

Council:	Nachingwea District Council (Lindi Region)
Vote Code:	763029
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

January 16, 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: _____

Abdallah O. Sadala

Council Director,

**DISTRICT EXECUTIVE DIRECTOR
NACHINGWEA DISTRICT COUNCIL**

	Name:	Date:
Prepared by (Accountant):	Abdallah O. Sadala <i>Abdallah</i>	16/01/2017
Approved by (Council Treasurer):	Cecilia D. Kavishe <i>[Signature]</i>	16/01/2017
Received by (Regional FMO):	Nsajigwa V.G.M. <i>[Signature]</i>	16.1.2017
Received by (PO-RALG):	KATIBU TAWALA MKJ CINDI	

Council Finance Report - Checklist

Nachingwea District Council (Lindi 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.	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

Nachingwea District Council (Lindi 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	120,000,000			-	0.0
Land Rent	5,000,000			-	0.0
Produce Cess	1,696,500,000	1,288,375,940	456,761,579	1,745,137,519	102.9
Service Levy	37,840,000	967,822	2,953,008	3,920,830	10.4
Guest House Levy	25,200,000	16,252,962	3,396,265	19,649,227	78.0
Other Levies on Business Activity	93,700,000	6,390,893	8,145,444	14,536,337	15.5
Subtotal, Local Taxes	1,978,240,000	1,311,987,617	471,256,296	1,783,243,913	90.1
Licences and Permits					
Licences and permits on business activities	78,466,440	20,190,000	3,412,000	23,602,000	30.1
Permits on construction activities	15,000,000	700,000	618,000	1,318,000	8.8
Licences on extraction of forest products				-	0.0
Licences/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	93,466,440	20,890,000	4,030,000	24,920,000	26.7
Fees and Charges					
Market fees and charges	25,860,000	4,519,600	6,001,100	10,520,700	40.7
Sanitation fees and charges	100,560,000	4,927,050	5,644,500	10,571,550	10.5
Specific service fees	101,040,000	12,877,000	8,201,000	21,078,000	20.9
<i>o/w Parking Fees</i>	-	-	-	-	0.0
<i>o/w Central Bus Stand Fees</i>		-	-	-	0.0
Sub-Total, Fees and Charges	227,460,000	22,323,650	19,846,600	42,170,250	18.5
Other Own Revenues					0.0
Fines and penalties	7,000,000	2,670,500	1,500,000	4,170,500	59.6
Income from sale or rent	46,632,000	5,779,000	2,136,000	7,915,000	17.0
Other own revenues	165,000,000	1,690,000	140,000	1,830,000	1.1
Sub-Total, Other Own Revenues	218,632,000	10,139,500	3,776,000	13,915,500	6.4
Total, Own Source Revenues	2,517,798,440	1,365,340,767	498,908,896	1,864,249,663	74.0

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		-	105,013,973	71,909,091	-33,104,882.0
Personal Emoluments Account		18,358,483	16,218,649	21,647,760	5,429,111.0
Other Charges Account		2,252,932	85,436,274	72,982,562	-12,453,712.0
Miscellaneous Deposit Account		11,166,669	113,996,358	87,349,301	-26,647,057.0
Development Account		731,198,128	768,446,292	1,249,830,495	481,384,203.0
Road Fund Account		90,314,870	181,278,140	130,617,480	-50,660,660.0
Water Sector Account		356,876,487	256,991,686	276,324,309	19,332,623.0
Education Sector Account		10,496,481	35,639,559	14,245,970	-21,393,589.0
Health Sector Account		142,253,388	59,551,868	230,471,168	170,919,300.0
Total Account Balances		1,362,917,438	1,622,572,799	2,155,378,136	532,805,337.0

Nachingwea District Council (Lindi 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	9,162,660,000	1,029,704,706	2,017,365,500	3,047,070,206	33.3
: OC Amount	472,403,000	168,963,600	24,667,694	193,631,294	41.0
Secondary Ed. Block Grant : PE Amount	3,952,536,600	441,264,663	553,637,200	994,901,863	25.2
: OC Amount	391,118,000	5,478,000	119,303,000	124,781,000	31.9
Health Block Grant : PE Amount	4,069,019,000	365,385,424	720,074,000	1,085,459,424	26.7
: OC Amount	150,437,000	6,536,000	13,072,000	19,608,000	13.0
Agriculture Block Grant : PE Amount	1,197,521,000	119,546,756	225,679,000	345,225,756	28.8
: OC Amount	14,752,000	1,229,000		1,229,000	8.3
Roads Block Grant : PE Amount	265,206,000	27,467,585	45,762,000	73,229,585	27.6
: OC Amount	20,487,000	1,707,000		1,707,000	8.3
Water Block Grant : PE Amount	211,251,000	16,607,877	35,991,000	52,598,877	24.9
: OC Amount	12,513,000	1,043,000		1,043,000	8.3
General Purpose (incl. Admin) : PE Amount	2,309,030,000	192,953,689	383,800,000	576,753,689	25.0
: OC Amount	127,238,000		27,680,000	27,680,000	21.8
Sub-Total, Block Grants	22,356,171,600	2,377,887,300	4,167,031,394	6,544,918,694	29.3
(II) Sector Baskets and other subventions					
Primary Education				-	0.0
Secondary Education				-	0.0
Health (HSBF and MSD supplies)	503,277,000		251,638,500	251,638,500	50.0
Roads	-	-	-	-	0.0
HIV/AIDS (TACAIDS, Global Fund and others)	-	-	-	-	0.0
National Multi-sectoral Strategic Fund (NMSF)	39,093,000	-	-	-	0.0
Other subventions	-	-	-	-	0.0
Sub-Total, Sector Baskets and Other Subv.	542,370,000	-	251,638,500	251,638,500	46.4
Sub-Total, Recurrent Transfers	22,898,541,600	2,377,887,300	4,418,669,894	6,796,557,194	29.7

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	642,314,000		112,459,000	112,459,000	17.5
Primary Education Development Grants	400,000,000			-	0.0
Secondary Education Development Grants	392,556,000			-	0.0
Health Development Grants				-	0.0
Roads Sector Development Grants	955,220,000	187,395,050	314,866,293	502,261,343	52.6
Water Sector Development Grants	341,585,000		26,732,911	26,732,911	7.8
Agriculture Sector Development Grants	895,541,000	-		-	0.0
Administration Development Grants		-		-	0.0
TASAF	1,211,385,260	355,594,500	398,376,389	753,970,889	62.2
Tanzania Strategic Cities Project Fund (TSCP)				-	0.0
Urban Local Government Strengthening Program (ULGSP)				-	0.0
Constituent Development Catalyst Funds (CDCF)	47,911,000		44,079,000	44,079,000	92.0
Equip Fund	807,820,000		407,064,744		0.0
Other Dev. Grants / Funds *	66,965,900		11,203,300	11,203,300	16.7
Sub-Total Dev. Grants / Funds	5,761,298,160	542,989,550	1,314,781,637	1,450,706,443	25.2
Total, Transfers	28,659,839,760	2,920,876,850	5,733,451,531	8,247,263,637	28.8
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.

Nachingwea District Council (Lindi 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	9,162,660,000	1,029,704,706	2,017,365,500	3,047,070,206	-	3,047,070,206	33.3
OC	472,403,000	143,135,037	48,658,084	191,793,121	-	191,793,121	40.6
Secondary Education: PE	3,952,536,600	441,264,663	553,637,200	994,901,863	-	994,901,863	25.2
OC	391,118,000	849,985	117,767,800	118,617,785	-	118,617,785	30.3
Health: PE	4,069,019,000	365,385,424	720,074,000	1,085,459,424	-	1,085,459,424	26.7
OC	150,437,000	4,275,000	11,867,000	16,142,000	-	16,142,000	10.7
Roads: PE	265,206,000	27,467,585	45,762,000	73,229,585	-	73,229,585	27.6
OC	20,487,000	1,140,000	1,140,000	2,280,000	-	2,280,000	11.1
Water: PE	211,251,000	16,607,877	35,991,000	52,598,877	-	52,598,877	24.9
OC	12,513,000	480,000	563,000	1,043,000	-	1,043,000	8.3
Agricult. & Livestock: PE	1,197,521,000	119,546,756	225,679,000	345,225,756	-	345,225,756	28.8
OC	14,752,000	1,200,000	-	1,200,000	-	1,200,000	8.1
Sub-Totals: PE	18,858,193,600	1,999,977,011	3,598,508,700	5,598,485,711	-	5,598,485,711	29.7
OC	1,061,710,000	151,080,022	179,995,884	331,075,906	-	331,075,906	31.2
Local Administration PE	2,309,030,000	192,953,689	383,800,000	576,753,689	-	576,753,689	25.0
OC	127,238,000	-	12,229,800	12,229,800	-	12,229,800	9.6
Trade & Econ. Affairs PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Works (Excl. Roads) PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Lands PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Natural Resources PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Community Dev. PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Other Departments PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Sub-Totals: PE	2,309,030,000	192,953,689	383,800,000	576,753,689	-	576,753,689	25.0
OC	127,238,000	-	12,229,800	12,229,800	-	12,229,800	9.6
Sub-Total; Recurrent: PE	21,167,223,600	2,192,930,700	3,982,308,700	6,175,239,400	-	6,175,239,400	29.2
OC	1,188,948,000	151,080,022	192,225,684	343,305,706	-	343,305,706	28.9
Sub-Total, Recurrent Exp.	22,356,171,600	2,344,010,722	4,174,534,384	6,518,545,106	-	6,518,545,106	29.2

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			
Development Expenditure							
Primary Education	400,000,000			-	-	-	0.0
Secondary Education	392,556,000			-	-	-	0.0
Health	503,277,000	97,079,570	112,285,849	209,365,419	-	209,365,419	41.6
Works (inc. Roads)	955,220,000	96,486,040	365,472,693	461,958,733	-	461,958,733	48.4
Water	341,585,000	98,572,488	7,562,860	106,135,348	-	106,135,348	31.1
Agriculture	895,541,000	-		-	-	-	0.0
Administration	642,314,000	-		-	-	-	0.0
Other Sectors / Departments	2,173,175,160	591,299,186	319,023,823	910,323,009	-	910,323,009	41.9
Sub-Total, Development Exp.	6,303,668,160	883,437,284	804,345,225	1,687,782,509	-	1,687,782,509	26.8
TOTAL EXPENDITURE	28,659,839,760	3,227,448,006	4,978,879,609	8,206,327,615	-	8,206,327,615	28.6
Surplus / Deficit:							
Surplus/Deficit - Current FY	2,517,798,440	1,058,769,611	1,304,232,989	1,955,937,856	XXXXX	1,955,937,856	77.7
Surplus/Deficit - incl. B/B Forward	3,880,715,878	2,421,687,049	2,926,805,788	3,318,855,294	XXXXX	3,318,855,294	85.5

Nachingwea District Council (Lindi 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	226,158,926	10,036,000		10,036,000	4.4
Examination Fees	154,862,600	123,435,054	47,873,984	171,309,038	110.6
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	304,890,555	-	4,552,500	4,552,500	1.5
Sub-Total, Primary Education OC Spending	685,912,081	133,471,054	52,426,484	185,897,538	27.1
HIV/AIDS Spending					
Care and Treatment	-	-	-	-	0.0
Community Response	-	-	-	-	0.0
Workplace intervention	-	-	-	-	0.0
Coordination on HIV/AIDS	39,093,000	-	-	-	0.0
Sub-Total, HIV/AIDS Spending	39,093,000	-	-	-	0.0
Secondary Education OC Spending					
Capitation Fees	76,313,000	-	-	-	0.0
Examination Fees	-	-	-	-	0.0
Other Secondary Education OC	314,805,000	-	117,767,800	117,767,800	37.4
Sub-Total, Secondary Education OC Spending	391,118,000	-	117,767,800	117,767,800	30.1
General purpose grant - OC spending					
Natural Resources	11,862,200	-	1,148,999	1,148,999	9.7
Planning	8,883,325	-	1,551,167	1,551,167	17.5
Community Development	5,922,000	-	-	-	0.0
Internal Audit	8,883,250	-	3,800,994	3,800,994	42.8
Cooperatives (Ushirika)	5,922,000	-	944,068	944,068	15.9
Trade (BIASHARA)	5,922,500	-	450,000	450,000	7.6
Land (ARDHI)	-	-	-	-	0.0
Ration allowance	-	-	-	-	0.0
General purpose grant - Administration	79,842,725	-	12,229,800	12,229,800	15.3
Sub-Total, General Purpose Grant Spending	127,238,000	-	20,125,028	20,125,028	15.8