

Council:	Mbeya District Council (Mbeya Region)
Vote Code:	783040
FY:	FY 2016/17
Quarter:	Q2
Period ending:	December 31, 2016

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

March 12, 2017

Re: Council Quarterly Financial Report, FY 2016/17 Q2

Permanent Secretary

Please find enclosed both in hard and electronic copy, the Council Financial Report for the period ending December 31, 2016 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: *Ogik*

**DISTRICT EXECUTIVE DIRECTOR
 MBEYA**

Council Director.

	Name:	Date:
Prepared by (Accountant):	Heriho Vegula <i>HV</i>	12 01 2017
Approved by (Council Treasurer):	Oswald Mwakalasi <i>OS</i>	12 01 2017
Received by (IFG-RALG):	<i>Damian Mwakalasi</i>	15 02 2017

Council Finance Report - Checklist
Mbeya District Council (Mbeya Region)
 Quarterly Financial Report As At: December 31, 2016

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.
- 2 The Budget Plan (Column A) is identical to the plan reported during previous quarter, except where variations have been approved by Council.
- 3 Information on budget execution (Column B-D) is taken from the council's General Ledger - not from cash books.
- 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.
- 5 The information contained in this report has been presented to the Council, as part of the quarterly Income and Expenditure Statements.

TRUE	TRUE
TRUE	TRUE
TRUE	TRUE
TRUE	TRUE
TRUE	TRUE

OWN REVENUES

- 6 All revenue collections are included in the correct revenue category (as defined in Appendix A of the instruction manual)
- 7 The category 'Specific Service Fees' includes all specific service fees, not just Parking Fees and Central Bus Stand Fees.
- 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.
- 9 GPG is NOT included as an own revenue source (but as a transfer).
- 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
TRUE	TRUE
TRUE	TRUE
TRUE	TRUE
TRUE	TRUE

INTERGOVERNMENTAL FISCAL TRANSFERS

- 11 Recurrent block grants separately reflect receipts for PE and OC.
- 12 Receipts for PE transfers reflects all PE (Gross Amount, including statutory deductions withheld at Center), not just Basic Salary.
- 13 Transfer amounts include in-kind transfers (MSD grants, Exam Fees, and so on).
- 14 Development transfers are reported by source of fund (not by sector in which transfer is spent).

TRUE	TRUE
TRUE	TRUE
TRUE	TRUE
TRUE	TRUE

EXPENDITURES

- 15 PE expenditures reflect total PE spending, include statutory deductions (not just Basic Salary).
- 16 Expenditures funded by own source revenues are included in the spending amounts for each sector / department.
- 17 Development expenditures are reflected by sector (not by source of transfer).
- 18 Expenditure commitments have been reported, where such information is available.

TRUE	TRUE
TRUE	TRUE
TRUE	TRUE
TRUE	TRUE

Mbeya District Council (Mbeya Region)

Quarterly Financial Report As At: December 31, 2016

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	
	A	B	C	E
Local Taxes (Rates, Levies and Cesses)				
Property Tax	56,840,000	35,232,000	12,720,700	47,952,700
Land Rent	75,400,000	77,893,868	230,386,256	308,280,124
Produce Cess	1,605,080,000	31,835,114	30,290,453	62,125,567
Service Levy	187,150,000	1,715,000	1,649,600	3,364,600
Guest House Levy	7,366,000	1,715,000	3,374,500	3,374,500
Other Levies on Business Activity	23,380,000	3,374,500	150,050,482	425,097,491
Subtotal, Local Taxes	1,955,216,000	150,050,482	275,047,009	425,097,491
Licences and Permits				
Licences and permits on business activities	152,659,000	49,496,075	77,508,743	127,003,818
Permits on construction activities	2,000,000	51,079,924	96,172,854	147,252,778
Licences on extraction of forest products	230,248,000			
Licences/permits on vehicles and transport		100,574,999	173,681,597	274,256,596
Sub-Total, Licences and Permits	384,907,000			
Fees and Charges				
Market fees and charges	249,630,000	54,242,060	33,988,100	88,230,160
Sanitation fees and charges	440,158,000	24,619,366	56,394,093	81,013,459
Specific service fees	519,707,000	105,103,500	44,182,300	149,285,800
o/w Parking Fees				
o/w Central Bus Stand Fees		183,964,926	134,564,493	318,529,419
Sub-Total, Fees and Charges	1,209,555,000	183,964,926		
Other Own Revenues				
Fines and penalties				
Income from sale or rent				
Other own revenues				
Sub-Total, Other Own Revenues				
Total, Own Source Revenues	3,549,678,000	434,590,407	583,293,099	1,017,883,506
				28.7

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	2,822,641	117,730,673	49,117,173	68,613,500.0
Personal Emoluments Account	66,935,226	454,457	38,689,166	38,234,709.0
Other Charges Account	163,973	1,676,005	34,740,000	33,033,995.0
Miscellaneous Deposit Account	24,074,416	106,301,288	311,985,234	205,683,946.0
Development Account	395,364,407	337,498,705	491,452,192	153,953,487.0
Road Fund Account	230,957,766	429,067,228	589,405,499	150,338,271.0
Water Sector Account	666,721,650	860,661,650	855,340,985	25,320,665.0
Education Sector Account	18,267	219,795,890	478,169	219,317,701.0
Health Sector Account	183,327,475	148,152,421	432,217,575	284,065,154.0
Total Account Balances	1,790,385,821	2,241,338,317	2,803,426,013	562,087,696.0

Mbeya District Council (Mbeya Region)
 Quarterly Financial Report As At: December 31 2016
 All amounts in Tanzanian Shillings

Description of Transfer Sources	Annual Estimate as per Approved Budget	Actual Collection/Received			Cumulative Amount, Year to Date	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	15,293,036,000	3,686,974,000	3,816,906,000	7,503,880,000	49.1	
Primary Education Block Grant: PE Amount	940,618,000	367,415,060		367,415,060	39.1	
: OC Amount	6,610,418,000	1,675,505,475	1,683,977,175	3,359,482,650	50.8	
Secondary Ed. Block Grant : PE Amount	802,304,000	282,181,700		282,181,700	35.2	
: OC Amount	4,147,224,000	1,033,470,700	1,040,391,000	2,073,861,700	50.0	
Health Block Grant : PE Amount	187,051,000	8,988,000		8,988,000	4.1	
: OC Amount	1,775,904,000	458,975,000	453,519,000	912,494,000	51.4	
Agriculture Block Grant : PE Amount	25,237,000	2,103,000		2,103,000	8.3	
: OC Amount	204,528,000	55,285,000	50,073,000	105,358,000	51.5	
Roads Block Grant : PE Amount	29,747,000	2,479,000		2,479,000	8.3	
: OC Amount	144,252,000	32,298,000	32,298,000	64,596,000	44.8	
Water Block Grant : PE Amount	21,408,000	1,784,000		1,784,000	8.3	
: OC Amount	2,420,844,000	611,985,150	607,031,775	1,219,016,925	50.4	
General Purpose (incl. Admin) : PE Amount	217,673,000	15,123,000	30,246,000	45,369,000	20.8	
: OC Amount	32,820,244,000	8,234,567,085	7,731,794,950	15,966,361,035	48.6	
Sub-Total Block Grants					0.0	
(ii) Sector Baskets and other subventions					0.0	
Primary Education					37.1	
Secondary Education	696,706,000		467,331,549	467,331,549	67.1	
Health (HSBF and MSD supplies)			227,480,406	227,480,406	33.9	
Roads	66,593,700		18,075,000	18,075,000	27.1	
HIV/AIDS, (TACADS, Global Fund and others)				647,067,900	96.3	
National Multi-sectoral Strategic Fund (NMSF)	1,494,971,000	647,067,900	712,886,955	1,359,954,855	90.9	
Other subventions	2,258,270,700	8,881,634,985	8,444,681,905	17,326,316,890	76.9	
Sub-Total, Sector Baskets and Other Subv.	35,078,514,700	8,881,634,985	8,444,681,905	17,326,316,890	49.4	
Sub-Total, Recurrent Transfers						

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	
III) Development Grants / Funds:				
Development Grants (LGDG): CDG and CBG	1,098,844,000		384,247,000	35.0
Primary Education Development Grants				0.0
Secondary Education Development Grants	335,484,000			0.0
Health Development Grants	280,972,800			0.0
Roads Sector Development Grants	1,152,870,000	412,345,129		35.8
Water Sector Development Grants	249,706,000		19,343,770	7.7
Agriculture Sector Development Grants				0.0
Administration Development Grants				0.0
ASAF				0.0
Zanzania Strategic Cities Project Fund (TSCP)				0.0
Urban Local Government Strengthening Program (ULGSP)				0.0
Constituent Development Catalyst Funds (CDCF)	55,576,000			0.0
Equip Fund				0.0
Other Dev. Grants / Funds *	201,660,000			0.0
Sub-Total Dev. Grants / Funds	3,375,112,800	412,345,129	403,590,770	24.2
Total, Transfers	38,453,627,500	9,293,980,114	8,848,272,675	47.2
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.

Mbeya District Council (Mbeya Region)

Quarterly Financial Report As At: December 31, 2016

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	437,195,999				0.0
Examination Fees	261,017,160				0.0
Allocation for Special Schools					0.0
Other Primary Education OC			37,824,000	37,824,000	0.0
Sub-Total, Primary Education OC Spending	698,213,159		37,824,000	37,824,000	5.4
HIV/AIDS Spending					
Care and Treatment	19,870,000		3,070,000	3,070,000	15.5
Community Response	30,002,300		15,005,000	15,005,000	50.0
Workplace Intervention					0.0
Coordination on HIV/AIDS	16,721,400		20,065,000	20,065,000	120.0
Sub-Total, HIV/AIDS Spending	66,593,700		18,075,000	38,140,000	57.3
Secondary Education OC Spending					
Capitation Fees	141,838,000				0.0
Examination Fees	35,820,000		299,823,900	299,823,900	337.0
Other Secondary Education OC					0.0
Sub-Total, Secondary Education OC Spending	177,658,000		299,823,900	299,823,900	158.8
General purpose grant - OC spending					
Natural Resources					0.0
Planning	1,408,707,770	106,198,978	7,720,000	113,918,978	8.1
Community Development		729,746,764		729,746,764	0.0
Internal Audit			1,820,000	1,820,000	0.0
Cooperatives (Ushirika)					0.0
Trade (BIASHARA)			57,619,500	57,619,500	0.0
Land (ARDHI)			2,080,000	2,080,000	0.0
Ration allowance					0.0
General purpose grant - Administration			10,314,000	10,314,000	0.0
Sub-Total, General Purpose Grant Spending	1,408,707,770	835,945,742	93,553,500	915,499,242	65.0

Mbeya District Council (Mbeya Region)

Quarterly Financial Report As At: December 31, 2016
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	15,293,036,000	3,686,974,000	3,816,906,000	7,503,880,000	-	7,503,880,000	49.1
Primary Education:	940,618,000	244,312,200	37,824,000	282,136,200	-	282,136,200	30.0
	6,610,418,000	1,675,505,475	1,683,977,175	3,359,482,650	-	3,359,482,650	50.8
Secondary Education	802,304,000	2,560,000	299,823,900	302,323,900	-	302,323,900	37.7
Health:	4,147,224,000	1,033,470,700	1,040,391,000	2,073,861,700	-	2,073,861,700	50.0
	187,051,000	8,700,000	37,794,689	46,494,689	-	46,494,689	24.9
Roads:	204,528,000	55,285,000	50,073,000	105,358,000	-	105,358,000	51.5
	29,747,000	32,218,000	32,298,000	64,516,000	-	64,516,000	44.8
Water	21,408,000	144,252,000	490,000	490,000	-	490,000	2.3
Agricult. & Livestock	1,775,994,000	438,975,000	453,519,000	912,494,000	-	912,494,000	51.4
	25,237,000	500,000	1,219,740	1,719,740	-	1,719,740	6.9
Sub-Totals:	28,175,362,000	6,942,508,175	7,071,644,175	14,019,672,350	-	14,019,672,350	49.8
	2,006,365,000	256,012,200	377,152,329	633,164,529	-	633,164,529	31.6
Local Administration	2,420,844,000	611,985,150	607,031,775	1,219,016,925	-	1,219,016,925	50.4
	217,673,000	261,562,798	252,091,591	514,054,389	-	514,054,389	236.2
Trade & Econ. Affairs	PE						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:	2,420,844,000	611,985,150	607,031,775	1,219,016,925	-	1,219,016,925	50.4
	217,673,000	261,562,798	252,091,591	514,054,389	-	514,054,389	236.2
Sub-Total: Recurrent: PE	30,596,206,000	7,554,493,325	7,684,195,950	15,238,699,275	-	15,238,699,275	49.8
	2,224,038,000	517,974,998	629,243,920	1,147,218,918	-	1,147,218,918	51.6
Sub-Total: Recurrent: OC	32,820,244,000	8,072,468,323	8,313,439,870	16,385,908,193	-	16,385,908,193	49.9

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
		Cumulative Amount, Previous Quarter	For the Quarter			
Development Expenditure			152,986,000		152,986,000	0.0
Primary Education			60,669,275		60,669,275	0.0
Secondary Education			105,587,562		105,587,562	0.0
Health			64,498,924		64,498,924	0.0
Works (inc. Roads)			251,827,000		251,827,000	0.0
Water			526,923,127		526,923,127	0.0
Agriculture			1,162,491,888		1,162,491,888	53.5
Administration			9,475,931,758		17,548,400,081	
Other Sectors / Departments			8,072,468,323			
Sub-Total, Development Exp.	32,820,244,000					
TOTAL EXPENDITURE						
Surplus / Deficit:						
Surplus/Deficit - Current FY	9,183,061,500	1,656,102,198	(44,365,984)	1,611,736,214	1,611,736,214	17.5
Surplus/Deficit - incl. B/B Forward	10,973,447,321	3,446,488,019	2,196,972,333	3,402,122,035	3,402,22,035	31.0