

Council:	Nachingwea District Council (Lindi Region)
Vote Code:	763029
FY:	FY 2017/18
Quarter	Q4
Period ending:	June 30, 2018

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

July 10, 2018

Re: Council Quarterly Financial Report, FY 2017/18, Q4

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: June 30, 2018 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,

**DISTRICT EXECUTIVE DIRECTOR
 NACHINGWEA DISTRICT COUNCIL**

	Name:	Date:
Prepared by (Accountant):	Abdallah O. Sadala	July 10, 2018
Approved by (Council Treasurer):	Cecilia D. Kavishe	July 10, 2018
Received by (Regional FMO):		10/07/2018
Received by (PO-RALG):		

REGIONAL ADMINISTRATIVE SECRETARY

Council Finance Report - Checklist
Nachingwea District Council (Lindi Region)
Quarterly Financial Report As At: June 30, 2018

BUDGET PLAN AND EXECUTION (GENERAL)

- 1 The Budget Plan (Column A) reflects the budget as approved by Council.
- 2 The Budget Plan (Column A) is identical to the plan reported during previous quarter, except where virements have been approved by Council.
- 3 Information on budget execution (Column B-D) is taken from the council's General Ledger - not from cash books.
- 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.
- 5 The information contained in this report has been presented to the Council, as part of the quarterly Income and Expenditure Statements.

Statement
Checked
by Council

Statement
Checked
by RFMS

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

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)
- 7 The category 'Specific Service Fees' includes all specific service fees, not just Parking Fees and Central Bus Stand Fees.
- 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.
- 9 GPG is NOT included as an own revenue source (but as a transfer).
- 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

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

INTERGOVERNMENTAL FISCAL TRANSFERS

- 11 Recurrent block grants separately reflect receipts for PE and OC.
- 12 Receipts for PE transfers reflects all PE (Gross Amount, including statutory deductions withheld at Center), not just Basic Salary.
- 13 Transfer amounts include in-kind transfers (MSD grants, Exam Fees, and so on).
- 14 Development transfers are reported by source of fund (not by sector in which transfer is spent).

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

EXPENDITURES

- 15 PE expenditures reflect total PE spending, include statutory deductions (not just Basic Salary).
- 16 Expenditures funded by own source revenues are included in the spending amounts for each sector / department.
- 17 Development expenditures are reflected by sector (not by source of transfer).
- 18 Expenditure commitments have been reported, where such information is available.

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

Not Checked

Nachingwea District Council (Lindi Region)

Quarterly Financial Report As At: June 30, 2018

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	50,001,000	-	-	-	0.0
Land Rent		-	-	-	0.0
Produce Cess	1,510,916,242	1,234,574,896	5,761,200	1,240,336,096	82.1
Service Levy	37,840,000	24,616,054	22,066,170	46,682,224	123.4
Guest House Levy	25,200,000	21,227,700	3,571,800	24,799,500	98.4
Other Levies on Business Activity	105,280,000	87,834,725	30,689,758	118,524,483	112.6
Subtotal, Local Taxes	1,729,237,242	1,368,253,375	62,088,928	1,430,342,303	82.7
Licences and Permits					
Licences and permits on business activities	36,500,000	22,818,500	14,077,750	36,896,250	101.1
Permits on construction activities	15,000,000	6,682,922	7,105,165	13,788,087	91.9
Licences on extraction of forest products	15,000,000	5,577,034	-	5,577,034	37.2
Licences/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licences and Permits	66,500,000	35,078,456	21,182,915	56,261,371	84.6
Fees and Charges					
Market fees and charges	28,260,000	12,950,500	3,216,700	16,167,200	57.2
Sanitation fees and charges	93,720,000	8,407,600	3,898,600	12,306,200	13.1
Specific service fees	21,920,000	13,030,002	2,691,000	15,721,002	71.7
o/w Parking Fees	-	-	-	-	0.0
o/w Central Bus Stand Fees	-	-	-	-	0.0
Sub-Total, Fees and Charges	143,900,000	34,388,102	9,806,300	44,194,402	30.7
Other Own Revenues					
Fines and penalties	7,000,000	200,000	-	200,000	0.0
Income from sale or rent	49,872,000	5,538,000	-	5,538,000	2.9
Other own revenues	170,000,000	-	-	-	11.1
Sub-Total, Other Own Revenues	226,872,000	5,738,000	-	5,738,000	0.0
Total, Own Source Revenues	2,166,509,242	1,443,457,933	93,078,143	1,536,536,076	2.5
					70.9

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		-	33,941,184	270,000	-33,671,184.0
Personal Emoluments Account		7,008,385	3,836,228	3,367,211	-469,017.0
Other Charges Account		28,984,500	22,103,523	20,092,501	-2,011,022.0
Miscellaneous Deposit Account		49,626,296	696,682,434	88,883,539	-607,798,895.0
Development Account		1,051,553,238	1,248,592,128	518,955,599	-729,636,529.0
Road Fund Account		10,063,082	-	-	0.0
Water Sector Account		154,813,503	70,404,826	24,642,830	-45,761,996.0
Education Sector Account		1,082,670	42,755,846	22,770,256	-19,985,590.0
Health Sector Account		21,904,385	121,450,405	409,442,932	287,992,527.0
Total Account Balances		1,325,036,059	2,239,766,574	1,088,424,868	-1,151,341,706.0

Nachingwea District Council (Lindi Region)

Quarterly Financial Report As At: June 30, 2018

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	
	A	B	C	D
Recurrent Grants:				E
(I) Block Grants				
Primary Education Block Grant: PE Amount	9,934,212,000	5,836,413,000	1,932,269,000	7,768,682,000
: OC Amount	833,338,000	289,163,800	31,647,000	320,810,800
Secondary Ed. Block Grant : PE Amount	4,064,949,000	2,524,988,500	838,681,000	3,363,669,500
: OC Amount	512,853,000	176,648,000	18,564,900	195,212,900
Health Block Grant : PE Amount	3,983,119,000	1,926,041,870	622,805,000	2,548,846,870
: OC Amount	191,282,000	75,356,000	33,897,000	109,253,000
Agriculture Block Grant : PE Amount	1,172,808,000	724,402,830	215,887,000	940,289,830
: OC Amount	43,427,000	17,271,800	2,786,000	20,057,800
Roads Block Grant : PE Amount	242,889,000	130,425,000	53,841,000	184,266,000
: OC Amount	17,625,000	8,947,000	1,469,000	10,416,000
Water Block Grant : PE Amount	180,666,000	107,667,167	32,658,000	140,325,167
: OC Amount	16,138,000	8,192,000	1,345,000	9,537,000
General Purpose (incl. Admin) : PE Amount	2,332,530,000	1,419,542,100	403,568,500	1,823,110,600
: OC Amount	191,180,000	152,988,000	45,995,000	198,983,000
Sub-Total, Block Grants	23,717,016,000	13,398,047,067	4,235,413,400	17,633,460,467
(II) Sector Baskets and other subventions				
Primary Education				
Secondary Education				
Health (HSBF and MSD supplies)	595,880,000	214,197,400	214,197,400	428,394,800
Roads	-	-	-	-
HIV/AIDS (TACAIDS, Global Fund and others)	-	-	-	-
National Multi-sectoral Strategic Fund (NMSF)	-	-	-	-
Other subventions	-	-	-	-
Sub-Total, Sector Baskets and Other Subv.	595,880,000	214,197,400	214,197,400	428,394,800
Sub-Total, Recurrent Transfers	24,312,896,000	13,612,244,467	4,449,610,800	18,061,855,267

Cumulative as % of Annual Estimate	Actual Collection/Received			Annual Estimate as per Approved Budget	n of Transfer Sources
	Cumulative Amount, Year to Date	For the Quarter	Cumulative Amount, Previous Quarter		
					ment Grants / Funds:
34.7	400,000,000	400,000,000		1,153,140,000	ment Grants (LGDG): CDG and CBG
0.0	-				ation Development Grants
0.0	-			392,556,000	Education Development Grants
0.0	400,000,000	-	400,000,000		velopment Grants
0.0	-			1,120,150,000	or Development Grants
2.7	80,511,894	41,511,894	39,000,000	3,026,260,000	or Development Grants
0.0	-				ector Development Grants
0.0	-				on Development Grants
116.6	2,168,078,081	477,344,175	1,690,733,906	1,860,000,000	ategic Cities Project Fund (TSCP)
0.0	-				Government Strengthening Program (ULGSP)
0.0	-				Development Catalyst Funds (CDCF)
100.0	53,097,000		53,097,000	53,017,450	
0.0	-			2,339,820,142	
5.3	123,677,670	4,891,480	118,786,190	2,339,820,142	Grants / Funds *
30.8	3,225,364,645	923,747,549	2,538,911,825	10,481,040,592	Dev. Grants / Funds
61.2	21,287,219,912	5,373,358,349	16,151,156,292	34,793,936,592	ifers
					lending:
0.0	-				ment Loans Board
0.0	-				Borrowing

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

Nachingwea District Council (Lindi Region)

Quarterly Financial Report As At: June 30, 2018

All amounts in Tanzanian Shillings

Description of Broad Expenditure Areas		Annual Estimate as per approved Budget	Actual Expenditure For the Quarter		Cumulative Amount, Year to Date	Outstanding Commitments	Cumulative Expenditure & Comm'ts to date	Total Cum Expenditure & Comm'ts as % of Annual Est.
		A	B	C	D	E	F	G
EXPENDITURE								
Recurrent Expenditure								
Primary Education:								
PE		9,934,212,000	5,836,413,000	1,932,269,000	7,768,682,000	-	7,768,682,000	78.2
OC		833,338,000	262,580,971	31,144,420	293,725,391	-	293,725,391	35.2
Secondary Education:								
PE		4,064,949,000	2,524,988,500	838,681,000	3,363,669,500	-	3,363,669,500	82.7
OC		512,853,000	141,009,976	26,446,781	167,456,757	-	167,456,757	32.7
Health:								
PE		3,983,119,000	1,926,041,870	622,805,000	2,548,846,870	-	2,548,846,870	64.0
OC		191,282,000	34,704,708	42,921,186	77,625,894	-	77,625,894	40.6
Roads:								
PE		242,889,000	130,425,000	53,841,000	184,266,000	-	184,266,000	75.9
OC		17,625,000	9,027,900	2,520,368	11,548,268	-	11,548,268	65.5
Water:								
PE		180,666,000	107,667,167	32,658,000	140,325,167	-	140,325,167	77.7
OC		16,138,000	6,452,054	1,764,326	8,216,380	-	8,216,380	50.9
Agricult. & Livestock:								
PE		1,172,808,000	724,402,830	215,887,000	940,289,830	-	940,289,830	80.2
OC		43,427,000	5,186,055	5,186,055	5,186,055	-	5,186,055	11.9
Sub-Totals:								
PE		19,578,643,000	11,249,938,367	3,696,141,000	14,946,079,367	-	14,946,079,367	76.3
OC		1,614,663,000	453,775,609	109,983,136	563,758,745	-	563,758,745	34.9
Local Administration								
PE		2,332,530,000	1,419,542,100	403,568,500	1,823,110,600	-	1,823,110,600	78.2
OC		191,180,000	130,420,271	89,740,572	220,160,843	-	220,160,843	115.2
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		2,332,530,000	1,419,542,100	403,568,500	1,823,110,600	-	1,823,110,600	78.2
OC		191,180,000	130,420,271	89,740,572	220,160,843	-	220,160,843	115.2
Sub-Total; Recurrent Exp.								
PE		21,911,173,000	12,669,480,467	4,099,709,500	16,769,189,967	-	16,769,189,967	76.5
OC		1,805,843,000	584,195,880	199,723,708	783,919,588	-	783,919,588	43.4
Sub-Total								
PE		23,717,016,000	13,253,676,346	4,299,433,208	17,553,109,554	-	17,553,109,554	74.0
OC						-		0.0

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						-	0.0
Secondary Education	392,556,000					-	0.0
Health	595,880,000						
Works (inc. Roads)	1,120,150,000	59,091,792	418,115,988	477,207,780	-	477,207,780	80.1
Water	3,026,260,000	-			-	-	0.0
Agriculture		121,790,507	87,273,891	209,064,398	-	209,064,398	6.9
Administration	1,153,140,000	-			-	-	0.0
Other Sectors / Departments	4,788,934,592	65,636,306		65,636,306	-	65,636,306	5.7
Sub-Total, Development Exp.	11,076,920,592	2,592,457,660	705,889,840	3,298,357,500	-	3,298,357,500	68.9
		2,838,976,265	1,211,289,719	4,050,265,984	-	4,050,265,984	36.6
TOTAL EXPENDITURE	34,793,936,592	16,092,652,611	5,510,722,927	21,603,375,538	-	21,603,375,538	62.1
Surplus / Deficit:							
Surplus/Deficit - Current FY	2,166,509,242	1,501,961,613	(44,286,435)	1,220,380,449	XXXX	1,220,380,449	56.3
Surplus/Deficit - incl. B/B Forward	3,491,545,301	2,826,997,672	2,195,480,139	2,545,416,508	XXXXX	2,545,416,508	72.9

Nachingwea District Council (Lindi Region)

Quarterly Financial Report As At: June 30, 2018

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	
	A	B	C	D
				E
Primary Education OC Spending				
Capitation Fees	92,237,400			0.0
Examination Fees	212,168,600	205,167,437	-	96.7
Allocation for Special Schools	-	-	-	0.0
Other Primary Education OC	528,932,000	-	31,144,420	5.9
Sub-Total, Primary Education OC Spending	833,338,000	205,167,437	31,144,420	28.4
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	47,489,000			0.0
Examination Fees	154,184,000	136,647,976	17,644,981	100.1
Other Secondary Education OC	311,180,000	4,362,000	8,801,800	4.2
Sub-Total, Secondary Education OC Spending	512,853,000	141,009,976	26,446,781	32.7
General purpose grant - OC spending				
Natural Resources	20,000,000	10,062,061	3,463,931	67.6
Planning	20,752,000	12,046,517	4,449,000	79.5
Community Development	10,000,000	4,926,808	1,681,395	66.1
Internal Audit	13,400,000	6,368,868	2,445,000	65.8
Cooperatives (Ushirika)	10,000,000	6,239,991	890,000	71.3
Trade (BIASHARA)	10,000,000	5,595,326	2,520,000	81.2
Land (ARDHI)	10,000,000	5,464,013	2,140,000	76.0
Ration allowance	-	-	-	0.0
General purpose grant - Administration	140,455,000	62,824,648	95,624,627	112.8
Sub-Total, General Purpose Grant Spending	234,607,000	113,528,231	113,213,953	96.6