

Council:	Ruangwa District Council (Lindi Region)
Vote Code:	763092
FY:	FY 2016/17
Quarter	Q3
Period ending:	March 31, 2017

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

September 12, 2017

Re: Council Quarterly Financial Report, FY 2016/17, Q3

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: March 31, 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):	_____	_____
Approved by (Council Treasurer):	_____	_____
Received by (Regional FMO):	_____	_____
Received by (PO-RALG):	_____	_____

Council Finance Report - Checklist
Ruangwa District Council (Lindi Region)
Quarterly Financial Report As At: March 31, 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	TRUE
2 The Budget Plan (Column A) is identical to the plan reported during previous quarter, except where virements have been approved by Council.	TRUE	TRUE
3 Information on budget execution (Column B-D) is taken from the council's General Ledger - not from cash books.	TRUE	TRUE
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	TRUE
5 The information contained in this report has been presented to the Council, as part of the quarterly Income and Expenditure Statements.	TRUE	TRUE
OWN REVENUES		
6 All revenue collections are included in the correct revenue category (as defined in Appendix A of the instruction manual)	TRUE	TRUE
7 The category 'Specific Service Fees' includes all specific service fees, not just Parking Fees and Central Bus Stand Fees.	TRUE	TRUE
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	TRUE
9 GPG is NOT included as an own revenue source (but as a transfer).	TRUE	TRUE
10 Accounts have been reconciled with bank statements, and opening and closing balances accurately reflect the account balances reported on the bank statements.	TRUE	TRUE
INTERGOVERNMENTAL FISCAL TRANSFERS		
11 Recurrent block grants separately reflect receipts for PE and OC.	TRUE	TRUE
12 Receipts for PE transfers reflects all PE (Gross Amount, including statutory deductions withheld at Center), not just Basic Salary.	TRUE	TRUE
13 Transfer amounts include in-kind transfers (MSD grants, Exam Fees, and so on).	TRUE	TRUE
14 Development transfers are reported by source of fund (not by sector in which transfer is spent).	TRUE	TRUE
EXPENDITURES		
15 PE expenditures reflect total PE spending, include statutory deductions (not just Basic Salary).	TRUE	TRUE
16 Expenditures funded by own source revenues are included in the spending amounts for each sector / department.	TRUE	TRUE
17 Development expenditures are reflected by sector (not by source of transfer).	TRUE	TRUE
18 Expenditure commitments have been reported, where such information is available.	TRUE	TRUE

Ruangwa District Council (Lindi Region)

Quarterly Financial Report As At: March 31, 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	-	-	-	-	0.0
Land Rent	-	-	-	-	0.0
Produce Cess	1,834,500,000	1,497,965,293	76,538,815	1,574,504,108	85.8
Service Levy	80,000,000	4,878,600	3,547,669	8,426,269	10.5
Guest House Levy	10,000,000	8,586,400	2,735,000	11,321,400	113.2
Other Levies on Business Activity	152,763,380	40,920,650	46,440,000	87,360,650	57.2
Subtotal, Local Taxes	2,077,263,380	1,552,350,943	129,261,484	1,681,612,427	81.0
Licences and Permits					
Licences and permits on business activities	33,000,000	23,087,000	6,022,000	29,109,000	88.2
Permits on construction activities	2,500,000	375,000	100,000	475,000	19.0
Licences on extraction of forest products	46,320,000	9,705,490	7,706,878	17,412,368	37.6
Licences/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	81,820,000	33,167,490	13,828,878	46,996,368	57.4
Fees and Charges					
Market fees and charges	17,250,000	5,375,000	1,935,000	7,310,000	42.4
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	17,250,000	5,375,000	1,935,000	7,310,000	42.4
Other Own Revenues					0.0
Fines and penalties	7,500,000	5,447,950	1,174,100	6,622,050	88.3
Income from sale or rent	19,800,000	300,000	413,000	713,000	3.6
Other own revenues	160,020,000	5,418,267	63,172,469	68,590,736	42.9
Sub-Total, Other Own Revenues	187,320,000	11,166,217	64,759,569	75,925,786	40.5
Total, Own Source Revenues	2,363,653,380	1,602,059,650	209,784,931	1,811,844,581	76.7

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		72,043,041	39,338,642	3,576,942	-35,761,700.0
Personal Emoluments Account		1,791,569	3,669,763	4,536,208	866,445.0
Other Charges Account		5,335,369	41,039,865	92,420	-40,947,445.0
Miscellaneous Deposit Account		133,851,973	251,662,370	25,624,675	-226,037,695.0
Development Account		1,114,760,687	961,034,128	1,320,017,716	358,983,588.0
Road Fund Account		1,084,793	42,898,840	138,039,855	95,141,015.0
Water Sector Account		540,983,026	1,305,771,426	1,213,445,132	-92,326,294.0
Education Sector Account		7,629,000	9,809,166	7,589,085	-2,220,081.0
Health Sector Account		75,953,104	77,979,226	58,792,946	-19,186,280.0
Total Account Balances		1,953,432,562	2,733,203,426	2,771,714,979	38,511,553.0

Ruangwa District Council (Lindi Region)

Quarterly Financial Report As At: March 31, 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	5,563,012,179	2,582,952,500	1,253,612,000	3,836,564,500	69.0
: OC Amount	462,514,044	146,061,544	-	146,061,544	31.6
Secondary Ed. Block Grant : PE Amount	2,521,072,821	1,171,485,000	586,643,000	1,758,128,000	69.7
: OC Amount	351,845,400	79,640,900	-	79,640,900	22.6
Health Block Grant : PE Amount	2,201,072,000	1,042,182,000	526,259,000	1,568,441,000	71.3
: OC Amount	117,327,000	16,182,000	14,884,000	31,066,000	26.5
Agriculture Block Grant : PE Amount	587,651,000	284,242,000	140,934,000	425,176,000	72.4
: OC Amount	16,209,000	903,000	-	903,000	5.6
Roads Block Grant : PE Amount	127,980,000	49,416,000	29,048,000	78,464,000	61.3
: OC Amount	14,608,000	1,217,000	-	1,217,000	8.3
Water Block Grant : PE Amount	137,328,000	66,504,000	33,230,000	99,734,000	72.6
: OC Amount	9,192,000	766,000	-	766,000	8.3
General Purpose (incl. Admin) : PE Amount	1,394,986,000	671,195,000	342,406,000	1,013,601,000	72.7
: OC Amount	133,455,000	20,583,800	34,985,000	55,568,800	41.6
Sub-Total, Block Grants	13,638,252,444	6,133,330,744	2,962,001,000	9,095,331,744	66.7
(II) Sector Baskets and other subventions					
Primary Education				-	0.0
Secondary Education				-	0.0
Health (HSBF and MSD supplies)	315,044,000	157,522,000	78,761,000	236,283,000	75.0
Roads	-	-	-	-	0.0
HIV/AIDS (TACAIDS, Global Fund and others)	270,879,000	-	-	-	0.0
National Multi-sectoral Strategic Fund (NMSF)	-	-	-	-	0.0
Other subventions	-	-	-	-	0.0
Sub-Total, Sector Baskets and Other Subv.	585,923,000	157,522,000	78,761,000	236,283,000	40.3
Sub-Total, Recurrent Transfers	14,224,175,444	6,290,852,744	3,040,762,000	9,331,614,744	65.6

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	503,303,000	82,600,000	82,371,000	164,971,000	32.8
Primary Education Development Grants	-	-	-	-	0.0
Secondary Education Development Grants	392,556,000	-	-	-	0.0
Health Development Grants	-	-	-	-	0.0
Roads Sector Development Grants	1,150,990,000	300,567,280	546,171,884	846,739,164	73.6
Water Sector Development Grants	2,337,127,196	1,223,719,264	31,427,500	1,255,146,764	53.7
Agriculture Sector Development Grants	-	-	-	-	0.0
Administration Development Grants	-	-	-	-	0.0
TASAF	1,831,668,410	585,850,500	386,446,500	972,297,000	53.1
Tanzania Strategic Cities Project Fund (TSCP)	-	-	-	-	0.0
Urban Local Government Strengthening Program (ULGSP)	-	-	-	-	0.0
Constituent Development Catalyst Funds (CDCF)	36,854,000	33,319,000	-	33,319,000	90.4
Equip Fund	624,584,500	310,281,619	297,803,473	-	0.0
Other Dev. Grants / Funds *	668,820,076	194,100,831	233,989,425	428,090,256	64.0
Sub-Total Dev. Grants / Funds	7,545,903,182	2,730,438,494	1,578,209,782	3,700,563,184	49.0
Total, Transfers	21,770,078,626	9,021,291,238	4,618,971,782	13,032,177,928	59.9
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.

Ruangwa District Council (Lindi Region)

Quarterly Financial Report As At: March 31, 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	4,730,830,400	2,582,952,500	1,253,612,000	3,836,564,500	-	3,836,564,500	81.1
OC	318,850,000	118,758,800	746,985	119,505,785	-	119,505,785	37.5
Secondary Education: PE	2,368,254,000	1,171,485,000	586,643,000	1,758,128,000	-	1,758,128,000	74.2
OC	276,697,000	77,004,680	47,195	77,051,875	-	77,051,875	27.8
Health: PE	2,807,013,401	1,042,182,000	526,259,000	1,568,441,000	-	1,568,441,000	55.9
OC	122,127,000	10,625,000	3,680,000	14,305,000	-	14,305,000	11.7
Roads: PE	173,120,000	49,416,000	29,048,000	78,464,000	-	78,464,000	45.3
OC	14,608,000	1,058,000	63,473	1,121,473	-	1,121,473	7.7
Water: PE	257,103,600	66,504,000	33,230,000	99,734,000	-	99,734,000	38.8
OC	9,192,000	230,000	46,985	276,985	-	276,985	3.0
Agricult. & Livestock: PE	842,340,000	284,242,000	140,934,000	425,176,000	-	425,176,000	50.5
OC	10,835,000	1,260,500	617,510	1,878,010	-	1,878,010	17.3
Sub-Totals: PE	11,178,661,401	5,196,781,500	2,569,726,000	7,766,507,500	-	7,766,507,500	69.5
OC	752,309,000	208,936,980	5,202,148	214,139,128	-	214,139,128	28.5
Local Administration PE	1,301,836,400	671,195,000	342,406,000	1,013,601,000	-	1,013,601,000	77.9
OC	944,334,000	551,429,357	112,970,554	664,399,911	-	664,399,911	70.4
Trade & Econ. Affairs PE	-	-	-	-	-	-	0.0
OC	5,374,000	-	-	-	-	-	0.0
Works (Excl. Roads) PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Lands PE	-	-	-	-	-	-	0.0
OC	17,500,000	3,992,000	102,791	4,094,791	-	4,094,791	23.4
Natural Resources PE	-	-	-	-	-	-	0.0
OC	12,500,000	2,322,000	4,574,791	6,896,791	-	6,896,791	55.2
Community Dev. PE	-	-	-	-	-	-	0.0
OC	60,374,000	5,807,500	6,952,000	12,759,500	-	12,759,500	21.1
Other Departments PE	-	-	-	-	-	-	0.0
OC	2,678,579,600	318,863,738	687,792,401	1,006,656,139	-	1,006,656,139	37.6
Sub-Totals: PE	1,301,836,400	671,195,000	342,406,000	1,013,601,000	-	1,013,601,000	77.9
OC	3,718,661,600	882,414,595	812,392,537	1,694,807,132	-	1,694,807,132	45.6
Sub-Total; Recurrent: PE	12,480,497,801	5,867,976,500	2,912,132,000	8,780,108,500	-	8,780,108,500	70.4
OC	4,470,970,600	1,091,351,575	817,594,685	1,908,946,260	-	1,908,946,260	42.7
Sub-Total, Recurrent Exp.	16,951,468,401	6,959,328,075	3,729,726,685	10,689,054,760	-	10,689,054,760	63.1

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	624,584,500	-	-	-	-	-	0.0
Secondary Education	392,556,000	13,372,788	-	13,372,788	-	13,372,788	3.4
Health	585,923,000	119,990,284	55,141,430	175,131,714	-	175,131,714	29.9
Works (inc. Roads)	1,150,990,000	281,558,497	504,011,433	785,569,930	-	785,569,930	68.3
Water	1,720,202,000	43,471,807	122,137,235	165,609,042	-	165,609,042	9.6
Agriculture	-	21,189,500	-	21,189,500	-	21,189,500	0.0
Administration	-	-	-	-	-	-	0.0
Other Sectors / Departments	1,750,651,001	1,005,179,404	-	1,005,179,404	-	1,005,179,404	57.4
Sub-Total, Development Exp.	6,224,906,501	1,484,762,280	681,290,098	2,166,052,378	-	2,166,052,378	34.8
TOTAL EXPENDITURE	23,176,374,902	8,444,090,355	4,411,016,783	12,855,107,138	-	12,855,107,138	55.5
Surplus / Deficit:							
Surplus/Deficit - Current FY	957,357,104	2,179,260,533	417,739,930	1,988,915,371	XXXXX	1,988,915,371	207.8
Surplus/Deficit - incl. B/B Forward	2,910,789,666	4,132,693,095	3,150,943,356	3,942,347,933	XXXXX	3,942,347,933	135.4

Ruangwa District Council (Lindi Region)

Quarterly Financial Report As At: March 31, 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	148,602,000	11,480,000	-	11,480,000	7.7
Examination Fees	118,716,000	97,428,700	-	97,428,700	82.1
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	51,532,000	9,850,100	-	9,850,100	19.1
Sub-Total, Primary Education OC Spending	318,850,000	118,758,800	-	118,758,800	37.2
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	41,988,000	-	-	-	0.0
Examination Fees	75,148,400	72,805,880	-	72,805,880	96.9
Other Secondary Education OC	234,709,000	4,198,800	-	4,198,800	1.8
Sub-Total, Secondary Education OC Spending	351,845,400	77,004,680	-	77,004,680	21.9
General purpose grant - OC spending					
Natural Resources	5,374,000	1,598,500	-	1,598,500	29.7
Planning	9,859,900	552,000	-	552,000	5.6
Community Development	5,374,000	624,000	-	624,000	11.6
Internal Audit	8,063,100	368,000	-	368,000	4.6
Cooperatives (Ushirika)	5,374,000	-	-	-	0.0
Trade (BIASHARA)	5,374,000	-	-	-	0.0
Land (ARDHI)	5,374,000	-	-	-	0.0
Ration allowance	10,748,000	-	-	-	0.0
General purpose grant - Administration	77,914,000	42,226,154	-	42,226,154	54.2
Sub-Total, General Purpose Grant Spending	133,455,000	45,368,654	-	45,368,654	34.0