

**THE UNITED REPUBLIC OF TANZANIA  
PRESIDENT 'S OFFICE  
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT**

**FINANCIAL STATEMENTS OF USHETU DISTRICT COUNCIL  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2020**

**1.COUNCIL INFORMATION**

**PRINCIPAL PLACE OF BUSINESS**

Ushetu District Council  
P. O. Box 50  
USHETU  
Tanzania

**BANKERS**

National Microfinance Bank Limited  
P. O. Box 183  
USHETU  
Tanzania

CRDB Bank Limited  
P.O. Box 609  
USHETU  
Tanzania

**LAWYERS**

Neuster J. Ngelela  
P. O. Box 50  
USHETU  
Tanzania

**DISTRICT EXECUTIVE DIRECTOR**

Michael A. Matomora  
P. O. Box 50  
USHETU  
Tanzania

**AUDITORS**

Controller and Auditor General,  
National Audit Office,  
Audit House,  
4 Ukaguzi Road,  
P.O. Box 950,  
41104 Tambukareli,

**DODOMA.**

Tel: 255 (026) 2321759,  
Fax: 255 (026) 2117527,  
E-mail [ocag@nao.go.tz](mailto:ocag@nao.go.tz)  
Website: [www.nao.go.tz](http://www.nao.go.tz)

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**2.1 INTRODUCTION**

Management have the pleasure in submitting their report, together with the financial statements of the Council for the year ended 30<sup>th</sup> June 2020

**2.2 VISION OF THE COUNCIL**

The vision of Ushetu District Council is to have a society living free from poverty, disease and which practice peace and tranquility

**2.3 MISSION OF THE COUNCIL**

The mission of Ushetu District Council is to improve the standard of living of the people by ensuring accessibility of equality, social and economic services through good governance.

**2.4 CORE VALUES**

The Council's core values include transparency, good governance, integrity, customer care and accountability at all levels, sustainable development community, and other stakeholder's participation commitment to improve social service delivery.

**2.5 FUNCTIONS OF THE COUNCIL**

According To the Local Government Financial Act, 1982 (revised 2019) the council has the following responsibilities:

-

- a) To formulate, coordinate and supervise the implementation of all plans for the economical, commercial, industrial and social development in its area of jurisdiction.
- b) To monitor and control the performance of the duties and function of the Council by department of the council and its officers and staff.
- c) To ensure the collection and proper utilization of the revenue of the council.
- d) To make by-law applicable throughout its area of jurisdiction and to consider and approve by law made by village councils within its area of jurisdiction.
- e) To consider, regulate and coordinate development plans, project and programs of villages and its township authorities within area of jurisdiction, so as to ensure the more beneficial development and mobilization of productive forces in the villages and township authorities and their application towards
  - i. The enhancement of productivity
  - ii. The acceleration of social and economic development of villages
  - iii. The amelioration rural life.
- f) To regulate and monitor the collection and utilization of revenue of village councils.
- g) To take all necessary measure to provide for protection and proper utilization of the environment for sustainable development.
- h) Subject to laws in force, to do all such acts and things as may be done by a people's Government at the district level.

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**2.6 THE COUNCILLORS**

<b>S/N</b>	<b>Name</b>	<b>Ward/Constituency</b>	<b>Position</b>	<b>Date of appointment</b>
1	Juma Ally Kimisha	Nyamilangano	Chairman	November 2015
2	Tabu Katoto Rubanguka	Igunda	Vice Chairman	November 2015
3	Elias J. Kwandikwa	Ushetu	Member of Parliament	November 2015
4	Mkomba P. Daudi	Ukune	Member	November 2015
5	Gagi Lala Gagi	Igwamanoni	Member	November 2015
6	Sharifu A. Samweli	Kinamapula	Member	November 2015
7	Yohana E. Mange	Mapamba	Member	November 2015
8	Benedicto Andrew Mabuga	Mpunze	Member	November 2015
9	Doa Magingi Limbu	Nyankende	Member	November 2015
10	Damas Joseph Njige	Chambo	Member	November 2015
11	Pili Edwin Sonje	Ushetu	Member	November 2015
12	Mary Efada Lundalila	Ushetu	Member (Special Seat)	November 2015
13	Yuda Lunyalula Majonjos	Idahina	Member	November 2015
14	Mabala K.Mlolwa	Chona	Member	November 2015
15	Kulwa Mabula	Ulewe	Member	November 2015
16	Paschal Mayengo Ndiabito	Ulowa	Member	November 2015
17	Makashi Emmanuel Nyanda	Sabasabini	Member	November 2015
18	Joseph Masaluta Msambusi	Bulungwa	Member	November 2015
19	Esther Matone Imambo	Bulungwa	Member (Special Seat)	November 2015
20	Kulwa Daudi Shoto	Bukomela	Member	November 2015
21	Hamisi M. Majogolo	Ubagwe	Member	November 2015
22	Bundala Christopher	Uyogo	Member	November 2015
23	Eva Pius Mkonya	Mpunze	Member (Special Seat)	November 2015
24	Golani Paul Sayi	Kisuke	Member	November 2015
25	Gabriela A. Kimaro	Ulowa	Member (Special Seat)	November 2015
26	Bernadetha A. Jumanne	Mpunze	Member (Special Seat)(Deceased)	November 2015
27	Bertha L. Bugaywa	Bukomela	Member (Special Seat)	November 2015
28	Felister N. Kabasa	Sabasabini	Member(Special Seat)	November 2015

Ushetu District Council Full Council convened four meetings.

**2.7 Corporate Governance**

The Full Council of Ushetu District consists of 28 councilors. The Full Council is responsible for all decisions in the Council.

The Council is committed to the principles of effective corporate governance. During the year, the Full Council of Ushetu District had the following committees to ensure a high standard of corporate governance throughout the Council. Ushetu District Council makes Four full council meetings per year as per required circular, which instructed that at least one meeting of full council per quarter to discuss various implementation reports from CMT, Finance, Planning and Administrative Committee, Education, Health and Water Committee and Economic Affairs, Works and Environment Committee. In Financial year 2019/2020 full council held five meetings four meeting as per circular and one meeting was for approving budget of financial year 2020/2021 as extra ordinary meeting.

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**2.7.1 Finance, Planning and Administrative Committee**

<b>S/N</b>	<b>NAME</b>	<b>POSITION</b>
1	Hon. Juma A. Kimisha	Chairperson
2	Hon. Elias J. Kwandikwa	Member of Parliament
3	Hon. Tabu Katoto	Member
4	Hon. Sharifu Samwel	Member
5	Hon. Doa Limbu	Member
6	Hon. Emmanuel Makashi	Member
7	Hon. Eva Mkonya	Member
8	Hon. Mabala Mlolwa	Member
9	Hon. Mary Lundalila	Member
10	Hon. Paschal Mayengo	Member

Ushetu District Council had thirteen meetings of Finance, Planning and Administrative Committee, in financial year 2019/2020, and discussed Financial and administrative issues arised on the respective month, and one meeting for discussing budget of financial year 2020/2021.

**2.7.2 Education, Health and Water Committee**

<b>S/N</b>	<b>NAME</b>	<b>POSITION</b>
1	Hon. Emmanuel Makashi	Chairperson
2	Hon. Joseph Masaluta	Member
3	Hon .Ester Imambo	Member
4	Hon. Hamis Majogolo	Member
5	Hon .Pili Sonje	Member
6	Hon Bundala Christopher	Member
7	Hon. Makomba Daud	Member
8	Hon. Benedictor Mabuga	Member
9	Hon. Tabu Katoto	Member
10	Hon. Kulwa Shoto	Member
11	Hon. Golani Sayi	Member

Ushetu District Council held four meetings for Education, Health and Water Committee during year except emergence meetings The Committee discussed plan of expanding district hospital and health Facilities, Increasing Primary and secondary school pass mark of students.

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**2.7.3. Economic Affair, Works and Environment Committee**

S/N	NAME	POSITION
1	Hon. Paschal Mayengo	Chairperson
2	Hon. Juma A. Kimisha	Member
3	Hon. Yohana E. Mange	Member
4	Hon. Gagi L. Gagi	Member
5	Hon. Kulwa Emmanuel	Member
6	Hon. Damas Joseph	Member
7	Hon. Yuda L. Majonjos	Member
8	Hon. Felister N. Kabasa	Member
9	Hon. Gabriela Kimaro	Member
10	Hon. Bertha Bugaywa	Member

Ushetu District Council held four meetings for Economic Affair, Works and Environment Committee during the year except emergence meetings, and discussed development of various business and registration of new source of revenue to increase council own source income.

**2.7.4 COUNCIL AUDIT COMMITTEE MEMBERS**

NO.	NAME	POSITION
1	Lucas H. Kavishe	Chairperson
2	Neuster J. Ngelela	Secretary
3	Nuru Masoud	Member
4	Fred Koteck	Member
5	Wandere Lwakatale	Member

For Financial year 2019/2020 Ushetu District Council held four Ordinary meetings and two Extra Ordinary meetings of Council Audit Committee. The issues discussed on these four Statutory meetings were, Council Revenue and Expenditure reports for four Quarters, Internal Auditor reports for four Quarters and Annual Risk Based Internal Audit Plan for 2019/2020. Issues discussed of these two Extra Ordinary meetings were concerned with Audit Report from Controller and Auditor General and Financial Statement Report for the year ended 30<sup>th</sup> June, 2019.

**3. EMPLOYEES WELFARE**

The Council believes that its employees should find working for the Council an inspiring and personally elevating experience, and consequently accepts co-responsibility for the development of each employee to his/her full potential. Career progress is based on the individual initiative towards the fulfillment of their responsibilities complemented by the Council. This encompasses individual commitment towards innovative thinking and professional expertise resulting to reward.

The Council is convinced that equal opportunities for all, irrespective of ethnicity, race, gender, disability or religion, should be pursued. The Council accepts that only through total commitment, loyalty and dedication of its employees will be able to achieve its goal. The Council provides various benefits and rewards to staff such

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as may day to selected workers from department level, but in 2019/2020 was no reward due to corona virus diseases (COVID 19).

Employees are members of Public Sector Social Security Fund (PSSSF). The Council contributes 15% of basic salary of each employee and employee contributes 5% of the basic salary. Additionally, the Council operates insured (health benefit) plan where contributions are paid to the National Health Insurance Fund (NHIF), both council and employee contribute 3% of gross salary.

**4. STATEMENT OF COUNCILLORS' RESPONSIBILITIES**

The Local Government Finance Act 1982 Section 43 of the Local Government financial act,1982 (Revised 2019) requires every Local Government Authority (LGA) to prepare financial statements of the Council for each financial year, as at the end of the financial period, that gives a true and fair view of the state of affairs of the Council for that period. This legal requirement is further emphasized by the Local Government Financial Memorandum (LGFM) of 2009, Order 31.

The director confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgement and estimates have been made in the preparation of the financial statements for the year ended 30<sup>th</sup> June 2020.

The accounting officer is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Council and which enable them to ensure that the financial statements comply with the Local Government Act. Also responsible for safeguarding the assets of the Council and hence for taking reasonable Finance steps for the prevention and detection of fraud, error and other irregularities. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Procurement of goods, works, consultancy, and non-consultancy services to the extent that they are reflected in these financial statements have been done in accordance with the Public Procurement Act of 2011. (Amended 2016)

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**5. FINANCIAL POSITION**

**a) Property, Plant and Equipment**

During the year 2019/2020 the council acquired Property, Plant and Equipment (PPE) amounted to **TZS 2,485,924,071.93**

The PPE acquisitions have been financed by different sources including Owns Sources, Central Government Grants, EQUIP TZ, RBF, Constituency Development Catalyst Fund (CDCF) Japanese Grants, and Community contribution as shown in the Capital and Expenditure schedule (Capex schedule)

**b) Other financial assets**

During the year, the Council did not increase its investment in the Local Government Loans Board after completing the investment requirement of **TZS 76,032,700** which was the required Minimum Compulsory Reserve (MCR) for the Council.

**Receivables and prepayments**

The balance of **TZS 5,280,497,913.31** was in our financial statement as at 30<sup>th</sup> June, 2020. Receivables and prepayments include Community loans (Youth, Women and Disabled groups), Sundry debtors (Service levy), Receivable from MSD, Debtors and Prepayments due to the Council

**c) Cash and cash equivalents**

**TZS 1,581,384,382.46** was an integral sum of Council bank balances (Headquarters) together with Lower level Government Bank balances which are Own Source revenue cash Account, Miscellaneous Deposit cash Account, LGA Education Sector Account, Villages balances, Primary school balances (Capitation), Secondary schools balances, LGA Health sector Account, LGA Miscellaneous Deposit cash Account, LGA Other Charges cash Account, LGA Personal Emoluments cash Account, LGA Development Bank Account and LGA Women, Youth and Disability.

**d) Inventories**

The value of inventory as at 30<sup>th</sup> June 2020 was **TZS 326,671,200.80** This inventory comprises Laboratory equipment's, Hospital supplies and equipments, Building materials, Drugs and medicine, Primary and Secondary books, Stationery and Loose tools.

**e) Deferred Grants**

This relates to grant received in which the related expenses have not been incurred. As at 30<sup>th</sup> June, 2020. Deferred income had a total of **TZS 1,581,384,382.46** of which **TZS 1,208,194,079.40** is recurrent in nature while **TZS 373,190,303.06** of capital nature.

**f) Employee benefits**

The Employees benefit had a total outstanding balance of **TZS 1,498,599,536.85** which represented the current/ short term benefits; there was no non-current employee benefits as at 30<sup>th</sup> June, 2020.

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**g) Payables**

The balance of **TZS 578,604,153.25** was outstanding as at 30<sup>th</sup> June, 2020, payables comprising of General Fund Creditors, Creditors for material and supplies, miscellaneous deposit Account, Payables from MSD, due to customers for contract works and Other Payables (Revenue Collection Agents).

**h) Intangible Assets**

The Council had neither added nor disposed its intangible assets. The only assets classified under this category are the Accounting (EPICOR), FFARS, LAWSON, GSPP, LGRCIS, Planning and Reporting (Plan Rep), BEMS, GoTHOMIS and LGMD software. All these acquired through the Local Government Reform Program (LGRP) and the Central Government and PO-RALG. Therefore, the Council herself had no *intangible assets*.

**k) Investments in associates**

Ushetu District Council has no Associates and therefore has no investments, liabilities or other transactions with any Organization to this effect.

**l. Provisions**

The Council as at 30<sup>th</sup> June, 2020 had neither onerous contracts nor financial guarantees. Legal cases that persisted could not result into financial obligations and therefore there wasn't need for provisions to this effect.

**m) Investment Property**

The council does not have any investment property.

**n) Long term borrowing**

The Council did not have any long- term borrowing as at 30<sup>th</sup> June, 2020

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6. FINANCIAL PERFORMANCE

Revenue

The following table shows the sources of revenue, budgets, actual collections as well as the variances. Detailed explanations and interpretations have been provided from note (a) to (e) just below the table.

Sources	Final Budget {B}	Actual Amount {C}	Difference (B-C)	% Actual vs Budget (C/B)	Actual amount (D)	Actual 2019 Vs Actual 2020 {(D*100)/C}
	2019/2020	2019/2020	2019/2020		2019/2019	
	TZS	TZS	TZS		TZS	
Local Taxes	1,500,000,000.00	1,279,992,379.86	220,007,620.14	85	910,362,578.00	71
Other levies on business activity	315,586,000.00	549,475,977.10	-233,889,977.10	174	315,650,430.00	57
Revenue grants	18,428,196,552.00	17,163,835,735.85	1,264,360,816.15	93	18,921,487,322.62	110
Revenue from exchange transaction	170,000,000.00	31,920,000.00	138,080,000.00	19	839,215,945.00	2,629
Other own revenue	152,000,000.00	74,197,719.89	77,802,280.11	49	60,052,328.00	81
Capital grants	3,979,819,742.00	2,311,800,898.11	1,668,018,843.89	58	4,617,548,145.76	212
<b>Total</b>	<b>24,545,602,294.00</b>	<b>21,411,222,710.81</b>	<b>3,134,379,583.19</b>	<b>87</b>	<b>25,664,316,749.38</b>	<b>120</b>

**(a) Local taxes**

Local taxes were collected below the budget by 15% due to unfavourable weather condition which affect production for agricultural products especially tobacco and cotton.

**(b) Fees, fines, penalties and licenses (Other Levies on Business Activities)**

Overall collections of fees, fines, penalties and licenses are above budget by 74%. This is due to increase in collection of fines especially, market fees and charges, specific service fees, licences and permits on business activities and formulated of task force which assisting revenue collection.

**(c) Recurrent grants**

The Council received and utilized a total sum of TZS **17,163,835,735.85** out of the budgeted amount of TZS **18,428,196,552** for its recurrent expenditure as compared to TZS **18,921,487,322.62** utilized in 2018/2019. The Council received these grants from the Central Government through Treasury.

**(d) Revenue from exchange transactions**

During the period under review the Council collected **TZS 31,920,000.00** from exchange transaction.

**(e) Amortization of capital grants**

This refers to benefits enjoyed from using the assets. During the period under review the Council earned TZS **2,311,800,898** under this category.

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7. FINANCIAL PERFORMANCE (Continued)

**Expenses**

The following table shows the Expenses incurred during the year 2019/2020 budgets, actual spent as well as variances. Detailed explanations and interpretations have been provided from (a) to (d) just below the table.

Expenses	Final Budget {B}	Actual Amount {C}	Difference (B-C)	% Actual vs Budget {C/B}	Actual amount (D)	Actual 2019 Vs Actual 2020
	<b>2019/2020</b>	<b>2019/2020</b>	<b>2019/2020</b>		<b>2018/2019</b>	
	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>		<b>TZS</b>	
Wages, salaries and employee benefit	16,577,437,056.00	16,28342,962,969.86	294,466,086.14	98	16,752,594,623.00	1.03
Supplies and consumables used	3,535,679,120.00	2,867,267,026.80	668,412,093.20	81	3,255,916,405.95	1.28
Maintenance expenses	239,342,236.00	170,127,122.53	69,215,113.47	71	297,680,385.79	1.75
Grants and other transfer	213,324,140.00	198,429,242.00	14,894,898.00	93	481,884,924.51	2.43
Development Grants	3,979,819,742.00	2,175,061,192.76	1,668,018,843.89	58	-	-
Depreciation	-	772,988,274.21	-	-	-	-
<b>TOTAL</b>	<b>24,545,602,294.00</b>	<b>22,603,583,533.51</b>	<b>1,942,018,7660.49</b>	<b>92</b>	<b>20,788,076,339.25</b>	<b>0.93</b>

a) Wages, salaries and employee benefits

b) **These include expenses for basic salaries (Pensionable posts), Wages, Employment allowances, Councilors' benefits and other employment costs (Leave) amounting to TZS 16,282,962,969.86 in 2019/2020**

c) **Supplies and consumables used**

These include expenses for hospitality, training expenses, utilities. Furthermore, expenditure control by the Council led to the reduction in supplies and consumables used as compared to the actual budgets, supplies and consumables used amounted TZS **2,867,679,120.00**

**Maintenance expenses**

Maintenance expenses include expenses for fuel, oils and lubricants **TZS 170,127,122.53** Furthermore, expenditure control by the Council led to the reduction in Maintenance expenses as compared to the actual budgets.

d) **Grants and other transfer payment.**

This relates to the amount from own source that have been transferred to villages level and other related parties **TZS 198,429,424.00**.

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**Depreciation of property, plant and equipment**

This relates to depreciation of property, plant and equipment charged during the year ended 30 June 2020.

Depreciation charge during the year was TZS 940,015,092.08

**8. FINANCIAL PERFORMANCE - OWN SOURCE REVENUE**

Category	Budget 2019/2020 (B)	Actual 2019/2020 (C)	Difference (B-C)	Actual Vs Budget (B- C/B)	Actual 2018-2019	Actual 2019 Vs Actual 2020
	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>		<b>TZS</b>	
Local Taxes	1,500,000,000.00	1,279,992,379.86	220,007,621.00	85	910,362,578.06	0.7
Other levies on business activity	315,586,000.00	549,475,977.10	-233,889,977.10	174	315,650,430.00	0.6
Revenue from exchange transactions	170,000,000.00	31,920,000.00	138,080,000.00	19	839,215,946.48	26.3
Other own revenue	152,000,000.00	74,197,719.89	77,802,281	49	60,052,327.96	0.8
<b>Grand Total</b>	<b>2,137,586,000.00</b>	<b>1,935,586,076.85</b>	<b>201,999,924.90</b>	<b>91</b>	<b>2,125,281,282.50</b>	<b>1.1</b>

During the financial year under review, the council managed to collect TZS **1,935,586,076.85** against **TZS 2,125,281,282.50** collected in year 2018/2019 which is equal to 91. % of the total budget.

**9. RELATED PARTY TRANSACTIONS.**

The Council has no related party transactions as a result of the policy that prohibits both staff and Councilors (together with their close relatives) to conduct business with the Council.

**10. IMPLEMENTATION OF THE PLAN AND BUDGET 2019/2020**

The Council is continuing implementing the budgets as approved by the Parliament of the United Republic of Tanzania from one year to another. In the financial year 2019/2020 a total of TZS **21,352,525,201.81** was received as Revenue for both Recurrent and Development activities,

**11. FUTURE PLANS OF THE COUNCIL**

The plans of Ushetu District Council are:

- To continue improving and constructing new classrooms for Secondary Schools;
- To improve standard of living to Ushetu DC staff by providing them required employees benefits by June 2020;
- To rehabilitate, maintain and construct rural and tarmac roads by the year 2019/2020
- To increase own sources revenue collections by LGRCIS (e-collection).
- To improve preparation of financial statements by complying with IPSAS.
- To educate and encourage more community to participate in the economic activities and create a sense of ownership in various development projects.
- Construction of Ushetu DC Head Office at Nyamilangano village.

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- To improve the living of standards of the people by ensuring accessibility of equality, social and economic services through good governance.

**12 COMMUNITY CONTRIBUTION**

The Community has been cooperative in general towards contributing and taking ownership of the development activities being implemented in their areas.

For the year ended June 2020, the community was engaged in different activities that enhanced the completion of development projects. These included, donations of desks technical assistance, fetching water and collecting of stones, assistance in building constructions and supervision of the projects

**13 CONSTRAINTS AND CHALLENGES**

The following are the main challenges faced by Ushetu District Council.

- Late release of Government Grants and other Development Partners.
- Low level of community participation/contribution to the Development activities which resulted in to late start/completion of the projects.
- The use of ceiling especially upper ceilings in budgeting.
- Low price of cotton discourages farmers in expansion of their cotton farms.
- Inadequate of Extension Staffs for both Agriculture and Livestock
- HIV/AIDS poses a major constraint for social-economic development and poverty reduction as it affects the work force among employed people, farmers and business community. Statistics of 2018 indicates 5% have been affected.

**14 DISADVANTAGED GROUPS**

There are several voluntary groups comprising of albinos, HIV/AIDS policies, gender balance policies and other disabled groups welfare.

**15 CORPORATE GOVERNANCE**

The composition of councilors includes both nominated and elected members. There are clear demarcations of roles and functions of personnel. The council has the following committees entrusted with specific task of the Governing council:

- The Finance, Administration and Planning committee
- The Social Services Committee (Education, Health and Water)
- The Economic Affairs, Works and Environmental Committee
- HIV/AIDS control committee
- Audit Committee

**16 CHARITABLE AND POLITICAL DONATIONS**

During the year under review, the council made no donations and other contributions of a charitable nature. However, the Council has been helping the marginalized and vulnerable groups for example Albinos, people living with HIV/AIDS, Most Vulnerable Children and Elders and Poor communities within the society. This has been achieved through paying for children's fees as well as school amenities, and providing health services to elders.

**17 ENVIRONMENTAL ISSUES**

- The council has established a campaign for fighting deforestation. Through this campaign the council planted 1,649,000 trees against the target of 1,500,000, reached to 10,684,595 trees at 30<sup>th</sup> June 2020

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**FINANCIAL STATEMENTS OF USHETU DISTRICT COUNCIL  
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- The Council creates awareness on environment conservation.

**18. CROSS-CUTTING ISSUES**

The council has set aside plans on fighting against fraud, gender discrimination, environmental degradations, and HIV/AIDS issues through the following: -

- Control measures over prevalence of HIV/AIDS and other communicable diseases.
- To enhance community participation in participatory planning.
- To have sustainable management of natural resources and environment through community participation.
- The Council continues to fight against fraud and corruption through various ways; adherence to code of conducts and professional standard and ethics.
- Ushetu District Council has established a campaign for fighting against HIV/AIDS issues including create awareness of people and training vulnerable groups
- Ushetu District Council provides free services to her customers, but also the gender issues are taken care such that the involvement of women at all levels is greatly encouraged.

**19. AUDITORS**

The Controller and Auditor-General (CAG) is the statutory auditor for the Council pursuant to the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (as amended time to time), Section 9 – 12 of the Public Audit Act, 2008, Section 48 (1) of the Local Government Finances Act, 1982 (revised 2019) and order 14 of the Local Government Financial memorandum (2009).

.....  
**Christina P. Akyoo**  
**District Human Resource Officer**

.....  
**Michael A Matomora**  
**District Executive Director**

**THE UNITED REPUBLIC OF TANZANIA  
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**FINANCIAL STATEMENTS OF USHETU DISTRICT COUNCIL  
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**STATEMENT OF MANAGEMENT RESPONSIBILITIES ON THE FINANCIAL STATEMENT FOR THE YEAR  
ENDE 30<sup>th</sup> JUNE 2020**

These financial statement have been prepared by the management of Ushetu District Council in accordance with the provision of section 25(4) of the Public, Finance Act No 6 of 2001 (Revised 2004). The Financial statement as required by the said Act are presented in a manner consistent with the International Public Sector Accounting Standard (IPSAS) Accrual basis of accounting.

The management of Ushetu District Council is responsible for establishing and maintaining a system of the internal control designed to provide reasonable assurance that the transaction recorded in the accounts are within the statutory authority and that they contain the receipt and use all public financial resources by Ushetu District Council

To the best of my knowledge, the system of Internal control has operated adequately throughout the reporting period and that the financial statement and underlying records provide reasonable basis for the preparation of the financial statement for the financial year ended 2019/2020.

I accept responsibility for the integrity of the financial statements, the information they contain and their compliance with the Local Government Finances Act,1982 (Revised 2019) and instruction issued by Treasury in respect of the year under review.

**Signe by Accounting Officer**

**Date .....**

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DECLARATIONS OF THE HEAD OF FINANCE AND TRADE DEPARTMENT OF THE USHETU  
DISTRICT COUNCIL.

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Finance/Accounting responsible for the preparation of financial statements of the entity concerned. It is the duty of a Professional Accountant to assist the Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rest with the management as per the statement on an earlier page.

I **Sungwa S. Mkenya**, being the Head of Finance and Trade Department I hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30<sup>th</sup> June 2020 have been prepared in compliance with applicable International Public Sector Accounting Standards and Statutory requirements.

I thus confirm that the financial statements give a true and fair view position of **Ushetu District Council** as on 30<sup>th</sup> June 2020 and that they have been prepared based on properly maintained financial records.

Signed by: .....

Position:

NBAA Membership No.: .....

Date: .....