Emerging Issue and Recommendations

No.	Emerging Issues and Recommendations	Reference	Responsibility Centre
1	<p><u>Popularization of the Assessment Manual</u> The Assessment Manuals (both Swahili and English versions November 2004) appeared not to have been well popularized among the CMT and councilors. Therefore knowledge of the assessment was minimal especially among the latter group. In most of the councils this affected the level of preparedness for the assessment within departments. <i>PMO-RALG should ensure that all the stakeholders understand the Manual through workshops and further refresher courses.</i></p>	<i>Para 34</i>	PMO-RALG/ LGAs
2	<p><u>Harmonization of Assessment Manual</u> Many indicators under functional areas of MC and PM did not match information source and assessment procedures. E.g. Minimum Conditions for Financial Management, Indicator no. 4, (Past 12 months requirement for external and internal audit); Performance Measure for Planning and Budgeting, the indicators do not relate and issues regarding discussions of internal/external audit reports by council. The issues relating to Capacity Building Plan being in place if available were quite vague. <i>The assessment Manual should be revised to take into account the considerations of Local Government Reform Program once complete and related documents affecting the operations of the LGAs e.g. LGFM, Implementation and Policy Guidelines Operations Guide.</i></p>		PMO-RALG
3	<p><i>PMO-RALG and respective LGAs should initiate the process of internal assessment for the LGAs in order to prepare adequately for the national assessment and copies of the results circulated</i></p>		PMO-RALG
4	<p><u>Internal Audit Functionality</u> The Internal Audit functionality in most LGAs was weak. The Local Government Authorities Internal audit Manual (January 2005) was found to be available at most LGAs but not in use. One person managed the Department. In some of the councils it had only been established. The unit was marginalized and the quality of the internal audit reports was lacking as they did not comprehensively cover operations of council. <i>PMO-RALG should build capacity of the Internal Audit Units particular attention should be paid to staffing, logistics and training. In the short-run, LGAs should be encouraged to explore the feasibility of hiring internal audit private service providers to enable the LGAs meet the legal requirements.</i></p>	<i>Para 47</i>	PMO-RALG/ LGAs
5	<p><u>Cross-Cutting Issues</u> Cross-Cutting issues, (namely; gender, environment and HIV/AIDS) were not properly integrated and analyzed in the development Plans. <i>LGAs should give serious considerations in the</i></p>		DEDs

No.	Emerging Issues and Recommendations	Reference	Responsibility Centre
	<i>integration of cross-cutting issues in the Planning and Budgeting. Guidelines should be developed, disseminated and capacity built in those areas undertaken.</i>		
6	Late Release of Funds from the Centre Under the LGCDG system, late release of funds from the Centre, coupled with unclear instructions on the utilization of funds to LGAs delayed fund utilization and slowed down implementation rates of projects. Both CDG and CBG should be released on time to enable the LGA to implement their plans on schedule. Funds should only be released after LGAs have met the requirements instead of the other way round.		PMO-RALG MoF
7	Procurement There was no standard format for preparation of procurement plans. The format of the plans varied from LGA to LGA and in most cases lacked important details. The legal officers as required did not draft LGAs draft procurement contracts. PMO-RALG should develop a standard Procurement Plan for use by all LGAs as most of the plans reviewed by the ATs were of varied formats.	Para 88	PMO-RALG
8	Suspension of Key Council Staff There were some cases of key council staff being suspended for financial irregularities, but the process of resolving the matter was slow and lengthy. This impacted negatively on the performance of the affected LGAs. Where key officials (DED, MD, DT, MT etc.) have been suspended for financial irregularities, PMO-RALG and PO-PSM should initiate the process of speeding up the disposal of the cases.		PMO-RALG PO-PSM
9	Planning and Budgeting Quality of MTEF development plan was generally good. But areas such as appraisal of investment proposals and the description of planning process were weak. PMO-RALG and the LGAs should initiate capacity building in investment appraisal in the planning process.		PMO-RALG
10	Transparency and Accountability Posting of Tender awards, IPFs, Annual Approved projects was not done across most of the LGAs as required. LGAs should increase their transparency and accountability. All weather notice boards should be strategically placed.		DEDs
11	Revenue Sharing Most HLGs did not share the revenues with LLGs as stipulated in the guidelines. General Purpose Grant was not shared as required in most LGAs. HLGs should adhere to revenue sharing guidelines.	Para 82	DEDs
12	General Records keeping in most LGAs were generally weak. Retrieval of documents was in most cases cumbersome with some documents not being found at all. LGAs should improve on records keeping for ease of accessibility of records.	Para 34	DEDs
13	<i>All LGAs accessing CDG and those already on the programme</i>	Para 49	

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No.	Emerging Issues and Recommendations	Reference	Responsibility Centre
	<i>should endeavor to co-fund before subsequent release of funds are paid to their accounts</i>		DEDs
14	<i>There is need to streamline submission arrangements of reports between the LGAs, Regional Offices on one hand and the office of the Prime Minister at the Centre.</i>	Para 56	RAS, DEDs
15	<i>CBP should also be 3-year rolled to match with MTEF Development plans. Funds should only be released after final approval of CB plans at all levels.</i>	Para 57	PMO-RALG
16	<i>In order to further strengthen the capacities of the new councils in service delivery, the AT recommends that the council access CDG, CBG and DADG for FY 2006/07.</i>	Para 62	PMO-RALG
17	<i>LR revenue collection should be enhanced, other sources should be exploited and collection methods should be improved upon.</i>	Para 72	DEDS
18	<i>PMO-RALG and LGAs should endeavor to fill all key positions and LGA should carry out staff appraisal regularly as required.</i>	Para 86	PMO-RALG
19	<i>All LGA should endeavor to attain at least the minimum required level of project implementation. All LGAs should prepare M&E reports and submit for discussions</i>	Para 91	LGAs

5.0 ALLOCATION OF FUNDS TO COUNCILS FOR 2006/07

95. In February 2004, The Government committed itself to introducing formula-based recurrent block grants to LGAs. These formulae have been used to allocate the block grant pool exhibiting an objective, fair and transparent manner. The grants to be implemented by PMO-RALG have been computed as per details in Table 5.2 below
96. The CDG was distributed amongst those councils that have qualified under the assessment process 2006/07 according to the following formula:
- 70% is distributed to local governments in proportion to the size of population
 - 10% is distributed to local governments in proportion to the land area
 - 20% is distributed to local governments in proportion to the estimated number of poor residents in each council area.
97. The average amount of the LGCDG was considered to be US\$1.50 per capita and the total pool is calculated as the total population of the councils that have passed the Minimum Conditions multiplied by US\$1.50. Two Scenarios were considered:
- Scenario 1 consisting of a universe of 84 Councils including 62 straight Mets and 22 Provisional Passes. The total population of the 84 qualifying councils was 26,996,134 giving a total pool of US\$ 40,494,201. The pool was shared in accordance with the formula above and then an incentive/de-incentive subjected to the resource allocations to determine what is due to each qualifying council. Out of the total pool of US\$ 40,494,201 the qualifying councils shall consume US\$ 38,642,206.
 - Scenario 2 consisting of a universe of 62 Councils who qualified Straight assuming the provisionally passed councils fail to meet the requirements within two months after dispatch of individual council reports. The total population was 20,750,277 and the total pool amounted to US\$ 31,125,416. This was shared among the Councils according to the formula and incentives / de-incentives applied resulting in US\$ 30,255,146 for all Councils.
98. The LGCDG System also provides a capacity Building Grant (CBG) that is intended to assist LGAs to improve their capacity and performance in order to allow them to meet the CDG Minimum Access Conditions or to access additional funds through the Performance Measurement process.
99. All the 121 Local Councils that were assessed met the minimum conditions for accessing the grant. The average amount per annum of CBG per qualifying council was considered as equivalent to US\$ 35,000 of which each qualifying council will receive a fixed amount of US\$20,000 and the balance of US\$15,000 was allocated to the councils according to the same formula as for the CDG but

without subjecting the allocations to incentives or de-incentives. The total pool shared amongst the 121 councils amounted to US\$ 1,815,000 and in addition each council was allocated a fixed amount of US\$ 20,000 resulting in a total grant allocation of US\$ 4,235,000 for FY 2006/07.

100. ASDP Components consist of five fiscal grant transfers in three categories and all of which will be implemented by PMO-RALG.

Investment:

Enhanced District Agricultural Development Grant (DADG);
District Irrigation Development Fund (DIDF);

Services:

Enhanced Extension Block Grant (EBG);

Capacity Building:

Base Agricultural Capacity Building Grant (A-CBG).
Top up Capacity Building Grant.

101. The table 5.1 below shows the summary allocations (Tshs) of the ASDP Basket Fund for 2006/07 – 2008/09 under the implementation of PMO-RALG.

Table 5.1: Summary allocation of the ASDP Basket Fund for 2006/07 – 2008/09

Grant	Pool 2006/07	Pool 2007/08	Pool 2008/09	Method of Allocation
DADG	4,448,358,000	5,764,203,000	7,366,545,000	Qualifying Councils under CDG.
DIDF	164,856,000	1,781,136,000	1,817,000	Qualifying Councils under CDG.
EBG	1,566,114,000	3572,576,000	6,486,964,000	Discretionary
A-CBG	2,480,863,000	2,571,492,000	2,666,356,000	Discretionary
Top up A-CBG	812,520,000	1,011,432,000	1,222,776,000	Qualifying Councils under CDG.

Source: Ministry of Agriculture & Food Security; and Planning & Budgeting Guidelines for FY 2006/07

102. The DADG, DIDF, EBG, the A-CBG and the top-up A-CBG were allocated according to the formula:

Number of Villages	80%
Rural Population	10%
Rainfall Index	10%

103. Two Scenarios were considered for DADG, DIDF and the Top up A-CBG with Universes of 78 and 49 councils respectively per scenario. Consistent with the CDG, DADG is dependant on performance; LGAs were subjected to 25 percent increase, reduction, or no change in the level of resource transfers.

Table 5.2: Detailed Allocations of CDG, CBG, DADG, DIDF, A-CBG, AEBG and TOP-UP A-CBG

Council	Type	CDG (USD)		CBG (USD)		DADG (Tshs)		DIDF (Tshs)		A-EBG (Tshs)	A-CBG (Tshs)	TOP-UP A-CBG (Tshs)	
		Scenario 1	Scenario 2	Scenario 1	Scenario 2	Scenario 1	Scenario 2	Scenario 1	Scenario 2			Scenario 1	Scenario 2
Arusha Region													
Arusha	MC	386,604	388,717	32,434	5,563,037	9,064,836	206,166	335,943	1,311,387	2,077,353	1,016,123	1,655,748	
Arumeru	DC	842,328	851,390	47,014	92,330,634	150,476,138	3,421,770	5,576,641	21,733,844	34,428,331	16,864,759	27,485,394	
Monduli	DC	303,634	308,496	32,096	32,745,094	53,363,278	1,618,043	2,636,855	10,282,374	16,288,189	7,974,791	12,996,175	
Ngorongoro	DC	266,097	270,357	28,481	23,739,073	38,690,390	879,769	1,433,865	5,586,054	8,848,803	4,336,088	7,067,038	
Karatu	DC	252,622	0	30,103	22,758,680	0	1,124,581	0	7,138,949	11,308,727	5,542,684	0	
Total For Region		2,051,285	1,818,960	170,127	177,136,518	251,594,642	7,250,329	9,983,303	46,052,609	72,951,402	35,734,445	49,204,356	
Coast Region													
Kibaha	TC	123,957	0	23,977	7,090,432	0	262,771	0	1,668,269	2,642,685	1,295,111	0	
Bagamoyo	DC	457,878	464,966	34,610	52,298,641	85,307,892	1,938,186	3,161,508	12,315,478	19,508,805	9,552,669	15,582,012	
Mafia	DC	70,851	71,732	22,269	11,938,608	19,467,869	442,444	721,479	2,812,967	4,455,989	2,180,660	3,555,926	
Kisarawe	DC	148,074	150,273	25,910	32,342,827	52,727,091	1,598,165	2,605,419	10,165,546	16,103,123	7,876,822	12,841,237	
Kibaha	DC	79,796	80,913	23,188	13,812,081	22,518,834	682,500	1,112,730	4,340,644	6,875,964	3,363,816	5,484,272	
Rufiji	DC	340,797	0	33,574	44,031,772	0	2,175,755	0	13,832,540	21,911,967	10,723,566	0	
Mkuranga	DC	269,096	0	30,763	48,532,288	0	2,398,140	0	15,247,617	24,153,572	11,819,629	0	
Total For Region		1,490,448	767,884	194,292	210,046,649	180,021,686	9,497,962	7,601,135	60,383,060	95,652,105	46,812,273	37,463,447	
Dodoma Region													
Dodoma	MC	0	0	35,037	0	0	0	0	6,561,023	10,393,241	0	0	
Dodoma	DC	0	0	45,099	0	0	0	0	19,717,480	31,234,231	0	0	
Kondoa	DC	0	0	44,448	0	0	0	0	23,683,957	37,517,481	0	0	
Mpwapwa	DC	0	0	34,519	0	0	0	0	12,666,601	20,065,015	0	0	
Kongwa	DC	327,175	330,710	33,105	33,084,583	53,917,270	1,634,818	2,664,230	10,379,947	16,442,754	8,057,471	13,131,096	
Total For Region		327,175	330,710	192,209	33,084,583	53,917,270	1,634,818	2,664,230	73,009,008	115,652,722	8,057,471	13,131,096	
Iringa Region													
Iringa	MC	0	0	24,586	0	0	0	0	1,257,210	1,991,531	0	0	
Iringa	DC	379,310	0	35,117	51,591,219	0	2,549,292	0	16,203,229	25,667,347	12,564,606	0	
Mufindi	DC	378,630	382,885	35,147	57,591,994	93,822,598	2,845,810	4,636,083	18,090,155	28,656,404	14,026,043	22,849,701	
Njombe	DC	703,837	711,763	42,526	119,049,295	193,944,357	4,411,963	7,187,571	28,051,291	44,435,724	21,745,087	35,425,132	
Ludewa	DC	192,636	195,321	27,683	32,305,893	52,630,210	1,596,340	2,600,632	10,150,750	16,079,686	7,867,827	12,817,643	
Makete	DC	191,418	0	26,114	53,578,711	0	1,985,625	0	12,631,765	20,009,832	9,786,482	0	
Kilolo	DC	378,066	383,202	32,068	49,543,699	80,709,758	1,836,088	2,991,101	11,668,060	18,483,239	9,049,462	14,742,135	
Total For Region		2,223,896	1,673,172	223,240	363,660,812	421,106,923	15,225,118	17,415,387	98,052,459	155,323,762	75,039,507	85,834,610	
Kigoma Region													
Kigoma/Ujiji	MC	0	0	26,871	0	0	0	0	1,354,312	2,145,350	0	0	
Kigoma	DC	0	0	47,304	0	0	0	0	14,210,234	22,510,267	0	0	
Kasulu	DC	838,007	847,426	53,558	55,700,055	90,850,876	2,752,323	4,489,241	17,446,262	27,636,421	13,565,278	22,125,963	
Kibondo	DC	774,375	785,169	44,730	53,202,122	86,770,557	1,971,669	3,215,714	12,501,491	19,803,466	9,717,695	15,849,177	
Total For Region		1,612,382	1,632,595	172,462	108,902,177	177,621,433	4,723,992	7,704,955	45,512,299	72,095,504	23,282,973	37,975,140	
Kilimanjaro Region													
Moshi	MC	247,314	249,016	26,625	6,330,380	10,313,837	187,683	305,784	1,195,165	1,893,247	925,026	1,507,109	
Hai	DC	322,507	325,507	32,933	40,155,587	65,436,331	1,984,220	3,233,424	12,605,412	19,968,087	9,779,554	15,936,465	
Moshi	DC	608,109	613,309	39,526	90,599,613	147,638,831	3,357,619	5,471,490	21,329,581	33,787,942	16,548,578	26,967,142	
Rombo	DC	452,400	456,427	32,100	50,710,972	82,642,489	1,503,478	2,450,182	9,543,459	15,117,682	7,410,137	12,076,128	
Same	DC	289,716	293,117	31,586	36,442,198	59,381,984	1,800,729	2,934,259	11,447,284	18,133,510	8,875,189	14,461,980	
Mwanga	DC	189,075	191,100	26,056	34,671,318	56,494,872	1,284,918	2,093,698	8,170,968	12,943,536	6,332,930	10,319,137	
Total For Region		2,109,121	2,128,476	188,827	258,910,069	421,908,344	10,118,646	16,488,838	64,291,869	101,844,003	49,871,414	81,267,961	

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Council	Type	CDG (USD)		CBG (USD)	DADG (Tshs)		DIDF (Tshs)		A-EBG (Tshs)	A-CBG (Tshs)	TOP-UP A-CBG (Tshs)	
		Scenario 1	Scenario 2		Scenario 1	Scenario 2	Scenario 1	Scenario 2			Scenario 1	Scenario 2
Lindi Region												
Lindi	MC	0	0	22,042	0	0	0	0	1,359,430	2,153,458	0	0
Nachingwea	DC	329,509	334,777	30,516	60,237,472	0	2,232,399	0	14,196,349	22,488,271	11,002,745	0
Kilwa	DC	300,026	305,248	31,948	41,358,306	0	2,043,650	0	12,991,853	20,580,244	10,072,466	0
Liwale	DC	0	0	25,247	0	0	0	0	5,201,257	8,239,252	0	0
Lindi	DC	0	0	33,625	0	0	0	0	17,280,722	27,374,191	0	0
Rwangwa	DC	0	0	27,489	0	0	0	0	10,322,037	16,351,019	0	0
Total For Region		629,535	640,024	170,867	101,595,778	0	4,276,049	0	61,351,649	97,186,435	21,075,211	0
Mara Region												
Musoma	MC	0	0	25,562	0	0	0	0	1,247,754	1,976,552	0	0
Bunda	DC	441,988	0	34,161	57,810,318	0	2,142,448	0	13,614,421	21,566,446	10,559,411	0
Musoma	DC	0	0	38,189	0	0	0	0	16,526,311	26,179,138	0	0
Serengeti	DC	367,219	373,213	31,702	46,310,304	75,506,418	1,716,258	2,798,265	10,906,828	17,277,379	8,458,862	13,791,712
Tarime	DC	0	0	46,478	0	0	0	0	23,803,419	37,706,720	0	0
Total For Region		809,207	373,213	176,092	104,120,622	75,506,418	3,858,707	2,798,265	66,098,733	104,706,235	19,018,273	13,791,712
Mbeya Region												
Mbeya	CC	352,463	0	31,344	7,052,683	0	261,372	0	1,659,397	2,628,632	1,288,216	0
Chunya	DC	0	0	32,272	0	0	0	0	10,836,494	17,165,965	0	0
Ileje	DC	0	0	25,449	0	0	0	0	9,533,049	15,101,193	0	0
Kyela	DC	199,988	201,375	28,032	43,345,776	0	2,141,857	0	13,617,452	21,571,247	10,556,497	0
Mbeya	DC	0	0	32,306	0	0	0	0	19,099,278	30,254,945	0	0
Mbozi	DC	639,369	645,236	45,616	0	0	0	0	26,991,063	42,756,229	0	0
Rungwe	DC	449,467	452,847	34,432	95,510,038	155,752,179	3,539,599	5,772,171	22,499,760	35,641,609	17,445,497	28,449,095
Mbarali	DC	0	0	33,951	0	0	0	0	14,188,150	22,475,284	0	0
Total For Region		1,641,286	1,299,458	263,402	145,908,497	155,752,179	5,942,828	5,772,171	118,424,643	187,595,102	29,290,210	28,449,095
Morogoro Region												
Morogoro	MC	251,768	253,195	30,122	0	0	0	0	1,432,727	2,269,566	0	0
Morogoro	DC	0	0	35,752	0	0	0	0	18,536,710	29,363,787	0	0
Kilosa	DC	675,460	0	47,005	74,749,929	0	3,693,640	0	23,470,227	37,178,913	18,204,713	0
Kilombero	DC	0	0	38,880	0	0	0	0	12,284,937	19,460,426	0	0
Ulanga	DC	453,253	459,973	32,042	52,591,648	85,733,478	1,559,236	2,541,824	9,906,368	15,692,562	7,684,951	12,527,798
Mvomero	DC	440,076	445,156	34,083	61,242,206	99,831,864	2,269,634	3,699,766	14,421,871	22,845,518	11,186,266	18,234,905
Total For Region		1,820,556	1,158,324	217,884	188,583,783	185,565,342	7,522,510	6,241,589	80,052,838	126,810,771	37,075,931	30,762,704
Mtwara Region												
Mtwara	MC	0	0	24,436	0	0	0	0	1,373,649	2,175,982	0	0
Mtwara	DC	0	0	31,131	0	0	0	0	15,800,892	25,030,009	0	0
Newala	DC	299,671	302,872	29,607	72,164,404	0	2,674,410	0	17,007,740	26,941,763	13,181,273	0
Masasi	DC	760,783	769,942	44,352	134,864,461	219,887,795	4,998,072	8,149,034	31,776,270	50,336,420	24,633,825	40,163,861
Tandahimba	DC	0	0	30,777	0	0	0	0	18,455,657	29,235,393	0	0
Total For Region		1,060,454	1,072,813	160,303	207,028,865	219,887,795	7,672,483	8,149,034	84,414,208	133,719,567	37,815,098	40,163,861
Mwanza Region												
Mwanza	CC	778,153	786,590	44,963	9,726,904	0	360,479	0	2,283,164	3,616,734	1,776,679	0
Ukerewe	DC	0	0	33,901	0	0	0	0	11,657,238	18,466,096	0	0
Sengerema	DC	675,398	0	47,063	64,899,818	0	3,206,913	0	20,357,337	32,247,821	15,805,802	0
Geita	DC	1,217,123	1,231,750	58,999	128,102,117	208,944,725	4,747,460	7,743,485	30,143,253	47,749,578	23,398,641	38,165,042
Kwimba	DC	543,791	550,405	37,421	71,867,822	117,200,610	2,663,419	4,343,451	16,919,139	26,801,412	13,127,101	21,407,414
Magu	DC	848,361	0	42,658	103,234,559	0	3,060,695	0	19,438,026	30,791,552	15,085,143	0
Misungwi	DC	0	0	34,091	0	0	0	0	12,205,792	19,335,053	0	0
Total For Region		4,062,827	2,568,745	299,097	377,831,219	326,145,334	14,038,967	12,086,935	113,003,950	179,008,245	69,193,365	59,572,455

Assessment of LGAs for CDG, CBG and Agriculture Grants for 2006/2007 Under the LGCDG System

Council	Type	CDG (USD)		CBG (USD)		DADG (Tshs)		DIDF (Tshs)		A-EBG (Tshs)	A-CBG (Tshs)	TOP-UP A-CBG (Tshs)	
		Scenario 1	Scenario 2	Scenario 1	Scenario 2	Scenario 1	Scenario 2	Scenario 1	Scenario 2			Scenario 1	Scenario 2
Ruvuma Region													
Songea	MC	0	0	26,209	0	0	0	0	0	1,591,556	2,521,165	0	0
Songea	DC	324,010	329,225	30,326	42,001,032	68,481,312	1,556,557	2,537,915	9,891,954	15,669,729	7,671,747	12,508,534	
Tunduru	DC	0	0	36,256	0	0	0	0	16,812,181	26,631,981	0	0	
Mbinga	DC	857,835	868,736	42,875	156,237,393	254,716,039	4,632,122	7,551,814	29,444,868	46,643,274	22,830,178	37,220,363	
Namtumbo	DC	361,423	367,240	31,518	38,888,655	63,416,733	1,441,212	2,350,222	9,154,932	14,502,221	7,103,252	11,583,457	
Total For Region		1,543,268	1,565,201	167,184	237,127,079	386,614,084	7,629,891	12,439,952	66,895,491	105,968,370	37,605,178	61,312,354	
Shinyanga Region													
Shinyanga	MC	220,652	221,821	25,913	15,681,516	25,565,883	464,925	757,977	2,952,409	4,676,876	2,291,460	3,735,813	
Shinyanga	DC	382,764	387,424	35,321	50,576,830	82,447,997	2,499,168	4,074,027	15,877,377	25,151,169	12,317,560	20,079,513	
Maswa	DC	523,687	0	36,772	66,114,224	0	2,450,191	0	15,564,937	24,656,236	12,076,170	0	
Bariadi	DC	0	0	53,555	0	0	0	0	21,247,521	33,657,951	0	0	
Kahama	DC	1,237,555	1,252,666	53,022	169,806,208	276,803,116	5,034,410	8,206,651	31,987,444	50,670,938	24,812,920	40,447,836	
Meatu	DC	0	0	34,639	0	0	0	0	11,791,293	18,678,450	0	0	
Bukombe	DC	720,376	730,023	43,034	75,352,913	122,847,318	2,792,576	4,552,718	17,734,915	28,093,673	13,763,674	22,438,820	
Kishapu	DC	421,542	426,851	33,491	63,042,006	102,761,305	2,336,335	3,808,331	14,847,128	23,519,164	11,515,011	18,769,986	
Total For Region		3,506,575	3,018,785	315,746	440,573,696	610,425,618	15,577,605	21,399,703	132,003,024	209,104,458	76,776,795	105,471,967	
Singida Region													
Singida	MC	135,442	136,492	25,440	9,096,307	14,823,667	449,478	732,486	2,854,753	4,522,181	2,215,329	3,610,179	
Iramba	DC	561,245	0	42,430	58,893,486	0	2,910,121	0	18,487,465	29,285,778	14,343,011	0	
Singida	DC	0	0	45,536	0	0	0	0	22,178,485	35,132,680	0	0	
Manyoni	DC	0	0	34,332	0	0	0	0	11,036,342	17,482,542	0	0	
Total For Region		696,687	136,492	147,738	67,989,793	14,823,667	3,359,599	732,486	54,557,045	86,423,181	16,558,340	3,610,179	
Tabora Region													
Tabora	MC	0	0	28,640	0	0	0	0	3,609,874	5,718,360	0	0	
Igunga	DC	418,861	0	36,771	48,511,538	0	2,397,115	0	15,222,438	24,113,688	11,814,575	0	
Nzega	DC	0	0	41,034	0	0	0	0	20,894,012	33,097,962	0	0	
Tabora	DC	515,345	522,225	36,449	61,727,336	100,674,843	2,287,613	3,731,006	14,528,919	23,015,092	11,274,878	18,388,880	
Urambo	DC	846,089	858,159	42,482	83,890,132	0	2,487,172	0	15,790,851	25,014,103	12,258,440	0	
Sikonge	DC	253,398	257,013	28,080	27,797,013	45,335,393	1,030,156	1,680,128	6,542,814	10,364,396	5,077,296	8,280,789	
Total For Region		2,033,692	1,637,397	213,456	221,926,019	146,010,235	8,202,056	5,411,134	76,588,909	121,323,601	40,425,189	26,669,669	
Tanga Region													
Tanga	CC	0	0	30,654	0	0	0	0	3,720,078	5,892,933	0	0	
Korogwe	TC	79,815	80,429	22,561	6,863,746	11,205,123	254,370	415,261	1,615,720	2,559,443	1,253,706	2,046,685	
Muheza	DC	562,189	568,600	35,005	131,471,448	214,449,702	3,897,862	6,357,999	24,784,936	39,261,530	19,211,256	31,336,448	
Pangani	DC	63,686	0	22,544	14,358,123	0	709,482	0	4,512,427	7,148,083	3,496,800	0	
Korogwe	DC	274,222	277,263	30,982	55,619,031	90,732,860	2,748,319	4,483,409	17,473,034	27,678,830	13,545,545	22,097,221	
Handeni	DC	0	0	34,255	0	0	0	0	17,040,053	26,992,950	0	0	
Lushoto	DC	674,114	0	41,619	113,961,729	0	4,223,418	0	26,834,544	42,508,290	20,815,812	0	
Kilindi	DC	268,656	272,388	28,579	41,353,682	67,492,973	1,532,566	2,501,287	9,737,800	15,425,537	7,553,505	12,328,007	
Total For Region		1,922,682	1,198,681	246,199	363,627,758	383,880,657	13,366,017	13,757,957	105,718,593	167,467,595	65,876,623	67,808,361	

Assessment of LGAs for CDG, CBG and Agriculture Grants for 2006/2007 Under the LGCDG System

Council	Type	CDG (USD)		CBG (USD)	DADG (Tshs)		DIDF (Tshs)		A-EBG (Tshs)	A-CBG (Tshs)	TOP-UP A-CBG (Tshs)	
		Scenario 1	Scenario 2		Scenario 1	Scenario 2	Scenario 1	Scenario 2			Scenario 1	Scenario 2
Kagera Region												
Bukoba	MC	86,947	0	23,497	5,000,688	0	247,100	0	1,570,131	2,487,226	1,217,875	0
Karagwe	DC	812,821	820,902	41,708	112,560,669	183,958,459	3,337,196	5,453,996	21,185,871	33,560,292	16,447,920	26,880,917
Biharamulo	DC	541,110	546,974	41,655	64,470,680	0	3,185,708	0	20,228,803	32,044,213	15,701,289	0
Muleba	DC	699,443	705,376	38,711	119,575,270	0	3,545,164	0	22,516,580	35,668,253	17,472,928	0
Bukoba	DC	496,257	501,006	39,889	84,544,093	138,061,380	4,177,602	6,822,067	26,542,115	42,045,057	20,589,999	33,623,682
Ngara	DC	0	0	36,701	0	0	0	0	14,296,843	22,647,463	0	0
Total For Region		2,636,576	2,574,257	222,161	386,151,400	322,019,839	14,492,771	12,276,062	106,340,344	168,452,504	71,430,012	60,504,599
Dar es Salaam Region												
Ilala	MC	685,213	688,574	47,560	5,777,984	9,432,181	285,509	466,075	1,811,533	2,869,628	1,407,179	2,297,128
Kinondoni	MC	1,463,424	1,470,639	67,087	8,315,480	13,578,201	308,171	503,208	1,954,319	3,095,815	1,518,874	2,480,142
Temeke	MC	1,040,258	1,045,474	53,468	7,846,905	12,810,429	290,806	474,754	1,844,906	2,922,495	1,433,285	2,339,904
Total For Region		3,188,895	3,204,686	168,115	21,940,368	35,820,812	884,487	1,444,037	5,610,759	8,887,938	4,359,338	7,117,174
Rukwa Region												
Sumbawanga	MC	0	0	27,179	0	0	0	0	3,748,748	5,938,349	0	0
Mpanda	DC	640,739	650,217	45,535	0	0	0	0	19,513,264	30,910,735	0	0
Sumbawanga	DC	648,694	0	40,742	101,428,163	0	3,758,924	0	23,890,026	37,843,912	18,526,479	0
Nkasi	DC	385,750	0	32,313	51,567,157	0	1,911,077	0	12,147,557	19,242,804	9,419,059	0
Total For Region		1,675,183	650,217	145,769	152,995,320	0	5,670,001	0	59,299,595	93,935,799	27,945,538	0
Manyara Region												
Babati	TC	96,485	97,252	23,095	8,093,551	13,190,137	299,947	488,826	1,905,587	3,018,619	1,478,337	2,409,260
Babati	DC	421,230	426,593	33,477	51,704,550	0	1,916,169	0	12,172,012	19,281,543	9,444,155	0
Hanang	DC	277,962	281,210	31,131	0	0	0	0	9,343,819	14,801,435	0	0
Kiteto	DC	250,615	0	29,984	0	0	0	0	7,368,694	11,672,663	0	0
Mbulu	DC	321,930	0	32,892	34,303,485	0	1,695,048	0	10,765,087	17,052,850	8,354,324	0
Simanjiro	DC	232,254	0	29,252	0	0	0	0	6,897,715	10,926,590	0	0
Total For Region		1,600,475	805,055	179,831	94,101,586	13,190,137	3,911,164	488,826	48,452,915	76,753,700	19,276,815	2,409,260
Grand Total		38,642,206	30,255,146	4,235,000	4,263,242,590	4,381,812,415	164,856,000	164,856,000	1,566,114,000	2,480,863,000	812,520,000	812,520,000

REGION	SN	FUNCTIONAL AREA/ LGA	Financial Management									Plan & Budget		Procurment	Council Function		Project Implementation		Capacity Building		Agric Sector Performance				Overall Performance				GRANTS TO BE ACCESSED BY COUNCIL (P = Provisional)	
			CD/CT Position (s)	Final Accounts (p)	Audit Report (p)	Financial Irregularities (p)	Bank Reconciliation (s)	Internal Audit (p)	Internal Audit (s)	Financial Reports (p)	Fiscal Capacity (s)	Development Plan (p)	Budget Process (p)	Tender Board (p)	Procurement guidelines (p)	Regular Meetings (p)	Minutes of Meetings (p)	Work Plans (p)	Progress Reports (p)	Capacity Building Plan (s)	Submission of reports (p)	Production Department (p)	Production Department (s)	Agricultural Development Plan (p)	Agricultural Development Plan (s)	CDG		CBG		DADG
																										Primary	Secondary			
	15.	Mbulu	√	√	√	√	√	√	√	X	√	√	√	√	√	√	√	√	√	√	P	√	√	√	√	√	P	√	P	CBG , CDG(P), DADG(P)
	16.	Simanjiro	√	√	√	√	√	X	√	√	√	√	√	√	√	√	√	√	√	√	P	√	X	X	√	P	√	X	CDG(P) & CBG	
	17.	Babati TC	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	CDG, CBG & DADG	
Coast	18.	Bagamoyo	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	CDG, CBG & DADG	
	19.	Kibaha	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	CDG, CBG & DADG	
	20.	Kisarawe	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	CDG, CBG & DADG	
	21.	Mafia	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	CDG, CBG & DADG	
	22.	Mkuranga	√	√	√	√	√	√	X	√	√	√	√	√	√	√	√	√	√	√	P	√	√	X	√	P	√	P	CBG , CDG(P), DADG(P)	
	23.	Rufiji	X	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	P	√	√	√	√	P	√	P	CBG , CDG(P), DADG(P)	
	24.	Kibaha TC	X	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	P	√	√	P	√	P	√	P	CBG , CDG(P), DADG(P)	
	25.	Ilala MC	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	CDG, CBG & DADG	
Dar es Salaam	26.	Kinondoni MC	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	CDG, CBG & DADG	
	27.	Temeke MC	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	CDG, CBG & DADG	
	28.	Kilombero	√	√	√	X	X	X	X	√	√	√	√	√	√	√	√	√	√	√	X	X	√	√	X	X	√	X	CBG	
Morogoro	29.	Kilosa	√	√	√	√	√	√	X	√	√	√	√	√	√	√	√	√	√	√	P	X	√	√	√	P	√	P	CBG , CDG(P), DADG(P)	
	30.	Morogoro	√	√	√	√	√	X	X	√	X	√	√	√	√	√	√	√	√	√	X	√	X	√	X	X	√	X	CBG	
	31.	Morogoro MC	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	X	√	√	√	√	X	CDG & CBG	

REGION	SN	FUNCTIONAL AREA/ LGA	Financial Management										Plan & Budget		Procurement		Council Function		Project Implementation		Capacity Building		Agric Sector Performance				Overall Performance				GRANTS TO BE ACCESSED BY COUNCIL (P = Provisional)
			CD/CT Position (s)	Final Accounts (p)	Audit Report (p)	Financial Irregularities (p)	Bank Reconciliation (s)	Internal Audit (p)	Internal Audit (s)	Financial Reports (p)	Fiscal Capacity (s)	Development Plan (p)	Budget Process (p)	Tender Board (p)	Procurement guidelines (p)	Regular Meetings (p)	Minutes of Meetings (p)	Work Plans (p)	Progress Reports (p)	Capacity Building Plan (s)	Submission of reports (p)	Production Department (p)	Production Department (s)	Agricultural Development Plan (p)	Agricultural Development Plan (s)	CDG		CBG	DADG		
																										Primary	Secondary				
	49.	Kigoma	√	√	√	√	√	X	X	√	√	√	√	√	√	√	X	√	√	X	√	X	X	X	X	X	√	X	CBG		
	50.	Kigoma MC	√	√	√	√	√	X	X	X	√	√	√	√	√	X	√	√	√	√	X	X	X	X	X	X	√	X	CBG		
Singida	51.	Iramba	√	√	√	√	√	√	√	X	√	√	√	√	√	√	√	√	√	P	√	√	√	√	√	P	√	P	CBG , CDG(P), DADG(P)		
	52.	Manyoni	√	√	√	√	√	√	X	X	√	√	√	√	√	√	√	√	√	X	X	√	√	√	X	X	√	X	CBG		
	53.	Singida	√	√	√	√	√	X	X	√	√	√	X	√	√	√	√	√	√	X	√	√	√	√	X	X	√	X	CBG		
	54.	Singida MC	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	CDG, CBG & DADG	
Tabora	55.	Igunga	√	√	√	√	X	√	√	√	X	√	√	√	√	√	√	√	√	P	√	√	√	√	√	P	√	P	CBG , CDG(P), DADG(P)		
	56.	Nzega	X	√	√	√	X	√	X	√	X	√	√	√	√	√	√	√	√	X	√	√	√	√	X	X	√	X	CBG		
	57.	Sikonge	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	CDG, CBG & DADG	
	58.	Tabora	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	CDG, CBG & DADG	
	59.	Tabora MC	√	√	√	X	√	√	√	√	√	√	√	√	√	√	√	√	√	X	√	√	√	√	X	√	√	X	CBG		
	60.	Urambo	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	X	√	√	√	√	√	√	P	CDG, CBG, DADG(P)		
Iringa	61.	Iringa	√	√	√	√	√	√	√	X	√	√	√	√	√	√	√	√	√	P	X	√	√	√	√	P	√	P	CBG , CDG(P), DADG(P)		
	62.	Iringa MC	X	√	√	√	√	X	X	√	√	√	√	√	√	√	√	√	√	X	√	√	X	X	X	√	X	CBG			
	63.	Ludewa	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	CDG, CBG & DADG	
	64.	Makete	X	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	P	√	√	√	√	√	P	√	P	CBG , CDG(P), DADG(P)		
	65.	Mufindi	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	CDG, CBG & DADG	

Annex 2: Summary of Performance Measures Results for LGAs

REGION	SN	FUNCTIONAL AREA	Fin. Mngt (10)	Fiscal Capacity (15)	Plan & Budget (20)	Transp Account (10)	&	Interaction HLG/LLG (10)	HRD (10)	Procurement (10)	Project Implementation (10)	Council Function (5)	Overall Status
Arusha	1.	Arumeru	10	07	20	10		05	10	09	10	05	Basic
	2.	Arusha MC	10	08	18	06		07	10	10	10	05	Basic
	3.	Karatu	05	08	16	02		05	04	06	02	05	Penalty
	4.	Monduli	10	13	14	06		07	04	09	04	03	Penalty
	5.	Ngorongoro	08	10	18	06		07	08	08	07	05	Basic
Kilimanjaro	6.	Hai	10	05	20	10		10	10	07	07	05	Penalty
	7.	Moshi	10	07	18	10		07	08	10	10	05	Basic
	8.	Moshi MC	08	15	16	10		07	08	10	10	05	Bonus
	9.	Mwanga	08	08	20	10		07	04	07	10	05	Basic
	10.	Rombo	10	13	16	10		07	10	10	10	05	Bonus
	11.	Same	10	08	18	06		02	10	10	10	05	Penalty
Manyara	12.	Babati	08	10	16	10		07	06	10	05	02	Basic
	13.	Hanang	08	11	18	08		02	08	08	05	05	Penalty
	14.	Kiteto	08	10	14	08		07	06	05	04	05	Penalty
	15.	Mbulu	10	05	12	08		05	08	05	02	03	Penalty
	16.	Simanjiro	05	05	12	02		00	08	05	00	03	Penalty
	17.	Babati TC	NA	NA	NA	NA		NA	NA	06	05	NA	N/A
Coast	18.	Bagamoyo	10	15	14	10		10	06	09	07	05	Basic
	19.	Kibaha	10	05	14	08		07	06	06	10	03	Penalty
	20.	Kisarawe	07	02	16	04		07	10	08	10	05	Penalty
	21.	Mafia	10	10	16	08		07	10	05	10	05	Basic
	22.	Mkuranga	06	07	18	04		07	04	08	10	05	Penalty
	23.	Rufiji	10	12	18	08		02	08	08	10	05	Penalty
	24.	Kibaha TC	10	05	18	10		10	08	09	10	05	Basic (New Council)
Dar es Salaam	25.	Ilala MC	06	10	16	06		00	10	10	10	05	Penalty
	26.	Kinondoni MC	08	08	18	10		07	10	10	10	05	Basic
	27.	Temeke MC	08	13	18	06		07	10	10	10	05	Basic
Morogoro	28.	Kilombero	07	07	20	10		10	06	09	09	05	Basic
	29.	Kilosa	08	06	18	10		07	06	06	07	02	Penalty
	30.	Morogoro	07	08	20	08		07	08	09	10	02	Basic
	31.	Morogoro MC	10	03	20	08		07	08	07	10	05	Penalty
	32.	Ulanga	10	15	20	08		10	08	08	10	05	Bonus
	33.	Mvomero	NA	05	16	06		10	04	07	10	NA	N/A
	34.	Handeni	03	12	18	10		10	08	06	07	05	Penalty

Assessment of LGAs for CDG, CBG and Agriculture Grants for 2006/2007 Under the LGCDG System

REGION	SN	FUNCTIONAL AREA	Fin. Mngt (10)	Fiscal Capacity (15)	Plan & Budget (20)	Transp Account (10)	& Interaction HLG/LLG (10)	HRD (10)	Procurement (10)	Project Implementation (10)	Council Function (5)	Overall Status
Tanga	35.	Korogwe	10	02	18	10	10	08	06	10	05	Penalty
	36.	Lushoto	07	08	20	10	07	08	06	07	05	Basic
	37.	Muheza	09	15	20	10	07	10	10	10	05	Bonus
	38.	Pangani	05	03	18	06	02	06	05	05	05	Penalty
	39.	Tanga CC	07	12	20	08	07	06	07	07	05	Basic
	40.	Korogwe TC	07	07	16	08	05	06	03	10	05	Basic (New Council)
Dodoma	41.	Kilindi	NA	NA	NA	NA	NA	NA	NA	NA	NA	N/A
	42.	Dodoma	05	00	16	08	10	06	06	10	02	Penalty
	43.	Dodoma MC	05	00	14	08	05	10	05	07	05	Penalty
	44.	Kondoa	05	11	10	02	02	08	04	05	03	Penalty
	45.	Kongwa	08	07	16	06	02	06	05	07	05	Penalty
	46.	Mpwapwa	06	05	12	04	10	06	06	07	05	Penalty
Kigoma	47.	Kasulu	08	10	18	04	10	08	06	07	05	Penalty
	48.	Kibondo	10	11	18	06	07	06	06	10	05	Basic
	49.	Kigoma	08	10	16	00	05	08	06	05	02	Penalty
	50.	Kigoma MC	06	05	10	00	05	08	07	05	02	Penalty
Singida	51.	Iramba	07	02	20	10	07	08	08	10	05	Penalty
	52.	Manyoni	10	02	12	08	05	06	06	10	05	Penalty
	53.	Singida	07	13	08	06	05	08	04	10	05	Penalty
	54.	Singida MC	10	15	18	04	10	06	05	10	05	Penalty
Tabora	55.	Igunga	05	01	16	10	07	04	09	10	05	Penalty
	56.	Nzega	03	00	18	06	00	06	07	04	02	Penalty
	57.	Sikonge	06	10	18	10	05	06	10	07	05	Basic
	58.	Tabora	08	08	20	06	07	10	10	10	05	Basic
	59.	Tabora MC	07	07	18	10	07	10	09	07	05	Basic
	60.	Urambo	08	15	20	10	07	08	10	10	05	Bonus
Iringa	61.	Iringa	08	15	12	04	05	08	05	05	03	Penalty
	62.	Iringa MC	05	12	10	02	02	04	06	00	00	Penalty
	63.	Ludewa	10	15	18	04	04	08	10	07	05	Penalty
	64.	Makete	09	15	20	08	04	16	07	07	05	Basic
	65.	Mufindi	10	15	14	06	00	04	08	10	05	Penalty
	66.	Njombe	08	10	20	08	07	10	10	07	05	Basic
	67.	Kilolo	NA	NA	NA	NA	NA	NA	NA	NA	NA	N/A
Mbeya	68.	Chunya	10	15	10	02	07	06	09	05	03	Penalty
	69.	Ileje	06	11	18	06	00	06	09	07	02	Penalty
	70.	Kyela	08	03	18	08	10	08	10	10	05	Penalty
	71.	Mbarali	08	05	08	02	00	06	04	05	00	Penalty
	72.	Mbeya	07	02	20	10	07	08	10	10	05	Penalty

Assessment of LGAs for CDG, CBG and Agriculture Grants for 2006/2007 Under the LGCDG System

REGION	SN	FUNCTIONAL AREA	Fin. Mngt (10)	Fiscal Capacity (15)	Plan & Budget (20)	Transp Account (10)	& Interaction HLG/LLG (10)	HRD (10)	Procurement (10)	Project Implementation (10)	Council Function (5)	Overall Status
	73.	Mbeya CC	05	10	20	08	07	10	10	10	02	Basic
	74.	Mbozi	10	05	20	08	07	08	10	10	05	Penalty
	75.	Rungwe	07	11	20	08	07	06	10	10	05	Basic
Rukwa	76.	Mpanda	09	04	20	06	00	06	10	07	05	Penalty
	77.	Nkasi	09	13	18	10	07	06	10	10	05	Basic
	78.	Sumbawanga MC	05	10	18	06	04	06	09	07	05	Basic
	79.	Sumbawanga	09	08	20	10	10	06	10	10	05	Basic
Ruvuma	80.	Mbinga	10	15	20	10	07	08	10	07	05	Bonus
	81.	Songea	10	15	18	08	04	08	09	05	05	Basic
	82.	Songea MC	06	15	10	04	02	06	09	07	05	Penalty
	83.	Tunduru	07	15	18	08	00	06	06	05	02	Penalty
	84.	Namtumbo	NA	NA	NA	NA	NA	NA	NA	NA	NA	N/A
Lindi	85.	Kilwa	05	03	12	10	07	06	07	10	05	Penalty
	86.	Lindi TC	08	02	18	08	10	06	09	05	05	Penalty
	87.	Lindi	08	02	18	10	10	06	03	07	05	Penalty
	88.	Liwale	05	10	20	10	10	06	06	10	05	Basic
	89.	Nachingwea	10	13	18	10	10	06	05	07	05	Basic
	90.	Ruangwa	07	15	16	06	07	04	06	07	05	Basic
Mtwara	91.	Masasi	10	10	20	06	10	08	06	07	05	Basic
	92.	Mtwara	02	11	18	08	10	06	04	05	05	Penalty
	93.	Mtwara MC	06	12	18	10	10	06	06	07	05	Basic
	94.	Newala	10	11	16	10	05	06	06	07	05	Basic
	95.	Tandahimba	04	15	18	06	05	04	05	07	05	Penalty
Kagera	96.	Bukoba	10	15	20	06	00	10	08	05	05	Penalty
	97.	Bukoba MC	10	09	20	10	10	02	10	10	05	Penalty
	98.	Biharamulo	08	03	18	06	10	06	05	10	05	Penalty
	99.	Karagwe	10	15	18	10	10	10	10	07	05	Bonus
	100.	Muleba	10	13	16	08	10	08	07	10	05	Bonus
	101.	Ngara	07	10	20	06	10	04	07	07	00	Penalty
Mara	102.	Bunda	05	11	18	08	05	08	05	10	02	Basic
	103.	Musoma	08	10	16	10	10	06	09	07	05	Basic
	104.	Musoma MC	08	10	18	10	10	08	06	07	05	Basic
	105.	Serengeti	08	08	18	10	05	04	06	05	05	Basic
	106.	Tarime	05	10	16	04	02	04	03	02	05	Penalty
Mwanza	107.	Geita	10	08	18	08	05	08	09	05	05	Basic
	108.	Kwimba	10	08	18	08	07	06	09	10	05	Basic
	109.	Magu	10	15	18	10	10	08	09	10	05	Bonus
	110.	Misungwi	06	03	12	10	07	04	09	10	05	Penalty

Assessment of LGAs for CDG, CBG and Agriculture Grants for 2006/2007 Under the LGCDG System

REGION	SN	FUNCTIONAL AREA	Fin. Mngt (10)	Fiscal Capacity (15)	Plan & Budget (20)	Transp Account (10)	& Interaction HLG/LLG (10)	HRD (10)	Procurement (10)	Project Implementation (10)	Council Function (5)	Overall Status	
	111.	Mwanza CC	06	07	16	08	04	08	05	07	05	Basic	
	112.	Sengerema	10	05	18	10	07	10	09	10	05	Penalty	
	113.	Ukerewe	05	02	14	06	02	06	05	05	02	Penalty	
Shinyanga	114.	Bariadi	05	13	14	06	05	04	04	05	05	Penalty	
	115.	Bukombe	08	11	20	10	10	08	10	07	05	Basic	
	116.	Kahama	10	15	18	10	10	10	09	10	05	Bonus	
	117.	Maswa	08	10	14	06	07	06	10	10	05	Basic	
	118.	Meatu	07	10	12	08	07	04	06	10	05	Basic	
	119.	Shinyanga	06	06	18	10	04	08	08	10	04	Penalty	
	120.	Shinyanga MC	08	13	16	10	07	10	09	10	05	Bonus	
	121.	Kishapu	NA	NA	NA	NA	NA	04	05	NA	NA	NA	N/A

Annex 2: Summary of Performance of Local Councils for FY 2006/07

Council	Type	MINIMUM CONDITIONS			PERFORMANCE MEASURES		
		CDG	CBG	EASDP	BONUS	BASIC	PENALTY
Arusha Region							
Arusha	MC	Met	Met	Met		84	
Arumeru	DC	Met	Met	Met		86	
Monduli	DC	Met	Met	Met			70
Ngorongoro	DC	Met	Met	Met		77	
Karatu	DC	Provisional	Met	Provisional			53
Coast Region							
Kibaha	TC	Provisional	Met*	Provisional		Met*	
Bagamoyo	DC	Met	Met	Met		86	
Mafia	DC	Met	Met	Met		81	
Kisarawe	DC	Met	Met	Met			69
Kibaha	DC	Met	Met	Met			69
Rufiji	DC	Provisional	Met	Provisional			81
Mkuranga	DC	Provisional	Met	Provisional			69
Dodoma Region							
Dodoma	MC	Not Met	Met	Not Met			59
Dodoma	DC	Not Met	Met	Not Met			63
Kondoa	DC	Not Met	Met	Not Met			50
Mpwapwa	DC	Not Met	Met	Not Met			61
Kongwa	DC	Met	Met	Met			62
Iringa Region							
Iringa	MC	Not Met	Met	Not Met			41
Iringa	DC	Provisional	Met	Provisional			65
Mufindi	DC	Met	Met	Met			72
Njombe	DC	Met	Met	Met		85	
Ludewa	DC	Met	Met	Met			81
Makete	DC	Provisional	Met	Provisional		81	
Kilolo	DC	Met*	Met	Met*		Met*	
Kigoma Region							
Kigoma/Ujiji	MC	Not Met	Met	Not Met			48
Kigoma	DC	Not Met	Met	Not Met			60
Kasulu	DC	Met	Met	Met			76
Kibondo	DC	Met	Met	Met		79	
Kilimanjaro Region							
Moshi	MC	Met	Met	Met	89		
Hai	DC	Met	Met	Met			84
Moshi	DC	Met	Met	Met		85	
Rombo	DC	Met	Met	Met	91		

Assessment of LGAs for CDG, CBG and Agriculture Grants for 2006/2007 Under the LGCDG System

Council	Type	MINIMUM CONDITIONS			PERFORMANCE MEASURES		
		CDG	CBG	EASDP	BONUS	BASIC	PENALTY
Same	DC	Met	Met	Met			79
Mwanga	DC	Met	Met	Met		79	
Lindi Region							
Lindi	MC	Not Met	Met	Not Met			68
Nachingwea	DC	Met	Met	Provisional		84	
Kilwa	DC	Met	Met	Provisional			65
Liwale	DC	Not Met	Met	Not Met		82	
Lindi	DC	Not Met	Met	Not Met			69
Rwangwa	DC	Not Met	Met	Not Met		73	
Mara Region							
Musoma	MC	Not Met	Met	Not Met		82	
Bunda	DC	Provisional	Met	Provisional		72	
Musoma	DC	Not Met	Met	Not Met		81	
Serengeti	DC	Met	Met	Met		69	
Tarime	DC	Not Met	Met	Not Met			51
Mbeya Region							
Mbeya	CC	Provisional	Met	Provisional		82	
Chunya	DC	Not Met	Met	Not Met			67
Ileje	DC	Not Met	Met	Not Met			65
Kyela	DC	Met	Met	Provisional			80
Mbeya	DC	Not Met	Met	Not Met			79
Mbozi	DC	Met	Met	Not Met			83
Rungwe	DC	Met	Met	Met		84	
Mbarali	DC	Not Met	Met	Not Met			38
Morogoro Region							
Morogoro	MC	Met	Met	Not Met			78
Morogoro	DC	Not Met	Met	Not Met		79	
Kilosa	DC	Provisional	Met	Provisional			70
Kilombero	DC	Not Met	Met	Not Met		83	
Ulanga	DC	Met	Met	Met	94		
Mvomero	DC	Met*	Met	Met*		Met*	
Mtwara Region							
Mtwara	MC	Not Met	Met	Not Met		80	
Mtwara	DC	Not Met	Met	Not Met			69
Newala	DC	Met	Met	Provisional		76	
Masaki	DC	Met	Met	Met		82	
Tandahimba	DC	Not Met	Met	Not Met			69
Mwanza Region							
Mwanza	CC	Met	Met	Provisional		66	
Ukerewe	DC	Not Met	Met	Not Met			47

Assessment of LGAs for CDG, CBG and Agriculture Grants for 2006/2007 Under the LGCDG System

Council	Type	MINIMUM CONDITIONS			PERFORMANCE MEASURES		
		CDG	CBG	EASDP	BONUS	BASIC	PENALTY
Sengerema	DC	Provisional	Met	Provisional			84
Geita	DC	Met	Met	Met		76	
Kwimba	DC	Met	Met	Met		81	
Magu	DC	Provisional	Met	Provisional	95		
Misungwi	DC	Not Met	Met	Not Met			66
Ruvuma Region							
Songea	MC	Not Met	Met	Not Met			64
Songea	DC	Met	Met	Met		82	
Tunduru	DC	Not Met	Met	Not Met			67
Mbinga	DC	Met	Met	Met	92		
Namtumbo	DC	Met*	Met	Met*		Met*	
Shinyanga Region							
Shinyanga	MC	Met	Met	Met	88		
Shinyanga	DC	Met	Met	Met			74
Maswa	DC	Provisional	Met	Provisional		76	
Bariadi	DC	Not Met	Met	Not Met			61
Kahama	DC	Met	Met	Met	97		
Meatu	DC	Not Met	Met	Not Met		69	
Bukombe	DC	Met	Met	Met		89	
Kishapu	DC	Met*	Met	Met*		Met*	
Singida Region							
Singida	MC	Met	Met	Met			83
Iramba	DC	Provisional	Met	Provisional			77
Singida	DC	Not Met	Met	Not Met			66
Manyoni	DC	Not Met	Met	Not Met			64
Tabora Region							
Tabora	MC	Not Met	Met	Not Met		80	
Igunga	DC	Provisional	Met	Provisional			67
Nzega	DC	Not Met	Met	Not Met			46
Tabora	DC	Met	Met	Met		84	
Urambo	DC	Met	Met	Provisional	93		
Sikonge	DC	Met	Met	Met		77	
Tanga Region							
Tanga	CC	Not Met	Met	Not Met		79	
Korogwe	TC	Met*	Met	Met*		Met*	
Muheza	DC	Met	Met	Met	96		
Pangani	DC	Provisional	Met	Provisional			55
Korogwe	DC	Met	Met	Met			79
Handeni	DC	Not Met	Met	Not Met			79
Lushoto	DC	Provisional	Met	Provisional		78	
Kilindi	DC	Met*	Met	Met*		Met*	

Assessment of LGAs for CDG, CBG and Agriculture Grants for 2006/2007 Under the LGCDG System

Council	Type	MINIMUM CONDITIONS			PERFORMANCE MEASURES		
		CDG	CBG	EASDP	BONUS	BASIC	PENALTY
Kagera Region							
Bukoba	MC	Provisional	Met	Provisional			86
Karagwe	DC	Met	Met	Met	95		
Biharamulo	DC	Met	Met	Provisional			71
Muleba	DC	Met	Met	Provisional	87		
Bukoba	DC	Met	Met	Met			79
Ngara	DC	Not Met	Met	Not Met			71
Dar es Salaam Region							
Ilala	MC	Met	Met	Met			73
Kinondoni	MC	Met	Met	Met		86	
Temeke	MC	Met	Met	Met		87	
Rukwa Region							
Sumbawanga	MC	Not Met	Met	Not Met		70	
Mpanda	DC	Met	Met	Not Met			67
Sumbawanga	DC	Provisional	Met	Provisional		88	
Nkasi	DC	Provisional	Met	Provisional		88	
Manyara Region							
Babati	TC	Met*	Met	Met*		Met*	
Babati	DC	Met	Met	Provisional		74	
Hanang	DC	Met	Met	Not Met			73
Kiteto	DC	Provisional	Met	Not Met			67
Mbulu	DC	Provisional	Met	Provisional			58
Simanjiro	DC	Provisional	Met	Not Met			40