

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 30 JUNE 2014

	<u>Accumulated surplus/deficit TZS</u>	<u>Revaluation surplus TZS</u>	<u>Total TZS</u>
Balance at 12 October 2012		25,393,564,150	25,393,564,150
Surplus/Deficit for the year	(1,414,810,414)		(1,414,810,414)
Changes in revaluation surplus/(deficit)			-
Transfer to and from surplus/deficit			
Balance at 30th June 2013	(1,414,810,414)	25,393,564,150	23,978,753,736
Balance at 1st July 2013	(1,414,810,414)	25,393,564,150	23,978,753,736
Surplus/Deficit for the year	(1,314,001)		(1,314,001)
Changes in revaluation surplus/(deficit)			-
Transfer to and from surplus/deficit	2,173,549		2,173,549
Transfer to capital grant		(23,978,753,736)	(23,978,753,736)
Balance at 30th June 2014	(1,413,950,866)	1,414,810,414	859,548
Balance as 1st July 2014			
Surplus/Deficit for the year			
Changes in revaluation surplus/(deficit)			
Transfer to and from surplus/deficit			
Transfer to capital grant			
Balance at 30th June 2014			

Name: Meckson M. Mwakupunga Title: Council Chairman Signature:

Name: Said A. S. Mderu Title: District Executive Signature:

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2014

	<u>Notes</u>	<u>2014</u> <u>TZS</u>	<u>2013</u> <u>TZS</u>
ASSETS			
Current assets			
Cash and cash equivalents	17	2,171,234,787	420,102,276
Receivables and prepayments	18	991,238,015	12,292,197
Inventories	19	165,424,356	9,847,240
		<u>3,327,897,158</u>	<u>442,241,713</u>
Non-current assets			
Property, plant and equipment	20	24,066,780,140	24,071,913,314
		<u>24,066,780,140</u>	<u>24,071,913,314</u>
TOTAL ASSETS		<u>27,394,677,299</u>	<u>24,514,155,028</u>
LIABILITIES			
Current liabilities			
Deferred income (Grant)	11	1,791,830,912	21,121,435
Payables	21	1,312,609,027	143,154,506
		<u>3,104,439,939</u>	<u>164,275,941</u>
Non-current liabilities			
Deferred income (Grant)	23	24,289,377,812	371,125,350
		<u>24,289,377,812</u>	<u>371,125,350</u>
TOTAL LIABILITIES		<u>27,393,817,751</u>	<u>535,401,291</u>
NET ASSETS		<u>859,548</u>	<u>23,978,753,736</u>
NET ASSETS			
Accumulated surplus/(deficit)		859,548	23,978,753,736
TOTAL NET ASSETS		<u>859,548</u>	<u>23,978,753,736</u>

The notes on pages 19 to 53 form part of these financial statements.

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These financial statements were authorised by the Full Council Meeting for issue on 13th October 2014 by: -

Name: Meckson M. Mwakupunga Title: Council Chairman Signature:

Name: Said A. S. Mderu Title: District Executive Director Signature:

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE BY NATURE
FOR THE YEAR ENDED 30 JUNE 2014

	Notes	2014 TZS	2013 TZS
Revenue			
Local taxes	9	520,058,898	216,426,075
Fees, fines, penalties and licenses	10	51,345,530	52,199,400
Amortisation of recurrent grants	11	9,846,510,782	1,907,680,533
Amortisation of capital grant	23	1,788,820,711	20,020,150
Other own source revenue	12	21,348,200	3,947,600
		12,228,084,121	2,200,273,758
Expenses			
Wages, salaries and employee benefits	13	7,601,701,645	1,061,343,991
Supplies and consumables used	14	2,397,325,865	641,933,387
Maintenance expenses	15	267,819,032	148,953,695
Grants and other transfer payments	16	172,416,870	57,269,860
Depreciation of property, plant and equipment	20	1,790,134,711	1,705,583,239
		12,229,398,122	3,615,084,172
Surplus/(deficit) during the year		(1,314,001)	(1,414,810,414)

The notes on pages 19 to 53 form part of these financial statements.

These financial statements were authorised by the Full Council Meeting for issue on 13th October 2014 by: -

Name: Meckson M. Mwakipunga Title: Council Chairman Signature:

Name: Said A. S. Mderu Title: District Executive Director Signature:

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014

	<u>Note</u>	<u>2014</u> <u>TZS</u>	<u>2013</u> <u>TZS</u>
Cash flows from operating activities			
Surplus/(deficit) before taxation		(1,314,001)	(1,414,810,414)
Adjustments for:			
Depreciation and amortisation	29	1,790,134,711	1,705,583,239
Amortisation		(1,788,820,711)	
Adjusted diferred capital grant at beginning		3,691,571	
Adjusted opening MSD balance		(1,518,023)	
Receivable at beginning			9,507,097
Changes in working capital items:			
Increase in trade and other receivables	25	(978,945,818)	(12,292,197)
Increase in Inventories	26	(155,577,116)	(9,847,240)
Increase in trade payables	34	1,169,454,521	143,154,506
Cash generated from operations		37,105,133	421,294,991
Net cash from operating activities		37,105,133	421,294,991
Cash flows from investing activities			
Purchase of property, plant and equipment	29	(1,785,001,537)	(394,959,500)
Net cash from investing activities		(1,785,001,537)	(394,959,500)
Cash flows from financing activities			
Development Grants Received	29	1,728,319,437	372,645,350
Grants refunded/transferred	11	1,770,709,477	21,121,435
Net cash used in financing activities		3,499,028,914	393,766,785
Net increase in cash and cash equivalents		1,751,132,510	420,102,276
Cash and cash equivalents at beginning of period		420,102,276	-
Cash and cash equivalents at end of period		2,171,234,787	420,102,276

Name: Meckson M. Mwakipunga Title: Council Chairman

Signature:

Name: Said A. S. Mderu

Title: District Executive Direc Signature:

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

STATEMENT OF REVENUE AND EXPENSES - BY DEPARTMENTS

	Administration	Human resource management and development	Finance	Trade and economic affairs	Audit	Agriculture & Livestock	Secondary Education	Primary health services	Primary Education	Water	Works	Lands	Natural resources	Community development, gender and children	Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS		TZS	TZS	TZS	TZS	TZS	TZS
2013/2014															
Revenue															
Local taxes			274,500,000	90,048,405	-	37,459,893	52,300,000	45,250,600		-	-	-	20,500,000		520,058,898
Fees, fines, penalties and licenses	3,760,000	4,376,000.00	33,009,530	10,200,000	-		-	-		-	-	-	-	-	51,345,530
Recurrent grants	1,793,273,469	23,210,000.00	42,100,000	12,500,000	10,500,000	82,577,000	1,371,840,523	2,897,300,000	3,580,656,780	15,000,000	13,200,000			4,353,010	9,846,510,782
Finance income															-
Amortisation of capital grant	33,219,350	5,200,000.00	3,600,800		200,000	173,815,640	831,520,000	732,790,000	917,300,000	2,650,000	3,500,000		2,324,921		1,788,820,711
Other own revenue	4,500,000	2,200,000.00	3,826,700	-	-	120,900	1,200,600	3,500,000	4,000,000	2,000,000	-	-	-		21,348,200
	1,834,752,819	34,986,000.00	357,037,030	112,748,405	10,700,000	293,973,433	2,256,861,123	3,678,840,600	4,501,956,780	19,650,000	16,700,000	-	22,824,921	4,353,010	12,228,084,121
Expenditure															
Wages, salaries and employee benefits	852,000,000	22,000,000.00	65,043,791	12,000,000	12,000,000	1,276,000,000	1,220,000,000.00	1,478,300,200	2,469,357,654	40,000,000	43,000,000	32,000,000	25,000,000	55,000,000	7,601,701,645
Supplies and consumables used	232,603,252	57,000,000.00	40,500,000	12,000,000	12,000,000	34,318,387	385,000,000	605,904,226	885,000,000	22,000,000	33,000,000	24,000,000	22,000,000	32,000,000	2,397,325,865
Maintenance expenses	56,000,000	5,015,000.00	22,000,000	150,000		24,214,463	19,264,850	41,720,232	79,254,487	8,200,000	12,000,000				267,819,032
Grants and other transfer payments	57,269,860		102,000,000				13,147,010								172,416,870
Depreciation of property,plant and equipme	34,533,350	5,200,000.00	3,600,800		200,000	173,815,640	831,520,000	732,790,000	917,300,000	2,650,000	3,500,000		2,324,921		1,790,134,711
	1,232,406,462	89,215,000	233,144,591	24,150,000	24,200,000	1,508,348,490	2,468,931,860	2,858,714,658	4,350,912,141	72,850,000	91,500,000	56,000,000	49,324,921	87,000,000	12,229,398,123

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT - BY NATURE
FOR THE YEAR ENDED 30 JUNE 2014

Budget approved on the Cash Basis

(According to Local Government Finance Act 1982 as amended in 2000 Section 43)

	Original Budget {A}	Final Budget {B}	Actual Amount {C}	Diference {B-C}
	TZS	TZS	TZS	TZS
Revenue				
Local taxes	496,200,341	496,200,341	520,058,898	(23,858,557)
Fees, fines, penalties and licenses	47,528,600	47,528,600	51,345,530	(3,816,930)
Recurrent grants	16,515,644,977	16,515,644,977	9,846,510,782	6,669,134,195
Amortisation of capital grant	1,788,820,711	1,788,820,711	1,788,820,711	-
Other own revenue	6,271,059	6,271,059	21,348,200	(15,077,141)
	18,854,465,688	18,854,465,688	12,228,084,121	6,641,458,708
Expenses				
Wages, salaries and employee benefits	13,598,808,100	13,598,808,100	7,601,701,645	5,997,106,455
Supplies and consumables used	2,344,841,960	2,344,841,960	2,397,325,865	(52,483,905)
Maintenance expenses	774,114,650	774,114,650	267,819,032	506,295,619
Grants and other transfer payments	346,566,267	346,566,267	172,416,870	174,149,397
Depreciation of property, plant and equipment	1,790,134,711	1,790,134,711	1,790,134,711	-
	18,854,465,688	18,854,465,688	12,229,398,122	6,625,067,566
Share of associates surplus/(deficit)	-	-	-	-
Surplus/(deficit) during the year	-	-	(1,314,001)	16,391,142

Note: The final budget was ammended to include the supplementary budget for the available cash balances at the beginning of the year.

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT - BY FUNCTION
FOR THE YEAR ENDED 30 JUNE 2014

Budget approved on the Cash Basis

(According to Local Government Finance Act 1982 as amended in 2000 Section 43)

	Original Budget {A}	Final Budget {B}	Actual Amount {C}	Difference {B-C}
	TZS	TZS	TZS	TZS
Revenue				
Taxes	496,200,341	496,200,341	520,058,898	(23,858,557)
Fees, fines, penalties and licenses	47,528,600	47,528,600	51,345,530	(3,816,930)
Recurrent grants	16,515,644,977	16,515,644,977	9,846,510,782	6,669,134,195
Amortisation of capital grant	1,788,820,711	1,788,820,711	1,788,820,711	-
Other revenue	6,271,059	6,271,059	21,348,200	(15,077,141)
	18,854,465,688	18,854,465,688	12,228,084,121	6,626,381,567
Expenses				
Administration	2,614,228,656	2,614,228,656	2,099,443,084	514,785,572
Human resource management and development	130,449,020	130,449,020	283,813,312	(153,364,292)
Finance	462,130,064	462,130,064	275,344,628	186,785,436
Trade and economic affairs	11,416,042	11,416,042	51,527,271	(40,111,229)
Audit	17,976,340	17,976,340	20,559,557	(2,583,217)
Agriculture	389,079,760	389,079,760	882,642,613	(493,562,853)
Education - Primary	4,967,415,110	4,967,415,110	2,661,132,738	2,306,282,372
Education - Secondary	5,486,768,922	5,486,768,922	2,275,243,198	3,211,525,724
Primary health services	4,445,692,711	4,445,692,711	3,338,979,012	1,106,713,699
Water	50,605,136	50,605,136	85,444,007	(34,838,871)
Works	74,013,629	74,013,629	79,987,336	(5,973,707)
Lands	103,038,176	103,038,176	99,190,965	3,847,211
Natural resources	79,652,122	79,652,122	58,437,401	21,214,721
Community development, gender and children	22,000,000	22,000,000	17,653,000	4,347,000
	18,854,465,688	18,854,465,688	12,229,398,122	6,625,067,566
Surplus/(deficit) during the year	-	-	(1,314,001)	1,314,001

Note

Original budget comprises of amounts unspent for the previous accounting period and those allocated during the year and approved by the Counselors at the budget meeting.

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE BY FUNCTION
FOR THE YEAR ENDED 30 JUNE 2014

	2014	2013
	TZS	TZS
Revenue		
Local taxes	520,058,898	216,426,075
Fees, fines, penalties and licenses	51,345,530	52,199,400
Amortisation of recurrent grants	9,846,510,782	1,907,680,533
Amortisation of capital grant	1,788,820,711	20,020,150
Other own source revenue	21,348,200	3,947,600
	12,228,084,121	2,200,273,758
Expenses		
Administration	2,099,443,084	542,742,411
Human resource management and development	283,813,312	90,640,000
Finance	275,344,628	87,935,400
Trade and economic affairs	51,527,271	16,456,000
Audit	20,559,557	6,566,000
Agriculture & Livestock	882,642,613	281,885,039
Primary Education	2,661,132,738	725,320,000
Secondary Education	2,275,243,198	707,301,320
Primary health services	3,338,979,012	1,055,380,402
Water	85,444,007	15,460,000
Works	79,987,336	19,460,000
Lands	99,190,965	29,630,000
Natural resources	58,437,401	18,654,600
Community development, gender and children	17,653,000	17,653,000
	12,229,398,122	3,615,084,172
Surplus/(deficit) during the year	(1,314,001)	(1,414,810,414)

Attributable to:

Owners

Non-controlling interests

The notes on pages 19 to 53 form part of these financial statements.

These financial statements were authorised by the Full Council Meeting for issue on 13th October 2014 by: -

Name: Meckson M. Mwakipunga Title: Council Chairman Signature:

Name: Said A. S. Mderu Title: District Executive Director Signature:

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

	2014	2013
		TZS
9 LOCAL TAXES		
Produce cess	509,561,767	201,924,277
Service levy	2,824,031	620,998
Hotel/Guest house levy	473,100	270,800
Other levies on business activity	7,200,000	13,610,000
	520,058,898	216,426,075
10 FEES, FINES, PENALTIES AND LICENSES		
Market fees and charges	31,169,930	15,890,300
Sanitation fees and charges		
Specific service fees	1,836,000	904,500
Licenses and permits on business activities	9,438,600	130,000
Permits on construction activities		
Licenses on extraction of forest products		31,824,100
Licenses/permits on vehicles and transport		
Fines and penalties	8,901,000	3,450,500
	51,345,530	52,199,400
11 RECURRENT GRANTS		
Balance at the beginning of the year	21,121,435	
<i>Received during the year</i>		
Government grant		
Personal emolument	7,319,997,542	971,873,593
Other charges	1,937,201,182	331,837,538
Revenue compensation	147,850,000	301,646,741
Grant for Medicine	160,004,196	50,034,400
Road toll fund	77,208,601	
Irrigation Scheme	752,000,000	
TACAIDS	41,037,396	
Capitation		164,853,969
Health Basket Fund	223,455,200	
Water Schemes	132,377,485	
DADPs Fund	667,379,900	
JIMBO	34,465,235	51,625,235
Walter reed	40,242,500	
MMES/DEID	46,605,342	181,426,707
LGCDG		266,649,285
Water Sanitation	25,043,656	
OAK Tree Fund	-	
National Health Insurance Fund	12,352,024	
	11,638,341,694	2,319,947,468
Less : Amortisation of recurrent grant during the year	9,846,510,782	1,907,680,533
Less : Amount Transferred to Note 40 as capital Grant during the year		391,145,500
Balance at year end	1,791,830,912	21,121,435

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

	<u>2014</u>	<u>2013</u>
		TZS
12 OTHER OWN REVENUE		
Other revenues		
Voluntary contributions and other	21,348,200	3,947,600
	<u>21,348,200</u>	<u>3,947,600</u>
13 WAGES, SALARIES AND EMPLOYEE BENEFITS		
Basic salaries - pensionable posts	7,346,624,645	922,728,581
Basic salaries - non pensionable posts		
Employment allowances	143,998,300	68,961,060
Contribution to social security funds		
Workmen's compensation		
Other employment costs	3,425,000	395,000
Councillors allowances	107,653,700	69,259,350
	<u>7,601,701,645</u>	<u>1,061,343,991</u>

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

	<u>2014</u>	<u>2013</u>
		TZS
14 SUPPLIES AND CONSUMABLES USED		
Communication and information, supplies and services	24,358,000	10,989,606
Educational material, supplies and services	430,143,458	215,098,240
Hospitality	5,114,200	5,026,000
Medical supplies and services	108,249,720	42,544,660
Office supplies and services	230,076,877	52,689,350
Rental expenses	3,038,000	
Training expenses	8,973,000	3,915,600
Travel and subsistence	1,536,660,334	259,535,561
Utilities	3,623,000	25,300,244
Agricultural material - Supplies and services	11,730,000	
Other goods and services	35,359,276	26,834,126
	<u>2,397,325,865</u>	<u>641,933,387</u>
15 MAINTENANCE EXPENSES		
Physical infrastructure		13,091,000
Technical equipment	13,623,024	-
Vehicles and mobile equipment	108,871,288	53,825,395
Fuel and oils	145,324,720	82,037,300
	<u>267,819,032</u>	<u>148,953,695</u>
16 GRANTS AND OTHER TRANSFER PAYMENTS		
Administration transfers	91,285,310	57,269,860
Households and individuals	15,555,000	
Assistances to other bodies	65,576,560	
	<u>172,416,870</u>	<u>57,269,860</u>

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

	<u>2014</u>	<u>2013</u>
		TZS
17 CASH AND CASH EQUIVALENTS		
Other Charges Account	176,397,671	121,234,691
Development account	296,352,675	141,801,227
Water Sector Account	138,380,641	
Road Fund Account	64,728,376	
Deposit account	61,455,736	54,905,266
Own Source Collection Account	44,833,010	41,656,280
Personal Emolument Account	33,877,709	60,504,812
Balance at lower levels	1,355,208,971	
	<u>2,171,234,787</u>	<u>420,102,276</u>

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

	2014	2013
		TZS
18 RECEIVABLES AND PREPAYMENTS		
Rates receivables		
Other receivables		849,000
Related party receivables		
Amounts due from customers for contract work		
Women Loan	2,000,000	
Youth Loan	1,500,000	
Community loans		
Sundry debtors		
Prepayments		
Loans to related parties (note) e.g. Car loans, housing etc		
Staff advances and imprest	4,868,289	2,378,000
Staff loans		
Receivable from Medical Store Department (MSD)	90,885,739	9,065,197
Receivable from Treasury (Employees Claim)	891,983,987	
	991,238,015	12,292,197
Less: Allowances for impairment of receivables		
	991,238,015	12,292,197
<u>Allowances for impairment on receivables</u>		
Balance brought forward		
Amount written - off		
Amount recovered		
Charge during the year		
Balance carried forward	-	-
Age analysis of staff and other receivables is as shown below:		
==>Neither past due nor impaired		
==>Past due but not impaired		
<i>Not impaired & overdue 1 - 60 days</i>		
<i>Not impaired & overdue 61 -360 days</i>		
<i>Not impaired & overdue > 360 days</i>		
	-	-

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

	<u>2014</u>	<u>2013</u> TZS
19 INVENTORIES		
Raw materials		
Work in progress		
Drugs and equipment	20,280,300	7,931,640
Building materials and equipment		
Spare parts		
Fuel and oil	4,571,485	765,600
Secondary school books	21,353,100	
Rada change primary school text books	114,998,468	
Primary books	4,221,003	
Finished goods		
Goods in transit		
Stationery and Office equipment		1,150,000
Loose tools		
Election goods		
	<u>165,424,356</u>	<u>9,847,240</u>
Less: Provision for obsolete stock		
	<u><u>165,424,356</u></u>	<u><u>9,847,240</u></u>
21 PAYABLES		
Trade payables		
Deposits and bonds	111,067,851	45,425,351
Accrued expenses	166,977,015	72,249,300
Employees benefits payables from own sources	54,785,765	
Stale cheque		
Unclaimed salaries	2,107,854	9,479,916
Advances received for contract work		
Payables from Ministry of Finance	891,983,987	
Payables LAPF		
Other payables	41,753,807	15,999,940
Payables to MSD	43,932,748	
	<u><u>1,312,609,027</u></u>	<u><u>143,154,506</u></u>

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

	2014	2013 TZS
22 RELATED PARTY TRANSACTIONS		
<u>Key management personnel compensation</u>		
Salaries & other short-term benefit	<u>Number of individuals</u>	
Council Chairperson	1	7,020,000.00
Councillors	14	51,715,000.00
Council Management Team	21	5,568,000.00
The transactions involve monthly, responsibility and sitting allowances and no contributions are made to social public funds out them		
<u>Post Employment Benefits</u>		
Council Chairperson	1	
Councillors	14	
Council Management Team	21	
Payments of post employment benefits are subject to receipt of Government subventions		
23 DEFERRED INCOME		
<u>Capital grant</u>		
This relates to items of property, plant and equipment received from various donors and the Government.		
<u>Cost</u>		
At the beginning of the year	391,145,500	
Adjusted revaluation surplus from statement of change in net assets	23,978,753,736	
Additions	1,728,319,437	391,145,500
At the end of the year	<u>26,098,218,673</u>	<u>391,145,500</u>
<u>Accumulated amortisation</u>		
At the beginning of the year	20,020,150	
Charge during the year	1,788,820,711	20,020,150
At the end of the year	<u>1,808,840,861</u>	<u>20,020,150</u>
<u>Carrying amount</u>		
At the end of the year	<u>24,289,377,812</u>	<u>371,125,350</u>

THE UNITED REPUBLIC OF TANZANIA
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

2014	2013
	TZS

THE UNITED REPUBLIC OF TANZANIA
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

2014	2013
	TZS

THE UNITED REPUBLIC OF TANZANIA
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BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

STATEMENT OF REVENUE AND EXPENSES - BY DEPARTMENTS (Continued)

	Administration	Human resource management and development	Finance	Trade and economic affairs	Audit	Agriculture & Livestock	Primary Education	Secondary Education	Primary health services	Water	Works	Lands	Natural resources	Community development, gender and children	Total
	TZS					TZS		TZS	TZS	TZS				TZS	TZS
2012/2013															
Reccurent grant (From the Government)															
Personnel Emoluments	852,000,000	22,000,000	65,043,791	12,000,000	12,000,000	1,276,000,000	1,220,000,000	1,478,300,200	2,469,357,654	40,000,000	43,000,000	32,000,000	25,000,000	55,000,000	7,601,701,645
Other charges	353,744,192	8,210,000	39,000,000	1,500,000	11,000,000	376,305,909	2,240,200,667	619,840,523	862,000,000	25,467,424	38,513,761	15,100,000	12,500,000	23,000,000	4,626,382,476
	1,205,744,192	30,210,000	104,043,791	13,500,000	23,000,000	1,652,305,909	3,460,200,667	2,098,140,723	3,331,357,654	65,467,424	81,513,761	47,100,000	37,500,000	78,000,000	12,228,084,121
Expenditure															
Personnel Emoluments	852,000,000	22,000,000	65,043,791	12,000,000	12,000,000	1,276,000,000	1,220,000,000	1,478,300,200	2,469,357,654	40,000,000	43,000,000	32,000,000	25,000,000	55,000,000	7,601,701,645
Other charges	342,014,052	9,650,000	39,643,791	2,300,000	11,700,000	376,305,909	2,240,300,000	612,540,523	884,357,354	26,867,424	37,867,424	14,250,000	9,700,000	20,200,000	4,627,696,477
	1,194,014,052	31,650,000	104,687,582	14,300,000	23,700,000	1,652,305,909	3,460,300,000	2,090,840,723	3,353,715,008	66,867,424	80,867,424	46,250,000	34,700,000	75,200,000	12,229,398,122

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

Included in total carrying amount for property, plant and equipment are assets which are still in use but have been fully depreciated.

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THE UNITED REPUBLIC OF TANZANIA
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BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

1 PROPERTY, PLANT AND EQUIPMENT

	Cost / Revaluation					Accumulated depreciation and Accumulated impairment						
	Cost / Revaluation 01 July	Additions	Transfers	Revaluation	Disposal	Balance 30 June	Balance 01 July	Depreciation charge	Impairment charge	Disposal	Balance 30 June	Carrying value 30 June
2014												
Administration assets												
Leasehold land												
Buildings	15,022,093,934					15,022,093,934	2,923,861,022				2,923,861,022	12,098,232,912
Motor vehicles	707,578,544					707,578,544	387,385,418				387,385,418	320,193,126
Motor cycles	64,700,000					64,700,000	28,098,000				28,098,000	36,602,000
Plant, machinery and equipments	95,039,760					95,039,760	9,503,976				9,503,976	85,535,784
Office and residential furniture & equ	743,847,740					743,847,740	350,233,324				350,233,324	393,614,416
Computer equipments	36,975,000					36,975,000	15,634,000				15,634,000	21,341,000
Work in progress	845,909,482.00				-	845,909,482	-			-	-	845,909,482
	17,516,144,460	-	-	-	-	17,516,144,460	3,714,715,740	-	-	-	3,714,715,740	# 13,801,428,720
Infrastructural assets						-						
Leasehold land	-					-	-				-	
Sewerage system	-					-	-				-	
Water system	7,915,298,074					7,915,298,074	1,689,589,848				1,689,589,848	6,225,708,226
Water wells	-					-	-				-	-
Drainage network	-					-	-				-	-
Road network	1,912,726,119					1,912,726,119	1,281,520,904				1,281,520,904	631,205,215
Educational network	-					-	-				-	-
Health network	-					-	-				-	-
Agriculture and livestock extension s	3,931,335,906					3,931,335,906	572,410,027				572,410,027	3,358,925,879
Work in progress	49,512,100					49,512,100	-				-	49,512,100
	13,808,872,199	-	-	-	-	13,808,872,199	3,543,520,779	-	-	-	3,543,520,779	10,265,351,420
Total	31,325,016,659	-	-	-	-	31,325,016,659	7,258,236,519	-	-	-	7,258,236,519	24,066,780,140

1 PROPERTY, PLANT AND EQUIPMENT

	Cost / Revaluation					Accumulated depreciation and Accumulated impairment						
	Cost / Revaluation 01 July	Additions	Transfers	Revaluation	Disposal	Balance 30 June	Balance 01 July	Depreciation charge	Impairment charge	Disposal	Balance 30 June	Carrying value 30 June
2013												
Administration assets												
Leasehold land												
Buildings	14,988,093,934	34,000,000				15,022,093,934	2,324,857,265	599,003,757			2,923,861,022	12,098,232,912
Motor vehicles	536,348,544	171,230,000				707,578,544	309,904,563	77,480,854			387,385,418	320,193,126
Motor cycles	59,000,000	5,700,000				64,700,000	19,040,000	9,058,000			28,098,000	36,602,000
Plant, machinery and equipments	-	95,039,760				95,039,760	-	9,503,976			9,503,976	85,535,784
Office and residential furniture & equ	721,855,500	21,992,240				743,847,740	275,848,550	74,384,774			350,233,324	393,614,416
Computer equipments	27,705,000	9,270,000				36,975,000	8,239,000	7,395,000			15,634,000	21,341,000
Work in progress	-	845,909,482			-	845,909,482	-			-	-	845,909,482
	16,333,002,978	1,183,141,482	-	-	-	17,516,144,460	2,937,889,378	776,826,361.76	-	-	3,714,715,740	# 13,801,428,720
Infrastructural assets						-						
Leasehold land						-					-	
Sewerage system						-					-	
Water system	7,608,480,964	306,817,110				7,915,298,074	1,233,080,990	456,508,858			1,689,589,848	6,225,708,226
Water wells	-					-	-				-	-

Drainage network	-					-	-			-	-	
Road network	1,667,195,274	245,530,845				1,912,726,119	881,974,849	399,546,055		1,281,520,904	631,205,215	
Educational network	-					-	-			-	-	
Health network	-					-	-			-	-	
Agriculture and livestock extension s	3,931,335,906					3,931,335,906	415,156,591	157,253,436		572,410,027	3,358,925,879	
Work in progress	-	49,512,100				49,512,100	-			-	49,512,100	
	13,207,012,144	601,860,055	-	-	-	13,808,872,199	2,530,212,430	1,013,308,349	-	-	3,543,520,779	10,265,351,420
Total	29,540,015,122	1,785,001,537	-	-	-	31,325,016,659	5,468,101,808	1,790,134,711	-	-	7,258,236,519	24,066,780,140

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PROPERTY, PLANT AND EQUIPMENT

	Cost / Revaluation					Accumulated depreciation and Accumulated impairment						
	Cost / Revaluation 01 July	Additions	Transfers	Revaluation	Disposal	Balance 30 June	Balance 01 July	Depreciation charge	Impairment charge	Disposal	Balance 30 June	Carrying value 30 June
2013												
Administration assets												
Leasehold land												
Buildings	14,639,684,934.00	348,409,000.00				14,988,093,934	1,727,025,267.52	597,831,997.36			2,324,857,265	12,663,236,669.12
Motor vehicles	536,348,544.00					536,348,544	253,269,708.80	56,634,854.40			309,904,563	226,443,980.80
Motor cycles	59,000,000.00					59,000,000	10,780,000.00	8,260,000.00			19,040,000	39,960,000.00
Plant, machinery and equipments						-					-	-
Office and residential furniture & equ	693,550,000.00	28,305,500.00				721,855,500	203,663,000.00	72,185,550.00			275,848,550	446,006,950.00
Computer equipments	10,980,000.00	16,725,000.00				27,705,000	2,698,000.00	5,541,000.00			8,239,000	19,466,000.00
Work in progress					-	-				-	-	-
	15,939,563,478	393,439,500.00	-	-	-	16,333,002,978	2,197,435,976	740,453,401.76	-	-	2,937,889,378	# 13,395,113,600
Infrastructural assets						-						
Leasehold land						-						
Sewerage system						-						
Water system	7,608,480,964.27					7,608,480,964	776,572,132.39	456,508,857.86			1,233,080,990	6,375,399,974
Water wells						-					-	-
Drainage network						-					-	-
Road network	1,667,195,274.48					1,667,195,274	530,607,306.19	351,367,542.94			881,974,849	785,220,425
Educational network						-					-	-
Health network						-					-	-
Agriculture and livestock extension s	3,931,335,905.56					3,931,335,906	257903154.3	157,253,436.22			415,156,591	3,516,179,315
Work in progress						-					-	-
	13,207,012,144	-	-	-	-	13,207,012,144	1,565,082,592.86	965,129,837.02	-	-	2,530,212,429.88	10,676,799,714
Total	29,146,575,622	393,439,500.00	-	-	-	29,540,015,122	3,762,518,569.18	1,705,583,238.78	-	-	5,468,101,807.96	24,071,913,314

NOTES TO THE FINANCIAL STATEMENTS (Continued)												
FOR THE YEAR ENDED 30 JUNE 2014												
20	PROPERTY, PLANT AND EQUIPMENT											
	Cost / Revaluation					Accumulated depreciation and Accumulated impairment						
	Cost / Revaluation 01 July	Additions	Transfers	Revaluation	Disposal	Balance 30 June	Balance 01 July	Depreciation charge	Impairment charge	Disposal	Balance 30 June	Carrying value 30 June
<u>2013</u>												
Administration assets												
Leasehold land												
Buildings	14,988,093,934					14,988,093,934	2,324,857,265				2,324,857,265	12,663,236,669
Motor vehicles	536,348,544					536,348,544	309,904,563				309,904,563	226,443,981
Motor cycles	59,000,000					59,000,000	19,040,000				19,040,000	39,960,000
Plant, machinery and equipments	-					-	-				-	-
Office and residential furniture & equ	721,855,500					721,855,500	275,848,550				275,848,550	446,006,950
Computer equipments	27,705,000					27,705,000	8,239,000				8,239,000	19,466,000
Work in progress	-				-	-	-			-	-	-
	16,333,002,978	-	-	-	-	16,333,002,978	2,937,889,378	-	-	-	2,937,889,378	# 13,395,113,600
Infrastructural assets												
						-						
Leasehold land						-					-	
Sewerage system						-					-	
Water system	7,608,480,964					7,608,480,964	1,233,080,990				1,233,080,990	6,375,399,974
Water wells	-					-	-				-	-

Drainage network	-					-	-	-	-	-	-	-
Road network	1,667,195,274					1,667,195,274	881,974,849				881,974,849	785,220,425
Educational network	-					-	-				-	-
Health network	-					-	-				-	-
Agriculture and livestock extension s	3,931,335,906					3,931,335,906	415,156,591				415,156,591	3,516,179,315
Work in progress	-					-	-				-	-
	13,207,012,144	-	-	-	-	13,207,012,144	2,530,212,430	-	-	-	2,530,212,430	10,676,799,714
Total	29,540,015,122	-	-	-	-	29,540,015,122	5,468,101,808	-	-	-	5,468,101,808	24,071,913,314

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PROPERTY, PLANT AND EQUIPMENT

	Cost / Revaluation					Accumulated depreciation and Accumulated impairment						Carrying value 30 June
	Cost / Revaluation 01 July	Additions	Transfers	Revaluation	Disposal	Balance 30 June	Balance 01 July	Depreciation charge	Impairment charge	Disposal	Balance 30 June	
2013												
Administration assets												
Leasehold land												
Buildings	14,639,684,934.00	348,409,000.00				14,988,093,934	1,727,025,267.52	597,831,997.36			2,324,857,265	12,663,236,669.12
Motor vehicles	536,348,544.00					536,348,544	253,269,708.80	56,634,854.40			309,904,563	226,443,980.80
Motor cycles	59,000,000.00					59,000,000	10,780,000.00	8,260,000.00			19,040,000	39,960,000.00
Plant, machinery and equipments						-					-	-
Office and residential furniture & equ	693,550,000.00	28,305,500.00				721,855,500	203,663,000.00	72,185,550.00			275,848,550	446,006,950.00
Computer equipments	10,980,000.00	16,725,000.00				27,705,000	2,698,000.00	5,541,000.00			8,239,000	19,466,000.00
Work in progress					-	-				-	-	-
	15,939,563,478	393,439,500.00	-	-	-	16,333,002,978	2,197,435,976	740,453,401.76	-	-	2,937,889,378	# 13,395,113,600

Infrastructural assets						-							
Leasehold land						-							
Sewerage system						-							
Water system	7,608,480,964.27					7,608,480,964	776,572,132.39	456,508,857.86			1,233,080,990	6,375,399,974	
Water wells						-					-	-	
Drainage network						-					-	-	
Road network	1,667,195,274.48					1,667,195,274	530,607,306.19	351,367,542.94			881,974,849	785,220,425	
Educational network						-					-	-	
Health network						-					-	-	
Agriculture and livestock extension s	3,931,335,905.56					3,931,335,906	257903154.3	157,253,436.22			415,156,591	3,516,179,315	
Work in progress						-					-	-	
	13,207,012,144	-	-	-	-	13,207,012,144	1,565,082,592.86	965,129,837.02	-	-	2,530,212,429.88	10,676,799,714	
Total	29,146,575,622	393,439,500.00	-	-	-	29,540,015,122	3,762,518,569.18	1,705,583,238.78	-	-	5,468,101,807.96	24,071,913,314	

THE UNITED REPUBLIC OF TANZANIA
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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

20 PROPERTY, PLANT AND EQUIPMENT (Continued)

The following assets are being used but with no value assigned to them (including the assets transferred from the Ministry of Education, which have been marked by a. Management is working towards revaluing these assets.

No.	Name of the asset	Location	No.	Name of the asset	Location	No.	Name of the asset	Location
1	Motor Vehicle DFP 5173	Kandete						
2	Motor Cycle DFP 6359	Lwangwa						
3	Motor Cycle STK 9237	Lwangwa						
4	Motor Cycle STK 2292	Lwangwa						
5	Motor Cycle STK 1535	Lwangwa						
6	Motor Vehicle (Double Cabin) Na.9644	Itete Hospital						

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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

SEGMENTAL INFORMATION - PROPERTY, PLANT AND EQUIPMENT

	Motor vehicles	Computer hardware	Land and buildings							Furniture and fittings				Plant and equipment								Other long-term capital outlay										Total	
Ward			Office hall	Markets and abbatoirs	Dispensaries and health centres	Secondary school buildings	Primary school buildings	Ward offices	Residential houses	furniture and fittings	School furniture and fittings	Storage cabinet	Dispensaries and health centres	Valuation equipments	Surveying equipments	Hospital equipments	Duplicating machines	Fire brigade equipments	Skip baskets	Office machinery	Generators	Roads and bridges	Surface water drainage	Sewerage system	Street lighting	Horticulture units	Playing grounds	Parks and gardens	Forest and nursery	Shallow wells	Program		
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	
Bagamoyo									60,912,732																							60,912,732	
Bujela													1,581,684																			1,581,684	
Bulyaga									133,828,280																								133,828,280
Ikuti													104,599,657																				104,599,657
Ilima													36,243,600																				36,243,600
Isange							30,228,953						2,281,440																				32,510,393
Isongole													48,033,960																				48,033,960
Itete							237,962,233						19,162,840																				257,125,073
Kabula							226,453,724						15,816,840																				242,270,564
Kambasegela							316,161,391						15,936,910																				332,098,301
Kandete							69,134,881						78,067,147																				147,202,028
Katumba													51,338,470																				51,338,470
Kinyala													31,131,460																				31,131,460
Kisegese																																	-
Kisondela													31,633,680																				31,633,680
Kisiba							101,928,188																										101,928,188
Kiwira													38,899,430																				38,899,430
Kyimo													11,934,000																				11,934,000
Lufiyo													18,352,840																				18,352,840
Lufingo													17,116,320																				17,116,320
Lupata							124,718,899						39,422,760																				164,141,659
Luteba																																	-
Lwangwa							150,008,880						15,816,840																				165,825,720
Malindo													123,897,767																				123,897,767
Masoko													15,936,910																				15,936,910
Masukulu													94,778,747				#####																842,256,524
Mpombo							31,790,866						16,501,000																				48,291,866
Mpuguso																																	-
Nkunga													16,267,680																				16,267,680
Suma													43,614,080																				43,614,080
	-	-	-	-	-	-	1,288,388,015	-	194,741,012	-	-	-	888,366,062	-	-	-	#####	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,118,972,866

#REF!

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

CAPITAL EXPENDITURE AND ITS FINANCING

No	Source of fund	Category of asset	Name of project	Budget	Balance c/f	Actual revenue received	Community Contribution	Total capital receipt	Actual expenditure	%age completi	Unapplied capital
1	Development Grant	Water system	Kasyabone	448,660,800		81,814,610		81,814,610	81,814,610	100	-
2	Development Grant	Water system	Mpanda	359,063,000		141,242,500		141,242,500	141,242,500	100	-
	Development Grant	Water system	Kisegese	394,230,000		83,760,000		83,760,000	83,760,000	100	
	Development Grant	Water system	Kapondelo	54,000,000							
1	Development Grant Roads	Roads	Road Fund	289,360,755		162,159,945		162,159,945	162,159,945	100	-
2	Government Grant	Bridges	Road Fund	83,899,245		47,745,600		47,745,600	47,745,600	100	-
	Government Grant	Bridges	LGCDG	36,000,000		35,625,300		35,625,300	35,625,300	100	-
##	Development Grant	Buildings	LGCDG	1,774,987,070		666,302,832		666,302,832	666,302,832	100	-
	Development Grant	Buildings	DEID/MMES/SEDP	288,750,000		78,124,050		78,124,050	78,124,050	100	
##	Development Grant	Buildings	DADPS	47,096,892		135,482,600	22,000,000	135,482,600	135,482,600	100	
##	Government Grant	Computer	DADPS	117,742		400,000		400,000	400,000	100	-
7	Government Grant	Computer	LGCDG	1,695,688		950,000		950,000	950,000	100	-
	Government Grant	Computer	Walter Reed	2,750,000		2,750,000		2,750,000	2,750,000	100	-
	Government Grant	Machinery	LGCDG	3,569,869		2,000,000		2,000,000	2,000,000	100	-
	Government Grant	Machinery	Walter Reed	72,700,000		72,700,000		72,700,000	72,700,000	100	-
	Development Grant	Motor Vehicle	DADPS	10,958,858		37,230,000		37,230,000	37,230,000	100	-
	Development Grant	Motor Vehicle	Walter Reed	134,000,000		134,000,000		134,000,000	134,000,000	100	-
	Development Grant	Furniture	NHIF	4,804,240		4,804,240		4,804,240	4,804,240	100	-
	Development Grant	Machinery	NHIF	20,339,760		20,339,760		20,339,760	20,339,760	100	-
	Development Grant	Furniture	LGCDG	4,166,038		2,334,000		2,334,000	2,334,000	100	-
	Development Grant	Furniture	Walter Reed	12,704,000		12,704,000		12,704,000	12,704,000	100	-
	Development Grant	Motor Cycle	Oak Tree TZ	3,700,000		3,700,000		3,700,000	3,700,000	100	-
	Own source	Computer	Internal Audit	700,000		700,000		700,000	700,000	100	-
	Own source	Motor Cycle	Finance	2,000,000		2,000,000		2,000,000	2,000,000	100	-
	Own source	Computer	Finance	2,800,000		2,800,000		2,800,000	2,800,000	100	-
	Own source	Computer	Finance	1,670,000		1,670,000		1,670,000	1,670,000	100	-
	Other ChargesGrant	Furniture	Finance	2,150,000		2,150,000		2,150,000	2,150,000	100	-
				4,056,873,957	-	1,735,489,437	22,000,000	1,735,489,437	1,735,489,437	100	-

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

CAPITAL EXPENDITURE AND ITS FINANCING

No	Source of fund	Category of asset	Name of project	Budget	Balance c/f	Actual revenue received	Community Contribution	Total capital receipt	Actual expenditure	%age completi	Unapplied capital
1	Development Grant	Water system	Kasyabone	448,660,800		81,814,610		81,814,610	81,814,610	100	-
2	Development Grant	Water system	Mpanda	359,063,000		141,242,500		141,242,500	141,242,500	100	-
	Development Grant	Water system	Kisegese	394,230,000		83,760,000		83,760,000	83,760,000	100	
	Development Grant	Water system	Kapondelo	54,000,000							
1	Development Grant Roads	Roads	Road Fund	289,360,755		162,159,945		162,159,945	162,159,945	100	-
2	Government Grant	Bridges	Road Fund	83,899,245		47,745,600		47,745,600	47,745,600	100	-
	Government Grant	Bridges	LGCDG	36,000,000		35,625,300		35,625,300	35,625,300	100	-
##	Development Grant	Buildings	LGCDG	1,774,987,070		666,302,832		666,302,832	666,302,832	100	-
	Development Grant	Buildings	DEID/MMES/SEDP	288,750,000		78,124,050		78,124,050	78,124,050	100	
##	Development Grant	Buildings	DADPS	47,096,892		135,482,600	22,000,000	135,482,600	135,482,600	100	
##	Government Grant	Computer	DADPS	117,742		400,000		400,000	400,000	100	-
7	Government Grant	Computer	LGCDG	1,695,688		950,000		950,000	950,000	100	-
	Government Grant	Computer	Walter Reed	2,750,000		2,750,000		2,750,000	2,750,000	100	-
	Government Grant	Machinery	LGCDG	3,569,869		2,000,000		2,000,000	2,000,000	100	-
	Government Grant	Machinery	Walter Reed	72,700,000		72,700,000		72,700,000	72,700,000	100	-
	Development Grant	Motor Vehicle	DADPS	10,958,858		37,230,000		37,230,000	37,230,000	100	-
	Development Grant	Motor Vehicle	Walter Reed	134,000,000		134,000,000		134,000,000	134,000,000	100	-
	Development Grant	Furniture	NHIF	4,804,240		4,804,240		4,804,240	4,804,240	100	-
	Development Grant	Machinery	NHIF	20,339,760		20,339,760		20,339,760	20,339,760	100	-
	Development Grant	Furniture	LGCDG	4,166,038		2,334,000		2,334,000	2,334,000	100	-
	Development Grant	Furniture	Walter Reed	12,704,000		12,704,000		12,704,000	12,704,000	100	-
	Development Grant	Motor Cycle	Oak Tree TZ	3,700,000		3,700,000		3,700,000	3,700,000	100	-
	Own source	Computer	Internal Audit	700,000		700,000		700,000	700,000	100	-
	Own source	Motor Cycle	Finance	2,000,000		2,000,000		2,000,000	2,000,000	100	-
	Own source	Computer	Finance	2,800,000		2,800,000		2,800,000	2,800,000	100	-
	Own source	Computer	Finance	1,670,000		1,670,000		1,670,000	1,670,000	100	-
	Other ChargesGrant	Furniture	Finance	2,150,000		2,150,000		2,150,000	2,150,000	100	-
				4,056,873,957	-	1,735,489,437	22,000,000	1,735,489,437	1,735,489,437	100	-

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2014

SEGMENTAL INFORMATION - WARDS AND VILLAGES

No.	Name of the Ward	Villages in the Ward									
		1	2	3	4	5	6	7	8	9	10
1	BAGAMOYO	BUJINGA	BATINI	BAGAMOYO	KAWETELE CHINI	IGOGWE	KAWETELE JUU	KANISANI			
2	BUJELA	MPOMBO	KYAMBAMBEMBE	NSONGOLA	BUJELA	SEGELA					
3	BULYAGA	KANISANI	MABONDE	MSASANI	MPINDO	BULYAGA JUU	BULYAGA KATI	IGAMBA			
4	IKUTI	LYENJE	KYOBO	KYOBO JUU	IKUTI	IBUNGILA					
5	ILIMA	NGUJUBWAJE "A"	NGUJUBWAJE "B"	KATUNDULU	ITULA	LUBANDA	ILIMA				
6	ISANGE	MATAMBA	NKALISI	ISANGE	BUMBIGI						
7	ISONGOLE	IDWELI	NTOKELA	NGUMBULU	NDATA	ISYONJE	UNYAMWANGA	NDWATI	MBEYE I		
8	ITETE	KABEMBE	BUSOKA	KIBOLE	KILUGU						
9	KABULA	KITEMA	MPATA	KANYELELE	BWILANDO	NDEMBO	KAPYU	KILIMANSANGA			
10	KAMBASEGELA	ILAMBA	KAMBASEGELA	KATELA	MBAMBO	KAPULA MPUNGUTI	ISANGA				
11	KANDETE	KANDETE	NDALA	IPELO	LUGOMBO	BUJINGIJILA	NAMWELA				
12	KATUMBA	KATUMBA	IKAMA	ILINGA	ITAGATA						
13	KINYALA	LUKATA	ISUMBA/KIBOLA	KIPANDE	ISABELO	IGEMBE	LUBIGI	SWAYA	ISHINGA	MALANGALI	
14	KISEGESE	KISEGESE	NGOLOKA	KASYABONE							
15	KISEONDELA	LUTETE	BUGOBA	NDUBI	MPUGHA	KIBATATA	ISUBA				
16	KISIBA	ISABULA/IKAMA	BUSISYA	MTAKA	LWIFWA						
17	KIWIRA	MPANADAPANDA	ITAGATA	KIKOTA	IBULA	ILUNDO	ILOLA				
18	KYIMO	ILENGE	KYIMO	KATBE	IBISI	SYULLA					
19	LUFILYO	KIPAPA	KIFUNDA	KIPYOLA	KIKUBA	LUSINGO					
20	LUFINGO	LUGOMBO	ITETE	KALALO	SIMIKE	IPONJOLA	ILALABWE	KAGWINE			
21	LUPATA	NTAPISI	MPANDA	LUPATA	NSOSO	BWIBUKA					
22	LUTEBA	IPUGUSO	IPUNGUTI	LUTEBA	ISALE	IKUBO	KILASI				
23	LWANGWA	MBIGILI	LUKASI	KITALI	IKAMA						
24	MALINDO	KAPUGI	IBUNGILA	NDEMBELA	MAKANDANA	IGALAMU					
25	MASOKO	NSYASYA	BUJESI	LUFUMBI	BULONGWE	NGASEKE	NTANDABALA	LUPANDO	IGEMBE		
26	MASUKULU	NJUGILO	MASUKULU	MPELANGWASI	LYEBE	MPAKANI	KIKOLE	MATWEBE	KILOBA	IJIGHA	
27	MPOMBO	KASANGA	LULASI	IPAGIKA	IJOKA	LUSANJE					
28	MPUGUSO	ISAJILO	MPUMBULI	MIBULA	KASYETO	MPUGUSO					
29	NKUNGA	NKUNGA	ISAKA	IBILILO	LUPEPO	MBOYA	MPOMBO	KYOSA			
30	SUMA	SUMA	BUSONA	MALAMBA	NDITU	IBUMBA	KITULI	KIBALE	MASEBE	BUNYAKIKOSI	

#REF!