

Council:	Tabora Municipal Council (Tabora Region)
Vote Code:	852017
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

July 14, 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: 
Bosco Odoo Ndung'uthu
 Council Director,
 MKURUGENZI WA MANISPA
 S L 174
 TABORA

Name:		Date:	
Prepared by (Accountant):	Mwandiga Asajile 	14/07/2017	
Approved by (Council Treasurer):	Abbas Mwangosi 	14/07/2017	
Received by (Regional FMO):	SIANI MANGGITHA 	14/7/2017	
Received by (PO-RALG):			

K. M. KATIBU TAWALA MKOA
 TABORA

Council Finance Report - Checklist
Tabora Municipal Council (Tabora 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

Tabora Municipal Council (Tabora 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	464,000,000	82,924,370	242,556,831	325,481,201	70.1
Land Rent	166,500,000	20,345,165	1,229,625	21,574,790	13.0
Produce Cess	217,908,000	113,171,899	32,576,000	145,747,899	66.9
Service Levy	137,100,000	179,546,744	69,234,163	248,780,907	181.5
Guest House Levy	90,118,000	30,341,617	12,794,900	43,136,517	47.9
Other Levies on Business Activity	398,396,000	186,489,032	22,991,850	209,480,882	52.6
Subtotal, Local Taxes	1,474,022,000	612,818,827	381,383,369	994,202,196	67.4
Licences and Permits					
Licences and permits on business activities	307,989,000	232,245,160	83,387,835	315,632,995	102.5
Permits on construction activities	-	-	-	-	0.0
Licences on extraction of forest products	6,507,000	6,884,950	350,500	7,235,450	111.2
Licences/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	314,496,000	239,130,110	83,738,335	322,868,445	102.7
Fees and Charges					
Market fees and charges	284,260,000	195,382,969	69,158,537	264,541,506	93.1
Sanitation fees and charges	46,619,000	18,040,000	3,599,260	21,639,260	46.4
Specific service fees	484,022,400	76,763,050	40,066,084	116,829,134	24.1
<i>o/w Parking Fees</i>	-	-	-	-	0.0
<i>o/w Central Bus Stand Fees</i>	-	-	-	-	0.0
Sub-Total, Fees and Charges	814,901,400	290,186,019	112,823,881	403,009,900	49.5
Other Own Revenues					
Fines and penalties	5,000,000	31,104,000	24,268,730	55,372,730	1,107.5
Income from sale or rent	970,960,000	298,137,205	75,193,805	373,331,010	38.4
Other own revenues	86,037,600	238,040,397	45,455,246	283,495,643	329.5
Sub-Total, Other Own Revenues	1,061,997,600	567,281,602	144,917,781	712,199,383	67.1
Total, Own Source Revenues	3,665,417,000	1,709,416,558	722,863,366	2,432,279,924	66.4

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		343,674	9,759,309	8,018,731	-1,740,578.0
Personal Emoluments Account		3,279,755	13,705,236	3,152,366	-10,552,870.0
Other Charges Account		690,926	15,945,339	17,587,474	1,642,135.0
Miscellaneous Deposit Account		276,721,051	228,075,485	85,302,070	-142,773,415.0
Development Account		7,100,666,616	9,081,352,051	10,855,630,573	1,774,278,522.0
Road Fund Account		297,923,484	636,228,764	4,461,330	-631,767,434.0
Water Sector Account		17,259,707	16,922,124	6,325,084	-10,597,040.0
Education Sector Account		9,730,197	6,638,538	5,174,810	-1,463,728.0
Health Sector Account		183,179,341	124,406,869	82,178,638	-42,228,231.0
Total Account Balances		7,889,794,751	10,133,033,715	11,067,831,076	934,797,361.0

Tabora Municipal Council (Tabora 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	12,471,744,000	7,712,351,150	2,504,412,650	10,216,763,800	81.9
: OC Amount	1,159,410,667	705,947,849	189,014,000	894,961,849	77.2
Secondary Ed. Block Grant : PE Amount	8,450,942,400	5,215,838,400	1,741,554,500	6,957,392,900	82.3
: OC Amount	2,303,175,000	1,995,353,229	287,139,100	2,282,492,329	99.1
Health Block Grant : PE Amount	1,605,488,724	2,090,881,250	664,946,150	2,755,827,400	171.7
: OC Amount	66,028,000	24,171,000	14,901,000	39,072,000	59.2
Agriculture Block Grant : PE Amount		-	-	-	0.0
: OC Amount	31,300,000	1,564,000	-	1,564,000	5.0
Roads Block Grant : PE Amount	474,954,012	82,124,300	26,316,500	108,440,800	22.8
: OC Amount	14,883,000	1,450,000	-	1,450,000	9.7
Water Block Grant : PE Amount		-	-	-	0.0
: OC Amount	11,990,000	1,326,000	-	1,326,000	11.1
General Purpose (incl. Admin) : PE Amount	4,859,125,024	2,201,315,325	-	2,201,315,325	45.3
: OC Amount	148,674,000	1,000,000	-	1,000,000	0.7
Sub-Total, Block Grants	31,597,714,827	20,033,322,503	5,428,283,900	25,461,606,403	80.6
(II) Sector Baskets and other subventions					
Primary Education				-	0.0
Secondary Education				-	0.0
Health (HSBF and MSD supplies)				-	0.0
Roads				-	0.0
HIV/AIDS (TACAIDS, Global Fund and others)	-	-	-	-	0.0
National Multi-sectoral Strategic Fund (NMSF)	-	-	-	-	0.0
Other subventions	-	-	-	-	0.0
Sub-Total, Sector Baskets and Other Subv.	-	-	-	-	0.0
Sub-Total, Recurrent Transfers	31,597,714,827	20,033,322,503	5,428,283,900	25,461,606,403	80.6

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	816,997,000	285,690,000	-	285,690,000	35.0
Primary Education Development Grants	625,753,000	-	608,372,223	608,372,223	97.2
Secondary Education Development Grants	261,704,000	-	-	-	0.0
Health Development Grants	2,378,452,000	357,918,750	127,737,250	485,656,000	20.4
Roads Sector Development Grants	2,943,732,139	1,145,077,183	177,160,053	1,322,237,236	44.9
Water Sector Development Grants	174,295,000	19,282,343	4,777,500	24,059,843	13.8
Agriculture Sector Development Grants	605,359,000	-	-	-	0.0
Administration Development Grants	-	-	-	-	0.0
TASAF	1,241,334,785	1,048,491,000	192,843,785	1,241,334,785	100.0
Tanzania Strategic Cities Project Fund (TSCP)	-	-	-	-	0.0
Urban Local Government Strengthening Program (ULGSP)	12,236,782,005	2,776,733,973	3,296,024,416	6,072,758,389	49.6
Constituent Development Catalyst Funds (CDCF)	51,217,000	39,632,000	-	39,632,000	77.4
Equip Fund	-	-	-	-	0.0
Other Dev. Grants / Funds *	150,000,000	150,000,000	-	150,000,000	100.0
Sub-Total Dev. Grants / Funds	21,485,625,929	5,822,825,249	4,406,915,227	10,229,740,476	47.6
Total, Transfers	53,083,340,756	25,856,147,752	9,835,199,127	35,691,346,879	67.2
Local Borrowing:					
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.

Tabora Municipal Council (Tabora 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 & Commitments to date	Total Cum Expenditure & Commitments 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	12,078,902,300	7,712,351,150	2,749,679,700	10,462,030,850	-	10,462,030,850	86.6
OC	1,159,410,667	692,266,810	223,134,383	915,401,193	-	915,401,193	79.0
Secondary Education: PE	8,246,630,774	5,215,838,400	1,741,554,500	6,957,392,900	-	6,957,392,900	84.4
OC	2,305,794,864	1,841,000,952	401,794,917	2,242,795,869	-	2,242,795,869	97.3
Health: PE	2,755,827,400	2,090,881,250	664,946,150	2,755,827,400	-	2,755,827,400	100.0
OC	66,592,278	12,439,610	23,172,609	35,612,219	-	35,612,219	53.5
Roads: PE	474,954,012	82,124,300	26,316,500	108,440,800	-	108,440,800	22.8
OC	14,883,000	-	-	-	-	-	0.0
Water: PE	14,273,619	1,459,190	500,000	1,959,190	-	1,959,190	13.7
OC	33,274,419	2,639,845	304,000	2,943,845	-	2,943,845	8.8
Sub-Totals: PE	23,556,314,486	15,101,195,100	5,182,496,850	20,283,691,950	-	20,283,691,950	86.1
OC	3,594,228,847	2,549,806,407	648,905,909	3,198,712,316	-	3,198,712,316	89.0
Local Administration PE	4,305,939,674	2,201,315,325	499,286,303	2,700,601,628	-	2,700,601,628	62.7
OC	1,195,774,357	857,726,231	217,496,132	1,075,222,363	-	1,075,222,363	89.9
Trade & Econ. Affairs PE	44,671,858	16,959,500	20,000	16,979,500	-	16,979,500	38.0
OC	13,801,754	9,919,500	1,990,000	11,909,500	-	11,909,500	86.3
Lands PE	36,735,500	14,787,200	4,270,000	19,057,200	-	19,057,200	51.9
OC	10,266,480	95,000	165,000	260,000	-	260,000	2.5
Natural Resources PE	26,232,803	5,809,900	910,000	6,719,900	-	6,719,900	25.6
OC	188,750,070	154,432,876	66,665,740	221,098,616	-	221,098,616	117.1
Community Dev. PE	1,516,232,822	1,059,730,207	291,516,872	1,351,247,079	-	1,351,247,079	89.1
OC	27,862,254,160	17,302,510,425	5,681,783,153	22,984,293,578	-	22,984,293,578	82.5
Other Departments PE	5,110,461,669	3,609,536,614	940,422,781	4,549,959,395	-	4,549,959,395	89.0
OC	32,972,715,829	20,912,047,039	6,622,205,934	27,534,252,973	-	27,534,252,973	83.5
Sub-Totals: PE	4,305,939,674	2,201,315,325	499,286,303	2,700,601,628	-	2,700,601,628	62.7
OC	1,516,232,822	1,059,730,207	291,516,872	1,351,247,079	-	1,351,247,079	89.1
Sub-Total; Recurrent: PE	27,862,254,160	17,302,510,425	5,681,783,153	22,984,293,578	-	22,984,293,578	82.5
OC	5,110,461,669	3,609,536,614	940,422,781	4,549,959,395	-	4,549,959,395	89.0
Sub-Total, Recurrent Exp.	32,972,715,829	20,912,047,039	6,622,205,934	27,534,252,973	-	27,534,252,973	83.5

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	1,227,933,000	487,591,292	30,846,287	518,437,579	-	518,437,579	42.2
Secondary Education	361,704,000	58,779,535	-	58,779,535	-	58,779,535	16.3
Health	2,378,452,000	426,735,635	163,375,471	590,171,106	-	590,171,106	24.8
Works (Inc. Roads)	4,031,273,538	915,778,517	862,315,296	1,778,093,813	-	1,778,093,813	44.1
Water	174,295,000	21,862,378	22,721,540	44,583,918	-	44,583,918	25.6
Agriculture	609,536,440	6,503,000	16,225,750	22,728,750	-	22,728,750	3.7
Administration	13,140,588,004	1,345,150,493	1,339,682,256	2,684,832,749	-	2,684,832,749	20.4
Other Sectors / Departments	1,852,259,945	1,271,864,189	265,899,042	1,537,763,231	-	1,537,763,231	83.0
Sub-Total, Development Exp.	23,776,041,927	4,534,325,039	2,701,065,642	7,235,390,681	-	7,235,390,681	30.4
TOTAL EXPENDITURE	56,748,757,756	25,446,372,078	9,323,271,576	34,769,643,654	-	34,769,643,654	61.3
Surplus / Deficit:							
Surplus/Deficit - Current FY	-	2,119,192,232	1,234,790,917	3,353,983,149	XXXXX	3,353,983,149	0.0
Surplus/Deficit - incl. B/B Forward	7,889,794,751	10,008,986,983	11,367,824,632	11,243,777,900	XXXXX	11,243,777,900	142.5

Tabora Municipal Council (Tabora 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	446,190,000	274,542,000	150,640,000	425,182,000	95.3
Examination Fees	159,946,000	127,339,225	1,202,000	128,541,225	80.4
Allocation for Special Schools	229,320,000	116,000,000	29,000,000	145,000,000	63.2
Other Primary Education OC	296,774,999	174,385,585	14,615,301	189,000,886	63.7
Sub-Total, Primary Education OC Spending	1,132,230,999	692,266,810	195,457,301	887,724,111	78.4
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	270,250,000	363,726,000	189,450,000	553,176,000	204.7
Examination Fees	249,314,000	176,434,792	34,859,588	211,294,380	84.8
Other Secondary Education OC	1,783,611,000	1,300,840,160	64,748,000	1,365,588,160	76.6
Sub-Total, Secondary Education OC Spending	2,303,175,000	1,841,000,952	289,057,588	2,130,058,540	92.5
General purpose grant - OC spending					
Natural Resources	9,920,500	-	-	-	0.0
Planning	14,880,750	-	-	-	0.0
Community Development	9,920,500	-	-	-	0.0
Internal Audit	14,880,750	-	-	-	0.0
Cooperatives (Ushirika)	9,920,500	-	-	-	0.0
Trade (BIASHARA)	9,920,500	-	-	-	0.0
Land (ARDHI)	9,920,500	-	-	-	0.0
Ration allowance	-	-	-	-	0.0
General purpose grant - Administration	49,480,000	-	-	-	0.0
Sub-Total, General Purpose Grant Spending	128,844,000	-	-	-	0.0

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