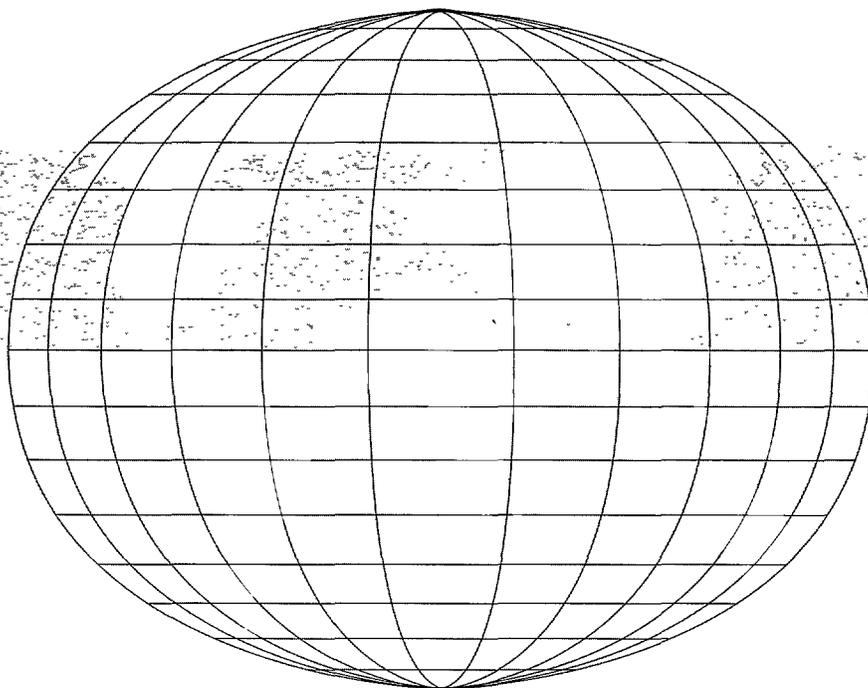


Report of Audit

**Audit of the Tanzania Coastal Management
Partnership under the University Rhode Island's
Contract No. PCE-A-00-95-00030-00, for the Period
November 1, 1997 to September 30, 1999**

**Report No. 4-621-01-004-N
October 20, 2000**



**PRETORIA, SOUTH AFRICA
OFFICE OF INSPECTOR GENERAL
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT**

PD-ABS-687

**Audit of the Tanzania Coastal Management
Partnership under the University Rhode Island's
Contract No. PCE-A-00-95-00030-00, for the Period
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PRETORIA, SOUTH AFRICA



Regional Inspector General
Pretoria

October 20, 2000

MEMORANDUM FOR MISSION DIRECTOR, USAID/TANZANIA

FROM: Regional Inspector General/Pretoria, Joseph Farinella

SUBJECT: Agency-contracted Audit of the Tanzania Coastal Management Partnership under the University of Rhode Island's Contract No. PCE-A-00-95-00030-00, for the period November 1, 1997 to September 30, 1999, Audit Report No. 4-621-01-004-N

Attached is a report of the subject audit performed by Deloitte & Touche, Certified Public Accountants, Tanzania.

Tanzania Coastal Resources Management Partnership is a co-operative initiative among the Government of Tanzania, USAID and the University of Rhode Island with the goal of establishing the foundation for effective coastal governance.

Integrated Management of Coastal Resources (ICM) strengthens environmental protection, conserves biological diversity, and mitigates future impacts of sea level rise caused by global warming. Because ICM depends on strong governance with full participation of stakeholders at all levels the goal and purpose of the coastal resources management is to increase conservation and sustainable use of coastal resources through more effective governance of coastal ecosystems. The objective is to strengthen the national framework for ICM and the linkages between national and local activities.

Local expenditures of \$433,179 were audited during the period from November 1, 1997 to September 30, 1999. The audit's objectives were to:

- Express an opinion on whether the Fund Accountability Statement for the Tanzania Coastal Management Partnership (TCMP) presents fairly, in all material respects, and in conformity with the basis of accounting described in the report the use of funds in accordance with the agreement;
- Perform tests to determine whether TCMP complied, in all material respects, with agreement terms and applicable laws and regulations. Any material instances of non-compliance and all indications of fraud were to be identified; and

C

- Evaluate and obtain a sufficient understanding of the project's internal control structure related to TCMP, assess internal control risk and identify reportable conditions, including material internal control weaknesses.

The auditors' report on the Fund Accountability Statement concluded that the Fund Accountability Statement presented fairly, in all material respects, project revenue and costs reimbursed and incurred. The report identified some non-material issues related to the Fund Accountability Statement, as well as certain matters involving the internal control structure.

Based upon responses received from management, the auditors concluded that the non-material issues and internal control deficiencies were satisfactorily addressed. Therefore, we are not making any recommendations.

Attachments: a/s

d

USAID

**INDEPENDENT AUDIT OF AGENCY AGREEMENT FOR TANZANIA
COASTAL MANAGEMENT PARTNERSHIP**

CONTRACT NO. PCE-A-00-95-00030-00



The Controller
USAID Tanzania
P.O Box 9130
Dar es Salaam
Tanzania

Our Ref: SJ/USA

30 August 2000

Dear Madam,

**RE: INDEPENDENT AUDIT OF THE AGENCY AGREEMENT FOR
TANZANIA COASTAL MANAGEMENT PARTNERSHIP (TCMP) UNDER
USAID AGREEMENT NO PCE-A-00-95-00030-00.**

Enclosed please find our report of the audit of TCMP for the contract between USAID and the University of Rhode Island.

Our report is divided into the following sections:

- 1.0 Executive Summary
- 2.0 Fund Accountability Statement
- 3.0 Internal Control Structure
- 4.0 Compliance with agreement terms and applicable laws and regulations

We would like to take this opportunity to thank the staff of TCMP and the management of USAID for their assistance and cooperation afforded to us during the audit.

Should you wish to discuss any matters included in this report, please do not hesitate to contact us at the above address.

Yours faithfully,
DELOITTE & TOUCHE


Simon C. Mponji
Managing Partner

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1.0 EXECUTIVE SUMMARY

1.1 Background

Tanzania Coastal Resources Management Partnership is a co-operative initiative among the Government of Tanzania, United States Agency for International Development and the University of Rhode Island with the goal of establishing the foundation for effective coastal governance.

Coastline is experiencing rapid change and is relatively undeveloped, but in an increasing number of areas, human activities including unplanned coastal development, destructive fishing, uncontrolled harvesting of mangroves and disposal of waste into the oceans are causing coastal ecosystem degradation. As the coastal population continued to increase, resource exploitation practises that are destructive and unsustainable will place increasing pressures on the resource base.

Integrated Management of Coastal Resources therefore strengthens environmental protection, conserves biological diversity, and mitigates future impacts of sea level rise caused by global warming. Because ICM depends on strong governance with full participation of stakeholders at all levels the goal and purpose of the Coastal Resources Management Program is to increase conservation and sustainable use of coastal resources through more effective governance of coastal ecosystems. The objective is to strengthen the national framework for ICM and the linkages between national and local activities.

Activities include:

- (a) Policy studies
- (b) communication and public education aimed at building an informed and supportive constituency for ICM,
- (c) capacity building,
- (d) Monitoring, learning and field site support and,
- (e) Management and co-ordination.

1.2 Audit Objectives and scope

1.2.1 Audit objective

The overall audit objective is to perform an audit in accordance with generally accepted auditing standards and U.S. Comptroller General's Government Auditing Standards (1994 Revision). The audit accordingly, included such tests of the accounting records as deemed necessary under the circumstances.

The specific objectives were to:

- Express an opinion on whether the fund accountability statement for the Tanzania Coastal Management Partnership present fairly, in all material respects, and in conformity with the basis of accounting described in the report the use of funds in accordance with the agreement.
- Perform tests to determine whether Tanzania Coastal Management Partnership complied, in all material respects, with agreement terms and applicable laws and regulations. Any material instances of non-compliance and all indications of fraud were to be identified.
- Evaluate and obtain a sufficient understanding of the project's internal control structure related to Tanzania Coastal Management Partnership Project, assess control risk and identify reportable conditions, including material internal control weaknesses

1.2.2 Audit scope

The audit scope required us to carry out sufficient audit steps and procedures to ensure that the audit objectives were met, and in particular to:

- Review the fund accountability statement (FAS) for the period from 1 November 1997 to September 30,1999 and express a written opinion in accordance with SAS 62.

- Examine the terms and conditions of the agreements, applicable standard provisions, implementation letters, budgets, financial or program evaluations and correspondence in order to gain knowledge and understanding of the goals and objectives of the project and contract, activities being financed by USAID, types of costs, financial procedures and requirements and results of completed financial reviews.
- Examine agreements, handbooks and other pertinent information. Obtain copies of documents, records, reports and correspondence, to obtain sufficient evidence in expressing our opinion.
- Study the chart of accounts, cost accounting systems, organizational charts and reports of internal auditors, independent auditors, government auditors and other related studies.
- Carry out audit steps and procedures to provide reasonable assurance of detecting errors, irregularities and illegal acts that could have a material direct or indirect effect on the report.
- Obtain specific written representations from management through a client representation letter in accordance with SAS 19 and generally accepted auditing standards.
- Examine and evaluate the Tanzania Coastal Management Partnership internal control structure and capability to properly identify and account for expenditures to assess control risk.
- Examine bank statements for accounts maintained to determine that they are reconciled on a timely basis and that transactions are appropriate.
- Determine whether URI's established indirect cost rate has been properly applied in URI's billings under the contract.
- Review procurement procedures to sound commercial practices including competition were used, reasonable prices were obtained and there were adequate controls on quantities received.
- Determine whether USAID's eligibility rules for goods and services, suppliers, restricted goods and source and nationality, were followed.

- Determine whether Tanzania Coastal Management Partnership has established the required property management policies and procedures.
- Examine job descriptions and qualifications of all management personnel hired under the agreements to manage and account for USAID funds to determine the appropriateness of the job descriptions and ability of hired personnel to perform the described functions.
- Test check other positions in the organization to determine whether the same rules have been applied for key personnel changes and whether USAID approvals were sought in changing key personnel.
- Review Tanzania Coastal Management Partnership's hiring procedures for staff and consultants and determine whether the process was fair and transparent.
- Review employee allowances and benefits paid to staff to determine whether they were allowable under the standard regulations.
- Determine whether Tanzania Coastal Management Partnership has substantially achieved the contract performance objectives specified in the contract.

1.3 RESULTS OF AUDIT

- (a) **Determine the propriety and validity of the Fund Accountability Statement.**

Fund Accountability Statement for the period from November 1, 1997 to September 30, 1999 is fairly presented except for the issues raised in paragraph 2.4 of this report.

- (b) **Identify, evaluate and report on the Tanzania Coastal Management Partnership's Internal Control Structure**

We concluded, based on our review, that the internal control structure was adequate except for issues raised in paragraph 3.2 of this report.

- (c) **Reach an opinion as to whether or not the URI/Tanzania Coastal Management Partnership complied in all material respects with agreement terms and applicable laws and regulations**

We concluded that there were no instances of material non-compliance.

2.0 FUND ACCOUNTABILITY STATEMENT

2.1 Independent Auditors' Opinion

We have audited the fund accountability statement of the Tanzania Coastal Management Partnership (TCMP) under University of Rhone Island (URI) with agreement number PCE-A-00-95-00030-00 for the period from November 1, 1997 to September 30, 1999. The Fund Accountability Statement is the responsibility of the management of TCMP. Our responsibility is to express an opinion on the fund accountability statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and US Comptroller General's Government Auditing Standards (1994 Revision). These standards require that we plan and perform the audit to obtain reasonable assurance as to whether the fund accountability statement is free of material misstatement. An audit includes examining, on a test basis, of evidence supporting the amounts and disclosures in the Fund Accountability Statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall fund accountability statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Fund Accountability Statement is prepared on the basis of cash receipts and disbursements in line with USAID's financial accounting system.

In our opinion the fund accountability statement referred to above presents fairly, in all material respects, project revenue and costs reimbursed and incurred for the 23 month period ended 30 September 1999 in accordance with the terms of agreement and in conformity with the basis of accounting described above.

This report is intended for the information of TCMP/URI and USAID. However, upon release by USAID, this report is a matter of public record and its distribution is not limited.

Deloitte & Touche Tanzania



Date: 4 September 2000

DELOITTE & TOUCHE

Tel. No. 2115352/2116006 Fax 2116979

P.O. Box 1559
Deloitte Touche
Tohmatsu DAR ES SALAAM

2.2 TANZANIA COASTAL MANAGEMENT PARTNERSHIP

FUND ACCOUNTABILITY STATEMENT
FOR 23 MONTHS PERIOD ENDED 30 SEPTEMBER 1999

	US \$
Total Revenue	540,264
Actual Deposit	
Balance to Deposit	
Expenditures	
Salaries, Consultancy & fringe benefits	118,728
Operations(Communication, Photocopy, Postage & Computer supplies	124,933
Travel and transport	155,391
Other direct costs(Year one Budget Paid in year two)	14,178
Equipment	19,949
Total expenditure	433,179
Balance	107,085

2.3 TANZANIA COASTAL MANAGEMENT PARTNERSHIP

**FOR 23 MONTH PERIOD ENDED 30 SEPTEMBER 1999
NOTES TO FUND ACCOUNTABILITY STATEMENT**

2.3.1 Fund accountability statement

Fund accountability statement comprises local expenditure incurred in Tanzania.

2.3.2 Basis of accounting

The Fund Accountability Statement is prepared on a cash basis.

2.3.3 Revenue

Revenue represents amounts received from USAID/Tanzania via USAID/Washington for the contract no. PCE-A-00-95-00030-00 for the Coastal Resources Management project.

2.3.4 Expenditure

Represents amounts disbursed in Tanzania shillings translated to US Dollar at the average exchange rate prevailing during the month of the transaction.

2.3.5 Exchange rates

Grant received have been converted to Tanzania shillings using the rate ruling on the date of receipt of the funds

2.4 FINDINGS, RECOMMENDATIONS AND MANAGEMENT RESPONSES ON THE FUND ACCOUNTABILITY STATEMENTS

2.4.1 Documentation

Finding

The supporting documentation for an amount of Tshs 768,600 paid to Burco Office Equipment Ltd vide cheque No 12085591 in respect of photocopying and book binding was in EPIQ's name.

Recommendation

All documents should be in the name of the entity that received the benefits.

Auditee comment

The University concurs with the recommendation. After realizing the problem as explained below, TCMP has started to initiate all orders and all documents in the name of the entity that received the benefits.

In January 1999, EPIQ, as the secretariat for the Tanzania NRM Program, on behalf of the TCMP made an order to Burco Office Equipment Ltd to do the work of photocopying and binding ICM Policy documents for TCMP. Upon completion of the order, Burco Company raised the invoice in EPIQ's name instead of TCMP because the process was initiated by EPIQ office who should have paid the bill on behalf of TCMP and claim reimbursement from TCMP, but could not do that because at that time, the EPIQ Chief of Party who was a signatory to EPIQ cheques was away.

USAID comment

We agree with the auditor's recommendation.

2.4.2 Casting errors

Finding

We noted that the project had paid for service rendered without checking the arithmetical accuracy of the supporting documents. This resulted in overpayment of Tsh.7,000 as follows:

Date	Payee	Bill number	Amount Paid Tshs	Correct Amount Tshs
16/2/99	Hotel Karibu Msasani peninsula	129982	43,000	36,000

Recommendation

The TCMP management should ensure the arithmetical accuracy before payment is effected to prevent loss of project funds.

Auditee comment

The University concurs with the recommendation. TCMP will review the arithmetical accuracy of supporting documents before payments are made.

The overpayment of Tsh 7000.00 on a bill from Hotel Karibu happened by error. However this error was noted and the amount deducted from Hotel Karibu dues (bill no. 134905) through Payment voucher no 622 of 1st June 99.

USAID Comment

We agree with the auditor's recommendation.

2.4.3 Advances

Finding

TCMP administration manual requires that all travel advances to be accounted for within five days after completion of travel. We noted that additional imprests were granted to staff before the previous one is accounted for.

Examples are:

Name of staff	Balance as at 30 th July 1999 Tshs	Balance as at 31 st Aug 1999 Tshs	Balance as at 30 th Sept 1999 Tshs
G. Luhikula	6,545,706	3,075,730	3,075,730
J. M. Daffa	897,215	1,038,263	1,002,123
M. Ngoile	250,000	430,000	390,000
R. Makaramba	220,000	220,000	220,000
A. Mtopa		315,000	323,000

Recommendation

TCMP should comply with laid down procedures.

Auditee comment

The University concurs with the recommendation. This matter was brought up to management attention in July 1999 when URI representatives visited the local TCMP office. As explained below, staff undertaking trips of this nature have been directed to put one travel advance request for all scheduled trips.

During 1998 to mid 1999, TCMP had a tight task plan schedule of field visits in all coastal districts to identify ICM issues, to collect inputs from district and regional authorities, local programs and communities as well as to attend activities related to the Coastal Environment Award Scheme (CEAS). These trips were in many cases undertaken in succession without sufficient time to process the previous trip. As a result, TCMP staff and some members of the working team had multiple travel advances outstanding.

USAID comment

We agree with the auditor's recommendation.

2.4.4 Telephone Bills

Finding

Retirement forms included telephone calls made by individuals while on official business outside the office. We could not establish whether these were personal or official calls.

For example;

Name/Description	Tel no.	Amount Tshs
Malaika	30072	4,875
Zachary Kitale	40873	600
Local calls	40879	2,300
L.bar/ B. Garden	31142	1,250
Malaika	31154	7250

Recommendation

The reasons for the calls made and the name of the company called should be detailed in the payment voucher to ensure that only allowable expenses are met by USAID grant.

Auditee comment

The University concurs with the recommendation. The reason for business telephone call and the company contacted will be recorded in a phone log. The current administrative manual and phone log template will be revised to reflect this change, which will prevent personal telephone calls from being charged to the program as noted below.

Accommodation and lunch during the session was paid for by TCMP. Participants were responsible for dinner and other individual costs. However, one participant - Mr Z Kitale a participant from Lindi Region made telephone calls to various places and incurred other costs which were not related to TCMP activities. The total amount incurred and charged to TCMP bill was Tsh 18,275. Mr Zakaria Kitale was informed of the bill and agreed to reimburse TCMP.

USAID comment

We agree with the auditor's recommendation.

3.0 INTERNAL CONTROL STRUCTURE

3.1 INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL

We have audited fund accountability statement of the Tanzania Coastal Management Partnership (TCMP) for the 23-month period ended 30 September 1999 with contract number PCE-A-00-95-00030-00 under SO2 granted by USAID/Tanzania.

We conducted our audit in accordance with generally accepted auditing standard and the U.S Comptroller General's Government Auditing Standards (1994 Revision). These standards require that we plan and perform the audit to obtain reasonable assurance as to whether the Fund Accountability Statement is free of material misstatement.

The management of TCMP is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that the assets are safeguarded against loss from unauthorised use or disposition; transactions are executed in accordance with management's authorisation and in accordance with the terms of the agreements; and transactions are recorded properly to permit the preparation of the fund accountability statement in conformity with the basis of accounting described in note 2.3.1. to the fund accountability statement. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the fund accountability statements for TCMP for the 23 month period ended September 30, 1999, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of forming an opinion on the fund accountability statement and not to provide an opinion on the internal control structure. Accordingly we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants (AICPA). A material weakness is a reportable condition in which the design or operation of one or more of the specific internal structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the fund accountability statement and the cost sharing schedule may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of TCMP in paragraphs 3.2 below.

This report is intended for the information of TCMP and the U.S. Agency for International Development (USAID). However, upon release by USAID, this report is a matter of public record and its distribution is not limited.

Deloitte & Touche Tanzania



DELOITTE & TOUCHE
Tel. No. 2115352/2116006 Fax 2116379
P.O. Box 1559
DAR ES SALAAM

Date: 4 September 2000

**3.2 FINDINGS, RECOMMENDATIONS AND MANAGEMENT RESPONSES
ON THE INTERNAL CONTROL**

3.2.1 Employees Tax Returns

Finding

Employees working under the umbrella of USAID/Tanzania are required to submit their tax returns to the commissioner of income tax individually as opposed to other organization where the employer is responsible for deducting and remitting the tax to the Tanzania Revenue Authority. The law requires the employer to submit to the commissioner of income tax all details like the number of staff and amount of salaries paid to these staff. We did not obtain any evidence that TCMP had submitted this information to the commissioner of income tax.

Recommendation

The appropriate Information should be submitted to the tax authority in an effort to encourage these employees to submit their tax returns to the Commissioner of Income Tax and assist the Government in collecting its revenue. Failure to do this may attract penalties should the authority discover non-compliance.

Auditee comment

The University concurs with the recommendation. TCMP will continue to encourage employees to submit their tax returns to the Commissioner of Income Tax as stated in their individual contracts.

USAID comment

We agree with the auditor's recommendation.

3.2.2 Cash count

Finding

The project does not carry out cash count.

Recommendation

We recommend that physical cash count be carried out at least once in a month in order to determine the actual physical cash in hand at a particular point in time so that if any discrepancy is noted is resolved promptly.

Auditee comment

The University concurs with the recommendation. The administrative manual will be revised to reflect the recommended change in the procedure. Physical cash count will be carried out at least once a month in order to determine the actual physical cash on hand, instead of conducting the physical count prior to replenishment under the current practice.

USAID comment

We agree with the auditor's recommendation. Cash count should be carried out at least once a month.

3.2.3 Procurement procedures

Finding

Procurement procedures for USAID and TCMP administrative manual require that all assets exceeding USD 500, to obtain three written quotations. If the lower bid is not acceptable, a written justification citing the reason for non-selection as well as selecting the higher bidding vendor must be recorded. This written justification must be kept in file. When an open competitive bidding process is not used, the reason for selecting the vendor shall also be justified in writing.

We noted that all computer equipment were bought from Imagination Computer Center and no reason was stated as to why there is no open competitive bidding process.

Recommendation

We recommend that all procedures in the Tanzania Coastal Management Partnership administrative manual is followed.

Auditee comment

The computer equipment was purchased in October 1997, during TCMP's start-up phase when TCMP was executing a rapid ramp-up (purchase of essential equipment, hire staff, etc) according to the approved start-up work plan. TCMP's administrative manual was also being developed during this period. TCMP has adhered to the procedures specified in the administrative manual once it was completed and approved in November 1997. Additional computer purchases were treated as add-ons to the original outfitting of the office. All future TCMP purchases will strictly adhere to the procurement procedures as stipulated in the manual and by USAID. A memo certifying that multiple vendors were considered and why from Imagination Computer Center was selected is on file at URI and TCMP offices.

USAID Comment

We agree with the auditor's recommendation and have noted the auditee's comments.

3.2.4 Insurance policy

Finding

All project assets are insured in USA. We understand that during 1997 the only insurance company in the country was NIC. However, after the liberalisation of Insurance sector, many private Insurance companies have invested in Tanzania.

Recommendation

TCMP management should consider insuring these assets with one of private insurance company in the country to minimize the costs, should the event occur.

Auditee comment

For efficiency, TCMP used the same vendor that was being used by the office manager (EPIQ). TCMP will investigate local options when the current policy is due for renewal in April 2001.

USAID Comment

The auditee should be aware of any Government regulation/requirement on insurance of Non-Expendable Property.

4.0 COMPLIANCE WITH AGREEMENT TERMS AND APPLICABLE LAWS AND REGULATIONS

We have audited fund accountability statement of TCMP for the 23 month period ended 30 September 1999 with contract number PCE-A-00-95-00030-00 under SO2 granted by USAID/Tanzania.

We conducted our audit in accordance with generally accepted auditing standard and the U.S Comptroller General's Government Auditing Standards (1994 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement.

Compliance with agreement terms and laws and regulations applicable to TCMP is the responsibility of TCMP's management. As part of obtaining reasonable assurance about whether the Fund Accountability Statement is free of material misstatement, we performed test of TCMP's compliance with certain provisions of agreement terms and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported therein under U.S Government Auditing Standards (1994 Revision).

This report is intended for the information of TCMP and U.S Agency for International Development (USAID). However, upon release USAID, this report is a matter of public record and its distribution is not limited.

Deloitte & Touche Tanzania



Date: 4 September 2000

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