

THE UNITED REPUBLIC OF TANZANIA
 PRESIDENT'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
 MBULU DISTRICT COUNCIL

STATEMENT OF FINANCIAL POSITION
 AS AT 30 JUNE 2016

	Notes	2016 TZS '000'	2015 TZS '000'
ASSETS			
Current assets			
Cash and cash equivalents	23	1,584,351	708,672
Receivables and prepayments	24	1,487,063	240,292
Inventories	25	123,899	157,567
		<u>3,195,312</u>	<u>1,106,530</u>
Non-current assets			
Other financial assets	26	55,849	66,766
Property, plant and equipment	33	23,236,622	22,109,392
		<u>23,292,471</u>	<u>22,176,158</u>
Non-current assets held for sale			
TOTAL ASSETS		<u>26,487,784</u>	<u>23,282,688</u>
LIABILITIES			
Current liabilities			
Payables	27	788,542	738,656
Long-term borrowings(LGLB)	29	13,442	13,442
Employee benefits	30	875,020	105,463
Deferred income (Grant)	11	557,808	174,409
		<u>2,234,812</u>	<u>1,031,969</u>
Non-current liabilities			
Accrued LAPF Contributions	30	45,239	15,871
Deferred income (Grant)	31	23,647,765	21,951,333
		<u>23,693,004</u>	<u>21,967,204</u>
TOTAL LIABILITIES		<u>25,927,817</u>	<u>22,999,174</u>
NET ASSETS		<u>559,967</u>	<u>283,515</u>
NET ASSETS			
5000 Shares in WDB		5,000	5,000
Accumulated surplus/(deficit)		554,967	568,019
TOTAL NET ASSETS		<u>559,967</u>	<u>573,019</u>

Notes on pages 36 to 46 form part of these Financial Statements

These financial statements were authorized for issue by Council Management Team on 14/09/2015 and signed on its behalf by:


 Hudson S Kamoga


 Joseph G Mandoo

DISTRICT EXECUTIVE DIRECTOR
 DISTRICT EXECUTIVE DIRECTOR
 MBULU DISTRICT COUNCIL

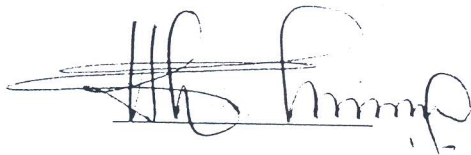
Council Chairman
 MHENYERITI
 HALMASHAURI YA WILAYA
 MBULU

THE UNITED REPUBLIC OF TANZANIA
 PRESIDENT'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
 MBULU DISTRICT COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE
 FOR THE YEAR ENDED 30 JUNE 2016

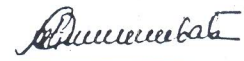
	Notes	2016 TZS '000	2015 TZS '000
Revenue			
Local taxes	9	317,280.31	257,047.29
Fees, fines, penalties and licenses	10	371,283.28	339,334.79
Amortisation of recurrent grants	11	34,663,270.71	29,317,541.10
Revenue from exchange transactions	13	40,952.23	306,834.32
Amortization of capital grant	31	2,083,491.05	1,876,382.85
Other own source revenue	16	50,135.00	21,712.50
		37,526,413	32,118,852.85
Expenses			
Wages, salaries and employee benefits	17	32,502,975.65	27,297,360.64
Supplies and consumables used	18	1,249,217.34	2,532,560.69
Maintenance expenses	19	276,598.92	260,615.86
Grants and other transfer payments	20	1,282,570.67	
Finance costs	21	60,503.00	16,261.70
Depreciation of property, plant and equipment	33	2,083,491.05	1,876,382.85
		37,455,356.62	31,983,181.74
Own Source Fund contributed to capital grants		(69,052.66)	(58,898.00)
Surplus/(deficit) during the year		2,003.30	76,773.11

Notes on pages 36 to 55 form part of these Financial Statements



Hudson S Kamoga
 DISTRICT EXECUTIVE DIRECTOR

DISTRICT EXECUTIVE DIRECTOR
 MBULU DISTRICT COUNCIL
 MBULU



Joseph G Mandoo
 COUNCIL CHAIRMAN

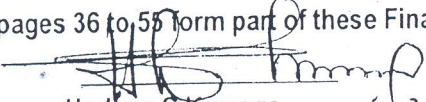
MWENYEKITI
 HALMASHAURI YA WILAYA
 MBULU

THE UNITED REPUBLIC OF TANZANIA
PRESIDENT'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
MBULU DISTRICT COUNCIL

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	Note	2016 TZS '000	2015 TZS '000
Cash flows from operating activities			
RECEIPTS			
Local fees	9	317,280.31	257,047.29
Fees fines penalties and licenses	10	371,283.28	339,334.79
Reccurent grants	11	35,046,670.20	29,065,457.67
Revenue from exchange transaction	13	40,952.23	306,834.32
Other own revenue	16	50,135.00	21,713.00
		35,826,321.02	29,990,387.07
PAYMENTS			
Employment cost	17	(32,502,975.65)	(27,297,360.64)
Supplies and consumable used	18	(1,072,664.77)	(2,156,794.33)
Maintanace expenses	19	(276,598.92)	(418,182.56)
Government entities-ows contribution	37	-	(58,898.00)
Grants and other transfer payments	20	(1,282,570.67)	-
Interest paid	21	(60,503.00)	(16,262.00)
		(35,195,313.00)	(29,947,497.53)
Net cash from Operating activities		631,008.01	42,889.54
Cash flows from investing activities			
Purchase of property, plant and equipment	33	(1,901,454.82)	(2,942,361.38)
Disposal of assets			67,000
Investment to LGLB			
Net cash from investing activities		(1,901,454.82)	(2,875,361.38)
Cash flows from financing activities			
Development Grants Received	55	2,128,143.31	1,763,638.25
Grants refunded/transferred			
Net cash used in financing activities		2,128,143.31	1,763,638.25
Net cash from investing activities	23	17,983.00	18,794.12
Net increase in cash and cash equivalents		875,679.50	(1,050,039.48)
Cash and cash equivalents at beginning of period		708,671.84	1,758,711.32
Cash and cash equivalents at end of period	23	1,584,351.34	708,671.84

Notes on pages 36 to 55 form part of these Financial Statements


Hudson S Kamoga
DISTRICT EXECUTIVE DIRECTOR
DISTRICT EXECUTIVE DIRECTOR
MBULU DISTRICT COUNCIL


Joseph G Mandoo
COUNCIL CHAIRMAN
MWENYEKITI
HALMASHAURI YA WILAYA
MBULU

Unqualified Opinion

In my opinion, the Financial Statements present fairly, in all material respects, the Financial Position of Mbulu District Council as at 30th June 2016, its Financial Performance and Cash Flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSASs) under Accrual basis of accounting and Part IV of the Local Government Finances Act No. 9 of 1982 (revised 2000).

Report on Other Legal and Regulatory Requirements

Compliance with the Public Procurement Act, 2011

In view of my responsibility on the procurement legislation and taking into consideration the procurement transactions and processes I have reviewed as part of this audit, I state that, Mbulu District Council procurement transactions and processes have generally complied with the requirements of the Public Procurement Act No.7 of 2011 and its underlying Regulations of 2013.


Prof. Mussa J. Assad
CONTROLLER AND AUDITOR GENERAL

March, 2017

