

Council:	Wanging'ombe District Council (Njombe Region)
Vote Code:	543137
FY:	FY 2016/17
Quarter	Q4
Period ending:	June 30, 2017

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, Q4

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: June 30, 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):	Mulokozi A. Kishenyi	15.07.2017
Approved by (Council Treasurer):	Grace I. Manwingi	15.07.2017
Received by (Regional FMO):		
Received by (PO-RALG):		

Council Finance Report - Checklist
Wanging'ombe District Council (Njombe Region)
 Quarterly Financial Report As At: June 30, 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.	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: June 30, 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	4,526,000	1,136,000	-	1,136,000	25.1
Land Rent	11,035,000	-	-	-	0.0
Produce Cess	443,041,000	315,960,113	144,410,382	460,370,495	103.9
Service Levy	20,520,000	51,130,258	-	51,130,258	249.2
Guest House Levy	4,320,000	836,500	-	836,500	19.4
Other Levies on Business Activity	52,951,000	19,065,150	34,916,410	53,981,560	101.9
Subtotal, Local Taxes	536,393,000	388,128,021	179,326,792	567,454,813	105.8
Licences and Permits					
Licences and permits on business activities	110,810,000	18,712,512	-	18,712,512	16.9
Permits on construction activities	2,640,000	1,259,000	70,000	1,329,000	50.3
Licences on extraction of forest products	109,632,000	123,841,738	55,485,054	179,326,792	163.6
Licences/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	223,082,000	143,813,250	55,555,054	199,368,304	89.4
Fees and Charges					
Market fees and charges	50,833,000	49,169,950	35,944,110	85,114,060	167.4
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	49,169,950	35,944,110	85,114,060	167.4
Other Own Revenues					0.0
Fines and penalties	5,192,000	9,087,000	3,150,000	12,237,000	235.7
Income from sale or rent	-	-	-	-	0.0
Other own revenues	85,854,707	75,352,203	-	75,352,203	87.8
Sub-Total, Other Own Revenues	91,046,707	84,439,203	3,150,000	87,589,203	96.2
Total, Own Source Revenues	901,354,707	665,550,424	273,975,956	939,526,380	104.2

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		36,290,918	4,071,896	51,142,309	47,070,412.6
Personal Emoluments Account		171,214	3,160,362		-3,160,362.0
Other Charges Account		102,072	1,902,612	4,383,839	2,481,227.0
Miscellaneous Deposit Account		86,108,572	169,637,216	32,166,616	-137,470,600.0
Development Account		702,574,778	783,341,106	591,660,351	-191,680,755.5
Road Fund Account		911,415,646	438,869,762	948,959,539	510,089,777.0
Water Sector Account		18,065,265	170,219,373		-170,219,373.0
Education Sector Account		12,522,000	9,758,596	2,382,268	-7,376,328.0
Health Sector Account		104,595,618	103,423,459	40,091,871	-63,331,588.2
Total Account Balances		1,871,846,084	1,684,384,383	1,670,786,793	-13,597,590.1

Wanging'ombe District Council (Njombe Region)

Quarterly Financial Report As At: June 30, 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	7,674,876,000	5,513,862,407	1,778,424,500	7,292,286,907	95.0
: OC Amount	457,351,000	156,808,829	-	156,808,829	34.3
Secondary Ed. Block Grant : PE Amount	3,863,032,800	2,716,831,957	917,055,200	3,633,887,157	94.1
: OC Amount	350,349,000	235,697,200	18,151,100	253,848,300	72.5
Health Block Grant : PE Amount	1,824,108,000	1,359,265,594	430,469,001	1,789,734,595	98.1
: OC Amount	91,855,000	23,371,999	9,300,001	32,672,000	35.6
Agriculture Block Grant : PE Amount	369,696,000	258,631,269	80,655,000	339,286,269	91.8
: OC Amount	13,375,999	1,115,000	-	1,115,000	8.3
Roads Block Grant : PE Amount	81,768,000	69,764,808	25,299,000	95,063,808	116.3
: OC Amount	26,454,000	2,205,000	-	2,205,000	8.3
Water Block Grant : PE Amount	39,072,000	32,403,367	13,854,000	46,257,367	118.4
: OC Amount	11,347,000	946,000	-	946,000	8.3
General Purpose (incl. Admin) : PE Amount	1,733,958,000	1,130,002,493	399,009,500	1,529,011,993	88.2
: OC Amount	161,686,998	62,060,000	33,030,000	95,090,000	58.8
Sub-Total, Block Grants	16,698,929,797	11,562,965,923	3,705,247,302	15,268,213,225	91.4
(II) Sector Baskets and other subventions					
Primary Education				-	0.0
Secondary Education				-	0.0
Health (HSBF and MSD supplies)	399,998,000	299,998,500	99,999,500	399,998,000	100.0
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	433,694,976	-	37,859,167	37,859,167	8.7
Sub-Total, Sector Baskets and Other Subv.	887,701,976	299,998,500	137,858,667	437,857,167	49.3
Sub-Total, Recurrent Transfers	17,586,631,773	11,862,964,423	3,843,105,969	15,706,070,392	89.3

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	203,938,000	-	203,938,000	35.0
Primary Education Development Grants	120,000,000	100,000,000	-	100,000,000	83.3
Secondary Education Development Grants	335,484,000	-	-	-	0.0
Health Development Grants	-	-	-	-	0.0
Roads Sector Development Grants	1,151,440,000	1,429,909,023	1,055,680,436	2,485,589,459	215.9
Water Sector Development Grants	3,863,417,100	362,079,818	25,500,000	387,579,818	10.0
Agriculture Sector Development Grants	61,000,000	-	-	-	0.0
Administration Development Grants	750,000,000	750,000,000	-	750,000,000	100.0
TASAF	1,019,178,000	877,209,002	156,178,400	1,033,387,402	101.4
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 *	400,000,000	287,278,413	-	287,278,413	71.8
Sub-Total Dev. Grants / Funds	8,322,230,100	4,045,827,256	1,237,358,836	5,283,186,092	63.5
Total, Transfers	25,908,861,873	15,908,791,679	5,080,464,805	20,989,256,484	81.0
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: June 30, 2017

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	5,513,862,407	1,778,424,500	7,292,286,907	-	7,292,286,907	95.0
OC	457,351,000	234,418,336	143,449,533	377,867,869	-	377,867,869	82.6
Secondary Education: PE	3,863,032,800	2,716,831,957	917,055,200	3,633,887,157	-	3,633,887,157	94.1
OC	350,349,000	157,361,548	172,073,217	329,434,765	-	329,434,765	94.0
Health: PE	1,824,108,000	1,359,265,594	430,469,001	1,789,734,595	-	1,789,734,595	98.1
OC	91,855,000	20,138,786	21,781,105	41,919,891	-	41,919,891	45.6
Roads: PE	81,768,000	69,764,808	25,299,000	95,063,808	-	95,063,808	116.3
OC	26,454,000	2,000,000	3,430,000	5,430,000	-	5,430,000	20.5
Water: PE	39,072,000	32,403,367	13,854,000	46,257,367	-	46,257,367	118.4
OC	11,347,000	1,180,000	1,750,000	2,930,000	-	2,930,000	25.8
Agricult. & Livestock: PE	369,696,000	258,631,269	80,655,000	339,286,269	-	339,286,269	91.8
OC	13,375,999	1,424,375	3,454,946	4,879,321	-	4,879,321	36.5
Sub-Totals: PE	13,852,552,800	9,950,759,401	3,245,756,701	13,196,516,102	-	13,196,516,102	95.3
OC	950,731,999	416,523,045	345,938,801	762,461,846	-	762,461,846	80.2
Local Administration PE	1,797,701,480	1,172,681,721	399,009,500	1,571,691,221	-	1,571,691,221	87.4
OC	303,805,518	359,199,910	206,073,949	565,273,859	-	565,273,859	186.1
Trade & Eoon. Affairs PE	-	-	-	-	-	-	0.0
OC	4,702,000	750,000	5,197,000	5,947,000	-	5,947,000	126.5
Works (Excl. Roads) PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Lands PE	-	-	-	-	-	-	0.0
OC	4,702,000	2,502,000	1,525,000	4,027,000	-	4,027,000	85.6
Natural Resources PE	-	-	-	-	-	-	0.0
OC	4,702,000	2,913,745	1,021,255	3,935,000	-	3,935,000	83.7
Community Dev. PE	-	-	-	-	-	-	0.0
OC	4,702,000	971,000	2,958,250	3,929,250	-	3,929,250	83.6
Other Departments PE	-	-	-	-	-	-	0.0
OC	59,212,000	22,507,001	41,613,735	64,120,736	-	64,120,736	108.3
Sub-Totals: PE	1,797,701,480	1,172,681,721	399,009,500	1,571,691,221	-	1,571,691,221	87.4
OC	381,825,518	388,843,656	258,389,189	647,232,845	-	647,232,845	169.5
Sub-Total; Recurrent: PE	15,650,254,280	11,123,441,122	3,644,766,201	14,768,207,323	-	14,768,207,323	94.4
OC	1,332,557,517	805,366,701	604,327,990	1,409,694,691	-	1,409,694,691	105.8
Sub-Total, Recurrent Exp.	16,982,811,797	11,928,807,823	4,249,094,191	16,177,902,014	-	16,177,902,014	95.3

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	120,000,000	34,500,000	123,255,660	157,755,660	-	157,755,660	131.5
Secondary Education	335,484,000	325,558,663	41,158,716	366,717,379	-	366,717,379	109.3
Health	434,998,500	199,433,084	335,451,041	534,884,125	-	534,884,125	123.0
Works (inc. Roads)	1,151,440,000	1,909,013,667	446,897,250	2,355,910,917	-	2,355,910,917	204.6
Water	3,863,417,100	201,534,934	39,421,672	240,956,606	-	240,956,606	6.2
Agriculture	61,000,000	-	39,881,435	39,881,435	-	39,881,435	65.4
Administration	913,100,000	146,238,980	55,561,594	201,800,574	-	201,800,574	22.1
Other Sectors / Departments	2,947,965,183	1,379,669,222	25,263,035	1,404,932,257	-	1,404,932,257	47.7
Sub-Total, Development Exp.	9,827,404,783	4,195,948,550	1,106,890,403	5,302,838,953	-	5,302,838,953	54.0
TOTAL EXPENDITURE	26,810,216,580	16,124,756,373	5,355,984,594	21,480,740,967	-	21,480,740,967	80.1
Surplus / Deficit:							
Surplus/Deficit - Current FY	-	449,585,730	(1,543,833)	448,041,897	XXXXX	448,041,897	0.0
Surplus/Deficit - incl. B/B Forward	1,871,846,084	2,321,431,814	1,682,840,550	2,319,887,981	XXXXX	2,319,887,981	123.9

Wanging'ombe District Council (Njombe Region)

Quarterly Financial Report As At: June 30, 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	257,262,000	-	-	-	0.0
Examination Fees		132,516,320	178,869,313	311,385,633	0.0
Allocation for Special Schools	35,280,000	-	-	-	0.0
Other Primary Education OC	164,809,000	10,702,881	55,779,355	66,482,236	40.3
Sub-Total, Primary Education OC Spending	457,351,000	143,219,201	234,648,668	377,867,869	82.6
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	99,475,000	-	-	-	0.0
Examination Fees		114,857,600	210,470,300	325,327,900	0.0
Other Secondary Education OC	250,874,000	2,854,065	1,252,800	4,106,865	1.6
Sub-Total, Secondary Education OC Spending	350,349,000	117,711,665	211,723,100	329,434,765	94.0
General purpose grant - OC spending					
Natural Resources	4,702,000	7,233,126	(3,298,126)	3,935,000	83.7
Planning	7,053,000	3,616,562	2,757,438	6,374,000	90.4
Community Development	4,702,000	2,411,042	1,518,208	3,929,250	83.6
Internal Audit	7,053,000	3,616,562	3,803,938	7,420,500	105.2
Cooperatives (Ushirika)	4,702,000	2,411,042	1,025,958	3,437,000	73.1
Trade (BIASHARA)	4,702,000	2,411,042	3,535,958	5,947,000	126.5
Land (ARDHI)	4,702,000	2,411,042	1,615,958	4,027,000	85.6
Ration allowance	-	-	-	-	0.0
General purpose grant - Administration	81,752,998	37,949,585	22,070,665	60,020,250	73.4
Sub-Total, General Purpose Grant Spending	119,368,998	62,060,003	33,029,997	95,090,000	79.7

(329,434,765)