



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



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DODOMA MUNICIPAL COUNCIL

STATEMENT OF FINANCIAL POSITION
AS AT 30th JUNE, 2016.

	Notes	2015/2016 TZS	2014/2015 TZS
ASSETS			
Current assets			
Cash and cash equivalents	23	3,789,925,458	826,111,937
Receivables and prepayments	24	3,451,507,660	3,125,610,996
Inventories	25	196,086,457	975,270,736
		7,437,519,575	4,926,993,669
Non-current assets			
Other financial assets	26	99,700,000	7,300,000
Property, plant and equipment	30	417,162,053,332	21,234,259,989
Intangible Assets	29	11,379,059	16,815,290
		417,273,132,391	21,258,375,279
TOTAL ASSETS		424,710,651,966	26,185,368,948
LIABILITIES			
Current liabilities			
Payables	27	5,609,719,311	5,181,717,304
Deferred Recurrent Grant	11	2,323,668,215	826,111,937
		7,933,387,526	6,007,829,241
Non-current liabilities			
Long-term Borrowing	31	96,521,276	50,321,276
Deferred Capital Grant	32	27,964,573,835	21,592,413,946
		28,061,095,111	21,642,735,222
TOTAL LIABILITIES		35,994,482,637	27,650,564,463
NET ASSETS		388,716,169,329	(1,465,195,516)
NET ASSETS			
Accumulated surplus/(deficit)		388,716,169,329	(1,465,195,516)
TOTAL NET ASSETS		388,716,169,329	(1,465,195,516)

Mr. Godwin E. Kunambi
Municipal Director
DODOMA MUNICIPAL COUNCIL

Date 02nd January 2017

Hon. Jaffary Mwanyemba
Municipal Lord Mayor
DODOMA MUNICIPAL COUNCIL

Date 02nd January 2017

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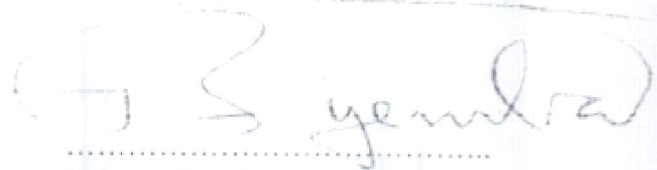
STATEMENT OF FINANCIAL PERFORMANCE
 FOR THE YEAR ENDED 30th JUNE, 2016

		2015/2016	2014/2015
	Notes	TZS	TZS
Revenue			
Local taxes	9	1,244,240,148	505,983,264
Fees, fines, penalties and licenses	10	2,332,928,149	1,819,474,466
Amortised Recurrent grants	11	47,917,438,019	36,544,681,733
Revenue from exchange transactions	12	88,531,000	16,402,400
Amortisation of capital grant	30	1,241,372,282	4,672,421,428
Amortisation of intangible assets	29	5,436,232	3,273,432
		52,829,945,829	43,562,236,722
Expenses			
Wages, salaries and employee benefits	16	37,338,256,000	32,226,602,248
Supplies and consumables used	17	2,952,934,451	3,366,244,839
Maintenance expenses	18	599,192,125	784,262,085
Grants and other transfer payments	19	8,987,323,216	2,561,095,089
Depreciation of property, plant and equipment	30	1,241,372,282	4,672,421,428
Depreciation of Intangible Asset	29	5,436,232	3,273,432
		51,124,514,306	43,613,899,120
Surplus/(deficit) during the year		1,705,431,523	(51,662,398)



Mr. Godwin E. Kunambi
 Municipal Director
 DODOMA MUNICIPAL COUNCIL

Date: 02nd January 2017



Hon. Jaffary Mwanyemba
 Municipal Lord Mayor
 DODOMA MUNICIPAL COUNCIL

Date: 02nd January 2017

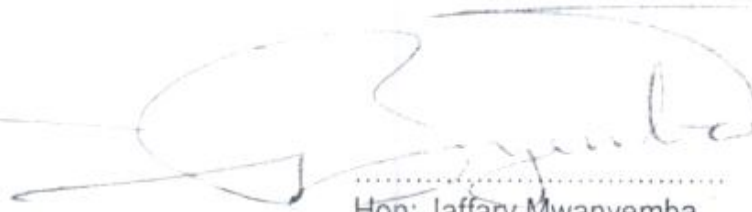
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DODOMA MUNICIPAL COUNCIL

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30th JUNE, 2016

	NOTE	2015/2016 TZS	2014/2015 TZS
Cash flows from operating activities			
Receipts			
Local taxes	9	1,044,240,148	505,983,264
Fees, fines, penalties and licenses	10	2,332,928,149	1,819,474,466
Recurrent grants	11	10,592,265,745	35,865,837,877
Revenue from exchange transactions	12	88,531,000	16,402,400
Payments			
Wages, salaries and employee benefits	16	(188,565,554)	(32,226,602,248)
Supplies and consumables used	17	(2,952,934,451)	(3,366,244,839)
Maintenance expenses	18	(599,192,125)	(784,262,085)
Grants and other transfer payments	19	(6,511,784,850)	(2,561,095,089)
Net cash from operating activities		3,805,488,061	(730,506,254)
Cash flows from investing activities			
Acquisition of intangible assets	29	-	(10,814,000.00)
Acquisition of property, plant and equipment	30	(4,868,534,175)	(1,976,390,808)
Net cash from investing activities		(4,868,534,175)	(1,987,204,808)
Cash flows from financing activities			
Development grants received	45	4,688,421,644	1,481,373,746
Net cash used in financing activities		4,688,421,644	1,481,373,746
Net increase in cash and cash equivalents		2,963,813,521	(1,236,337,316)
Net foreign exchange difference		-	-
Cash and cash equivalents at beginning of period	23	826,111,937	2,062,449,253
Cash and cash equivalents at end of period	23	3,789,925,458	826,111,937


Mr. Godwin E. Kunambi
Municipal Director
DODOMA MUNICIPAL COUNCIL

Date 02nd January 2017


Hon: Jaffary Mwanyemba
Municipal Lord Mayor
DODOMA MUNICIPAL COUNCIL

Date 02nd January 2017

Basis for Qualified Opinion

Unconfirmed cash and cash equivalent from deposit account balance TZS 409,631,145

The Council did not prepare bank reconciliation statement for deposit account to confirm the correctness of cash deposit amounting to TZS 409,631,145 included in the cash and cash equivalent reported in the statement of financial position as at 30th June 2016. In addition, the deposit cashbook closed with a balance of TZS 157,324,144.08 as at 30th June 2016 against TZS 409,631,145 reported in note 23 to the financial statements. In view of the above irregularities, the correctness of the reported cash and cash of TZS of 3,789,925,458 in the statement of financial position as at 30th June 2016 could not be confirmed.

Basis for Qualified Opinion

Unsupported expenditure TZS 113,153,888

Included under Supplies and Consumables (Note 18) is an amount of TZS 113,153,888 for which we could not obtain appropriate supporting documentation such as Requisition from user department, LOP, Delivery note, Invoice and acknowledgement receipt were missing contrary to Order 8 (c) of Local Government Financial Memorandum, 2009. Consequently, it was difficult to satisfy myself as to the true nature of the expenditure and whether such

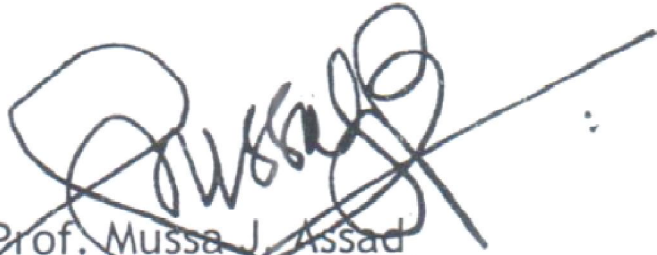
expenditure was incurred wholly and exclusively for the activities of the Council.

Impairment of accounts receivable

Included within accounts receivable balance, is an amount outstanding for a period of more than one year of TZS 2,771,935,474 in respect of which it is more likely than not that the amount will not be recovered. In addition, there is no provision for impairment that has been made in the Councils financial statements in respect of non-recoverable amounts. Consequently the amount of accounts receivable reported in the Council's financial statements could materially misstated.

Qualified Opinion

In my opinion, except for the effect of the matters described on the basis for qualified opinion paragraph above, the financial statements present fairly, in all material respects, the financial position of Dodoma Municipal Council as at 30th June, 2016, its financial performance and its cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSASs) and Part IV of the Local Government Finances Act No. 9 of 1982 (revised 2000).


Prof. Mussa J. Assad
CONTROLLER AND AUDITOR GENERAL



March, 2017

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