

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE (NAO)



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF MBULU DISTRICT COUNCIL
FOR THE YEAR ENDED 30TH JUNE 2005**

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March, 2006

AR/LG/054/2005

Office of the Controller and Auditor General

The National Audit Office,
United Republic of Tanzania

(Established under Article 143 of the Constitution of the URT).

The statutory duties and responsibilities of the Controller and Auditor General are given in the Public Finance Act No. 6 of 2001.

Our Vision

We aspire to be an organization that fosters a culture of financial discipline, transparency and accountability within the Government of Tanzania.

Our Mission

We are the Supreme Audit Institution in Tanzania, which strives to provide timely and high quality audit services to all our clients in order to enhance public sector financial performance by educating key stakeholders on the effective management of public finances; providing value added services and functioning independently and impartially in auditing and reporting on public accounts.

Therefore, our Core Values are:-

- ✓ We strive to achieve and maintain objectivity in providing impartial audit services so as to promote our independence
- ✓ We pursue excellence in the provision of our audit services
- ✓ We exercise professional integrity by demonstrating high ethical standards
- ✓ We focus on people and have great respect to our stakeholders
- ✓ We encourage and promote innovation amongst our members of staff; and
- ✓ We ensure best resource utilization at national as well as individual public entity level.

We do this by:-

- Contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- Helping to improve the quality of public services by supporting innovation on the use of public resources;
- Providing technical advice to our clients on operational gaps in their operating systems;
- Systematically involve our clients in the audit process and audit cycles; and
- Providing audit staff with adequate working tools and facilities that promote independence.

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ABBREVIATIONS AND DEFINITION OF TERMS.

CAG	Controller and Auditor General
CD	Council Director
DED	District Executive Director
DPs	Development Partners
LAAM	Local Authority Accounting Manual
GDP	Gross Domestic Product
LAFM	Local Authority Financial Memorandum
GOT	Government of Tanzania
HIPC	Highly Indebted Poor Countries
IFMS	Integrated Financial Management System
IG	Investment Grant
LGA	Local Government Authorities
LGRP	Local Government Reform Programme
NGO	Non-governmental Organisation
MoF	Ministry of Finance
OCAG	Office of the Controller and Auditor General
PER	Public Expenditure Review
ISA	International Standards on Auditing
PMO-RALG	Prime Ministers' Office - Regional Administration and Local Government
PRSP	Poverty Reduction Strategy Paper
PS	Permanent Secretary
PSRP	Public Service Reform Programme
RAS	Regional Administrative Secretary
RS	Regional Secretariat

Financial Statements means:

The Consolidated Balance Sheet, Consolidated Income and Expenditure Statement, Consolidated Cash-flow Statement, Notes and related schedules of Mbulu District Council for the year ended 30th June 2005.

Council means - Mbulu District Council, both as Councillors as well as an operating entity.

1.0 BACKGROUND INFORMATION TO THE AUDIT

1.1 Introduction:

I have completed the audit of Mbulu District Council for the year ended 30th June 2005. Audit findings arising from examination of accounting records, appraisal of activities and evaluation of the internal control system which require management attention and action are set out under part three of this report.

1.2 Brief history of Client Establishment

The Mbulu District Council was established in 1984 in terms of the provisions of sections 8 and 9 of the Local Government (District Authorities) Act 1982. Besides the Act, the council operates within the framework of the following instruments.

- Local Authority Financial Memorandum 1997.
- Public Procurement Act no 21 of 2004.
- Local Government Finances Act no 9 of 1982.

1.3 Operational Objectives

According to the Government (District Authorities) Act, the Mbulu District Council has the following objectives:

- (a) To maintain and facilitate maintenance of peace, order and good Governance within its area of jurisdiction.
- (b) To promote the social welfare and economic well being of all persons within its area of jurisdiction.
- (c) Subject to the national policy and plans for Rural and Urban Development, to further the social and economic development of its area of jurisdiction.
- (d) Collection of Public funds through taxes, licences, fees and charges.
- (e) To convince the public that the use of funds have achieved the maximum benefits through sound financial management.

1.4 Financing

The Council has two sources of funds, own sources and external source. The Internal source includes collection of Public funds through, taxes, fees, Licence and charges. On the other hand external source include subsidies from central government, grants and loans from donor community. Total Income during the year was Shs.5,299,649,760 made up of Shs.93,036,010 from own sources and Shs.5,206,613,750 from government and donor grants.

1.5 Management structure

Mbulu District Council operates under directives of the Full Council, which is a supreme body for legislative responsibilities. Under the Full Council there are three Committees which are directly answerable to it. The Chief Executive for the District Council is the District Executive Director (DED) who is responsible for the day-to-day activities. The structure has positions of Internal Auditor and Legal Officer with responsibilities of advising the Director on matters falling under their jurisdiction.

In addition the structure provides for functional departments namely: Administration, Finance and Trade, Health, Education, Works, Town Planning and Environment and Agriculture, Livestock and Co-operatives as well as Social Welfare and Community Development.

The pictorial management structure of the District Council is shown as annexure II to this report.

1.6 Internal Control System

A System of internal control that should be adopted by councils is given under order 9 through 11 of the Local Authority Financial Memorandum 1997. The Order requires the finance committee to adopt written procedures for proper control of finances. In addition, the Director and the Treasurer should ensure there is assignment of specific responsibilities to individual officers, an organization chart of the Finance Department division of responsibilities and periodic rotation of duties. Accountability of all areas of operations by the Director or his designated representative to check effectiveness of the control system is mandatory. The Council is also required to employ its own Internal Auditor who reports directly to the Director. Similarly, the Public Procurement Act No.21 of 2004 Section 28 (1) requires the Council to establish a Tender Board and Sect.34 (1) provides for Establishment of Procurement Management Unit.

The Internal Control set up of Mbulu District Council complies with this order and Procurement Act. Nevertheless weaknesses arising from review of internal control system are included under part 3 of this report.

1.7 Audit Mandate:

By virtue of the provision of Article 143 of the Constitution of the United Republic of Tanzania, and Section 45 of the Local Government Finances Act No.9 of 1982, (Revised, 2000) the Controller and Auditor General is the statutory auditor of all government revenues and expenditure, including the revenues and expenditures of this District Council.

1.8 Audit Objectives.

The main objective of carrying out the audit is to enable me to express an independent opinion on the financial statements of the District Council for the year ended 30th June, 2005 and in particular:-

- To determine whether transactions were executed in accordance with the financial regulations, and recorded properly in the books of accounts for easy preparation of the financial statements.
- To determine whether the revenues due have been collected and used to meet expenses as per approved budget and governing regulations.
- To ascertain whether all supporting documents, records and accounts have been kept in respect of all District Council activities.
- To verify whether goods and services bought were acquired through laid down procedures.
- To perform compliance tests to confirm whether management complied in all material respects with regulations.
- To evaluate whether the internal control procedures instituted are effective to provide relevant and reasonable information to the Management, for implementing and monitoring activities and that the assets of the authority are adequately safeguarded against losses from unauthorized use or disposition.
- To verify whether the Council has implemented audit recommendations made in previous audits.

1.9 Audit Scope

The audit was carried out in accordance with the International Standards on Auditing and INTOSAI audit procedures. The audit covered the evaluation of effectiveness of the financial accounting system and Internal control over the activities of the District Council, examination and verification of the accompanying financial statements and other auditing procedures as was considered necessary for the purpose of forming an opinion on the financial statements. The audit was conducted on a test check basis; therefore, the findings are confined to the extent that records and information requested for the purpose of the audit were made available to us.

As an auditor I am not required to search specifically for fraud; therefore my audit cannot be relied upon to disclose all such matters. However, my audit was planned so that I would have a reasonable expectation of detecting material misstatement in the financial statements resulting from irregularities or fraud. The responsibility for detection and prevention of irregularities and fraud rests with the Council management who are responsible for setting up and maintaining an adequate and effective system of internal control.

1.10 Audit Methodology

In auditing the financial statements together with their underlying records, the following principal audit steps were followed;

- A review of the council's regulations, guidelines and other Authority's documents as was deemed necessary under the circumstances.
- Examination of receipts and payments to confirm compliance with existing legislation, financial regulations and other instructions or directives.
- A review of the internal control structure by assessing significant policies and procedures and establish its adequacy.
- Review of financial statements, progress reports, various implementation reports and other associated information.
- Conduct compliance tests on the system of awarding contracts and their execution.
- Interview and discuss with some of the staff and other key stakeholders in the implementation of various activities.
- Conduct Local inspection to verify physical implementation of planned activities as well as assessing the progress made.
- Hold entrance and exit meetings with the auditee to discuss the audit objectives and results of the audit respectively.

1.11 Presentation of Audit Findings

The audit was carried out according to the mandate stated above, applying professional standards and audit procedures that were considered appropriate in each situation.

The audit findings are divided into two parts. The first part comprises the opinion on the critical examination of the financial statements submitted for audit and the circumstances surrounding their preparation and presentation.

The second part comprises the detailed findings on the gaps and shortfalls in the internal control system which, if rectified on time, will greatly improve the effectiveness of the internal control system applied.

2.0 AUDIT REPORT ON THE FINANCIAL STATEMENTS

To: The Regional Commissioner,
Manyara Region.

District Executive Director and Accounting Officer,
Mbulu District Council.

RE: INDEPENDENT AUDIT REPORT ON THE FINANCIAL STATEMENTS OF MBULU DISTRICT COUNCIL FOR THE YEAR ENDED ON 30TH JUNE 2005

I have audited the Consolidated Balance Sheet, Consolidated Statement of Income and Expenditure, Consolidated Cash-flow Statement and the related notes and schedules of the Mbulu District Council shown as annexure I of this report for the financial year ended on 30 June 2005.

Responsibility of Council Management on the financial statements

These financial statements are the responsibility of the management of Mbulu District Council.

Order Nos. 9 through 16 of the LAFM require the Council to establish and support a sound system of Internal Control within the Council. Order No. 53 places responsibility on the Council management to prepare the financial statements based on Generally Accepted Accounting Standards. Further, section 40 of the Act requires the Accounting Officer to keep and maintain accounts and prepare financial statements in respect of the Council operations in a manner that promotes transparency, accountability and comparability.

Responsibility of the Controller and Auditor General

My responsibility is to express an independent opinion based on the audit. I am also required to satisfy myself whether the funds contributed to the Council were used exclusively and judiciously to meet eligible expenditures with due attention to economy and efficiency, whether the accounts have been kept in accordance with Generally Accepted Accounting Standards, and whether they do comply with the requirements of the Local Government Finances Act No. 9 of 1982 and the Local Authorities Financial Memorandum of 1997.

Basis of opinion

The audit was conducted in accordance with International Standards on Auditing and included such other audit procedures I considered necessary in the circumstances. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the significant estimates and judgments made in the preparation of the financial statements, assessing whether the internal control system and the accounting policies are appropriate to the circumstances of the Mbulu District Council, consistently applied and adequately disclosed, evaluating the overall financial statements presentation, and assessing the extent of compliance with the statutory requirements. I believe the audit provides a reasonable basis for my opinion.

Opinion

In my opinion, the financial statements fairly reflect, in all material respects, the financial position of Mbulu District Council as at 30th June 2005 and the results of its operations and cash flows for the year then ended, in accordance with the International Financial Reporting Standards.

Further to my opinion, the transactions of procuring Computers and office supplies which I have tested as part of the audit, have generally complied with the requirement of the Public Finance Act No. 6 of 2001, and Public Procurement Act No. 21 of 2004 together with the related regulations.

Matters of emphasis

Without qualifying my opinion, I would like to point out the following matters for the attention of the Full Council.

1. The Council effort is needed to clear the outstanding transactions with the bank worth Shs.17,736,680 (cheques and cash not reflected in bank statements).
2. Diversion of development funds worth Shs.13,945,000 to “Tamasha la Wairaqw Committee” may have delayed planned development activities.
3. The Council maintains uncoded fixed assets which may result into their loss.

Dr. Frank Mosses Hiza Mhilu
Ag. CONTROLLER AND AUDITOR GENERAL

Office of the Controller and Auditor General
The National Audit Office
DAR ES SALAAM.

31 March 2006.

2.2 The financial statements

- i) Consolidated Balance Sheet
- ii) Consolidated Statement of Income and Expenditure
- iii) Consolidated Cash Flow Statement

**MBULU DISTRICT COUNCIL
CONSOLIDATED BALANCE SHEET**

For the Year Ended 30th, June 2005

<u>2004(Jan-June)</u>	FIXED ASSETS:	Notes	<u>2004/2005</u>
10,442,431,400	Land and Building	14	10,442,431,400
617,587,028	Less: Acc. Depreciation		1,010,580,803
9,824,844,372			9,431,850,597
671,719,000	Furniture and Fitting	15	709,011,200.00
123,580,741	Less: Acc. Depreciation		183,972,583
548,138,259			525,038,617
234,467,896	Motor Vehicles	16	265,677,496
46,425,760	Less: Acc. Depreciation		78,230,226
188,042,136			187,447,270
819,416,486	Long Term Capital Outlay	17	949,654,404
38,006,150	Less: Acc. Depreciation		69,262,563
781,410,336			880,391,840
78,044,835	Plant, Machinery & Off. Equip.	18	78,044,834
9,799,677	Less: Acc. Depreciation		18,330,321
68,245,158			59,714,513
11,410,680,261	TOTAL FIXED ASSETS		11,084,442,837
8,467,738	Investments(LGLB)		8,467,738
	CURRENT ASSETS		
1,675,827	Stock	7	85,258,471.10
53,499,730	Debtors	3	22,663,175
19,952,140	Transfers		-
480,164,330	Cash	5	525,520,973
555,292,026	Total Current Assets		633,442,620
	Less:		
	CURRENT LIABILITIES		
121,381,011	Creditors	4	26,538,493
6,221,636	Overdraft	6	2,971
64,255,398	Deposits	8	62,330,772
191,858,046	Total Current Liabilities		88,872,236
363,433,980	Net Current Assets		544,570,384
11,782,581,979	TOTAL ASSETS		11,637,480,959
	REPRESENTED BY		
439,010,824	Accumulated Reserves		424,144,324
11,681,196,936	Revaluation Reserves		11,613,800,441
(337,625,781)	Surplus/Deficit A/C		(400,463,806.69)
11,782,581,979			11,637,480,959

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

For the Year Ended 30th, June 2005

<u>2004(Jan-June)</u>		Notes	<u>2004/2005</u>
2,417,436.94	Taxes		5,910,502.89
3,681,000.00	Business Licences		1,752,000.00
29,035,440.87	Fees/Charges		66,096,288.19
11,623,183.40	Hiring of Vehicles		19,277,219.30
4,196,375.00	Income Tax		-
750,720.40	Other Sources of Rev.		-
51,704,156.61	TOTAL REV(OWN SOURCES)		93,036,010.38
1,751,581,336.01	Government Grants	9	4,959,097,978.93
96,325,370.62	Other Income	10	247,515,770.33
1,847,906,706.63			5,206,613,749.26
1,899,610,863.24	TOTAL INCOME		5,299,649,759.64
	Less:EXPENDITURES		
30,933,831.56	Finance Department		77,606,136.02
5,154,154.54	Planning Department		27,315,215.05
27,911,769.69	Administration Department		69,617,047.36
1,513,988.00	Legal Department		4,709,221.06
1,981,801.00	Internal Audit Department		3,986,481.26
57,313,704.15	Personel Department		132,705,101.90
2,347,615.95	Trade Department		7,244,639.31
5,448,324.52	Cooperative Department		16,791,872.33
9,239,544.93	Ardhi-Administration		10,938,189.05
-	Ardhi-Upimaji		8,827,386.98
-	Ardhi-Valuation		3,647,936.72
-	Town Planning		893,597.00
6,995,500.24	Natural Resources		3,624,229.47
-	Wildlife		8,203,825.27
-	Forestry		20,072,936.38
-	Bee-Keeping		70,000.00
14,567,981.72	Ujenzi-Majengo		32,208,466.90
16,285,586.14	Community Development		51,812,331.88
31,011,686.86	Agriculture		109,714,198.36
17,487,711.23	Councilors Allowance		43,627,352.60
228,193,200.53			633,616,164.90
1,716,713,209.57	Other expenses	11	4,520,376,739.56
270,516,675.77	Depreciation	12	529,358,004.51
1,987,229,885.34			5,049,734,744.07
2,215,423,085.87	Total Expenses		5,683,350,908.97
(315,812,222.63)	Surplus/Deficit A/c	20	(383,701,149.33)
(21,813,558.36)	Prior Year Adj.Exp	13	(16,762,657.36)
(337,625,780.99)			(400,463,806.69)

MBULU DISTRICT COUNCIL

CASH FLOW STATEMENT

For the Year Ended 30th, June 2005

2004(Jan-June)		2004/2005
	Cashflow from operating activities	
(337,625,780.99)	Excess of Exp. Over Income	(400,463,806.69)
	Add: Adjustment for non cash items	
270,516,675.77	Depreciation Expenses	529,358,004.51
	Capital expenditure contributed	
	from revenue (Note 19)	<u>78,113,804.00</u>
(67,109,105.22)	Surplus before Working Capital	207,008,001.82
	Working Capital Changes:	
19,538,380.30	(Increase)/Decrease in Stores	(66,554,840.40)
(26,886,260.13)	(Increase)/Decrease in Debtors	50,788,694.08
94,541,877.75	Increase/(Decrease) in Creditors	(94,842,517.64)
<u>6,219,016.55</u>	Increase/(Decrease) in Overdraft	<u>(6,218,665.89)</u>
93,413,014.47		(116,827,329.85)
26,303,909.25	Cash generated from operating activities	90,180,671.97
	Cash from Investing Activities	
-	Purchase of Motor Vehicle	(31,209,800.00)
<u>(40,000,843.80)</u>	Other Capital Expenditure	<u>(21,100,000.00)</u>
(40,000,843.80)	Cashflow from Investing Activities	(52,309,800.00)
(13,696,934.55)	Net Cash Increase/Decrease	37,870,871.97
493,861,284.08	Cash Balance	487,650,101.03
<u>480,164,349.53</u>	Cash Balance as at 30th June 2005	<u>525,520,973.00</u>

F. R. Nenetwa- District Treasurer

W. L. Tsere-D.E.D

3.0 AUDIT FINDINGS AND RECOMMENDATIONS

3.1 Status of the previous year's audit recommendations

Matters raised in the previous management letter were dealt with, but one audit recommendation detailed below is still outstanding.

3.1.1 1999 Accounts

(i) Misappropriation of salaries: Shs.1,968,848

(ii) Uncleared items in Bank Reconciliation Statements

Description	No of Accounts	Amount Queried	Amount cleared	No of Accounts	Amount outstanding
Cheques and cash in transit	6	17,736,680		6	17,736,680

Management response

The matter is in court and we are awaiting the results of the case

Audit recommendation

Management should intensify the follow-up of court proceedings and state the current position of the case.

3.2 Current year's Audit findings

3.2.1 Improperly vouched expenditure Shs.3,131,782

The above sum was paid to the Regional Education Officer of Manyara, through NMB - Mbulu in respect of Std IV 2004 examination expenses. Acknowledgement receipt is still missing.

Implication

The genuineness of such payment could not be ascertained in the absence of the supporting document.

Audit Recommendation

It is recommended that all missing supporting documents be traced and furnished for audit verification. Further, the system of batching and record keeping should be improved.

3.2.2 Overpayment to a supplier of motor vehicle Shs.1,190,169

PADEP Capacity Building A/c

A Toyota Hilux 4WD Double Cabin worth Shs.31,209,600 was procured from M/s Toyota Tanzania Ltd based in Arusha for PADEP activities in the District.

A scrutiny of the documents mentioned above revealed that the supplier was overpaid Shs.1,190,169

Implication

Due care was not exercised by the pre-audit section in examining the procurement documents before making payments.

Audit Recommendation

It is recommended that the internal audit unit should review all suppliers' documents to verify their position. Further internal controls should be strengthened.

3.2.3 Unreceipted payments by suppliers Shs.2,940,000

A total sum of Shs.2,940,000 was paid to one consultant, but the amount paid was not acknowledged as a confirmation that the amounts paid were actually received by the bonafide payee.

Implication

The Council's funds may be misappropriated if payments are not receipted.

Recommendation

It is vital that payments made to suppliers of goods and services are acknowledged by a receipt and such receipts should be availed to audit for perusal.

3.2.4 Diversion of Development Funds Shs.13,945,000

A sum of Shs.13,945,000 being an ineligible payment was paid from Development Account to Ndugu Blais F. Huche Shs.1,255,000 in respect of training fees and other expenses and Shs.12,690,000 was paid to Kamati ya Sherehe - "Tamasha la Wairaqw Committee".

However a sum of Shs.998,000 remained un refunded as at the time of audit verification.

Implication of the finding

Funds allocated for Development activities was spent on non development activities which implies non compliance to budgetary provisions.

Audit Recommendation

The council authority should ensure that funds received for budgeted and approved development projects are used for intended use in time. Diversion of funds to other use may have delayed facilitation of development activities.

3.2.5 Fixed Assets are not coded for identification purposes

We performed a physical verification of some significant assets at different locations. Our test revealed that the assets are not coded with unique numbers for easy identification. Coding of assets will enable management to monitor and control usage of assets.

Implication of the finding

It may be difficult to distinguish Council's assets and other assets. This omission affects the fair view of the financial statements and poses a risk of loss or disposition without management detection.

Audit Recommendation

We recommend that management establish a system of labeling/coding their fixed assets with unique numbers to one asset from another. In addition, the code numbers should be included in the fixed assets register as a separate column.

3.2 Financial Performance Issues

Revenue

The District Council collected an amount of Shs.93,036,010 from own sources against the internal revenue budget of Shs.158,200,500 reflecting a collection shortfall of Shs.65,164,490 or 41.2 %. The large difference between the actual revenue collection and estimates was not explained but would appear to be a result of unrealistic revenue budget. In addition, the Council received grants and other income amounting to Shs.5,206,613,750 making total revenue of Shs.5,299,649,760 during the year.

Expenditure

The Council spent Shs.5,683,350,909 during the year against total income of Shs.5,299,649,760 causing a deficit of Shs.383,701,149.

A comparison of the internal revenue of Shs.93,036,010 against expenditure of Shs.5,683,350,909 is only 1.6 % implying that the District Council cannot sustain either its recurrent or development expenditure without depending on grants.

4.0 CONCLUSION.

The detailed audit findings presented above have been communicated to the management of Mbulu District Council during the exit meeting. The Management has promised to take appropriate action with a view to rectify the situation. I shall appreciate to receive formally the action taken in this respect.

Lastly, I would like to express my appreciation for the co-operation given to the audit team. It is my hope that such good working relationships will be extended during future audits.

Dr. Frank Mosses Hiza Mhilo
Ag. CONTROLLER AND AUDITOR GENERAL.

CC: Permanent Secretary,
Prime Minister's Office,
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DODOMA.

Permanent Secretary and Paymaster General,
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5.0 ANNEXURES

- Notes to the financial statements - annexure I
- Organization structure of Mbulu District Council - annexure II

NOTES TO THE FINANCIAL STATEMENTS.

ORGANIZATION STRUCTURE OF MBULUDISTRICT COUNCIL

