

WATER AND SANITATIONBUDGET BRIEFFY 2011/12-FY 2015/16

Key messages

- » The water sector has seen significant drops in budgetary allocations in recent years. At 2.4 per cent of the overall state budget, the water sector lags behind other priority sectors such as education, infrastructure, health and agriculture.
- » Capital spending is increasingly funded by local resources and absorbs the vast majority of the water sector budget, mostly focusing on construction and rehabilitation of infrastructure, although with low execution rates.
- » Over two thirds of the water sector budget is directed to MoWI, and within it mostly to rural water supply. The skewedness of the water sector budget towards capital investments with negligible allocations for sustaining the schemes is a major issue that needs to be addressed.
- » Fiscal decentralisation to lower levels is increasing, with the role of MoWI shifting towards facilitation rather than implementation. A large proportion of transfers are developmental. Despite progress made to decentralise the water sector, access and equity issues remain.

- » Sanitation and hygiene remain severely underfunded, with only TShs 16 billion being allocated in FY 2015/16, out of the Water Sector Development Plan's total budget of TShs 541 billion. Statistics show that 32.8 per cent of households in 2012 had access to improved sanitation, an increase of only 8 per cent since 1990. More than half (56 per cent) of health care facilities have no functioning toilets and only 4 per cent of schools have latrines accessible to people with physical disabilities.
- » The government needs to improve the predictability of funding to the sector, reduce geographical disparities in access to water, invest in sanitation and hygiene, and allocate funds to cover the backlog of weak maintenance.
- » A stand-alone policy on sanitation would give the sub-sector much higher priority on the government agenda, by improving the institutional set-up, coordination and investment in the sub-sector.

How is the water and sanitation sector defined and guided?

The water and sanitation sector in Tanzania is guided by the 2002 National Water Policy (NWP) and the National Water Sector Development Strategy 2007-2025 (NWDS). NWP established multi-sectoral arrangements for water, sanitation and hygiene, including linkages across sectors, and among communities, local governments and national government. NWDS is implemented through the National Water Sector Development Programme (NWSDP), whose first phase lasted from 2007 to 2015. NWSDP, which covers rural and urban water and sanitation (for communities, schools and health facilities), as well as water resource management and capacity development within the sector, has entered its second phase (2016/17-2019/20), with a 'bridging year' in 2015/16. Its projected funding of US\$ 3.3 billion represents a significant increase from the US\$ 1.4 billion spent on Phase I. Recently, in 2015, irrigation was added to the water sector.

NWP and NWDP facilitated key reforms as evidenced by the establishment of a national regulatory authority, and the approval of the Water Resources Management Act, and Water Supply and Sanitation Act. Historically, sanitation and hygiene have not had a dedicated policy, with relevant commitments being included in sectorspecific policies, such as the National Health Policy, Water Policy and National Environmental Health Policy guidelines. This has resulted in difficulties in keeping sanitation and hygiene core priorities high on the public agenda, coordinating cross-sectoral commitments, and mobilising much-needed resources. In response to these challenges, a draft National Sanitation and Hygiene Policy has been developed and, once approved by Cabinet, will play a critical role in raising the profile of hygiene and sanitation, guiding resource allocation, and shaping a national response which matches the renewed momentum provided by the Sustainable Development Goals (SDGs). Figure 1 presents the strategic policies and plans guiding the water, sanitation and hygiene sector.

For budgetary analysis, the water, sanitation and hygiene sector includes the services provided by the Ministry of Water and Irrigation (MoWI) and other water-related expenditures outside MoWI but identified in the Ministry of Finance and Planning's (MoFP) integrated financial management system (IFMS) as water-related expenditures. They include water and sewerage systems, water wells and schemes that are financed across different votes, including the water sector participating ministries— Ministry of Health, Community Development, Gender, Elderly and Children (MoHCDGEC)¹, Ministry of Education, Science and Technology (MoEST) and the President's Office for Regional Administration and Local Government (PO-RALG). Transfers from regions (i.e.

FIGURE 1 FRAMEWORK OF STRATEGIC POLICIES AND PLANS GUIDING THE WATER, SANITATION AND HYGIENE SECTOR

| | 2019 2021 | 2025 | 2030 |
|---|-----------|------|------|
| Sustainable Development Goals | | | |
| Tanzania Development Vision (20 | 025) | | |
| Big Results Now | | | |
| National Water Sector Development Strategy (2007–2025) | | | |
| Five Year Development Plan (2016/17—2020/21) | | | |
| National Water Sector Developm Programme Phase II (2016–2020 | | | |
| National Water Policy | | | |

Regional Administrative Secretary—RAS) to districts are also considered. Sanitation, whose spending is largely captured by the National Sanitation Campaign (NSC), is assessed separately.

WATER

1. What trends emerge from the water sector budget?

The overall state budget has been expanding at a nominal annual average rate of 19.5 per cent (and a real annual average growth rate of 10.5 per cent) over the past five years. In absolute terms, the budget has expanded from TShs 14.1 trillion (FY 2011/12) to TShs 23 trillion (FY 2015/16). The state budget to gross domestic product (GDP) ratio reached 23.9 per cent during FY 2015/16, from 21.4 per cent in FY 2011/12. Development expenditure comprises around 30 per cent of the total budget, with the remaining 70 per cent covering wages and salaries (27 per cent) and other charges (OC) (43 per cent). Domestic tax revenue has been on the rise as well, from TShs 6.5 trillion (FY 2011/12) to TShs 9.9 trillion (FY 2014/15). However, as a share of GDP, domestic tax revenues have increased marginally from 12 to 13 per cent over the same period of time². Budget execution has improved overtime, from 84 per cent in FY 2011/12, to 94 per cent during FY 2014/15.



The overall budgetary allocation to the water sector has gradually declined between 2011 and 2016.

With the exception of FY 2014/15, the overall budgetary allocation to the water sector has gradually declined between 2011 and 2016 (Figure 2). The sector budget experienced significant drops in FY 2013/14 and FY 2015/16, amounting to about TShs 50 billion and TShs 100 billion, respectively. This was mainly due to a fall in the development budget, and in particular, its foreign funded component. The decline in foreign resources was mostly due to non-allocation of the resources from the United States Millennium Challenge Corporation (MCC) and that most of the foreign donors had already fully disbursed their original commitments in first phase of the Water Sector Development Plan (WSDP).

The share of the water sector approved budget, which averaged 3 per cent over the past five years, also declined from 4.4 per cent in FY 2011/12 to 2.4 per cent in FY 2015/16 (Figure 3). Over FYs 2011/12–2015/16, the budgetary priority sectors comprised on average 49.5 per cent of the overall state budget, with the water sector seeing its share fall over the five-year period, from 7.8 per cent in FY 2011/12 to 5.3 per cent in FY 2015/16.



FIGURE 2 TREND IN THE BUDGETARY ALLOCATION TO THE WATER SECTOR (TSHs BILLION)

616.9

2012/13

621.6

2011/12

Source: UNICEF calculations based on data from MoFP priority sector analysis

563.1

2013/14

FIGURE 3 TRENDS IN THE SHARES OF PRIORITY SECTORS IN THE TOTAL BUDGET

Source: UNICEF calculations based on data from MoFP priority sector analysis

* Not a government priority sector; included for comparison

0.8%

3.9%

4.2%

7.7%

10.3%

16.3%

2015/16

2. Where do water sector resources come from?

Figure 4 shows a consistently declining share of foreign resources in the water sector's development budget and a corresponding increasing share of local resources. Local resources, which accounted for only 9.3 per cent of the entire development budget in FY 2011/12, rose to 76.3 per cent by FY 2015/16. The increase in local financing compensated the sharp reduction in external financing whose allocation to the water sector declined by half from TShs 256.5 billion in FY 2014/15 to TShs 122.3 billion in FY 2015/16. With their own revenue insufficient to cover their expenditures, water utility operators remain dependent on budgetary support from the central government, with a significant part of the budget allocated for operations, maintenance and rehabilitation.

FIGURE 4 INCREASING SHARE OF LOCAL RESOURCES IN THE DEVELOPMENT BUDGET OF THE WATER SECTOR



Source: UNICEF's calculations based on MoFP priority sector allocations (FYs 2011/12–2015/16)

Donor coordination has improved and resources are pooled through a donor basket fund established primarily to finance activities outlined in WSDP. Prior to 2006, the water, sanitation and hygiene (WASH) sector development partners were maintaining an informal group for information exchange only. In 2006, the Development Partners Group–Water (DPG-Water) was formalised as part of the overall dialogue mechanism. A year later, WSDP 2007-2025 was launched with a corresponding water sector funding basket to which the government and some of the partners contribute. The remaining partners contribute to WSDP through earmarked funding. WSDP donors' disbursements for FY 2015/16 included TShs 53.6 billion from the United Kingdom's Department for International Development (DFID), 27.5 from the World Bank, 27.4 from Agence Française de Développement, and 15.6 from the African Development Bank³.

3. How are water resources used?

3.1 Recurrent expenditure versus investment

The water sector budget remains heavily skewed towards development expenditure as compared to other sectors. The share of the development budget in the total water sector budget has averaged 91 per cent over the past five years, while average recurrent spending has been as low as 9 per cent (Figure 5).

FIGURE 5 SHARE OF THE RECURRENT AND DEVELOPMENT BUDGETS OF THE WATER SECTOR (FYs 2011/12–2015/16)



Source: UNICEF calculations MoFP data on priority sector allocations

The recurrent budget shows a gradual yet minimal increase (Figure 5). While emphasis on capital projects is desirable in a country facing an immense demand for water infrastructure development, recurrent expenditure remains critical for ensuring maintenance of infrastructure. Operation and maintenance of both old and newly constructed water schemes are major challenges, threatening the sustainability of rural water supply services in the country.

3.2 Expenditure across water sector entities and within MoWI

The largest share of resources of the water sector is directed to MoWI, averaging 75 per cent over FYs 2011/12–2015/16, followed by allocations to Local Government Authorities (LGAs) with an average of 20.5 per cent over the same period (Figure 6). Funds allocated to MoWI include only a small proportion of funds for the ministry's own expenditures (e.g. for consultants/office rehabilitation etc.) and the rest for large quantity of supplies (well drilling rigs, laboratory equipment, hydrological equipment etc.) which are sent to implementing agencies. These include nine Water

Basin Boards, 26 Regional Secretariats, 24 Regional Urban Water and Sanitation Authorities (UWSAs), 82 district and small town water utilities, eight large rural schemes called National Water Projects, and 168 LGAs.



FIGURE 6 TRENDS IN THE ALLOCATION OF WATER SECTOR RESOURCES ACROSS

FIGURE 7 TRENDS IN MOWI SUB-VOTES ACTUAL SPENDING (TSHs BILLION)



Within MoWI, actual spending on rural water supply has in recent years increased tremendously (Figure 7). Actual spending to rural water supply, which reached TShs 20.9 billion in FY 2011/12, has doubled to TShs 40.5 billion in FY 2014/15 and budgeted at TShs 231.6 billion during the FY 2015/16. The increase in spending on rural water supply, which is a priority area under Phase II of WSDP (FY 2016/17 to FY 2019/20) has been directed towards infrastructure investment (new construction, rehabilitation and extension of existing facilities) as well as investment in operations and maintenance, and institutional capacity building⁴. MoWI transfers to UWSAs have declined by 33.5 per cent (actual spending) from FY 2011/12 to FY 2014/15. Construction of sewerage systems requires heavy public investment and largely serves urban areas. It is estimated that sewerage systems are covering 20 per cent of the urban population in Tanzania, who pay for the connection to the main sewage pipe. The urban poor shoulder the whole cost of the household toilet (pit latrine, septic tank etc.) including transportation and disposal of the waste when it is full.

In terms of capacity development, the budget directed to personal emoluments (PE) at regional level doubled in FY 2014/15, thus helping to resolve staff shortages, while salary adjustments were made to the sector to facilitate the recruitment of additional personnel⁵. The water sector has made and is still making efforts to recruit new WASH professionals and technicians to address the Source: UNICEF calculations based on data from MoFP IFMS* * Budgeted figures

chronic and large human resource gap. This gap exists because more than 300 experienced sector professionals, who were trained in 1970s and 1980s in India, have retired or will retire in the next three years. At the same time the government froze any recruitment in the 1990s and most of the 2000s.



Source: UNICEF calculations MoFP data on priority sector allocations

4. How well has the water sector executed its past budgets?

Expenditure across MoWI sub-votes has experienced relatively low execution rates over the past five years (Figure 8). Contributing factors include lengthy procurement procedures; limited capacity at LGA and Regional Secretariat level (most of the district water engineers/regional water engineers are new) and inadequate qualified contractors or consultants to cover the big number of LGAs and UWSAs.

FIGURE 8 BUDGET EXECUTION RATES ACROSS MoWI SUB-VOTES: AVERAGES FOR (FYs 2011/12–2014/15)



Source: UNICEF calculations MoFP data on priority sector allocations

Late release of resources to the sector represents a key challenge. By the end of FY 2013/14, MoWI had received only half of the funds approved in the budget for FY 2013/14 and was able to spend only 44 per cent of the approved estimates. About half of the funds released in FY 2013/14 to MoWI were made during the last quarter, suggesting that lack of timeliness was also a factor in weak utilisation of funds⁶.

5. Decentralisation in the water sector

Over FYs 2011/12–2015/16, the share of the water sector budget directed to LGAs increased from 21.1 to 26 per cent, while allocations to regions slightly declined (Figure 6).

Additionally, a significant share of the MoWI budget is directed to the sub-national level, although this share has decreased over time, also in absolute terms (Figure 9). Actual spending on transfers from MoWI to lower levels peaked at TShs 196 billion during FY 2012/13 but declined afterwards. Transfers from regions to districts have also experienced a slight decline (from TShs 21 billion of actual figures in FY 2011/12 to 19 billion in FY 2014/15). Apart from the exchequer delays and lengthy procurement procedures that constrain transfers of resources to the lower levels, an even bigger challenge is the poor capacity at the lower level to manage resources. Weaknesses in planning, data/record keeping, supervising implementation and delayed reporting slow down the transfer of resources to the lower levels even more. Transfers from regions to districts mainly comprise recurrent expenditure and, within that, only OC (no PE).



FIGURE 9 TRANSFERS FROM MOWI TO LOWER LEVELS (TSHs BILLION)

Source: UNICEF calculations based on data from MoFP IFMS * Budgeted figures

Over the past five years, all MoWI transfers to districts were constituted by the development budget. Besides districts, UWSAs and water basin agencies have also benefited from these transfers. In practice, there has been an increasing shift in the role of MoWI from that of an implementer to a facilitator. The main challenge in the future will be for MoWI to build its capacity in monitoring and evaluating how funds are used at regional and local levels in implementing projects.

As decentralisation progresses, it will be important for MoWI to enhance its capacity to monitor how budgeted allocations are translated into actual water and sanitation service delivery, and to what extent access to water supply has improved as a result of this funding. The 2009 Public Expenditure Review for the water sector concluded that the efficiency of rural water supply is compromised by the large proportion of non-functioning facilities (i.e. the high breakdown rates). It is estimated that 22 per cent of rural water supply systems are not working, with a range of 16–41 per cent depending on type of facility⁷.

6. How has public expenditure on water impacted sector performance?

Significant investments in the first phase of WSDP and the decentralisation of financial resources in the water sector resulted in improvements. However, access and equity challenges persists. Access of households to improved water supply reached 57.3 per cent in 2012⁸, which is only 2 per cent more than in 1990, and still considerably far from the target of 74 per cent (i.e. MDG for 2015⁹). Furthermore, enormous regional variations exist. For example, only 30 per cent of households have access to an improved water supply in Tabora, as compared to 87 per cent of households in Dar es Salaam. The urban-rural divide is even more noticeable, with 44 per cent access in rural areas against 84 per cent access in urban areas¹⁰.

In rural areas there is a need to undergo major reforms in the management of community water supply infrastructure to make it sustainable in the longer run. Distance to, and functionality of, services is also an issue. Even in areas where water points are close to population centres, only 70 per cent of them are working¹¹. According to a water point mapping study undertaken in 2013, there were 64,704 water points, of which only 7 in 10 were functional. This means that many people have to travel long distances to collect water on a daily basis; almost half of all Tanzanians spend 30 minutes or more collecting water from their nearest source¹². Tanzania remains behind a number of comparable countries with regards to access to improved water sources. Figure 10 shows the proportion of the population with access to improved water sources in Tanzania and other countries in the region. More investments are needed, also in the light of the population growth rate in Tanzania, which is higher than most countries with a higher proportion of the population accessing improved water sources. For instance, only 55.6 per cent of Tanzanians have access to improved water sources. The country's population is expanding at an annual rate of 2.8 per cent, which is higher than the 2.4 per cent population growth rate in Ghana where 88.7 per cent of the population has access to improved water sources.

FIGURE 10 REGIONAL COMPARISON IN % OF POPULATION WITH ACCESS TO IMPROVED WATER SOURCE (2014)



Source: World Bank World Development Indicators



Tanzania loses US\$ 200 million annually due to poor sanitation.

SANITATION AND HYGIENE

Sanitation spending is largely captured by NSC, and it has benefited from an increasing amount of resources, although levels remain low compared to needs. Figure 11 shows that resources for NSC have increased five fold, from TShs 2.8 billion in FY 2011/12 to TShs 15.9 billion in FY 2015/16. With the exception of FY 2013/14 and FY 2014/15, the Treasury has been releasing funds for NSC consistently with planned budgets. Overall between FY 2011/12 and FY 2015/16, funds released were equivalent to 74.8 per cent of the resources planned for sanitation spending.

FIGURE 11 TRENDS IN PLANNED AND ACTUAL RELEASES FOR NSC (TSHs BILLION)



Source: UNICEF calculations based on MoWI data *Budgeted figures

FIGURE 12 TREND IN HOUSEHOLD SANITATION FINANCING (TSHs BILLIONS)



Source: UNICEF calculations based on MoWI data

FIGURE 13 TREND IN SCHOOL WASH



Source: UNICEF calculations based on MoWI data

Slow progress is noted for **household sanitation** where the target of providing 2.7 million people with improved latrines was achieved by only 4.5 per cent in 2013. This is despite increasing planned budgets and releases from TShs 1.5 billion to TShs 6.6 billion between FY 2011/12 and FY 2012/13 (Figure 12).

In 2010, it was estimated that almost US\$ 500 million would be needed to bring all school WASH infrastructure in Tanzania to an optimal level¹³. While planned resources for **school WASH** have been increasing over time, releases have been on the decline (Figure 13). It is therefore not suprising that many challenges persist. For example, the pupil-latrine ratio in primary schools was 1:52 in 2013¹⁴ while the 'minimum' set by MoEST was 1:20 (girls) and 1:25 (boys) per drop hole.

Highlights of the WSDP budget for FY 2015/16: Sanitation and hygiene

The sanitation and hygiene component of the water sector development programme budget is marginalised with zero local funds and only 2.9 per cent share of foreign resources allocated in the WSDP budget in FY 2015/16. The WSDP budget for FY 2015/16 amounted to TShs 541 billion, a decline from TShs 665 billion in FY 2014/15. Figure 14 shows that among the five components of the WSDP budget, rural water supply had the largest share of foreign resources at 49.8 per cent, followed by urban water supply and sewerage. Sanitation and hygiene has the lowest shares of both local and foreign funds. However, Figure 15 shows that, despite being largely marginalised, the sanitation and hygiene component leads in terms of execution rate, as it almost executed its entire budget for FY 2015/16 (98.1 per cent)¹⁵.

FIGURE 14 LOCAL AND FOREIGN RESOURCES: WSDP BUDGET FOR FY 2015/16



Source: UNICEF calculations based on MoWI data

FIGURE 15 EXECUTION RATE FY 2015/16*



Source: UNICEF calculations based on MoWI data * as of May 2016

WSDP expected that each LGA would formulate a districtwide water and sanitation plan that would provide the framework for investment and other activities during Phase I. Under the WSDP component 'rural water supply and sanitation', activities became narrowly focussed on the delivery of a small number of water supply schemes per LGA¹⁶.

How has public expenditure on sanitation and hygiene impacted sector performance?

The state of sanitation and hygiene remains a key developmental challenge. Statistics show that only 32.8 per cent of households in 2012 had access to improved sanitation, an increase of only 8 per cent since 1990 (largely in urban areas). Geographic disparities are significant—ranging from 71.9 per cent in urban areas to 15 per cent



in rural areas. Concerns about hygiene practices persist as well, where, for instance, only 21 per cent of people wash their hands after using the toilet.

Poor sanitation and hygiene increase the occurrence of infections in children (such as diarrhoea, environmental enteropathy, and helminthes) and reduced appetite, which can lead to malnutrition, illness and ultimately death for some. In this context, it is encouraging that Five Year Development Plan (FYDP) II aims to increase the proportion of households with improved sanitation facilities in rural areas to 75 per cent by 2020 and 85 per cent by 2025, with rehabilitation of sewerage infrastructure among the key areas of interventions.

Investing in sanitation is a sound economic undertaking. It is estimated that the return on every US\$1 invested in improving sanitation and hygiene projects is US\$ 9.1(Bartram, Hutton and Haller, 2007). According to the World Bank, Tanzania loses US\$ 200 million annually due to poor sanitation—mainly through lost access time, premature deaths, productivity losses and health care costs. Other costs, not quantified, include losses due to epidemics (e.g. cholera) and cognitive development associated with malnutrition.

The government needs to establish separate budget lines and allocate sufficient funds for scaled-up investments on sanitation and hygiene for households/ community, schools and health facilities.

The water sector and health sector stakeholders need to finalise and re-submit the **National Sanitation and Hygiene Policy.** The policy will help to place high priority on sanitation by spelling out the government's course of action and guide funding priorities for sanitation.

ACRONYMS

| FY | Financial Year |
|----------|---|
| GDP | Gross Domestic Product |
| FYDP | Five Year Development Plan |
| IFMS | Integrated Financial Management System |
| LGA | Local Government Authority |
| MDG | Millennium Development Goals |
| MoEST | Ministry of Education, Science and Technology |
| MoFP | Ministry of Finance and Planning |
| MOHCDGEC | Ministry of Health, Community Development, Gender, Elderly and Children |
| MoWI | Ministry of Water and Irrigation |
| NSC | National Sanitation Campaign |
| NWDP | National Water Development Programme |
| NWDS | National Water Sector Development Strategy |
| NWP | National Water Policy |
| OC | Other Charges |
| PE | Personal Emolument |
| PO-RALG | President's Office for Regional Administration and Local Government |
| RAS | Regional Administrative Secretary |
| SDG | Sustainable Development Goals |
| TSh | Tanzanian Shilling |
| USD | United States Dollar |
| UWSA | Urban Water and Sanitation Authority |
| WASH | Water and Sanitation and Hygiene |
| WSDP | Water Sector Development Plan |
| | |

GLOSSARY OF BUDGET TERMS

Budget execution: The ratio of actual spending over approved estimates.

Consolidated Fund Service: Government resources to pay for debt servicing and state house expenses.

Development budget: Government resources that are intended for investment purposes.

Expenditure (actual figures): Allocated funds spent on investment and recurrent costs (versus *budgeted figures*, which refer to allocation of funds, approved by Parliament).

Fiscal decentralisation: The devolution of financial resources by the central government to sub-national governments for financing specific functions.

Foreign grants: Financial aid from foreign countries and aid agencies that the recipients do not need to pay back.

Nominal values: Numbers not corrected for the effect of inflation over time.

Non-tax revenue: Income earned by the government from sources other than taxes.

Other charges: Non-salary expenses (excluding investment).

Per capita: Per person.

Real values: Numbers corrected for inflation.

Recurrent budget: Government resources that are intended for salaries and wages, and non-salary expenses (excluding investment related expenses).

Tax revenue: Income earned by the government from taxes.

Treasury bonds: Debt instruments issued by the government in exchange for money borrowed from the public.

END NOTES

¹ MoHCDGEC has the lead mandate for sanitation.

² World Bank, 2016, *Tanzania Economic Update: The Road less Travelled: Unleashing Public Private Partnerships in Tanzania.* World Bank. Washington.

- ³ Source of data: MoWI.
- ⁴ Ministry of Water and Irrigation, 2014, Water Sector Development Programme–Phase II: 2014/15–2018/19.
- ⁵ 2014 Water Sector Rapid Budget Analysis.
- ⁶ Ibid
- ⁷ World Bank, 2009, Water Sector Public Expenditure Review.
- ⁸ Census, 2012
- ⁹ URT (2015) Child Poverty in Tanzania: The First National Estimates, NBS & UNICEF, Dar Es Salaam, Tanzania
- ¹⁰ Ibid
- ¹¹ Ibid
- 12 Ibid
- ¹³ URT, GIZ and UNICEF, 2015, Scaling up school WASH in Tanzania through adoptation of the Fit for School approach.
- ¹⁴ Basic Education Statistics in Tanzania (BEST) 2013
- ¹⁵ As of May 2016.

¹⁶ United Republic of Tanzania, 2014, *Water Sector Development Programme 2007–2014 Evaluation of Phase I*, Ministry of Water.





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