

Council:	Wanging'ombe District Council (Njombe Region)
Vote Code:	543137
FY:	FY 2016/17
Quarter	Q1
Period ending:	September 30, 2016

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

September 21, 2017

Re: Council Quarterly Financial Report, FY 2016/17, Q1

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: September 30, 2016 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):		15.10.2016
Approved by (Council Treasurer):	Mulokozi A. Kishenyi	15.10.2016
Received by (Regional FMO):		
Received by (PO-RALG):		

Council Finance Report - Checklist
Wanging'ombe District Council (Njombe Region)
 Quarterly Financial Report As At: September 30, 2016

	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.	TRUE	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.	TRUE	Not Checked
3 Information on budget execution (Column B-D) is taken from the council's General Ledger not from cash books.	TRUE	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.	TRUE	Not Checked
5 The information contained in this report has been presented to the Council, as part of the quarterly Income and Expenditure Statements.	TRUE	Not Checked
OWN REVENUES		
6 All revenue collections are included in the correct revenue category (as defined in Appendix A of the instruction manual)	TRUE	Not Checked
7 The category 'Specific Service Fees' includes all specific service fees, not just Parking Fees and Central Bus Stand Fees.	TRUE	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.	TRUE	Not Checked
9 GPG is NOT included as an own revenue source (but as a transfer).	TRUE	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.	TRUE	Not Checked
INTERGOVERNMENTAL FISCAL TRANSFERS		
11 Recurrent block grants separately reflect receipts for PE and OC.	TRUE	Not Checked
12 Receipts for PE transfers reflects all PE (Gross Amount, including statutory deductions withheld at Center), not just Basic Salary.	TRUE	Not Checked
13 Transfer amounts include in-kind transfers (MSD grants, Exam Fees, and so on).	TRUE	Not Checked
14 Development transfers are reported by source of fund (not by sector in which transfer is spent).	TRUE	Not Checked
EXPENDITURES		
15 PE expenditures reflect total PE spending, include statutory deductions (not just Basic Salary).	TRUE	Not Checked
16 Expenditures funded by own source revenues are included in the spending amounts for each sector / department.	TRUE	Not Checked
17 Development expenditures are reflected by sector (not by source of transfer).	TRUE	Not Checked
18 Expenditure commitments have been reported, where such information is available.	TRUE	Not Checked

Wanging'ombe District Council (Njombe Region)

Quarterly Financial Report As At: September 30, 2016

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	4,526,000		827,000	827,000	18.3
Land Rent	11,035,000			-	0.0
Produce Cess	443,041,000		91,071,956	91,071,956	20.6
Service Levy	20,520,000		6,404,187	6,404,187	31.2
Guest House Levy	4,320,000		327,000	327,000	7.6
Other Levies on Business Activity	52,951,000		5,331,500	5,331,500	10.1
Subtotal, Local Taxes	536,393,000	-	103,961,643	103,961,643	19.4
Licences and Permits					
Licences and permits on business activities	110,810,000		9,704,384	9,704,384	8.8
Permits on construction activities	2,640,000			-	0.0
Licences on extraction of forest products	109,632,000		37,711,500	37,711,500	34.4
Licences/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	223,082,000	-	47,415,884	47,415,884	21.3
Fees and Charges					
Market fees and charges	50,833,000		20,489,870	20,489,870	40.3
Sanitation fees and charges				-	0.0
Specific service fees	-	-	-	-	0.0
<i>o/w Parking Fees</i>	-	-	-	-	0.0
<i>o/w Central Bus Stand Fees</i>	-	-	-	-	0.0
Sub-Total, Fees and Charges	50,833,000	-	20,489,870	20,489,870	40.3
Other Own Revenues					0.0
Fines and penalties	5,192,000		1,765,000	1,765,000	34.0
Income from sale or rent				-	0.0
Other own revenues	85,854,707		18,610,000	18,610,000	21.7
Sub-Total, Other Own Revenues	91,046,707	-	20,375,000	20,375,000	22.4
Total, Own Source Revenues	901,354,707	-	192,242,397	192,242,397	21.3

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		36,290,918	36,290,918	23,876,085	-12,414,833.7
Personal Emoluments Account		171,214	171,214	339,066	167,852.0
Other Charges Account		102,072	102,072	5,837,285	5,735,213.0
Miscellaneous Deposit Account		86,108,572	86,108,572	35,419,299	-50,689,273.0
Development Account		702,574,778	702,574,778	602,838,172	-99,736,606.4
Road Fund Account		911,415,646	911,415,646	862,599,159	-48,816,486.9
Water Sector Account		18,065,265	18,065,265	8,924,265	-9,141,000.0
Education Sector Account		12,522,000	12,522,000	20,075,950	7,553,950.0
Health Sector Account		104,595,618	104,595,618	44,778,685	-59,816,933.0
Total Account Balances		1,871,846,084	1,871,846,084	1,604,687,966	-267,158,118.1

Wanging'ombe District Council (Njombe Region)

Quarterly Financial Report As At: September 30, 2016

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	7,674,876,000		1,855,344,407	1,855,344,407	24.2
: OC Amount	456,651,000		10,262,000	10,262,000	2.2
Secondary Ed. Block Grant : PE Amount	3,863,032,800		933,859,557	933,859,557	24.2
: OC Amount	350,349,000		5,982,000	5,982,000	1.7
Health Block Grant : PE Amount	1,824,108,000		440,964,594	440,964,594	24.2
: OC Amount	69,926,600		4,525,000	4,525,000	6.5
Agriculture Block Grant : PE Amount	369,696,000		89,371,269	89,371,269	24.2
: OC Amount	13,375,999		1,115,000	1,115,000	8.3
Roads Block Grant : PE Amount	81,768,000		19,766,808	19,766,808	24.2
: OC Amount	26,454,000		2,205,000	2,205,000	8.3
Water Block Grant : PE Amount	39,072,000		9,445,366	9,445,366	24.2
: OC Amount	11,347,000		946,000	946,000	8.3
General Purpose (incl. Admin) : PE Amount	1,733,958,000		470,962,000	470,962,000	27.2
: OC Amount	161,686,998		-	-	0.0
Sub-Total, Block Grants	16,676,301,397	-	3,844,749,000	3,844,749,000	23.1
(II) Sector Baskets and other subventions					
Primary Education				-	0.0
Secondary Education				-	0.0
Health (HSBF and MSD supplies)	399,998,000			-	0.0
Roads	-	-	-	-	0.0
HIV/AIDS (TACAIDS, Global Fund and others)	54,009,000	-	-	-	0.0
National Multi-sectoral Strategic Fund (NMSF)	-	-	-	-	0.0
Other subventions	459,994,000	-	-	-	0.0
Sub-Total, Sector Baskets and Other Subv.	914,001,000	-	-	-	0.0
Sub-Total, Recurrent Transfers	17,590,302,397	-	3,844,749,000	3,844,749,000	21.9

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	582,396,000			-	0.0
Primary Education Development Grants				-	0.0
Secondary Education Development Grants	335,484,000			-	0.0
Health Development Grants				-	0.0
Roads Sector Development Grants	3,740,200,000		240,122,239	240,122,239	6.4
Water Sector Development Grants	309,317,000			-	0.0
Agriculture Sector Development Grants				-	0.0
Administration Development Grants				-	0.0
TASAF	1,019,178,000		312,538,500	312,538,500	30.7
Tanzania Strategic Cities Project Fund (TSCP)				-	0.0
Urban Local Government Strengthening Program (ULGSP)				-	0.0
Constituent Development Catalyst Funds (CDCF)	39,315,000			-	0.0
Equip Fund					0.0
Other Dev. Grants / Funds *	1,150,000,000		255,893,913	255,893,913	22.3
Sub-Total Dev. Grants / Funds	7,175,890,000	-	808,554,652	808,554,652	11.3
Total, Transfers	24,766,192,397	-	4,653,303,652	4,653,303,652	18.8
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.

Wanging'ombe District Council (Njombe Region)

Quarterly Financial Report As At: September 30, 2016

All amounts in Tanzanian Shillings

Description of Broad Expenditure Areas	Annual Estimate as per approved Budget	Actual Expenditure			Outstanding Commitments	Cumulative Expenditure & Comrnfts to date	Total Cum Expenditure & Comrnfts 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	7,674,876,000		1,855,344,407	1,855,344,407	-	1,855,344,407	24.2
OC	456,651,000		143,219,201	143,219,201	-	143,219,201	31.4
Secondary Education: PE	3,863,032,800		933,859,557	933,859,557	-	933,859,557	24.2
OC	350,349,000		2,854,065	2,854,065	-	2,854,065	0.8
Health: PE	1,824,108,000		440,964,594	440,964,594	-	440,964,594	24.2
OC	69,926,600		2,380,000	2,380,000	-	2,380,000	3.4
Roads: PE	81,768,000		19,766,808	19,766,808	-	19,766,808	24.2
OC	26,454,000		2,000,000	2,000,000	-	2,000,000	7.6
Water: PE	39,072,000		9,445,366	9,445,366	-	9,445,366	24.2
OC	11,347,000		890,000	890,000	-	890,000	7.8
Agricult. & Livestock: PE	369,696,000		89,371,269	89,371,269	-	89,371,269	24.2
OC	13,375,999		-	-	-	-	0.0
Sub-Totals: PE	13,852,552,800	-	3,348,752,000	3,348,752,000	-	3,348,752,000	24.2
OC	928,103,599	-	151,343,266	151,343,266	-	151,343,266	16.3
Local Administration PE	1,733,958,000		470,962,000	470,962,000	-	470,962,000	27.2
OC	72,348,998		-	-	-	-	0.0
Trade & Econ. Affairs PE	-		-	-	-	-	0.0
OC	4,702,000		-	-	-	-	0.0
Works (Excl. Roads) PE	-		-	-	-	-	0.0
OC	-		-	-	-	-	0.0
Lands PE	-		-	-	-	-	0.0
OC	47,020,000		-	-	-	-	0.0
Natural Resources PE	-		-	-	-	-	0.0
OC	4,702,000		-	-	-	-	0.0
Community Dev. PE	-		-	-	-	-	0.0
OC	4,702,000		-	-	-	-	0.0
Other Departments PE	-		-	-	-	-	0.0
OC	28,212,000		-	-	-	-	0.0
Sub-Totals: PE	1,733,958,000	-	470,962,000	470,962,000	-	470,962,000	27.2
OC	161,686,998	-	-	-	-	-	0.0
Sub-Total; Recurrent: PE	15,586,510,800	-	3,819,714,000	3,819,714,000	-	3,819,714,000	24.5
OC	1,089,790,597	-	151,343,266	151,343,266	-	151,343,266	13.9
Sub-Total, Recurrent Exp.	16,676,301,397	-	3,971,057,266	3,971,057,266	-	3,971,057,266	23.8

Description of Broad Expenditure Areas	Annual Estimate as per approved Budget	Actual Expenditure			Outstanding Commitments	Cumulative Expenditure & Comrnits to date	Total Cum Expenditure & Comrnits as % of
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date			
Development Expenditure							
Primary Education	100,000,000			-	-	-	0.0
Secondary Education	335,484,000			-	-	-	0.0
Health	584,492,316			-	-	-	0.0
Works (inc. Roads)	3,740,200,000			-	-	-	0.0
Water	309,317,000			-	-	-	0.0
Agriculture	20,000,000			-	-	-	0.0
Administration	789,315,000		8,500,000	8,500,000	-	8,500,000	1.1
Other Sectors / Departments	2,211,082,684		78,479,131	78,479,131	-	78,479,131	3.5
Sub-Total, Development Exp.	8,089,891,000	-	86,979,131	86,979,131	-	86,979,131	1.1
TOTAL EXPENDITURE	24,766,192,397	-	4,058,036,397	4,058,036,397	-	4,058,036,397	16.4
Surplus / Deficit:							
Surplus/Deficit - Current FY	901,354,707	-	787,509,652	787,509,652	XXXXX	787,509,652	87.4
Surplus/Deficit - incl. B/B Forward	2,773,200,791	1,871,846,084	2,659,355,736	2,659,355,736	XXXXX	2,659,355,736	95.9

Wanging'ombe District Council (Njombe Region)

Quarterly Financial Report As At: September 30, 2016

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	257,262,000			-	0.0
Examination Fees			132,516,320	132,516,320	0.0
Allocation for Special Schools	35,280,000	-	-	-	0.0
Other Primary Education OC	164,809,000	-	10,702,881	10,702,881	6.5
Sub-Total, Primary Education OC Spending	457,351,000	-	143,219,201	143,219,201	31.3
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	99,475,000			-	0.0
Examination Fees				-	0.0
Other Secondary Education OC	250,874,000	-	2,854,065	2,854,065	1.1
Sub-Total, Secondary Education OC Spending	350,349,000	-	2,854,065	2,854,065	0.8
General purpose grant - OC spending					
Natural Resources	4,702,000			-	0.0
Planning	7,053,000			-	0.0
Community Development	4,702,000			-	0.0
Internal Audit	7,053,000			-	0.0
Cooperatives (Ushirika)	4,702,000			-	0.0
Trade (BIASHARA)	4,702,000			-	0.0
Land (ARDHI)	47,020,000			-	0.0
Ration allowance				-	0.0
General purpose grant - Administration	81,752,998			-	0.0
Sub-Total, General Purpose Grant Spending	161,686,998	-	-	-	0.0