

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

STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 30th JUNE, 2023

Note	2023 TZS	2022 TZS
ASSETS		
Current Asset		
Cash and Cash Equivalents	62	1,171,455,487
Receivables	67	75,948,092
Inventories	70	538,438,070
Other Financial Assets	71	24,778,000
Total Current Asset		2,188,127,525
Non-Current Asset		
Property, Plant and Equipment	77	63,396,057,443
Work In Progress	82	6,011,035,072
Total Non-Current Asset		64,578,696,804
TOTAL ASSETS	73,242,794,062	66,766,824,329
LIABILITIES		
Current Liabilities		
Payables and Accruals	89	2,620,478,682
Deferred Income	93	1,889,922,884
Deposits	94	252,732,109
Total Current Liabilities		4,763,133,675
TOTAL LIABILITIES	4,763,133,675	3,626,440,902
Net Assets	68,479,660,387	63,140,383,428
NET ASSETS/EQUITY		
Capital Contributed by:		
Other Reserves	24,778,000	24,778,000
Accumulated Surpluses / Deficits	68,454,882,387	63,115,605,428
TOTAL NET ASSETS/EQUITY	68,479,660,387	63,140,383,428

Hon. Zuberi J. Kizweze
Council Chairman
KISARAWÉ DISTRICT COUNCIL
P.O.Box 28001, KISARAWÉ, PWANI
DATE: 28/03/2024

Ms. Beatrice R. Dominic
District Executive Director
DATE: 28/03/2024



STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30th JUNE, 2023

	Accum. Surplus/(Deficit) TZS	Other Reserve TZS	Total TZS
Opening Balance as at 01 Jul 2022	63,115,605,428	24,778,000	63,140,383,428
Surplus for the Year	5,339,276,959	0	5,339,276,959
Closing Balance as at 30 Jun 2023	68,454,882,387	24,778,000	68,479,660,387
Opening Balance as at 01 Jul 2021	58,977,510,000	24,778,000	59,002,308,000
Surplus for the Year	4,138,075,428	0	4,138,075,428
Closing Balance as at 30 Jun 2022	63,115,605,428	24,778,000	63,140,383,428

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RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30th JUNE 2023

Surplus/ Deficit for the Period	5,339,276,959	4,138,075,428
Add/ (Less) Non-Cash Item		
Depreciation of Property, Plant and Equipment	1,220,511,717	1,284,772,017
Non-Monetary Revenue - Capital	(198,807,000)	(77,552,804)
Non-Monetary Revenue - Current	(388,619,942)	(370,266,000)
Use of Goods and Service	530,099,360	79,012,000
Add/ (Less) Change in Working Capital		
Deferred Income	109,439,176	(1,173,947,292)
Inventories	(152,316,922)	82,515,852
Other Receipt	143,046,533	109,685,576
Payables and Accruals	742,728,646	(107,624,382)
Receivables	(16,175,202)	310,493,110
Net Cash Flow from Operating Activities	7,329,182,325	4,275,163,504

REPORT ON THE AUDIT OF FINANCIAL STATEMENT

Unqualified Opinion
I have audited the financial statements of Kisarawe District Council, which comprise the statement of financial position as at 30 June 2023, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Kisarawe District Council as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSA) Accrual basis of accounting and the manner required by the Local Government Finance Act, Cap. 290.

Basis of Opinion
I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below with a title: "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Kisarawe District Council in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters
Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

In addition, Section 10 (2) of the Public Audit Act, Cap. 418 [R.E 2021] requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48 (3) of the Public Procurement Act, Cap. 410 [R. E 2022] requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

REPORT ON COMPLIANCE WITH LEGISLATIONS

1. Compliance with the Public Procurement Laws
Subject matter: Compliance audit on procurement of works, goods and services
I performed a compliance audit on the procurement of works, goods and services of Kisarawe District Council for the financial year 2022/23 as per the Public Procurement Laws.

Conclusion
Based on the audit work performed, I state that, except for the matter described below, procurement of works, goods and services of Kisarawe District Council is generally in compliance with the requirements of the Public Procurement Laws.

Single source procurements neither approved nor justified TZS 41,293,495
The Council procured various goods of TZS 41,293,494 from suppliers using single source method of procurement by placing call of orders. However, the decision to use single source was not justified and approved by the Tender Board contrary to the requirement of Regulations 159 and 160 of the Public Procurement Regulations, 2013 as amended by Regulations 60 and 61 of the Public Procurement (Amendment) Regulations, 2016 and Para 31.5. 32.2 and 32.3 of the PPRPA Guidelines for Carrying Out Works Using Force Account of 2020.

2. Compliance with the Budget Act and other Budget Guidelines
Subject matter: Budget formulation and execution
I performed a compliance audit on budget formulation and execution of Kisarawe District Council for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

Conclusion
Based on the audit work performed, I state that, Budget formulation and execution of Kisarawe District Council is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.

Wendy W. Masoy
Acting Controller and Auditor General,
Dodoma, United Republic of Tanzania.
March 2024



STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30th JUNE, 2023

Note	2023 TZS	2022 TZS
REVENUE		
Revenue		
Revenue from Exchange Transactions	17	383,458,727
Fees, Fines, Penalties and Forfeits	19	4,419,100,143
Social Contributions (Revenue)	20	1,266,532,425
External Assistance	25	1,971,044,943
Other Revenue	31	6,069,500
Subvention from other Government entities	32	32,675,165,275
Total Revenue		37,895,440,965
TOTAL REVENUE	37,895,440,965	34,537,811,857
EXPENSES AND TRANSFERS		
Expenses		
Wages, Salaries and Employee Benefits	34	25,141,004,912
Use of Goods and Service	35	4,419,100,143
Maintenance Expenses	36	604,259,875
Other Expenses	52	90,717,310
Social Benefits	56	877,182,606
Depreciation of Property, Plant and Equipment	77	1,220,511,717
Total Expenses		30,194,398,228
Transfer		203,387,442
Other Transfers	60	203,387,442
Total Transfer		203,387,442
TOTAL EXPENSES AND TRANSFERS	32,556,164,005	30,399,736,429
Surplus	5,339,276,960	4,138,075,428

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CASH FLOWS STATEMENT FOR THE PERIOD ENDED 30th JUNE, 2023

Note	2023 TZS	2022 TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Subvention from other Government entities	32	32,197,177,509
Social Contributions (Revenue)	20	1,266,532,425
Revenue from Exchange Transactions	17	383,458,727
Other Revenue	31	6,069,500
Levies	18	573,730,651
Increase in Deposit	41	143,046,533
Fees, Fines, Penalties and Forfeits	19	1,034,567,218
External Assistance	25	1,971,044,943
Total Receipts		33,344,821,246
PAYMENTS		
Wages, Salaries and Employee Benefits	34	24,834,710,981
Use of Goods and Service	35	3,719,969,848
Social Benefits	43	3,072,144,184
Other Transfers	60	203,387,442
Other Expenses	52	90,717,310
Maintenance Expenses	36	604,259,875
Total Payments		29,069,657,742
NET CASH FLOW FROM OPERATING ACTIVITIES	7,329,182,325	4,275,163,504
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Payment for Work In Progress	106	(4,023,176,250)
Acquisition of Property, Plant and Equipment	77	(1,826,924,177)
Total Investing Activities		(5,850,100,427)
NET CASH FLOW FROM INVESTING ACTIVITIES	(5,850,100,427)	(5,480,318,017)
Net Increase		(1,175,154,513)
Cash and cash equivalent at beginning of period		1,717,455,487
Cash and cash equivalent at end of period		3,196,337,385

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