

Council:	Wanging'ombe District Council (Njombe Region)
Vote Code:	543137
FY:	FY 2016/17
Quarter	Q2
Period ending:	December 31, 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, Q2

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: December 31, 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):	Mulokozi A. Kishenyi	15.01.2017
Approved by (Council Treasurer):	Grace I. Manwingi	15.01.2017
Received by (Regional FMO):		
Received by (PO-RALG):		

Council Finance Report - Checklist
Wanging'ombe District Council (Njombe Region)
Quarterly Financial Report As At: December 31, 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: December 31, 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	309,000	1,136,000	25.1
Land Rent	11,035,000	-	-	-	0.0
Produce Cess	443,041,000	91,071,956	122,089,940	213,161,896	48.1
Service Levy	20,520,000	6,404,187	42,999,174	49,403,361	240.8
Guest House Levy	4,320,000	327,000	314,500	641,500	14.8
Other Levies on Business Activity	52,951,000	5,331,500	3,173,500	8,505,000	16.1
Subtotal, Local Taxes	536,393,000	103,961,643	168,886,114	272,847,757	50.9
Licences and Permits					
Licences and permits on business activities	110,810,000	9,704,384	9,008,128	18,712,512	16.9
Permits on construction activities	2,640,000	-	372,000	372,000	14.1
Licences on extraction of forest products	109,632,000	37,711,500	60,053,750	97,765,250	89.2
Licences/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	223,082,000	47,415,884	69,433,878	116,849,762	52.4
Fees and Charges					
Market fees and charges	50,833,000	20,489,870	12,244,930	32,734,800	64.4
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	12,244,930	32,734,800	64.4
Other Own Revenues					0.0
Fines and penalties	5,192,000	1,765,000	5,290,000	7,055,000	135.9
Income from sale or rent	-	-	-	-	0.0
Other own revenues	85,854,707	18,610,000	18,435,692	37,045,692	43.1
Sub-Total, Other Own Revenues	91,046,707	20,375,000	23,725,692	44,100,692	48.4
Total, Own Source Revenues	901,354,707	192,242,397	274,290,614	466,533,011	51.8

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	23,876,085	40,206,828	16,330,743.0
Personal Emoluments Account		171,214	339,066	880,346	541,280.0
Other Charges Account		102,072	5,837,285	2,485,334	-3,351,951.0
Miscellaneous Deposit Account		86,108,572	35,419,299	53,682,834	18,263,535.0
Development Account		702,574,778	602,838,172	1,171,697,703	568,859,531.0
Road Fund Account		911,415,646	862,599,159	433,956,579	-428,642,580.0
Water Sector Account		18,065,265	8,924,265	7,598,379	-1,325,886.0
Education Sector Account		12,522,000	20,075,950	239,677	-19,836,273.0
Health Sector Account		104,595,618	44,778,685	168,208,685	123,430,000.0
Total Account Balances		1,871,846,084	1,604,687,966	1,878,956,365	274,268,399.0

Wanging'ombe District Council (Njombe Region)

Quarterly Financial Report As At: December 31, 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	1,840,180,500	3,695,524,907	48.2
: OC Amount	456,651,000	10,262,000	89,038,065	99,300,065	21.7
Secondary Ed. Block Grant : PE Amount	3,863,032,800	933,859,557	892,659,200	1,826,518,757	47.3
: OC Amount	350,349,000	5,982,000	229,715,200	235,697,200	67.3
Health Block Grant : PE Amount	1,824,108,000	440,964,594	461,209,000	902,173,594	49.5
: OC Amount	69,926,600	4,525,000	9,050,000	13,575,000	19.4
Agriculture Block Grant : PE Amount	369,696,000	89,371,269	85,545,000	174,916,269	47.3
: OC Amount	13,375,999	1,115,000	-	1,115,000	8.3
Roads Block Grant : PE Amount	81,768,000	19,766,808	24,699,000	44,465,808	54.4
: OC Amount	26,454,000	2,205,000	-	2,205,000	8.3
Water Block Grant : PE Amount	39,072,000	9,445,366	11,004,001	20,449,367	52.3
: OC Amount	11,347,000	946,000	-	946,000	8.3
General Purpose (incl. Admin) : PE Amount	1,733,958,000	470,962,000	260,359,999	731,321,999	42.2
: OC Amount	161,686,998	-	26,030,000	26,030,000	16.1
Sub-Total, Block Grants	16,676,301,397	3,844,749,001	3,929,489,965	7,774,238,966	46.6
(II) Sector Baskets and other subventions					
Primary Education				-	0.0
Secondary Education				-	0.0
Health (HSBF and MSD supplies)	399,998,000	-	199,999,000	199,999,000	50.0
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	-	199,999,000	199,999,000	21.9
Sub-Total, Recurrent Transfers	17,590,302,397	3,844,749,001	4,129,488,965	7,974,237,966	45.3

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	-	851,969,000	851,969,000	146.3
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	634,374,540	874,496,779	23.4
Water Sector Development Grants	309,317,000	-	13,636,318	13,636,318	4.4
Agriculture Sector Development Grants	-	-	-	-	0.0
Administration Development Grants	-	-	-	-	0.0
TASAF	1,019,178,000	312,538,500	265,222,502	577,761,002	56.7
Tanzania Strategic Cities Project Fund (TSCP)	-	-	-	-	0.0
Urban Local Government Strengthening Program (ULGSP)	-	-	-	-	0.0
Constituent Development Catalyst Funds (CDCF)	39,315,000	-	35,413,000	35,413,000	90.1
Equip Fund	-	-	-	-	0.0
Other Dev. Grants / Funds *	1,150,000,000	255,893,913	31,384,500	287,278,413	25.0
Sub-Total Dev. Grants / Funds	7,175,890,000	808,554,652	1,831,999,860	2,640,554,512	36.8
Total, Transfers	24,766,192,397	4,653,303,653	5,961,488,825	10,614,792,478	42.9
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: December 31, 2016

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	7,674,876,000	1,855,344,407	1,840,180,500	3,695,524,907	-	3,695,524,907	48.2
OC	456,651,000	143,219,201	175,289,854	318,509,055	-	318,509,055	69.7
Secondary Education: PE	3,863,032,800	933,859,557	892,659,200	1,826,518,757	-	1,826,518,757	47.3
OC	350,349,000	2,854,065	742,800	3,596,865	-	3,596,865	1.0
Health: PE	1,824,108,000	440,964,594	461,209,000	902,173,594	-	902,173,594	49.5
OC	69,926,600	2,380,000	6,393,630	8,773,630	-	8,773,630	12.5
Roads: PE	81,768,000	19,766,808	24,699,000	44,465,808	-	44,465,808	54.4
OC	26,454,000	2,000,000		2,000,000	-	2,000,000	7.6
Water: PE	39,072,000	9,445,366	11,004,001	20,449,367	-	20,449,367	52.3
OC	11,347,000	890,000		890,000	-	890,000	7.8
Agricult. & Livestock: PE	369,696,000	89,371,269	85,545,000	174,916,269	-	174,916,269	47.3
OC	13,375,999	-	1,471,935	1,471,935	-	1,471,935	11.0
Sub-Totals: PE	13,852,552,800	3,348,752,000	3,315,296,701	6,664,048,701	-	6,664,048,701	48.1
OC	928,103,599	151,343,266	183,898,219	335,241,485	-	335,241,485	36.1
Local Administration PE	1,733,958,000	470,962,000	287,792,467	758,754,467	-	758,754,467	43.8
OC	72,348,998		268,025,694	268,025,694	-	268,025,694	370.5
Trade & Econ. Affairs PE				-	-	-	0.0
OC	4,702,000		570,000	570,000	-	570,000	12.1
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		780,000	780,000	-	780,000	16.6
Community Dev. PE	-			-	-	-	0.0
OC	4,702,000		476,000	476,000	-	476,000	10.1
Other Departments PE				-	-	-	0.0
OC	28,212,000			-	-	-	0.0
Sub-Totals: PE	1,733,958,000	470,962,000	287,792,467	758,754,467	-	758,754,467	43.8
OC	161,686,998	-	269,851,694	269,851,694	-	269,851,694	166.9
Sub-Total; Recurrent: PE	15,586,510,800	3,819,714,000	3,603,089,168	7,422,803,168	-	7,422,803,168	47.6
OC	1,089,790,597	151,343,266	453,749,913	605,093,179	-	605,093,179	55.5
Sub-Total, Recurrent Exp.	16,676,301,397	3,971,057,266	4,056,839,081	8,027,896,347	-	8,027,896,347	48.1

Description of Broad Expenditure Areas	Annual Estimate as per approved Budget	Actual Expenditure			Outstanding Commitments	Cumulative Expenditure & Commt's to date	Total Cum Expenditure & Commt's 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	90,820,068	99,320,068	-	99,320,068	12.6
Other Sectors / Departments	2,211,082,684	78,479,131	3,440,571,083	3,519,050,214	-	3,519,050,214	159.2
Sub-Total, Development Exp.	8,089,891,000	86,979,131	3,531,391,151	3,618,370,282	-	3,618,370,282	44.7
TOTAL EXPENDITURE	24,766,192,397	4,058,036,397	7,588,230,232	11,646,266,629	-	11,646,266,629	47.0
Surplus / Deficit:							
Surplus/Deficit - Current FY	901,354,707	787,509,652	(1,352,450,793)	(564,941,141)	XXXXX	(564,941,141)	-62.7
Surplus/Deficit - incl. B/B Forward	2,773,200,791	2,659,355,736	252,237,173	1,306,904,943	XXXXX	1,306,904,943	47.1

Wanging'ombe District Council (Njombe Region)

Quarterly Financial Report As At: December 31, 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