

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

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2015**

		2015	2014
	Notes	TZS	TZS
Revenue			
Local taxes	8	654,336,981	520,058,898
Fees, fines, penalties and licenses	9	100,475,565	51,345,530
Amortisation of recurrent grants	10	10,763,072,689	9,846,510,782
Transfer from other Government entities			
Other own revenue	11	368,019,408	21,348,200
Amortisation of capital grant	25	1,927,329,849	1,788,820,711
		13,813,234,491	12,228,084,121
Expenses			
Wages, salaries and employee benefits	12	9,904,283,979	7,494,047,945
Supplies and consumables used	13	1,335,884,270	2,397,325,865
Maintenance expenses	14	311,322,608	267,819,032
Grants and other transfer payments	16	331,908,185	280,070,570
Finance costs	17		
Depreciation of property, plant and equipment	22	1,951,774,143	1,790,134,711
		13,835,173,184	12,229,398,122
Surplus/(deficit) during the year		(21,938,693)	(1,314,001)

The notes on pages 24 to 55 form part of these financial statements.

Name : Patrick T. Mseo	Title CMT Secretary	Signature.....
Name : Leonard M. Masale	Title CMT Chairman	Signature.....

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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 2015

		2015	2014
	Notes	TZS	TZS
ASSETS			
Current assets			
Cash and cash equivalents	18	1,068,292,336	2,171,234,787
Receivables and prepayments	19	967,578,738	991,238,015
Inventories	20	122,924,531	165,424,356
		<u>2,158,795,605</u>	<u>3,327,897,158</u>
Non-current assets			
Other Financial Assets	21	28,055,900	10,414,908
Property, plant and equipment	22	24,994,179,596	24,066,780,140
		<u>25,022,235,496</u>	<u>24,077,195,048</u>
TOTAL ASSETS		<u>27,181,031,102</u>	<u>27,405,092,207</u>
LIABILITIES			
Current liabilities			
Payables	24	1,381,538,210	1,312,609,027
Deferred income (Grant)	10	312,271,484	664,256,800
		<u>1,693,809,694</u>	<u>1,976,865,826</u>
Non current liabilities			
Deferred income (Grant)	25	25,497,885,645	25,416,951,924
		<u>25,497,885,645</u>	<u>25,416,951,924</u>
TOTAL LIABILITIES		<u>27,191,695,339</u>	<u>27,393,817,751</u>
NET ASSETS		<u>(10,664,237)</u>	<u>11,274,456</u>
NET ASSETS			
(Accumulated of surplus/deficit and revaluation of surplus)		(10,664,237)	11,274,456
TOTAL NET ASSETS		<u>(0)</u>	<u>0</u>

The notes on pages 24 to 55 form part of these financial statements.

These financial statements were authorised by Council Management Team on 28/09/2015 according to The Local Government Act and signed on its behalf by;

Name : Patrick T. Mseo

Title CMT Secretary

Signature.....

Name : Leonard M. Masale

Title CMT Chairman

Signature.....

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 2015

	Accumulated surplus/deficit	Revaluation surplus	Total
	TZS	TZS	TZS
Balance at 1 July 2013			
Prior period errors			
Previous unrecognised other financial assets	10,414,909		10,414,908
Balance at 1st July 2013	(1,414,810,414)	25,393,564,150	23,978,753,736
Surplus/Deficity for the year	(1,314,001)		(1,314,001)
Transfer to and from surplus/deficit	2,173,549		2,173,549
Transfer to capital grant		(23,978,753,736)	(23,978,753,736)
Biological asset			-
<i>fair value gain/loss less cost to sale</i>			-
<i>under cast of deferred capita grant</i>			-
			-
Balance at 30th June 2014	(1,403,535,957)	1,414,810,414	11,274,456
Balance at 1 July 2014	11,274,456		11,274,456
Prior period errors			-
<i>Local Authority Pension Fund</i>	-		-
			-
<i>Govt grant wrongly coded</i>			-
<i>Road fund for current expenditure was wrongly capitalised</i>			-
<i>payment of other payable wrongly charged</i>			-
Biological asset			-
<i>omission of Biological asset</i>			-
Restated balance	11,274,456	-	11,274,456
Surplus/Deficity for the year	(21,938,693)		(21,938,693)
Transfer to and from surplus/deficit			-
Biological asset			-
<i>Wrongly coding</i>			-
<i>fair value gain/loss less cost to sale</i>			-
<i>under cast of deferred capita grant</i>			-
Balance at 30th June 2015	(10,664,237)	-	(10,664,237)

The notes on pages 24 to 55 form part of these financial statements.

Name : Patrick T. Mseo	Title CMT Secretary	Signature.....
Name : Leonard M. Masale	Title CMT Chairman	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 2015**

	<u>Note</u>	<u>2015</u> <u>TZS</u>	<u>2014</u> <u>TZS</u>
Cash flows from operating activities			
Surplus/(deficit) before taxation		(21,938,693)	(1,314,001)
Adjustments for:			
Depreciation and amortisation	22	1,951,774,143	1,790,134,711
Grant amortisation	25	(1,927,329,849)	(1,788,820,711)
Adjustment for non cash financial asset		(17,640,992)	3,691,571
Adjustment for addition of PPE		(61,290,479)	
Adjusted opening MSD balance			(1,518,023)
operating cash flow before working capital		(76,425,870)	2,173,547
Changes in working capital items:			
Decrease in trade and other receivables	19	23,659,277	(978,945,818)
Decrease in inventories	20	42,499,825	(155,577,116)
Increase in trade payables	24	68,929,183	1,169,454,521
Decrease in deferred revenue grant	10	(351,985,316)	
		(216,897,031)	34,931,587
Cash generated from operations		(293,322,901)	34,931,587
Net cash from operating activities		(293,322,901)	37,105,134
Cash flows from investing activities			
Other financial assets			
Purchase of property, plant and equipment	22	(2,817,883,120)	(1,785,001,537)
sale of fixed assets			-
Net cash from investing activities		(2,817,883,120)	(1,785,001,537)
Cash flows from financing activities			
Development Grants Received	29	2,008,263,570	1,728,319,437
Grants refunded/transferred		-	1,770,709,477
Net cash used in financing activities		2,008,263,570	3,499,028,914
			-
Net increase in cash and cash equivalents		(1,102,942,451)	1,751,132,511
Cash and cash equivalents at beginning of period		2,171,234,787	420,102,276
Cash and cash equivalents at end of period		1,068,292,336	2,171,234,787

The notes on pages 24 to 55 form part of these financial statements.

Name : Patrick T. Mseo	Title CMT Secretary	Signature.....
Name : Leonard M. Masale	Title CMT Chairman	Signature.....

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 2015

	2015	2014
	TZS	TZS
Revenue		
Local taxes	654,336,981	520,058,898
Fees, fines, penalties and licenses	100,475,565	51,345,530
Amortisation of recurrent grants	10,763,072,689	9,846,510,782
Other own revenue	368,019,408	21,348,200
Amortisation of capital grant	1,927,329,849	1,788,820,711
	13,813,234,491	12,228,084,121
Expenses		
Administration	2,052,340,155	2,099,443,084
Finance and Trade	311,775,271	291,475,736
Human resource management and development	290,964,205	283,813,312
Planning and Economic affairs	84,128,126	
Agriculture and Co-operative	930,984,659	882,642,613
Audit	57,365,567	55,955,720
Education Primary School	2,674,441,942	2,661,132,738
Education Secondary School	2,258,318,562	2,275,243,198
Primary health services	2,938,979,011	3,338,979,012
Water	87,596,834	85,444,007
Works	82,002,678	79,987,336
Livestock and Fisheries		
Lands and natural resources	161,599,933	157,628,366
Environment and Cleanlines		
Community development, gender and children	18,097,781	17,653,000
Depreciation of property, plant and equipment	1,886,578,555	
	13,835,173,278	12,229,398,122
Surplus/(deficit) during the year	(21,938,787)	(1,314,001)

The notes on pages 24 to 55 form part of these financial statements.

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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 2015

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-on Accrual {C}	Accrued/Prepaid Amount {D}	Actual Amount- cash Basis{ E= C- D}	Difference	{B- C}
	TZS	TZS			TZS		TZS
Revenue							
Local Taxes	652,262,750	652,262,750	654,336,981		654,336,981	(2,074,231)	
Fees, fines, penalties and licenses	255,447,250	255,447,250	100,475,565		100,475,565	154,971,685	
Recurrent grants	10,859,793,800	10,859,793,800	10,763,072,786	61,290,478	10,701,782,308	96,721,014	
Revenue from exchange transactions	-	-			-	-	
Other own Revenue	368,019,408	368,019,408	368,019,408		368,019,408	0	
Amortisation of capital grant	1,951,774,143	1,951,774,143				1,951,774,143	
	14,087,297,351	14,087,297,351	11,885,904,739	61,290,478	11,824,614,261	2,201,392,612	
Expenses							
Administration	2,167,051,900	2,167,051,900	2,052,340,155		2,052,340,155	114,711,745	
Finance and Trade	378,155,000	378,155,000	298,819,690		298,819,690	79,335,310	
Human resource management and development	68,575,000	68,575,000	290,964,205		290,964,205	(222,389,205)	
Planning and Economic affairs	365,737,600	365,737,600	84,128,126		84,128,126	281,609,474	
Agriculture and Co-operative	4,811,724,000	4,811,259,000	1,576,876,152		2,211,020,395	3,234,382,848	
Audit	3,675,819,100	3,676,284,100	57,365,567		57,365,567	3,618,918,533	
Education Primary School	1,591,678,043	1,591,678,043	2,630,589,507		2,274,441,942	(1,038,911,464)	
Education Secondary school	1,662,197,200	1,662,197,200	2,356,790,977		2,325,664,568	(694,593,777)	
Primary health services	1,074,795,800	1,074,795,800	2,888,979,011		2,642,108,734	(1,814,183,211)	
Water	279,264,000	279,264,000	87,596,834		87,596,834	191,667,166	
Works	59,250,000	59,250,000	64,564,635	61,290,478	3,274,157	(5,314,635)	
Livestock and Fisheries	17,575,565	17,575,565	-		-	17,575,565	
Lands and natural resources	40,397,000	40,397,000	161,599,933		161,599,933	(121,202,933)	
Environment and Cleanlines			-		-	-	
Community development, gender and children			18,097,781		18,097,781	(18,097,781)	
Depreciation of property, plant and equipment	1,951,774,143	1,951,774,143				1,951,774,143	
	18,143,994,351	18,143,994,351	14,701,282,259	61,290,478	14,639,991,773	3,442,712,092	
Surplus/(deficit) during the year	(4,056,697,000)	(4,056,697,000)	(2,815,377,520)	-	(2,815,377,512)	(1,241,319,480)	

Note

Original budget comprises of amounts unspent for the previous accounting period, fund that received which were not budgeted for and those allocated during the year and approved by the Councilors at the budget meeting.

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 2015

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-on Accrual (C)	Accrued/Prepaid Amount (D)	Actual Amount-cash Basis (E= C-D)	Difference (B-C)
	TZS	TZS			TZS	TZS
Revenue						
Local taxes	652,262,750	652,262,750	654,336,981		654,336,981	(2,074,231)
Fees, fines, penalties and licenses	255,447,250	255,447,250	100,475,565		100,475,565	154,971,685
Recurrent grants	10,859,793,800	10,859,793,800	10,763,072,786	61,290,478	10,701,782,308	96,721,014
Revenue from exchange transactions	-	-		-	-	-
Other own revenue	368,019,408	368,019,408	368,019,408		368,019,408	0
Amortisation of capital grant	1,951,774,143	1,951,774,143		-	-	1,951,774,143
	14,087,297,351	14,087,297,351	11,885,904,739	61,290,478	11,824,614,261	2,201,392,612
Expenses						
Wages, salaries and employee benefits	10,014,945,375	10,014,945,375	9,904,283,979		9,904,283,979	110,661,396
Supplies and consumables used	1,632,290,833	1,547,733,833	1,335,884,270		1,335,884,270	211,849,563
Maintenance expenses	174,547,000	332,104,000	311,322,608		311,322,608	20,781,392
Grants and other transfer payments	313,740,000	240,740,000	331,908,185		331,908,185	(91,168,185)
Depreciation of property, plant and equipment	1,951,774,143	1,951,774,143			-	1,951,774,143
Capital expenditure	4,056,697,000	4,056,697,000	2,817,883,121	61,290,478	2,756,592,643	1,238,813,879
Finance costs						
	18,143,994,351	18,143,994,351	14,701,282,162	61,290,478	14,639,991,684	3,442,712,189
Surplus/(deficit) during the year	(4,056,697,000)	(4,056,697,000)	(2,815,377,423)	-	(2,815,377,423)	(1,241,319,577)

Note: The final budget was amended to include the supplementary budget for the available cash balances at the beginning of the year and the fund that was received which were out of budget.

PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015
15 STATEMENT OF REVENUE AND EXPENSES - BY DEPARTMENTS

	Administration	Finance and Trade	Planning and Economic affairs	Agriculture and Co-operative	Education Primary School	Education Secondary School	Primary health services	Water	Works	Livestock and Fisheries	Lands and natural resources	Environment and Cleanlines	Community development, gender and children	Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
2014/2015														
Revenue														
Local taxes														
Fees, fines, penalties and licenses	289,356,575.68	212,469,912.00		37,459,893.00	42,250,600.00	52,300,000.00					20,500,000.00			654,336,980.68
Recurrent grants	3,760,000.00	33,009,530.00	10,200,000.00			40,500,000.00								100,475,565.00
Transfer from other Government entities	1,793,273,469.00	23,210,000.00	42,100,000.00	82,577,000.00	2,897,300,000.00	1,371,840,523.00	2,921,919,696.72	11,520,000.00	13,200,000.00	23,140,000.00			4,353,010.00	10,763,072,785.72
Revenue from exchange transactions	-													-
Other own income				14,456,352.42		138,976,700.00	60,666,456.00							368,019,408.00
Finance income	153,919,899.58													-
Gain on foreign currency translation														-
Amortisation of capital grant														-
	33,219,350.00	3,600,800.00		120,900,000.00	96,190,487.74	851,520,000.00	777,592,338.80	12,650,000.00	3,500,000.00	4,731,951.20	23,424,921.00			1,927,329,848.74
	2,273,529,294.26	272,290,242.00	52,300,000.00	255,393,245.42	3,035,741,087.74	2,455,137,223.00	3,760,178,491.52	24,170,000.00	16,700,000.00	27,871,951.20	43,924,921.00	0	4,353,010.00	13,813,234,588.14
Expenditure														
										32,000,000.00				
Wages, salaries and employee benefits	852,000,000.00	64,043,000.00	12,000,000.00	12,760,000.00	24,693.00	122,000,000.00	1,478,300,200.00	40,000,000.00	43,000,000.00		57,000,000.00		55,000,000.00	9,904,283,978.63
Supplies and consumables used	232,603,252.00	40,500,000.00	12,000,000.00	34,318,367.00		385,000,000.00	579,525,350.33	22,000,000.00	33,000,000.00		46,000,000.00		32,000,000.00	1,335,884,367.32
Maintenance expenses	56,000,000.00	22,000,000.00	150,000.00	24,414,463.00		121,164,959.00	4,172,020.00	8,200,000.00	12,000,000.00		63,221,166.74			311,322,608.74
Grants and other transfer payments	57,269,860.00	102,000,000.00		61,771,200.00	46,721,544.00	13,147,010.00	50,998,570.53							331,908,184.53
Depreciation of property, plant and equipment	34,533,350.00	3,600,000.00		173,815.00	280,359,390.00	896,817,587.60	732,790,000.00		3,500,000.00					1,951,774,142.60
	1,232,406,462.00	232,143,000.00	24,150,000.00	133,437,845.00	327,105,627.00	1,538,129,556.60	2,845,786,140.86	70,200,000.00	91,500,000.00	-	166,221,166.74	0	87,000,000.00	13,835,173,281.82
2013/2014														
Revenue														
Local taxes														
Fees, fines, penalties and licenses														
Recurrent grants														
Transfer from other Government entities														
Revenue from exchange transactions														
Finance income														
Gain on foreign currency translation														
Amortisation of capital grant														
Other own revenue														
	-	-	-	-	-	-	-	-	-	-	-	0	-	0
Expenditure														
Wages, salaries and employee benefits														
Supplies and consumables used														
Maintenance expenses														
Grants and other transfer payments														
Depreciation of property, plant and equipment														
	-	-	-	-	-	-	-	-	-	-	-	0	-	0

PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

22 PROPERTY, PLANT AND EQUIPMENT

	Cost / Revaluation				Accumulated depreciation and Accumulated impairment					Carrying value 30 June
	Cost / Revaluation 01 July	Additions	Disposal	Balance 30 June	Balance 01 July	Depreciation charge	Impairment charge	Disposal	Balance 30 June	
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
2015										
Administration assets										
Land		29,398,895		29,398,895					-	29,398,895
Buildings	15,022,093,934	1,118,802,682		16,140,896,616	2,923,861,022	633,762,741			3,557,623,763	12,583,272,853
Motor vehicles	707,578,544			707,578,544	387,385,418	78,926,854			466,312,272	241,266,272
Motor cycles	64,700,000			64,700,000	28,098,000	9,058,000			37,156,000	27,544,000
Plant, machinery and equipments	95,039,760	212,809,630		307,849,390	9,503,976	30,784,939			40,288,915	267,560,475
Office and residential furniture & equipme	743,847,740	59,796,000		803,643,740	350,233,324	80,364,374			430,597,698	373,046,042
Computer equipment	36,975,000	27,650,000		64,625,000	15,634,000	12,925,000			28,559,000	36,066,000
Library books		162,071,071		162,071,071					40,517,768	121,553,303
Work in Progress (Building)	845,909,482	(247,606,650)		598,302,832	-				-	598,302,832
	17,516,144,460	1,362,921,628	-	18,879,066,088	3,714,715,740	886,339,676	-	-	4,601,055,416	14,278,010,672
Infrastructural assets										
Water system	7,915,298,074	601,929,525		8,517,227,599	1,689,589,848	567,815,176			2,257,405,024	6,259,822,575
Roads	1,912,726,119	306,374,167		2,219,100,287	1,281,520,904	312,456,622			1,593,977,526	625,122,760
landing site	-			-	-				-	-
Agriculture and livestock ext.	3,931,335,906	596,169,900		4,527,505,805	572,410,027	185,162,668			757,572,695	3,769,933,111
waste disposal pond	-			-	-				-	-
Water trough	-			-	-				-	-
Vegitable leather tannig center	-			-	-				-	-
Work in Progress (Roads)	-	61,290,479		61,290,479	-				-	61,290,479
Work in Progress(water system)	49,512,100	(49,512,100)		-	-				-	-
	13,808,872,199	1,516,251,971	-	15,325,124,170	3,543,520,779	1,065,434,466	-	-	4,608,955,245	10,716,168,925
Total	31,325,016,659	2,879,173,599	-	34,204,190,258	7,258,236,519	1,951,774,143	-	-	9,210,010,662	24,994,179,596
2014										
Administration assets										
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 & equipme	721,855,500	21,992,240		743,847,740	275,848,550	74,384,774			350,233,324	393,614,416
Computer equipment	27,705,000	9,270,000		36,975,000	8,239,000	7,395,000			15,634,000	21,341,000
Work in Progress (Building)		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	776,826,362	-	-	3,714,715,740	13,801,428,720
Infrastructural assets										
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
Roads	1,667,195,274	245,530,845		1,912,726,119	881,974,849	399,546,055			1,281,520,904	631,205,215
landing site	-			-	-				-	-
Agriculture and livestock ext.	3,931,335,906			3,931,335,906	415,156,591	157,253,436			572,410,027	3,358,925,879
waste disposal pond	-			-	-				-	-
Water trough	-			-	-				-	-
Vegitable leather tannig center	-			-	-				-	-
Work in Progress (Roads)	-			-	-				-	-
Work in Progress(water system)		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

PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

15 STATEMENT OF REVENUE AND EXPENSES - BY DEPARTMENTS (Continued)

	Administration TZS	Livestock and fisheries	Agriculture and cooperative TZS	Education Primary School TZS	Education Secondary School TZS	Primary health services TZS	Water TZS	Works TZS	Total TZS
2014/2015									
Recurrent grant (From the Government)									
Personnel Emoluments	1,052,000,000.00		1,076,000,000.00	1,331,487,056.00	1,478,300,200.00	2,469,357,654.00	940,000,000.00	743,000,000.00	9,090,144,910.00
Other charges	153,744,192.00		231,337,468.00	547,895,566.00	61,984,053.00	262,000,000.00	25,467,424.00	38,513,761.00	1,320,942,464.00
	1,205,744,192.00	-	1,307,337,468.00	1,879,382,622.00	1,540,284,253.00	2,731,357,654.00	965,467,424.00	781,513,761.00	10,411,087,374.00
Expenditure									
Personnel Emoluments	852,000,000.00		1,220,000,000.00	1,478,300,200.00	2,469,357,654.00	1,276,000,000.00	40,000,000.00	43,000,000.00	9,904,283,978.63
Other charges	72,014,052.00		100,300,000.00	189,665,820.09	264,357,354.00	167,716,733.00	26,867,424.00	37,867,424.00	858,788,807.09
	924,014,052.00	-	1,320,300,000.00	1,667,966,020.09	2,733,715,008.00	1,443,716,733.00	66,867,424.00	80,867,424.00	10,763,072,785.72
2013/2014									
Recurrent grant (From the Government)									
Personnel Emoluments	1,928,739,390.55	435,403,834.70	565,858,348.34	20,120,304,827.99	5,079,775,238.05	4,127,426,370.22	241,088,338.76	207,264,333.79	32,705,860,682.40
Other charges	304,753,883.00	24,467,541.00	29,504,960.00	1,104,571,950.00	978,759,117.00	664,125,446.00	98,959,583.00	35,529,083.00	3,240,671,563.00
	2,233,493,273.55	459,871,375.70	595,363,308.34	21,224,876,777.99	6,058,534,355.05	4,791,551,816.22	340,047,921.76	242,793,416.79	35,946,532,245.40
Expenditure									
Personnel Emoluments	2,136,625,816.75	544,127,706.11	456,812,765.09	20,184,823,719.56	5,082,209,465.75	4,109,979,390.68	240,931,245.00	205,801,615.40	32,961,311,724.34
Other charges	3,379,853,040.92	513,644,052.23	752,218,793.36	21,371,420,169.13	6,044,490,261.41	6,053,060,533.39	667,852,567.24	887,077,162.47	39,669,616,580.15

<u>5,516,478,857.67</u>	<u>1,057,771,758.34</u>	<u>1,209,031,558.45</u>	<u>41,556,243,888.69</u>	<u>11,126,699,727.16</u>	<u>10,163,039,924.07</u>	<u>908,783,812.24</u>	<u>1,092,878,777.87</u>	<u>72,630,928,304.49</u>
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PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

23 BIOLOGICAL ASSETS

	Cattle TZS	Tree in a plantation TZS	Vine TZS	Bushes TZS	Fruit trees TZS	Total TZS
2015						
Cost						0
At the beging of the year	3,570					3,570
Fair value gain/loss less cost to sale	2,700					2,700
Increase - purchases						-
Increase - non - exchange						-
Decrease - sales						-
Decrease - distribution ease - sales						-
Decrease - harvest						-
Exchange difference						-
others						-
At the end of the year	6,270	-	-	-	-	6,270
2014						
Cost						
At the beging of the year	3,570					3,570
Fair value gain/loss less cost to sale	2,700					2,700
Increase - purchases						-
Increase - non - exchange						-
Decrease - sales						-
Decrease - distribution ease - sales						-
Decrease - harvest						-
Exchange difference						-
others						-
At the end of the year	6,270	-	-	-	-	6,270

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (Continued)

ENDED 30 JUNE 2015

28 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 toward

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
7	One (1) set of computer (desk top) special for education system	Busokelo Headquarters

1	Nyamatongo secondary school	Nyamatongo
2	Katunguru secondary school	Katunguru
3	Nyamtelela secondary school	Katunguru
4	Kasungamile secondary school	Kasungamile
5	Nyamahona secondary school	Chifufu
6	Mwaliga secondary school	Nyamazugo
7	Migukulama secondary school	Nyanzenda
8	Nyakasungwa secondary school	Nyakasungwa
9	Lugata secondary school	Lugata
10	Nyakasasa secondary school	Nyakasasa
11	Nyakaliro secondary school	Nyakaliro
12	Kakobe secondary school	Kazunzu
13	Itabulya secondary school	Kazunzu
14	Iligamba secondary school	Kazunzu
15	Kalebezo secondary school	Kalebezo
16	Nyehunge secondary school	Nyehunge
17	Kafunzo secondary school	Kafunzo
18	Bupandwa secondary school	Bupandwa
19	Katwe secondary school	Katwe
20	Bangwe secondary school	Katwe
21	Maisome secondary school	Maisome
22	Nyampulukano secondary school	Sengerema
23	Lusikwi secondary school	Busisi
24	Bitoto secondary school	Buyagu
25	Nyamazugo secondary school	Nyamazugo
26	Mwabalihi secondary school	Sengerema
27	Lushamba secondary school	Kazunzu
28	Katwe secondary school	Katwe
29	Kijuka secondary school	Nyamazugo
30	Kahumulo secondary school	Busisi
31	Tunyenye secondary school	Kishinda
32	Nyamadoke secondary school	Nyehunge

BUSOKELO DISTRICT COUNCIL
ITEMISED REVENUE
FOR THE TWELVE MONTHS ENDING JUNE,30,2015

(A) OWN SOURCE

	CODE	DESCRIPTI ON	BUDGET	ACTUAL	VARIANCE	%
LOCAL TAXES						
	110812	Rice Crop cess	15,000,000.00	3,901,600.00	11,098,400.00	26.01
	110809	Maize Crop cess	25,000,000.00	15,861,120.00	9,138,880.00	63.44
	140353	Gas Cess	35,000,000.00	10,350,000.00	24,650,000.00	29.57
	110811(i)	Banana Produce Cess	46,000,000.00	63,876,040.00	(17,876,040.00)	138.86
	110811(ii)	Mbosa/Maw ese Produce cess	8,000,000.00	3,368,000.00	4,632,000.00	42.10
	110811(v)	Avocado Produce Cess	15,000,000.00	11,767,200.00	3,232,800.00	78.45
	110811(iv)	Sugar cane Produce Cess	6,000,000.00	1,209,850.00	4,790,150.00	20.16
	110814	Tea Produce Cess	22,000,000.00	25,470,379.00	(3,470,379.00)	115.77
	110810	Cocoa Cess	255,000,000.00	265,155,900.00	(10,155,900.00)	103.98
	110811(iii)	Yams Cess	100,000,000.00	117,967,600.00	(17,967,600.00)	117.97
	110807	Coffee Production cess	15,000,000.00	5,128,960.00	9,871,040.00	34.19
	110818	Wood Cess	75,000,000.00	116,748,440.00	(41,748,440.00)	155.66
	110818(ii)	Firewood Levy	5,000,000.00	2,075,775.00	2,924,225.00	41.52
	110818(i)	Charcoal Produce cess	4,262,750.00	418,000.00	3,844,750.00	9.81
		Animal Skin	1,000,000.00	25,000.00	975,000.00	2.50
	Total Produce Cess		627,262,750.00	643,323,864.00	-16,061,114.00	102.56
	Service levy					
		Service levy	12,000,000.00	8,091,116.68	3,908,883.32	67.43

	Total service levy		12,000,000.00	8,091,116.68	3,908,883.32	67.43
	Other levies on					
	110803	Business Advertiseme nt fees	5,000,000.00	22,000.00	4,978,000.00	0.44
	140283	Tender Application fee	8,000,000.00	2,900,000.00	5,100,000.00	36.25
	Total		13,000,000.00	2,922,000.00	10,078,000.00	22.48
	Total Local Taxes		652,262,750.00	654,336,980.68	-2,074,230.68	100.32
	FEE,FINE,PENALTIES					
	Market Fees and					
	140291	Market Fees	40,000,000.00	20,193,700.00	19,806,300.00	50.48
		Abattoir slaughter service fees	40,737,250.00	22,462,000.00	18,275,250.00	55.14
	Total Market Fees and		80,737,250.00	42,655,700.00	38,081,550.00	52.83

Specific Fees

	140349	Ushuru wa mabaraza ya kata	44,000,000.00	1,695,500.00	42,304,500.00	3.85
	Total Total Specific		44,000,000.00	1,695,500.00	42,304,500.00	3.85

	CODE	DESCRIPTI ON	BUDGET	ACTUAL	VARIANCE	%
	License and Permits on			390,000.00		
	140370	Alcohol liquor licences	5,000,000.00	390,000.00	4,610,000.00	7.80
		Local liquor licences	5,000,000.00	442,000.00	4,558,000.00	8.84
	140371	Business licence fees	25,000,000.00	15,657,000.00	9,343,000.00	62.63
	Total License and		35,000,000.00	16,489,000.00	18,511,000.00	47.11
	Fines and Penalties					
	140383	Fines for breaking council By laws	15,710,000.00	6,070,400.00	9,639,600.00	38.64

	Total Fines and	15,710,000.00	6,070,400.00	9,639,600.00	38.64	
Miscellaneous Receipts						
	Other Revenue	80,000,000.00	33,564,965.00	46,435,035.00	41.96	
	TOTAL	255,447,250.00	100,475,565.00	154,971,685.00	39.33	
Other Income						
	Own Source Contribution	153,919,899.58	153,919,899.58	0.00	100.00	
	School fees	60,666,456.00	60,666,456.00	0.00	100.00	
	National Health Insurance Fund	138,976,700.00	138,976,700.00	0.00	100.00	
	Council Health Fund	14,456,352.00	14,456,352.00	0.00	100.00	
	Total Other Income	368,019,407.58	368,019,407.58	0.00	100.00	
Total Own Source Revenue		1,275,729,407.58	1,122,831,953.26	152,897,454.32	88.01	
	CODE	DESCRIPTI ON	BUDGET	ACTUAL	VARIANCE	%
(B) RECURRENT GRANT						
	ADMINISTRATION					
	220101	PE Grants	832,005,700.00	2,092,790,929.00	(1,260,785,229.00)	251.54
	130202	OC Grants	688,600,000.00	191,532,000.00	497,068,000.00	27.81
	Sub-Total		1,520,605,700.00	2,284,322,929.00	-763,717,229.00	150.22
	AGRICULTURE					
	220101	PE Grants	453,236,600.00	793,902,395.00	(340,665,795.00)	175.16
	130202	OC Grants	37,565,000.00	17,118,000.00	20,447,000.00	45.57
	Sub-Total		490,801,600.00	811,020,395.00	-320,218,795.00	165.24
	PRIMARY EDUCATION					
	220101	PE Grants	3,902,683,000.00	2,006,396,354.00	1,896,286,646.00	51.41
	130202	OC Grants	409,041,000.00	243,703,088.00	165,337,912.00	59.58
	Sub-Total		4,311,724,000.00	2,250,099,442.00	2,061,624,558.00	52.19
SECONDARY						
	220101	PE Grants	2,887,421,600.00	1,931,366,268.00	956,055,332.00	66.89
	130202	OC Grants	570,487,500.00	354,975,823.00	215,511,677.00	62.22
	Sub-Total		3,457,909,100.00	2,286,342,091.00	1,171,567,009.00	66.12

	HEALTH					
	220101	PE Grants	834,910,400.00	2,177,668,372.00	(1,342,757,972.00)	260.83
	130202	OC Grants	88,736,000.00	64,440,362.00	24,295,638.00	72.62
	120104	Transfer from MSD	-	-	-	-
	Sub-Total		923,646,400.00	2,242,108,734.00	-1,318,462,334.00	242.75
	WATER					
	220101	PE Grants	49,033,200.00	36,242,024.00	12,791,176.00	73.91
	130202	OC Grants	31,278,000.00	11,354,810.00	19,923,190.00	36.30
	Sub-Total		80,311,200.00	47,596,834.00	32,714,366.00	59.27
	WORKS					
	220101	PE Grants	57,352,800.00	51,778,568.00	5,574,232.00	90.28
	130202	OC Grants	17,443,000.00	12,786,067.00	4,656,933.00	73.30
	Sub-Total		74,795,800.00	64,564,635.00	10,231,165.00	86.32
	TOTAL PE		9,016,643,300.00	9,090,144,910.00	14,888,098.00	100.82
	TOTAL OC		1,843,150,500.00	895,910,150.00	25,119,263.00	48.61
	TOTAL RECURRENT		10,859,793,800.00	9,986,055,060.00	873,738,740.00	91.95

	(C) DEVELOPMENT					
	130124	ASDP-Capital	263,030,000.00	280,391,643.00	(17,361,643.00)	106.60
		- Recurrent				
	Sub-Total		263,030,000.00	280,391,643.00	(17,361,643.00)	106.60

	CODE	DESCRIPTI ON	BUDGET	ACTUAL	VARIANCE	%
	Constituency					

		- Capital	34,465,000.00	34,465,000.00	0.00	100.00
		- Recurrent				
	Sub-Total		34,465,000.00	34,465,000.00	0.00	100.00
	130120	Develoment Fund (GDG)				
		- Capital				0.00
		- Recurrent				
			0.00	-	0.00	#DIV/0!
	130113	Road Fund - Capital	699,260,000.00	307,028,302.00	392,231,698.00	43.91
		-Recurrent	33,090,000.00	27,564,430.00	5,525,570.00	83.30
	Sub-Total		732,350,000.00	334,592,732.00	397,757,268.00	45.69
	130114	WSDP Fund- Capital	874,091,000.00	515,952,993.00	358,138,007.00	59.03
		-Recurrent	-457,386,000.00		(457,386,000.00)	0.00
	Sub-Total		416,705,000.00	515,952,993.00	(99,247,993.00)	123.82
	130101	LGCDG Fund - Capital	1,008,947,500.00	774,975,100.00	233,972,400.00	76.81
		-Recurrent				
	Sub-Total		817,895,000.00	774,975,100.00	42,919,900.00	94.75
	130125	TACAIDS Fund- Capital				
		-Recurrent	37,495,500.00	40,748,000.00	(3,252,500.00)	108.67
	Sub-Total		37,495,500.00	40,748,000.00	(3,252,500.00)	108.67
		SEDP - Capital	261,704,000.00			
		- Recurrent				
	Sub-Total		261,704,000.00			

		Health Sector Development Fund (HSDG)				
		- Capital	380,000,000.00		380,000,000.00	0.00
		- Recurrent		121,996,915.00	(121,996,915.00)	
	Sub-Total		380,000,000.00	121,996,915.00	258,003,085.00	32.10

	CODE	DESCRIPTION	BUDGET	ACTUAL	VARIANCE	%
	130123	Health Sector Basket Fund (HSBF)				
		- Capital		26,173,531.00	(26,173,531.00)	
		- Recurrent	320,000,000.00	180,130,469.00	139,869,531.00	56.29
	Sub-Total		320,000,000.00	206,304,000.00	113,696,000.00	64.47
		PEDP-Capital				
		- Recurrent				
	Sub-Total					
	130203	BIOLAND Fund				
		- Capital	80,500,000.00	69,277,000.00	11,223,000.00	86.06
		- Recurrent			0.00	
	Sub-Total		80,500,000.00	69,277,000.00	11,223,000.00	86.06
	221314	Primary Capitation			0.00	
		- Capital				
		- Recurrent	50,900,000.00	24,342,500.00	26,557,500.00	47.82
	Sub-Total		50,900,000.00	24,342,500.00	26,557,500.00	47.82
	221314	Secondary Capitation				

		- Capital				
		- Recurrent	470,600,000.00	30,250,000.00	440,350,000.00	6.43
			470,600,000.00	30,250,000.00	440,350,000.00	6.43
		- Capital	3,601,997,500.00	2,008,263,569.00	880,700,000.00	55.75
		- Recurrent	454,699,500.00	425,032,314.00	1,321,050,000.00	93.48
			4,056,697,000.00	2,433,295,883.00	2,201,750,000.00	59.98
		TOTAL REVENUE(A,B and C)	16,192,220,207.58	13,542,182,896.26	3,522,800,000.00	83.63

PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

	2015 TZS	2014 TZS
8 LOCAL TAXES		
Land rent		
Produce cess	643,323,864	509,561,767
Service levy	8,091,117	2,824,031
Hotel/Guest house levy		473,100
Other levies on business activity	2,922,000	7,200,000
	654,336,981	520,058,898
9 FEES, FINES, PENALTIES AND LICENSES		
Market fees and charges	42,655,700	31,169,930
Specific service fees	1,695,500	1,836,000
Licenses and permits on business activities	16,489,000	9,438,600
Fines and penalties	6,070,400	8,901,000
Miscellaneous Receipt	33,564,965	
	100,475,565	51,345,530
10 RECURRENT GRANTS		
Balance at the beginning of the year	664,256,800	21,121,435
<u>Received during the year</u>		
Government Grant		
Personnel emoluments	9,090,144,910	7,319,997,542
Other charges	704,378,150	1,937,201,182
Health basket	180,130,469	223,455,200
Capitation	54,592,500	
Grant for Medicine	121,996,915	160,004,196
Revenue compensation	191,532,000	147,850,000
SEDP		46,605,342
TACAIDS (NMSF)	40,748,000	41,037,396
DADPS		667,379,900
ASDP-DIDF		752,000,000
LGCDG-CBG		0
CDF Busokelo		34,465,235
Walter reed		40,242,500
National Health Insurance Fund		12,352,024
Road fund	27,564,430	77,208,601
Bioland co. ltd		157,421,141
RWSSP		
	11,075,344,173	11,638,341,694
Other funding		
	11,075,344,173	11,638,341,694
Amortisation for the year	10,763,072,689	9,846,510,782
Amount transferred to capital grant		1,127,574,112
Balance at the end of the year	312,271,484	664,256,800

PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

	2015 TZS	2014 TZS
11 OTHER OWN REVENUE		
Other revenue	368,019,408	21,348,200
Voluntary contributions and other		
	368,019,408	21,348,200
12 WAGES, SALARIES AND EMPLOYEE BENEFITS		
Basic salaries - pensionable posts	9,147,672,069	7,346,624,645
Basic salaries - non pensionable posts	150,000	
Employment allowances	670,399,650	143,998,300
Contribution to social security funds		
Personnel Allowances	49,026,360	
Personnel Allowances-In kind		
Other employment costs	37,035,900	3,425,000
	9,904,283,979	7,494,047,945
13 SUPPLIES AND CONSUMABLES USED		
Communication and information, supplies and services	340,000	24,358,000
Educational material, supplies and services	692,717,356	430,143,458
Hospitality	5,867,000	5,114,200
Medical supplies and services	103,489,550	108,249,720
Office supplies and services	116,311,221	230,076,877
Clothing Bedding		
Rental expenses	3,990,000	3,038,000
Training expenses	23,035,500	8,973,000
Travel in Country	77,115,450	1,536,660,334
Utilities	64,032,531	3,623,000
Other goods and services	76,568,082	35,359,276
Agricultural Material - Supplies and Services		11,730,000
Other operating expenses	172,417,580	
	1,335,884,270	2,397,325,865
14 MAINTENANCE EXPENSES		
Physical infrastructure	40,000,000	
Technical equipment	880,000	13,623,024
Vehicles and mobile equipment	70,409,074	108,871,288
Roads(Routine)	64,412,766	
Stationary plant, machinery and fixed equipment		
Fuel and oils	135,620,768	145,324,720
	311,322,608	267,819,032
16 GRANTS AND OTHER TRANSFER PAYMENTS		
Households and individuals	120,070,852	15,555,000
Councilors allowance	76,225,075	107,653,700
Administrative transfers	110,539,152	91,285,310
Assistances to other bodies	25,073,106	65,576,560
Sitting allowance		
Per-diems		
Responsibility Allowance		
	331,908,185	280,070,570

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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

	2015 TZS	2014 TZS
17 FINANCE COSTS		
Bank charges and other bank expenses	0	0
	0	0
18 CASH AND CASH EQUIVALENTS		
Own source account	53,530,305	44,833,010
Other charges Expenditure Account	45,281,671	176,397,671
Miscellaneous Deposit Cash Account	4,225,428	61,455,736
Personal Emolument Cash Account	47,850,963	33,877,709
Community Health Fund Account	23,285,021	
LDF Cash Account		
Vijana Cash - DEV Account		
TASAF Oper Cash - DEV Account		
TASAF V Fund - DEV Account		
Land development account		
UKimwi Cash Account		
Health Cash (HDF fund) MAMM - DEV Account		
Health Cash (HBF fund) - DEV Account		
Busokelo CDCF Cash- DEV Account		
Busokelo CDCF Cash - DEV Account		
Cash balance at Villages Accounts	5,464,186.98	
Cash balance at Primaries Accounts	17,379,817.90	
Cash balance at sec school Accounts	8,999,153.07	
Cash balance at dispensaries Accounts	45,098,093.00	
Sec Education Fund- OC Account		
Total - Recurrent accounts	251,114,638.73	316,564,124.92
Development Fund -DEV Account	408,672,394	296,352,675
Cap Dev Grant Cash - DEV Account		-
TASAF V Fund -DEV Account		
RWSSP fund- DEV account	27,527,909	138,380,641
Road Fund Dev Account	654,135	64,728,376
Health Cash (basket fund) -DEV Account		
Health Cash (HDF fund) MAMM - DEV Account		
Busokelo CDCF Cash- DEV Account		
Cash balances at lower level(communities)- ASDP	380,323,259	1,355,208,971
Busokelo CDCF Cash - DEV Account		
DADP Cash - DEV Account		
ASDP irrigation scheme Villages Accounts		
DASIP KILIMO Cash - DEV Account		
Total - Capital accounts	817,177,697.23	1,854,670,662.44
Total - Capital & Recurrent accounts	1,068,292,335.96	2,171,234,787.36
19 RECEIVABLES AND PREPAYMENTS		
Other receivables		
Women Loan	5,000,000	2,000,000
Youth Loan	4,500,000	1,500,000
Sundry debtors		
Staff advances and imprest	1,515,000	4,868,289
Receivable from Mediocl Store Department (MSD)	64,579,751	90,885,739
Receivable from Central Government	891,983,987	891,983,987
	967,578,738	991,238,015
Less: Allowances for impairment of receivables	0	0
	967,578,738	991,238,015
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>	0	0

20 INVENTORIES

PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

	2015	2014
	TZS	TZS
Drugs and equipment	117,965,931	20,280,300
Building materials and equipment		
Bicycle		
Spare parts		
Secondary school books		21,353,100
Primary books		119,219,471
Finished goods		
Stationery		
Fuel	4,958,600	4,571,485
	122,924,531	165,424,356
Less: Provision for obsolete stock	0	0
	122,924,531	165,424,356

21 OTHER FINANCIAL ASSETS

Non Current

Investment in Local Government Loans Board (LGLB)	10,414,908	10,414,908
Outstanding contribution in Local Government loans Board(LGLB)	17,640,992	
	28,055,900	10,414,908

the investment in LGLB is in accordance to LGLB schedule and there is no more obligation to the LGLB

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BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

	2015 TZS	2014 TZS
24 PAYABLES		
Trade payables		
Payables from central Government.funding	878,995,587	891,983,987
Deposits and bonds	168,076,906	111,067,851
Outstanding contribution in Local Government loans Board(LGLB)		
Payables to MSD	52,616,427	43,932,748
Unclaimed salaries	3,138,812	2,107,854
Local Authority Pension Fund		
Employees benefits payable from own source	57,155,865	54,785,765
Accrued expenses	187,618,104	166,977,015
Other payables	33,936,509	41,753,807
Allowance for contingent liabilities		
	1,381,538,210	1,312,609,027

Payables are non-interest bearing and are normally settled on 30-day terms, therefore the carrying value of trade and other payables approximates their fair value.

- For terms and conditions relating to related parties, refer to Note

Payables from Central Government funding relates to liabilities due to the council but will be financed by funding from Central Government.

25 DEFERRED INCOME

Capital grant

This relates to items of property, plant and equipment received from various donors and the Government.

Cost

At the beginning of the year	27,225,792,785	391,145,500
Additions	2,008,263,570	1,728,319,437
Amount transferred from recurrent grant		1,127,574,112
Adjusted revaluation surplus from statement of change in net assets revaluation gain		23,978,753,736
At the end of the year	29,234,056,355	27,225,792,785

Accumulated amortisation

At the beginning of the year	1,808,840,861	20,020,150
Charge during the year	1,927,329,849	1,788,820,711
At the end of the year	3,736,170,710	1,808,840,861

Carrying amount

At the end of the year	25,497,885,645	25,416,951,924
unapplied capital		

Note : Included in the balance of carrying amount is an amount of unapplied capital of TZS 467,772,962 and TZS 1,127,574,112 for the year 2015 and 2014 respectively

26 RELATED PARTY TRANSACTIONS

Key management personnel

Key management constitute Chairman, Councillors, and the Council Management Team (CMT). CMT comprise of the Executive Director, Heads of Department, Internal Auditor, Council Lawyer and Head of Procurement Management Unit.

Key management personnel compensation

Salaries & other short-term benefits	Number of individuals	
Chairman	1	
Councillors	13	
Council Management Team	20	
Post employment benefit		
Councilors gratuities		
CMT LAPF Employers contribution		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

	2015	2014
	TZS	TZS

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BUSOKELO DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

29. CAPITAL EXPENDITURE AND ITS FINANCING

A GOVERNMENT GRANT

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 completion	Unapplied capital
1	Development Grant	Water system	Kasyabone	300,000,000.00		252,947,000.00		252,947,000.00	252,947,000.00	100.00	-
2	Development Grant	Water system	Mpanda	160,670,425.00		160,670,425.00	85,000,000.00	160,670,425.00	160,670,425.00	100.00	-
3	Development Grant	Water system	Kisegese	288,784,500.00		138,800,000.00		138,800,000.00	138,800,000.00	100.00	-
4	Development Grant	Roads	Road Fund	557,817,000.00		197,376,413.20		197,376,413.20	197,376,413.20	100.00	-
5	Development Grant	Bridges	Road Fund	227,864,300.00		109,651,889.02		109,651,889.02	108,997,754.00	99.40	654,135.02
6	Development Grant	Plant and Machinery	Milk Plant at Isange Ward	100,000,000.00	2,609,562.00	57,752,500.00		60,362,062.00	57,752,500.00	95.68	2,609,562.00
7	Development Grant	Computer	DADPS	27,056,789.00		17,420,000.00		17,420,000.00	17,420,000.00	100.00	-
8	Development Grant	Furniture	DADPS	22,568,950.00		18,610,000.00		18,610,000.00	18,610,000.00	100.00	-
9	Development Grant	Buldings	LGCDG	584,653,900.00		352,379,646.00		352,379,646.00	352,379,646.00	100.00	-
10	Development Grant	Buldings	SEDP	257,800,100.00		183,685,860.00		183,685,860.00	163,885,860.00	89.22	19,800,000.00
11	Development Grant	Buldings	DADPS	256,890,300.00	220,253,300.00	1,500,000.00		221,753,300.00	186,137,255.00	83.94	35,616,045.00
12	Development Grant	Irrigation Scheme	DADPS	800,000,000.00	735,203,132.00	62,083,663.00		797,286,795.00	596,169,899.98	74.77	201,116,895.02
13	Development Grant	Buldings	BASKET	26,317,890.00		21,123,531.00		21,123,531.00	21,123,531.00	100.00	-
14	Donation	School Desk(Furniture)	BIOLAND	4,600,000.00		4,600,000.00		4,600,000.00	4,600,000.00	100.00	-
15	Government Grant	School Desk(Furniture)	RADA CHANGE	36,036,000.00		36,036,000.00		36,036,000.00	36,036,000.00	100.00	-
16	Development Grant	Buldings	JIMBO	68,930,235.06		28,930,235.06		28,930,235.06	28,930,235.06	100.00	-
17	Development Grant	Computer	BASKET	5,050,000.00		5,050,000.00		5,050,000.00	5,050,000.00	100.00	-
18	Government Grant	Computer	OTHER CHARGES	3,500,000.00		3,500,000.00		3,500,000.00	3,500,000.00	100.00	-
19	Government Grant	Furniture	OTHER CHARGES	550,000.00		550,000.00		550,000.00	550,000.00	100.00	-
20	Donation	Text books	BIOLAND	14,356,000.00		14,356,000.00		14,356,000.00	14,356,000.00	100.00	-
21	Development Grant	Plant	DADPS	123,025,480.25	169,508,118.49	123,025,480.25		292,533,598.74	123,025,480.25	42.06	169,508,118.49
22	Development Grant	Laboratory Gas System	LGCDG	32,031,650.00		70,499,856.07		70,499,856.07	32,031,650.00	45.44	38,468,206.07
23	Government Grant	Text books	OTHER CHARGES	147,715,071.00		147,715,071.00		147,715,071.00	147,715,071.00	100.00	-
	SUB TOTAL			4,046,218,590.31	1,127,574,112.49	2,008,263,569.60	85,000,000.00	3,135,837,682.09	2,668,064,720.49	85.08	467,772,961.60

B OWN SOURCE

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 completion	Unapplied capital
14	Own Source	Buldings	OWN SOURCE	118,739,505.08		118,739,505.08		118,739,505.08	118,739,505.08	100.00	-
15	Own Source	Land Compasation	OWN SOURCE	48,790,032.50		29,398,894.50		29,398,894.50	29,398,894.50	100.00	-
19	Own Source	Computer	CHF	1,680,000.00		1,680,000.00		1,680,000.00	1,680,000.00	100.00	-
	SUB TOTAL			169,209,537.58	-	149,818,399.58	-	149,818,399.58	149,818,399.58	100.00	-
	TOTAL (A + B)			4,215,428,127.89	1,127,574,112.49	2,158,081,969.18	85,000,000.00	3,285,656,081.67	2,817,883,120.07		

Note : There is a recognised addition of PPE (Road works) of TZS 61,290,479 which is also recognised as payable after the outstanding certificate for payment not being paid as at 20.6.2015

**PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
BUSOKELO DISTRICT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015**

27 FINANCIAL RISK MANAGEMENT, OBJECTIVES AND POLICIES

Sengerema district council has a series of policies to manage the risks associated with financial instruments. Sengerema district council is risk averse and seeks to minimise exposure from its treasury activities. Sengerema district council has an established Council subcommittee to manage risks and approved Investment policies. These policies do not allow any transactions that are speculative in nature to be entered into.

Market risk

Price risk

Price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. Sengerema district council is exposed to equity securities price risk on its investments, which are classified as financial assets held at fair value through equity (available for sale). This price risk arises due to market movements in listed securities. This price risk is managed by diversification of Sengerema district council's investment portfolio in accordance with the limits set out in Sengerema district council's Investment policy.

Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. Sengerema district council is not exposed to currency risk, as it does not enter into foreign currency transactions.

Interest rate risk

27 FINANCIAL RISK MANAGEMENT, OBJECTIVES AND POLICIES (Continued)

Credit risk

Credit risk is the risk that a third party will default on its obligation to Sengerema district council, causing Sengerema district council to incur a loss. Sengerema district council has no significant concentrations of credit risk, as it has a large number of credit customers, mainly ratepayers, and Sengerema district council has powers under the Local Government Finance Act 1982 (LGFA) to recover outstanding debts from ratepayers.

Sengerema invests funds only in deposits with registered banks and any investment which are authorised investments under the Trustees Investments Act, 1967 (sec. 38 LGFA 1982 as amended).

The credit analysis of the Council is as shown below:

Period outstanding		2014/15 TZS	2013/14 TZS
Receivables	Due to	TZS '000	TZS '000
Government:			
Up to 1 Month			
1 to 3 months			
3 to 12 months			
Over 1 year			942,295
Trade Receivables:			
Up to 1 Month			25,410
1 to 3 months			12,356
3 to 12 months			315,908
Over 1 year			
Staff Receivables:			
Up to 1 Month			
1 to 3 months			
3 to 12 months			
Over 1 year			

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NOTES TO THE FINANCIAL STATEMENTS (Continued)
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THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE - REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT
SENGEREMA DISTRICT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

27 FINANCIAL RISK MANAGEMENT, OBJECTIVES AND POLICIES (Continued)

Liquidity risk

Liquidity risk is the risk that Sengerema district council will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Sengerema district council aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements, Sengerema district council maintains a target level of investments that must mature within the next 12 months.

Sengerema district council manages its borrowings in accordance with its funding and financial policies, which is managed by a Finance Committee of the sub committee of the Council.

The liquidity of the various financial instruments possessed by the Council are as follows:

	Up to 1 month TZS '000	1 to 3 months TZS '000	3 to 12 months TZS '000	1 to 3 years TZS '000	Over 5 years TZS '000	Total TZS '000
2014/2015						
Trade and other receivables						-
Trade and other payables						-
Investments						-
Cash and cash equivalents						-
2013/2014						
Trade and other receivables	25,410	12,356	315,908	942,295		1,295,968
Trade and other payables				2,183,879		2,183,879
Investments						-
Cash and cash equivalents				3,166,200		3,166,200

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 JUNE 2015

32 SEGMENTAL INFORMATION - PROPERTY, PLANT AND EQUIPMENT

	Motor vehicles	Boats and outboats engines	Computer hardware	Land and buildings												Furniture and fittings	Plant and equipment			Other long-term capital outlay					Total
	TZS	TZS	TZS	Office Build and hall	Livestock market	Cattle Dip	Dispensaries and health centres	Secondary school buildings	Primary school buildings	Primary school Toilets	Secondary school Toilets	Public Toilet	Village office	Ward offices	Residential houses	Office furniture and fittings	Water supply scheme	Hydroform bricks machine	Generators	Roads and bridges	Water connection systems	Water Tanks	Dams	Deep and Shallow wells	TZS
Head office	1,874,289	112,447	95,826	205,388							369,867				348,458	402,893		1,600	4,980	1,735,586					5,151,335
Busisi							7,823	30,000	35,208		500	1,200		32,000	6,000	398									113,129
Nyatakara							91,065	53,762	34,175	14,067		23,916		23,749							37,562	47,657			325,953
Nyamapulukano				5,256				67,000																	72,256
Ibisabageni							2,481					1,200													3,681
Mwabaluh								1,000		4,500			31,873			476									37,849
Sima					1,346		11,291	101,368	23,816			1,200		32,762		578							17,782	8,369	198,511
Iqulumuki							2,481		5,500																7,981
Buzilasoga								106,000	23,816					32,000		328				30,737			20,000		212,881
Nyamatongo							62,932	127,000	33,820					32,372	6,000	1,226					4,705		19,453		287,508
Lusiki								87,000							6,000										93,000
Kasungamile							31,805	9,000	11,392					32,000										8,369	92,565
Baqwe								87,000							7,000										94,000
Katunguru							104,269	35,434	35,208					32,492		578					39,640				247,621
Chifufu								9,000	23,816			1,200		32,000										8,369	74,385
Kasenyi								7,000								328									7,328
Nyamahona								284,954																	284,954
Ngoma							7,500	71,258													46,074		16,000		140,832
Nyamazugo							139,965	17,000	35,208		500			22,098	144,885	516	170,947								531,119
Kishinda					70,000		21,423		44,000						24,000	586	37,197				54,204				251,410
bitolo								135,575																	135,575
Nyampande						16,132	16,739					4,500	10,500	15,000											62,871
Tabaruka								32,000	77,218						32,491	398									142,107
Buyagu							40,816	69,960	23,816		500				30,551	578						34,000			200,221
Igalula								9,000	11,392						32,000	1,672									54,064
Kagunga							33,694	27,000	22,783						32,000	328						1,955	29,150		146,910
Nyenzenda							46,515	50,983	33,866						32,000	578						24,477	21,331		209,750
Nyekasungwa								9,000	23,816						30,531	578								3,418	67,344
Nyekaliro				155,000			94,266	35,039	23,816						32,000	1,000				227,524			15,205		583,849
Kalebezo								25,000	30,816						32,000	524									88,340
Nyehunge							259,294	16,000	78,208	7,034					32,000	28,684	328			9,141	3,302,911			8,369	3,741,968
Kafunzo							13,772	9,000	11,392						32,000	508									66,671
Bupandwa								62,346	35,208				7,000		30,481	914								40,000	175,949
Katwe								33,236	53,208		500				28,325	844									116,113
Iliqamba								78,000												7,000					85,000
Kazunzu								16,000	53,599	7,034	500				17,145									16,737	111,015
Irenza								7,000							4,790										12,306
Senqerema							27,549	2,145,000								17,821				9,000					2,199,370
Bulyaheke								16,000			500					516									17,016
Lugala								14,000	11,392																25,392
Nyekasasa								15,385	23,816					36,801		1,126								9,565	86,693
Maisome								9,000	29,316					38,492		578									77,386
Un allocated	642,679			562,823			2,432,701	4,910,491	13,410,182							744,560					165,532		2,624,975	219,571	25,713,515
	2,516,968	112,447	95,826	928,467	71,346	16,132	3,448,378	8,811,790	14,266,803	32,634	372,867	33,216	17,500	791,953	571,027	1,181,274	208,144	1,600	4,980	2,018,988	3,645,923	78,795	2,747,238	373,424	42,347,720

NB

Un allocated property ,plant and equipment are property,plant and equipment of the council were not properly recorded in year 2010/2011 , due to time constrain it could not be easily to trace its individual values but we hope to locate this in the next financial (2012/2013).

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NOTES TO THE FINANCIAL STATEMENTS (Continued)
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33 SEGMENTAL INFORMATION - WARDS AND VILLAGES

No.	Name of the Ward	Villages in the Ward							
		1	2	3	4	5	6	7	8
1	Ibisabageni	Sekondari Road	Mjini Kati	Ibisabageni	Busisi Road	Bukara			
2	Nyatukala	Bomani	Kisima cha chumvi	Geita Road	Nyatukala				
3	Nyampulukano	Nyampulukano/Igogo	Migombani	Mnadani	Mission	Kizugwangoma	CCM	Center	
4	Mwabaluhi	Ofisini	Kilabela	Kanyamwanza	Balatogwa	Isungang'holo			
5	Sima	Sima	Sogoso	Ishishang'holo					
6	Igulumuki	Igulumuki	Butonga	Ijinga					
7	Buzilasoga	Ikoni	Kanyebele	Igaka	Buzilasoga	Isome			
8	Tabaruka	Busulwangili	Tabaruka	Mayuya	Nyakato				
9	Kishinda	Mami	Kishinda	Tunyenye	Isebya				
10	Nyampande	Nyasenga	Nyampande	Lwenge 'B'					
11	Busisi	Lubanda	Kahumulo	Nyitundu	Busisi	Nyamasale			
12	Nyamazugo	Mwaliga	Kijika	Nyamazugo	Nyamizeze				
13	Kasenyi	Lugongo	Kasenyi	Nyamahona					
14	Katunguru	Nyamtelele	Kasomeko	Chamabanda	Katunguru	Juma kisiwani			
15	Nyamatongo	Kamanga	Karumo	Nyamatongo	Irunda	Ngoma B	Nyalwambu		
16	Kasungamile	Ilekanilo	Kasungamile	Nyatakubwa	Nyamililo				
17	Chifufu	Chifufu	Nyamahono	Nyakahako	Lukumbi	Kasenyi	Lugongo		
18	Igalula	Lubungo	Sota	Ngoma A	Nyasigu				
19	Buyagu	Buyagu	Bitoto	Kalangala	Isole	Mulaga			
20	Kagunga	Nyanchenche	Lwenge	Nyanzumula	Kagunga				
21	Nyanzenda	Luchili	Nyanzenda	Buswelu	Migukulama				
22	Nyakasungwa	Nyakasungwa	Kasisa	Kamisa	Igwanzozu				
23	Nyakaliro	Sukuma	Lumeya	Nyakaliro	Bukokwa				
24	Kalebezo	Nyashana	Katoma	Magulukenda	Busekeseke				
25	Nyehunge	Kayenze	Isaka	Nyamadoke	Nyehunge				
26	Kafunzo	Bilulumo	Luhorongoma	Kafunzo					
27	Bupandwa	Bulolo	Iligamba	Itulabusiga	Bulyahilu	Bupandwa			
28	Katwe	Mwangika	Kahunda	Katwe	Kasheka	Luhama			
29	Kazunzu	Kakobe	Nyambebe	ilyamchele					
30	Bulyaheke	Itabagumba	Bulyaheke 'B'	Mbugani	Bulyaheke	Lushamba			
31	Irenza	Irenza	Nyangalamila	Luhoronyonga	Isegeng'he				
32	Nyakasasa	Isenyi	Nyakasasa	Buhama	Nyamisiwi				
33	Lugata	Kabaganga	Bugoro	Nyakabanga	Lugata				
34	Maisome	Kanoni	Kisaba						

Buildings	Cattle Dip at Nyampande village
Buildings	Livestock market at Sima
Buildings	Ward Agriculture resource center(WRC) Nyampande village
Buildings	SACCOS at Nyampande village
Buildings	Workshop for out boat engine at Kijiweni fish land site
Buildings	7 Ward office
Buildings	BDS workshop(ffor lathing mashine)
Buildings	15 primary schools classrooms
Buildings	20 primary school teachers house
Buildings	Libray at Nyampulukano secondary school
Buildings	10 primary school latrines
Buildings	Administration block at Nyamatogo secondary school
Buildings	28 secondary schools classrooms
Buildings	22 secondary schools classrooms
Buildings	6 secondary school toilets
Buildings	Laboratory at Nyamatongo secondary school
Buildings	Toilet at Nyampande dispensary
Buildings	Laboratory at Nyakaliro secondary school
Buildings	
Buildings	
Buildings	Laboratory at Katwe secondary school
Buildings	Labor ward
Buildings	Construction pit latrne at Nyamizeze
Buildings	Staff building at Igurumuki and Sogoso Dispensaries
Buildings	Rehabilitation of OPD building at Nyanzenda and Igalula
Buildings	Rehabilitation of OPD and Laboratory building at Sengerema H/C
Buildings	Pit latrnes at Isole, Bukala,market, Mlaga and Luhorongoma Disp
Buildings	Incinerator at Katunguru H/c

16,132	-	16,132	16,132
15,000	-	1,346	1,346
15,000	-	15,000	15,000
10,500	-	10,500	10,500
21,824	21,824	-	21,824
284,000	120,000	42,000	162,000
30,000	30,000		30,000
82,500	-	82,500	82,500
140,000	-	140,000	140,000
60,000	60,000		60,000
45,000	-	45,000	45,000
30,000	30,000		30,000
252,000	-	252,000	252,000
264,000	-	264,000	264,000
36,000	-	36,000	36,000
90,000	-	50,000	50,000
4,500	-	4,500	4,500
53,399	53,399	-	53,399
88,443	88,443	54,987	143,431
28,276	28,276	55,224	83,499
70,000	70,000		70,000
53,000	53,000	-	53,000
7,595		7,595	7,595
52,079		52,079	52,079
9,530		9,530	9,530
12,000		12,000	12,000
25,711		25,711	25,711
2,000		2,000	2,000

actual expenditure

16,132
1,346
15,000
10,500
21,824
162,000
30,000
82,500
140,000
60,000
45,000
30,000
252,000
264,000
36,000
50,000
4,500
53,399
68,569
73,495
70,000
53,000
7,595
52,079
9,530
12,000
25,711
2,000

1,648,180

10,080,000.00

185,000,000.00

508,948,802.15

9,000,000.00

713,028,802.15