

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

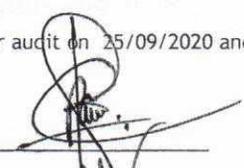
STATEMENT OF FINANCIAL POSITION  
 AS AT 30 JUNE 2020

		2020	Restated 2019
	Notes	TZS	
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	17	1,773,733,927	2,427,406,829
Receivables and prepayments	18	646,234,181	851,424,480
Inventories	19	344,461,872	433,441,789
		2,764,429,980	3,712,273,099
<b>Non-current assets</b>			
Other financial assets	20	34,004,800	34,004,800
Property, plant and equipment	27	55,564,801,002	59,016,606,678
		55,598,805,802	59,050,611,478
<b>TOTAL ASSETS</b>		58,363,235,782	62,762,884,577
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Employee Benefit	21	1,358,984,440	440,068,000
Payables	22	760,013,682	733,179,620
Deferred Recurrent Grant	11	795,438,849	1,284,355,800
		2,914,436,971	2,457,603,420
<b>Non-current liabilities</b>			
Deferred Capital Grant	23	727,525,463	651,354,538
<b>TOTAL LIABILITIES</b>		3,641,962,434	3,108,957,959
<b>NET ASSETS</b>		54,721,273,349	59,653,926,618
<b>NET ASSETS</b>			
Accumulated surplus/(deficit)	SCNA	54,721,273,349	59,648,336,618
Realisation gain	36	-	5,590,000
Tax Payers Fund	SCNA	-	-
<b>TOTAL NET ASSETS</b>		54,721,273,349	59,653,926,618

These financial statements were authorised by the Council Management Team for audit on 25/09/2020 and were signed on its behalf by:

Name: Mr. CLAVERY REGINALD

Title: CMT SECRETARY

Signature: 

Name: Mrs PENDO A. MALABEJA

Title: CMT CHAIR PERSON

Signature: 

**DISTRICT EXECUTIVE DIRECTOR  
 KWIMBA DISTRICT COUNCIL**

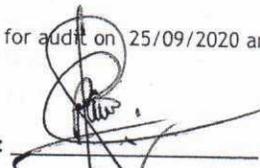
THE UNITED REPUBLIC OF TANZANIA  
 PRESIDENT'S OFFICE-REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT  
 KWIMBA DISTRICT COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE  
 FOR THE YEAR ENDED 30th JUNE 2020

		2020	Restated 2019
	<u>Notes</u>	TZS	TZS
<b>Revenue</b>			
Local taxes	9	1,173,710,104	621,003,164
Fees, fines, penalties and licenses	10	459,038,178	579,481,109
Amortisation of Recurrent grants	11	34,594,906,106	34,567,493,313
Amortisation of capital grant	23	2,303,952,912	2,109,433,570
Other own revenue	12	815,154,487	742,526,607
Gain from Disposal	36	-	5,590,000
Recognition of open space in Financial statement	27	42,929,500	-
		<b>39,389,691,288</b>	<b>38,625,527,764</b>
<b>Expenses</b>			
Wages, salaries and employee benefits	13	31,316,409,080	29,365,324,524
Supplies and consumables used	14	4,834,061,544	5,519,748,429
Maintenance expenses	15	836,840,312	1,670,351,094
Grants and other transfer payments	16	66,060,000	439,570,392
Depreciation of property, plant and equipment	27	922,843,165	1,102,327,579
Loss from absolute stock	19	46,396,510	-
Provision for unbanked revenue	18	34,918,941	-
		<b>38,057,529,553</b>	<b>38,097,322,017</b>
<b>Surplus/(deficit) during the year</b>		<b>1,332,161,734</b>	<b>528,205,746</b>

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 PRESIDENT'S OFFICE-REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT  
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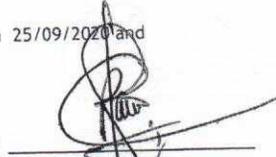
STATEMENT OF CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED 30th JUNE 2020

	Accumulated surplus/deficit	Tax Payers Funds	Total
	TZS	TZS	TZS
Balance at 30th June 2018	801,806,873	58,961,569,731	59,763,376,604
Opening Balance at 1st July 2018	801,806,873	58,961,569,731	59,763,376,604
Adjustment for the year	(80,144,846)		(80,144,846)
Surplus for the year	528,205,746		528,205,746
Adjustment of previous years receivable of capital nature and non cash repayment	(563,100,885)		(563,100,885)
Adjustment of Tax Payers Fund	58,961,569,731	(58,961,569,731)	-
Restated Balance at 30th June 2019	59,648,336,618	-	59,648,336,618
Opening Balance 1st July 2019	59,648,336,618	-	59,648,336,618
Adjustment of WSDP Asset transferred to RUWASA			
At Costs	(3,236,515,688)		(3,236,515,688)
At Accumulated depreciation	1,078,789,661		1,078,789,661
WIP	(2,850,570,061)		(2,850,570,061)
Adjustment of payables and receivable transferred to RUWASA			
Payables	52,695,808		52,695,808
Advance payment(receivables)	(504,332,286)		(504,332,286)
Surplus for the year	1,332,161,734		1,332,161,734
Adjustment of previous years PSSSF Claims (WEO's & VEO's contribution and penalty)	(799,292,437)		(799,292,437)
Balance at 30th June 2020	54,721,273,349		54,721,273,349
Journal Voucher			
Transfer of RWSDP Asset to RUWASA			
DR: Accumulated Surplus		5,008,296,087	
CR: PPE		5,008,296,087	

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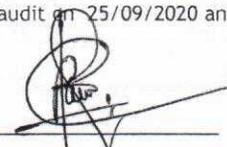
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THE UNITED REPUBLIC OF TANZANIA  
 PRESIDENT'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT  
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 CASH FLOW STATEMENT  
 FOR THE YEAR ENDED 30th JUNE 2020

	Notes	2020 TZS	Restated 2019 TZS
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Local taxes	9	929,295,983	575,341,462
Fees, fines, penalties and licenses	10	484,805,357	545,882,885
Total Recurrent Grants received	11	33,518,154,159	34,683,591,802
Development Grants Received	23	1,993,189,004	1,729,267,628
Other Income	12	812,381,786	741,641,687
Receipts in Deposit	35	296,637,968	1,426,834,502
<b>Total Receipts</b>		<b>38,034,464,257</b>	<b>39,702,559,966</b>
<b>Payments</b>			
Wages, salaries and employee benefits	13	31,196,785,077	29,047,240,878
Supplies and consumables used	14	3,974,614,367	4,790,800,450
Maintenance expenses	15	702,535,784	1,538,861,259
Grants refunded/transferred	16(a,b)	3,970,000	5,000,000
Payments from Deposit	35	606,334,723	1,124,080,657
<b>Total Expenses</b>		<b>36,484,239,951</b>	<b>36,505,983,243</b>
Cash generated from operations		1,550,224,306	3,196,576,723
<b>Net cash from operating activities</b>		<b>1,550,224,306</b>	<b>3,196,576,723</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	27	(1,982,183,387)	(2,122,873,571)
<b>Net cash from investing activities</b>		<b>(1,982,183,387)</b>	<b>(2,122,873,571)</b>
<b>Cash flows from financing activities</b>			
Loan to WYD	38	(118,301,000)	(87,255,560)
Loan recoverd from WYD	38	20,151,105	59,310,845
Development Grants Received			
Grants refunded/transferred			
<b>Net cash used in financing activities</b>		<b>(98,149,895)</b>	<b>(27,944,715)</b>
<b>Net increase in cash and cash equivalents</b>		<b>(530,108,977)</b>	<b>1,045,758,437</b>
Fund transfred to RUWASA and MOF	36	(123,563,926)	(434,570,392)
Cash and cash equivalents at beginning of period		2,427,406,829	1,816,218,784
<b>Cash and cash equivalents at end of period</b>	17	<b>1,773,733,927</b>	<b>2,427,406,829</b>

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THE UNITED REPUBLIC OF TANZANIA  
 PRESIDENT'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT  
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STATEMENT OF FINANCIAL PERFORMANCE BY FUNCTION  
 FOR THE YEAR ENDED 30 JUNE 2020

	2020	Restated 2019
	TZS	TZS
<b>Revenue</b>		
Local taxes	1,177,953,684	621,003,164
Fees, fines, penalties and licenses	459,038,178	579,481,109
Amotization of Recurrent grants	34,726,752,273	34,591,108,549
Amortisation of capital grant	2,303,952,912	2,109,433,570
Other own revenue	815,154,487	742,526,607
Gain from disposal	-	5,590,000
Valuation of Open space	42,929,500	
	<b>39,525,781,033</b>	<b>38,649,142,999</b>
<b>Expenses</b>		
Administration	6,876,613,554	4,577,654,462
Finance	81,216,582	-
Trade and economic affairs	45,900,000	18,720,650
Livestock	527,188,314	420,411,333
Agriculture	485,665,415	381,997,275
Education	15,529,373,317	15,470,779,515
Sec Education	9,192,517,306	9,204,901,798
Primary health services	5,020,459,487	5,718,991,527
Water	180,032,207	681,503,070
Works	181,968,142	195,406,450
Lands	55,501,636	-
Natural resources	5,800,000	3,847,917
Community development, gender and children	21,610,003	1,474,667,972
	<b>38,203,845,963</b>	<b>38,148,881,969</b>
<b>Surplus/(deficit) during the year</b>	<b>1,321,935,070</b>	<b>500,261,030</b>