



THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
WANGING'OMBE DISTRICT COUNCIL



**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2015**

	Notes	2015	2014
		TZS	TZS
Revenue			
Local taxes	9	565,547,067	366,102,027
Fees, fines, penalties and licenses	10	187,188,635	282,559,403
Amortisation of recurrent grants	11	14,184,635,786	1,716,860,647
Other own source revenue	12	-	28,983,665
Amortisation of capital grant	34	128,435,291	37,392,693
		<u>15,065,806,780</u>	<u>2,431,898,436</u>
Expenses			
Wages, salaries and employee benefits	13	13,306,528,513	1,134,517,419
Supplies and consumables used	14	1,019,043,936	838,946,982
Maintenance expenses	15	308,880,891	382,617,981
Grants and other transfer payments	16	420,008,979	173,688,132
Finance costs	17	10,000	-
Depreciation of property, plant and equipment	24	130,650,325	39,204,693
		<u>15,185,122,644</u>	<u>2,568,975,207</u>
Share of associates surplus/(deficit)			
Surplus/(deficit) during the year		<u>(119,315,864)</u>	<u>(137,076,771)</u>

The financial statements were authorised for issue by the Council Management Team in favour of Finance Committee on 29/09/2015 and were signed on its behalf by:

Melkizedeck O. Humbe
Mr. Melkizedeck O. Humbe
Council Executive Director
Date: 31/12/2015
DISTRICT EXECUTIVE DIRECTOR
WANGING'OMBE DC

Mr. Morisi M. Mpemba
Mr. Morisi M. Mpemba
Ag. Council Human Resource Officer
Date: 31/12/2015
HUMAN RESOURCE OFFICER
WANGING'OMBE

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015**

	Notes	2015	2014
		TZS	TZS
ASSETS			
Current assets			
Cash and cash equivalents	19	1,408,189,669	818,293,661
Receivables and prepayments	20	334,777,101	97,396,750
Inventories	21	-	288,200
Other financial assets	22	-	-
		<u>1,742,966,770</u>	<u>915,978,611</u>
Non-current assets			
Other financial assets	23	52,563,017	-
Property, plant and equipment	24	2,605,625,093	890,157,284
		<u>2,658,188,110</u>	<u>890,157,284</u>
Non-current assets held for sale	29	-	-
		<u>4,401,154,880</u>	<u>1,806,135,895</u>
TOTAL ASSETS			
LIABILITIES			
Current liabilities			
Payables	30	225,619,904	425,458,315
Employee benefits	31	714,858,327	-
Deferred income (Grant)	11	136,349,007	128,077,429
		<u>1,076,827,237</u>	<u>553,535,745</u>
Non-current liabilities			
Deferred income (Grant)	34	3,528,157,260	1,189,676,921
		<u>3,528,157,260</u>	<u>1,189,676,921</u>
		<u>4,604,984,497</u>	<u>1,743,212,666</u>
TOTAL LIABILITIES			
		<u>(203,829,617)</u>	<u>(137,076,771)</u>
NET ASSETS			
NET ASSETS			
Accumulated surplus/(deficit)		(203,829,618)	(137,076,771)
		<u>(203,829,618)</u>	<u>(137,076,771)</u>
TOTAL NET ASSETS			

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**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2015**

	Note	2015	2014
		TZS	TZS
Cash flows from operating activities			
Surplus/(deficit) before taxation		(119,315,864)	(137,076,771)
Adjustments for:			
Depreciation and amortisation	24	130,650,325	39,204,693
Grant amortisation	34	(128,435,291)	(37,392,693)
Investment income		-	-
Changes in working capital items:			
Decrease in trade and other receivables	20	(237,380,351)	(97,396,750)
Increase in inventories	21	288,200	(288,200)
Increase in trade payables	30	(199,838,412)	425,458,315
Increase in employee benefits	31	714,858,327	-
Grant amortisation	11	8,271,577	128,077,429
Cash generated from operations		<u>169,098,511</u>	<u>320,586,024</u>
Interest paid		-	-
Net cash from operating activities		<u>169,098,511</u>	<u>320,586,024</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	24	(2,003,258,174)	(717,165,745)
Investments with LGLB/ Njocoba	22	-	-
Net cash from investing activities		<u>(2,003,258,174)</u>	<u>(717,165,745)</u>
Cash flows from financing activities			
Development Grants Received	34	2,424,055,670	1,214,873,382
Grants refunded/transferred		-	-
Net cash used in financing activities		<u>2,424,055,670</u>	<u>1,214,873,382</u>
Net increase in cash and cash equivalents		<u>589,896,008</u>	<u>818,293,661</u>
Cash and cash equivalents at beginning of period		<u>818,293,661</u>	<u>818,293,661</u>
Cash and cash equivalents at end of period	19	<u>1,408,189,669</u>	<u>818,293,661</u>

Cash flow was presented by using Indirect Method. Note 24 and Note 34 reported by excluding TZS 45,432,960 for desks (change ya Rada) received from TAMISEM.

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HUMAN RESOURCE OFFICER
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Unqualified Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of Wanging'ombe District Council as at 30th June 2015 and its financial performance and its cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSASs) and in compliance with Part IV of the Local Government Finances Act No. 9 of 1982 (revised 2000).

Emphasis of matter

Without qualifying my audit opinion, I draw the attention of the users of this report to Note 49 to the financial statements that at the year-end the Council had pending legal cases amounting to TZS 79,100,000 for which court ruling is yet to be reached.

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 Wanging'ombe 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. Assani
Prof. Mussa J. Assani
CONTROLLER AND AUDITOR GENERAL

National Audit Office
Dar es Salaam

March, 2015

