

THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE (NAO)



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

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AR/LG/096/2005

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 Kahama District Council for the period ended 30th June 2005.

Council means: Kahama District Council, both as Councillors as well an operating entity.

1.0 BACKGROUND INFORMATION TO THE AUDIT

1.1 Introduction

I have completed the audit of Kahama District 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 Kahama 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 section III (1) of the Local Government (District Authorities) Act and the Local Authority Financial Memorandum, the District Council of Kahama 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.8,317,458,051.27 from the following sources;

	Shs.
Own Sources(Audit figures)	1,102,642,719.83
Grants (Government & Donors) (Audit figures)	<u>7,214,815,331.44</u>
Total	<u>8,317,458,051.27</u>

1.5 Management

Kahama District Council operates under directives of the Full Council and the day to day activities are administered by the District Executive Director who is the Accounting Officer of the council. The Council is organized into different departments supervised by heads of department who reports to the District Executive Director. The detailed organization chart is given in Annex 2.

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.

1.7 Financial performance Issues

Revenue

The Town Council collected an amount of Shs. 1,102,642,719.83 (Audit figure) from own sources. In addition the Council received grants amounting to Shs. 7,214,815,331.44 (Audit figure) making total revenue of Shs 8,317,458,051.27 during the year.

Expenditure

The Council spent Shs. 8,534,169,929.93 during the year against total income of Shs. 8,317,458,051.27 or 97.5% of total revenue, 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. 1,102,642,719.83 (audit figure) against expenditure of Shs. 8,534,169,929.93 is only 13%, implying that the District 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 statutory auditor of all government revenue and expenditure, including this District 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 Kahama District 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 Kahama District 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 Kahama District Council are adequately safeguarded against losses from unauthorized use or disposition.

- To determine whether the management of the Kahama District Council has taken adequate corrective action on the previous years audit recommendations.

1.10 Audit Scope

The audit of Kahama District 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 Kahama District 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 me.

As an auditor I am not required to search specifically for fraud; therefore my audit cannot be relied upon to disclose all such matters. However, my audit was planned as that I 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 Management of Kahama District Council 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 discuss 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, respectfully.

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: The Regional Commissioner,
Shinyanga Region

District Executive Director and Accounting Officer
Kahama District Council

**RE: INDEPENDENT AUDIT REPORT ON THE FINANCIAL STATEMENTS
OF KAHAMA 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 Kahama District Council shown on the annexure I 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 Kahama District Council.

Order Nos. 9 through 16 of the LAFM requires 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 Kahama 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

In my opinion the financial statements fairly reflect, in all material respects, the financial position of Kahama District 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.

Further to my opinion, the Procurement of furniture and fittings, tools and equipment for headquarters health dept and 2 motor vehicles during the year was generally done in accordance with Public Procurement Act No. 21 of 2004.

Matters of emphasis:

Without qualifying my opinion, I wish to point out the following matters for the attention of the council:

1. Shs.4,275,000 were not remitted to the Council by the collecting agents, which may lead to loss of Council's funds.
2. 180 Primary school desks with Shs.5,850,000 were paid for on June, 2005, but not delivered as at the time of audit Dec. 2005.

3. Unclaimed salaries Shs.12,609,151 for July - December 2004 were not surrendered to Treasury as at the time of audit Dec. 2005.

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

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

The National Audit Office
Dar es Salaam

31st March 2006

3.0 AUDIT FINDINGS AND RECOMMENDATIONS

3.1 Current Audit Findings

3.1.1 Revenue not remitted to the Council's collecting agents Shs.4,275,000

Examination of Agent's Register revealed an amount of shs.4,275,000/= to have not been remitted to the council viz:-

S/ No.	Agent Name	Market/ Place	Rate per month	Amount Outstanding
1.	Paul Maduhu	Kagongwa (mchele)	800,000	800,000
2.	Samwel Logo	Kagongwa (mchele)	1,650,000	1,650,000
3.	Masoud Juma	Kahama (Mchele)	700,000	700,000
4.	Edson Nkwabi	Nyihogo (mchele)	925,000	925,000
5.	Saccos Kakola	Kakola (chinjio)	100,000	100,000
6.	Sosteness Peter	Kagongwa (gulio)	100,000	100,000
Total				<u>4,275,000</u>

Implication

Laxity in internal controls over revenue collections, which may lead to loss of council's Revenue

Recommendation

I recommend to the management that these revenues should be collected from agents and details of these collections should be made available to audit for verification.

3.1.2 Payments effected to non approved supplier shs.10,321,850

It was noted that a sum of shs.10,321,850 was effected to m/s Iguna workshop of box 323 Kahama being charges for services of refuse collection and disposal in Kahama town.

Audit scrutiny however disclosed that neither contract agreement forms nor competitive quotations were produced during the exercise of audit inspection viz:-

PV. No.	Cheque No.	Amount Shs.	Account	Payee
6/2	002850045	5,391,650	Health	M/s Iguna workshop
99/11	0028488552	<u>4,930,200</u>		"
Total		<u>10,321,850</u>		

Implication

In cases of disputes between the two parties it would be difficult to settle as there is no legal binding between the parties.

Recommendation

Council's Management should follow procurement regulations. Also, Management should submit contract agreement details for audit purpose.

3.1.3 Short delivery of Primary schools desks worth shs.5,850,000

On June 2005, the Council ordered and paid for 300 desks worth Shs.9,750,000 from M/s Al Munajjim General Supplies Ltd of box 823, Kahama. However only 120 desks worth Shs.3,900,000 were received as at the time of audit inspection 1st December 2005, leaving a balance of 180 desks worth shs.5,850,000/= not delivered.

Implication

Inadequate control of purchases, which may lead to non-delivery, hence loss to Council's funds.

Recommendation

I recommend that, the management should confirm to audit receipt of the desks and submit distribution details of these school desks for audit verification.

3.1.4 Unclaimed Salaries not surrendered to Treasury shs.12,609.151

Unclaimed salaries in respect of employees no longer in service due to different reasons i.e. deceased, retired, absconded etc. amounting shs.12,609,151 were not surrendered to treasury as at the time of audit visit November/December, 2005. These salaries are for the months of July 2004 to December 2004.

Implication

Unapproved expenditure could be effected out of unclaimed salaries which is contrary to Financial Regulations.

Recommendation

I recommend to the management to surrender unclaimed salaries to treasury and submit acknowledgement receipt to audit for verification.

3.1.5 Fixed Assets

The council has disclosed fixed assets in its Balance Sheet which includes buildings worth shs.9,230,292,061 on which no title deeds were produced to confirm council ownership.

Implication

In absence of title deeds, we could not ascertain ownership of assets (buildings) presented in balance sheet.

Recommendation

Management should make follow-up to ensure possession of title deeds for council's assets (Buildings).

3.1.6 Imprest issued to the Permanent Secretary Ministry of Health shs.315,000

Special imprest amounting shs.315,000 issued to the permanent secretary Ministry of Health which was outstanding in the Accounts for the year ended 30th June 2004; the same appeared as cleared in 30th June 2005 accounts. Clearance particulars were not produced to audit.

Implication

In absence of clearance particulars audit could not establish the correctness of these clearances.

Recommendation

Management should submit the clearance particulars for audit verification.

3.1.7 Outstanding matter in Bank Reconciliation Statements

Below are matters which were not cleared as at 30th June 2005

S/No.	Account No.	Deposit in transit	Unpresented Cheque
1.	0230802	5,803,310.00	29,766,492.20
2.	0230803	18,000.00	22,945,680.00
3.	0230804	140,000.00	7,600,757.00
4.	0230807	-	5,598,350.00
5.	0230809	992,500.00	439,058.40
6.	0230810	-	(133,752,183.67)
7.	0230811	-	(126,625,983.55)
8.	0230814	-	1,576,273.79
9.	0230819	7,368,197.00	2,082,419.95
10.	0230820	-	413,039.35
11.	0230824	255,700.00	1,896,400.00
12.	0230834	-	306,600.00
13.	0230835	-	29,850,000.00
14.	0230843	-	920,000.00
15.	0230844	831,550.00	284,400.00
16.	0230845	9,500,000.00	5,804,031.60
17.	0230848	-	-
Total		24,909,257.00	369,861,669.51

Implication

Uncleared matters in the bank reconciliation statements may lead to loss of council's funds undetected.

Recommendation

Management should make follow-up to clear these outstanding items.

4.0 CONCLUSION

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

Lastly, I would like to express my appreciation for the cooperation given to the audit team. It is my hope that such good working relationships will be extended during future audits.

Dr. Frank Mosses Hiza Mhilu

Ag: CONTROLLER AND AUDITOR GENERAL

Copy: The Permanent Secretary,
Prime Minister's Office,
Regional Administration and Local Government,
P.O. Box 1923,
DODOMA.

5.0 ANNEXURES

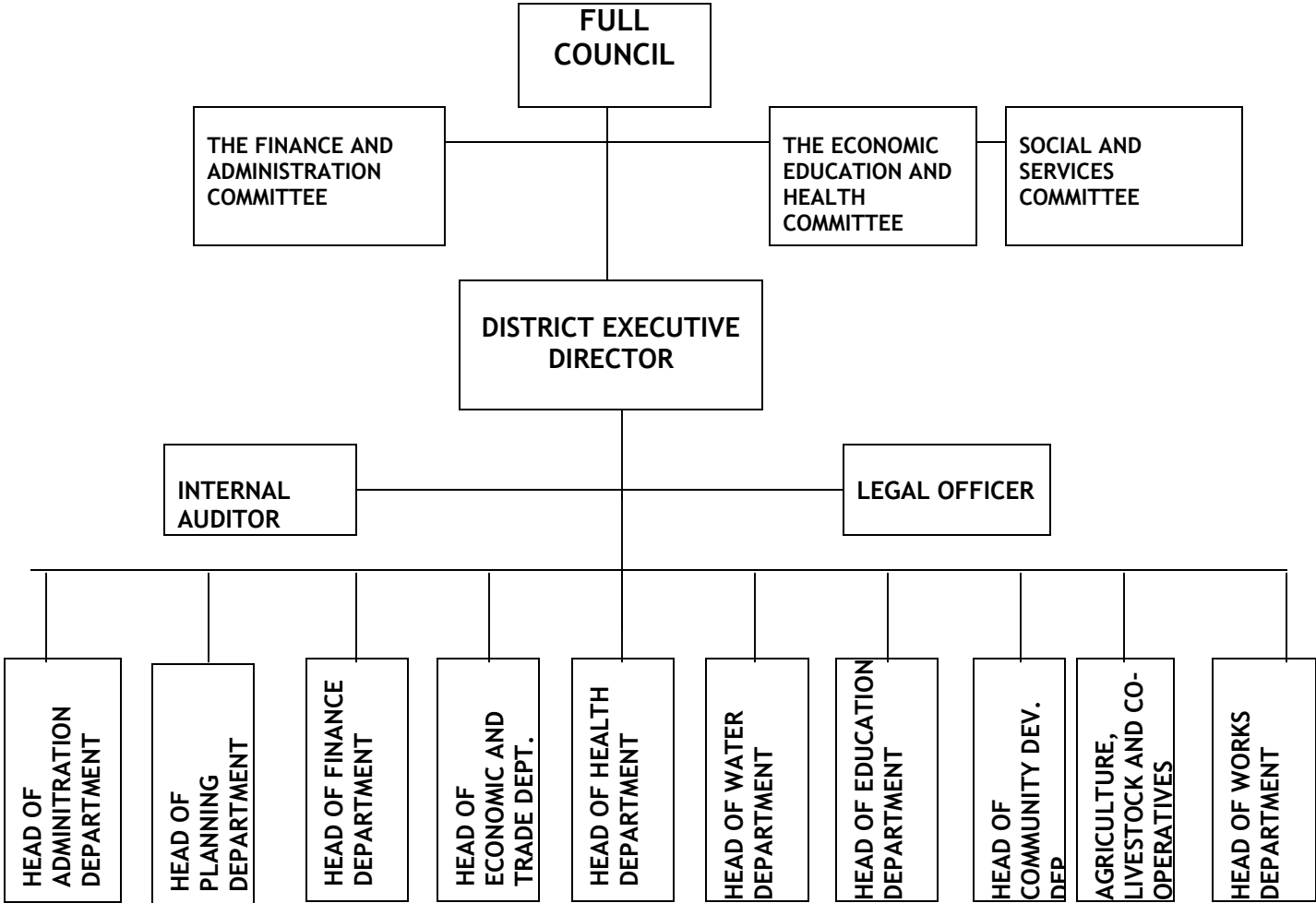
- Financial Statements and notes to the financial statements - annexure I
- Organization structure of Kahama District Council - annexure II

5.1

Annexure I

FINANCIAL STATEMENTS AND NOTES TO THE FINANCIAL STATEMENTS.

ORGANIZATION STRUCTURE OF KAHAMA DISTRICT COUNCIL



APPENDIX

UNCLAIMED SALARIES NOT SURRENDERED TO TREASURY SHS.12,609.151/=

UTAWALA				
Department	Employees Name	Check No.	Amount	Period
5004	Rashid M. Hussein	623120	110,000/=	July, 2004
5700	Bulegi A. Mapilinga	6492801	112,900/=	“
5010	Salum M. Daudi	6481663	75,500/=	“
“	Johnson B. Njau	8292083	87,200/=	“
5017	Richard Nyeleji	5800113	87,400/=	“
“	Peter Magese	6748704	87,500/=	“
5004	Grant Mgowela	1927795	67,700/=	August, 2004
“	Meckior K. Kasanda	8458397	67,700/=	“
“	Rashid M. Hussein	6032120	110,000/=	“
“	Bulegi A. Mapilinga	6492801	112,900/=	“
5010	Pamphili J. Silayo	6478407	114,300/=	“
“	Salum L. Daudi	6487669	75,500/=	“
“	Mary A. Kishiwa	6485074	53,700/=	“
5012	January I. Masanja	2721831	56,400/=	“
5012	Francisca G. Ndazi	9699483	87,400/=	“
5013	Agnetha Paul Mtapima	9668988	56,000/=	“
5013	Athanas A. Mahenge	9921319	63,800/=	“
5017	Richard Nyeleji	5800113	87,400/=	“
“	Peter Magese	6748704	87,400/=	“
5000	Thomas M. Mayela	2046094	54,900/=	“
“	Ibrahim J. Kwanza	7046108	54,900/=	“
“	Julius M. Cheyo	7046164	64,100/=	“
5010	Salum L. Daudi	6481663	76,900/=	September, 2004
5010	Pamphili J. Silayo	6478487	115,400/=	“
5012	Francisco G. Ndazi	9699483	88,900/=	“
5012	Peter Shimba Ngazo	9666928	57,400/=	“
5012	January I. Masanja	2721831	57,400/=	“
5013	Athanas A. Mahenge	9921319	65,100/=	“
5004	Celestine M. Bukango	8458652	100,700/=	“
5004	Gabriel D. Kafutula	6470643	112,500/=	“
5004	Bulegi A. Mapilinga	6492801	114,300/=	“
5004	Rashid M. Hussein	6232120	111,600/=	“
5004	Jamal C. Zachary	5907207	159,100/=	“
5004	Silvester S. Kamkolwe	6480286	76,900/=	“
5017	Richard Nyeleji	5800113	88,800/=	“
	Salum Daudi	6481663	79,900/=	October, 2004
	Mary Kishiwa	6485674	76,900/=	“

	Francisco Ndazi	9699483	88,900/=	“
	Bulegi Mapilinga	6492800	104,200/=	“
	Rashid Hussein	6232120	111,500/=	“
	Ibrahim Kwanza	7096108	56,400/=	“
	Salum Daudi	6481663	79,900/=	November, 2004
	Mary Kishiwa	6485674	77,000/=	“
	Francisco Ndazi	9699483	88,800/=	“
	Gabriel Katulila	6470643	112,500/=	“
	Bulegi Mapilinga	6492801	114,300/=	“
	Rashid Hussein	6232120	114,600/=	“
	Ibrahim Kwanza	7096108	56,400/=	“
	Salum Daudi	6478487	115,400/=	December, 2004
	Mary Kishiwa	6481663	76,900/=	“
	Francisco Ndazi	9699483	88,900/=	“
	Kabula wahita	6748829	56,320/=	“
	Bulegi Mapilinga	6492180	114,400/=	“
	Rashid Hussein	6232120	114,600/=	“
	Ibrahim Kwanza	7046108	56,400/=	“
EDUCATION				
	Raphael Some	4832467	92,200/=	July, 2004
	Marco Mlekwa	6748564	134,100/=	“
	Gulinja Msemakweli	8459730	112,400/=	“
	Happy Mweta	8758891	78,000/=	“
	Lwelwa V. Chongela	8773681	112,600/=	“
	Allan K. Mwagala	9286191	88,000/=	“
	Rebecca Kitatungwa	9805219	67,600/=	“
	Upendo Washingtone	9809170	67,600/=	“
	Mhagama Richard	9893672	64,300/=	“
	Adamu M. Nyenza	9893683	64,300/=	“
	Elly Japhet Nkiko	9921331	72,400/=	“
	Justina Mtanga	-	69,700/=	“
	Anna Dalali	4822950	137,100/=	August, 2004
	Marco Mlekwa	6748564	134,000/=	“
	Gulinja Msemakweli	8459730	112,400/=	“
	Philbert kululinda	8611080	112,700/=	“
	Theresia Emmanuel	8711658	112,700/=	“
	Lwelwa V. Chongela	8773681	112,700/=	“
	Allan K. Mwagala	9286191	88,100/=	“
	Asha S. Msaambachi	9650637	72,400/=	“
	Rebecca J. Kitatungwa	9805219	78,100/=	“
	Upendo W. Washingtone	9809170	78,100/=	“
	Mhagama Richard	9893672	78,100/=	“
	Adamu M. Nyenza	9893683	78,100/=	“
	Elly japhet Nkiko	9921331	72,400/=	“

	Maziku Kushoka Joseph	9983065	72,400/=	“
	Makoye Steven	4450348	89,131.05	September, 2004
	Anna Dalali	4822950	138,500/=	“
	Lushinge D. Salum	4830016	138,300/=	“
	Marco Mlekwa	6748564	135,400/=	“
	Gulinja Msemakweli	8459730	135,400/=	“
	Philibert Kululinda	8611080	114,200/=	“
	Theresia Emmanuel	8711658	114,200/=	“
	Lwelwa Chongela	8773681	114,200/=	“
	Mathias Mashauri	8774035	48,900/=	“
	Revocatus N. Ngochele	9210505	73,900/=	“
	Allan Kazimili Mwangala	9286191	89,500/=	“
	Asha S. Msaambachi	9650687	73,900/=	“
	Rebecca J. Kitatungwa	9805219	79,900/=	“
	Upendo M. Washington	9808170	79,900/=	“
	Elly J. Nkiko	9921331	73,900/=	“
	Maziku K. Joseph	9983065	75,600/=	“
	Mary John	2587660	138,500/=	October, 2004
	Margareth Birago	3197079	123,100/=	“
	Makoye Stephen	4450348	138,600/=	“
	Anna Dalali	4822950	138,500/=	“
	Marco Mlekwa	6748564	135,400/=	“
	Ngumba Magenge	7355248	114,100/=	“
	Philbert Kukulinda	8611058	114,100/=	“
	Theresia Emmanuel	8711058	114,100/=	“
	Sophia Abdallah	9286250	89,500/=	“
	Mary John	2587660	138,500/=	November, 2004
	Margareth Birago	3187660	123,100/=	“
	Makoye Stephen	4450340	138,500/=	“
	Marco Mlekwa	6748564	135,400/=	“
	Ngumba Magembe	7355248	114,100/=	“
	Philbert Kukulinda	8611080	114,100/=	“
	Theresia Emmanuel	8711658	114,200/=	“
	Lwelwa Chongela	8773681	114,200/=	“
	Sophia Abdallah	9286250	89,500/=	“
	Asha Mrambani	9650637	73,900/=	“
	Upendo Washington	9809170	80,000/=	“
	Mary John	2587660	138,600/=	December, 2004
	Hosea Senge	2728531	114,100/=	“
	Alexander Bundu	2821524	114,100/=	“
	Margareth Birago	5197079	140,000/=	“
	Makoye Stephen	4450348	138,500/=	“
	Anna Dalali	4822950	138,500/=	“
	Marco Mlekwa	67485664	135,400/=	“

	Ngumba Magembe	7355248	114,200/=	“
	Philbert Kukulinda	8611080	114,200/=	“
	Theresia Emmanuel	8711658	114,100/=	“
	Sophia Abdallah	9286250	89,500/=	“
		Total shs.	12,609,151/=	

