

<b>Council:</b>	Mtwara/Mikindani Municipal Council (Mtwara Region)
<b>Vote Code:</b>	802010
<b>FY:</b>	FY 2017/18
<b>Quarter</b>	Q4
<b>Period ending:</b>	June 30, 2018

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

August 11, 2018

Re: Council Quarterly Financial Report, FY 2017/18, Q4

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: June 30, 2018 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):	GASPER JOSEPHAT LEMA	
Approved by (Council Treasurer):	RAMADHAN MARUSU	
Received by (Regional FMO):	CHARLES KILAPILO	
Received by (PO-RALG):		

**Council Finance Report - Checklist**  
**Mtwara/Mikindani Municipal Council (Mtwara Region)**  
Quarterly Financial Report As At: June 30, 2018

	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.	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 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
<b>OWN REVENUES</b>		
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.	Not 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 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
<b>INTERGOVERNMENTAL FISCAL TRANSFERS</b>		
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
<b>EXPENDITURES</b>		
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

## Mtwara/Mikindani Municipal Council (Mtwara Region)

Quarterly Financial Report As At: June 30, 2018

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	432,388,000	-	-	-	0.0
Land Rent	360,000,000	68,867,524	-	68,867,524	19.1
Produce Cess	75,000,000	78,195,474	2,477,586	80,673,060	107.6
Service Levy	1,560,000,000	2,302,068,778	173,938,325	2,476,007,103	158.7
Guest House Levy	38,400,000	45,715,000	10,093,850	55,808,850	145.3
Other Levies on Business Activity	159,480,000	77,738,000	41,579,500	119,317,500	74.8
<b>Subtotal, Local Taxes</b>	<b>2,625,268,000</b>	<b>2,572,584,776</b>	<b>228,089,261</b>	<b>2,800,674,037</b>	<b>106.7</b>
<b>Licences and Permits</b>					
Licenses and permits on business activities	377,100,000	242,727,043	59,088,840	301,815,883	80.0
Permits on construction activities	136,269,720	20,822,200	3,687,500	24,509,700	18.0
Licenses on extraction of forest products	220,000,000	40,000	29,850,048	29,890,048	13.6
Licenses/permits on vehicles and transport.	15,500,000	6,744,488	1,897,975	8,642,463	55.8
<b>Sub-Total, Licenses and Permits</b>	<b>748,869,720</b>	<b>270,333,731</b>	<b>94,524,363</b>	<b>364,858,094</b>	<b>48.7</b>
<b>Fees and Charges</b>					
Market fees and charges	248,015,136	207,258,673	40,025,799	247,284,472	99.7
Sanitation fees and charges	275,600,000	99,946,956	59,004,606	158,951,562	57.7
Specific service fees	156,065,000	109,897,982	34,131,180	144,029,162	92.3
<i>o/w Parking Fees</i>	<i>16,790,000</i>	<i>24,517,451</i>	<i>11,153,639</i>	<i>35,671,090</i>	<i>212.5</i>
<i>o/w Central Bus Stand Fees</i>	<i>139,275,000</i>	<i>85,380,531</i>	<i>22,977,541</i>	<i>108,358,072</i>	<i>77.8</i>
<b>Sub-Total, Fees and Charges</b>	<b>679,680,136</b>	<b>417,103,611</b>	<b>133,161,585</b>	<b>550,265,196</b>	<b>81.0</b>
<b>Other Own Revenues</b>					0.0
Fines and penalties	125,000,000	85,315,505	29,060,657	114,376,162	91.5
Income from sale or rent	1,186,924,000	371,451,489	81,991,159	453,442,648	38.2
Other own revenues	316,125,280	502,502,098	43,518,831	546,020,929	172.7
<b>Sub-Total, Other Own Revenues</b>	<b>1,628,049,280</b>	<b>959,269,092</b>	<b>154,570,647</b>	<b>1,113,839,739</b>	<b>68.4</b>
<b>Total, Own Source Revenues</b>	<b>5,681,867,136</b>	<b>4,219,291,210</b>	<b>610,345,856</b>	<b>4,829,637,066</b>	<b>85.0</b>

<b>Account Balances</b>		<b>Opening Account Balance for Budget Year</b>	<b>Opening Account Balance for Quarter</b>	<b>Closing Account Balance for Quarter</b>	<b>Change in Balance for Quarter</b>
Own Source Revenue Collection Account			123,606,924	19,700,674	-103,906,250.0
Personal Emoluments Account			2,075,108	3,096,512	1,021,404.0
Other Charges Account			5,844,722	38,298,190	32,453,468.0
Miscellaneous Deposit Account			141,304,689	171,825,004	30,520,315.0
Development Account			8,347,360	1,035,879,695	1,027,532,335.0
Road Fund Account			3,828,300	-	-3,828,300.0
Water Sector Account			3,600	16,884,461	16,880,861.0
Education Sector Account			12,349,500	2,243,373	-10,106,127.0
Health Sector Account			1,243,620	26,240,825	24,997,205.0
<b>Total Account Balances</b>		<b>-</b>	<b>298,603,823</b>	<b>1,314,168,734</b>	<b>1,015,564,911.0</b>

## Mtwara/Mikindani Municipal Council (Mtwara Region)

Quarterly Financial Report As At: June 30, 2018

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	5,184,968,400	3,174,675,132	1,195,170,000	4,369,845,132	84.3
: OC Amount	161,152,000	109,749,200	18,767,000	128,516,200	79.7
Secondary Ed. Block Grant : PE Amount	4,154,457,600	2,742,761,633	1,036,017,000	3,778,778,633	91.0
: OC Amount	228,728,000	201,767,000	44,641,100	246,408,100	107.7
Health Block Grant : PE Amount	2,058,816,000	1,040,510,434	400,970,000	1,441,480,434	70.0
: OC Amount	141,947,000	50,845,000	23,278,000	74,123,000	52.2
Agriculture Block Grant : PE Amount	384,468,000	185,947,700	238,191,000	424,138,700	110.3
: OC Amount	14,831,000	7,528,000	1,236,000	8,764,000	59.1
Roads Block Grant : PE Amount				-	0.0
: OC Amount	24,944,000	-	-	-	0.0
Water Block Grant : PE Amount				-	0.0
: OC Amount	12,944,000	6,572,000	1,079,000	7,651,000	59.1
General Purpose (incl. Admin) : PE Amount	2,534,363,993	1,373,538,199	602,349,671	1,975,887,870	78.0
: OC Amount	91,644,000	49,392,001	22,756,000	72,148,001	78.7
<b>Sub-Total, Block Grants</b>	<b>14,993,263,993</b>	<b>8,943,286,299</b>	<b>3,584,454,771</b>	<b>12,527,741,070</b>	<b>83.6</b>
<b>(II) Sector Baskets and other subventions</b>					
Primary Education	235,189,000			-	0.0
Secondary Education	849,923,000			-	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
<b>Sub-Total, Sector Baskets and Other Subv.</b>	<b>1,085,112,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0</b>
<b>Sub-Total, Recurrent Transfers</b>	<b>16,078,375,993</b>	<b>8,943,286,299</b>	<b>3,584,454,771</b>	<b>12,527,741,070</b>	<b>77.9</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	943,057,000			-	0.0
Primary Education Development Grants	-			-	0.0
Secondary Education Development Grants				-	0.0
Health Development Grants				-	0.0
Roads Sector Development Grants	1,974,628,000			-	0.0
Water Sector Development Grants	1,377,094,000	35,000,000	102,000,000	137,000,000	9.9
Agriculture Sector Development Grants				-	0.0
Administration Development Grants				-	0.0
TASAF	363,705,706	224,619,632	200,972,120	425,591,752	117.0
Tanzania Strategic Cities Project Fund (TSCP)	2,878,861,581		237,298,580	237,298,580	8.2
Urban Local Government Strengthening Program (ULGSP)				-	0.0
Constituent Development Catalyst Funds (CDCF)	36,529,000	688,316,560	-	688,316,560	1,884.3
Equip Fund					0.0
Other Dev. Grants / Funds *	343,753,000	190,012,320	119,495,100	309,507,420	90.0
<b>Sub-Total Dev. Grants / Funds</b>	<b>7,917,628,287</b>	<b>1,137,948,512</b>	<b>659,765,800</b>	<b>1,797,714,312</b>	<b>22.7</b>
<b>Total, Transfers</b>	<b>23,996,004,280</b>	<b>10,081,234,811</b>	<b>4,244,220,571</b>	<b>14,325,455,382</b>	<b>59.7</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.

**Mtwara/Mikindani Municipal Council (Mtwara Region)**

Quarterly Financial Report As At: June 30, 2018

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	5,184,968,400	3,174,675,132	1,195,170,000	4,369,845,132	-	4,369,845,132	84.3
OC	161,152,000	110,547,182	18,767,000	129,314,182	-	129,314,182	80.2
Secondary Education: PE	4,154,457,600	2,742,761,633	1,036,017,000	3,778,778,633	-	3,778,778,633	91.0
OC	228,728,000	160,774,300	44,641,100	205,415,400	-	205,415,400	89.8
Health: PE	2,058,816,000	1,040,510,434	400,970,000	1,441,480,434	-	1,441,480,434	70.0
OC	141,947,000	51,595,905	23,278,000	74,873,905	-	74,873,905	52.7
Roads: PE				-	-	-	0.0
OC				-	-	-	0.0
Water: PE				-	-	-	0.0
OC	12,944,000	4,650,000	1,079,000	5,729,000	-	5,729,000	44.3
Agricult. & Livestock: PE	384,468,000	185,947,700	238,191,000	424,138,700	-	424,138,700	110.3
OC	9,670,499	2,842,976	1,236,000	4,078,976	-	4,078,976	42.2
<b>Sub-Totals: PE</b>	<b>11,782,710,000</b>	<b>7,143,894,899</b>	<b>2,870,348,000</b>	<b>10,014,242,899</b>	<b>-</b>	<b>10,014,242,899</b>	<b>85.0</b>
<b>OC</b>	<b>554,441,499</b>	<b>330,410,363</b>	<b>89,001,100</b>	<b>419,411,463</b>	<b>-</b>	<b>419,411,463</b>	<b>75.6</b>
Local Administration PE	2,815,769,547	1,300,865,400	602,349,671	1,903,215,071	-	1,903,215,071	67.6
OC	91,644,000	49,392,001	22,756,000	72,148,001	-	72,148,001	78.7
Trade & Econ. Affairs PE				-	-	-	0.0
OC	2,000,000	1,323,000	592,000	1,915,000	-	1,915,000	95.8
Works (Excl. Roads) PE	133,812,000	72,672,800	109,747,800	182,420,600	-	182,420,600	136.3
OC				-	-	-	0.0
Lands PE				-	-	-	0.0
OC				-	-	-	0.0
Natural Resources PE				-	-	-	0.0
OC	5,999,999			-	-	-	0.0
Community Dev. PE				-	-	-	0.0
OC	2,000,000	147,000	1,651,000	1,798,000	-	1,798,000	89.9
Other Departments PE				-	-	-	0.0
OC	736,010,975	1,445,600	338,381,653	339,827,253	-	339,827,253	46.2
<b>Sub-Totals: PE</b>	<b>2,949,581,547</b>	<b>1,373,538,200</b>	<b>712,097,471</b>	<b>2,085,635,671</b>	<b>-</b>	<b>2,085,635,671</b>	<b>70.7</b>
<b>OC</b>	<b>837,654,974</b>	<b>52,307,601</b>	<b>363,380,653</b>	<b>415,688,254</b>	<b>-</b>	<b>415,688,254</b>	<b>49.6</b>
<b>Sub-Total; Recurrent: PE</b>	<b>14,732,291,547</b>	<b>8,517,433,099</b>	<b>3,582,445,471</b>	<b>12,099,878,570</b>	<b>-</b>	<b>12,099,878,570</b>	<b>82.1</b>
<b>OC</b>	<b>1,392,096,473</b>	<b>382,717,964</b>	<b>452,381,753</b>	<b>835,099,717</b>	<b>-</b>	<b>835,099,717</b>	<b>60.0</b>
<b>Sub-Total, Recurrent Exp.</b>	<b>16,124,388,020</b>	<b>8,900,151,063</b>	<b>4,034,827,224</b>	<b>12,934,978,287</b>	<b>-</b>	<b>12,934,978,287</b>	<b>80.2</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	620,189,000	72,000,000	212,233,557	284,233,557	-	284,233,557	45.8
Secondary Education	1,362,190,999		198,726,501	198,726,501	-	198,726,501	14.6
Health	803,494,999	23,926,180	727,978,630	751,904,810	-	751,904,810	93.6
Works (inc. Roads)	10,000,000			-	-	-	0.0
Water	1,377,094,000	17,628,660	134,746,640	152,375,300	-	152,375,300	11.1
Agriculture	85,000,000	30,264,500	12,500,744	42,765,244	-	42,765,244	50.3
Administration	98,587,700			-	-	-	0.0
Other Sectors / Departments	9,196,926,698	2,762,284,601	713,655,414	3,475,940,015	-	3,475,940,015	37.8
<b>Sub-Total, Development Exp.</b>	<b>13,553,483,396</b>	<b>2,906,103,941</b>	<b>1,999,841,486</b>	<b>4,905,945,427</b>	<b>-</b>	<b>4,905,945,427</b>	<b>36.2</b>
<b>TOTAL EXPENDITURE</b>	<b>29,677,871,416</b>	<b>11,806,255,004</b>	<b>6,034,668,710</b>	<b>17,840,923,714</b>	<b>-</b>	<b>17,840,923,714</b>	<b>60.1</b>
<b>Surplus / Deficit:</b>							
Surplus/Deficit - Current FY	-	2,494,271,017	(1,180,102,283)	1,314,168,734	XXXXX	1,314,168,734	0.0
Surplus/Deficit - incl. B/B Forward	-	2,494,271,017	(881,498,460)	1,314,168,734	XXXXX	1,314,168,734	0.0



## Mtwara/Mikindani Municipal Council (Mtwara Region)

Quarterly Financial Report As At: June 30, 2018

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	86,336,000			-	0.0
Examination Fees	104,249,400	84,859,242	12,250,000	97,109,242	93.2
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	441,952,600	25,687,940	-	25,687,940	5.8
<b>Sub-Total, Primary Education OC Spending</b>	<b>632,538,000</b>	<b>110,547,182</b>	<b>12,250,000</b>	<b>122,797,182</b>	<b>19.4</b>
<b>HIV/AIDS Spending</b>					
Care and Treatment	-	-	-	-	0.0
Community Response	-	-	-	-	0.0
Workplace intervention	-	-	-	-	0.0
Coordination on HIV/AIDS	-	-	-	-	0.0
<b>Sub-Total, HIV/AIDS Spending</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0</b>
<b>Secondary Education OC Spending</b>					
Capitation Fees	48,956,000		129,555,001	129,555,001	264.6
Examination Fees	183,455,100	152,294,300	28,661,200	180,955,500	98.6
Other Secondary Education OC	1,313,234,999	8,480,000	60,691,500	69,171,500	5.3
<b>Sub-Total, Secondary Education OC Spending</b>	<b>1,545,646,099</b>	<b>160,774,300</b>	<b>218,907,701</b>	<b>379,682,001</b>	<b>24.6</b>
<b>General purpose grant - OC spending</b>					
Natural Resources	5,999,999	-	6,000,000	6,000,000	100.0
Planning	58,803,995	1,940,000	3,854,248	5,794,248	9.9
Community Development	2,000,000	700,000	1,098,000	1,798,000	89.9
Internal Audit	7,056,000	820,600	5,335,000	6,155,600	87.2
Cooperatives (Ushirika)	2,000,000	-	1,867,705	1,867,705	93.4
Trade (BIASHARA)	2,000,000	592,000	1,323,000	1,915,000	95.8
Land (ARDHI)	2,000,000	-	1,999,999	1,999,999	100.0
Ration allowance	634,739,998			-	0.0
General purpose grant - Administration	68,752,800	325,000	-	325,000	0.5
<b>Sub-Total, General Purpose Grant Spending</b>	<b>783,352,792</b>	<b>4,377,600</b>	<b>21,477,952</b>	<b>25,855,552</b>	<b>3.3</b>