

Council:	Masasi Town Council (Mtwara Region)
Vote Code:	802031
FY:	FY 2017/18
Quarter	Q1
Period ending:	September 30, 2017

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

October 9, 2017

Re: Council Quarterly Financial Report, FY 2017/18, Q1

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: September 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):	ALLY LIMWAMWA	10.09.2017
Approved by (Council Treasurer):	HERI HAMAD	10.09.2017
Received by (Regional FMO):		
Received by (PO-RALG):		

Council Finance Report - Checklist
Masasi Town Council (Mtwara Region)
Quarterly Financial Report As At: September 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.	WAHR	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.	WAHR	Not Checked
3 Information on budget execution (Column B-D) is taken from the council's General Ledger - not from cash books.	WAHR	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.	WAHR	Not Checked
5 The information contained in this report has been presented to the Council, as part of the quarterly Income and Expenditure Statements.	WAHR	Not Checked
OWN REVENUES		
6 All revenue collections are included in the correct revenue category (as defined in Appendix A of the instruction manual)	WAHR	Not Checked
7 The category 'Specific Service Fees' includes all specific service fees, not just Parking Fees and Central Bus Stand Fees.	WAHR	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).	WAHR	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.	WAHR	Not Checked
INTERGOVERNMENTAL FISCAL TRANSFERS		
11 Recurrent block grants separately reflect receipts for PE and OC.	WAHR	Not Checked
12 Receipts for PE transfers reflects all PE (Gross Amount, including statutory deductions withheld at Center), not just Basic Salary.	WAHR	Not Checked
13 Transfer amounts include in-kind transfers (MSD grants, Exam Fees, and so on).	WAHR	Not Checked
14 Development transfers are reported by source of fund (not by sector in which transfer is spent).	WAHR	Not Checked
EXPENDITURES		
15 PE expenditures reflect total PE spending, include statutory deductions (not just Basic Salary).	Not True	Not Checked
16 Expenditures funded by own source revenues are included in the spending amounts for each sector / department.	WAHR	Not Checked
17 Development expenditures are reflected by sector (not by source of transfer).	WAHR	Not Checked
18 Expenditure commitments have been reported, where such information is available.	WAHR	Not Checked

Masasi Town Council (Mtwara Region)

Quarterly Financial Report As At: September 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	86,860,000		1,251,000	1,251,000	1.4
Land Rent				-	0.0
Produce Cess	509,093,610		43,932,530	43,932,530	8.6
Service Levy	120,660,000		21,137,101	21,137,101	17.5
Guest House Levy	68,000,000		8,928,100	8,928,100	13.1
Other Levies on Business Activity	12,000,000		1,020,000	1,020,000	8.5
Subtotal, Local Taxes	796,613,610	-	76,268,731	76,268,731	9.6
Licences and Permits					
Licenses and permits on business activities	140,980,120		45,590,792	45,590,792	32.3
Permits on construction activities	12,000,000		1,770,147	1,770,147	14.8
Licenses on extraction of forest products	-		-	-	0.0
Licenses/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	152,980,120	-	47,360,939	47,360,939	31.0
Fees and Charges					
Market fees and charges	46,960,000		9,330,100	9,330,100	19.9
Sanitation fees and charges	106,000,000		12,156,500	12,156,500	11.5
Specific service fees	-	-	-	-	0.0
<i>o/w Parking Fees</i>	44,560,213	-	4,237,000	4,237,000	9.5
<i>o/w Central Bus Stand Fees</i>	118,800,000	-	16,752,300	16,752,300	14.1
Sub-Total, Fees and Charges	152,960,000	-	21,486,600	21,486,600	14.0
Other Own Revenues					0.0
Fines and penalties	8,800,000		450,000	450,000	5.1
Income from sale or rent	121,800,000		6,840,000	6,840,000	5.6
Other own revenues	1,475,409,683		222,868,687	222,868,687	15.1
Sub-Total, Other Own Revenues	1,606,009,683	-	230,158,687	230,158,687	14.3
Total, Own Source Revenues	2,708,563,413	-	375,274,957	375,274,957	13.9

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		16,432,448	16,432,448	2,535,125	-13,897,323.0
Personal Emoluments Account		21,842,885	21,842,885	20,287,641	-1,555,244.0
Other Charges Account		1,363,533	1,363,533	13,689,983	12,326,450.0
Miscellaneous Deposit Account		112,307,600	112,307,600	52,622,904	-59,684,696.0
Development Account		896,202,442	896,202,442	1,157,574,776	261,372,334.0
Road Fund Account					0.0
Water Sector Account		7,728,193	7,728,193	2,363,192	-5,365,001.0
Education Sector Account		2,470,531	2,470,531	27,137,569	24,667,038.0
Health Sector Account		103,589,358	103,589,358	43,795,406	-59,793,952.0
Total Account Balances		1,161,936,990	1,161,936,990	1,320,006,596	158,069,606.0

Masasi Town Council (Mtwara Region)

Quarterly Financial Report As At: September 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	4,877,332,000		1,103,031,500	1,103,031,500	22.6
: OC Amount	176,425,000		99,547,000	99,547,000	56.4
Secondary Ed. Block Grant : PE Amount	2,296,755,000		552,253,500	552,253,500	24.0
: OC Amount	115,559,000		-	-	0.0
Health Block Grant : PE Amount	2,864,227,000		566,154,500	566,154,500	19.8
: OC Amount	147,723,000		9,626,000	9,626,000	6.5
Agriculture Block Grant : PE Amount	-		-	-	0.0
: OC Amount	12,334,000	-	-	-	0.0
Roads Block Grant : PE Amount	73,572,000		-	-	0.0
: OC Amount	21,771,000		18,393,000	18,393,000	84.5
Water Block Grant : PE Amount	62,232,000		14,808,000	14,808,000	23.8
: OC Amount	13,817,000		-	-	0.0
General Purpose (incl. Admin) : PE Amount	1,691,412,000	-	365,062,000	365,062,000	21.6
: OC Amount	88,222,000	-	-	-	0.0
Sub-Total, Block Grants	12,441,381,000	-	2,728,875,500	2,728,875,500	21.9
(II) Sector Baskets and other subventions					
Primary Education				-	0.0
Secondary Education				-	0.0
Health (HSBF and MSD supplies)	187,804,882			-	0.0
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.	187,804,882	-	-	-	0.0
Sub-Total, Recurrent Transfers	12,629,185,882	-	2,728,875,500	2,728,875,500	21.6

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	1,252,050,295		250,000,000	250,000,000	20.0
Primary Education Development Grants	420,757,000			-	0.0
Secondary Education Development Grants	40,000,000			-	0.0
Health Development Grants	376,963,308			-	0.0
Roads Sector Development Grants				-	0.0
Water Sector Development Grants	69,108,000		3,033,193	3,033,193	4.4
Agriculture Sector Development Grants				-	0.0
Administration Development Grants				-	0.0
TASAF	232,018,515			-	0.0
Tanzania Strategic Cities Project Fund (TSCP)				-	0.0
Urban Local Government Strengthening Program (ULGSP)				-	0.0
Constituent Development Catalyst Funds (CDCF)	36,559,000	-	18,279,500	18,279,500	50.0
Equip Fund		-	353,139,331		0.0
Other Dev. Grants / Funds *				-	0.0
Sub-Total Dev. Grants / Funds	2,427,456,118	-	624,452,024	271,312,693	11.2
Total, Transfers	15,056,642,000	-	3,353,327,524	3,000,188,193	19.9
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.

Masasi Town Council (Mtwara Region)

Quarterly Financial Report As At: September 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
EXPENDITURE							
Recurrent Expenditure							
Primary Education: PE	4,877,332,000		1,103,031,500	1,103,031,500	-	1,103,031,500	22.6
OC	176,425,000		76,425,490	76,425,490	-	76,425,490	43.3
Secondary Education: PE	2,296,755,000		552,253,500	552,253,500	-	552,253,500	24.0
OC	115,559,000		-	-	-	-	0.0
Health: PE	2,864,227,000		566,154,900	566,154,900	-	566,154,900	19.8
OC	147,723,000		-	-	-	-	0.0
Roads: PE	73,572,000		19,393,000	19,393,000	-	19,393,000	26.4
OC	21,771,000		-	-	-	-	0.0
Water: PE	62,232,000		14,808,000	14,808,000	-	14,808,000	23.8
OC	13,817,000		-	-	-	-	0.0
Agricult. & Livestock: PE					-	-	0.0
OC	12,333,997		-	-	-	-	0.0
Sub-Totals: PE	10,174,118,000	-	2,255,640,900	2,255,640,900	-	2,255,640,900	22.2
OC	487,628,997	-	76,425,490	76,425,490	-	76,425,490	15.7
Local Administration PE	1,691,412,000		240,531,000	240,531,000	-	240,531,000	14.2
OC	70,904,283		-	-	-	-	0.0
Trade & Econ. Affairs PE					-	-	0.0
OC	6,783,860		-	-	-	-	0.0
Works (Excl. Roads) PE					-	-	0.0
OC					-	-	0.0
Lands PE					-	-	0.0
OC	6,783,860		-	-	-	-	0.0
Natural Resources PE					-	-	0.0
OC					-	-	0.0
Community Dev. PE					-	-	0.0
OC					-	-	0.0
Other Departments PE					-	-	0.0
OC	3,750,000		-	-	-	-	0.0
Sub-Totals: PE	1,691,412,000	-	240,531,000	240,531,000	-	240,531,000	14.2
OC	88,222,003	-	-	-	-	-	0.0
Sub-Total; Recurrent: PE	11,865,530,000	-	2,496,171,900	2,496,171,900	-	2,496,171,900	21.0
OC	575,851,000	-	76,425,490	76,425,490	-	76,425,490	13.3
Sub-Total, Recurrent Exp.	12,441,381,000	-	2,572,597,390	2,572,597,390	-	2,572,597,390	20.7

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 Annual Est.
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date			
Development Expenditure							
Primary Education	420,757,000			-	-	-	0.0
Secondary Education	40,000,000			-	-	-	0.0
Health	376,963,308			-	-	-	0.0
Works (inc. Roads)				-	-	-	0.0
Water	69,108,000			-	-	-	0.0
Agriculture				-	-	-	0.0
Administration	1,252,050,295			-	-	-	0.0
Other Sectors / Departments	456,382,397			-	-	-	0.0
Sub-Total, Development Exp.	2,615,261,000	-	-	-	-	-	0.0
TOTAL EXPENDITURE	15,056,642,000	-	2,572,597,390	2,572,597,390	-	2,572,597,390	17.1
Surplus / Deficit:							
Surplus/Deficit - Current FY	2,708,563,413	-	1,156,005,091	802,865,760	XXXXX	802,865,760	29.6
Surplus/Deficit - incl. B/B Forward	3,870,500,403	1,161,936,990	2,317,942,081	1,964,802,750	XXXXX	1,964,802,750	50.8

Masasi Town Council (Mtwara Region)

Quarterly Financial Report As At: September 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				-	0.0
Examination Fees	125,472,200		76,425,490	76,425,490	60.9
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	-	-	-	-	0.0
Sub-Total, Primary Education OC Spending	125,472,200	-	76,425,490	76,425,490	60.9
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				-	0.0
Examination Fees				-	0.0
Other Secondary Education OC	-	-	-	-	0.0
Sub-Total, Secondary Education OC Spending	-	-	-	-	0.0
General purpose grant - OC spending					
Natural Resources				-	0.0
Planning				-	0.0
Community Development				-	0.0
Internal Audit				-	0.0
Cooperatives (Ushirika)				-	0.0
Trade (BIASHARA)				-	0.0
Land (ARDHI)				-	0.0
Ration allowance				-	0.0
General purpose grant - Administration				-	0.0
Sub-Total, General Purpose Grant Spending	-	-	-	-	0.0

Council:	Masasi Town Council (Mtwara Region)
Vote Code:	802031
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

April 13, 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.

Signature: _____

 Council Director,

	Name:	Date:
Prepared by (Accountant):	ALLY LIMWAMWA	01.06.2018
Approved by (Council Treasurer):	HERI HAMAD	01.08.2018
Received by (Regional FMO):		
Received by (PO-RALG):		

Council Finance Report - Checklist
Masasi Town Council (Mtwara 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.	WAHR	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.	WAHR	Not Checked
3 Information on budget execution (Column B-D) is taken from the council's General Ledger - not from cash books.	WAHR	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.	WAHR	Not Checked
5 The information contained in this report has been presented to the Council, as part of the quarterly Income and Expenditure Statements.	WAHR	Not Checked
OWN REVENUES		
6 All revenue collections are included in the correct revenue category (as defined in Appendix A of the instruction manual)	WAHR	Not Checked
7 The category 'Specific Service Fees' includes all specific service fees, not just Parking Fees and Central Bus Stand Fees.	WAHR	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).	WAHR	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.	WAHR	Not Checked
INTERGOVERNMENTAL FISCAL TRANSFERS		
11 Recurrent block grants separately reflect receipts for PE and OC.	WAHR	Not Checked
12 Receipts for PE transfers reflects all PE (Gross Amount, including statutory deductions withheld at Center), not just Basic Salary.	WAHR	Not Checked
13 Transfer amounts include in-kind transfers (MSD grants, Exam Fees, and so on).	WAHR	Not Checked
14 Development transfers are reported by source of fund (not by sector in which transfer is spent).	WAHR	Not Checked
EXPENDITURES		
15 PE expenditures reflect total PE spending, include statutory deductions (not just Basic Salary).	Not True	Not Checked
16 Expenditures funded by own source revenues are included in the spending amounts for each sector / department.	WAHR	Not Checked
17 Development expenditures are reflected by sector (not by source of transfer).	WAHR	Not Checked
18 Expenditure commitments have been reported, where such information is available.	WAHR	Not Checked

Masasi Town Council (Mtwara 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	86,860,000	1,251,000	-	1,251,000	1.4
Land Rent				-	0.0
Produce Cess	509,093,610	43,932,530	284,249,308	328,181,838	64.5
Service Levy	120,660,000	21,137,101	21,990,930	43,128,031	35.7
Guest House Levy	68,000,000	8,928,100	9,508,400	18,436,500	27.1
Other Levies on Business Activity	12,000,000	1,020,000	800,000	1,820,000	15.2
Subtotal, Local Taxes	796,613,610	76,268,731	316,548,638	392,817,369	49.3
Licences and Permits					
Licenses and permits on business activities	140,980,120	45,590,792	24,452,700	70,043,492	49.7
Permits on construction activities	12,000,000	1,770,147	1,230,000	3,000,147	25.0
Licenses on extraction of forest products	-	-	-	-	0.0
Licenses/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	152,980,120	47,360,939	25,682,700	73,043,639	47.7
Fees and Charges					
Market fees and charges	46,960,000	9,330,100	15,271,200	24,601,300	52.4
Sanitation fees and charges	106,000,000	12,156,500	6,564,000	18,720,500	17.7
Specific service fees	-	-	-	-	0.0
<i>o/w Parking Fees</i>	44,560,213	4,237,000	5,553,100	9,790,100	22.0
<i>o/w Central Bus Stand Fees</i>	118,800,000	16,752,300	17,680,300	34,432,600	29.0
Sub-Total, Fees and Charges	152,960,000	21,486,600	21,835,200	43,321,800	28.3
Other Own Revenues					0.0
Fines and penalties	8,800,000	450,000	330,000	780,000	8.9
Income from sale or rent	121,800,000	6,840,000	11,229,500	18,069,500	14.8
Other own revenues	1,475,409,683	222,868,687	582,531,954	805,400,641	54.6
Sub-Total, Other Own Revenues	1,606,009,683	230,158,687	594,091,454	824,250,141	51.3
Total, Own Source Revenues	2,708,563,413	375,274,957	958,157,992	1,333,432,949	49.2

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		16,432,448	2,535,125	254,097,822	251,562,697.0
Personal Emoluments Account		21,842,885	20,287,641	5,100,322	-15,187,319.0
Other Charges Account		1,363,533	13,689,983	22,890,676	9,200,693.0
Miscellaneous Deposit Account		112,307,600	52,622,904	44,960,427	-7,662,477.0
Development Account		896,202,442	1,157,574,776	974,385,020	-183,189,756.0
Road Fund Account					0.0
Water Sector Account		7,728,193	2,363,192	17,178,073	14,814,881.0
Education Sector Account		2,470,531	27,137,569	16,811,909	-10,325,660.0
Health Sector Account		103,589,358	43,795,406	13,436,725	-30,358,681.0
Total Account Balances		1,161,936,990	1,320,006,596	1,348,860,974	28,854,378.0

Masasi Town Council (Mtwara 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	4,877,332,000	1,103,031,500	1,129,311,500	2,232,343,000	45.8
: OC Amount	176,425,000	99,547,000	42,840,000	142,387,000	80.7
Secondary Ed. Block Grant : PE Amount	2,296,755,000	552,253,500	562,395,000	1,114,648,500	48.5
: OC Amount	115,559,000	-	77,668,000	77,668,000	67.2
Health Block Grant : PE Amount	2,864,227,000	566,154,500	560,262,000	1,126,416,500	39.3
: OC Amount	147,723,000	9,626,000	22,115,000	31,741,000	21.5
Agriculture Block Grant : PE Amount	-	-	-	-	0.0
: OC Amount	12,334,000	-	2,742,000	2,742,000	22.2
Roads Block Grant : PE Amount	73,572,000	18,393,000	18,519,500	36,912,500	50.2
: OC Amount	21,771,000	-	5,607,000	5,607,000	25.8
Water Block Grant : PE Amount	62,232,000	14,808,000	15,016,000	29,824,000	47.9
: OC Amount	13,817,000	-	3,558,000	3,558,000	25.8
General Purpose (incl. Admin) : PE Amount	1,691,412,000	365,062,000	354,373,500	719,435,500	42.5
: OC Amount	88,222,000	-	23,157,000	23,157,000	26.2
Sub-Total, Block Grants	12,441,381,000	2,728,875,500	2,817,564,500	5,546,440,000	44.6
(II) Sector Baskets and other subventions					
Primary Education				-	0.0
Secondary Education				-	0.0
Health (HSBF and MSD supplies)	187,804,882		46,455,900	46,455,900	24.7
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.	187,804,882	-	46,455,900	46,455,900	24.7
Sub-Total, Recurrent Transfers	12,629,185,882	2,728,875,500	2,864,020,400	5,592,895,900	44.3

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	1,252,050,295	250,000,000	-	250,000,000	20.0
Primary Education Development Grants	420,757,000			-	0.0
Secondary Education Development Grants	40,000,000			-	0.0
Health Development Grants	376,963,308			-	0.0
Roads Sector Development Grants				-	0.0
Water Sector Development Grants	69,108,000	3,033,193	462,694,946	465,728,139	673.9
Agriculture Sector Development Grants				-	0.0
Administration Development Grants				-	0.0
TASAF	232,018,515		463,116,297	463,116,297	199.6
Tanzania Strategic Cities Project Fund (TSCP)				-	0.0
Urban Local Government Strengthening Program (ULGSP)				-	0.0
Constituent Development Catalyst Funds (CDCF)	36,559,000	18,279,500	18,279,500	36,559,000	100.0
Equip Fund		353,139,331	-		0.0
Other Dev. Grants / Funds *			85,101,433	85,101,433	0.0
Sub-Total Dev. Grants / Funds	2,427,456,118	624,452,024	1,029,192,176	1,300,504,869	53.6
Total, Transfers	15,056,642,000	3,353,327,524	3,893,212,576	6,893,400,769	45.8
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.

Masasi Town Council (Mtwara 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	4,877,332,000	1,103,031,500	1,129,311,500	2,232,343,000	-	2,232,343,000	45.8
OC	176,425,000	76,425,490	129,420,219	205,845,709	-	205,845,709	116.7
Secondary Education: PE	2,296,755,000	552,253,500	562,395,000	1,114,648,500	-	1,114,648,500	48.5
OC	115,559,000	-	9,592,900	9,592,900	-	9,592,900	8.3
Health: PE	2,864,227,000	566,154,900	560,262,000	1,126,416,900	-	1,126,416,900	39.3
OC	147,723,000	-	77,668,000	77,668,000	-	77,668,000	52.6
Roads: PE	73,572,000	18,393,000	18,519,500	36,912,500	-	36,912,500	50.2
OC	21,771,000	-	2,231,200	2,231,200	-	2,231,200	10.2
Water: PE	62,232,000	14,808,000	15,016,000	29,824,000	-	29,824,000	47.9
OC	13,817,000	-	2,565,250	2,565,250	-	2,565,250	18.6
Agricult. & Livestock: PE	-	-	-	-	-	-	0.0
OC	12,333,997	-	-	-	-	-	0.0
Sub-Totals: PE	10,174,118,000	2,254,640,900	2,285,504,000	4,540,144,900	-	4,540,144,900	44.6
OC	487,628,997	76,425,490	221,477,569	297,903,059	-	297,903,059	61.1
Local Administration PE	1,691,412,000	365,062,000	354,373,500	719,435,500	-	719,435,500	42.5
OC	70,904,283	-	23,157,000	23,157,000	-	23,157,000	32.7
Trade & Econ. Affairs PE	-	-	-	-	-	-	0.0
OC	6,783,860	-	-	-	-	-	0.0
Works (Excl. Roads) PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Lands PE	-	-	-	-	-	-	0.0
OC	6,783,860	-	-	-	-	-	0.0
Natural Resources PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Community Dev. PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Other Departments PE	-	-	-	-	-	-	0.0
OC	3,750,000	-	-	-	-	-	0.0
Sub-Totals: PE	1,691,412,000	365,062,000	354,373,500	719,435,500	-	719,435,500	42.5
OC	88,222,003	-	23,157,000	23,157,000	-	23,157,000	26.2
Sub-Total; Recurrent: PE	11,865,530,000	2,619,702,900	2,639,877,500	5,259,580,400	-	5,259,580,400	44.3
OC	575,851,000	76,425,490	244,634,569	321,060,059	-	321,060,059	55.8
Sub-Total, Recurrent Exp.	12,441,381,000	2,696,128,390	2,884,512,069	5,580,640,459	-	5,580,640,459	44.9

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			
Development Expenditure							
Primary Education	420,757,000		20,000,000	20,000,000	-	20,000,000	4.8
Secondary Education	40,000,000			-	-	-	0.0
Health	376,963,308		9,102,000	9,102,000	-	9,102,000	2.4
Works (inc. Roads)				-	-	-	0.0
Water	69,108,000		468,729,139	468,729,139	-	468,729,139	678.3
Agriculture				-	-	-	0.0
Administration	1,252,050,295		580,433,826	580,433,826	-	580,433,826	46.4
Other Sectors / Departments	456,382,397		526,467,268	526,467,268	-	526,467,268	115.4
Sub-Total, Development Exp.	2,615,261,000	-	1,604,732,233	1,604,732,233	-	1,604,732,233	61.4
TOTAL EXPENDITURE	15,056,642,000	2,696,128,390	4,489,244,302	7,185,372,692	-	7,185,372,692	47.7
Surplus / Deficit:							
Surplus/Deficit - Current FY	2,708,563,413	1,032,474,091	362,126,266	1,041,461,026	XXXXX	1,041,461,026	38.5
Surplus/Deficit - incl. B/B Forward	3,870,500,403	2,194,411,081	1,682,132,862	2,203,398,016	XXXXX	2,203,398,016	56.9

Masasi Town Council (Mtwara 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				-	0.0
Examination Fees	125,472,200	76,425,490	40,755,730	117,181,220	93.4
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	-	-	-	-	0.0
Sub-Total, Primary Education OC Spending	125,472,200	76,425,490	40,755,730	117,181,220	93.4
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				-	0.0
Examination Fees			69,908,768	69,908,768	0.0
Other Secondary Education OC	-	-	-	-	0.0
Sub-Total, Secondary Education OC Spending	-	-	69,908,768	69,908,768	0.0
General purpose grant - OC spending					
Natural Resources				-	0.0
Planning				-	0.0
Community Development				-	0.0
Internal Audit				-	0.0
Cooperatives (Ushirika)				-	0.0
Trade (BIASHARA)				-	0.0
Land (ARDHI)				-	0.0
Ration allowance				-	0.0
General purpose grant - Administration				-	0.0
Sub-Total, General Purpose Grant Spending	-	-	-	-	0.0

Council:	Masasi Town Council (Mtwara Region)
Vote Code:	802031
FY:	FY 2017/18
Quarter	Q3
Period ending:	March 31, 2018

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

July 4, 2018

Re: Council Quarterly Financial Report, FY 2017/18, Q3

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: March 31, 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):	ALLY LIMWAMWA	13/4/2018
Approved by (Council Treasurer):	STEPHEN MWEMBESI	13/4/2018
Received by (Regional FMO):		
Received by (PO-RALG):		

Council Finance Report - Checklist
Masasi Town Council (Mtwara Region)
Quarterly Financial Report As At: March 31, 2018

	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.	WAHR	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.	WAHR	Not Checked
3 Information on budget execution (Column B-D) is taken from the council's General Ledger - not from cash books.	WAHR	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.	WAHR	Not Checked
5 The information contained in this report has been presented to the Council, as part of the quarterly Income and Expenditure Statements.	WAHR	Not Checked
OWN REVENUES		
6 All revenue collections are included in the correct revenue category (as defined in Appendix A of the instruction manual)	WAHR	Not Checked
7 The category 'Specific Service Fees' includes all specific service fees, not just Parking Fees and Central Bus Stand Fees.	WAHR	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).	WAHR	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.	WAHR	Not Checked
INTERGOVERNMENTAL FISCAL TRANSFERS		
11 Recurrent block grants separately reflect receipts for PE and OC.	WAHR	Not Checked
12 Receipts for PE transfers reflects all PE (Gross Amount, including statutory deductions withheld at Center), not just Basic Salary.	WAHR	Not Checked
13 Transfer amounts include in-kind transfers (MSD grants, Exam Fees, and so on).	WAHR	Not Checked
14 Development transfers are reported by source of fund (not by sector in which transfer is spent).	WAHR	Not Checked
EXPENDITURES		
15 PE expenditures reflect total PE spending, include statutory deductions (not just Basic Salary).	WAHR	Not Checked
16 Expenditures funded by own source revenues are included in the spending amounts for each sector / department.	WAHR	Not Checked
17 Development expenditures are reflected by sector (not by source of transfer).	WAHR	Not Checked
18 Expenditure commitments have been reported, where such information is available.	WAHR	Not Checked

Masasi Town Council (Mtwara Region)

Quarterly Financial Report As At: March 31, 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
Local Taxes (Rates, Levies and Cesses)					
Property Tax	86,860,000	1,251,000	-	1,251,000	1.4
Land Rent		-		-	0.0
Produce Cess	509,093,610	328,181,838	116,979,322	445,161,160	87.4
Service Levy	120,660,000	43,128,031	21,885,295	65,013,326	53.9
Guest House Levy	68,000,000	18,436,500	13,809,800	32,246,300	47.4
Other Levies on Business Activity	12,000,000	1,820,000	3,375,000	5,195,000	43.3
Subtotal, Local Taxes	796,613,610	392,817,369	156,049,417	548,866,786	68.9
Licences and Permits					
Licences and permits on business activities	140,980,120	70,043,492	30,479,700	100,523,192	71.3
Permits on construction activities	12,000,000	3,000,147	3,870,000	6,870,147	57.3
Licences on extraction of forest products	-	-	-	-	0.0
Licences/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licences and Permits	152,980,120	73,043,639	34,349,700	107,393,339	70.2
Fees and Charges					
Market fees and charges	46,960,000	24,601,300	14,087,300	38,688,600	82.4
Sanitation fees and charges	106,000,000	18,720,500	12,968,200	31,688,700	29.9
Specific service fees	-	-	-	-	0.0
o/w Parking Fees	44,560,213	9,790,100	6,462,900	16,253,000	36.5
o/w Central Bus Stand Fees	118,800,000	34,432,600	-	34,432,600	29.0
Sub-Total, Fees and Charges	152,960,000	43,321,800	27,055,500	70,377,300	46.0
Other Own Revenues					0.0
Fines and penalties	8,800,000	780,000	536,000	1,316,000	15.0
Income from sale or rent	121,800,000	18,069,500	8,760,000	26,829,500	22.0
Other own revenues	1,475,409,683	805,400,641	108,808,323	914,208,964	62.0
Sub-Total, Other Own Revenues	1,606,009,683	824,250,141	118,104,323	942,354,464	58.7
Total, Own Source Revenues	2,708,563,413	1,333,432,949	335,558,940	1,668,991,889	61.6

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		16,432,448	254,097,822	54,774,611	-199,323,211.0
Personal Emoluments Account		21,842,885	5,100,322	6,992,150	1,891,828.0
Other Charges Account		1,363,533	22,890,676	52,706,683	29,816,007.0
Miscellaneous Deposit Account		112,307,600	44,960,427	144,022,204	99,061,777.0
Development Account		896,202,442	974,385,020	1,292,706,860	318,321,840.0
Road Fund Account				-	0.0
Water Sector Account		7,728,193	17,178,073	9,144,073	-8,034,000.0
Education Sector Account		2,470,531	16,811,909	20,529,881	3,717,972.0
Health Sector Account		103,589,358	13,436,725	25,183,885	11,747,160.0
Total Account Balances		1,161,936,990	1,348,860,974	1,606,060,347	257,199,373.0

Masasi Town Council (Mtwara Region)

Quarterly Financial Report As At: March 31, 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
Recurrent Grants:					
(I) Block Grants					
Primary Education Block Grant: PE Amount	4,877,332,000	2,232,343,000	1,174,972,137	3,407,315,137	69.9
: OC Amount	176,425,000	142,387,000	18,141,000	160,528,000	91.0
Secondary Ed. Block Grant : PE Amount	2,296,755,000	1,114,648,500	394,352,000	1,509,000,500	65.7
: OC Amount	115,559,000	77,668,000	10,320,000	87,988,000	76.1
Health Block Grant : PE Amount	2,864,227,000	1,126,416,500	685,550,735	1,811,967,235	63.3
: OC Amount	147,723,000	31,741,000	25,953,000	57,694,000	39.1
Agriculture Block Grant : PE Amount	-	-	-	-	0.0
: OC Amount	12,334,000	2,742,000	2,661,000	5,403,000	43.8
Roads Block Grant : PE Amount	73,572,000	36,912,500	17,829,500	54,742,000	74.4
: OC Amount	21,771,000	5,607,000	5,442,000	11,049,000	50.8
Water Block Grant : PE Amount	62,232,000	29,824,000	17,237,000	47,061,000	75.6
: OC Amount	13,817,000	3,558,000	3,453,000	7,011,000	50.7
General Purpose (incl. Admin) : PE Amount	1,691,412,000	719,435,500	472,430,827	1,191,866,327	70.5
: OC Amount	88,222,000	23,157,000	22,476,000	45,633,000	51.7
Sub-Total, Block Grants	12,441,381,000	5,546,440,000	2,850,818,199	8,397,258,199	67.5
(II) Sector Baskets and other subventions					
Primary Education				-	0.0
Secondary Education				-	0.0
Health (HSBF and MSD supplies)	187,804,882	46,455,900	49,201,200	95,657,100	50.9
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.	187,804,882	46,455,900	49,201,200	95,657,100	50.9
Sub-Total, Recurrent Transfers	12,629,185,882	5,592,895,900	2,900,019,399	8,492,915,299	67.2

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	1,252,050,295	250,000,000	450,000,000	700,000,000	55.9
Primary Education Development Grants	420,757,000	-	-	-	0.0
Secondary Education Development Grants	40,000,000	-	-	-	0.0
Health Development Grants	376,963,308	-	-	-	0.0
Roads Sector Development Grants		-	-	-	0.0
Water Sector Development Grants	69,108,000	465,728,139	-	465,728,139	673.9
Agriculture Sector Development Grants		-	-	-	0.0
Administration Development Grants		-	-	-	0.0
TASAF	232,018,515	463,116,297	342,542,510	805,658,807	347.2
Tanzania Strategic Cities Project Fund (TSCP)		-	-	-	0.0
Urban Local Government Strengthening Program (ULGSP)		-	-	-	0.0
Constituent Development Catalyst Funds (CDCF)	36,559,000	36,559,000	-	36,559,000	100.0
Equip Fund			-		0.0
Other Dev. Grants / Funds *		85,101,433	114,111,512	199,212,945	0.0
Sub-Total Dev. Grants / Funds	2,427,456,118	1,300,504,869	906,654,022	2,207,158,891	90.9
Total, Transfers	15,056,642,000	6,893,400,769	3,806,673,421	10,700,074,190	71.1
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.

Masasi Town Council (Mtwara Region)

Quarterly Financial Report As At: March 31, 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
EXPENDITURE							
Recurrent Expenditure							
Primary Education: PE	4,877,332,000	2,232,343,000	1,174,971,637	3,407,314,637	-	3,407,314,637	69.9
OC	176,425,000	129,420,219	11,381,688	140,801,907	-	140,801,907	79.8
Secondary Education: PE	2,296,755,000	1,114,648,500	394,352,000	1,509,000,500	-	1,509,000,500	65.7
OC	115,559,000	77,668,000	5,788,275	83,456,275	-	83,456,275	72.2
Health: PE	2,864,227,000	1,126,416,900	685,550,735	1,811,967,635	-	1,811,967,635	63.3
OC	147,723,000	9,592,900	52,343,069	61,935,969	-	61,935,969	41.9
Roads: PE	73,572,000	36,912,500	17,829,500	54,742,000	-	54,742,000	74.4
OC	21,771,000	2,231,200	2,396,000	4,627,200	-	4,627,200	21.3
Water: PE	62,232,000	29,824,000	17,237,000	47,061,000	-	47,061,000	75.6
OC	13,817,000	2,565,250	1,898,000	4,463,250	-	4,463,250	32.3
Agricult. & Livestock: PE		-	800,000	800,000	-	800,000	0.0
OC	12,333,997	-		-	-	-	0.0
Sub-Totals: PE	10,174,118,000	4,540,144,900	2,290,740,872	6,830,885,772	-	6,830,885,772	67.1
OC	487,628,997	221,477,569	73,807,032	295,284,601	-	295,284,601	60.6
Local Administration PE	1,691,412,000	719,435,500	477,528,827	1,196,964,327	-	1,196,964,327	70.8
OC	70,904,283	23,157,000	22,476,000	45,633,000	-	45,633,000	64.4
Trade & Econ. Affairs PE				-	-	-	0.0
OC	6,783,860			-	-	-	0.0
Works (Excl. Roads) PE				-	-	-	0.0
OC				-	-	-	0.0
Lands PE				-	-	-	0.0
OC	6,783,860		1,258,510	1,258,510	-	1,258,510	18.6
Natural Resources PE				-	-	-	0.0
OC				-	-	-	0.0
Community Dev. PE				-	-	-	0.0
OC				-	-	-	0.0
Other Departments PE				-	-	-	0.0
OC	3,750,000			-	-	-	0.0
Sub-Totals: PE	1,691,412,000	719,435,500	477,528,827	1,196,964,327	-	1,196,964,327	70.8
OC	88,222,003	23,157,000	23,734,510	46,891,510	-	46,891,510	53.2
Sub-Total; Recurrent: PE	11,865,530,000	5,259,580,400	2,768,269,699	8,027,850,099	-	8,027,850,099	67.7
OC	575,851,000	244,634,569	97,541,542	342,176,111	-	342,176,111	59.4
Sub-Total, Recurrent Exp.	12,441,381,000	5,504,214,969	2,865,811,241	8,370,026,210	-	8,370,026,210	67.3

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			
Development Expenditure							
Primary Education	420,757,000	20,000,000	-	20,000,000	-	20,000,000	4.8
Secondary Education	40,000,000	-	-	-	-	-	0.0
Health	376,963,308	9,102,000	-	9,102,000	-	9,102,000	2.4
Works (inc. Roads)		-	-	-	-	-	0.0
Water	69,108,000	468,729,139	-	468,729,139	-	468,729,139	678.3
Agriculture		-	-	-	-	-	0.0
Administration	1,252,050,295	580,433,826	-	580,433,826	-	580,433,826	46.4
Other Sectors / Departments	456,382,397	526,467,268	381,244,301	907,711,569	-	907,711,569	198.9
Sub-Total, Development Exp.	2,615,261,000	1,604,732,233	381,244,301	1,985,976,534	-	1,985,976,534	75.9
TOTAL EXPENDITURE	15,056,642,000	7,108,947,202	3,247,055,542	10,356,002,744	-	10,356,002,744	68.8
Surplus / Deficit:							
Surplus/Deficit - Current FY	2,708,563,413	1,117,886,516	895,176,819	2,013,063,335	XXXXX	2,013,063,335	74.3
Surplus/Deficit - incl. B/B Forward	3,870,500,403	2,279,823,506	2,244,037,793	3,175,000,325	XXXXX	3,175,000,325	82.0

Masasi Town Council (Mtwara Region)

Quarterly Financial Report As At: March 31, 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
Primary Education OC Spending					
Capitation Fees				-	0.0
Examination Fees	125,472,200	117,181,220	5,151,688	122,332,908	97.5
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	-	-	-	-	0.0
Sub-Total, Primary Education OC Spending	125,472,200	117,181,220	5,151,688	122,332,908	97.5
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				-	0.0
Examination Fees		69,908,768	973,535	70,882,303	0.0
Other Secondary Education OC	-	-	-	-	0.0
Sub-Total, Secondary Education OC Spending	-	69,908,768	973,535	70,882,303	0.0
General purpose grant - OC spending					
Natural Resources				-	0.0
Planning				-	0.0
Community Development				-	0.0
Internal Audit				-	0.0
Cooperatives (Ushirika)				-	0.0
Trade (BIASHARA)				-	0.0
Land (ARDHI)				-	0.0
Ration allowance				-	0.0
General purpose grant - Administration				-	0.0
Sub-Total, General Purpose Grant Spending	-	-	-	-	0.0

Council:	Masasi Town Council (Mtwara Region)
Vote Code:	802031
FY:	FY 2017/18
Quarter	Q4
Period ending:	June 30, 2018

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

August 9, 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):	ALLY LIMWAMWA	11/7/2018
Approved by (Council Treasurer):	SOSPETER MAKENE	11/7/2018
Received by (Regional FMO):		
Received by (PO-RALG):		

Council Finance Report - Checklist
Masasi Town Council (Mtwara Region)
Quarterly Financial Report As At: June 30, 2018

	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.	WAHR	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.	WAHR	Not Checked
3 Information on budget execution (Column B-D) is taken from the council's General Ledger - not from cash books.	WAHR	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.	WAHR	Not Checked
5 The information contained in this report has been presented to the Council, as part of the quarterly Income and Expenditure Statements.	WAHR	Not Checked
OWN REVENUES		
6 All revenue collections are included in the correct revenue category (as defined in Appendix A of the instruction manual)	WAHR	Not Checked
7 The category 'Specific Service Fees' includes all specific service fees, not just Parking Fees and Central Bus Stand Fees.	WAHR	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).	WAHR	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.	WAHR	Not Checked
INTERGOVERNMENTAL FISCAL TRANSFERS		
11 Recurrent block grants separately reflect receipts for PE and OC.	WAHR	Not Checked
12 Receipts for PE transfers reflects all PE (Gross Amount, including statutory deductions withheld at Center), not just Basic Salary.	WAHR	Not Checked
13 Transfer amounts include in-kind transfers (MSD grants, Exam Fees, and so on).	WAHR	Not Checked
14 Development transfers are reported by source of fund (not by sector in which transfer is spent).	WAHR	Not Checked
EXPENDITURES		
15 PE expenditures reflect total PE spending, include statutory deductions (not just Basic Salary).	WAHR	Not Checked
16 Expenditures funded by own source revenues are included in the spending amounts for each sector / department.	WAHR	Not Checked
17 Development expenditures are reflected by sector (not by source of transfer).	WAHR	Not Checked
18 Expenditure commitments have been reported, where such information is available.	WAHR	Not Checked

Masasi Town 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
Local Taxes (Rates, Levies and Cesses)					
Property Tax	86,860,000	1,251,000	-	1,251,000	1.4
Land Rent		-	-	-	0.0
Produce Cess	509,093,610	445,161,160	43,438,500	488,599,660	96.0
Service Levy	120,660,000	65,013,326	16,335,754	81,349,080	67.4
Guest House Levy	68,000,000	32,246,300	13,247,675	45,493,975	66.9
Other Levies on Business Activity	12,000,000	5,195,000	1,669,000	6,864,000	57.2
Subtotal, Local Taxes	796,613,610	548,866,786	74,690,929	623,557,715	78.3
Licences and Permits					
Licences and permits on business activities	140,980,120	100,523,192	22,895,100	123,418,292	87.5
Permits on construction activities	12,000,000	6,870,147	2,530,000	9,400,147	78.3
Licences on extraction of forest products	-	-	-	-	0.0
Licences/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	152,980,120	107,393,339	25,425,100	132,818,439	86.8
Fees and Charges					
Market fees and charges	46,960,000	38,688,600	9,542,800	48,231,400	102.7
Sanitation fees and charges	106,000,000	31,688,700	10,533,300	42,222,000	39.8
Specific service fees	-	-	-	-	0.0
<i>o/w Parking Fees</i>	44,560,213	16,253,000	8,426,600	24,679,600	55.4
<i>o/w Central Bus Stand Fees</i>	118,800,000	34,432,600	35,294,000	69,726,600	58.7
Sub-Total, Fees and Charges	152,960,000	70,377,300	20,076,100	90,453,400	59.1
Other Own Revenues					0.0
Fines and penalties	8,800,000	1,316,000	868,500	2,184,500	24.8
Income from sale or rent	121,800,000	26,829,500	10,887,000	37,716,500	31.0
Other own revenues	1,475,409,683	914,208,964	236,080,893	1,150,289,857	78.0
Sub-Total, Other Own Revenues	1,606,009,683	942,354,464	247,836,393	1,190,190,857	74.1
Total, Own Source Revenues	2,708,563,413	1,668,991,889	368,028,522	2,037,020,411	75.2

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		16,432,448	54,774,611	6,946,735	-47,827,876.0
Personal Emoluments Account		21,842,885	6,992,150	14,943,369	7,951,219.0
Other Charges Account		1,363,533	52,706,683	47,861,780	-4,844,903.0
Miscellaneous Deposit Account		112,307,600	144,022,204	1,046,715,515	902,693,311.0
Development Account		896,202,442	1,292,706,860	1,046,715,515	-245,991,345.0
Road Fund Account			-	-	0.0
Water Sector Account		7,728,193	9,144,073	14,166,854	5,022,781.0
Education Sector Account		2,470,531	20,529,881	2,527,435	-18,002,446.0
Health Sector Account		103,589,358	25,183,885	15,274,499	-9,909,386.0
Total Account Balances		1,161,936,990	1,606,060,347	2,195,151,702	589,091,355.0

Masasi Town 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
Recurrent Grants:					
(I) Block Grants					
Primary Education Block Grant: PE Amount	4,877,332,000	3,407,315,137	1,116,018,000	4,523,333,137	92.7
: OC Amount	176,425,000	160,528,000	14,913,000	175,441,000	99.4
Secondary Ed. Block Grant : PE Amount	2,296,755,000	1,509,000,500	555,731,500	2,064,732,000	89.9
: OC Amount	115,559,000	87,988,000	19,377,560	107,365,560	92.9
Health Block Grant : PE Amount	2,864,227,000	1,811,967,235	758,025,000	2,569,992,235	89.7
: OC Amount	147,723,000	57,694,000	25,953,000	83,647,000	56.6
Agriculture Block Grant : PE Amount	-	-	-	-	0.0
: OC Amount	12,334,000	5,403,000	887,000	6,290,000	51.0
Roads Block Grant : PE Amount	73,572,000	54,742,000	16,804,500	71,546,500	97.2
: OC Amount	21,771,000	11,049,000	1,814,000	12,863,000	59.1
Water Block Grant : PE Amount	62,232,000	47,061,000	20,958,000	68,019,000	109.3
: OC Amount	13,817,000	7,011,000	1,151,000	8,162,000	59.1
General Purpose (incl. Admin) : PE Amount	1,691,412,000	1,191,866,327	326,938,000	1,518,804,327	89.8
: OC Amount	88,222,000	45,633,000	18,052,000	63,685,000	72.2
Sub-Total, Block Grants	12,441,381,000	8,397,258,199	2,876,622,560	11,273,880,759	90.6
(II) Sector Baskets and other subventions					
Primary Education	-	-	-	-	0.0
Secondary Education	-	-	-	-	0.0
Health (HSBF and MSD supplies)	187,804,882	95,657,100	-	95,657,100	50.9
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.	187,804,882	95,657,100	-	95,657,100	50.9
Sub-Total, Recurrent Transfers	12,629,185,882	8,492,915,299	2,876,622,560	11,369,537,859	90.0

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	1,252,050,295	700,000,000	250,000,000	950,000,000	75.9
Primary Education Development Grants	420,757,000	-	-	-	0.0
Secondary Education Development Grants	40,000,000	-	-	-	0.0
Health Development Grants	376,963,308	-	117,436,000	117,436,000	31.2
Roads Sector Development Grants		-	-	-	0.0
Water Sector Development Grants	69,108,000	465,728,139	31,856,155	497,584,294	720.0
Agriculture Sector Development Grants		-	-	-	0.0
Administration Development Grants		-	-	-	0.0
TASAF	232,018,515	805,658,807	227,237,405	1,032,896,212	445.2
Tanzania Strategic Cities Project Fund (TSCP)		-	-	-	0.0
Urban Local Government Strengthening Program (ULGSP)		-	-	-	0.0
Constituent Development Catalyst Funds (CDCF)	36,559,000	36,559,000	-	36,559,000	100.0
Equip Fund			-		0.0
Other Dev. Grants / Funds *		199,212,945		199,212,945	0.0
Sub-Total Dev. Grants / Funds	2,427,456,118	2,207,158,891	626,529,560	2,833,688,451	116.7
Total, Transfers	15,056,642,000	10,700,074,190	3,503,152,120	14,203,226,310	94.3
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.

Masasi Town 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
EXPENDITURE							
Recurrent Expenditure							
Primary Education: PE	4,877,332,000	3,407,314,637	1,116,018,500	4,523,333,137	-	4,523,333,137	92.7
OC	176,425,000	140,801,907	34,639,093	175,441,000	-	175,441,000	99.4
Secondary Education: PE	2,296,755,000	1,509,000,500	555,731,500	2,064,732,000	-	2,064,732,000	89.9
OC	115,559,000	83,456,275	23,909,285	107,365,560	-	107,365,560	92.9
Health: PE	2,864,227,000	1,811,967,635	758,024,600	2,569,992,235	-	2,569,992,235	89.7
OC	147,723,000	61,935,969	25,953,000	87,888,969	-	87,888,969	59.5
Roads: PE	73,572,000	54,742,000	16,804,500	71,546,500	-	71,546,500	97.2
OC	21,771,000	4,627,200	1,814,000	6,441,200	-	6,441,200	29.6
Water: PE	62,232,000	47,061,000	20,958,000	68,019,000	-	68,019,000	109.3
OC	13,817,000	4,463,250	1,151,000	5,614,250	-	5,614,250	40.6
Agricult. & Livestock: PE		-	-	-	-	-	0.0
OC	12,333,997	800,000	887,000	1,687,000	-	1,687,000	13.7
Sub-Totals: PE	10,174,118,000	6,830,085,772	2,467,537,100	9,297,622,872	-	9,297,622,872	91.4
OC	487,628,997	296,084,601	88,353,378	384,437,979	-	384,437,979	78.8
Local Administration PE	1,691,412,000	1,196,964,327	321,840,000	1,518,804,327	-	1,518,804,327	89.8
OC	70,904,283	45,633,000	18,052,000	63,685,000	-	63,685,000	89.8
Trade & Econ. Affairs PE		-	-	-	-	-	0.0
OC	6,783,860	-	-	-	-	-	0.0
Works (Excl. Roads) PE		-	-	-	-	-	0.0
OC		-	-	-	-	-	0.0
Lands PE		-	-	-	-	-	0.0
OC	6,783,860	1,258,510	-	1,258,510	-	1,258,510	18.6
Natural Resources PE		-	-	-	-	-	0.0
OC		-	-	-	-	-	0.0
Community Dev. PE		-	-	-	-	-	0.0
OC		-	-	-	-	-	0.0
Other Departments PE		-	-	-	-	-	0.0
OC	3,750,000	-	-	-	-	-	0.0
Sub-Totals: PE	1,691,412,000	1,196,964,327	321,840,000	1,518,804,327	-	1,518,804,327	89.8
OC	88,222,003	46,891,510	18,052,000	64,943,510	-	64,943,510	73.6
Sub-Total; Recurrent: PE	11,865,530,000	8,027,050,099	2,789,377,100	10,816,427,199	-	10,816,427,199	91.2
OC	575,851,000	342,976,111	106,405,378	449,381,489	-	449,381,489	78.0
Sub-Total, Recurrent Exp.	12,441,381,000	8,370,026,210	2,895,782,478	11,265,808,688	-	11,265,808,688	90.6

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			
Development Expenditure							
Primary Education	420,757,000	20,000,000	-	20,000,000	-	20,000,000	4.8
Secondary Education	40,000,000	-	-	-	-	-	0.0
Health	376,963,308	9,102,000	-	9,102,000	-	9,102,000	2.4
Works (inc. Roads)		-	-	-	-	-	0.0
Water	69,108,000	468,729,139	-	468,729,139	-	468,729,139	678.3
Agriculture		-	-	-	-	-	0.0
Administration	1,252,050,295	580,433,826	-	580,433,826	-	580,433,826	46.4
Other Sectors / Departments	456,382,397	907,711,569	-	907,711,569	-	907,711,569	198.9
Sub-Total, Development Exp.	2,615,261,000	1,985,976,534	-	1,985,976,534	-	1,985,976,534	75.9
TOTAL EXPENDITURE	15,056,642,000	10,356,002,744	2,895,782,478	13,251,785,222	-	13,251,785,222	88.0
Surplus / Deficit:							
Surplus/Deficit - Current FY	2,708,563,413	2,013,063,335	975,398,164	2,988,461,499	XXXXX	2,988,461,499	110.3
Surplus/Deficit - incl. B/B Forward	3,870,500,403	3,175,000,325	2,581,458,511	4,150,398,489	XXXXX	4,150,398,489	107.2

Masasi Town 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
Primary Education OC Spending					
Capitation Fees				-	0.0
Examination Fees	125,472,200	122,332,908	3,148,000	125,480,908	100.0
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	-	-	-	-	0.0
Sub-Total, Primary Education OC Spending	125,472,200	122,332,908	3,148,000	125,480,908	100.0
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				-	0.0
Examination Fees		70,882,303	15,727,394	86,609,697	0.0
Other Secondary Education OC	-	-	-	-	0.0
Sub-Total, Secondary Education OC Spending	-	70,882,303	15,727,394	86,609,697	0.0
General purpose grant - OC spending					
Natural Resources				-	0.0
Planning				-	0.0
Community Development				-	0.0
Internal Audit				-	0.0
Cooperatives (Ushirika)				-	0.0
Trade (BIASHARA)				-	0.0
Land (ARDHI)				-	0.0
Ration allowance				-	0.0
General purpose grant - Administration				-	0.0
Sub-Total, General Purpose Grant Spending	-	-	-	-	0.0