



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

**STATEMENT OF THE FINANCIAL POSITION AS AT 30 JUNE, 2024****CASH FLOWS STATEMENT FOR THE YEAR ENDED 30 JUNE, 2024**

ASSETS	Note	2024 TZS	Restated 2023 TZS
Current Asset			
Cash and Cash Equivalents	62	7,037,642,747	4,466,186,891
Receivables	67	931,107,354	1,521,896,498
Prepayments	69	295,731,206	0
Inventories	70	277,801,039	453,262,231
Other Financial Assets	71	42,679,000	42,679,000
Total Current Asset		8,584,961,345	6,484,024,620
Non-Current Asset			
Property, Plant and Equipment	77	64,744,255,004	52,001,962,033
Biological Assets	79	6,270,000	6,270,000
Work In Progress	82	3,864,168,742	7,455,623,581
Total Non-Current Asset		68,614,693,745	59,463,855,613
TOTAL ASSETS		77,199,655,091	65,947,880,234
LIABILITIES			
Current Liabilities			
Payables and Accruals	89	2,636,806,379	2,171,999,413
Deferred Income	93	3,933,452,195	3,206,106,387
Deposits	94	426,885,367	435,524,454
Total Current Liabilities		6,997,143,941	5,813,630,254
TOTAL LIABILITIES		6,997,143,941	5,813,630,254
Net Assets		70,202,511,151	60,134,249,980
NET ASSETS/EQUITY			
Capital Contributed by:			
Other Reserves		42,679,000	42,679,000
Taxpayers/Share Capital		0	0
Accumulated Surpluses / Deficits		70,159,832,151	60,091,570,980
TOTAL NET ASSETS/EQUITY		70,202,511,151	60,134,249,980

Binuru Shekidele - Council Director
 Date: 26/03/2025
DISTRICT EXECUTIVE DIRECTOR
SENGEREMA

Hon. Yanga Makaga - Council Chairperson
 Date: 26/03/2025
MWENYEKITI
HALMASHAURI YA WILAYA
SENGEREMA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE, 2024

	Note	2024 TZS	Restated 2023 TZS
Revenue			
Revenue Grants	16	608,309,436	4,945,091,599
Revenue from Exchange Transactions	17	575,642,113	372,835,495
Levies	18	676,035,730	543,096,032
Fees, Fines, Penalties and Forfeits	19	705,351,264	862,917,069
Social Contributions (Revenue)	20	648,837,737	370,309,207
External Assistance	25	4,439,251,701	584,280,028
Other Revenue	31	103,928,545	18,018,000
Subvention from other Government entities	32	58,953,789,620	51,489,512,684
TOTAL REVENUE		66,711,146,146	59,186,060,114
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	34	42,977,842,621	36,092,599,219
Use of Goods and Service	35	7,789,609,508	10,290,235,707
Maintenance Expenses	36	25,322,534	220,131,075
Other Expenses	52	53,245,227	42,288,700
Expected Credit Loss	54	84,027,899	41,732,216
Social Benefits	56	3,621,165,615	2,424,216,191
Depreciation of Property, Plant and Equipment	77	1,750,381,706	1,392,840,265
Total Expenses		56,301,595,110	50,504,043,373
Transfer			
Grants and Transfers	59	16,200,000	0
Other Transfers	60	325,089,865	179,069,335
Total Transfer		341,289,865	179,069,335
TOTAL EXPENSES AND TRANSFERS		56,642,884,975	50,683,112,708
Surplus / Deficit for the period		10,068,261,171	8,502,947,405

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STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE, 2024

	Accum. Surplus/(Deficit) (TZS)	Other Reserve (TZS)	Total (TZS)
Opening Balance as at 01 Jul 2023	60,091,570,980	42,679,000	60,134,249,980
Surplus/ (Deficit) for the Year	10,068,261,171	-	10,068,261,171
Closing Balance as at 30 Jun 2024	70,159,832,151	42,679,000	70,202,511,151
Opening Balance as at 01 Jul 2022	51,588,623,575	42,679,000	51,631,302,575
Surplus/ (Deficit) for the Year	8,502,947,405	-	8,502,947,405
Closing Balance as at 30 Jun 2023	60,091,570,980	42,679,000	60,134,249,980

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	2024 TZS	2023 TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Subvention from other Government entities	55,843,217,309	50,999,074,941
Social Contributions (Revenue)	648,837,737	370,309,207
Revenue Grants	608,309,436	4,945,091,599
Revenue from Exchange Transactions	575,642,113	372,835,495
Other Revenue	103,928,545	18,018,000
Levies	663,976,736	535,577,790
Increase in Deposit	85,276,513	394,675,302
Fees, Fines, Penalties and Forfeits	705,351,264	864,262,069
Total Receipts	63,673,791,354	59,084,124,431
PAYMENTS		
Wages, Salaries and Employee Benefits	43,508,508,127	36,555,338,223
Use of Goods and Service	4,062,429,726	8,370,044,831
Social Benefits	3,621,165,615	2,424,216,191
Other Transfers	266,153,229	194,500,615
Other Expenses	53,245,227	42,288,700
Maintenance Expenses	25,322,534	220,131,075
Grants and Transfers	16,200,000	0
Decrease in Deposit	93,915,600	41,642,609
Total Payments	51,646,940,058	47,848,162,244
NET CASH FLOW FROM OPERATING ACTIVITIES	12,026,851,295	11,235,962,185
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Payment for Work in Progress	-776,158,000	-5,692,414,456
Advance Payment for Acquisition of Property Plant and Equipment	-295,731,206	0
Acquisition of Property, Plant and Equipment	-7,899,922,638	-4,062,470,848
Total Investing Activities	-8,971,811,844	-9,754,885,304
NET CASH FLOW FROM INVESTING ACTIVITIES	-8,971,811,844	-9,754,885,304
Net Increase	3,055,039,452	1,481,076,882
Cash Surrendered to PMG	399,555,697	
Cash and cash equivalent at beginning of period	4,507,919,108	3,026,842,226
Cash and cash equivalent at end of period	7,163,402,863	4,507,919,108

Binuru Shekidele - Council Director
 Date: 26/03/2025
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 Date: 26/03/2025
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Controller and Auditor General

SENGEREMA/LG/3051/2023/24

INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Hon. Chairperson of the Council,
 Sengerema District Council,
 P.O. Box 175,
 SENGHEREMA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS**Unqualified Opinion**

I have audited the financial statements of Sengerema District Council, which comprise the statement of financial position as at 30 June 2024, and the statement of financial performance, statement of changes in net assets and 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 Sengerema District Council as at 30 June 2024, 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 Finance 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 Sengerema 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.

Subject matter: Compliance audit on procurement of works, goods, and services

I performed a compliance audit on the procurement of works, goods, and services in the Sengerema District Council for the financial year 2023/24 as per the Public Procurement laws.

Conclusion

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

Procurement made out of NeST TZS 397,039,394

The Council through lower-level facilities procured goods, works and non-consultancy service to the tune of TZS 397,039,394 out of NeST contrary to Treasury Circular No. 4 of 2019, and letter from PPRA with Ref. GA.128/192/01/B/84 dated 18 June 2021 requires all Government entities to use e-procurement system for all procurement proceedings.

1.2.2 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 in Sengerema District Council for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

Conclusion

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

Charles E. Kichere
 Controller and Auditor General,
 Dodoma, United Republic of Tanzania.
 March 2025