

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE (NAO)



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

The Controller and Auditor General
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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
GRR	General Revenue Receipt
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
WEO	Ward Executive Officer

Financial Statements mean:

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

Council means: Shinyanga 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 Shinyanga 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

Shinyanga 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 Shinyanga District 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.12,772,560,638.73 from the following sources;

	Shs.
Own Sources	870,777,244
Grants Government & Donors (Audit Figure)	<u>11,901,783,394</u>
Total	<u>12,772,560,638</u>

1.5 Management

Shinyanga 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 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.

1.7 Financial performance Issues

Revenue

The District Council collected an amount of Shs. 870,777,243.94 from own sources. In addition the Council received grants amounting to Shs. 11,901,783,394.98 making total revenue of Shs.12,772,560,638.92 during the year.

Expenditure

The Council spent Shs. 12,978,249,238.04 during the year against total income of Shs. 12,772,560,638.92. 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. 870,777,243.94 against expenditure of Shs. 12,978,249,238.04 (net of depreciation) is only 6.7% 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 Shinyanga 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 Shinyanga 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 Shinyanga District Council are adequately safeguarded against losses from unauthorized use or disposition.

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

1.10 Audit Scope

The audit of Shinyanga 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 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 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, 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 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
Shinyanga District Council

Re: **Independent Audit Report on the Financial Statements of
Shinyanga 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 Shinyanga District Council shown on the annexure 1 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 Shinyanga 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 Shinyanga 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 Shinyanga 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, except for the procurement item in the list below, the procurement of office supplies and works were generally done in accordance with the public procurement act no. 21 of 2004 and the related regulations.

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

1. Revenue collection amounting to Shs. 2,143,000 were not accounted for.
2. 25 Open Revenue earning receipts books were not produced for audit, hence accountability of revenue collected vide these books could not be ascertained.
3. Payment vouchers amounting to Shs.2,693,600 were not made available to audit, hence correctness of the expenditure could not verified.
4. Payment totalling Shs.8,531,914 found to be improperly vouched expenditure because of missing supporting documents.
5. Shs. 4,550,000 was paid on June 2006 for purchase of Motorcycle, but the same was not delivered as at the time of auditing November, 2005.
6. The deficit for the year understated by Shs. 101,648,094.22

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 collection not accounted for Shs. 2,143,000

Examination of receipt books revealed that Revenue Collection amounting to Shs. 2,143,000/= collected by WEOs were not accounted for as per details below:-

Type of book	S/No	Period	Amount Shs.
HW5	93401-93437	06/08/04-01/12/04	86,000
HW5	93438-93471	06/08/04-01/12/04	50,000
HW5	93472-93502	29/12/04	47,000
HW5	98051-98200	17/11/04	583,000
HW5	92591-93059	22/10/04	531,000
HW5	99701-99850	16/11/04-27/12/04	234,000
HW5	1006601-100750	04/01/05	274,000
HW5	94301-94390	-	<u>338,000</u>
		Total	<u>2,143,000</u>

Implication

- Revenue remain in the hands of revenue collectors which could have been used by the council for other activities, also this could lead to loss of council's funds.

Recommendation

It is recommended that management should confirm accountability of Revenue collected using the above mentioned receipts. Also Internal control over revenue collection should be strengthened.

3.1.2 Accountable books not produced (HW5)

Audit inspection revealed accountable books (HW5) 25 books not produced for audit when called for.

Implication

Accountability of revenue collected vide these receipts books could not be ascertained, hence this could lead to the loss of Council's funds.

Recommendation

I recommend that management to trace and produce accountable books for audit scrutiny.

3.1.3 Agent's contract files not produced

Contract files of markets agents were not produced for audit inspection as detailed below:-

Market Centre	Agent
Nyasamba	Lazaro Mpigahodi
Idukilo	Samuel Nsumbula
Seke Ididi	James Shilugu
Ukenyenge	Samuel Nsumbula
Mhunze	Lazaro Mpigahodi

Implication

Contracts might have been awarded without following normal procedures set down by council.

Recommendation

I recommend the management to trace and produce missing files for audit verification.

3.1.4 Outstanding revenue collection from Agents Shs. 2,359,000

The council entered into contract with agents to collect revenue on behalf of the council for period of January 2005 - December, 2005 from various markets under its jurisdiction. The agents have to pay to the council a certain amount once and when is due.

It was noted at the time of audit inspection that the agents have not paid to the council the sum of shs.2,359,000 although were already due for payments as per contracts agreement as per details below:-

Market center	Agent	Period	Amount to be collected Shs.	Amount collected Shs.	Amount outstanding Shs.
Mhunze	CCM Kishapu	October 2004	295,000	200,000	95,000
Mhunze	CCM Kishapu	Dec., 2004	295,000	13,000	282,000
Maganzo	Emmanuel Kimini	April, 2004	250,000	-	250,000
"	"	May 2004	250,000	-	250,000
"	"	Nov. 2004	190,000	-	190,000
"	"	Dec. 2004	370,000	200,000	170,000
Ilola	Musa Kamote	Dec. 2005	150,000	-	150,000
Ukengenge	Kilalo Kilao	Dec. 2004	102,000	-	102,000
Solwa	Kato	July, 2004	100,000	-	100,000
"	"	December, 2004	100,000	-	100,000
Nyasamba	S. Nsumbula	June, 2004	235,000	-	235,000
"	"	Dec., 2004	235,000	-	235,000
Seke	Emanuel Kimini	Nov. 2004	100,000	-	100,000
"	"	Dec. 2004	100,000	-	100,000
				Total	<u>2,359,000</u>

Implication

Delay of remittance of revenues to council by agents, may cause the council to fail in running daily activities.

Recommendation

I recommend that outstanding revenue collections should be collected by the council and details of collection should be submitted to audit.

3.1.6 Missing payment vouchers Shs. 2,693,600

Examination of payment vouchers revealed payment vouchers amounting to Shs. 2,963,600/= were not made available to audit when called for as detailed below:-

Account	PV. No.	Cheque No.	Amount Shs.	Payee
Education	23/9	049343	978,000	Salum K. Salum
General Fund	100/11	078833	290,000	DED-Shinyanga
“	4/12	0783854	645,000	Continental Motors Ltd.
“	31/8	047434	444,600	DED Shinyanga
“	17/9	047531	336,000	Pentread Ltd.
			2,693,600	

Implication

In the absence of payment vouchers, the nature of expenditure incurred could not be verified.

Recommendation

I recommend that the management should trace and produce missing payment vouchers for audit scrutiny and strengthen control over documents.

3.1.7 Improperly vouched expenditure Shs. 8,531,914

Examination of the payment vouchers for the period under review revealed payments totalling Shs. 8,531,914 to be improperly vouched expenditure.

Implication

In the absence of relevant supporting documents the correctness of expenditure incurred could not be confirmed.

Recommendation

I recommend that the missing relevant supporting documents previously not produced should be traced and produced to audit.

3.1.8 Irregular and doubtful payments Shs. 4,522,000

Examination of payment vouchers disclosed that payments amounting to Shs. 4,522,000 was made to various officers as night out allowance and extra duty allowance.

However, subsistence allowance and extra duty allowance forms were not attached to indicate the designation, salary scales of officers, date and extra time worked.

In the absence of such forms it brings doubtful if rates paid to respective offices.

Implication

In absence of relevant supporting documents the genuineness of expenditure incurred could not be ascertained.

Recommendation

I recommend that the management should submit relevant supporting documents for audit scrutiny.

3.1.9 Purchase of item not delivered Shs. 4,550,000

Scrutiny of payment vouchers revealed that motor cycle DT - 125 worth Shs. 4,550,000 purchased vide LPO No.7179 (Afya A/C) from city motors (T) Ltd of Box 71774 Dar es Salaam was not delivered at the time of auditing (November, 2005).

Implication

The council delay to receive the benefit of item purchased (value for money).

Recommendation

I recommend to the management to make follow up and to ensure that item is delivered or the amount reimbursed-in case of failure to deliver.

3.1.10 Current assets Shs. 625,236,003.67

The balance sheet as at 30/6/2005, shows current assets (outstanding items as analysed below:

	Shs.
Debtors	193,482,379.74
Receivables/imprest	86,317,144.55
Other receivable/salary	99,474,424.32

Implication

Less effort made by the council to recover money from its debtors.

Recommendation

I recommend that the council management should ensure that amount outstanding are properly settled.

3.1.11 Sundry creditors Shs. 290,380,371.45

Current liabilities indicates Shs. 290,380,371.45 as accrued expenditure for the year ended 30th June 2005 as below:-

Creditors	Amount Shs.
Mathew Mabula	1,666,765
Shinyanga General Mechanics	1,868,875
Mount Zion Investment	876,500
T.T.C.L	21,696
NIC	126,000
Lutemba Secretarial	91,000
Sango Investment	570,300
Ally Hamad Hillal	2,200,000
LAPF	280,064,136
Stale Cheque	2,895,099
Total	<u>290,380,071</u>

Implication

The council don't pay its debts in time

Recommendation

I recommend to the management to make more efforts in setting these debts.

3.1.12 Deficit for the year Shs. 104,040,504.90

The amount of deficit for the year Shs.104,040,504.90 reflected in balance sheet is not correct.

The correct figure supposed to be treated as deficit in balance sheet is shs.205,688,599.12 the figure resulted from consolidated income and expenditure.

Implication

The deficit in the balance sheet has been understated by Shs.101,648,094.22.

Recommendation

I recommend that the deficit figure in the balance sheet should be adjusted to reflect the correct position as at the end of the year.

3.1.13 Items not described Shs. 100,497,110.57

Some of items in consolidated trial balance were not described although their amount was reflected in the trial balance. It is difficult to know activities relate to such items. Details are as follows:-

Code	Amount Shs.
230849	12,000
250404	1,220,400
250526	518,000
250539	891,814
250554	4,099,297
250602	70,000
250605	2,581,300
250608	426,000
250803	130,000
250828	14,308,900
260113	2,700,000
260160	532,000
260307	97,600
260312	325,000
260606	68,831,150
260823	2,073,000
260847	600,000
261107	414,000
261115	57,000
261117	609,650
Total	<u>100,497,110</u>

Implication

The financial operation/position could have been understated/overstated by these items

Recommendation

I recommend the management to describe items in question for identifying nature of their activities.

3.1.14 Uncleared items

The under mentioned items were found uncreared in bank reconciliation statements during audit inspection.

				Cheque/cash	Deductions
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Account No.	Unpresented Cheque	Deductions made by bank not yet recorded in cash book	Addition by bank not recorded in cash book	in transit recorded in cash book not in bank statement	made in cash book not recorded in bank statement
3071200056	34,632,253.00				
3071200019	1,932,020.27				
3071200006	525,000.00				
3071200043	5,048,560.00				
3071200003	1,026,000.00				
3071200008	12,280,300.00				
3071200055	21,739,666.80		1,801,760.00	4,644,600.00	38,800.47
3071200064	849,556.00	-	-	-	-
3071200057	-	-	764,030.50	35,844,886.00	-
3071200058	26,684,679.49	-	-	23,980,177.86	-
3071200063	1,540,320.00	-	-	-	-
3071200070	1,523,432.00	-	-	-	-
3071200071	703,000.00	-	-	50,000.00	115,000.00
3071200062	2,575,000.00	-	-	-	-
3071200061	195,812,636.96	-	-	7,339,509.00	-
3071200060	49,095,106.37	-	-	-	-
3071200059	186,849,686.84	9,405,720.00	-	164,794,792.60	-
24101001553	300,000.00	-	-	401,000.00	-

Implication

Non clearance of these items may imply inadequate internal control system in place. Hence may lead to loss of Council's funds.

Recommendation

I recommend that, the management should make effort to clear outstanding items in question and strengthen Internal control system.

3.1.15 Stale cheques treated as unpresented cheques Shs. 11,006,974/=

Stale Cheques worth shs. 11,006,974 which were in circulation for more than six months and became stale were treated as unpresented cheques in the bank reconciliation statements instead of adjusting respective cash book and ledger as per financial regulations.

Implication

The council has laxity in adjusting its accounts before preparation of final accounts, hence council's assets/liabilities were understated/overstated depending on the nature of these cheques.

Recommendation

I recommend that, the management should properly adjust accounts.

4.0 CONCLUSION

The detailed audit finding presented above have been communicated to management of the Shinyanga District Council during exit meeting. Management of the Shinyanga 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 Mhilo
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 Shinyanga District Council - annexure II

FINANCIAL STATEMENTS AND NOTES TO THE FINANCIAL STATEMENTS.

ORGANIZATION STRUCTURE OF SHINYANGA DISTRICT COUNCIL

