Council:	Muheza District Council (Tanga Region)
Vote Code:	863069
FY:	FY 2017/18
Quarter	Q2
Period ending:	December 31, 2017

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

January 15, 2018

Re: Council Quarterly Financial Report, FY 2017/18, Q2

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: December 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.

OFISI YA MKUU WA MKOA
15 JAN 2018
S. L. P. 5095, TANGA

Signature: [signature]

L. O. MLELWA

Council Director,

DISTRICT EXECUTIVE DIRECTOR
MUHEZA.

	Name:	Date:
Prepared by (Accountant):	J.H. SHIYO	15/01/2018
Approved by (Council Treasurer):	L. VUTAKAMBA	15/01/2018
Received by (Regional FMO):	MWANGA A	15/01/2018
Received by (PO-RALG):		

Council Finance Report - Checklist

Muheza District Council (Tanga Region)

Quarterly Financial Report As At: December 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	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.	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.	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 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.	Not Checked	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.	Not Checked	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).	Not Checked	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.	Not Checked	Not Checked

Muheza District Council (Tanga Region)

Quarterly Financial Report As At: December 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	70,000,000			-	0.0
Land Rent	45,000,000	5,000	-	5,000	0.0
Produce Cess	883,774,000	236,386,732	175,041,988	411,428,720	46.6
Service Levy	132,739,000	19,168,457	38,567,106	57,735,563	43.5
Guest House Levy	12,600,000	2,742,400	3,328,300	6,070,700	48.2
Other Levies on Business Activity	14,600,000	2,039,500	1,959,500	3,999,000	27.4
Subtotal, Local Taxes	**1,158,713,000**	**260,342,089**	**218,896,894**	**479,238,983**	**41.4**
Licences and Permits					
Licenses and permits on business activities	81,604,000	29,821,800	21,323,830	51,145,630	62.7
Permits on construction activities	39,350,000	5,271,000	5,756,000	11,027,000	28.0
Licenses on extraction of forest products	343,250,000	12,578,309	239,419,582	251,997,891	73.4
Licenses/permits on vehicles and transport.	132,000,000	44,817,800	36,562,000	81,379,800	61.7
Sub-Total, Licenses and Permits	**596,204,000**	**92,488,909**	**303,061,412**	**395,550,321**	**66.3**
Fees and Charges					
Market fees and charges	239,573,000	17,591,800	14,912,650	32,504,450	13.6
Sanitation fees and charges	83,340,000	2,278,000	1,316,900	3,594,900	4.3
Specific service fees	25,000,000	35,000	-	35,000	0.1
o/w Parking Fees	-	-	-	-	*0.0*
o/w Central Bus Stand Fees	-	-	-	-	*0.0*
Sub-Total, Fees and Charges	**347,913,000**	**19,904,800**	**16,229,550**	**36,134,350**	**10.4**
Other Own Revenues					0.0
Fines and penalties	4,800,000	528,920	1,512,050	2,040,970	42.5
Income from sale or rent	529,200,000	16,461,000	7,810,000	24,271,000	4.6
Other own revenues	112,000,000	25,652,250	59,091,750	84,744,000	75.7
Sub-Total, Other Own Revenues	**646,000,000**	**42,642,170**	**68,413,800**	**111,055,970**	**17.2**
Total, Own Source Revenues	**2,748,830,000**	**415,377,968**	**606,601,656**	**1,021,979,624**	**37.2**

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		82,577,659	261,756	68,557,529	68,295,773.0
Personal Emoluments Account		30,225,501	-	13,885,972	13,885,972.0
Other Chargies Account		-	3,458,082	48,238,084	44,780,002.0
Miscellaneous Deposit Account		93,505,519	100,788,008	-	-100,788,008.0
Development Account		39,969,442	61,743,669	527,444,414	465,700,745.0
Road Fund Account		22,606,812	61,812	-	-61,812.0
Water Sector Account		6,108,706	6,108,706	60,291,238	54,182,532.0
Education Sector Account		2,159,732	16,561,734	21,569,638	5,007,904.0
Health Sector Account		3,859,145	78,793,005	443,284,117	364,491,112.0
Total Account Balances		**281,012,516**	**267,776,772**	**1,183,270,992**	**915,494,220.0**

Muheza District Council (Tanga Region)

Quarterly Financial Report As At: December 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	11,797,296,000	1,995,799,000	2,004,841,000	4,000,640,000	33.9
: OC Amount	853,099,000	161,309,400	87,416,000	248,725,400	29.2
Secondary Ed. Block Grant : PE Amount	6,959,596,000	1,355,153,000	1,365,126,000	2,720,279,000	39.1
: OC Amount	757,459,000	-	198,777,000	198,777,000	26.2
Health Block Grant : PE Amount	3,997,221,000	615,803,000	612,028,000	1,227,831,000	30.7
: OC Amount	239,950,000	17,505,000	31,461,000	48,966,000	20.4
Agriculture Block Grant : PE Amount	1,636,521,000	310,602,000	304,983,000	615,585,000	37.6
: OC Amount	40,968,000	-	15,194,000	15,194,000	37.1
Roads Block Grant : PE Amount	139,593,000	26,493,500	25,899,500	52,393,000	37.5
: OC Amount	15,736,000	-	7,159,000	7,159,000	45.5
Water Block Grant : PE Amount	157,146,000	33,834,000	33,677,000	67,511,000	43.0
: OC Amount	17,876,000	-	8,923,000	8,923,000	49.9
General Purpose (incl. Admin) : PE Amount	1,966,380,600	399,125,000	362,009,000	761,134,000	38.7
: OC Amount	158,264,000	14,261,000	45,795,000	60,056,000	37.9
Sub-Total, Block Grants	**28,737,105,600**	**4,929,884,900**	**5,103,288,500**	**10,033,173,400**	**34.9**
(II) Sector Baskets and other subventions					
Primary Education				-	0.0
Secondary Education				-	0.0
Health (HSBF and MSD supplies)	423,761,000		36,410,900	36,410,900	8.6
Roads	-	-	-	-	0.0
HIV/AIDS (TACAIDS, Global Fund and others)	-	-	-	-	0.0
National Mult-sectoral Strategic Fund (NMSF)	-	-	-	-	0.0
Other subventions	-	-	-	-	0.0
Sub-Total, Sector Baskets and Other Subv.	**423,761,000**	**-**	**36,410,900**	**36,410,900**	**8.6**
Sub-Total, Recurrent Transfers	**29,160,866,600**	**4,929,884,900**	**5,139,699,400**	**10,069,584,300**	**34.5**

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	1,233,106,000		-	-	0.0
Primary Education Development Grants		105,632,227	158,603,079	264,235,306	0.0
Secondary Education Development Grants		101,196,577	157,756,094	258,952,671	0.0
Health Development Grants			-	-	0.0
Roads Sector Development Grants	958,810,000		-	-	0.0
Water Sector Development Grants	1,153,478,000		388,766,035	388,766,035	33.7
Agriculture Sector Development Grants			-	-	0.0
Administration Development Grants			-	-	0.0
TASAF	1,603,800,000	208,924,130	384,860,260	593,784,390	37.0
Tanzania Strategic Cities Project Fund (TSCP)			-	-	0.0
Urban Local Government Strengtherning Program (ULGSP)			-	-	0.0
Constituent Development Catalyst Funds (CDCF)	50,502,000	25,251,000	25,251,000	50,502,000	100.0
Equip Fund					0.0
Other Dev. Grants / Funds *		72,853,843	400,000,000	472,853,843	0.0
Sub-Total Dev. Grants / Funds	**4,999,696,000**	**513,857,777**	**1,515,236,468**	**2,029,094,245**	40.6
Total, Transfers	**34,160,562,600**	**5,443,742,677**	**6,654,935,868**	**12,098,678,545**	**35.4**
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.

Muheza District Council (Tanga Region)

Quarterly Financial Report As At: December 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	11,797,296,000	1,990,122,054	2,004,841,000	3,994,963,054	-	3,994,963,054	33.9
	OC	853,099,000	145,340,600	79,868,100	225,208,700	-	225,208,700	26.4
Secondary Education:	PE	6,959,596,000	1,355,147,500	1,365,126,000	2,720,273,500	-	2,720,273,500	39.1
	OC	757,459,000	-	194,140,000	194,140,000	-	194,140,000	25.6
Health:	PE	3,997,221,000	615,771,000	612,028,000	1,227,799,000	-	1,227,799,000	30.7
	OC	239,950,000	9,099,982	20,197,000	29,296,982	-	29,296,982	12.2
Roads:	PE	139,593,000	26,493,500	25,899,499	52,392,999	-	52,392,999	37.5
	OC	15,736,000	-	3,361,750	3,361,750	-	3,361,750	21.4
Water:	PE	157,146,000	33,819,500	33,677,000	67,496,500	-	67,496,500	43.0
	OC	17,876,000	-	5,455,600	5,455,600	-	5,455,600	30.5
Agricult. & Livestock:	PE	1,636,521,000	310,600,000	310,600,000	621,200,000	-	621,200,000	38.0
	OC	40,968,000	2,070,000	8,931,384	11,001,384	-	11,001,384	26.9
Sub-Totals:	***PE***	***24,687,373,000***	***4,331,953,554***	***4,352,171,499***	***8,684,125,053***	-	***8,684,125,053***	***35.2***
	OC	***1,925,088,000***	***156,510,582***	***311,953,834***	***468,464,416***	-	***468,464,416***	***24.3***
Local Administration	PE	1,966,380,600	398,952,990	362,009,000	760,961,990	-	760,961,990	38.7
	OC	948,754,100	334,322,230	336,407,330	670,729,560	-	670,729,560	70.7
Trade & Econ. Affairs	PE			-	-	-	-	0.0
	OC	29,245,000	3,688,000	8,550,000	12,238,000	-	12,238,000	41.8
Works (Excl. Roads)	PE				-	-	-	0.0
	OC				-	-	-	0.0
Lands	PE				-	-	-	0.0
	OC	11,245,000		6,415,000	6,415,000	-	6,415,000	57.0
Natural Resources	PE				-	-	-	0.0
	OC	11,245,000		900,000	900,000	-	900,000	8.0
Community Dev.	PE				-	-	-	0.0
	OC	11,245,000		600,000	600,000	-	600,000	5.3
Other Departments	PE				-	-	-	0.0
	OC	1,895,359,900	78,026,203	253,407,808	331,434,011	-	331,434,011	17.5
Sub-Totals:	***PE***	***1,966,380,600***	***398,952,990***	***362,009,000***	***760,961,990***	-	***760,961,990***	***38.7***
	OC	***2,907,094,000***	***416,036,433***	***606,280,138***	***1,022,316,571***	-	***1,022,316,571***	***35.2***
Sub-Total; Recurrent:	***PE***	***26,653,753,600***	***4,730,906,544***	***4,714,180,499***	***9,445,087,043***	-	***9,445,087,043***	***35.4***
	OC	***4,832,182,000***	***572,547,015***	***918,233,972***	***1,490,780,987***	-	***1,490,780,987***	***30.9***
Sub-Total, Recurrent Exp.		31,485,935,600	5,303,453,559	5,632,414,471	10,935,868,030	-	10,935,868,030	34.7

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		105,632,227	158,603,079	264,235,306	-	264,235,306	0.0
Secondary Education		101,196,577	157,756,094	258,952,671	-	258,952,671	0.0
Health	423,761,000		1,845,000	1,845,000	-	1,845,000	0.4
Works (inc. Roads)	958,810,000		48,054,102	48,054,102	-	48,054,102	5.0
Water	1,153,478,000		327,586,369	327,586,369	-	327,586,369	28.4
Agriculture			-	-	-	-	0.0
Administration	1,233,106,000		484,000	484,000	-	484,000	0.0
Other Sectors / Departments	1,654,302,000	321,883,232	369,330,296	691,213,528	-	691,213,528	41.8
Sub-Total, Development Exp.	**5,423,457,000**	**528,712,036**	**1,063,658,940**	**1,592,370,976**	**-**	**1,592,370,976**	**29.4**
TOTAL EXPENDITURE	**36,909,392,600**	**5,832,165,595**	**6,696,073,411**	**12,528,239,006**	**-**	**12,528,239,006**	**33.9**
Surplus / Deficit:							
Surplus/Deficit - Current FY	-	26,955,050	565,464,113	592,419,163	XXXXX	592,419,163	0.0
Surplus/Deficit - incl. B/B Forward	281,012,516	307,967,566	833,240,885	873,431,679	XXXXX	873,431,679	310.8

Muheza District Council (Tanga Region)

Quarterly Financial Report As At: December 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	161,170,000			-	0.0
Examination Fees	190,841,000	144,440,600	64,429,000	208,869,600	109.4
Allocation for Special Schools	14,000,000	-	-	-	0.0
Other Primary Education OC	487,088,000	900,000	15,439,100	16,339,100	3.4
Sub-Total, Primary Education OC Spending	**853,099,000**	**145,340,600**	**79,868,100**	**225,208,700**	**26.4**
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	74,632,000			-	0.0
Examination Fees	199,421,000		183,384,000	183,384,000	92.0
Other Secondary Education OC	483,406,000	-	10,756,000	10,756,000	2.2
Sub-Total,Secondary Education OC Spending	**757,459,000**	**-**	**194,140,000**	**194,140,000**	**25.6**
General purpose grant - OC spending					
Natural Resources	22,490,000	490,000	410,000	900,000	4.0
Planning	18,000,000	2,933,000	6,166,000	9,099,000	50.6
Community Development	11,245,000		-	-	0.0
Internal Audit	17,587,000	550,000	-	550,000	3.1
Cooperatives (Ushirika)	12,000,000		-	-	0.0
Trade (BIASHARA)	11,245,000	755,000	2,384,000	3,139,000	27.9
Land (ARDHI)	11,245,000	3,310,000	3,105,000	6,415,000	57.0
Ration allowance	10,077,000		-	-	0.0
General purpose grant - Administration	44,375,000	450,000	10,663,000	11,113,000	25.0
Sub-Total, General Purpose Grant Spending	**158,264,000**	**8,488,000**	**22,728,000**	**31,216,000**	**19.7**