



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



**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023**

	Note	2023 TZS	2022 TZS
<b>ASSETS</b>			
<b>Current Asset</b>			
Cash and Cash Equivalents	62	1,518,945,092	1,500,705,369
Receivables	67	682,047,883	680,251,631
Inventories	70	425,621,796	416,796,131
<b>Total Current Asset</b>		<b>2,626,614,771</b>	<b>2,597,753,131</b>
<b>Non Current Asset</b>			
Property, Plant and Equipment	77	34,010,825,014	29,030,533,572
Work In Progress	82	3,254,827,457	2,992,513,542
Investments in LGLB: LGAs To LGLB	86	72,048,000	72,048,000
<b>Total Non Current Asset</b>		<b>37,337,700,471</b>	<b>32,095,095,114</b>
<b>TOTAL ASSETS</b>		<b>39,964,315,242</b>	<b>34,692,848,245</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables and Accruals	89	1,446,315,448	1,289,732,129
Deferred Income	93	1,652,454,019	903,600,182
Deposits	94	213,013,893	313,656,963
<b>Total Current Liabilities</b>		<b>3,311,783,360</b>	<b>2,506,989,274</b>
<b>TOTAL LIABILITIES</b>		<b>3,311,783,360</b>	<b>2,506,989,274</b>
<b>Net Assets</b>		<b>36,652,531,882</b>	<b>32,185,858,971</b>
<b>NET ASSETS/EQUITY</b>			
Capital Contributed by:			
Other Reserves		72,048,000	72,048,000
Accumulated Surpluses / Deficits		36,580,483,882	32,113,810,971
<b>TOTAL NET ASSETS/EQUITY</b>		<b>36,652,531,882</b>	<b>32,185,858,971</b>

*Grace S. Quintine*  
Grace S. Quintine  
District Executive Director  
Date: 18/03/2024

MKURUGENZI MTENDAJI  
HALMASHAURI YA WILAYA  
S.L.P. 170  
URAMBO

*Adam H. Malunkwi*  
Hon. Adam H. Malunkwi  
Council Chairperson  
Date: 18/03/2024

MWENYEMFI  
HALMASHAURI YA WILAYA  
URAMBO 25  
AR/LG/3068/2022/23

**CASH FLOW STATEMENT FOR YEAR ENDED 30 JUNE 2023**

	2023 TZS	2022 TZS
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>RECEIPTS</b>		
Subvention from other Government entities	24,278,493,124	20,252,737,420
Social Contributions (Revenue)	414,131,575	343,993,621
Revenue from Exchange Transactions	1,442,708,169	1,335,277,255
Receipt from Repayment of Advances/Loan made to other parties	0	456,572,000
Other Revenue	153,195,200	269,139,509
Levies	506,543,213	399,097,387
Increase in Deposit	0	69,131,063
Fees, Fines, Penalties and Forfeits	159,466,690	172,911,871
External Assistance	1,867,794,512	2,025,216,619
<b>Total Receipts</b>	<b>28,822,332,483</b>	<b>25,324,076,745</b>
<b>PAYMENTS</b>		
Wages, Salaries and Employee Benefits	18,024,756,819	15,762,630,254
Use of Goods and Service	3,315,476,617	3,471,496,729
Social Benefits	579,098,638	857,759,275
Other Transfers	200,407,671	192,406,000
Other Expenses	25,191,627	16,850,260
Maintenance Expenses	569,898,193	849,500,246
Decrease in Deposit	100,643,070	0
<b>Total Payments</b>	<b>22,815,472,635</b>	<b>21,150,642,764</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>6,006,859,849</b>	<b>4,173,433,981</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investing Activities	-1,988,115,619	-1,496,775,631
Payment for Work in Progress	-4,000,504,507	-2,922,620,215
Acquisition of Property, Plant and Equipment	-5,988,620,126	-4,419,395,846
<b>Total Investing Activities</b>	<b>-5,988,620,126</b>	<b>-4,419,395,846</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>18,239,723</b>	<b>-245,961,863</b>
<b>Net Increase</b>	<b>1,500,705,369</b>	<b>1,746,667,232</b>
Cash and cash equivalent at beginning of period	1,518,945,092	1,500,705,369
<b>Cash and cash equivalent at end of period</b>	<b>1,518,945,092</b>	<b>1,500,705,369</b>

*Grace S. Quintine*  
Grace S. Quintine  
District Executive Director  
Date: 18/03/2024

MKURUGENZI MTENDAJI  
HALMASHAURI YA WILAYA  
S.L.P. 170  
URAMBO  
Controller and Auditor General

*Adam H. Malunkwi*  
Hon. Adam H. Malunkwi  
Council Chairperson  
Date: 18/03/2024

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**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023**

Classification of Expenses by Nature	Note	2023 TZS	2022 Restated TZS
<b>REVENUE</b>			
<b>Revenue</b>			
Revenue from Exchange Transactions	17	1,442,708,169	1,335,277,255
Levies	18	484,122,733	347,157,892
Fees, Fines, Penalties and Forfeits	19	159,466,690	172,911,871
Social Contributions (Revenue)	20	414,131,575	343,993,621
External Assistance	25	1,867,794,512	2,025,216,619
Other Revenue	31	153,195,200	269,139,509
Subvention from other Government entities	32	24,201,570,720	21,720,539,487
<b>Total Revenue</b>		<b>28,722,989,599</b>	<b>26,214,236,254</b>
<b>TOTAL REVENUE</b>		<b>28,722,989,599</b>	<b>26,214,236,254</b>
<b>EXPENSES AND TRANSFERS</b>			
<b>Expenses</b>			
Wages, Salaries and Employee Benefits	34	17,973,652,736	15,729,567,146
Use of Goods and Service	35	4,122,822,723	3,412,639,579
Maintenance Expenses	36	569,898,193	849,500,246
Depreciation of Property, Plant and Equipment	77	746,014,770	581,750,995
Impairment on receivables	44	15,688,721	28,921,278
Other Expenses	52	25,191,627	16,850,260
Social Benefits	56	579,098,638	857,759,275
<b>Total Expenses</b>		<b>24,032,367,408</b>	<b>21,476,988,779</b>
Transfer			
Other Transfers	60	223,949,279	192,406,000
<b>Total Transfer</b>		<b>223,949,279</b>	<b>192,406,000</b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b>24,256,316,687</b>	<b>21,669,394,779</b>
<b>Surplus / Deficit</b>		<b>4,666,288,981</b>	<b>4,544,841,475</b>

*Grace S. Quintine*  
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District Executive Director  
Date: 18/03/2024

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**REPORT ON THE AUDIT OF FINANCIAL STATEMENTS**

**Unqualified Opinion**

I have audited the Financial Statements of Urambo District Council, which comprise the statement of financial position as at 30 June 2023, 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 Urambo 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 (IPSAS) Accrual basis of accounting and the manner required by the Local Government Finances Act, Cap. 290.

**Basis for 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 entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Urambo 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.

*Charles E. Kichere*  
Charles E. Kichere  
Controller and Auditor General,  
Dodoma, United Republic of Tanzania.  
March 2024

