



**THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE**



TANZANIA BUILDING AGENCY (TBA)

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL
ON THE FINANCIAL AND COMPLIANCE AUDIT FOR THE
FINANCIAL YEAR ENDED 30 JUNE 2024**

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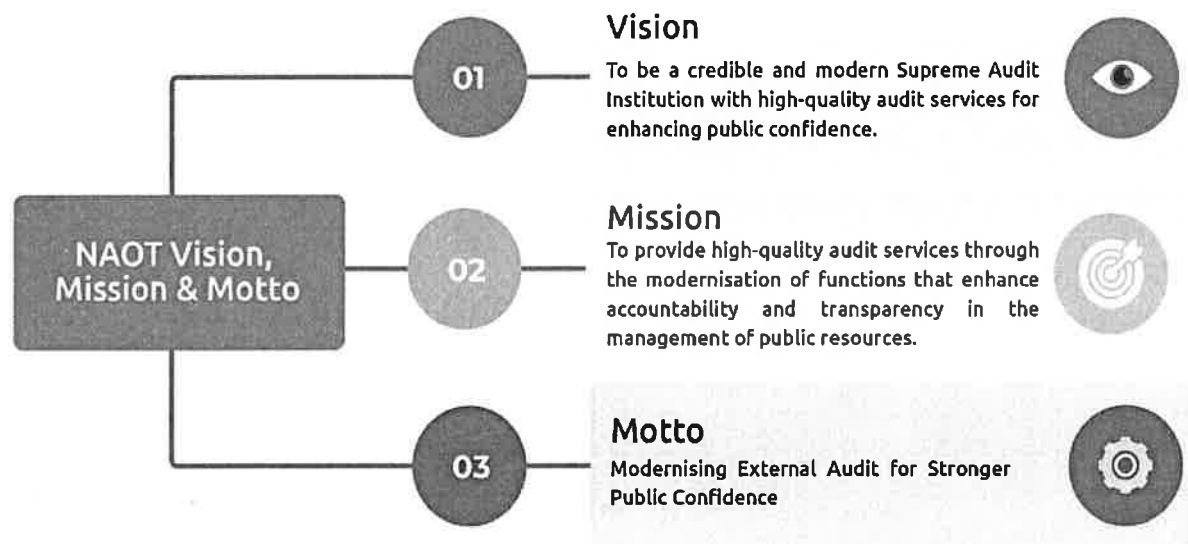
March 2025

AR/CG/TBA/2023/24

About the National Audit Office

Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap. 418.



Independence and objectivity

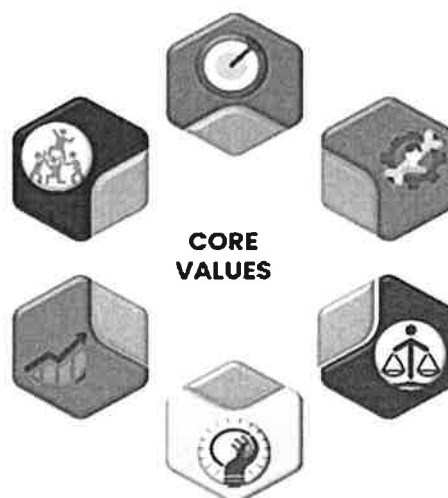
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices

Integrity

We observe and maintain high ethical standards and rules of law in the delivery of audit services.

Creativity and Innovation

We encourage, create, and innovate value-adding ideas for the improvement of audit services.

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TABLE OF CONTENTS

Abbreviations	iii
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL	1
1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS	1
1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS	4
2.0 FINANCIAL STATEMENTS.....	7



ABBREVIATIONS

CAG	Controller and Auditor General
GCC	General Conditions of Contract
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
ITT	Invitation to Tender
MDA	Ministries, Departments and Agencies
ML	Management Letter
MAB	Ministerial Advisory Board
MoW	Ministry of Works
MUSE	Mfumo wa Ulipaji Serikalini
NHC	National Housing Corporation
PAC	Public Accounts Committee
PAYE	Pay as Your Earn
PFA	Public Finance Act, Cap. 348
PFR	Public Finance Regulations, 2001
PPA	Public Procurement Act
PPR	Public Procurement Regulations
Reg.	Regulation
Sect.	Section
SCC	Special Condition of Contract
TZS	Tanzania Shillings
TBA	Tanzania Building Agency
TRA	Tanzania Revenue Authority
VAT	Value Added Tax
VT	Vote

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

The Chief Executive,
Tanzania Buildings Agency (TBA),
P. O. Box 9542,
DAR ES SALAAM.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Buildings Agency (TBA) which comprise of the Statement of Financial Position as at 30 June 2024, Statement of Financial Performance, Statement of Changes in Net Assets, Cash Flow Statement and the Statement of Comparison of Budget and Actual Amounts for the year then ended, as well as the Notes to the Financial Statements, including a Summary of Significant Accounting Policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Tanzania Buildings Agency (TBA) as at 30 June 2024, and its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Tanzania Buildings Agency (TBA) in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.



Other Information

Management is responsible for the other information. The other information comprises the Statement by the Minister, Statement by the Accounting Officer and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon.

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed on the other information that I obtained prior to the date of this audit report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of management and those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the



aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern; and
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

In addition, Section 10 (2) of the Public Audit Act, Cap. 418 requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48(3) of the Public Procurement Act, Cap. 410 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

Subject matter: Compliance audit on procurement of works, goods, and services

I performed a compliance audit on the procurement of works, goods, and services in the Tanzania Building Agency for the financial year 2023/24 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that, except for the matters described below, procurement of goods, works and services of Tanzania Building Agency is generally in compliance with the requirements of the Public Procurement laws.

(i) Schedule of Materials for Canadian Village's is Lacking Detailed Specifications for Balustrade Structural Item - TZS 71,230,000

Contrary to Paragraph 11.2 of the Guideline for Carrying Out Works Using Force Account of May 2020, which requires the user department to request technical experts to determine the scope of work by preparing drawings, specifications, and a bill of quantities for the work to be executed, my review of procurement management revealed that, the schedule of materials for the Canadian Village project, amounting to TZS 71,230,000, lacks detailed specifications for the balustrade structural item. The type of material (normal steel or stainless steel) and the required diameter were not indicated. I am of the view that, lack of clarity in specifications may lead to the use of substandard materials, potentially



compromising safety and compliance with building codes and the agency may use varying interpretations, leading to unexpected costs or disputes.

(ii) Failure to adopt the PPRA Bidding Documents on Bid Evaluation Criteria - TZS 359,897,475

Regulations 108 (1) (2) of PPR of 2013 require every effort to be made to utilize as far as possible, the samples of standard contract documents prepared by the Authority. Any deviation from the use of standard tender documents shall obtain prior written approval of the Public Procurement Regulatory Authority.

To the contrary, from the review of the PPRA tender data sheet templates in NeST and the TBA tender documents submitted to tenderers for the period from 29 February 2024 to 07 June 2024, I observed that the bid evaluation criteria in the tender documents issued by TBA did not align with the evaluation criteria outlined in the standard bidding documents issued by PPRA. Specifically, the evaluation criteria for a contract worth TZS 359,897,475 were not mandatory, which differs from the PPRA's standard bidding documents where such criteria are mandatory.

(iii) Procurements made without using NeST system - TZS 3,104,153,439.78

In October 2023, the Public Procurement Regulatory Authority (PPRA) officially launched the National e-Procurement System of Tanzania (NeST), replacing the earlier Tanzania National e-Procurement System (TANePS). Regulation 342(1) (2) of the Public Procurement Regulations, 2013 requires procuring entities to implement e-procurement within the public procurement system. Also, Regulation 11 (1) of the Public Procurement Regulations 2024 requires that Subject to section 73 of the Act, procuring entities shall conduct procurement, supply and disposal activities specified in these Regulations through an electronic public procurement system.

My review of procurements in NeST and payment vouchers noted that, during the year under review, TBA procured goods and services amounting to TZS 7,397,193,608, of which TZS 4,293,040,168.22 was made through the NeST system, while procurements amounting to TZS 3,104,153,439.78 were made outside the NeST system.

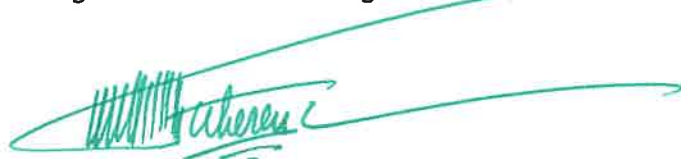
1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in Tanzania Building Agency for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that budget formulation and execution of Tanzania Building Agency (TBA) is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



Charles E. Kichere,
Controller and Auditor General,
Dodoma, United Republic of Tanzania
March 2025



4.0 STATEMENT OF MINISTERIAL ADVISORY BOARD RESPONSIBILITY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Tanzania Buildings Agency Financial Statements have been prepared by the Management in accordance with the provisions of Sec. 25(4) of Public Finance Act CAP 348 [R.E 2020] The Financial Statements required by the said Act are presented in manner consistent with the International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting.

Management of the Agency is responsible for establishing and maintaining a system of Control designed to provide reasonable assurance that the transactions recorded in the accounts are within the statutory authority and that they contain the receipt and use of all financial resources by Tanzania Buildings Agency.

To the best of my knowledge, the systems of internal control has operated adequately throughout the reporting period and that the financial statements and underlying records provide a reasonable basis for the preparation of the financial statements for the financial year 2023/24.

I accept responsibility for the integrity of the financial statements, the information they contain and their compliance with the Public Finance Act CAP 348 [R.E 2020] and instructions issued by Treasury in respect of the year under review.

This report was approved by the Ministerial Advisory Board on And signed on its behalf by:

Arch. Dr. Ombeni Swai, Chairperson, Signature:  Date: 30.8.2024

Arch. Daud Kondoro, Secretary, Signature:  Date: 30.8.2024

5.0 DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTS OF TANZANIA BUILDINGS AGENCY

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Finance and Accounts responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with International Public Sector Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Management as per the statement of management responsibility on the financial statement on an earlier page.

I, CPA Ally Juma Kiko being the Acting Chief Accountant of Tanzania Buildings Agency hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30th June 2024 have been prepared in compliance with International Public Sector Accounting Standards-Accrual basis and statutory requirements. I thus confirm that the financial statements give a true and fair view position of Tanzania Buildings Agency as on that date and that they have been prepared based on properly maintained financial records.


Signed by:
CPA (T) Ally Juma Kiko
Ag. Chief Accountant
ACPA 3051

30/08/2024
Date

6.0 FINANCIAL STATEMENTS

6.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

		2023/24	2022/23
	Note	TZS	TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	11	5,702,932,186	13,181,323,303
Inventories	13	7,827,471,891	2,169,622,895
Prepayments	16	30,740,374	5,540,881
Receivables	14	55,571,303,441	49,520,559,004
Total Current Asset		69,132,447,893	64,877,046,083
Non-Current Asset			
Intangible Assets	27.3	40,414,742	4,593,269
Investment Property	27.2	460,496,205,401	438,812,266,813
Property, Plant and Equipment	27.1	59,655,051,008	61,383,926,126
Receivables	14	4,092,853,626	3,155,076,376
Work In Progress	12	107,206,739,397	122,240,690,900
Total Non-Current Asset		631,491,264,174	625,596,553,484
TOTAL ASSETS		700,623,712,067	690,473,599,568
LIABILITIES			
Current Liabilities			
Deferred Income (Revenue)	17	3,797,322,999	9,130,674,459
Deposits	18	4,348,767,662	5,059,794,744
Payables and Accruals	19	2,833,059,908	2,938,853,879
Provisions	20	818,523,000	1,291,000,000
Total Current Liabilities		11,797,673,568	18,420,323,082
Non-Current Liabilities			
Deferred Income (Capital)	17	4,109,486,153	2,607,110,441
Total Non-Current Liabilities		4,109,486,153	2,607,110,441
TOTAL LIABILITIES		15,907,159,721	21,027,433,523
Net Assets		684,716,552,345	669,446,166,045
Financed by:			
Taxpayers' Funds	21	376,135,047,532	376,135,047,532
Accumulated Surplus	22	308,581,504,813	293,311,118,512
NET ASSETS		684,716,552,345	669,446,166,044

The Notes 1 to 29 on pages 69 to 125 forms part of the financial statements

Arch. Daud W. Kondoro
CHIEF EXECUTIVE

Ally Juma Kiko
Ag. CHIEF ACCOUNTANT

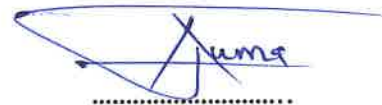
6.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

	Note	2023/24	2022/23
Classification of Expenses by Nature			
		TZS	TZS
REVENUE			
Revenue			
Gain on Foreign Currency Translation	9.4	579,168,288	44,690,153
Other Revenue	9.3	1,819,818,384	1,925,050,753
Revenue from Exchange Transactions	9.2	21,042,489,517	28,645,234,719
Revenue Grants	9.1	23,396,498,932	44,313,943,635
TOTAL REVENUE		46,837,975,121	74,928,919,259
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	10.1	13,869,620,617	12,883,723,848
Use of Goods and Service	10.2	4,227,805,757	4,032,779,672
Maintenance Expenses	10.3	2,186,929,621	6,258,422,746
Other Expenses	10.4	526,965,739	274,071,427
Social Benefits	10.6	500,000	-
Construction costs for Bunju Houses	10.7	4,216,978,686	1,148,079,356
Amortization of Intangible Assets	27.3	4,490,527	9,487,538
Depreciation of Property, Plant and Equipment	27.1	1,630,204,736	2,322,666,952
Depreciation of Investment Property	27.2	4,269,331,382	2,822,818,375
Impairment Loss	10.8	-	193,302,408.00
Loss on disposal	10.9	17,723,274	-
Expected credit losses	10.10	117,038,481	5,147,267,282
Total Expenses		31,067,588,819	35,092,619,605
Transfer			
Grants, Subsidies and other Transfer Payments	10.5	500,000,000	300,000,000
Total Transfer		500,000,000	300,000,000
TOTAL EXPENSES AND TRANSFERS		31,567,588,819	35,392,619,605
Surplus / (Deficit)		15,270,386,301	39,536,299,655

The Notes 1 to 29 on pages 69 to 125 forms part of the financial statements.



Arch. Daud W. Kondoro
CHIEF EXECUTIVE



Ally Juma Kiko
Ag. CHIEF ACCOUNTANT

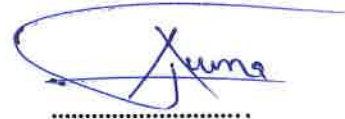
6.3 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024

Details	Tax payer's Fund	Accumulated Surplus/Deficit	Total
Balance At 30th June 2022	376,135,047,532	253,774,818,858	629,909,866,390
At 1st July 2022	376,135,047,532	253,774,818,858	629,909,866,390
Surplus for the year ended 30th June 2023	-	39,536,299,654	39,536,299,654
Balance At 30th June 2023	376,135,047,532	293,311,118,511	669,446,166,044
At 1st July 2023	376,135,047,532	293,311,118,511	669,446,166,044
Surplus for the year ended 30 June 2024	-	15,270,386,301	15,270,386,301
Balance At 30 June 2024	376,135,047,532	308,581,504,813	684,716,552,345

The Notes 1 to 29 on pages 69 to 125 forms part of the financial statements



Arch. Daud W. Kondoro
CHIEF EXECUTIVE



Ally Juma Kiko
Ag. CHIEF ACCOUNTANT

6.4 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23
		TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES			
RECEIPTS			
Revenue Grants	23.1	17,774,589,885	22,192,307,605
Revenue from Exchange Transactions	23.2	18,049,200,571	25,523,036,989
Other Revenue	23.3	994,051,180	1,925,050,753
Other Receipts	23.4	14,136,523,017	26,879,202,935
Total Receipts		50,954,364,653	76,519,598,281
PAYMENTS			
Wages, Salaries and Employee Benefits	24.5	13,869,620,617	12,882,531,438
Use of Goods and Service	24.6	5,812,140,984	4,208,186,954
Social Benefits	24.7	500,000	-
Other Transfer Payments	24.8	500,000,000	300,000,000
Other Expenses	24.9	327,805,116	274,071,427
Maintenance Expenses	24.10	1,410,300,095	7,017,474,138
Other Payments	24.11	15,854,122,192	28,575,446,348
Total Payments		37,774,489,003	53,257,710,305
Net Cash Flow generated from Operating Activities		13,179,875,650	23,261,887,976
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Acquisition of Property, Plant and Equipment	27.1	(43,317,992)	(291,267,381)
Proceeds from sale of Assets	24.12	124,166,500	-
Acquisition of Intangibles	27.3	(40,312,000)	-
Work in progress	27.2	(20,700,403,979)	(47,063,805,358)
Total Investing Activities		(20,659,867,471)	(47,355,072,739)
Net Cash (used in) Investing Activities		(20,659,867,471)	(47,355,072,739)
CASH FLOW FROM FINANCING ACTIVITIES			
Financing Activities			
Total Financing Activities		0	0
Net Cash Flow from Financing Activities		0	0
Net decrease in cash and cash equivalent		(7,479,991,821)	(24,093,184,763)
Cash and cash equivalent at beginning of period		13,185,085,708	37,278,270,471
Cash and cash equivalent at end of period		5,705,093,887	13,185,085,708

The Notes 1 to 29 on pages 69 to 125 forms part of the financial statements

Arch. Daud W. Kondoro
CHIEF EXECUTIVE

Ally Juma Kiko
Ag. CHIEF ACCOUNTANT

**6.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR
ENDED 30 JUNE 2024**

Details	Budgeted Amount			Actual Amount (A)	Different Final Budget & Actual (B-A)
	Original Budget	Reallocations	Final Budget (B)		
	TZS	TZS	TZS	TZS	TZS
RECEIPTS					
Other receipts			-	14,136,523,017	(14,136,523,017)
Other revenue	13,977,609,052		13,977,609,052	1,118,217,680	12,859,391,372
Revenue from Exchange Transactions	29,574,440,476		29,574,440,476	18,049,200,571	11,525,239,905
Revenue Grants	34,220,587,000		34,220,587,000	17,774,589,885	16,445,997,115
Total Receipts	77,772,636,528	-	77,772,636,528	51,078,531,153	26,694,105,375
PAYMENTS					
Grants, and other Transfer Payments	1,000,000,000		1,000,000,000	500,000,000	500,000,000
Wages, salaries and employee benefits	17,064,136,926		17,064,136,926	13,869,620,617	2,862,591,896
Use of Goods and Service	9,722,087,846		9,722,087,846	5,812,140,984	4,241,871,275
Maintenance expenses	1,512,240,047		1,512,240,047	1,410,300,095	101,939,952
Other expenses	3,968,838,719		3,968,838,719	327,805,116	3,641,033,603
Other Payments			-	15,854,122,192	(15,854,122,192)
Social Benefits			-	500,000	(500,000)
Acquisition of Property, Plant and Equipment	521,933,178		521,933,178	83,629,992	438,303,186
Development Grants	26,762,580,000		26,762,580,000	15,197,957,581	11,564,622,419
Own source Development projects	17,220,819,812		17,220,819,812	5,502,446,398	11,718,373,414
Total Payments	77,772,636,528	-	77,772,636,528	58,558,522,974	19,214,113,554
Net Receipts/(Payments)	-	-	-	(7,479,991,821)	

See Note 26 for reason of variation and Reconciliation of Cash Flow and Budget



Arch. Daud W. Kondoro
CHIEF EXECUTIVE



Ally Juma Kiko
Ag. CHIEF ACCOUNTANT