

THE UNITED REPUBLIC OF TANZANIA



PRESIDENT'S OFFICE
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
KIGOMA/UJJI MUNICIPAL COUNCIL



INTERNAL AUDIT REPORT FOR KIGOMA UJJI MUNICIPAL COUNCIL ACTIVITIES
FOR THE THIRD QUARTER, JANUARY-MARCH, 2017
(FINANCIAL YEAR 2016/2017)

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THE UNITED REPUBLIC OF TANZANIA

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ACKNOWLEDGEMENT

I would like take this opportunity to extend my sincere appreciation to the management for the cooperation given to my audit team. Without this great cooperation, may be it could be difficult for us to complete the work we planned to implement. Deeply into my heart, I would like to express my sincere appreciation to the internal audit staff for their tireless efforts. The effort that was directed towards ensuring this report is completed. Despite of few challenges met they managed to overcome them and made this piece of work a reality.

LIST OF ABBREVIATIONS

AIDS	Acquired Immune Deficiency Syndrome
ASDP	Agriculture sector development plan
COWSO	Community Water and Sanitation Organization
HOD'S	Head of Departments
IPPF	International Profession Practice Framework
IPPF	International Standards for the Professional Practice of Internal Auditing Standards
IPSAS	International Public Sector Accounting Standards
LAAM	Local Authority Accounting Manual (2009)
LAFM	Local Authority Financial Memorandum (2009)
LGRCIS	Local Government Revenue Collection Information System
LGRCIS	Local Government Revenue Collection Information System
PAA	project Area of Authority
PSSN	Productivity Social Safety Net
PSSNA	Productivity Social Safety Net Accountant
PSSNC	Productivity Social Safety Net Coordinator
QAIP	Quality Assurance and Improvement program
TASAF	Tanzania Social Action Fund
TMU	TASAF Management Unit
WSDP	Water Sector Development Program

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EXECUTIVE SUMMARY

We have completed the audit activity for the third quarter 2016/2017 as required by Order 14 (6) of Local Authority Financial Memorandum (2009). The audit covered twelve areas namely, audit of own sources revenue collection, audit of Tanzania Strategic Cities Projects, and audit of TASAF. Other areas include the audit of primary and secondary schools, audit of ASDP and health basket fund, water sector development project and one dispensary.

The general audit objective was to ensure whether comprehensive internal controls are in place to ensure that the operational activities are carried out in line with the law.

The audit work was done in the third quarter, January to March 2016/2017 and was done in accordance with the International Standards for the Professional Practice of internal auditing standards (IPPF).

The results of audit revealed some shortcoming in each of the above audit conducted and have been explained in section four.

For corrective action we recommended the following:

1. Big Results Now projects in dispensaries need to be closely supervised.
2. The Municipal treasurer should ensure that payment vouchers are properly approved and authorized before payments are made.
3. The Head of departments should ensure that quarterly reports are prepared after the end of quarter and given to auditors when needed for audit
4. All approved payment vouchers should pass to the pre audited section for pre audit check in order to prevent errors and mistakes.
5. The TASAF Management Unit should try as hard to comply with annual payment calendar in order to avoid beneficiaries' complains and grievances.

Further recommendations are shown at the respective finding in the main report.

SECTION ONE

1.0 INTRODUCTION AND BACKGROUND INFORMATION

1.1 Mandate and Key Functions of the Internal Audit Services

The Internal Audit services assist Accounting officer in accomplishing objectives of the Kigoma/Ujiji Municipal Council. The Public Finance Act, 2004 as amended 2010 and Local Government Authority Finance Act, 1982 provide internal auditors with a role of examining and evaluating the adequacy and effectiveness of internal controls

- (1) To** review and report on the controls over revenues, custody of receipts, and utilization of financial resource of the council.
- (2) To** assess the conformity with financial and operational policies and procedures laid down in statutes related to the management of the Municipal Council.
- (3) To** review the reliability and integrity of financial and operating data so that the information provided allows for the preparation of accurate financial statements, performance reports and other reports for the council
- (4) To** review and report on the system in place for the safeguard of assets, including verification of such assets.
- (5) To** review and report on the operations and programme of the council to ascertain whether physical achievements are consistent with approved targets
- (6) To** review and report on the adequacy of action taken by heads of departments in response to internal audit reports, and advise them on the effective ways of implementing the recommendations made on the auditors' reports.
- (7) To** review and report on the adequacy and effectiveness of controls installed in the computerized operations.

1.2 Internal Audit Staff

Currently the Internal Audit Unit has four staff and one Head of Unit but the minimum number of staff required is five excluding the Head, this makes a shortage of one auditor. Below is a description of available auditors:

a. Mr. Elimboto Zacharia Ntandu (Head of Unit)

- MBA (Finance & Banking), PGDA, ADA.

He is the Head of the Internal Audit Unit and reports administratively to the Accounting Officer and functionally to Audit Committee and Internal Auditor General. He has an experience of 16 years in internal auditing.

b. Mr. Yona C. Mtelekesya– Auditor in Charge

- CPA (T), Bachelor of Commerce in Accounting

He reports to Municipal Internal Auditor, has experience of two years.

c. Omari Bakari Killo – Internal Auditor

- Advanced Diploma in Accountancy

He reports to Auditor in Charge, has experience of three years

d. Renatus K. Mbwambo – Internal Auditor

-Bachelor degree in Accounting.

He reports to Auditor in Charge, has experience of one year

e. Shani Shabani- Internal Auditor Trainee

She reports to Auditor in Charge has experience of three years.

1.3 Vision, Mission and Key functions of the Municipal Council

1.3.1 Vision of Kigoma/Ujiji Municipal Council:

An accountable Council which is capable of providing good quality and sustainable services.

1.3.2 Mission Statement Kigoma/Ujiji Municipal Council:

To facilitate the provision of social and economic services through involvement of stakeholders and efficient use of resources.

1.3.3 Key functions of the Municipal Council

According to Act no. 7 of 1982 of the Local Government Laws revised (2000) section 111(1)

(a)-(c) the basic functions of the Local Government Authorities shall be:

- a) To maintain and facilitate the maintenance of peace, order and good government 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.

The specific functions includes but not limited to the following:

- a) To formulate, co-ordinate and supervise the implementation of all plans for the economic, commercial, industrial and social development in its area of jurisdiction;
- b) To monitor and control the performance of the duties and functions of the council by departments of the council and its offices and staff;
- c) To ensure the collection and proper utilization of the revenues of the council;
- d) To make by-laws applicable throughout its area of jurisdiction, and to consider and approve by-laws made by village councils within its area of jurisdiction.
- e) To consider, regulate and co-ordinate development plans, projects and programmes of villages and township authorities within its area of jurisdiction, so as to ensure the more beneficial development and mobilization of productive forces in the village and township authorities and their application towards-
 - i. The enhancement of productivity;
 - ii. The acceleration of social and economic development of villages; and
 - iii. The amelioration of rural life.

SECTION TWO

2.0 PROGRESS ON IMPLEMENTATION OF THE ANNUAL AUDIT PLAN

2.1 Planned Audit Activities/Services during the Quarter

We planned to audit twelve audit areas as follows:

1. Audit of own sources revenue collection,
2. Audit of strategic cities project,
3. Audit of TASAF,
4. Audit of water sector development projects.
5. Audit of governance,
6. Audit of multi sectoral aids program (TMAP),
7. Road fund projects,
8. Local government capital development grant,
9. Health sector basket fund- one dispensary
10. Audit of primary
11. Secondary schools and
12. ASDP

2.2 Audit Activities Implemented During the Quarter

We managed to complete fully six (6) audit areas 50% out of twelve (12) audit areas. Two audit assignments are in progress. Four audit areas were not implemented due to shortage of time because in this quarter we implemented other unplanned audit assignments.

2.3 Unplanned Audit Activities Implemented during the Quarter

1. Investigation of embezzlement of Retention Money Tshs 50,000,000
2. Investigation of embezzlement of Tshs 42,622,710 EQUIP funds
3. Verification of Teachers' claims
4. Verification of EQUIP funds
5. Investigation of purchase of computer and public address equipments

2.3 Challenges on Implementation of Audit Plan

- ✓ Shortage of one audit staff.
- ✓ Shortage of reliable transport.
- ✓ Shortage of working tools such as Laptops, photocopy machines. We have a shortage of five laptops and one photocopy machine.

SECTION THREE

3.0 Status of Previous Quarter's Audit Recommendations

3.1 Implementation of Internal Audit Recommendations

Recommendations issued up to second quarter October to December, 2016/2017 were 68 out of which 25 (37%) of recommendations were fully implemented. Recommendations under various stages of implementation are 23 (34%) and recommendations not implemented are 20 (29%) (refer to appendix xix).

Recommendations issued	Implemented	Under Implementation	Not Implemented
68	25	23	20
Performance	37 %	34 %	29 %

Source: Internal Audit Reports

3.2 Implementation of External Audit Recommendations

Controller and auditor general issued 107 recommendations for three years as from 2012/2013, 2013/2014 and 2015/2016. The recommendations are still outstanding up the date of this report. However, the management has instructed the Head of Departments to reply and implement the recommendations through latter ref.No.A.20/77/13 of 06/04/2017 w.e.f 18/04/2017.

Recommendations issued	2012/2013	2013/2014	2014/2015	2015/2016
107	2	-	37	68

Source: Management Action Plan, April, 2017

The management under the supervision of Permanent secretary PO RALG has prepared responses and action plan for implementation of all recommendation. The document containing all detailed recommendations and directives of LAAC dated 03th April, 2017 was distributed to HODs for implementation.

SECTION FOUR

4.0 AUDIT SERVICES PERFORMED DURING THE QUARTER.

4.1 Audit Services (Assurance & Consulting Services)

4.1.1 Assurance Services

4.1.1.1 Findings and Recommendations From Health Basket Fund

4.1.1.1.1 Rehabilitation of Msufini Dispensary not Done Properly.

Two new hard wood doors with frames vanished and accessories were not fixed to toilets to replace the old doors as per agreement. The cost of the two doors was Tshs 210,000 in total. The dispensary management failed to adhere to clause No. 2 of the contract No. W/2016-2017/01 due to inadequate contract supervision.

Effect

Big results now on health services delivery might not be attained.

Recommendations

We advise the management of Msufini dispensary to remove the old doors and replace them with the new doors as stipulated by the contract.

Management Response.

We agree with the Auditors recommendation and promise to take appropriate action as advised.

4.1.1.1.2 Liver Mortice Locks not Fixed on Doors at Msufini Dispensari

Four doors locks amounting to Tshs 220,000 have not been fixed on doors contrary to clause No. 2 of contract No. W/2016-2017/01. The management of Msufini dispensary has not inspected the locks and takes appropriate measures against the contractor. The old 4 locks amounting to Tshs 220,000 have not been replaced to date.

Effect

Big results now on health services delivery might not be attained.

Recommendation

The management of the Msufini dispensary should ensure that completed works are inspected by the inspection and acceptance committee before payment to the contractor.

Management Response.

We agree with the Auditors recommendation and promise to take appropriate action as advised.

4.1.1.1.3 Wiring System of Msufini Dispensary Building not Properly Done

The wiring system at Msufini dispensary building is improperly done and as a result the electrical wires are not covered by pipes. This is contrary to clause No. 2 of the contract No.W/2016-2017/01. The management of the Msufini dispensary has not inspected the completed works amounting to Tshs 700,000.

Effect

Big results now on health services delivery might not be attained.

Recommendation

The management of Msufini dispensary should ensure that the wiring system is covered by pipes as per contract.

Management Response.

We agree with the Auditors recommendation and promise to take appropriate action as advised.

4.1.1.1.4 The Water Storage Tank Tshs 400,000 was Broken.

The audit at Msufini dispensary found that the water tank of Tshs 400,000 was broken due to weak tank raiser. The damage was caused by the excess capacity of water storage tank which was 2000 litres above the proposed specification. It is contrary to clause 5 of Contract which requires the capacity of tank be 3000 instead of 5000 litres.

Effects

Big Results Now on health services delivery might not be attained.

Recommendation

The Msufini dispensary management should ensure that, the broken tank is replaced by the new one with the specification as per contract.

Management Response

We agree with the Auditors recommendation and promise to take appropriate action as advised.

4.1.1.1.5 Engineers' Specifications for Construction of Underground water tank amounting to Tshs 470,000 not Complied.

Clause 5 of Contract No. W/2016-2017/01 requires that, there should be excavation of one underground water tank of 30 m³ with about 3.6 m and 3 m depth. Our examination revealed that underground tank was rectangular instead of circle which made it difficult to get the mentioned diameter. This is caused by failure to comply with the directives of the contract.

Effects

Instability of the underground water tank.

Recommendation

We advice the management and the Contractor to communicate with the engineer to rectify the noted anomalies.

Management Response

We agree with the Auditors recommendation and promise to take appropriate action as advised.

4.1.1.1.6 Leakage in Office water Pipes and hand wash basin are covered with pieces of iron sheets instead of rubber or copper amounting to TZS 33,000.

During our audit visit to Msufini dispensary we noted various leakages in the water pipes and the hand wash basin. They were covered with pieces of iron sheets instead of rubber, copper or tiles and might cause electrical shocks. This is contrary to clause.5 of the Contract. The cost of this activity was Tshs 33,000.

Effects

Big Results Now on health services delivery might not be attained

Recommendation

The Management should ensure that, pipes are rectified and the hand wash are covered with rubber, tiles or copper. This will prevent rust and electrical shocks.

Management Response

We agree with the Auditors recommendation and promise to take appropriate action as advised.

4.1.1.1.7 Payments amounting to Tshs 5,696,371.75 were made without acknowledgement Receipts.

The review of payments revealed payments amounting to Tshs 5,696,371.75 made to Chasa Investment ltd without being acknowledged by official receipts. This is contrary to financial procedures as it is difficult to establish whether they have been delivered to the correct payee. This is a violation of LAAM (2009) Sec.2.4.1 and was caused by failure to comply with financial procedures (Refer to appendix i).

Effects

Failure to comply with financial procedures

Recommendation

1. Cheques should be dispatched after the payee has raised an acknowledgement receipt.
2. The management should provide evidence of receipts for all cheques issued without being acknowledged

Management Response

We agree with the Auditors recommendation and promise to take appropriate action as advised.

4.1.1.1.8 Uniform Allowances for Nurses Amounting to Tshs 18,041,000 not paid.

Our audit scrutiny revealed that uniform allowance for nurses amounting to Tshs 18,041 000 were not paid since 2008 -2016. This is contrary to Standing order L.37 (1) & (2) (1994) which requires that nurses should be provided with allowance of Tshs 120,000 yearly. Also the directives given by Minister of Health dated 13th October, 2016. The management has not given priority to uniform allowances to nurses.

Effects

Working morale of nurses might be decreased.

Recommendation

The management is advised to pay uniform allowances to nurses every year in order to improve working condition in health centres and dispensaries.

Management Response

We agree with the Auditors recommendation and promise to take appropriate action as advised.

4.1.1.1.9 Fixation of shelves were made of soft wood timbers instead of hard wood timbers.

The contractor at Msufini dispensary fixed shelves made of soft wood instead of hard wood timber contrary to clause 3 of contract. The cost of this activity was Tshs 133,000 to fix shelves for custody of confidential documents. The dispensary management could not make follow up of the work of the contractor in order to take appropriate actions.

Effects

Big results now may not be attained.

Recommendation

The Contractor should communicate with the engineer so that to rectify the noted short comings.

Management Response

We agree with the Auditors recommendation and promise to take appropriate action as advised.

4.1.1.1.10 Payments Vouchers Amounting to Tshs 30,443,250 were not Properly Approved and authorized.

The payments amounting to Tshs 30,443,250 were paid before payment vouchers were approved and authorized properly by writing the names and designation. This is contrary to LAFM 2009 Order 10 (2) (a) indicating that controls in place are not respected (**Refers to appendix ii**).

Effects

Payments may not be valid

Recommendation

All payments vouchers should be verified in depth before printing a cheque to see whether proper authorization has been made

Management Response.

We agree with the Auditors recommendation and promise to take appropriate action as advised.

4.1.1.1.11 Payments amounting to Tshs 41, 194, 600 had various irregularities

Scrutiny made on payment vouchers revealed that some payments were missing attachments such as pay list, minutes, acknowledgement receipts. This is contrary to LAFM (2009) order 8(2) (C) which requires the treasurer to maintain a sound accounting system. The order also requires the safe keeping of all supporting records. The main caused is negligence (Refer to appendix iii).

Effects

There is weakness in the pre audit section.

Recommendation

Pre audit section should examine all payment vouchers before they are presented to cheque room for final payments.

Management Response.

We agree with the Auditors recommendation and promise to take appropriate action as advised.

4.1.1.1.12 Various Payments amounting to Tshs 30,443,250 were Paid Before Pre audit check is made

The audit revealed that, various payments amounting to Tshs 30,443,250 were paid before pre audit check was made on the accuracy and validity of the data on payment vouchers. It is contrary to section 2.4.2 of LAAM (2009) which requires that various checks to be made on payment vouchers before a cheque is drawn. Controls set by the management are not respected. (Refers to appendix ii)

Effects

Incorrect payments may be made

Recommendation

The management should respect financial controls by subjecting all payment vouchers to pre-audit check before drawing of cheques.

Management Response.

We agree with the Auditors recommendation and promise to take appropriate action as advised.

4.1.1.2 Findings and Recommendations From TASAF

4.1.1.2.1 Justification of Expenditure Report Not Prepared.

The Municipal council received Tshs 361,575,000 and Tshs 361,233,000 for payment of poor households for period of January/February and March/April 2017 respectively. We have not verified the payments made and the remaining balances because the justification of expenditure report has not been submitted to us contrary to circulars issued. This is due to closure of office when TASAF management attended workshop at Kasulu..

Effects

Non compliance with government instructions

Recommendations

1. The TASAF Coordinator should ensure that reports are available when required by auditors

Management Response

The required reports were prepared, but unfortunately at the time of audit the management of TASAF were in Kasulu for a workshop. Due to this the auditors did not get the reports. But now we have submitted the reports for audit.

4.1.1.2.2 Payment Vouchers for January to March 2017 not Audited.

We have not been able to audit the payment vouchers for monthly payment period as from January through March, 2017. We requested the documents but they were not submitted to us until the end of audit period. Due to this weakness we can not confirm the validity of payments made, and this leads to limitation of scope of our work contrary to order 14(4)(d) of LAFM (2009).

Effects

The validity of payments made can not be established until verification is made.

Recommendations

1. TASAF Coordinator is urged to ensure that he facilitates the auditing of the project by submitting the reports and documents required for audits.

Management Response

During the audit we were in Kasulu for a workshop, in that case the TASAF office was closed and therefore the auditors did not get the Payment vouchers. We have already submitted the Payment vouchers for audit. We apologize for this.

4.1.1.2.3 Thirty six poor households removed in Condition cash transfer payroll system.

Our audit revealed thirty six households have been removed from the payroll with some reasons but respective committee in the street is not notified. This is contrary to circular No TSF/GEN/L/6/13/151 sec. 3.0 which require Tasaf Management Unit (TMU) to prepare payroll of all qualified beneficiaries and then submits to the respective Project area authority (PAA). The beneficiaries are not aware of the conditional cash transfer system applicable by TMU(Appendix iv)

Effects

Beneficiaries will complain and cause unnecessary conflicts in the Municipal council.

Recommendations

1. The chairpersons of Mitaa government committee should be notified of any changes affecting their beneficiaries.
2. Communication to TMU should be made by Municipal council in order to settle this problem and reoccurrence in the future.

Management Response

Removing of household to the system was because of proxy means test (PMT) due to unclaimed fund for three or two times. Hence communications have been made and all HHs

should be returned by re verification by mtaa government.

4.1.1.2.4 Delays in Payments of Beneficiaries as per Annual Payment calendar.

From the analysis made in payments sessions for Jan/Feb and March/April 2017 we noted that there was a delay of six to nine days. This is contrary to circular No. TSF/GEN/L/6/13/151 sec. 2.0 which requires that beneficiaries are to be paid according to the annual calendar. This is mainly caused by delay in the opening window and disbursement of fund to project area authority (Refer appendix v).

Effect

The principle of consistency is not complied.

Recommendation

The TASAF Management Unit should try as hard to comply with annual payment calendar in order to avoid beneficiaries' complains and grievances.

Management Response.

Communication has been made and rearrangement of timetable has been made, hence funds will be disbursed per calendar next payment period.

4.1.1.3 Findings and Recommendations From Water Sector Development Project.

4.1.1.3.1 Payments of Tshs 23,803,500 were made without being properly supported by relevant document (improperly vouched expenditure)

Payments amounting to Tshs. 23,803,500 were made without proper supporting documents. This is contrary to sec.2.4.1 (e) of LAAM (2009) which explains that, payments vouchers must contain adequate explanations of the payments being made and the authority in which they are paid. Expenditure Accountant did not perform weekly and monthly reviews of payments so as to identify and correct any shortcoming **(Refer to appendix vi)**

Effect

The expenditure incurred may be unlawful.

Recommendations

1. All approved payment vouchers should pass to the pre audited section for pre audit check in order to prevent errors and mistakes.
2. All missing documents should be traced and presented for audit purposes,

Management Response

All missing documents have been traced and ready for audit verification.

4.1.1.3.2 Payments of Tshs 18,355,000 for Training of COWSO and Sanitation campaign not Confirmed

Tshs 9,000,000 and 9,355,000 was paid for implementation of two activities namely training of COWSO and sanitation campaign respectively. The signed pay lists to confirm the validity of payments are not attached with the payment vouchers as required contrary to LAAM section 2.4.1 (e). Furthermore the invitation letters and attendance sheets for the training are not available. Implementation reports for these activities also have not been provided to us for verification.

Effect

The expenditure incurred may be unlawful.

Recommendations

1. Management should ensure that activities implementation reports are prepared after completion of activities.
2. Confirmation of implementation of the said activities should be submitted to auditors for verification.

Management Response.

All required documents are available and will be submitted to auditors for verification.

4.1.1.3.3 Quarterly Progress Report and MIS Reconciliation Reports not Prepared.

We have not been given the quarterly progress reports and MIS reconciliation reports for verification in the third quarter, 2016/2017. The said reports were not yet prepared after the end of third quarter contrary to order 9(2)(g) of LAFM 2009. This is due to weak supervision of the official responsible for preparation of the said reports.

Effects

Errors in the financial reports may not be detected.

Recommendations

The Head of department should closely supervise the accountant who is responsible for preparation of such reports.

Management Response

The reports have been prepared and will be submitted to auditors for audit.

4.1.1.3.4 Purchases of Tshs. 1,189,486 were made without being recorded in the relevant ledger.

Purchases of various supplies amounting to Tshs 1,189,486 have not been recorded in relevant stock ledgers. This is contrary to order 59 (1) of LAFM (2009) which requires that after inspecting the goods, the store officer should record the goods in relevant ledger. This is due to inadequate checks on purchases (Refer to appendix vii)

Effect

Possibility of fraud.

Recommendation

1. The Head of department should supervise closely his subordinates to ensure that they complete their responsibilities effectively.
2. The Store officer should record all the items purchases in relevant ledgers before issuing to the requesters.

Management Response.

We agree with the recommendation and we will record all purchase in ledger.

4.1.1.3.5 All Planned water points (6 WPs) for this quarter have not been constructed.

The water department planned to construct 6 water points for second quarter through third quarter 2016/2017 by using own source revenue. Up to the end of third quarter no anyone water point that has been constructed contrary to approved budget 2016/2017. This is caused by management failure to transfer funds from own sources revenue to water sector development project (Refer to approved budget 2016/2017).

Effect

Intended objectives may not be reached.

Recommendation

The Kigoma Ujiji Municipal Council is advised to transfer fund to Water Sector Development Project Account for implementation of activities as per the approved budget. .

Management response

No management response has been received

4.1.1.3.6 Expenditures amounting to Tshs 133,712,625 were not properly authorized.

The audit of Water sector development project revealed that, expenditures amounting to Tshs 133,712,625 were not properly authorized. This is against Order No 10(2) (a) of LAFM (2009) which stipulates that; authorized officer shall be responsible for ensuring that all expenditures are lawful and properly authorized. This has been caused by weakness in the pre audit section (Refer to appendix viii).

Effect

Inviting Frauds.

Recommendation

1. Cheques should not be printed if payment vouchers are not properly authorized.
2. All payment vouchers which were not properly authorized should be returned back for authorization.

Management Response.

The management adhere to auditors' recommendation, all payment vouchers have already authorized.

4.1.1.3 Findings and Recommendations From Primary and Secondary Schools.

4.1.1.3.1 Tshs 3,932,400 were Deposited to Teachers Personal Account Instead of Paying Suppliers Directly.

During the audit of primary schools we discovered that Tshs **3,932,400** were deposited to teachers' personal account instead of paying suppliers directly. Tshs 3,241,100 and Tshs 691,300 were deposited from Karuta and Buzebazeza primary schools respectively. This is contrary to Section.2.4.5.4 of LAFM (2009) which requires cheques to be issued to the respective creditor only. However, we noted that teachers who are responsible for payments lack knowledge on financial management (Refers to appendix ix).

Effect

Suppliers might not be paid on time and lost revenue in terms of tax

Recommendations

The schools management should make payments direct to the suppliers or service providers.

Management Response.

-KARUTA Pr school : Our sellers wanted cash money that's why we used teachers so as to get cash to pay them

-BUZEBAZEBA Pr school:

At that time we have no knowledge on financial issues also suppliers 10% of the money deposited to their account.

-We will follow auditor's advice to pay direct to the suppliers.

4.1.1.3.2. Tshs 18,795,874 were used without adhering to the Government directives

Our examination found that total amount of Tshs 18,795,874 being funds for free education was used without adhering to government directives. As a result some activities were adversely affected due to shortage of funds unnecessarily. This is contrary to Government Circular No. DC.297/507/01/40 of 28th Dec 2015 and DB.297/507/01/39 of 28th December 2015. However, we noted that teachers who are responsible for payments lack knowledge on financial management (Appendix xii).

Effect

Other Planned activities might be affected.

Recommendation

The department is advised to follow the directives as stipulated by the said circular.

Management Response

BUZEBAZEBA PRIMARY SCHOOL

We used the money by considering school needs and priorities. We shall adhere the Government directives by considering the school priorities.

Management Response

MWANANCHI SECONDARY SCHOOL.

We tried to adhere to the directives from the circular but sometimes we failed because of the school needs at a given time, if there is any great need, we borrowed funds from another category to settle the issue of need at a given time. We will adhere to the government directives as stipulated by the circular.

4.1.1.3.3 Tshs 42,976,620 for Purchase of Goods and Services were Paid Without Demanding EFD Receipts.

Examination of payment records relating to procurements made in schools revealed that, no EFD receipts were attached together with the payment vouchers. This is contrary to Regulation 3 of the income tax regulations, 2012 and section 29(4) of VAT Act 1997, CAP 148 (As amended by Finance Act 2010). However, we noted that teachers who are responsible for payments lack knowledge on financial management. **(Refer to appendix x)**

Effect

Loss of government revenue.

Recommendation

Schools management should demand electronic fiscal device receipts whenever they make payments purchase of goods and services in order to minimize tax evasion.

Management Response.

KABINGO PRIMARY SCHOOL

It is true that some was not purchased with EFD reasons are 1.The ministry sent to us the directives concerning some goods and services that might have no needs of EFD knowing that many business man are on the process of finding the EFD machine. 2. Nature of some business is hard to have EFD receipt. Your recommendation will be followed.

Management Response

BUZEBAZEBA PRIMARY SCHOOL

Many suppliers in Kigoma – Ujiji didn't have electronic fiscal device. From now we are going to buy goods to the suppliers who have electronic fiscal device receipt.

Management Response

KARUTA PRIMARY SCHOOL

During payments the sellers did not have electronic receipt.

Management Response

MWANANCHI SECONDARY SCHOOL.

The available receipts are those which were used to be valid. We thought they are still valid. Either, we have not received any directives that we are not supposed to make transactions with suppliers who do not have electronic receipts. From now we shall demand electronic receipt.

4.1.1.3.4 Over Expenditure in Building Materials Amounting to Tshs 1,054,000.

Audit of construction of class room at Karuta Primary School, revealed that, woods aggregating to **Tshs. 1, 054,000** were bought above budget. This is contrary to Order 23(1) of LAFM (2009) which requires that every charge of expenditure and item of income shall be classified strictly in accordance with the details of the approved budget.

Effect

Poor planning that might leads to affect other activities.

Recommendation

We advise the Management to ensure that only budgeted activities are implemented.

Management Response.

We bought the materials according to the needs of the workers.

4.1.1.3.5. Roofing Timbers Amounting to Tshs 9,821,500 were Treated Partially

Basing on our visit to Karuta primary school we found that roofing timbers amounting to Tshs 9,821,500 were partially treated. Treatment was made in some parts of the woods while other parts of the wood were not treated. This is contrary to Bills of Quantities item No. 4. of the Roofing stage (a) – (e). The supervision of roofing stage was not effectively done.

Effect

Timber fixed in the roof may not last longer.

Recommendation

The school management should ensure that the fixed timbers are treated properly.

Management Response.

After the inspection the management told the workers to repeat treatment of timbers and they do so.

4.1.1.3.6. Purchases of Building Materials of Tshs 38,805,500 were Made Without Being Recorded in Stock Ledger

A purchase of building materials amounting to Tshs 38,805,500 were not recorded in stock Ledger contrary to LAFM (2009) order 54(3). We noted that the teachers responsible for procurements lack the basic knowledge of procurements regulations. (Refer to appendix xi).

Effect

Opportunity for pilferage is invited.

Recommendation

1. All building materials should be recorded in the stock ledger when received from suppliers.

2. Teachers who supervise financial management in school should be provided with on job training.

Management Response.

The auditor's advice on how to record items in the ledger will be adhered to. The store keeper records items in not the way the auditing needs. Education needed in order to work effectively.

4.1.1.4 Findings and Recommendations From Own Sources Revenue Collection.

4.1.1.4.1 Unavailability of written financial procedures within council.

Our audit on revenue collection revealed that written financial procedures particularly on own revenue collection is not available. This is contrary to LAFM (2009) Order 11(1) which requires the finance committee to approve written procedures for proper control of finances. Written procedures on revenue collection are not in place due to priority of the management on revenue collection.

Effect

Revenue collections might not be well managed

Recommendation

The Management should consider preparing written financial procedures for proper control of finances in the council.

Management Response.

The management honors the auditor's recommendation.

The issue will be presented to CMT and hopefully will be prepared and submitted for verification before 30th June 2017.

4.1.1.4.2 Revenue Collection Agents have no Contracts since 23/08/2016 to April 2017.

Our audit revealed that the revenue agents who collects own sources revenue on behalf of the council have no contract. This is contrary to procurement regulation 2013 which requires that every service provider should have a contract. The PMU and finance department have not collaborated well in the preparation and signing of the contracts (Appendix xiii)

Effects

If agent defaults council might lose revenues.

Recommendations

The management is advised to take serious action on revenue collections in terms of timely issue of contract documents.

Management Response.

The contracts were at various stages of preparation and signing. when they are completed will be submitted to auditors for verification.

4.1.1.4.3 Revenue Collecting Agents Have no Bank Guarantee as a Security of Handling Cash.

Revenue agents who collect own sources revenue on behalf of the council have no bank guarantee or any other form of security. This is contrary to LAFM (2009) Order 38 (3) which stresses on the security of revenue in case of payments defaults by agents. The management has not put much emphasis on the issue of guarantee on revenue collection(Appendix xiv).

Effects

If agent defaults council might lose revenues.

Recommendation.

The management should require all agents to submit bank guarantee or any other form of security for security of handling cash.

Management Response.

Auditors' recommendation should be regarded; revenue section will advise management. But also Agent's acceptance letters require them to deposit amount of money equal to one month of target budget of the revenue source. Revenue section need management's support fighting agent to fulfil acceptance letters.

4.1.1.4.4 Monthly Bank reconciliation Report for own source revenue Account not Prepared.

Bank reconciliation reports for own revenue account have not been prepared to verify the agreement between cash book and bank balances. This is contrary to LAFM (2009) order 29(2) which requires treasurer to ensure that, reconciliation between cash book and bank statements are prepared monthly. Shortage of computer in the finance department hinders the preparation of reconciliations on monthly basis (**Refer appendix xv**).

Effect

Fraud on cash banking may be perpetrated without being detected.

Recommendation

The management should purchase computers for the finance department in order to enable the accountants to prepare required reconciliation reports.

Management Response.

The auditors opinion taken; within three weeks from 22/04/2017 delayed month reconciliation will be completed.

4.1.1.4.5. The Finance Department Has no Organization Chart.

Audit scrutiny made on internal control system in force revealed that the finance department has no organization chart. This is contrary to LAFM (2009) Order 11 (2) (b) which requires each department to have an organization chart showing lines of reporting and supervision. The management is ignoring the importance of having organization chart in the department.

Effect

Division of duties and responsibilities might be difficult.

Recommendation

The Finance department is advised to make sure that organization chart is prepared showing clearly lines of reporting and supervision.

Management Response.

The department honors auditors' recommendation. The organization chart will be prepared and submitted for audit verification before 30th June 2017 because it was not there.

4.1.1.4.6 Cash Collected Tshs 5,653,492.70 not banked in the Revenue Account

The amount of Tshs 5,653,492.70 was paid by various customers but we have not verified them in the bank statement. This is contrary to LAFM (2009) Order 50 (5) which requires that all monies received shall be paid in bank account daily or next working day. The management of bills receivables is not satisfactory (**Refer to appendix xvi**).

Effect.

Council's own source revenues at risk of fraud.

Recommendations.

The finance department should strengthen management of bills receivables by preparing bank reconciliation monthly.

Management Response.

All listed transactions were banked, although few transactions not seen in bank statements (amounting less than 800,000/=) were caused by posting errors and adjustments.

4.1.1.4.7 Service levy of Tshs. 24,092,078.32 from various contractors have not been collected.

Service levy amounting to Tshs 24,092,078.32 from contractors have not been collected. This is contrary to sec. 6 (1) (u), 13 (4) of LGFA No. 9 of 1982 as revised in 2000. We have calculated the service levy from contractors and consultants as from 2012 through year 2016/2017 as shown in appendix vi. Communication between finance and works department was not satisfactory especially for direct payments made by PO RALG Dodoma (Appendix xvii).

Effect

Council lost revenue of Tshs 24,092,078.32

Recommendation

PO RALG Dodoma should be requested to deduct at source service levy for all contractors and consultants who are paid directly by the Permanent Secretary.

Management Response.

The permanent Secretary PO RALG will be requested to deduct at source service levy as recommended by the Auditors.

4.1.1.4.8 Bills Receivable Amounting to Tshs. 552,415,387.23 From defaulters not Paid.

The review of list of defaulters, shown that **Tshs. 552,415,387.23** was not paid by various revenue collectors and agents. This is contrary to Order No. 44 (1) of LAFM (2009) and Sec. 20(1) of LGFA (1982) as Revised 2000. The penalty under this section is a fine not exceeding Tshs 50,000 or imprisonment for a term not exceeding three months. Order 44 of LAFM 2009 requires the Treasurer to submit to the finance committee a summary list of debtors together with details of actions taken to enforce payment. The reconciliation of bills receivable was not done. (appendix xviii).

Effect.

Council's revenue at risk of fraud.

Recommendation.

The revenue section should prepare reconciliation of paid and unpaid bills weekly and monthly in order to have an up to date amount of bill receivable.

Management Response.

Auditors' recommendation will be considered; at the same time revenue section will solve other causes of defaulters generated since September 1, 2015 as our POS and LGRCIS report started.

6.0 Non-Audit Activities

6.1 Head of Internal Audit Unit attended 17 management meetings held during the quarter, January to March, 2017.

6.2 Seminars and workshops attended

1. Training on QAIP conducted by IAG at Kigoma for 3 days.
2. Training of Water Management Information system held at Mwanza for 3 days
3. Training on IPSAS held at Kigoma for 5 days
4. Workshop on LGRCIS held at Kigoma for 3 day.



7.0 CONCLUSION AND RECOMMENDATIONS

The internal Audit Unit is still having a shortage of working facilities, five laptops, printer and photocopy machine. We don't have a reliable transport for audit of development projects and also funds for paying audit allowances. We recommend the following:

- The management is requested to purchase laptops, printer and photocopy machine to facilitate timely preparation of reports.
- The management should allocate one motor vehicle for the internal audit unit at least 10 days every month.
- The management should be willing to contribute for the cost such as, fuels, stationeries and auditors' allowances.

SECTION SIX

8.0 Compliance Plans

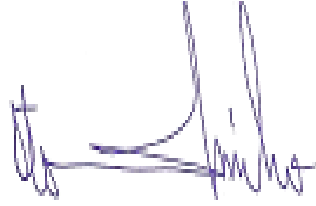
In the final conclusion of the audit, the following compliance plans were agreed between the auditors and management.

Compliance plan 1

Actionable area	Person Responsible	Action Plan	Due Date
Audit of Health Basket Fund	MMO	Implement all recommendations in final draft	05/05/2017
Own sources revenue audit	MT	Implement all recommendations in final draft	05/05/2017
Primary school education	MEOP	Implement all recommendations in final draft	05/05/2017
Secondary school education	MEOS	Implement all recommendations in final draft	05/05/2017
Water sector development projects	MWE	Implement all recommendations in final draft	05/05/2017
TASAF	PSSN COORDINATOR	Implement all recommendations in final draft	05/05/2017

We have no further comments and agree to the action plan as committed above

	Auditor	Auditee
Name		
Signature	Signed	Signed



Elimboto Z Ntandu
HEAD OF INTERNAL AUDIT UNIT
KIGOMA/UJIJI MUNICIPAL COUNCIL

9.0 Distribution List

CC Chief External Auditor,
National Audit office,
P.O.Box 213,
KIGOMA.

CC Regional Administrative Secretary,
P.O.Box 125,
KIGOMA

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Appendices

Appendix i: Schedule Of Payments Made Without Acknowledged By Receipt

DATE	AMOUNT	PAID FOR	PAID TO	REMARKS
19/09/2016	1,196,371.75	Repair tools	CHASA	No receipt
06/10/2016	4,500,000	Repair tools	CHASA	No receipt
	5,696,371.75			

Appendix ii: Payments not Approved and Authorized Properly

DATE	PV NO	CHQ NO	PAYEE	AMOUNT
03/01/2017	1/1	0356	Margreth Nsanzugwanko	100,000
03/01/2017	2/1	0357	MD	990,000
03/01/2017	3/1	0358	GIPSA	3,043,500
03/01/2017	4/1	0359	Commissioner Domestic Rev.	32,600
05/01/2017	5/1	0360	Temesa	2,264,125
17/01/2017	14/1	0369	MD	1,200,000
18/01/2017	15/1	0370	Mary Nkura	200,000
09/01/2017	6/1	0361	Maksudi Yasin	445,600
09/01/2017	7/1	0362	Md	1,020,000
09/01/2017	8/1	0363	Temessa	3,427,000
09/01/2017	10/1	0365	MD	380,000
13/01/2017	11/1	0366	Anna Kalinda	420,000
13/01/2017	12/1	0367	Anna kalinda	400,000
16/01/2017	13/1	0368	MD	2,250,000
07/02/2017	3/2	0374	Estomih Urrio	620,000
08/02/2017	17/2	0388	Rashid choha	520,000
15/02/2017	20/2	0391	Tatu Regegwa	1,500,000
15/02/2017	21/2	0392	Baby Come	670,000
15/02/2017	22/2	0393	Domestic Rev.	13,400
15/02/2017	23/2	0394	Deus Kihumo	918,000
15/02/2107	24/2	0395	MD	915,000
16/02/2017	25/2	0396	MD	3,420,000
26/02/2017	26/2	0397	MD	1,020,000
16/02/2017	27/2	0398	MD	1,000,000
16/02/2017	28/2	0399	NMB PLC	1,740,000
16/02/2017	29/2	0400	MD	550,000
21/02/2017	30/2	0401	MD	400,000
21/02/2017	34/2	0405	MD	4,085,000
21/02/2017	32/2	0403	MD	640,000

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21/02/2017	36/2	0407	NMB PLC	30,443,250
27/02/2017	39/2	0410	Asha Sudi	200,000
27/02/2017	40/2	0411	Hilfec Invest.	1,153,000
27/02/2017	41/2	0412	Domestic Rev.	23,060
01/03/2017	1/3	0413	Peter Nsanya	1,800,000
01/03/2017	2/3	0414	MD	2,545,000
01/03/2017	3/3	0415	MD	1,155,000
01/03/2017	4/3	0416	MD	400,000
01/03/2017	5/3	0417	MD	1,100,000
01/03/2017	6/3	0418	Mamboleo Pharmacy	17,229,000
01/03/2017	7/3	0419	Domestic Rev.	344,980
01/03/2017	8/3	0420	Mbonimpaye G.	578,200
01/03/2017	9/3	0421	Domestic Rev.	11,800
01/03/2017	10/3	0422	KUWASSA	869,089.80
01/03/2017	11/3	0423	MD	1,260,000
01/03/2017	12/3	0424	MD	2,440,000
01/03/2017	13/3	0425	MD	1,280,000
02/03/2017	14/3	0426	MD	3,000,000
13/03/2017	15/3	0427	Maksoud Yasin	240,000
22/03/2017	34/3	0447	Manager NSSF	96,000
22/03/2017	35/3	0448	Domestic Rev.	31,500
22/03/2017	37/3	0450	Domestic Rev.	35,100
22/03/2017	38/3	0451	Manager NSSF	100,000
22/03/2017	39/3	0452	MD	210,000
24/03/2017	41/3	0454	Domestic Rev	97,650
24/03/2017	42/3	0455	Manager NSSF	159,000
24/03/2017	44/3	0457	Manager NSSF	80,000
24/03/2017	45/4	0458	Domestic Rev	17,100
24/03/2017	46/3	0459	Lake Oil	186,188
24/03/2017	47/3	0460	Baby Come	231,000
24/03/2017	48/3	0461	Domestic Rev	8,343.71
30/03/2017	52/3	0465	GIPSA	3,138,000
30/03/2017	55/3	0468	Domestic Rev	275,850
30/03/2017	56/3	0469	Domestic Rev	723,600
30/03/2017	57/3	0470	Issa Mangapi	3,183,000
30/03/2017	58/3	0471	Domestic Rev	63,660
				30,443,250

Appendix iii: Payments with Irregularities

DATE	PV NO	CHQ NO	AMOUNT	REMARKS
03/01/2017	1/1	0356	100,000	No name and signature of the authorizer.
24/01/2017	16/1	0371	500,000	No pay list
02/02/2107	1/2	0372	146,000	No receipt imprest not retired
02/02/2017	2/2	0373	4,800,000	No housing contract
07/02/2017	3/2	0374	620,000	No receipt of transporting bicycle
15/02/2017	20/2	0391	1,500,000	No retirement letter
15/02/2017	23/2	0394	918,000	No retirement letter
26/02/2017	26/2	0397	1,020,000	No pay list
21/02/2017	30/2	0341	400,000	Pay list not signed
01/03/2017	12/3	0424	2,440,000	Pay list not signed
01/03/2017	13/3	0425	1,280,000	Pay list not signed
22/03/2017	39/3	0452	210,000	Pay list not signed
30/03/2017	53/3	0466	2,600,000	Pay list not signed
30/03/2017	59/3	0472	27,100,600	No MSD receipt.
			41,194,600	

Appendix iv: List of Households

S/N	HHR NAME	HHR ID NUMBER	MTAA NAME
1.	KASHINDI JUMA KALIMA	16041720309316-1	KATONGA
2.	ZAINABU SALUMU KASHINDI	16041720312822-2	KATONGA
3.	PILI SAIDI RAJABU	16041720312974-1	KATONGA
4.	SIWEJIBU SUDI HAMISI	16041720311462-2	KATONGA
5.	SAUDA RASHIDI ATHUMANI	16041720310485-1	KATONGA
6.	HADIJA YAHYA RAJABU	16040820207276-1	NDARABU
7.	SALIMA SHABANI SELEMANI	16040220111745	KIBIRIZI
8.	OLIVIA JOSIA BATULA	16040220110790	KIBIRIZI
9.	FEDHA ZUBERI SIMBA	16040220110606	KIBIRIZI
10.	PILI IDI TAKADILI	16041420205563-1	SOKOINE
11.	HADIJA RAMADHANI JUMA	16041420206736	SOKOINE
12.	HAWA MUSA MDABALI	16041420207066	SOKOINE
13.	JAFARI HARUNA MRISHO	16041420205086	SOKOINE
14.	JOHAR ISSA RAMADHANI	16041420205086	SOKOINE
15.	KULEHANDA MUSTAPHA HUSSEIN	16041420206982	SOKOINE
16.	KIBA MZEE MUNDEVU	16041420202365	SOKOINE
17.	MAISARA HUSSEIN BORANYA	16041420206746	SOKOINE
18.	MARIAMU JACKSON GEORGE	16041420205560	SOKOINE
19.	MISANZO KASIMU RASHIDI	16041420202359	SOKOINE
20.	SHEM HARUNA ZUGIZA	16041420205583	SOKOINE
21.	SADA HAMISI MASANGA	16041420202045	SOKOINE
22.	NASA YUSUPH RAJABU	16041420206754	SOKOINE
23.	HOTENSIA EMANUEL DOMISIAN	16040120303202-1	MASNGA
24.	ZUKIRA RAJABU MTOGWA	16040120306535-2	MASNGA
25.	FATUMA AYUBU NDIJUYE	16040120306387	MASNGA
26.	HAMIDA RASHIDI BANDORA	16040120303637-2	MASNGA
27.	IDDI SEIF KATELANYA	16040120302944	MASNGA
28.	ASIA FIKIRINI BAMBE	16040120303590	MASNGA
29.	SALMA ABDU KINYOTO	16040620210231-2	MKESE
30.	MWAMVITA KABABAYE LUKATA	16040620212549-2	MKESE
31.	GAUDENSIA NTIBASHIMA KAHELE	16040620210325-2	MKESE
32.	MWAMVITA GWIZANYE ABDALA	16040620212549-2	MKESE
33.	YUVITA KIVUJE MOHORO	16040620212305-2	MKESE
34.	ASHURA HASANI IBRAHIMU	16040620210337-1	MKESE
35.	OLIVETA NYENYETA MINSI	16040620209796-1	MKESE
36.	DAFLOZA MELESI BUNANI	16040620211753-1	MKESE

Appendix v : Annual Payment Calendar

DATE OF WINDOW OPENING PER GENERAL CALENDAR	ACTUAL DATE OF WINDOW OPENED	VARIANCE (No.of days)	DATE TO BE TRANSFERRED TO PAA DEV ACCOUNT PER GENERAL CALENDAR	ACTUAL DATE FUND TRANSFERRED TO PAA DEV ACCOUNT	VARIANCE (No.of days)	REMARKS
11/01/2017	16/01/2017	05	11/01/2017	17/01/2017	06	Delay in transfer of fund and window opening.
13/03/2017	21/03/2017	08	13/03/2017	22/03/2017	09	Delay in transfer of fund and window opening.

Appendix vi: Expenditure with no relevant supporting documents

DATE	A/C	INCURED FOR	PV No	AMOUNT	REMARK
21.10.2016	NWSDP	DIESEL	1/10	948,000	NO MINUTES
08.12.2016	NWSDP	TRAINING COWSO	1/12	9,000,000	No Invitation letter to mitaa,No paylist
24.01.2017	NWSDP	TRAVEL COST	1/1	406,000	NO TICKETS
02.02.2017	NWSDP	KAMPENI YA KITAIFA YA USAFI	2/2	9,355,000	No Invitation letter to MEO's,Health Auxillaries,Mitaa chairman,No paylist
02.02.2017	NWSDP	SHAJALA	12/2	3,022,500	NO RECEIPT
20.03.2017	NWSDP	DIEASEL	5/3	1,072,000	NO RECEIPT
		TOTAL		23,803,500	

Appendix vii: Purchases not recorded in a respective stock ledger

DATE	A/C	PAYEE NAME	INCURED FOR	PV No	AMOUNT	REMARK
27.12.2016	NWSDP	HILFEC INVESTMET	SHAJALA	2/12	950,000	NOT RECORDED
02.02.2017	NWSDP	LAKE OIL	DIESEL	1/2	239,486	NOT RECORDED IN A LEDGER
			TOTAL		1,189,486	

Appendix viii: Expenditures not properly authorized

DATE	A/C	PAYEE NAME	INCURED FOR	PV No	AMOUNT	REMARK
21.10.2016	NWSDP	LAKE OIL	DIESEL	1/10	948,000	No name & Designation of Authority
21.10.2016	NWSDP	COMMISSIONER OF DOMESTIC REVENUE	WITHHOLDING TAX	2/10	18,960	No name & Designation of Authority
08.12.2016	NWSDP	MD	MAFUNZO COWSO	1/12	9,000,000	No name & Designation of Authority
27.12.2016	NWSDP	HILFEC INVESTMENT	SHAJALA-COWSO	2/12	950,000	No name & Designation of Authority
27.12.2016	NWSDP	COMMISSIONER OF DOMESTIC REVENUE	WITHHOLDING TAX	3/12	19,000	No name & Designation of Authority
24.01.2017	NWSDP	SULTAN O.NDOLIWA	SAFARI KWENDA SHIRIKA LA RELI	1/1	406,000	No name & Designation of Authority
26.01.2017	NWSDP	NMB BANK	MKANDARASI MAGINGA BUSINES	2/1	98,639,205	No name & Designation of Authority
26.01.2017	NWSDP	COMMISSIONER OF DOMESTIC REVENUE	WITHHOLDING TAX	3/1	5,498,283.4	No name & Designation of Authority
26.01.2017	NWSDP	KIGOMA/UJJI MUNICIPAL MISC.DEPOSIT	RETENTION MONEY MAGINGA BUSINESS	4/1	5,498,283.4	No name & Designation of Authority
26.01.2017	NWSDP	KIGOMA/UJJI OWN SOURC.REVENUE.	SERVICE LEVY MAGINGA BUSINESS	5/1	329,897	No name & Designation of Authority
26.01.2017	NWSDP	MD	POSHO UFUATILIAJI USAFI-MAAFISA	6/1	2,760,000	No name & Designation of Authority
07.02.2017	NWSDP	COMMISSIONER OF	WITHHOLD TAX	5/2	14,526.2	No name & Designation of

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		DOMESTIC REVENUE				Authority
08.02.2017	NWSDP	MD	POSHO SAFARI	6/2	1,280,000	No name & Designation of Authority
08.02.2017	NWSDP	MD	KIKAO CHA BODI	7/2	1,450,000	No name & Designation of Authority
15.02.2017	NWSDP	MD	DIESEL	8/2	780,000	No name & Designation of Authority
21.02.2017	NWSDP	MD	SHAJALA	12/2	3,022,500	No name & Designation of Authority
21.02.2017	NWSDP	MD	COMMISSIONER OF DOMESTIC REVENUE	13/2	60,450	No name & Designation of Authority
02.03.2017	NWSDP	MD	POSHO MASAA YA ZIADA	2/3	240,000	No name & Designation of Authority
20.03.2017	NWSDP	COMMISSIONER OF DOMESTIC REVENUE	KODI YA ZUIO	4/3	29,520	No name & Designation of Authority
20.03.2017	NWSDP	LAKEOIL	DIESEL	5/3	1,072,000	No name & Designation of Authority
24.03.2017	NWSDP	SULTAN O.NDOLIWA	POSHO SAFARI	7/3	1,080,000	No name & Designation of Authority
24.03.2017	NWSDP	ELIMBOTO Z.NTANDU	POSHO SAFARI	8/3	212,000	No name & Designation of Authority
20.03.2017	NWSDP	KIGOMA CATERING & FOOD SUPPLIES	CHAKULA-ZIARA YA WAZIRI WA MAJI	6/3	404,000	No name & Designation of Authority
			TOTAL		133,712,625	

Appendix ix : List Of Cheque Paid To Teachers At Buzebazeza Primary School

DATE	NAME	CHQ N0	AMOUNT
25/02/2016	Mwl Zakia Rashid	133161	516,000
05/04/2016	Mwl zakia Rashid	133163	174,900
TOTAL			691,300

List Of Cheque Paid To Teachers At Karuta Primary School

DATE	NAME	CHQ N0	AMOUNT
02/03/2017	Mwl. Anastazia Busumabu	133504	1,221,500
28/02/2017	Mwl. Anastazia Busumabu	133503	1,516,600
09/03/2017	Mwl. Anastazia Busumabu	133509	503,000
TOTAL			3,241,100

Appendix x: Payments Without EFD Receipts

S/N	NAME OF SCHOOL	AMOUNT
1	KARUTA	15,233,100
2	KABINGO	10,871,500
3	MWANANCHI	15,131,000

Appendix xi: Materials not Recorded in Ledger

Date	Item	Supplier	Pv	CNO	Amount
13/10/2016	Building Materials	Mrisho Rubibi	1/10	540730	9,072,000
28/10/2016	Cements	Mrisho Rubibi	4/10	540734	3,375,000
16/11/2016	Wood, nails ,binding ,wire	Mrisho Rubibi	2/11	540742	1,246,000
16/11/2016	4 bundles of iron	Mbuyeku Enterp.	3/11	540746	1,080,000
16/11/2016	Building Materials	Hamza rubibi	5/11	540741	3,695,500
14/12/2016	Building materials	Mbuyeku Enterp	5/12	540758	7,310,000
10/02/2017	Building Materials	Poyongo Enterp.	1/2	540779	1,900,500
10/02/2017	Cement	Hamza rubibi	2/2	540781	255,000
28/10/2016	Building Materials	Batromeo Ntagolekwa	6/10	540735	2,030,000

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8/11/2016	Building materials	Batromeo Ntagolekwa	1/11	540739	1,169,000
16/11/2016	Building Materials	Zubeda Enterp.	6/11	540744	1,810,000
16/11/2016	Desks	Amos Mbuyugu	4/11	540745	2,500,000
16/11/2016	Building Materials	Zubeda Enterp.	7/11	540743	2,872,500
10/02/2017	Door nets	Mbuyeku Enterp.	3/2	540780	490,000
					38,805,500

Appendix xii : Expenditure Made Without Adhering The Government Directives

MONTH	AMOUNT	35% OFFICE EXP.		30% ACADEMICS		15% EXAMINATION		10% MEDICINE		10%
		Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned
DEC	1,172,000	410,200		351,600		175,800		117,200		117,200
JAN	1,140,000	399,000		342,000		171,000		114,000		114,000
FEB	1,169,000	409,150		350,700		175,350		116,900		116,900
MARCH	1,164,500	407,575		349,350	312,400	174,675	479,800	116,450		116,450
APRIL	1,163,500	404,225		348,900	940,500	174,525		116,350		116,350
MAY	1,163,500	404,225		348,900	314,500	174,525		116,350	75,000	116,350
JUNE	1,164,500	349,350		349,350	313,500.00	174,675	446,250	116,450		116,450
JULY	1,172,000	410,200		351,600		175,800	420,000	117,200		117,200
AUG	1,140,000	399,000		342,000	313,500	171,000		114,000		114,000
SEPT	1,169,000	409,150		350,700		175,350		116,900	119,000	116,900
OCTO	1,164,500	407,575		349,350	313,500	175,350	35,000	116,450		116,450
NOV	1,163,500	407,225		349,050		174,525	100,000	116,350		116,350
DEC	1,163,500	407,225		349,050		174,525		116,350		116,350
TOTAL	15,109,500	5,224,100	7,743,924	4,532,550	2,508,900	2,267,100	1,481,050	1,510,950	194,000	1,510,950

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Payments Made Without Adhering To The Directives Buzebazeba

MONTH	AMOUNT	10% ADMINISTRATION		30% ACADEMICS		20% EXAMINATIONS		10% SPORTS	
		DIRECTED	ACTUAL	DIRECTED	ACTUAL	DIRECTED	ACTUAL	DIRECTED	ACTUAL
JAN	583,000	58,300		174,900		116,600		58,300	NIL
FEB	581,000	58,100	58,300	174,300	174,900	116,200		58,100	NIL
MARCH	581,000	58,100		174,300		116,000		58,100	NIL
APRIL	580,000	58,000	116,600	174,000	349,800	116,000		58,000	NIL
MAY	576,000	57,600		172,800		115,200		57,600	NIL
JUNE	575,000	57,500	135,100	172,500	345,300.00	115,000	579,000	57,500	NIL
JULY	575,000	57,500	110,000	172,500		115,000	347,500	57,500	NIL
AUG	575,000	57,500	160,000	172,500	517,500	115,000		57,500	NIL
SEPT	575,000	57,500	57,500	172,500		115,000	135,000	57,500	NIL
OCTO	575,000	57,500	157,500	172,500	410,000	115,000	57,100	57,500	NIL
NOV	575,000	57,500	100,000	172,500	360,000	115,000	517,000	57,500	NIL
DEC	575,000	57,500		172,500		115,000		57,500	NIL
TOTAL	6,351,000	692,600	895,000	2,077,800	2,157,500	1,385,000	1,635,600	692,600	NIL

Appendix xiii: Revenue agents have no contracts since 23/08/2016 to April 2017.

S/N	AGENT NAME	PLACE	PERIOD	REMARKS
1	KIGOMA MN ENTERPRISES	NAZARETH MARKET	AUGUST 2016	No contracts.
2	MAJOR CAR ACCESSORIES AND AUTO GENERAL SUPPLY	GUNGU MARKET	AUGUST 2016	No contracts.
3	KIVUMU INVESTMENT	KIGOMA MARKET	AUGUST 2016	No contracts.
4	KIGOMA MN ENTERPRISES	BUZEBAZEBA MARKET	AUGUST 2016	No contracts.
5	KIVUMU INVESTMENT	MWANGA MARKET	AUGUST 2016	No contracts.
6	MAJOR CAR ACCESSORIES AUTO SPARE PART & GENERAL SUPPLY	MASANGA BUS STEND AND TOILETS	AUGUST 2016	No contracts.
7	MLEKWA MFAMAO MAKINGA	KAGERA MARKET	NOVEMBER 2016	No contracts.
8	RAGA ENTERPRISES & GENERAL SUPPLY	MWALO KIBIRIZI, KIGODEKO, KATONGA AND UJIJI	NOVEMBER 2016	No contracts.
9	HAIF (T) LTD	UJIJI MARKET	NOVEMBER 2016	No contracts.
10	MLEKWA M. MAKINGA	MASANGA BUS STAND	MARCH 2017	No contracts.
11	KIGOMA MN ENTERPRISES	KIGOMA/UJIJI BUS STAND AND THEIR TOILET	MARCH 2017	No contracts.
12	MASOUD M. SELEMANI	BUZEBAZEBA MARKET	MARCH 2017	No contracts.
13	ASIMINI SAMATA MADAGA	CAR PARKING	MARCH 2017	No contracts.

Appendix xiv: List of Agents who Have no Bank Guarantee

S/N	AGENT NAME	PLACE	PERIOD
1	KIGOMA MN ENTERPRISES	NAZARETH MARKET	AUGUST 2016
2	MAJOR CAR ACCESSORIES AND AUTO GENERAL SUPPLY	GUNGU MARKET	AUGUST 2016
3	KIVUMU INVESTMENT	KIGOMA MARKET	AUGUST 2016
4	KIGOMA MN ENTERPRISES	BUZEBAZEBA MARKET	AUGUST 2016
5	KIVUMU INVESTMENT	MWANGA MARKET	AUGUST 2016
6	MAJOR CAR ACCESSORIES AUTO SPARE PART & GENERAL SUPPLY	MASANGA BUS STEND AND TOILETS	AUGUST 2016
7	MLEKWA MFAMAO MAKINGA	KAGERA MARKET	NOVEMBER 2016
8	RAGA ENTERPRISES & GENERAL SUPPLY	MWALO KIBIRIZI, KIGODEKO, KATONGA AND UJJI	NOVEMBER 2016
9	HAIF (T) LTD	UJJI MARKET	NOVEMBER 2016
10	MLEKWA M. MAKINGA	MASANGA BUS STAND	MARCH 2017
11	KIGOMA MN ENTERPRISES	KIGOMA/UJJI BUS STAND AND THEIR TOILET	MARCH 2017
12	MASOUD M. SELEMANI	BUZEBAZEBA MARKET	MARCH 2017
13	ASIMINI SAMATA MADAGA	CAR PARKING	MARCH 2017

Appendix xv: Bank reconciliations.

S/ N	MONTH	YEAR	REMARKS
1	JULY	2016	Bank reconciliation on progress.
2	AUGUST	2016	Bank reconciliation on progress.
3	SEPTEMBER	2016	Bank reconciliation on progress.
4	OCTOBER	2016	Bank reconciliation on progress.
5	NOVEMBER	2016	Bank reconciliation on progress.
6	December	2016	Bank reconciliation on progress.
7	January	2017	Bank reconciliation on progress.
8	FEBRUARY	2017	Bank reconciliation on progress.
9	MARCH	2017	Bank reconciliation on progress.

Appendix xvi: Amount of Revenue not Banked.

Date	Name of tax payer	R/NO	Amount	Type of payment
03.10.2016	GBP (T)LTD	6974	908,000	Pay in slip
03.10.2016	KIGOMA PHARMACY	6970	202,000	CASH
03.10.2016	KIKUNDI TUSHIKAMANE	6969	10,000	CASH
04.10.2016	JOHA IDDI ABED	6976	82,000	CASH
05.10.2016	JEFU SOAP & GENERAL SUPPLY	6987	102,000	Pay in slip
05.10.2016	HAPPINESS S.KIBANGO	6995	10,000	Pay in slip
05.10.2016	ROSE S BAZANIYE	6994	10,000	Pay in slip
05.10.2016	MOSHI MAYENGO	6991	10,000	CASH
05.10.2016	MWAMTOBE INVESTMENT	6990	102,000	Pay in slip
06.10.2016	MBONIMPAYE GENGEMA	7009	40,000	CASH
06.10.2016	BENEDICTO SULULU	7015	82,000	Pay in slip
06.10.2016	MS Major Accessories Auto	7020	134,400	CASH
06.10.2016	MS Major Accessories Auto	7020	127,900	CASH
07.10.2016	HELIOUS TOWER	7029	2,869,592.70	TISS
07.10.2016	CHIMPAYE LUGUYE	7031	10,000	CASH
07.10.2016	THE SUPREME	7030	20,000	Pay in slip
10.10.2016	MAJUTO MOHAMED	7054	102,000	Pay in SLIP
10.10.2016h	HALOTEL KIGOMA	7053	100,000	Pay in Slip
10.10.2016	HALIMA BANDUA	7048	10,000	Pay in slip
10.10.2016	JANETH ZABLON	7049	10,000	Pay in slip
10.10.2016	HALOTEL KIGOMA	7060	100,000	CASH
10.10.2016	HALOTEL KIGOMA	7060	80,000	CASH
12.10.2016	HAPA KAZI TU	7077	10,000	Pay in slip
13.10.2016	JAMES IDDI	7093	52,000	Pay in slip
13.10.2016	KERSON AZORI	7091	52,000	Pay in slip
18.10.2016	JACKSON ROBERT	7148	161,600	CASH
18.10.2016	HADIJA YUSUFU	7122	52,000	Pay in slip
21.10.2016	SAID RASHID	7192	102,000	Pay in slip
24.10.2016	ABDULSHAKURY KITABU	7195	20,000	Pay in slip
26.10.2016	JEBUSH INVESTMENT	7239	82,000	CASH
	Total		5,653,492.7	

Appendix xvii: Contractors /consultancy Not paid council's Service Levy.

S/N	Contractor	Date Paid	USD	Rate	TZS	Service Levy (0.3%)
1	M/s Nyakirang'ani Construction Ltd	2012	634,674.69	1585	1,005,959,384	3,017,878.15
2	H. P. Gauff Ingenieure GmbH & Co. KG - JBG in association with NIMETA Consult (T) Limited	2014	1,387,488.25	1585	2,199,168,876	6,597,506.63
3	M/S China Henan International Cooperation Group Co. LTD	2012	2,162,728.74	1585	3,427,925,053	10,283,775.16
4	M/s SINO-SHINE OVERSEAS CONSTRUCTION & INVESTMENT EAST AFRICA LIMITED	2016	-	-	968,155,182,90	2,904,465.55
5	Crown Tech-Consult Ltd	2016/2017	-	-	429,484,272.31	1,288,452.83
	TOTAL				8,030,692,857.31	24,092,078.32

Appendix xviii: Bills From various defaulters not been paid.

Kigoma Municipal Council Municipal

Printed On: 11 April, 2017

List Of Defaulters

Payer's ID	Payer's Name	Outstanding Balance
200500006484	CHARLES JOSEPH MALANDO	20,000.00
200500006140	KALIZA JUMA NSHOYE	20,000.00
200500005519	EMMANUEL TUTU LUSAMA	20,000.00
200500004933	KIGOMA MN ENTERPRISES	1,075,100.00
200500006719	ZUBERI NYABONGO SARO	20,000.00
200500006106	SUNDAY LUKULUGU ALEX	20,000.00
200500003002	MARIKI S MDETELE	2,158,000.00
200500005854	DEBORA WILSON .	10,000.00
200500006228	FATNA JUMA	6,000.00
200500005573	RAMADHANI NKONDO MBWAMBO	210,000.00
200500002045	Sandra Bar KIGOMA	100,000.00
200500006523	HARUNA HUSSEIN .	5,000.00
200500002761	FESTO LUDOVIC BONE	156,000.00
200500005156	FESTO LUDOVICK BONE	2,864,000.00
200500002760	FESTO LUDOVIC BONE	132,000.00
200500001770	Evarist B Leonard	1,699,500.00
200500001781	Baruani Shabani Balayata	5,860,700.00
200500006390	MS Major Car Accessories Auto Spare Parts	445,500.00
200500006229	JALALI KHALFANI KIUMBE	42,000.00
200500006745	OSCAR MPAMPALA YOHANA	100,000.00
200500006503	MAGAKA LAURENCE IJEGA	20,000.00
200500005199	FESIANA STEPHANO NTAMA	5,000.00
200500006871	KUDRA JANSON NTAHONDI	20,000.00
200500007036	REFEDI KILABILA WAHULA	40,000.00
200500006534	WILSON NTAKACHOKO .	5,000.00
200500006763	KATA YA KASINGIRIMA	187,200.00
200500006475	CHANTAL AYOUB RWASSA	500,000.00
200500001890	Zainabu Saidi	695,200.00
200500006289	NGUVUMALI CATERING AND FOOD SUPPLY	25,000.00
200500001773	Siamini Hassani Ntiringanizwa	39,145,700.00
200500005431	SAIDI RASHIDI SANGA&"NYA	10,000.00
200500005305	JOSEPH GERALD TENGANAMBA	50,000.00
200500000343	NATIONAL BANK OF COMMERCE LTD	7,522,600.00
200500006200	ESTERIA PETRO SUPATA	20,000.00
200500003049	Edmund Kajuni Skauti	11,255,850.00
200500006689	ADAM MUSTAFA KIKONDO	20,000.00

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Payer's ID	Payer's Name	Outstanding Balance
200500006150	MUHSINI ATHUMANI NDOLIMANA	20,000.00
200500007022	MLEKWA MFAMAO KIGENI	1,100,100.00
200500006361	MS MUNDE IBRAHIMU LULANGA	1,493,258.50
200500001785	Amri Saidi	12,230,300.00
200500004385	LWAMA GROUP	25,000.00
200500006777	MN KIGOMA ENTERPRISES	1,577,400.00
200500006359	MS MUNDE IBRAHIMU LULANGA	961,024.50
200500006847	KIKUNDI CHA TUJIJENGE	10,000.00
200500006595	CHAUSIKU HAMISI BUHANZA	20,000.00
200500006801	JEREMIA NDALONSE NYANDULA	20,000.00
200500007018	MLEKWA MFAMAO KIGENI	291,400.00
200500005883	MARIAM AYOUB ABDY	31,000.00
200500006536	ESTA WILLIAM	5,000.00
200500006466	BUGOKE B ALEX	1,184,000.00
200500000375	JOYCE JEREMIA	10,000.00
200500003494	Festo Ludovick Bone	10,521,000.00
200500005123	STANSLAUS NTATIYE	352,000.00
200500006767	MWAMINI MUSSA SINGOYE	20,000.00
200500006480	REBEKA STEPHANO LUMENYELA	20,000.00
200500006334	SHINGWA PILI KATOTO	20,000.00
200500006482	MATHIAS BENEDICTO MLENGELA	20,000.00
200500000048	AHMAD LUMOLI	5,000.00
200500005568	ZAKAYO KASITUSI BUFYURU	10,000.00
200500006726	MAULIDI ATHUMANI KIPEMBA	20,000.00
200500006378	KUDRA IDIMSEKE MASUKU	20,000.00
200500000379	KIBOTA	5,000,000.00
200500006766	AMRI MUSSA SINGOE	20,000.00
200500003487	Masoud Christopher Mpenda	4,184,800.00
200500003537	ANZURUNI KISAMBA OMARI	100,000.00
200500005902	Dina Francis Mtende	4,000.00
200500005352	MS Kigoma MN Enterprises	10,605,400.00
200500003929	GEORGINA BALTHAZAR KAMUNTU	20,000.00
200500006326	OPEN BEACH	50,000.00
200500006566	MADANGANYO ATHUMAN FERUZI	102,000.00
200500000164	TANZANIA POSTAL BANK	0.00
200500005853	MS Mlekwa Mfamao Makinga	1,604,500.00
200500005255	KWAYA YA MTAKATIFU JOSEPH	20,000.00
200500006524	MICHAEL N'LATEGWA	5,000.00
200500001755	Mussa Bakari Igugu	200.00
200500002759	FESTO LUDOVIC BONE	141,000.00

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Payer's ID	Payer's Name	Outstanding Balance
200500005378	MS Kivumu Investment Group Limited	111,774,300.00
200500006332	M/S NKUBA NG'HABI BUGALI	250,250.00
200500000419	AZIZI MHUKULA DAUDI	310,000.00
200500005281	IDD IDRISA .	5,000.00
200500006698	ESTA ISSACK NKONE	20,000.00
200500002015	SIGFRID JOSEPH KIWALE	20,000.00
200500006464	KALIMBA KAILA HASSAN	307,000.00
200500006471	GENOVEVA SAMWEL KANYOMEYE	85,000.00
200500005771	UMOJA WA VIJANA NAZARETH	10,000.00
200500002988	MARIKI S MDETELE	2,048,736.00
200500007060	PENDO NGOWE SEBASTIAN	20,000.00
200500005852	Raga Enterprises and General Supplies	893,202.00
200500001778	Filbert Frank Bidya	8,466,800.00
200500005660	ALLY MOHAMED MCHENI	-209,000.00
200500005373	Leonida Emmanuel Mwiliza	1,290,000.00
200500006814	Raga ENTERPRISE COMPANY LIMITED General Supplies	20,100.00
200500006598	MS KIGOMA MN ENTERPRISES	159,000.00
200500002758	FESTO LUDOVIC BONE	744,000.00
200500006530	SIELA MFAUME .	5,000.00
200500001776	Martini J Hamenya	76,659,600.00
200500006476	ASSEMBLIES OF GOD	20,000.00
200500006436	ASHURA MASEKO MVURUMA	50,000.00
200500001935	HAROUN BARAGULA CHANDA	2,066,800.00
200500006531	NEEMA JOHN .	5,000.00
200500006603	MAMA CELVIN - SALOON	10,000.00
200500003500	Boniface Mathias Lughaghi	24,950,700.00
200500006905	THE REGSTERED TRUSTEES OF DEEPER CHRISTIAN MINISTRY	20,000.00
200500006872	BAKARY NTAHONDI BOSHA	20,000.00
200500005520	GIBIASI MABADA .	20,000.00
200500006230	TATU YAHAYA	12,000.00
200500005100	OLIVA HOSEA LUKANKA	0.00
200500002171	FESTO LUDOVIC BONE	2,133,000.00
200500006479	ASHA MANIYE NDALIFASHE	20,000.00
200500003516	MARIKI SERAFINI MDETELE	25,000.00
200500006046	MUSA JUMA KAHOYE	20,000.00
200500004494	RAMADHANI HAMISI OMARY	210,000.00
200500006580	MS Major Car Acessories And Auto General Supply	26,300.00
200500005312	MN KIGOMA ENTERPRISES	1,513,400.00

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Payer's ID	Payer's Name	Outstanding Balance
200500001777	Jenitha S Luhasha	460,200.00
200500006086	IDD KASHINDI KICHUMI	20,000.00
200500004493	JULIAN ZAKARIA MHWAGA	10,000.00
200500001994	KIGOMA HILTOP HOTEL	-2,688,250.00
200500005356	MS Major Accessories Auto General Supply	2,415,400.00
200500007073	HADIJA MBARUKU MSONGA	20,000.00
200500005283	INTERGRATED COMMUNICATION LTD .	50,000.00
200500000254	IRENE S SAWE	14,671,000.00
200500005727	MARIAM JAFARI TABAGO	5,000.00
200500006505	BONIVENTURE DAMIANO KATESIGWA	20,000.00
200500007035	FELISTA DAUDI ALPHONCE	20,000.00
200500006533	ROSEMARY MSIBA .	5,000.00
200500001775	Mussa Yassini Athumani	32,957,200.00
200500005671	RAMADHANI MAHAMUDU MAHUNGU	50,000.00
200500000457	IRENE SAWE	1,519,000.00
200500006153	BATHOROMEO MORICE NKORONKO	20,000.00
200500006344	FOSTA SWEDI .	20,000.00
200500006662	MNYONGE ABDALLAH KIGANDA	20,000.00
200500005192	T IDI MISHITA	200.00
200500006388	MS Major Car Accessories & Auto Spare Parts	634,300.00
200500006264	EVELINA VOMELA KIMENYA	20,000.00
200500001889	Bosco Sadock	8,678,500.00
200500001887	Tresiphol Odace	1,152,300.00
200500006516	YASIN AHMED IBRAHIM	20,000.00
200500006525	RICHARD SUNZU .	5,000.00
200500003488	IRINE SHIWARIEL SAWE	1,117,000.00
200500006553	BONE FESTO LUDOVICK	84,000.00
200500004923	MAJOR CAR ACCESORIES AUTO GEN.SUPLIES	9,160,900.00
200500007064	AUGUSTINI BIZIRINKANA BIZABUKA	20,000.00
200500006535	STELLA KAYUNGILO .	5,000.00
200500005150	KONGANO JACOB LUKANKA	5,000.00
200500007038	ALFRED BUNYINYIGA MACHUNDE	20,000.00
200500002989	MARIKI S MDETELE	1,430,843.00
200500001771	Iman J Kidadi	700,800.00
200500001888	Kakinga Rashid	11,133,200.00
200500002351	halotel KIGOMA	180,000.00
200500006360	MS MUNDE IBRAHIMU LULANGA	877,000.50
200500006119	AMRI WARIDI .	20,000.00
200500007071	ADONET ZOZOMA SAMSON	20,000.00
200500005550	SALMON AMON .	10,000.00

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Payer's ID	Payer's Name	Outstanding Balance
200500006998	SAYUNI ZION GOSPER ASSEMBLY CHURCH	20,000.00
200500006231	LETICIA R NYAMBUKA	7,000.00
200500007069	HADIJA MBARUKU MSONGA	60,000.00
200500006445	KHALID MAHAMUDU CHUBWA	20,000.00
200500002001	Azizi Daudi	0.00
200500006528	MWAJUMA ALLY .	5,000.00
200500006435	KELA MRAMBA ATHUMANI	20,000.00
200500006735	SHABANI ISSA NDARUHANYA	20,000.00
200500005279	MASOUD SELEMANI .	0.00
200500005539	HARUNA KOROGWE .	20,000.00
200500006849	GERALD KENGWA TARATARA	20,000.00
200500006233	BAKARI JUMA KISONGO	676,000.00
200500006521	BONIFACE LINUS .	5,000.00
200500002762	FESTO LUDOVIC BONE	654,000.00
200500006502	MUSSA CHIZA KIPFUMU	40,000.00
200500006483	ADELA CLADIUS MATI HORO	20,000.00
200500001905	Ahmad Ibrahim Simba	2,145,000.00
200500005528	ALAMU ISAYA KUKU	20,000.00
200500006684	ATHUMANI JUMA BONGWA	20,000.00
200500005505	GAMA DUKA LA DAWA MUHIMU	10,000.00
200500005618	MWAMVITA JUMANNE LUSOVU	16,000.00
200500000382	ANNA A.GROUP	198,000.00
200500003986	KHAMISI ISSA KIPEMBA	40,000.00
200500005878	KIKUNDI CHA WAJASIRIA MALI KIKUUMA	10,000.00
200500001818	Daniel Kisogoro	783,000.00
200500000726	TOTAL TANZANIA LIMITED	12,245,149.88
200500001780	Anzuruni Kisamba Omary	1,796,000.00
200500006928	ANANIA JOSIA KAGOMA	20,000.00
200500002078	Kishen Enterprises KIGOMA TOWN	63,200.00
200500002311	RAGA ENTERPRISES AND GENERAL SUPPLIES- KIGOMA TOWN	27,000.00
200500006307	HAMISI AYOUB KITUMBA	70,000.00
200500003380	MARIKI SERAFINI MDETELE	2,085,300.00
200500005201	FESIANA STEFANO NTAMA	5,000.00
200500006504	FELIX HELEZWA KATAGA	20,000.00
200500000806	TTCL-KIGOMA	16.85
200500003266	MARIKI SERAFINI MDETELE	214,488.00
200500002687	MARIKI SERAFINI MDETELE	2,928,700.00
200500006478	PETER RWEYEMAMU CLAVERY	20,000.00
200500006529	BUPE NUMBI .	5,000.00
200500006884	MAARUFU HARUNA KABONZYA	5,000.00

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Payer's ID	Payer's Name	Outstanding Balance
200500002030	HAROUN BARAGULA CHANDA	232,000.00
200500000508	KIGOMA HILLTOP HOTEL	12,245,150.00
200500002971	FESTO LUDOVICK BONE	153,000.00
200500005273	MALIMA STEPHEN MACHUMU	50,000.00
200500006491	NASIBU IDDI TASWIYE	20,000.00
200500006296	ISSA ATHUMANI MILINGA	20,000.00
200500004227	MWAKA HILL HOTEL	16,051,104.00
200500007070	ADELFINA SAIDI BAHIMBA	20,000.00
200500006594	PHILEMONI GWANGO MITWE	20,000.00
200500001779	Kadaus Kimari Kiza	224,500.00
200500006481	NEEMA NELSON NYAGAWA	20,000.00
200500005077	DAINESS JACOB ELIAS	5,000.00
200500004450	EDMUND SKAUTI KAJUNI	3,058,121.00
200500001790	Kisimba H Mbaya	7,307,300.00
200500007058	CREDO SILVESTER MBOGOYE	20,000.00
200500000058	VENANCE M EMMANUEL	14,250.00
200500002692	MARIKI SERAFINI MDETELE	344,000.00
200500003896	Charles Augustino Kasembe	42,000.00
200500005677	MAJINA MFAMAO .	5,000.00
200500002029	HARON BARAGULA CHANDA	253,000.00
200500006473	MRIDI RAJABU MWINYIALLY	20,000.00
200500005264	LYDIA MANASE BITWALE	30,000.00
200500005743	KALISTA BOAZI MAHOMBA	200,000.00
200500006527	RUCY KONDO .	5,000.00
200500007034	OSELINA SIBANGANYA LUHANDA	20,000.00
200500006364	OTHMAN SHABANI KAUMO	100,000.00
200500006511	THE HEAT PUB	35,000.00
200500006520	KIVUMU INVESTMENT COMPANY LIMITED	39,900.00
200500000310	SHULE YA MSINGI KIKUNGU	153,500.00
200500006257	AMON BENSON KEHEGWA	20,000.00
200500002084	Rajab Abdallah Rajab	5,093,900.00
200500006285	MAJOR CAR ACCESSORIES AUTO SPARE PARTS	4,943,400.00
200500006413	ALBOGAST KAKULU MAGESA	20,000.00
200500001886	Batuli Ramadhani	625,400.00
200500006446	KHALID MAHAMUDU CHUBWA	20,000.00
200500001831	Kamana Maulid	7,467,578.50
200500002081	PASCHAL JACKSON MBOYOGO	550,000.00
200500000057	VENANCE M EMANUEL	58,750.00
200500002006	Mariki Mdetele	15,925,562.50
200500003001	MARIKI S MDETELE	40,726.00

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Payer's ID	Payer's Name	Outstanding Balance
200500006715	HASSANI JUMANNE MAULIDI	20,000.00
200500002002	Haroun Chanda	4,737,976.00
200500005140	FATUMA SAID .	5,000.00
200500006854	TUJIKWAMUE METI GROUP	40,000.00
200500001772	Mohamed Mussa Saganya	1,731,800.00
200500004888	ABAS ANTHONY ANTHONY	10,000.00
200500002870	FESTO LUDOVICK BONE	141,000.00
200500006412	BAKARI ZILI BAKARI	20,000.00
200500006937	REVOCATUS BHAMBHA KIROGWA	20,000.00
200500001791	Amani S Bunuguye	415,100.00
200500006714	KHAMISI JUMA MTI	20,000.00
200500003379	MARIKI SERAFINI MDETELE	55,000.00
200500007074	KAGOMA IDDI STAN	40,000.00
200500005876	KIKUNDI CHA WAJASIRIA MALI URUNDO MWANGA SOKONI	20,000.00
200500006455	OMARY KHATIBU MTULI	114,000.00
Total OutStanding Balance:		552,415,387.23

Appendix xix: Follow up of Previous Recommendations

Para	Details of findings	Status			comment
		Implemented	Under implementation	Not implemented	
2.1	Delay in Rescheduling of Payment for Reason beyond PAA's Control.				The matter implemented and hence closed.
2.2	TZS 164,043,500 Unclaimed Funds from PAA Not Paid Back to TMU in Time.				The matter implemented and hence closed.
2.3	Bimonthly Pay Lists in Alphabetical Order Not Generating in Alphabetical Order				The matter implemented and hence closed.
2.4	<i>Variation of Representative Names as it Appears in Program Identity Card and Bimonthly Pay List.</i>				The Unit responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
2.5	TZS. 5,350,500 made to unknown activities				The matter implemented and hence closed.
2.6	Funds for beneficiaries in November/December 2015 decreased wrongly				The Unit has not responded to this matter; the audit recommendation is still insisted.

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Para	Details of findings	Status			comment
		Implemented	Under implementation	Not implemented	
3.1	Payment of TZS. 1,008,000 were paid to ineligible person.				The Unit responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
3.2	Mitaa received 1.5% less than 70,000 suffer in receiving top-up				The matter implemented and hence closed.
3.3	Mitaa received 1.5% greater than 70,000 after payment of members of mitaa government, fund remain are kept in personal account/custodian.				The matter implemented and hence closed.
1.1	Revenue from service Levy TZS. 25,500,000				The matter implemented and hence closed.
1.2	Service Levy register were not updated				The Unit has not responded to this matter; the audit recommendation is still insisted.
1.3	Bills of service Levy owners were not recorded in service Levy register				The Unit has not responded to this matter; the audit recommendation is still insisted.
1.4	Demand Note was not issued to Levy payers.				The Unit responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
1.5	Non-Maintenance of creditor (Account Receivable)				The Unit has not responded to this matter; the audit recommendation is still insisted.
1.6	List of Revenue collection machines not submitted for audit				The matter implemented and hence closed.

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Para	Details of findings	Status			comment
		Implemented	Under implementation	Not implemented	
	purpose				
1.7	List and Names of own source collectors for each source were not submitted to internal Auditors for audit purpose.				The matter implemented and hence closed.
3.1	Payment of TZS 26, 740,514.68 were not properly supported by relevant document (improperly vouched expenditure)				The Unit responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
3.2	Items sold without approval from relevant Authorities TZS 750,000				The Unit has not responded to this matter; the audit recommendation is still insisted.
3.3	124.8 Liters of Fuel amounting to TZS. 310,000 procured through cash				The matter implemented and hence closed.
3.4	Doors fixed to the pit latrines at Buhanda Primary School are of lesser quality				The Unit has not responded to this matter; the audit recommendation is still insisted.
3.5	Un used materials not properly handled				The matter implemented and hence closed.
4.1	Coalition between MOI and Hospital Director				The Unit has not responded to this matter; the audit recommendation is still insisted.
4.2	Existence of procurement officer, Health Secretary and Director of the Hospital without having budget of paying them salaries/Incentives.				The Unit responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
4.3	Procurement of Medical Supplier				The matter implemented and hence closed.

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Para	Details of findings	Status			comment
		Implemented	Under implementation	Not implemented	
	from private pharmacy without approval from MSD TZS 2,491,350				
4.4	Shortage of 129 staff under CDH				The Unit has not responded to this matter; the audit recommendation is still insisted.
4.5	The council has not received Tshs. 18,661,920 for transfer to CDH				The matter implemented and hence closed.
4.6	Blood bag, Blood Lancet and Povidone were not recorded in Bin cards				The matter implemented and hence closed.
4.7	Financial and technical reports not prepared				The Unit has not responded to this matter; the audit recommendation is still insisted.
4.8	The hospital committee/ Board failed to submit audited accounts of expenditure incurred for running of hospital during the previous financial year 2014/2015				The Unit has not responded to this matter; the audit recommendation is still insisted.
5.1	No information obtained from Rusimbi secondary school concerning the construction of laboratories (Absence of handing over)				The matter implemented and hence closed.
5.2	Two hundred fifteen (215) teachers budgeted to be promoted in 2015/2016 not promoted				The Unit responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.

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Para	Details of findings	Status			comment
		Implemented	Under implementation	Not implemented	
5.3	TZS 223,868,560 disbursed to secondary schools for laboratory constructions were used to unknown activities				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
5.4	Payment charged to unrelated expenditure codes TZS 10,755,000				The department has not responded to this matter; the audit recommendation is still insisted.
5.5	TZS 20,566,719.50 Purchases not recorded in ledger				The matter implemented and hence closed.
5.6	Payment of TZS 398,777,350 had various irregularities				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
5.7	Shortage of 118 science/ Mathematics teachers				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
5.8	Teachers are not preparing scheme of work, lesson plan, Lesson notes and subject log book				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
5.9	Twenty three (23) Teachers were not found on their duty station				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
5.10	Most primary schools failed to maintain books of accounts and preparation of bank				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and

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Para	Details of findings	Status			comment
		Implemented	Under implementation	Not implemented	
	reconciliation statement				outcomes is awaited.
5.11	TZS 59,834,500 for secondary school capitation and meal were not transferred to schools for than three years				The department has not responded to this matter; the audit recommendation is still insisted.
5.12	TZS 78,921,600 set as creditors to pay teachers transferred from one station to another station within council with no evidence of parking and crating				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
5.13	Physical infrastructures in primary schools are not conducive				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
6.1	There were no supporting evidence for distribution of 1257 preventive items				The matter implemented and hence closed.
6.2	The department has not received TZS 39,660,000				The matter implemented and hence closed.
6.3	There was no Annual strategic plan				The matter implemented and hence closed.
7.1	Payment made without proper supporting documents TZS 2,843,000				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
7.2	OC grant does not transferred to lower level (Wards)				The matter implemented and hence closed.
7.3	Bank reconciliation and books of				The matter implemented and hence closed.

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Para	Details of findings	Status			comment
		Implemented	Under implementation	Not implemented	
	accounts are not kept and maintained				
7.4	Seminars are not conducted for new employees				The department has not responded to this matter; the audit recommendation is still insisted.
7.5	Procedures for handing over are not followed				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
5.1.1	Non/improper maintenance of registers (Database) for collected own sources revenue				The department has not responded to this matter; the audit recommendation is still insisted.
5.1.2	TZS 14,405,000 from the collection of property tax were kept at the personal custody.				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
5.1.3	Property tax amounting to TZS 926,000 from Sokoine, Katonga, Buteko and Kitongoni Mtaa for the month of June 2016 were not banked and not found in cash.				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited. -Kitongoni already banked.
5.1.4	There is poor Interface between Revenue collection machines (POS) and actual collected in Epicor				The department has not responded to this matter; the audit recommendation is still insisted.

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Para	Details of findings	Status			comment
		Implemented	Under implementation	Not implemented	
5.1.5.	TZS 32,000,000 from miscellaneous deposit account were using to settle Equip fund which were misappropriated intentionally.				The department has not responded to this matter; the audit recommendation is still insisted.
5.1.6	Delay in Rescheduling of payment for Reason beyond TASAF Unit				The matter implemented and hence closed.
5.1.7	Payment of TZS 36,360,500 had various irregularities				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
5.1.8	Payments of sitting allowance amounting to TZS 210,000 were made without signing the attendance list.				The department has not responded to this matter; the audit recommendation is still insisted.
5.1.9	The Council did not comply with the Calendar of meeting.				The department has not responded to this matter; the audit recommendation is still insisted.
5.1.10	TZS. 42,304,202 revenue collected for service delivery is kept at the Personal custody				The matter implemented and hence closed.
5.1.11	Most of the dispensaries and health centers failed to submit expenditures report for audit				The matter implemented and hence closed.

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Para	Details of findings	Status			comment
		Implemented	Under implementation	Not implemented	
	purpose				
5.1.12	Unknown expenditures of Tshs.4, 690, 302				The matter implemented and hence closed.
5.1.13	Ujiji Health Center not banked TZS.130, 000 for the collection of June 2016.				The matter implemented and hence closed.
5.1.14	Dental section practioners at Ujiji Health Center collecting funds from patients instead of hospital cashier.				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
5.1.15	Unknown payment of TZS. 85,427,608				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
5.1.16	Activities were conducted out of the strategic plan amount of TZS 720,000.				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
5.1.17	Unknown expenditure amounting to TZS 6,652,000				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.
5.1.18	Planned activities amounting to TZS 12,659,000 were not implemented				The department responses have pointed out strategies that are in place to overcome this matter; evidence of implementation and outcomes is awaited.