

THE UNITED REPUBLIC OF TANZANIA
PRESIDENT'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
KIGOMA UJIJI MUNICIPAL COUNCIL



REPORT OF FINANCIAL STATEMENTS AS 30 JUNE 2021

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

		RESTATED AMOUNTS AS AT '30-June-2020	
		'30-June-2021	
	Notes	TZS	TZS
ASSETS			
Current Assets			
Cash and cash equivalents	18	628,737,931	1,910,383,347
Receivables	19	265,571,993	559,099,176
Inventories	20	159,140,071	134,568,338
Prepayments	21	-	34,273,741
Other financial assets	22	-	-
		1,053,449,995	2,638,324,601
Non-current assets			
Other financial assets	22	6,697,610	6,697,610
Investments assets	23	1,605,000	1,605,000
Property, plant and equipment	30	60,625,399,454	75,835,083,715
		60,633,702,064	75,843,386,325
TOTAL ASSETS		61,687,152,059	78,481,710,926
LIABILITIES			
Current liabilities			
Payables and accruals	24	2,249,911,803	2,979,879,495
Employee benefits	25	911,113,826	992,359,471
Long term borrowings	26	209,475,424	453,863,418
Deferred income (Revenue)	9	202,862,936	889,522,860
		3,573,363,988	5,315,625,244
Non-current liabilities			
Long term borrowings	26	-	174,562,853
Deferred Capital	27	120,004,417.94	610,341,520
		120,004,418	784,904,373
TOTAL LIABILITIES		3,693,368,406	6,100,529,617
NET ASSETS		57,993,783,652	72,381,181,309
NET ASSETS			
Minimum Compulsory Reserve		62,282,187	62,282,187
Accumulated Surplus/(Deficit)		57,931,501,465	72,274,572,005
Retained Earnings		-	44,327,118
TOTAL NET ASSETS		57,993,783,653	72,381,181,310

The financial statements were authorised for issue by Full Council Meeting on 30th September, 2021 and were signed on its behalf by

Name: **ATHUMANI F. MSABILA** Title: **MUNICIPAL DIRECTOR** Signature: _____ Date: **6/3/2022**
 Name: **BARAKA N. LUPOLI** Title: **MUNICIPAL MAYOR** Signature: _____ Date: **6/3/2022**

STATEMENT OF FINANCIAL PERFORMANCE (BY NATURE) FOR THE YEAR ENDED 30 JUNE 2021

		RESTATED AMOUNTS AS AT '30- June-2020	
		'30-June-2021	TZS
		Notes	TZS
Revenue			
Local Taxes	7A	485,298,359	390,570,274
Fees, fines, penalties and permit	8A	1,413,105,523	1,235,695,272
Amortization of Recurrent grants	9	24,789,066,715	20,458,927,514
Revenue from non exchange transactions	10	1,278,732,386	-
Revenue from exchange transactions	11	18,300,000	-
Other own revenue	12	161,086,590	125,593,542
Amortization of capital grant	27	3,872,766,398	11,853,031,110
		32,018,355,972	34,049,190,378
Expenses			
Wages, salaries and employee benefits	13	20,124,276,185	20,060,279,901
Supplies and consumables used	14	2,542,956,727	1,868,903,356
Routine repair and maintenance expenses	15	1,099,190,473	618,511,476
Other expenses	16	3,315,000	9,000,000
Grants and other transfer payments	17	1,896,953,413	1,258,521,988
Depreciation of property, plant and equipment	30	1,257,852,455	1,173,673,888
Provision for Bad debts	19	184,605,238	320,106,707
		27,109,149,490	25,308,997,317
Surplus during the year			
		4,909,206,482	8,740,193,061

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 Name: **BARAKA N. LUPOLI** Title: **MUNICIPAL MAYOR** Signature: _____ Date: **6/3/2022**

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2021

	Accumulated Surplus/ (Deficit) TZS	Minimum Compulsory Reserve TZS	Adjustments	Total TZS
At 01 July 2020	72,318,899,122	62,282,187	-	72,381,181,310
Retained Earnings	-	-	-	-
Surplus for the year	4,909,206,482	-	-	4,909,206,482
Transfer to Central Government	(11,200,000)	-	-	(11,200,000)
Transfer to TASAF HQ	(3,906,145)	-	-	(3,906,145)
Transfer to TARURA	(840,000)	-	-	(840,000)
Transfer to RUWASA	(4,800,000)	-	-	(4,800,000)
Transfer to TARURA	(19,275,857,994)	-	-	(19,275,857,994)
At 30 June 2021	57,931,501,465	62,282,187	-	58,014,529,798
At 01 July 2019	63,211,255,202	62,282,187	-	63,273,537,390
Retained Earnings	-	-	44,327,118	44,327,118
Adjustment	323,123,140	-	-	323,123,140
Surplus for the year	8,740,193,662	-	-	8,740,193,662
Transfer to RUWASA	-	-	-	-
At 30 June 2020	72,274,572,004	62,282,187	44,327,118	72,381,181,310

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Name: **ATHUMANI F. MSABILA** Title: **MUNICIPAL DIRECTOR**
 Name: **BARAKA N. LUPOLI** Title: **MUNICIPAL MAYOR**

Signature: _____ Date: **6/3/2022**
 Signature: _____ Date: **6/3/2022**

Mh. MSTAHIKI MEYA
MANISPA KIGOMA UJIJI

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

		Notes	'30-June-2021	RESTATED AMOUNTS AS AT '30-June-2020
			TZS	TZS
Cash flows from operating activities				
Receipts				
Local Taxes	7B		485,298,359	367,212,968
Fees, fines, penalties and permit	8B		1,489,448,924	1,152,481,355
Recurrent Grants	9		24,102,406,791	21,002,584,461
Revenue from exchange transactions	11		18,300,000	-
Other revenue	12B		161,086,590	122,251,542
Change in Deposit	18			670,108,819
Payments				
Wages, salaries and employee benefits	14B		(20,043,030,540)	(19,998,724,536)
Supplies and consumables used	15B		(2,640,556,146)	(1,531,789,224)
Routine repair and maintenance expenses	16		(1,099,190,473)	(618,511,476)
Other expenses	17		(3,315,000)	(9,000,000)
Grants and other transfer payments	18		(1,896,953,413)	(1,258,521,988)
Change in Deposit	19		(837,407,319)	
Net cash from operating activities			(263,912,227)	(101,908,081)
Cash flows from investing activities				
Acquisition of property, plant and equipment	37		(3,973,929,838.82)	(12,113,465,456.24)
Women and Youth loan issued	23		(85,500,000.00)	
Women and Youth loan recovered	23		78,218,000.00	
Net cash from investing activities			(3,981,211,638.82)	(12,113,465,456.24)
Cash flows from financing activities				
Development Grant Received	37		3,382,429,296.76	12,366,938,839.15
Repayment of Loans	26		(418,950,847.32)	(384,038,278.71)
Net cash flows from financing activities			2,963,478,449.44	11,982,900,560.44
Net increase/(decrease) in cash and cash equivalents			(1,281,645,416)	(232,472,975)
Cash and cash equivalents at the beginning of the period			1,910,383,347	2,142,856,322
Cash and cash equivalents at the end of the period	18		628,737,930.87	1,910,383,347

Note: The figure for decrease in payable was omitted since the Cash flows statement is prepared using Direct method.

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Mh. MSTAHIKI MEYA
MANISPA KIGOMA UJIJI

the related retirements contrary to the above-mentioned Section. I am of the view that, these practices restrict Tender Board and PPRA to receive procurement information for decision making and preparation of various reports.

Charles E. Kichere
 Controller and Auditor General,
 Dodoma, United Republic of Tanzania.
 14 March 2022

