

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE (NAO)



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF NGORONGORO DISTRICT COUNCIL
FOR THE YEAR ENDED 30TH JUNE, 2005**

The Controller and Auditor General
National Audit Office
Samora Avenue / Ohio Street
P.O. Box 9080
Tel: 255 (022) 2115157/8
Fax: 255 (022) 2117527/2255333
E-mail ocag@nao.or.tz
Dar es Salaam, Tanzania.

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Office of the Controller and Auditor General

The National Audit Office,
United Republic of Tanzania

(Established under Article 143 of the Constitution of the URT).

The statutory duties and responsibilities of the Controller and Auditor General are given in the Public Finance Act No. 6 of 2001.

Our Vision

We aspire to be an organization that fosters a culture of financial discipline, transparency and accountability within the Government of Tanzania.

Our Mission

We are the Supreme Audit Institution in Tanzania, which strives to provide timely and high quality audit services to all our clients in order to enhance public sector financial performance by educating key stakeholders on the effective management of public finances; providing value added services and functioning independently and impartially in auditing and reporting on public accounts.

Therefore, our Core Values are:-

- ✓ We strive to achieve and maintain objectivity in providing impartial audit services so as to promote our independence
- ✓ We pursue excellence in the provision of our audit services
- ✓ We exercise professional integrity by demonstrating high ethical standards
- ✓ We focus on people and have great respect to our stakeholders
- ✓ We encourage and promote innovation amongst our members of staff; and
- ✓ We ensure best resource utilization at national as well as individual public entity level.

We do this by:-

- Contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- Helping to improve the quality of public services by supporting innovation on the use of public resources;
- Providing technical advice to our clients on operational gaps in their operating systems;
- Systematically involve our clients in the audit process and audit cycles; and
- Providing audit staff with adequate working tools and facilities that promote independence.

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ABBREVIATIONS

CAG	Controller and Auditor General
CD	Council Director
DED	District Executive Director
DPs	Development Partners
LAAM	Local Authority Accounting Manual
GDP	Gross Domestic Product
LAFM	Local Authority Financial Memorandum
GOT	Government of Tanzania
GAAS	Generally Accepted accounting Standards
IFMS	Integrated Financial Management System
IG	Investment Grant
LGA	Local Government Authorities
LGRP	Local Government Reform Programme
M&E	Monitoring and Evaluation
NGO	Non-governmental Organisation
MoF	Ministry of Finance
OCAG	Office of the Controller and Auditor General
PER	Public Expenditure Review
ISA	International Standards on Auditing
PMO-RALG	Prime Minister's Office - Regional Administration and Local Government
PRSP	Poverty Reduction Strategy Paper
PS	Permanent Secretary
PSRP	Public Service Reform Programme
RAS	Regional Administrative Secretary
RS	Regional Secretariat

Financial Statements means:

The Consolidated Balance Sheet, Consolidated Income and expenditure Statement, Consolidated Cash-flow Statement, Notes and related schedules of Ngorongoro District Council for the year ended 30th June 2005.

Council means - Ngorongoro District Council, both as Councilors as well as an operating entity.

1.0 BACKGROUND INFORMATION TO THE AUDIT

1.1 Introduction:

I have completed the audit of Ngorongoro District Council for the year ended 30th June 2005. Audit findings arising from examination of accounting records and evaluation of the internal control system which require Management attention and action are set out under part three of this report.

1.2 Brief history of client establishment

Ngorongoro District Council was established in 1984 in accordance with the provisions of section 8 and 9 of the Local Government Act (District Authorities) 1982. Besides the Act, the council operates within the framework of the following instruments.

- Local Authority Financial Memorandum 1997.
- Public Procurement Act No.21 of 2004.
- Local Government Finances Act No 9 of 1982.

1.3 Operational objectives

According to sections III (1) of the Local Government (District Authorities) Act and the Local Authority financial Memorandum, Ngorongoro District Council has the following objectives:

- (a) To maintain and facilitate maintenance of peace, order and good governance within its area of jurisdiction.
- (b) To promote the social welfare and economic well being of all persons within its area of jurisdiction.
- (c) Subject to the national policy and plans for Rural and Urban Development, to further the social and economic development of its area of jurisdiction.
- (d) Collection of Public funds through taxes, licenses, fees and charges.
- (e) To convince the public that the use of funds have achieved the maximum benefits through sound financial management.

In addition to these objectives, the Council has short-term objectives geared towards alleviation of severe malnutrition, food security and poverty alleviation. Other short-term objectives include; improvement of health facilities, clean water supply, improving road sector and reduction of HIV/AIDS prevalence.

1.4 Financing

The Council has two sources of funds; which are own source and external source. The internal source includes collection of Public funds through taxes, fees, licenses and charges. On the other hand, external source includes subsidies from central government as well as grants and loans from donor community. From these sources, total Income during the year was Shs.3,081,248,447 made up of Shs.394,113,204 from own sources and Shs.2,687,135,243 from government grants..

1.5 Management

The Ngorongoro District Council operates under directives of the full Council, which is a supreme body for legislative responsibilities. Under the Full Council there are three Committees which are directly answerable to it. The Chief Executive for the District Council is the District Executive Director (DED) who is responsible for the day-to-day activities. The structure has positions of Internal Auditor and Legal Officer with responsibilities of advising the Director on matters falling under their jurisdiction.

In addition the structure provides for functional departments namely: Administration, Finance and Trade, Health, Education, Works, Town Planning and Environment and Agriculture, Livestock and Co-operatives as well as Social Welfare and Community Development.

The pictorial management structure of the District Council is shown as appendix to this report.

1.6 Internal Control System

A system of internal control that should be adopted by councils is given under order 9 through 11 of the Local Authority Financial Memorandum; 1997. The Order requires the finance committee to adopt written procedures for proper control of finances. In addition, the Director and the Treasurer should ensure there is assignment of specific responsibilities to individual officers, an organization chart of the Finance Department, division of responsibilities and periodic rotation of duties. Accountability of all areas of operations by the Director or his designated representative to check effectiveness of the control system is also mandatory. The Council is further required to employ its own Internal Auditor who reports directly to the Director. Similarly, the Public Procurement Act No.21 of 2004, Section 28 (1) requires the Council to establish a Tender Board and Sect.34 (1) provides for Establishment of Procurement Management Unit.

The Internal Control set up of Ngorongoro District Council complies with this order and Procurement Act, but is lacking an effective committee which part 3 of transparency and good governance, nevertheless weakness arises from review of internal control system are included under part 3 of this report.

1.7 Financial Performance Issues

The District Council collected an amount of Shs.394,113,204 from own sources against the internal revenue budget of Shs.394,679,580 reflecting a collection shortfall of Shs.566,376 or 0.14%. In addition the Council received grants amounting to Shs.2,687,135,244 making total revenue of Shs.3,081,248,448 during the year.

Expenditure

The Council spent Shs.3,120,565,117 during the year against total income of Shs.3,081,248,448 causing a deficit of Shs.39,316,669 However, performance

against budget could not be assessed since budget figures were not in all cases disclosed in the financial statements.

A comparison of the internal revenue of Shs.394,113,204 against expenditure of Shs.3,120,565,117 (net of depreciation) is only 12.6% implying that the District Council cannot sustain either its recurrent or development expenditure without depending on grant.

1.8 Audit Mandate

By virtue of the provisions of Article 143 of the Constitution of the United Republic of Tanzania, and Section 45 of the Local Government Public Finance Act No.9 of 1982, (revised, 2000); the Controller and Auditor General is the statutory auditor of all government offices including Local Authorities.

1.9 Audit objectives

The main objective of carrying out the audit is to enable me to express an independent opinion on the financial statements of the Ngorongoro District Council for the year ended 30th June, 2005 and in particular:-

- To determine whether transactions were executed in accordance with the financial regulations, and recorded properly in the books of account for easy preparation of the financial statements.
- To determine whether the revenues due have been collected and used to meet expenses as per approved budget and governing regulations.
- To ascertain whether all supporting documents, records and accounts have been properly kept in respect of all District Council activities.
- To verify whether goods and services bought were acquired through laid down procedures.
- To perform compliance tests to confirm whether management complied in all material respects with regulations.
- To evaluate whether the internal control procedures instituted are effective to provide relevant and reasonable information to the management, for implementing and monitoring activities and that the assets of the authority are adequately safeguarded against losses from unauthorized use or disposition.
- To verify whether the Council has implemented audit recommendations made in previous audits.

1.10 Audit Scope

The audit was carried out in accordance with the International Standards on Auditing. The audit covered the evaluation of effectiveness of the financial accounting system and Internal Control over the activities of the District Council, examination and verification of the accompanying financial statements and other auditing procedures as was considered necessary for the purpose of forming an opinion on the financial statements. The audit was conducted on a test check basis; therefore the findings are confined to the extent that records and information requested for the purpose of the audit were made available to us.

As auditors we are not required to search specifically for fraud; therefore our audit cannot be relied upon to disclose all such matters. However, our audit was planned so that we would have a reasonable expectation of detecting material misstatement in the financial statements resulting from irregularities or fraud. The responsibility for detection and prevention of irregularities and fraud, rests with the Council management who are responsible for setting up and maintaining an adequate and effective system of internal control.

1.11 Audit Methodology

In examining the financial statements together with the underlying records the following audit steps were followed;

- A review of the council's regulations, guidelines and other Authority's documents as was deemed necessary under the circumstances.
- Examination of receipts and payments to confirm compliance with existing legislation, financial regulations and other instructions or directives.
- A review of the internal control structure by assessing significant policies and procedures and establish its adequacy.
- Review of financial statements, progress reports, various implementation reports and other associated information.
- Conduct compliance tests on the system of awarding contracts and their execution.
- Interview and discussion with some of the staff and other key stakeholders in the implementation of various activities.
- Conduct local inspection to verify physical implementation of planned activities as well as assessing the progress made.
- Hold entrance and exit meetings with the auditee to discuss the audit objectives and results of the audit, respectively.

1.12 Presentation of audit findings

The audit was carried out according to the mandate stated above, applying professional standards and audit procedures that were considered appropriate in each situation.

The audit findings are divided into two parts. The first part comprises the opinion on the critical examination of the financial statements submitted for audit and the circumstances surrounding their preparation and presentation.

The second part comprises the detailed findings on the gaps and shortfalls in the internal control system and compliance, which if rectified on time, will greatly improve the effectiveness of the internal control system applied.

2.0 AUDIT REPORT ON THE FINANCIAL STATEMENTS

To: The Regional Commissioner,
Arusha Region.

District Executive Director and Accounting Officer,
Ngorongoro District Council.

RE: INDEPENDENT AUDIT REPORT ON THE FINANCIAL STATEMENTS OF NGORONGORO DISTRICT COUNCIL FOR THE YEAR ENDED ON 30TH JUNE 2005

I have audited the Consolidated Balance Sheet, Consolidated Statement of Income and Expenditure, Consolidated Cash-flow Statement and the related notes and schedules of the Ngorongoro District Council are shown on annexure I of this report for the financial year ended on 30th June 2005.

Responsibility of Council Management on the financial statements

These financial statements are the responsibility of the management of Ngorongoro District Council.

Order Nos. 9 through 16 of the LAFM requires the Council to establish and support a sound system of Internal Control within the Council. Order No. 53 places responsibility on the Council Management to prepare the financial statements based on Generally Accepted Accounting Standards. Further, section 40 of the Act requires the Accounting Officer to keep and maintain accounts and prepare financial statements in respect of the Council operations in a manner that promotes transparency, accountability and comparability.

Responsibility of the Controller and Auditor General

My responsibility is to express an independent opinion based on the audit. I am also required to satisfy myself whether the funds contributed to the Council were used exclusively and judiciously to meet eligible expenditures with due regard to economy and efficiency, whether the accounts have been kept in accordance with Generally Accepted Accounting Standards, and whether they do comply with the requirements of the Local Government Finances Act No. 9 of 1982 and the Local Authorities Financial Memorandum of 1997.

Basis of opinion

The audit was conducted in accordance with International Standards on Auditing and included such other audit procedures I considered necessary in the circumstances. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the

significant estimates and judgments made in the preparation of the financial statements, assessing whether the internal control system and the accounting policies are appropriate to the circumstances of the Ngorongoro District Council, consistently applied and adequately disclosed, evaluating the overall financial statement presentation, and assessing the extent of compliance with the statutory requirements. I believe the audit provides a reasonable basis for my opinion.

Qualification.

Except for the material matters pointed out below, in my opinion the financial statements fairly reflect in all material respects, the financial position of Ngorongoro District council as at 30th June 2005 and the result of the operations and cash flow for the year then ended, in accordance with part IV of the local government Finances Act No. 9 of 1982.

Without prejudice to the qualified opinion stated above, the procedures applied for procurement of office supplies and works were generally done in accordance with the Public Procurement Act No.21 of 2004 and the related regulations.

Non-compliance with the law:

1. Nugatory expenditure, amounting to Tshs.43,579,431
2. Questionable transportation cost amounting to Tshs.30,331,815.
3. The Council had transferred Shs.26,000,000 from the Education and Health Funds contrary to requirements of LAFM (1997).

The details of these matters are given in Part 3 of this report.

Dr. Frank Mosses Hiza Mhilu
Ag. CONTROLLER AND AUDITOR GENERAL

Office of the Controller and Auditor General
The National Audit Office
DAR ES SALAAM.

31 March 2006.

3.0 AUDIT FINDINGS AND RECOMMENDATIONS

3.1 Follow up of previous year's audit findings.

Recommendations made in the previous year's report have been implemented.

3.2 Current year's Audit findings

3.2.1 Financial Controls

(i) Missing revenue earning receipt books - 3

A total of 3 open revenue earning receipt books had not been returned to the Council Treasury as at the time of audit inspection as shown below:

Category	Quantity
General Revenue Receipt (HW5)	2
Exchange Encashment Receipt	<u>1</u>
Total	<u><u>3</u></u>

Implication

There is no control over the receipt books contrary to the requirements for safeguarding accountable documents under LAFM (1997) order No.95-105.

Recommendation

The management should make efforts to trace the missing books and adhere to the provisions of LAFM (1997).

(ii) Revenue collections not banked - shs.828,000

Revenue collections totaling shs.828,000 could not be confirmed to have been banked as the respective bank pay-in-slips were not made available.

Implication

There is risk of misappropriation of revenue collection. Also this contradicts the requirement of order No.189 of LAFM (1997).

Recommendation

Accountability of the amounts should be confirmed and adherence to the financial management directives is called for.

(iii) Expenditure

Examination of the payment vouchers and related records revealed the following:

(a) Unvouched and Improperly Vouched Expenditure - Shs.8,132,760
 Payment amounting to shs.8,132,760 was unvouched and improperly vouched as shown below:

Category	Amount (Shs)
Unvouched expenditure	4,508,550
Improperly vouched expenditure	<u>3,624,210</u>
Total	<u>8,132,760</u>

Implication

Authenticity of a payment is questionable where supporting documents are missing.

Recommendation

The missing payment vouchers and supporting documents should be traced for audit examination. Also proper procedures for financial management should be observed.

(b) Temporary transfer of funds not refunded - shs.22,000,000

The Council transferred a total of shs.26,000,000 from Education and Health accounts to General Fund account as shown below.

However, only shs.4,000,000 has been reimbursed to Education account as at the time of inspection.

Account From	Pv.No	Amount (Shs)	Account To
Health	61/1	12,000,000	General Fund
Education	48/10	2,000,000	General Fund
Education	44/1	<u>12,000,000</u>	General Fund
Total		<u>26,000,000</u>	

Implication

Budgetary control is lacking which may result into misuse of council's funds.

Recommendation

The amount should be reimbursed to the respective accounts. Also non-adherence to the budget could leave other planned activities unimplemented.

(c) Nugatory expenditure - Shs.43,579,431

The Council paid a total amount of shs.92,662,523 during the year under review, towards Court order on two civil cases filled by two suppliers for non settlement of debts, including legal charges as shown below.

Name of Supplier	Total Amount Paid	Outstanding Debt	Additional Amount Paid
M/s FIFO General Supplies	55,171,612	23,108,900	32,062,712
M/s Bimel Enterprises	<u>37,490,911</u>	<u>25,974,192</u>	<u>11,516,719</u>
Total	<u>92,662,523</u>	<u>49,083,092</u>	<u>43,579,431</u>

Apparently the additional amount of shs.43,579,431 paid was a nugatory expenditure.

Also, the following documents were not made available for audit:

- (i) Creditors control register
- (ii) Local Purchase Orders and invoices for the purchases.
- (iii) Court judgements.

Implication

The Council received no value on the additional amount paid for. Further the Council is not keen on settling its liabilities as they fall due.

Recommendation

The Council should adhere to contract agreements and ensure that all its liabilities are promptly paid as and when due.

The Council should recover the additional amount paid from the said supplier.

(iv) Procurement of goods and services

(a) Hospital medicines and caterpillar spares not delivered/accounted for - Shs.1,486,400

Hospital medicines and caterpillar spare parts worth to Shs.4,839,700 were purchased and paid for.

However, scrutiny of the delivery documents/stores ledgers revealed that Hospital medicines and 1 Pc Hydraulic pump repair kit worth shs.1,486,400 had not been delivered as at the time of audit inspection.

Implication

Proper utilization account of stores is lacking. This also contradicts the provisions under part XI of LAFM (1997).

Recommendation

The management should ensure that part XI of LAFM (1997) is observed together with the Public Procurement Act and the related regulations.

(b) Stores not accounted for - Shs.3,904,000

Stores worth Shs.3,904,000 were ordered and paid for.

However, the stores were neither accounted for in the respective ledgers nor their utilization account made available to audit.

Implication

Loss of stores is likely to have happened.

Recommendation

Accountability and utilization account of stores purchased should be submitted and proper procedures for dealing with stores be observed.

(v) Questionable transportation costs - Shs.30,331,815

A total amount of shs.30,331,815 was paid to M/s Joseph Domel for transporting 410 tons of relief food to various places within Ngorongoro District.

However contract entered into between the supplier and the Council was not produced for audit when called for as under:

Pv.No.	Amount (Shs)	Account
1/7	25,200,000	Misc. Deposit
12/8	4,515,465	Development
17/11	<u>616,350</u>	Development
Total	<u>30,331,815</u>	

In addition the sale proceeds amounting to Shs.14,820,000 have been remitted to the Prime Minister's Office, leaving a balance of Shs.5,680,000 not remitted.

Implication

Lack of contract may result into misappropriation of Council's funds.

Recommendation

Contract for the transportation and remittance of sale proceeds amounting to Shs.5,680,000 should be submitted.

(vi) Payments not supported by expenditure statements - Shs.5,950,000

Pv.No.	Amount (Shs)	Payee
50/7	1,520,000	Thomas S. Fue
59/9	<u>4,430,000</u>	A.I.P.Lema
Total	<u>5,950,000</u>	

Payments totaling shs.5,950,000 were made to the above Council officials for subsequent payment of allowances to Ward Education Coordinators and Ward Executive Officers while attending school mapping and micro planning seminar funded by Japanese Government. However, the Donor's funds instructions and statement of expenditure could not be made available to audit.

Implication

Funds may not be utilized on intended purposes.

Recommendation

The Donor instructions and statements of expenditure should be furnished.

(vii) Questionable Imprest - Shs.2,000,000

Imprest amounting to Shs.2,000,000 was issued to Tina Timan for the purchase of corrugated iron sheets for the villagers who were affected in the tribal war.

The following anomalies were noted:

- (i) The imprest was not recorded in the imprest personal account.
- (ii) Retirement particulars vide JV No.20/2005 indicate that 27 corrugated iron sheets worth Shs.234,900 only were purchased, and no distribution list of the same was made available.
- (iii) The balance (Shs.1,765,100) was paid in cash to the villagers without prior authority of the Finance Committee/Council.

Implication

There is no control over the issue and accountability of imprest. The circumstance also implies that the fund might have been misused.

Recommendation

Imprest issued should be recorded in the respective register and retirement of the amount of Shs.1,765,100 should be regularized in accordance to the requirements of order No.127-136 of LAFM (1997).

(viii) Consolidated Balance Sheet

Sundry Debtors - Shs.108,134,631

The following debtors amounting to Shs.108,134,631 were outstanding:

Category	Amount (Shs)
Accrued Revenue	57,269,419
Other Debtors	29,856,644
Imprests	17,685,484
Advances	3,323,084
Total	<u>108,134,631</u>

Not action appeared to have been taken to collect the outstanding amounts.

Creditors - Shs.82,068,510

The Council's Creditors amounting to Shs.82,068,510 as analysed below were not settled.

Category	Amount (Shs)
Sundry Creditors	35,085,327
Miscellaneous Deposit	<u>46,983,183</u>
Total	<u>82,068,510</u>

The accounts did not include details of the individual Debtors and Creditors with age analysis. Moreover the Council did not state its policy on Debtors and Creditors and no provision for Bad and Doubtful debts were made.

Implication

The Council is not effective in collecting the outstanding Debts/Revenue. This could result into Council's failure of implementing other planned activities. If debtors were recovered, the Council could meet its liabilities promptly. Refer to the ratio analysis of the above items:

$$\begin{aligned} \text{Debtors - Creditors ratio} &= \text{Debtors/Creditors} && = 108,134,631/82,068,570 \\ &&& = 1.318 \text{ times} \\ &&& = 131.8\% \end{aligned}$$

The result means that Council's debts if collected promptly could pay all Council liabilities and have a cash balance equal to 31.8% of total creditors.

Recommendation

The Council has to strengthen the mechanism of debt collection so that other liabilities can be promptly settled and meet other Council's activities.

(ix) Bank Overdraft - Shs.20,041,290

Four (4) items under Miscellaneous Deposit account were overdrawn to the tune of Shs.20,041,290 as follow:

Item	Amount (Shs)
Ruzuku	5,584,606
Bank charges	2,172,134
Deposit Refunded/Received	11,867,900
Uchaguzi wa Vitongoji	416,650
Total	<u>20,041,290</u>

Implication

This is a contradiction of order No.183 of LAFM (1997). Also it is non-compliance to budgetary provisions.

Recommendation

The Council management is urged to observe the budget limits.

(x) Bank Reconciliation Statements

Items not cleared

The following items in the Bank Reconciliation Statements for the year ended 30th June 2005 had not been cleared:

Account	Receipts in C/B not in B/S
General Fund	276,417
Road Toll	<u>22,000</u>
Total	<u>298,417</u>

Implication

The Council is not effective in harmonizing the transactions between itself and Banks.

Recommendation

Clearance of the outstanding items has to be effected.

4.0 CONCLUSION

The detailed audit findings presented above have been communicated to the management of the Ngorongoro District Council during exit meeting. The Management of Ngorongoro District Council has promised to take appropriate action with a view to rectify the situation. I shall appreciate to receive formally the action taken in this respect.

Lastly I would like to express my appreciation for the co-operation given to the audit team. It is my hope that such good working relationship will be extended during future audits.

Dr. Frank Mosses Hiza Mhilu
Ag. CONTROLLER AND AUDITOR GENERAL

CC: Permanent Secretary,
Prime Minister's Office,
Regional Administration and Local Government,
Box 1923,
DODOMA.

Permanent Secretary and Paymaster General,
Ministry of Finance,
Box 9111,
DAR ES SALAAM.

5.0 ANNEXURES

- Financial Statements and notes to the financial statements - annexure I
- Organization structure of Ngorongoro District Council - annexure II

FINANCIAL STATEMENTS AND NOTES TO THE FINANCIAL STATEMENTS.

ORGANIZATION STRUCTURE OF NGORONGORO DISTRICT COUNCIL

