

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE (NAO)



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF LINDI TOWN COUNCIL
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2005**

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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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Terms and Abbreviations

DED	District Executive Director
GF	General Fund
INTOSAI	International Organization of Supreme Auditing Institutions
ISA	International Standards on Auditing
LAFM	Local Authority Accounting Manual
LPO	Local Purchasing Order
PMO-RALG	Prime Minister's Office -Regional Administration and Local Government
URT	United Republic of Tanzania

Financial Statements mean:

The Consolidated Balance Sheet, Consolidated Income and Expenditure Statement, Consolidated Cash-flow Statement, Notes and related schedules of Lindi Town Council for the period ended 30th June 2005.

Council means: Lindi Town Council, both as Councillors as well as an operating entity.

1.0 BACKGROUND INFORMATION TO THE AUDIT

1.1 Introduction

We have completed the audit of Lindi Town Council for the year ended 30th June 2005. Audit findings arising from examination of accounting records, appraisal of activities, 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

The Lindi Town Council was established in 1984 in accordance with the provisions of sections 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 section III (1) of the Local Government (District Authorities) Act and the Local Authority financial Memorandum, the Town Council of Lindi has the following operational objectives.

- (a) To maintain and facilitate the 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.

1.4 Financing

The Council has two sources of funds, own sources and external sources. The Internal source included collection of Public funds through taxes, fees, licenses and charges. On the other hand external source include subsidies from central government, grants and other funds from the Donor community.

During the year 2004/2005 the Council received a total income of Shs.1,642,410,461 from the following sources;

	Shs.
Own Sources (as per supporting schedule)	117,398,453
Government (as per supporting schedule)	<u>1,525,012,007</u>
Total	<u>1,642,410,460</u>

1.5 Management

The Lindi Town Council operates under directives of the Full Council and the day to day activities are administered by the Town Council Director who is the Accounting Officer of the council. The Council is organized into different departments supervised by heads of departments who report to the Town Executive Director. The detailed organization chart is given in Annex II.

1.6 Brief description of 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 through the issue of a detailed job description for each post in the Finance Department, production of an organization chart for the Finance Department showing lines of reporting and supervision, Division of responsibilities for related operations between several officers 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 mandatory. The Council is also required to employ its own Internal Auditor who report directly to the Director. Similarly, the Public Procurement Act NO. 21 of 2004 section 28 (I) requires the Council to establish a tender Board and Sect.34 (I) provides for establishment of Procurement Management Unit.

The Internal Control system of Lindi Town Council complies with this order of the Procurement Act. Nevertheless weakness raised from review of internal control system are included under part 3 of this report.

1.7 Financial performance Issues

Revenue

The Town Council collected an amount of Shs. 117,398,453.16 from own sources against the internal revenue budget of Shs. 151,205,816 reflecting a collection shortfall of Shs. 33,807,362.84 or 22.4%. The difference between the actual revenue collection and estimates was not explained but would appear to be a result of unrealistic revenue budget. In addition, the Council received grants amounting to Shs.1,525,012,007.73 making total revenue of Shs. 1,642,410,460.89 during the year.

Expenditure

The Council spent Shs. 1,664,505,128.87 during the year against total income of Shs. 1,642,410,460.89 or 101.3% of total revenue with overspent amount of Shs. 22,094,667.98. However performance against budget could not be assessed since budget figures were not disclosed in the financial statements.

A comparison of the internal revenue of Shs. 117,398,453.16 against expenditure of Shs. 1,664,505,128.87 is only 7.05%, implying that the Town Council cannot sustain either its recurrent or development expenditure without depending on grants.

1.8 Audit Mandate

By virtue of the provision of Article 143 of the Constitution of the United Republic of Tanzania, and section 45 of the local government of Finance Act No. 9 of 1982, (revised 2000) the Controller and Auditor General is the appointed auditor of all government revenue and expenditure, including this Town Council.

1.9 Audit Objectives

The main objective of conducting the audit is to enable me to express an independent opinion on the statements of the Lindi Town Council for the period ended 30th June 2005 and in particular:-

- To determine whether transactions were executed in accordance with management authorization and recorded properly in the books of account to permit the preparation of the financial statements in accordance with the International Accounting Principles and requirements of the Local Government Finance Act No.9 of 1982 and Local Authority Financial Memorandum 1997.
- To determine whether funds have been collected properly and used exclusively to meet eligible expenses as per approved budget and regulations governing government expenditure.

- To ascertain whether all relevant supporting documents records and accounts have been kept in respect of all Lindi Town Council activities.
- To verify whether goods and services bought were acquired through laid down procurement procedures and the Public procurement Act No. 3 of 2001 have been complied.
- To perform compliance tests to determine whether the management complied in all material respects with the Public procurement Act No 3 of 2001
- 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 Lindi Town Council are adequately safeguarded against losses from unauthorized use or disposition.
- To determine whether the management of the Lindi Town Council has taken adequate corrective action on the previous years audit recommendations.

1.10 Audit Scope

The audit of Lindi Town Council for the period ended 30th June 2005 was carried out in accordance with International Standards on Auditing (ISA). The audit covered the evaluation of the effectiveness of the financial accounting system and internal control over the activities of the Council, Examination and verification of the accompanying financial statements, the performance report and other auditing procedures as was considered necessary under the circumstances for the purpose of forming an opinion on the financial statements. The audit was carried out on a test check basis, therefore the audit findings are confined to the extent that records, documents and information requested for the purpose of 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 as that we would have reasonable expectation of detecting material misstatements in the financial statements, including those resulting from fraud or irregularities. The responsibility for detection and prevention of fraud and irregularities rests with the Council's management who are responsible for setting up and maintaining an adequate system of internal control.

1.11 Audit Methodology

In auditing the financial statement together with the related records and schedules, the following 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.
- 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, respectably.

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 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: Hon. Mizengo Pinda (MP)
Minister, PMO-RALG

The Regional Commissioner,
Lindi Region,

District Executive Director and Accounting Officer,
Lindi Town Council

**RE: INDEPENDENT AUDIT REPORT ON THE FINANCIAL STATEMENTS
OF LINDI TOWN 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 Lindi Town Council shown on the annexure I given in the book marked "Examined" for the financial year ended on 30 June 2005.

Responsibility of Council Management on the financial statements

These financial statements are the responsibility of the management of Lindi Town Council.

Order Nos. 9 through 16 of the LAFM require the Council to establish and support a solid 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 attention 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 Lindi Town 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 Lindi Town Council as at 30th June 2005 and the results of the operations and cash-flows for the year then ended, in accordance with Part IV of the Local Government Finances Act No. 9 of 1982.

Limitation of Scope of Audit and non-compliance with laws:

1. Missing payment vouchers and missing statement of expenditure totalling Shs.3,257,265 remained unproduced.
2. Outstanding imprests of Shs.5,747,000 remained unretired.
3. Shs.2,030,600 as unclaimed salaries remained unsurrendered to the Treasury.
4. Shs.57,897,199 was recorded as outstanding creditors

5. Shs. 8,243,412 was issued to Paddy farming Project at Nyonggo Basin Area as statement of Expenditure was not produced
6. Non completion of contract work worth Shs.48,058,239.2 for rehabilitation of Kanisa and Muhimbili roads, and for drilling of a Bore Hole at Kitunda.

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

Office of the Controller and Auditor General
The National Audit Office
Dar es Salaam
February 2006

3.0 AUDIT FINDINGS AND RECOMMENDATIONS

3.1 Follow-up of Previous Audit Recommendations

3.1.1 Short Banking of revenue Shs.2,751,863

Revenue collection of Shs.2,751,863 were not supported by banking particulars thus not confirmed to have been banked.

Implication

This implies that there might be inadequate Internal Control System over cash collection which may lead to the loss of government revenue.

Recommendation

The management should make a follow-up on the discrepancy and strengthen the Internal Control System

Management reply

Shs.2,661,467.54 have been verified to have now been banked.

Comments

The outstanding amount of Shs.90,395.46 should be cleared.

3.1.2 Missing payment vouchers Shs.5,238,490

Payment Vouchers aggregating to Shs.5,238,490 were observed to be missing from the batches produced.

Implication

In absence of the Payment Vouchers, the nature of the payments made and expenditure charged in the Council accounts could not be confirmed.

Recommendation

The management should confirm that all payment vouchers are traced and submitted for audit scrutiny.

Management reply

Payment voucher totalling Shs.3,567,675 have been produced and verified.

Comments

Management should put more effort to trace and forward the balance of Shs.1,670,815 being missing payment vouchers not produced.

3.1.3 Improperly vouched expenditure Shs.1,813,850

The Council incurred expenditure with a total of Shs.1,813,850 to various payees. However, no statement of expenditure were produced for audit to justify expenditure made.

Implication

This implies that, the legitimacy of the amount spent could not be ascertained.

Recommendation

The missing payment vouchers and supporting document should be traced and produced for audit purposes. In addition, the management should strengthen the system of record keeping.

Management reply

Only Statement of Expenditure of TShs. 227,400 have been furnished.

Comments

Statement of expenditure of the balance TShs.1,586,450.00 should be furnished for audit perusal.

3.1.4 Outstanding imprests not recorded in imprest register Shs.7,957,900

Imprests totaling Shs.7,957,900 issued to several officers were not recorded in Imprest Registers thus their retirements could not be confirmed.

Implication

This implies that the genuineness of expenditure in respect of the said figure could not be ascertained, hence may lead to loss of government funds.

Recommendation

Management should ensure that the retirement particulars are submitted for audit and in future the management should strengthen control on imprest.

Management reply

Imprests totalling Shs.2,210,900 have been recorded in registers and retired.

Comments

The council should make sure that the outstanding imprests of Shs.5,747,000 are recorded in books and produce retirement particulars of the same.

3.1.5 Settlement of bills Shs.1,021,100 not supported by creditors records

The Council paid Shs.1,021,100 to various suppliers for the purpose of settling bills of goods received in the financial year 2001, no record of creditors were maintained.

Implication

In the absence of creditors, the legitimacy of the amount paid could not be ascertained.

Recommendation

The creditors records should be traced, maintained and produced for audit scrutiny.

Management reply

A record has been introduced and verified.

3.1.6 Unclaimed salaries not surrendered to the Treasury Shs.2,030,600

Unclaimed salaries in respect of People no longer in Public Service amounted to Shs.2,030,600. The amount was not surrendered to the Treasury.

Implication

Unrendering of unclaimed salaries may lead to mis-use or loss of government funds.

Recommendation

The unclaimed salaries should be surrendered to the Treasury and quote receipt particulars for audit verification.

3.1.7 Motor vehicle paid for but not supplied Shs.42,891,610

The Council paid Shs.42,891,610 to M/s Toyota Tanzania Ltd through NMB Lindi Branch on May, 2004 for the supply of motor vehicle Toyota Land Cruiser Hard Top Ambulance. The motor vehicle had not been delivered up to the time of audit.

Implication

This implies that purchased vehicle might not be delivered or used for intended purpose.

Recommendation

The management should confirm delivery and utilization of the vehicle purchased. In future the management should abide to Public Procurement Regulations.

Management reply

The motor vehicle has been delivered and recorded.

3.1.8 School furnitures short supplied Shs.1,499,000

Payment of Shs.1,854,000 made for supply of 55 desks, 5 office chairs and 3 office tables for Mikundi Primary School.

It was observed that only 15 desks (worthing Shs.405,000) were verified to have been delivered. Items worthing Shs.1,499,000 were not confirmed to have been delivered.

Implication

The school furnitures that have not been supplied might get lost or mis-used hence hindering the Council's plans.

Recommendation

We recommend that, management should confirm the delivery of the balance school furnitures by quoting receipt particulars i.e. delivery notes, Receipt Vouchers and Ledger folios for audit verification.

Management response

All items have been verified to have been delivered.

3.1.9 Adoption of the Annual Accounts and Statements

The accounts and statements for the year under review submitted examination, had not been presented to Council for adoption contrary to the Local Authority Financial Memorandum 1997 Para 82.

Implication

By not presenting the accounts and Statements to Council for adoption implies that, the management has violated the statutory obligation.

Recommendation

The management should present the said account and Statements to the committees and confirm to the audit.

3.1.10 Capital Expenditure Statement

The Council did not prepare and submit a capital expenditure indicating sources of funds and its financing.

Implication

By not preparing and submitting a capital expenditure and financing implies violation of statutory requirements

Recommendation

The management should prepare and submit a capital expenditure indicating sources of funds and its financing.

3.1.11 Comparability

The Consolidated Income and Expenditure Statement for the period under review lacked comparability as required.

Implication

Lack of budget figures implies that, the audit cannot measure the performance of the Council.

Recommendation

The management should submit budget figure in order to comply with the requirements.

3.1.12 Expenditure of Capital Nature were treated as revenue expenditure instead of capitalizing them.

Implication

By not capitalizing expenditure of capital, the true picture of the statements cannot be reflected.

Recommendation

The management is recommended to make adjustments to the item and confirm by submitting the adjusted statements for audit.

Management reply

Adjustments not done

Comment

Adjustments should be done

3.1.13 Current assets Shs.9,463,000

The amount of current Assets reported was understated by Shs.1,536,100 as per the detail below:

Category	Balance per statement (Shs.)	Audit figure (Shs.)
Debtors	2,624,000	4,160,100
Imprests	6,297,800	6,297,800
Salary advances	541,200	541,200
Total	9,463,000	10,999,100

Implication

Understating of current assets implies that financial statement may not reflect the true picture of the Council.

Recommendation

The management should make the necessary adjustments so as to reflect the true picture of the statements and submit the adjusted accounts for audit.

Management reply

No adjustments made.

3.1.14 Creditors Shs.57,897,199

The final financial statements as at 30th June 2004 reflected total amount of Shs.57,897,199 out standing in respect of creditors as follows:

Trade creditors	1,358,300
LAPF	<u>56,538,899</u>
Total	<u>57,897,199</u>

Implication

This implies that if the council did not settle debts, then the smooth operations of the council might be affected during settlements.

Recommendation

The Council Management should have an arrangement to pay liabilities and control them from growing up.

Management reply

The balance as at 30th June 2005 has grown to Shs.85,668,436.98

Comments

The Council should have an arrangement to pay liabilities and to control them from growing up.

3.2 Current Audit Findings

3.2.1 Statement of expenditure Shs.8,243,412 not produced

The Council paid Shs.8,243,412 to two groups of integrated paddy farmers through NMB Bank Account NO. 6813000179 for the purpose of financing the groups to meet expenses relating to paddy farming project at Nyongo basin Area. The breakdown of payments is as follows:

Name of group	Amount (Shs.)
Changani Kineng'ene	4,121,706
Ngongo - Tulieni	<u>4,121,706</u>
Total	<u>8,243,412</u>

At the time of audit no Statement of Expenditure was produced to show how the money has been expended.

Implication

This implies laxity in follow-up of money incurred to support integrated economic Groups.

Recommendation

The Council should make sure that the Statement of Expenditure for the money granted is obtained for the purpose of verifying the expenditure incurred.

3.2.2 Non Completion of contract Work of Muhimbili road Shs.5,880,519.20

A contract was made between the Council and LIMAR'S ENTERPRISES (T) LTD P.O. Box 313 LINDI vide contract No. LTC/C.90/10/2 of 7/1/2005.

The contract stated that LIMAR'S ENTERPRISES (The Contractor) should rehabilitate Muhimbili Road for Shs.5,880,519.20 in the period of 60 days. As at December 2005 (11 months after the contract) the work has not been completed and the site was yet to be handed over to the Council. Some outstanding work were noted including gravelling, waging and compaction. Water trench were also not completed.

Implication

This implies that there was inadequate follow-up from the management in execution of this contract hence this may lead to loss of government funds and increase cost of implementation.

Recommendation

Management should make close follow-up in implementation of the project and take immediate corrective action that is liquidated damages should be charged and demand the contractor to finish his obligations within a short period.

3.2.3 Non completion of contract work of Kanisa road Shs.22,837,720

A contract between Lindi Town Council and A & P Engineering and Construction Co. Ltd., P.O. Box 145 Lindi was made vide Contract NO. LTC/C.90/12/8 on 4th November 2005. The Contract required A & P Engineering and Construction Co. Ltd., to rehabilitate Kanisa road for Shs.22,837,720 for the period of 42 (Fourty two days). As at December 2005 the work had not been handed over to the Council though the period agreed had elapsed.

Implication

This implies that there was inadequate follow-up from the management in execution of this contract hence this may lead to loss of government funds and increase cost of implementation.

Recommendation

Management should make close follow-up in implementation of the project and take immediate corrective action.

3.2.4 Bore Hole Drilling Shs. 19,340,000

A contract between Lindi Town Council and MAKE ENTERPRISES & GENERAL MAINTENANCE LTD was made on 24th November 2004 vide contract No. LTC/84 for the contract of Bore Hole Drilling 2 Nos. at Kitunda Areas. The period agreed to execute the job was 7 weeks (10/12/2004 - 28/1/2005). As at December 2005 no any borehole was handed over to the Council.

Implication

This implies that there was inadequate follow-up from the management in execution of this contract, hence this may lead to loss of government funds and increase cost of implementation.

Recommendation

Action should be taken against the contractor for not fulfilling his obligation and management should make a close follow-up in implementation of the project.

Further that, in future the Management should make a careful selection of contractors by a thorough examination of their ability.

4.0 CONCLUSION

The detailed audit findings presented above have been communicated to the management of the Lindi Town Council during exit meeting. The Management of Lindi Town Council has promised to take appropriate action with a view to rectify the situation. We 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

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ORGANIZATION STRUCTURE OF LINDI TOWN COUNCIL



