

Council:	Lindi Municipal Council (Lindi Region)
Vote Code:	762006
FY:	FY 2017/18
Quarter	Q2
Period ending:	December 31, 2017

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

February 8, 2018

Re: Council Quarterly Financial Report, FY 2017/18, Q2

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: December 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):	Edward Daniel Msangi	08/02/2018
Approved by (Council Treasurer):	Caen Mwakalile	08/02/2018
Received by (Regional FMO):	Nsajigwa VGM	
Received by (PO-RALG):		

Council Finance Report - Checklist

Lindi Municipal Council (Lindi Region)

Quarterly Financial Report As At: December 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: December 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	75,000,000	-	-	-	0.0
Land Rent	200,000,000	-	-	-	0.0
Produce Cess	264,450,000	38,836,458	101,153,028	139,989,486	52.9
Service Levy	135,000,000	45,276,418	26,402,194	71,678,612	53.1
Guest House Levy	40,000,000	7,578,160	7,561,300	15,139,460	37.8
Other Levies on Business Activity	13,600,000	3,504,553	7,547,250	11,051,803	81.3
Subtotal, Local Taxes	728,050,000	95,195,589	142,663,772	237,859,361	32.7
Licences and Permits					
Licences and permits on business activities	198,500,000	55,856,086	24,224,600	80,080,686	40.3
Permits on construction activities	50,000,000	7,225,550	3,805,495	11,031,045	22.1
Licences on extraction of forest products	10,000,000	80,000	-	80,000	0.8
Licences/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	258,500,000	63,161,636	28,030,095	91,191,731	35.3
Fees and Charges					
Market fees and charges	33,360,000	4,196,110	5,629,040	9,825,150	29.5
Sanitation fees and charges	24,000,000	5,914,000	5,409,000	11,323,000	47.2
Specific service fees	141,608,200	26,756,870	17,270,557	44,027,427	31.1
o/w Parking Fees	-	-	-	-	0.0
o/w Central Bus Stand Fees	148,180,000	42,890,420	50,193,310	93,083,730	62.8
Sub-Total, Fees and Charges	198,968,200	36,866,980	28,308,597	65,175,577	32.8
Other Own Revenues					0.0
Fines and penalties	6,000,000	1,302,000	1,183,000	2,485,000	41.4
Income from sale or rent	911,675,000	43,211,647	29,408,800	72,620,447	8.0
Other own revenues	36,392,000	7,128,755	3,872,250	11,001,005	30.2
Sub-Total, Other Own Revenues	954,067,000	51,642,402	34,464,050	86,106,452	9.0
Total, Own Source Revenues	2,139,585,200	246,866,607	233,466,514	480,333,121	22.4

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		-	3,732,456	5,649,601	1,917,145.0
Personal Emoluments Account		2,573,170	3,987,233	1,520,239	-2,466,994.0
Other Charges Account		7,075,299	3,817,924	12,615,604	8,797,680.0
Miscellaneous Deposit Account		66,651,766	264,613,825	260,871,925	-3,741,900.0
Development Account		95,520,258	808,935,224	1,437,281,291	628,346,067.0
Road Fund Account		405,925,828	48,128,169	20,365	-48,107,804.0
Water Sector Account		32,551,578	12,005,276	20,169,372	8,164,096.0
Education Sector Account		73,275	4,303,739	14,621,922	10,318,183.0
Health Sector Account		6,951,668	2,700,732	1,105,560,600	1,102,859,868.0
Total Account Balances		617,322,842	1,152,224,578	2,858,310,919	1,706,086,341.0

Lindi Municipal Council (Lindi Region)

Quarterly Financial Report As At: December 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	4,070,982,000	814,144,000	815,349,000	1,629,493,000	40.0
: OC Amount	323,593,999	73,232,600	32,771,000	106,003,600	32.8
Secondary Ed. Block Grant : PE Amount	2,601,708,000	508,561,500	511,366,500	1,019,928,000	39.2
: OC Amount	358,483,000	-	89,718,000	89,718,000	25.0
Health Block Grant : PE Amount	2,055,192,000	312,577,000	295,815,000	608,392,000	29.6
: OC Amount	78,546,000	5,382,000	12,365,000	17,747,000	22.6
Agriculture Block Grant : PE Amount	435,336,000	76,116,000	76,980,000	153,096,000	35.2
: OC Amount	13,807,000	-	4,750,000	4,750,000	34.4
Roads Block Grant : PE Amount	282,684,000	54,582,000	55,191,000	109,773,000	38.8
: OC Amount	16,584,000	-	7,544,000	7,544,000	45.5
Water Block Grant : PE Amount	90,552,000	19,425,000	19,567,000	38,992,000	43.1
: OC Amount	6,709,000	-	4,348,000	4,348,000	64.8
General Purpose (incl. Admin) : PE Amount	1,976,615,000	389,595,000	401,577,000	791,172,000	40.0
: OC Amount	89,185,000	-	32,449,000	32,449,000	36.4
Sub-Total, Block Grants	12,399,976,999	2,253,615,100	2,359,790,500	4,613,405,600	37.2
(II) Sector Baskets and other subventions					
Primary Education	-	-	-	-	0.0
Secondary Education	-	-	-	-	0.0
Health (HSBF and MSD supplies)	200,340,000	-	36,011,100	36,011,100	18.0
Roads	-	-	-	-	0.0
HIV/AIDS (TACAIDS, Global Fund and others)	-	-	-	-	0.0
National Multi-sectoral Strategic Fund (NMSF)	-	-	-	-	0.0
Other subventions	118,823,000	104,156,140	4,325,000	108,481,140	91.3
Sub-Total, Sector Baskets and Other Subv.	319,163,000	104,156,140	40,336,100	144,492,240	45.3
Sub-Total, Recurrent Transfers	12,719,139,999	2,357,771,240	2,400,126,600	4,757,897,840	37.4

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	917,818,000	-	-	-	0.0
Primary Education Development Grants	209,004,000	-	-	-	0.0
Secondary Education Development Grants	245,131,000	-	-	-	0.0
Health Development Grants	-	-	1,100,000,000	1,100,000,000	0.0
Roads Sector Development Grants	2,998,880,000	-	-	-	0.0
Water Sector Development Grants	2,935,770,000	-	30,000,000	30,000,000	1.0
Agriculture Sector Development Grants	-	-	-	-	0.0
Administration Development Grants	-	-	-	-	0.0
TASAF	876,266,110	255,974,079	99,120,625	355,094,704	40.5
Tanzania Strategic Cities Project Fund (TSCP)	-	-	-	-	0.0
Urban Local Government Strengthening Program (ULGSP)	2,917,384,676	1,508,800,654	1,454,273,838	2,963,074,492	101.6
Constituent Development Catalyst Funds (CDCF)	28,812,000	14,406,000	14,406,000	28,812,000	100.0
Equip Fund	279,752,000	-	-	-	0.0
Other Dev. Grants / Funds *	-	-	-	-	0.0
Sub-Total Dev. Grants / Funds	11,408,817,786	1,779,180,733	2,697,800,463	4,476,981,196	39.2
Total, Transfers	24,127,957,785	4,136,951,973	5,097,927,063	9,234,879,036	38.3
Local Borrowing:					0.0
Local Government Loans Board	-	-	-	-	0.0
Other Loans	-	-	-	-	0.0
Total, Local Borrowing	-	-	-	-	0.0

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

Lindi Municipal Council (Lindi Region)

Quarterly Financial Report As At: December 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	4,070,982,000	814,144,000	815,349,000	1,629,493,000	-	1,629,493,000	40.0
OC	323,593,999	71,406,370	27,510,700	98,917,070	-	98,917,070	30.6
Secondary Education: PE	2,601,708,000	508,561,500	511,366,500	1,019,928,000	-	1,019,928,000	39.2
OC	358,483,000	-	82,146,838	82,146,838	-	82,146,838	22.9
Health: PE	2,055,192,000	312,577,000	295,815,000	608,392,000	-	608,392,000	29.6
OC	78,546,000	300,100	11,200,200	11,500,300	-	11,500,300	14.6
Roads: PE	282,684,000	54,582,000	55,191,000	109,773,000	-	109,773,000	38.8
OC	16,584,000	-	5,700,000	5,700,000	-	5,700,000	34.4
Water: PE	90,552,000	19,425,000	19,567,000	38,992,000	-	38,992,000	43.1
OC	6,709,000	-	3,285,000	3,285,000	-	3,285,000	49.0
Agricult. & Livestock: PE	435,336,000	76,116,000	76,980,000	153,096,000	-	153,096,000	35.2
OC	13,807,000	-	3,589,000	3,589,000	-	3,589,000	26.0
Sub-Totals: PE	9,536,454,000	1,785,405,500	1,774,268,500	3,559,674,000	-	3,559,674,000	37.3
OC	797,722,999	71,706,470	133,431,738	205,138,208	-	205,138,208	25.7
Local Administration PE	1,976,615,000	389,595,000	267,412,000	657,007,000	-	657,007,000	33.2
OC	27,102,000	-	7,239,000	7,239,000	-	7,239,000	26.7
Trade & Econ. Affairs PE	-	-	-	-	-	-	0.0
OC	15,082,000	-	4,197,461	4,197,461	-	4,197,461	27.8
Works (Excl. Roads) PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Lands PE	-	-	-	-	-	-	0.0
OC	6,000,000	-	1,669,856	1,669,856	-	1,669,856	27.8
Natural Resources PE	-	-	-	-	-	-	0.0
OC	12,000,000	-	3,339,712	3,339,712	-	3,339,712	27.8
Community Dev. PE	-	-	-	-	-	-	0.0
OC	10,000,000	-	2,783,093	2,783,093	-	2,783,093	27.8
Other Departments PE	-	-	-	-	-	-	0.0
OC	19,000,000	-	5,287,877	5,287,877	-	5,287,877	27.8
Sub-Totals: PE	1,976,615,000	389,595,000	267,412,000	657,007,000	-	657,007,000	33.2
OC	89,184,000	-	24,516,999	24,516,999	-	24,516,999	27.5
Sub-Total; Recurrent: PE	11,513,069,000	2,175,000,500	2,041,680,500	4,216,681,000	-	4,216,681,000	36.6
OC	886,906,999	71,706,470	157,948,737	229,655,207	-	229,655,207	25.9
Sub-Total, Recurrent Exp.	12,399,975,999	2,246,706,970	2,199,629,237	4,446,336,207	-	4,446,336,207	35.9

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	209,004,000	-	35,389,006	35,389,006	-	35,389,006	16.9
Secondary Education	245,131,000	-	50,385,310	50,385,310	-	50,385,310	20.6
Health	343,123,140	56,412,370	27,488,400	83,900,770	-	83,900,770	24.5
Works (inc. Roads)	2,998,880,000	412,823,449	47,112,143	459,935,592	-	459,935,592	15.3
Water	2,935,770,000	20,418,500	21,771,350	42,189,850	-	42,189,850	1.4
Agriculture	-	-	-	-	-	-	0.0
Administration	-	-	-	-	-	-	0.0
Other Sectors / Departments	5,020,032,786	1,120,769,789	921,817,488	2,042,587,277	-	2,042,587,277	40.7
Sub-Total, Development Exp.	11,751,940,926	1,610,424,108	1,103,963,697	2,714,387,805	-	2,714,387,805	23.1
TOTAL EXPENDITURE	24,151,916,925	3,857,131,078	3,303,592,934	7,160,724,012	-	7,160,724,012	29.6
Surplus / Deficit:							
Surplus/Deficit - Current FY	2,115,626,060	526,687,502	2,027,800,643	2,554,488,145	XXXXX	2,554,488,145	120.7
Surplus/Deficit - incl. B/B Forward	2,732,948,902	1,144,010,344	3,180,025,221	3,171,810,987	XXXXX	3,171,810,987	116.1

Lindi Municipal Council (Lindi Region)

Quarterly Financial Report As At: December 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	66,563,000	-	-	-	0.0
Examination Fees	93,828,200	71,406,370	23,280,700	94,687,070	100.9
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	163,202,799	-	4,230,000	4,230,000	2.6
Sub-Total, Primary Education OC Spending	323,593,999	71,406,370	27,510,700	98,917,070	30.6
HIV/AIDS Spending					
Care and Treatment	-	-	-	-	0.0
Community Response	-	-	-	-	0.0
Workplace intervention	-	-	-	-	0.0
Coordination on HIV/AIDS	-	-	-	-	0.0
Sub-Total, HIV/AIDS Spending	-	-	-	-	0.0
Secondary Education OC Spending					
Capitation Fees	27,186,000	-	-	-	0.0
Examination Fees	88,823,000	-	77,882,038	77,882,038	87.7
Other Secondary Education OC	242,474,000	-	4,264,800	4,264,800	1.8
Sub-Total, Secondary Education OC Spending	358,483,000	-	82,146,838	82,146,838	22.9
General purpose grant - OC spending					
Natural Resources	12,000,000	-	3,339,712	3,339,712	27.8
Planning	10,000,000	-	2,783,093	2,783,093	27.8
Community Development	10,000,000	-	2,783,093	2,783,093	27.8
Internal Audit	7,000,000	-	1,948,165	1,948,165	27.8
Cooperatives (Ushirika)	6,000,000	-	1,669,856	1,669,856	27.8
Trade (BIASHARA)	5,082,000	-	1,414,368	1,414,368	27.8
Land (ARDHI)	6,000,000	-	1,669,856	1,669,856	27.8
Enviroments	6,000,000	-	1,669,856	1,669,856	27.8
General purpose grant - Administration	27,103,000	-	7,239,000	7,239,000	26.7
Sub-Total, General Purpose Grant Spending	89,185,000	-	24,516,999	24,516,999	27.5