

<b>Council:</b>	Lindi Municipal Council (Lindi Region)
<b>Vote Code:</b>	762006
<b>FY:</b>	FY 2016/17
<b>Quarter</b>	Q4
<b>Period ending:</b>	June 30, 2017

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

September 29, 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):	Edward D. Msangi	9/29/2017
Approved by (Council Treasurer):	Mohamedi Mkwawa	9/29/2017
Received by (Regional FMO):	Nsajigwa V.G.M	9/29/2017
Received by (PO-RALG):		

## Council Finance Report - Checklist

### Lindi Municipal Council (Lindi Region)

Quarterly Financial Report As At: June 30, 2017

	Statement Checked by Council	Statement Checked by RFMS
<b>BUDGET PLAN AND EXECUTION (GENERAL)</b>		
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
<b>OWN REVENUES</b>		
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
<b>INTERGOVERNMENTAL FISCAL TRANSFERS</b>		
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
<b>EXPENDITURES</b>		
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

## Lindi Municipal Council (Lindi 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
<b>Local Taxes (Rates, Levies and Cesses)</b>					
Property Tax	3,000,000	1,330,621	2,945,000	4,275,621	142.5
Land Rent	50,000,000	12,787,276	29,486,968	42,274,244	84.5
Produce Cess	241,300,000	124,993,258	60,205,600	185,198,858	76.8
Service Levy	90,000,000	118,086,375	43,913,154	161,999,529	180.0
Guest House Levy	40,000,000	17,957,406	8,055,400	26,012,806	65.0
Other Levies on Business Activity	11,750,000	11,224,250	3,858,650	15,082,900	128.4
<b>Subtotal, Local Taxes</b>	<b>436,050,000</b>	<b>286,379,186</b>	<b>148,464,772</b>	<b>434,843,958</b>	<b>99.7</b>
<b>Licences and Permits</b>					
Licences and permits on business activities	195,500,000	106,140,534	71,957,000	178,097,534	91.1
Permits on construction activities	50,000,000	20,417,477	3,533,050	23,950,527	47.9
Licences on extraction of forest products	7,000,000	3,108,000	2,159,500	5,267,500	75.3
Licences/permits on vehicles and transport.	-	-	-	-	0.0
<b>Sub-Total, Licences and Permits</b>	<b>252,500,000</b>	<b>129,666,011</b>	<b>77,649,550</b>	<b>207,315,561</b>	<b>82.1</b>
<b>Fees and Charges</b>					
Market fees and charges	42,600,000	13,308,811	3,359,400	16,668,211	39.1
Sanitation fees and charges	30,400,000	17,812,190	7,067,900	24,880,090	81.8
Specific service fees	97,400,000	107,372,384	51,023,225	158,395,609	162.6
<i>o/w Parking Fees</i>	-	-	-	-	0.0
<i>o/w Central Bus Stand Fees</i>	124,000,000	99,273,560	27,002,470	126,276,030	101.8
<b>Sub-Total, Fees and Charges</b>	<b>294,400,000</b>	<b>237,766,945</b>	<b>88,452,995</b>	<b>326,219,940</b>	<b>110.8</b>
<b>Other Own Revenues</b>					0.0
Fines and penalties	5,600,000	3,757,000	1,229,000	4,986,000	89.0
Income from sale or rent	291,640,000	161,166,400	61,667,454	222,833,854	76.4
Other own revenues	59,579,800	54,376,394	4,965,980	59,342,374	99.6
<b>Sub-Total, Other Own Revenues</b>	<b>356,819,800</b>	<b>219,299,794</b>	<b>67,862,434</b>	<b>287,162,228</b>	<b>80.5</b>
<b>Total, Own Source Revenues</b>	<b>1,339,769,800</b>	<b>873,111,936</b>	<b>382,429,751</b>	<b>1,255,541,687</b>	<b>93.7</b>

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		-	2,726,828	-	-2,726,828.0
Personal Emoluments Account		2,840,010	2,939,344	25,731,700	22,792,356.0
Other Charges Account		31,867	4,396,580	7,075,299	2,678,719.0
Miscellaneous Deposit Account		454,750	152,634,036	66,651,299	-85,982,737.0
Development Account		1,019,102,469	39,421,943	95,520,258	56,098,315.0
Road Fund Account		211,032,856	478,042,710	405,925,828	-72,116,882.0
Water Sector Account		22,079,795	49,865,338	32,551,578	-17,313,760.0
Education Sector Account		103,487	4,575	73,275	68,700.0
Health Sector Account		899,873	5,995,254	6,951,668	956,414.0
<b>Total Account Balances</b>		<b>1,256,545,107</b>	<b>736,026,608</b>	<b>640,480,905</b>	<b>-95,545,703.0</b>

## Lindi Municipal Council (Lindi 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
<b>Recurrent Grants:</b>					
<b>(I) Block Grants</b>					
Primary Education Block Grant: PE Amount	6,492,656,800	4,869,492,598	1,623,164,199	6,492,656,797	100.0
: OC Amount	237,352,999	80,124,342	-	80,124,342	33.8
Secondary Ed. Block Grant : PE Amount	562,989,000	422,241,750	140,747,250	562,989,000	100.0
: OC Amount	375,553,000	63,588,075	13,017,600	76,605,675	20.4
Health Block Grant : PE Amount	1,887,716,000	1,415,786,996	471,928,998	1,887,715,994	100.0
: OC Amount	109,882,000	26,164,000	15,373,000	41,537,000	37.8
Agriculture Block Grant : PE Amount	-	-	-	-	0.0
: OC Amount	9,517,000	543,000	-	543,000	5.7
Roads Block Grant : PE Amount	147,072,000	110,304,000	36,768,000	147,072,000	100.0
: OC Amount	19,312,000	1,609,000	-	1,609,000	8.3
Water Block Grant : PE Amount	46,965,000	35,223,750	11,741,250	46,965,000	100.0
: OC Amount	5,528,000	461,000	-	461,000	8.3
General Purpose (incl. Admin) : PE Amount	1,985,043,000	1,488,782,250	496,260,750	1,985,043,000	100.0
: OC Amount	51,158,000	3,290,925	-	3,290,925	6.4
<b>Sub-Total, Block Grants</b>	<b>11,930,744,799</b>	<b>8,517,611,686</b>	<b>2,809,001,047</b>	<b>11,326,612,733</b>	<b>94.9</b>
<b>(II) Sector Baskets and other subventions</b>					
Primary Education	-	-	-	-	0.0
Secondary Education	-	-	-	-	0.0
Health (HSBF and MSD supplies)	169,456,000	127,092,000	42,364,000	169,456,000	100.0
Roads	-	-	-	-	0.0
HIV/AIDS (TACAIDS, Global Fund and others)	-	-	-	-	0.0
National Multi-sectoral Strategic Fund (NMSF)	-	-	-	-	0.0
Other subventions	90,978,000	61,817,300	5,343,000	67,160,300	73.8
<b>Sub-Total, Sector Baskets and Other Subv.</b>	<b>260,434,000</b>	<b>188,909,300</b>	<b>47,707,000</b>	<b>236,616,300</b>	<b>90.9</b>
<b>Sub-Total, Recurrent Transfers</b>	<b>12,191,178,799</b>	<b>8,706,520,986</b>	<b>2,856,708,047</b>	<b>11,563,229,033</b>	<b>94.8</b>

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	
<b>(III) Development Grants / Funds:</b>					
LG Development Grants (LGDG): CDG and CBG	420,592,000	147,073,000	-	147,073,000	35.0
Primary Education Development Grants	-	-	-	-	0.0
Secondary Education Development Grants	130,852,000	-	-	-	0.0
Health Development Grants	-	-	-	-	0.0
Roads Sector Development Grants	2,995,692,000	1,106,312,448	611,453,582	1,717,766,030	57.3
Water Sector Development Grants	98,366,000	1,562,326,382	20,000,000	1,582,326,382	1,608.6
Agriculture Sector Development Grants	-	-	-	-	0.0
Administration Development Grants	100,000,000	-	-	-	0.0
TASAF	3,481,728,819	734,166,521	117,357,678	851,524,199	24.5
Tanzania Strategic Cities Project Fund (TSCP)	-	-	-	-	0.0
Urban Local Government Strengthening Program (ULGSP)	3,286,755,000	2,404,575,851	1,456,787,954	3,861,363,805	117.5
Constituent Development Catalyst Funds (CDCF)	21,350,000	23,847,000	-	23,847,000	111.7
Equip Fund	279,752,000	-	-	-	0.0
Other Dev. Grants / Funds *	60,420,100	9,420,100	51,000,000	60,420,100	100.0
<b>Sub-Total Dev. Grants / Funds</b>	<b>10,875,507,919</b>	<b>5,987,721,302</b>	<b>2,256,599,214</b>	<b>8,244,320,516</b>	<b>75.8</b>
<b>Total, Transfers</b>	<b>23,066,686,718</b>	<b>14,694,242,288</b>	<b>5,113,307,261</b>	<b>19,807,549,549</b>	<b>85.9</b>
<b>Local Borrowing:</b>					0.0
Local Government Loans Board	-	-	-	-	0.0
Other Loans	-	-	-	-	0.0
<b>Total, Local Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0</b>

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

## Lindi Municipal Council (Lindi 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
<b>EXPENDITURE</b>							
Recurrent Expenditure							
Primary Education: PE	6,492,656,800	4,869,492,600	1,623,164,199	6,492,656,799	-	6,492,656,799	100.0
OC	237,352,999	82,987,255	2,010,000	84,997,255	-	84,997,255	35.8
Secondary Education: PE	562,989,000	422,241,750	140,747,250	562,989,000	-	562,989,000	100.0
OC	375,553,000	64,199,300	13,025,000	77,224,300	-	77,224,300	20.6
Health: PE	1,887,716,000	1,415,787,000	471,928,998	1,887,715,998	-	1,887,715,998	100.0
OC	109,882,000	25,545,190	21,254,700	46,799,890	-	46,799,890	42.6
Roads: PE	147,072,000	110,304,000	36,768,000	147,072,000	-	147,072,000	100.0
OC	19,312,000	220,000	3,379,600	3,599,600	-	3,599,600	18.6
Water: PE	46,965,000	35,223,750	11,741,250	46,965,000	-	46,965,000	100.0
OC	5,528,000	-	-	-	-	-	0.0
Agricult. & Livestock: PE	-	-	-	-	-	-	0.0
OC	9,517,000	1,735,550	-	1,735,550	-	1,735,550	18.2
<b>Sub-Totals: PE</b>	<b>9,137,398,800</b>	<b>6,853,049,100</b>	<b>2,284,349,697</b>	<b>9,137,398,797</b>	<b>-</b>	<b>9,137,398,797</b>	<b>100.0</b>
<b>OC</b>	<b>757,144,999</b>	<b>174,687,295</b>	<b>39,669,300</b>	<b>214,356,595</b>	<b>-</b>	<b>214,356,595</b>	<b>28.3</b>
Local Administration PE	1,985,043,000	1,488,782,250	496,260,750	1,985,043,000	-	1,985,043,000	100.0
OC	19,158,000	4,452,000	-	4,452,000	-	4,452,000	23.2
Trade & Econ. Affairs PE	-	-	-	-	-	-	0.0
OC	3,000,000	-	-	-	-	-	0.0
Works (Excl. Roads) PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Lands PE	3,000,000	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Natural Resources PE	6,000,000	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Community Dev. PE	5,000,000	-	2,800,000	2,800,000	-	2,800,000	56.0
OC	-	-	-	-	-	-	0.0
Other Departments PE	-	-	-	-	-	-	0.0
OC	15,000,000	384,000	-	384,000	-	384,000	2.6
<b>Sub-Totals: PE</b>	<b>1,999,043,000</b>	<b>1,488,782,250</b>	<b>499,060,750</b>	<b>1,987,843,000</b>	<b>-</b>	<b>1,987,843,000</b>	<b>99.4</b>
<b>OC</b>	<b>37,158,000</b>	<b>4,836,000</b>	<b>-</b>	<b>4,836,000</b>	<b>-</b>	<b>4,836,000</b>	<b>13.0</b>
<b>Sub-Total; Recurrent: PE</b>	<b>11,136,441,800</b>	<b>8,341,831,350</b>	<b>2,783,410,447</b>	<b>11,125,241,797</b>	<b>-</b>	<b>11,125,241,797</b>	<b>99.9</b>
<b>OC</b>	<b>794,302,999</b>	<b>179,523,295</b>	<b>39,669,300</b>	<b>219,192,595</b>	<b>-</b>	<b>219,192,595</b>	<b>27.6</b>
<b>Sub-Total, Recurrent Exp.</b>	<b>11,930,744,799</b>	<b>8,521,354,645</b>	<b>2,823,079,747</b>	<b>11,344,434,392</b>	<b>-</b>	<b>11,344,434,392</b>	<b>95.1</b>

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	279,752,000	253,924,600	55,460,150	309,384,750	-	309,384,750	110.6
Secondary Education	130,852,000	195,802,448	-	195,802,448	-	195,802,448	149.6
Health	260,434,000	201,413,660	52,781,645	254,195,305	-	254,195,305	97.6
Works (inc. Roads)	2,995,692,000	790,179,945	693,026,858	1,483,206,803	-	1,483,206,803	49.5
Water	98,366,000	1,532,964,851	39,478,176	1,572,443,027	-	1,572,443,027	1,598.6
Agriculture	-	-	-	-	-	-	0.0
Administration	100,000,000	-	-	-	-	-	0.0
Other Sectors / Departments	7,210,425,819	4,048,683,916	1,449,933,640	5,498,617,556	-	5,498,617,556	76.3
<b>Sub-Total, Development Exp.</b>	<b>11,075,521,819</b>	<b>7,022,969,420</b>	<b>2,290,680,469</b>	<b>9,313,649,889</b>	<b>-</b>	<b>9,313,649,889</b>	<b>84.1</b>
<b>TOTAL EXPENDITURE</b>	<b>23,006,266,618</b>	<b>15,544,324,065</b>	<b>5,113,760,216</b>	<b>20,658,084,281</b>	<b>-</b>	<b>20,658,084,281</b>	<b>89.8</b>
<b>Surplus / Deficit:</b>							
Surplus/Deficit - Current FY	1,400,189,900	23,030,159	381,976,796	405,006,955	XXXXX	405,006,955	28.9
Surplus/Deficit - incl. B/B Forward	2,656,735,007	1,279,575,266	1,118,003,404	1,661,552,062	XXXXX	1,661,552,062	62.5

## Lindi Municipal Council (Lindi 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
<b>Primary Education OC Spending</b>					
Capitation Fees	94,608,000	-	-	-	0.0
Examination Fees	64,044,000	78,543,256	-	78,543,256	122.6
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	78,700,999	5,443,999	2,010,000	7,453,999	9.5
<b>Sub-Total, Primary Education OC Spending</b>	<b>237,352,999</b>	<b>83,987,255</b>	<b>2,010,000</b>	<b>85,997,255</b>	<b>36.2</b>
<b>HIV/AIDS Spending</b>					
Care and Treatment	-	-	-	-	0.0
Community Response	-	-	-	-	0.0
Workplace intervention	-	-	-	-	0.0
Coordination on HIV/AIDS	-	13,664,133	-	13,664,133	0.0
<b>Sub-Total, HIV/AIDS Spending</b>	<b>-</b>	<b>13,664,133</b>	<b>-</b>	<b>13,664,133</b>	<b>0.0</b>
<b>Secondary Education OC Spending</b>					
Capitation Fees	40,850,000	-	-	-	0.0
Examination Fees	-	58,189,300	13,025,000	71,214,300	0.0
Other Secondary Education OC	334,703,000	6,010,000	-	6,010,000	1.8
<b>Sub-Total, Secondary Education OC Spending</b>	<b>375,553,000</b>	<b>64,199,300</b>	<b>13,025,000</b>	<b>77,224,300</b>	<b>20.6</b>
<b>General purpose grant - OC spending</b>					
Natural Resources	6,000,000	-	-	-	0.0
Planning	5,000,000	-	-	-	0.0
Community Development	5,000,000	-	2,800,000	2,800,000	56.0
Internal Audit	4,000,000	-	-	-	0.0
Cooperatives (Ushirika)	3,000,000	384,000	-	384,000	12.8
Trade (BIASHARA)	3,000,000	-	-	-	0.0
Land (ARDHI)	6,000,000	-	-	-	0.0
Ration allowance	-	-	-	-	0.0
General purpose grant - Administration	19,158,000	4,452,000	-	4,452,000	23.2
<b>Sub-Total, General Purpose Grant Spending</b>	<b>51,158,000</b>	<b>4,836,000</b>	<b>2,800,000</b>	<b>7,636,000</b>	<b>14.9</b>

ARDHI/MAZINGIRA