

Council:	Lindi Municipal Council (Lindi Region)
Vote Code:	762006
FY:	FY 2016/17
Quarter	Q3
Period ending:	March 31, 2017

Permanent Secretary
President's Office – Regional Administration and Local Government
Attention: DLG Finance Section
P.O. Box 1923
Dodoma

September 29, 2017

Re: Council Quarterly Financial Report, FY 2016/17, Q3

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: March 31, 2017 for .

The Report was prepared from the Council's Books of Account in accordance with the accompanying instructions.

The Quarterly Council Development Report (Financial And Physical Progress Report) has been attached.

To the extent that further clarification of the figures is warranted, such clarifications have been attached.

Signature: _____

Council Director,

	Name:	Date:
Prepared by (Accountant):	Caen Mwakaliile	9/29/2017
Approved by (Council Treasurer):	Edward D. Msangi	9/29/2017
Received by (Regional FMO):	Nsajigwa V.G.M	9/29/2017
Received by (PO-RALG):		

Council Finance Report - Checklist
Lindi Municipal Council (Lindi Region)
 Quarterly Financial Report As At: March 31, 2017

	Statement Checked by Council	Statement Checked by RFMS
BUDGET PLAN AND EXECUTION (GENERAL)		
1 The Budget Plan (Column A) reflects the budget as approved by Council.	Not Checked	Not Checked
2 The Budget Plan (Column A) is identical to the plan reported during previous quarter, except where virements have been approved by Council.	Not Checked	Not Checked
3 Information on budget execution (Column B-D) is taken from the council's General Ledger - not from cash books.	Not Checked	Not Checked
4 Column B has been completed in each table and is identical to the Cumulative Amount reported in the previous quarter's Council Financial Report, unless noted otherwise.	Not Checked	Not Checked
5 The information contained in this report has been presented to the Council, as part of the quarterly Income and Expenditure Statements.	Not Checked	Not Checked
OWN REVENUES		
6 All revenue collections are included in the correct revenue category (as defined in Appendix A of the instruction manual)	Not Checked	Not Checked
7 The category 'Specific Service Fees' includes all specific service fees, not just Parking Fees and Central Bus Stand Fees.	Not Checked	Not Checked
8 The category 'Other Own Revenues' includes only the revenue sources listed for this category, and does not include any revenue sources listed in any of the other categories.	Not Checked	Not Checked
9 GPG is NOT included as an own revenue source (but as a transfer).	Not Checked	Not Checked
10 Accounts have been reconciled with bank statements, and opening and closing balances accurately reflect the account balances reported on the bank statements.	Not Checked	Not Checked
INTERGOVERNMENTAL FISCAL TRANSFERS		
11 Recurrent block grants separately reflect receipts for PE and OC.	Not Checked	Not Checked
12 Receipts for PE transfers reflects all PE (Gross Amount, including statutory deductions withheld at Center), not just Basic Salary.	Not Checked	Not Checked
13 Transfer amounts include in-kind transfers (MSD grants, Exam Fees, and so on).	Not Checked	Not Checked
14 Development transfers are reported by source of fund (not by sector in which transfer is spent).	Not Checked	Not Checked
EXPENDITURES		
15 PE expenditures reflect total PE spending, include statutory deductions (not just Basic Salary).	Not Checked	Not Checked
16 Expenditures funded by own source revenues are included in the spending amounts for each sector / department.	Not Checked	Not Checked
17 Development expenditures are reflected by sector (not by source of transfer).	Not Checked	Not Checked
18 Expenditure commitments have been reported, where such information is available.	Not Checked	Not Checked

Lindi Municipal Council (Lindi Region)

Quarterly Financial Report As At: March 31, 2017

All amounts in Tanzanian Shillings

Own Source Revenues	Annual Estimate as per Approved Budget	Actual Collection/Received			Cumulative as % of Annual Estimate
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date	
	A	B	C	D	E
Local Taxes (Rates, Levies and Cesses)					
Property Tax	3,000,000	1,330,621	-	1,330,621	44.4
Land Rent	50,000,000	-	12,787,276	12,787,276	25.6
Produce Cess	241,300,000	107,382,745	17,610,513	124,993,258	51.8
Service Levy	90,000,000	57,146,680	60,939,695	118,086,375	131.2
Guest House Levy	40,000,000	8,795,451	9,161,955	17,957,406	44.9
Other Levies on Business Activity	11,750,000	7,650,250	3,574,000	11,224,250	95.5
Subtotal, Local Taxes	436,050,000	182,305,747	104,073,439	286,379,186	65.7
Licences and Permits					
Licences and permits on business activities	195,500,000	79,443,484	26,697,050	106,140,534	54.3
Permits on construction activities	50,000,000	15,325,161	5,092,316	20,417,477	40.8
Licences on extraction of forest products	7,000,000	1,800,000	1,308,000	3,108,000	44.4
Licences/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licences and Permits	252,500,000	96,568,645	33,097,366	129,666,011	51.4
Fees and Charges					
Market fees and charges	42,600,000	9,622,011	3,686,800	13,308,811	31.2
Sanitation fees and charges	30,400,000	13,001,200	4,810,990	17,812,190	58.6
Specific service fees	97,400,000	59,362,795	48,009,589	107,372,384	110.2
<i>o/w Parking Fees</i>	-	-	-	-	0.0
<i>o/w Central Bus Stand Fees</i>	124,000,000	60,545,000	38,728,560	99,273,560	80.1
Sub-Total, Fees and Charges	294,400,000	142,531,006	95,235,939	237,766,945	80.8
Other Own Revenues					0.0
Fines and penalties	5,600,000	3,187,000	570,000	3,757,000	67.1
Income from sale or rent	291,640,000	25,461,400	135,705,000	161,166,400	55.3
Other own revenues	59,579,800	18,145,625	36,230,769	54,376,394	91.3
Sub-Total, Other Own Revenues	356,819,800	46,794,025	172,505,769	219,299,794	61.5
Total, Own Source Revenues	1,339,769,800	468,199,423	404,912,513	873,111,936	65.2

Account Balances		Opening Account Balance for Budget Year	Opening Account Balance for Quarter	Closing Account Balance for Quarter	Change in Balance for Quarter
Own Source Revenue Collection Account		-	2,822,685	2,726,828	-95,857.0
Personal Emoluments Account		2,840,010	2,736,701	2,939,344	202,643.0
Other Charges Account		31,867	2,914,272	4,396,580	1,482,308.0
Miscellaneous Deposit Account		454,750	190,610,321	152,634,036	-37,976,285.0
Development Account		1,019,102,469	2,166,398,920	39,421,943	-2,126,976,977.0
Road Fund Account		211,032,856	244,644,154	478,042,710	233,398,556.0
Water Sector Account		22,079,795	51,978,131	49,865,338	-2,112,793.0
Education Sector Account		103,487	4,575	4,575	0.0
Health Sector Account		899,873	6,593,787	5,995,254	-598,533.0
Total Account Balances		1,256,545,107	2,668,703,546	736,026,608	-1,932,676,938.0

Lindi Municipal Council (Lindi Region)

Quarterly Financial Report As At: March 31, 2017

All amounts in Tanzanian Shillings

Description of Transfer Sources	Annual Estimate as per Approved Budget	Actual Collection/Received			Cumulative as % of Annual Estimate
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date	
	A	B	C	D	E
Recurrent Grants:					
(I) Block Grants					
Primary Education Block Grant: PE Amount	6,492,656,800	3,246,328,399	1,623,164,199	4,869,492,598	75.0
: OC Amount	237,352,999	80,124,342	-	80,124,342	33.8
Secondary Ed. Block Grant : PE Amount	562,989,000	281,494,500	140,747,250	422,241,750	75.0
: OC Amount	375,553,000	63,588,075	-	63,588,075	16.9
Health Block Grant : PE Amount	1,887,716,000	943,857,998	471,928,998	1,415,786,996	75.0
: OC Amount	109,882,000	10,872,000	15,292,000	26,164,000	23.8
Agriculture Block Grant : PE Amount	-	-	-	-	0.0
: OC Amount	9,517,000	543,000	-	543,000	5.7
Roads Block Grant : PE Amount	147,072,000	73,536,000	36,768,000	110,304,000	75.0
: OC Amount	19,312,000	1,609,000	-	1,609,000	8.3
Water Block Grant : PE Amount	46,965,000	23,482,500	11,741,250	35,223,750	75.0
: OC Amount	5,528,000	461,000	-	461,000	8.3
General Purpose (incl. Admin) : PE Amount	1,985,043,000	992,521,500	496,260,750	1,488,782,250	75.0
: OC Amount	51,158,000	3,290,925	-	3,290,925	6.4
Sub-Total, Block Grants	11,930,744,799	5,721,709,239	2,795,902,447	8,517,611,686	71.4
(II) Sector Baskets and other subventions					
Primary Education	-	-	-	-	0.0
Secondary Education	-	-	-	-	0.0
Health (HSBF and MSD supplies)	169,456,000	84,728,000	42,364,000	127,092,000	75.0
Roads	-	-	-	-	0.0
HIV/AIDS (TACAIDS, Global Fund and others)	-	-	-	-	0.0
National Multi-sectoral Strategic Fund (NMSF)	-	-	-	-	0.0
Other subventions	90,978,000	59,347,300	2,470,000	61,817,300	67.9
Sub-Total, Sector Baskets and Other Subv.	260,434,000	144,075,300	44,834,000	188,909,300	72.5
Sub-Total, Recurrent Transfers	12,191,178,799	5,865,784,539	2,840,736,447	8,706,520,986	71.4

Description of Transfer Sources	Annual Estimate as per Approved Budget	Actual Collection/Received			Cumulative as % of Annual Estimate
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date	
(III) Development Grants / Funds:					
LG Development Grants (LGDG): CDG and CBG	420,592,000	73,639,000	73,434,000	147,073,000	35.0
Primary Education Development Grants	-	-	-	-	0.0
Secondary Education Development Grants	130,852,000	-	-	-	0.0
Health Development Grants	-	-	-	-	0.0
Roads Sector Development Grants	2,995,692,000	597,364,006	508,948,442	1,106,312,448	36.9
Water Sector Development Grants	98,366,000	420,823,248	1,141,503,134	1,562,326,382	1,588.3
Agriculture Sector Development Grants	-	-	-	-	0.0
Administration Development Grants	100,000,000	-	-	-	0.0
TASAF	3,481,728,819	342,856,021	391,310,500	734,166,521	21.1
Tanzania Strategic Cities Project Fund (TSCP)	-	-	-	-	0.0
Urban Local Government Strengthening Program (ULGSP)	3,286,755,000	2,404,575,851	-	2,404,575,851	73.2
Constituent Development Catalyst Funds (CDCF)	21,350,000	23,847,000	-	23,847,000	111.7
Equip Fund	279,752,000	-	275,640,697	-	0.0
Other Dev. Grants / Funds *	9,420,100	9,420,100	-	9,420,100	100.0
Sub-Total Dev. Grants / Funds	10,824,507,919	3,872,525,226	2,390,836,773	5,987,721,302	55.3
Total, Transfers	23,015,686,718	9,738,309,765	5,231,573,220	14,694,242,288	63.8
Local Borrowing:					0.0
Local Government Loans Board	-	-	-	-	0.0
Other Loans	-	-	-	-	0.0
Total, Local Borrowing	-	-	-	-	0.0

*Other Development Grants means: PFM RP, LGTP, UDEM, SWM, PFM, etc.

Lindi Municipal Council (Lindi Region)

Quarterly Financial Report As At: March 31, 2017

All amounts in Tanzanian Shillings

Description of Broad Expenditure Areas	Annual Estimate as per approved Budget	Actual Expenditure			Outstanding Commitments	Cumulative Expenditure & Comm'ts to date	Total Cum Expenditure & Comm'ts as % of Annual Est.
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date			
	A	B	C	D	E	F	G
EXPENDITURE							
Recurrent Expenditure							
Primary Education: PE	6,492,656,800	3,246,328,400	1,623,164,200	4,869,492,600	-	4,869,492,600	75.0
OC	237,352,999	82,987,255	-	82,987,255	-	82,987,255	35.0
Secondary Education: PE	562,989,000	281,494,500	140,747,250	422,241,750	-	422,241,750	75.0
OC	375,553,000	64,199,300	-	64,199,300	-	64,199,300	17.1
Health: PE	1,887,716,000	943,858,000	471,929,000	1,415,787,000	-	1,415,787,000	75.0
OC	109,882,000	10,253,190	15,292,000	25,545,190	-	25,545,190	23.2
Roads: PE	147,072,000	73,536,000	36,768,000	110,304,000	-	110,304,000	75.0
OC	19,312,000	220,000	-	220,000	-	220,000	1.1
Water: PE	46,965,000	23,482,500	11,741,250	35,223,750	-	35,223,750	75.0
OC	5,528,000	-	-	-	-	-	0.0
Agricult. & Livestock: PE	-	-	-	-	-	-	0.0
OC	9,517,000	1,735,550	-	1,735,550	-	1,735,550	18.2
Sub-Totals: PE	9,137,398,800	4,568,699,400	2,284,349,700	6,853,049,100	-	6,853,049,100	75.0
OC	757,144,999	159,395,295	15,292,000	174,687,295	-	174,687,295	23.1
Local Administration PE	1,985,043,000	992,521,500	496,260,750	1,488,782,250	-	1,488,782,250	75.0
OC	19,158,000	4,452,000	-	4,452,000	-	4,452,000	23.2
Trade & Econ. Affairs PE	-	-	-	-	-	-	0.0
OC	3,000,000	-	-	-	-	-	0.0
Works (Excl. Roads) PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Lands PE	3,000,000	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Natural Resources PE	6,000,000	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Community Dev. PE	5,000,000	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Other Departments PE	-	-	-	-	-	-	0.0
OC	15,000,000	384,000	-	384,000	-	384,000	2.6
Sub-Totals: PE	1,999,043,000	992,521,500	496,260,750	1,488,782,250	-	1,488,782,250	74.5
OC	37,158,000	4,836,000	-	4,836,000	-	4,836,000	13.0
Sub-Total; Recurrent: PE	11,136,441,800	5,561,220,900	2,780,610,450	8,341,831,350	-	8,341,831,350	74.9
OC	794,302,999	164,231,295	15,292,000	179,523,295	-	179,523,295	22.6
Sub-Total, Recurrent Exp.	11,930,744,799	5,725,452,195	2,795,902,450	8,521,354,645	-	8,521,354,645	71.4

Description of Broad Expenditure Areas	Annual Estimate as per approved Budget	Actual Expenditure			Outstanding Commitments	Cumulative Expenditure & Comm'ts to date	Total Cum Expenditure & Comm'ts as % of
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date			
Development Expenditure							
Primary Education	279,752,000	131,270,511	122,654,089	253,924,600	-	253,924,600	90.8
Secondary Education	130,852,000	195,802,448	-	195,802,448	-	195,802,448	149.6
Health	260,434,000	155,992,516	45,421,144	201,413,660	-	201,413,660	77.3
Works (inc. Roads)	2,995,692,000	553,283,408	236,896,537	790,179,945	-	790,179,945	26.4
Water	98,366,000	392,378,416	1,140,586,435	1,532,964,851	-	1,532,964,851	1,558.4
Agriculture	-	-	-	-	-	-	0.0
Administration	100,000,000	-	-	-	-	-	0.0
Other Sectors / Departments	7,210,425,819	1,993,445,191	2,055,238,725	4,048,683,916	-	4,048,683,916	56.2
Sub-Total, Development Exp.	11,075,521,819	3,422,172,490	3,600,796,930	7,022,969,420	-	7,022,969,420	63.4
TOTAL EXPENDITURE	23,006,266,618	9,147,624,685	6,396,699,380	15,544,324,065	-	15,544,324,065	67.6
Surplus / Deficit:							
Surplus/Deficit - Current FY	1,349,189,900	1,058,884,503	(760,213,647)	23,030,159	XXXXX	23,030,159	1.7
Surplus/Deficit - incl. B/B Forward	2,605,735,007	2,315,429,610	1,908,489,899	1,279,575,266	XXXXX	1,279,575,266	49.1

Lindi Municipal Council (Lindi Region)

Quarterly Financial Report As At: March 31, 2017

All amounts in Tanzanian Shillings

Description of Detailed Sectoral Expenditures	Annual Estimate as per Approved Budget	Actual Expenditure			Cumulative as % of Annual Estimate
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date	
	A	B	C	D	E
Primary Education OC Spending					
Capitation Fees	94,608,000	-	-	-	0.0
Examination Fees	64,044,000	78,543,256	-	78,543,256	122.6
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	78,700,999	5,443,999	-	5,443,999	6.9
Sub-Total, Primary Education OC Spending	237,352,999	83,987,255	-	83,987,255	35.4
HIV/AIDS Spending					
Care and Treatment	-	-	-	-	0.0
Community Response	-	-	-	-	0.0
Workplace intervention	-	-	-	-	0.0
Coordination on HIV/AIDS	-	13,664,133	-	13,664,133	0.0
Sub-Total, HIV/AIDS Spending	-	13,664,133	-	13,664,133	0.0
Secondary Education OC Spending					
Capitation Fees	40,850,000	-	-	-	0.0
Examination Fees	-	58,189,300	-	58,189,300	0.0
Other Secondary Education OC	334,703,000	6,010,000	-	6,010,000	1.8
Sub-Total, Secondary Education OC Spending	375,553,000	64,199,300	-	64,199,300	17.1
General purpose grant - OC spending					
Natural Resources	6,000,000	-	-	-	0.0
Planning	5,000,000	-	-	-	0.0
Community Development	5,000,000	-	-	-	0.0
Internal Audit	4,000,000	-	-	-	0.0
Cooperatives (Ushirika)	3,000,000	384,000	-	384,000	12.8
Trade (BIASHARA)	3,000,000	-	-	-	0.0
Land (ARDHI)	6,000,000	-	-	-	0.0
Ration allowance	-	-	-	-	0.0
General purpose grant - Administration	19,158,000	4,452,000	-	4,452,000	23.2
Sub-Total, General Purpose Grant Spending	51,158,000	4,836,000	-	4,836,000	9.5

ARDHI/MAZINGIRA