

Council:	Ludewa District Council (Njombe Region)
Vote Code:	543019
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):	Peter A. Liwongwe	07/10/2017
Approved by (Council Treasurer):	Theonist M. Kibuga	07/10/2017
Received by (Regional FMO):		
Received by (PO-RALG):		

Council Finance Report - Checklist
Ludewa 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

Ludewa 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	35,700,000	4,680,000	2,512,612	7,192,612	20.1
Land Rent	117,900,000	37,501,821	-	37,501,821	31.8
Produce Cess	654,101,000	353,331,139	19,229,875	372,561,014	57.0
Service Levy	15,626,000	1,926,055	1,357,304	3,283,359	21.0
Guest House Levy	4,996,000	3,816,517	463,000	4,279,517	85.7
Other Levies on Business Activity		523,000	5,507,400	6,030,400	0.0
Subtotal, Local Taxes	828,323,000	401,778,532	29,070,191	430,848,723	52.0
Licences and Permits		551,816,020			
Licences and permits on business activities	103,569,000	48,452,700	14,992,150	63,444,850	61.3
Permits on construction activities	275,780,000	1,487,000	556,500	2,043,500	0.7
Licences on extraction of forest products	30,197,000	29,809,840	7,545,139	37,354,979	123.7
Licences/permits on vehicles and transport.	-	983,250	1,000	984,250	0.0
Sub-Total, Licences and Permits	409,546,000	80,732,790	23,094,789	103,827,579	25.4
Fees and Charges					
Market fees and charges	5,700,000	2,089,000	1,766,100	3,855,100	67.6
Sanitation fees and charges	26,376,000	3,655,500	333,140	3,988,640	15.1
Specific service fees	-	-	-	-	0.0
<i>o/w Parking Fees</i>	-	-	-	-	0.0
<i>o/w Central Bus Stand Fees</i>	-	860,000	-	860,000	0.0
Sub-Total, Fees and Charges	32,076,000	6,604,500	2,099,240	8,703,740	27.1
Other Own Revenues					0.0
Fines and penalties	10,000,000	22,251,529	491,000	22,742,529	227.4
Income from sale or rent		19,015,486	1,268,500	20,283,986	0.0
Other own revenues	103,588,000	504,674,246	63,472,197	568,146,443	548.5
Sub-Total, Other Own Revenues	113,588,000	545,941,261	65,231,697	611,172,958	538.1
Total, Own Source Revenues	1,383,533,000	1,035,057,083	119,495,917	1,154,553,000	83.4

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		67,344,507	44,120,527	-	-44,120,527.0
Personal Emoluments Account		4,497,530	5,944,881	-	-5,944,881.0
Other Charges Account		3,671,826	39,510,395	-	-39,510,395.0
Miscellaneous Deposit Account		62,097,780	225,201,291	-	-225,201,291.0
Development Account		884,268,388	738,313,536	-	-738,313,536.0
Road Fund Account		271,764,403	208,127,744	-	-208,127,744.0
Water Sector Account		34,924,337	162,156,489	-	-162,156,489.0
Education Sector Account		3,493,130	4,699,768	-	-4,699,768.0
Health Sector Account		53,925,180	108,454,317	-	-108,454,317.0
Total Account Balances		1,385,987,081	1,345,564,408	-	-1,345,564,408.0

Ludewa 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	7,429,693,000	-	7,568,842,725	7,568,842,725	101.9
: OC Amount	480,350,000	334,222,332	25,876,800	360,099,132	75.0
Secondary Ed. Block Grant : PE Amount	4,350,061,000	-	4,538,823,090	4,538,823,090	104.3
: OC Amount	641,218,000	-	-	-	0.0
Health Block Grant : PE Amount	3,791,592,000	-	-	-	0.0
: OC Amount	163,116,000	34,638,000	19,674,000	54,312,000	33.3
Agriculture Block Grant : PE Amount	710,004,000	-	885,244,000	885,244,000	124.7
: OC Amount	11,012,000	918,000	-	918,000	8.3
Roads Block Grant : PE Amount	282,636,000	-	-	-	0.0
: OC Amount	28,306,000	2,359,000	-	2,359,000	8.3
Water Block Grant : PE Amount	110,388,000	-	-	-	0.0
: OC Amount	9,341,000	778,000	-	778,000	8.3
General Purpose (incl. Admin) : PE Amount	1,492,866,000	746,117,000	-	746,117,000	50.0
: OC Amount	94,980,000	77,860,200	69,644,000	147,504,200	155.3
Sub-Total, Block Grants	19,595,563,000	1,196,892,532	13,108,104,615	14,304,997,147	73.0
(II) Sector Baskets and other subventions					
Primary Education	100,000,000	126,415,000		126,415,000	126.4
Secondary Education		-		-	0.0
Health (HSBF and MSD supplies)		-		-	0.0
Roads	1,424,350,000	1,443,006,996	176,954,840	1,619,961,836	113.7
HIV/AIDS (TACAIDS, Global Fund and others)	-	-	-	-	0.0
National Multi-sectoral Strategic Fund (NMSF)	45,594,848	-	-	-	0.0
Other subventions	-	-	-	-	0.0
Sub-Total, Sector Baskets and Other Subv.	1,569,944,848	1,569,421,996	176,954,840	1,746,376,836	111.2
Sub-Total, Recurrent Transfers	21,165,507,848	2,766,314,528	13,285,059,455	16,051,373,983	75.8

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	479,467,000	83,947,000	-	83,947,000	17.5
Primary Education Development Grants	-	-	-	-	0.0
Secondary Education Development Grants	354,508,000	-	-	-	0.0
Health Development Grants	428,751,000	214,375,500	-	214,375,500	50.0
Roads Sector Development Grants	-	-	-	-	0.0
Water Sector Development Grants	245,644,000	275,121,934	25,500,000	300,621,934	122.4
Agriculture Sector Development Grants	622,345,000	-	-	-	0.0
Administration Development Grants	133,808,949	71,542,000	-	71,542,000	53.5
TASAF	705,240,000	668,623,559	110,718,000	779,341,559	110.5
Tanzania Strategic Cities Project Fund (TSCP)	-	-	-	-	0.0
Urban Local Government Strengthening Program (ULGSP)	-	-	-	-	0.0
Constituent Development Catalyst Funds (CDCF)	39,366,000	35,771,000	-	35,771,000	90.9
Equip Fund	-	-	-	-	0.0
Other Dev. Grants / Funds *	1,811,070,000	265,880,150	-	265,880,150	14.7
Sub-Total Dev. Grants / Funds	4,820,199,949	1,615,261,143	136,218,000	1,751,479,143	36.3
Total, Transfers	25,985,707,797	4,381,575,671	13,421,277,455	17,802,853,126	68.5
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.

Ludewa 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 & 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	7,429,693,000	3,507,515,000	1,142,262,400	4,649,777,400	-	4,649,777,400	62.6
OC	480,350,000	191,115,632	-	191,115,632	-	191,115,632	39.8
Secondary Education: PE	4,350,061,000	1,963,102,200	991,974,200	2,955,076,400	-	2,955,076,400	67.9
OC	641,218,000	142,748,700	-	142,748,700	-	142,748,700	22.3
Health: PE	3,791,592,000	1,734,281,000	894,560,000	2,628,841,000	-	2,628,841,000	69.3
OC	163,116,000	17,379,000	19,674,000	37,053,000	-	37,053,000	22.7
Roads: PE	282,636,000	148,053,000	80,214,000	228,267,000	-	228,267,000	80.8
OC	28,306,000	2,359,000	-	2,359,000	-	2,359,000	8.3
Water: PE	110,388,000	46,668,000	19,159,000	65,827,000	-	65,827,000	59.6
OC	9,341,000	778,000	-	778,000	-	778,000	8.3
Agricult. & Livestock: PE	710,004,000	304,079,000	139,286,000	443,365,000	-	443,365,000	62.4
OC	11,012,000	918,000	-	918,000	-	918,000	8.3
Sub-Totals: PE	16,674,374,000	7,703,698,200	3,267,455,600	10,971,153,800	-	10,971,153,800	65.8
OC	1,333,343,000	355,298,332	19,674,000	374,972,332	-	374,972,332	28.1
Local Administration PE	1,492,866,000	746,117,000	401,755,000	1,147,872,000	-	1,147,872,000	76.9
OC	94,980,000	23,198,000	49,797,000	72,995,000	-	72,995,000	76.9
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	1,492,866,000	746,117,000	401,755,000	1,147,872,000	-	1,147,872,000	76.9
OC	94,980,000	23,198,000	49,797,000	72,995,000	-	72,995,000	76.9
Sub-Total; Recurrent: PE	18,167,240,000	8,449,815,200	3,669,210,600	12,119,025,800	-	12,119,025,800	66.7
OC	1,428,323,000	378,496,332	69,471,000	447,967,332	-	447,967,332	31.4
Sub-Total, Recurrent Exp.	19,595,563,000	8,828,311,532	3,738,681,600	12,566,993,132	-	12,566,993,132	64.1

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
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date			
Development Expenditure							
Primary Education		-	-	-	-	-	0.0
Secondary Education		-	-	-	-	-	0.0
Health		-	-	-	-	-	0.0
Works (inc. Roads)		-	-	-	-	-	0.0
Water		-	-	-	-	-	0.0
Agriculture		-	-	-	-	-	0.0
Administration		-	-	-	-	-	0.0
Other Sectors / Departments		-	-	-	-	-	0.0
Sub-Total, Development Exp.	-	-	-	-	-	-	0.0
TOTAL EXPENDITURE	19,595,563,000	8,828,311,532	3,738,681,600	12,566,993,132	-	12,566,993,132	64.1
Surplus / Deficit:							
Surplus/Deficit - Current FY	7,773,677,797	(3,411,678,778)	9,802,091,772	6,390,412,994	XXXXX	6,390,412,994	82.2
Surplus/Deficit - incl. B/B Forward	9,159,664,878	(2,025,691,697)	11,147,656,180	7,776,400,075	XXXXX	7,776,400,075	84.9

Ludewa 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	239,040,000			-	0.0
Examination Fees	185,312,432	184,956,220		184,956,220	99.8
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	256,080,750	16,884,006	760,157	17,644,163	6.9
Sub-Total, Primary Education OC Spending	680,433,182	201,840,226	760,157	202,600,383	29.8
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	73,350,000			-	0.0
Examination Fees	284,875,600	128,293,901	25,034,450	153,328,351	53.8
Other Secondary Education OC	578,818,000	9,217,125	800,000	10,017,125	1.7
Sub-Total, Secondary Education OC Spending	937,043,600	137,511,026	25,834,450	163,345,476	17.4
General purpose grant - OC spending					
Natural Resources				-	0.0
Planning	8,489,200	5,807,054		5,807,054	68.4
Community Development				-	0.0
Internal Audit	6,355,800	3,407,137	302,500	3,709,637	58.4
Cooperatives (Ushirika)				-	0.0
Trade (BIASHARA)			280,000	280,000	0.0
Land (ARDHI)				-	0.0
Ration allowance				-	0.0
General purpose grant - Administration	79,185,000	58,656,343	1,980,800	60,637,143	76.6
Sub-Total, General Purpose Grant Spending	94,030,000	67,870,534	2,563,300	70,433,834	74.9