

Council:	Ngara District Council (Kagera Region)
Vote Code:	873078
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

September 23, 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: _____

 Council Director,

	Name:	Date:
Prepared by (Accountant):	REUBEN KYAMANI	16/01/2017
Approved by (Council Treasurer):	DIDYMUS BAMUHIGA	16/01/2017
Received by (Regional FMO):		
Received by (PO-RALG):		

Council Finance Report - Checklist
Ngara District Council (Kagera 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.	TRUE	Not Checked
2 The Budget Plan (Column A) is identical to the plan reported during previous quarter, except where virements have been approved by Council.	TRUE	Not Checked
3 Information on budget execution (Column B-D) is taken from the council's General Ledger - not from cash books.	TRUE	Not Checked
4 Column B has been completed in each table and is identical to the Cumulative Amount reported in the previous quarter's Council Financial Report, unless noted otherwise.	TRUE	Not Checked
5 The information contained in this report has been presented to the Council, as part of the quarterly Income and Expenditure Statements.	TRUE	Not Checked
OWN REVENUES		
6 All revenue collections are included in the correct revenue category (as defined in Appendix A of the instruction manual)	TRUE	Not Checked
7 The category 'Specific Service Fees' includes all specific service fees, not just Parking Fees and Central Bus Stand Fees.	TRUE	Not Checked
8 The category 'Other Own Revenues' includes only the revenue sources listed for this category, and does not include any revenue sources listed in any of the other categories.	TRUE	Not Checked
9 GPG is NOT included as an own revenue source (but as a transfer).	TRUE	Not Checked
10 Accounts have been reconciled with bank statements, and opening and closing balances accurately reflect the account balances reported on the bank statements.	TRUE	Not Checked
INTERGOVERNMENTAL FISCAL TRANSFERS		
11 Recurrent block grants separately reflect receipts for PE and OC.	TRUE	Not Checked
12 Receipts for PE transfers reflects all PE (Gross Amount, including statutory deductions withheld at Center), not just Basic Salary.	TRUE	Not Checked
13 Transfer amounts include in-kind transfers (MSD grants, Exam Fees, and so on).	TRUE	Not Checked
14 Development transfers are reported by source of fund (not by sector in which transfer is spent).	TRUE	Not Checked
EXPENDITURES		
15 PE expenditures reflect total PE spending, include statutory deductions (not just Basic Salary).	TRUE	Not Checked
16 Expenditures funded by own source revenues are included in the spending amounts for each sector / department.	TRUE	Not Checked
17 Development expenditures are reflected by sector (not by source of transfer).	TRUE	Not Checked
18 Expenditure commitments have been reported, where such information is available.	TRUE	Not Checked

Ngara District Council (Kagera 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	Cumulative Amount, Year to Date	
	A	B	C	D	E
Local Taxes (Rates, Levies and Cesses)					
Property Tax	726,796,000			-	0.0
Land Rent	13,500,000			-	0.0
Produce Cess	287,936,000			-	0.0
Service Levy	72,000,000			-	0.0
Guest House Levy	210,000		210,000	210,000	100.0
Other Levies on Business Activity				-	0.0
Subtotal, Local Taxes	1,100,442,000	-	210,000	210,000	0.0
Licences and Permits					
Licenses and permits on business activities	96,000,000	33,715,000	14,417,025	48,132,025	50.1
Permits on construction activities	20,000,000		-	-	0.0
Licenses on extraction of forest products				-	0.0
Licenses/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	116,000,000	33,715,000	14,417,025	48,132,025	41.5
Fees and Charges					
Market fees and charges	120,000,000	8,849,500	27,799,650	36,649,150	30.5
Sanitation fees and charges				-	0.0
Specific service fees	-	-	-	-	0.0
<i>o/w Parking Fees</i>	21,460,000	-	-	-	0.0
<i>o/w Central Bus Stand Fees</i>	10,800,000	-	-	-	0.0
Sub-Total, Fees and Charges	152,260,000	8,849,500	27,799,650	36,649,150	24.1
Other Own Revenues					0.0
Fines and penalties	30,000,000	738,000	165,000	903,000	3.0
Income from sale or rent	107,160,000	9,054,659	12,642,200	21,696,859	20.2
Other own revenues	896,815,200	176,733,287	234,786,288	411,519,575	45.9
Sub-Total, Other Own Revenues	1,033,975,200	186,525,946	247,593,488	434,119,434	42.0
Total, Own Source Revenues	2,402,677,200	229,090,446	290,020,163	519,110,609	21.6

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		31,072,504	29,479,171	21,103,843	-8,375,328.0
Personal Emoluments Account		17,098,215	6,407,141	5,818,235	-588,906.0
Other Charges Account		14,428,582	25,965,248	20,401,324	-5,563,924.0
Miscellaneous Deposit Account		77,465,590	14,838,867	425,354,851	410,515,984.0
Development Account		280,608,679	364,029,189	48,615,593	-315,413,596.0
Road Fund Account		43,464,476	48,184,203	146,038,183	97,853,980.0
Water Sector Account		75,585,799	65,318,815	41,929,889	-23,388,926.0
Education Sector Account		364,144	24,366,142	3,774,777	-20,591,365.0
Health Sector Account		191,265,012	4,506,474	258,546,189	254,039,715.0
Total Account Balances		731,353,001	583,095,250	971,582,884	388,487,634.0

Ngara District Council (Kagera 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 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	14,088,081,000	3,105,765,000	3,634,479,335	6,740,244,335	47.8
: OC Amount	844,584,501		226,228,476	226,228,476	26.8
Secondary Ed. Block Grant : PE Amount	4,512,792,000	1,038,048,000	1,219,006,080	2,257,054,080	50.0
: OC Amount	1,004,656,499			-	0.0
Health Block Grant : PE Amount	4,005,534,000	674,569,000	782,336,460	1,456,905,460	36.4
: OC Amount	164,371,000		20,193,000	20,193,000	12.3
Agriculture Block Grant : PE Amount	853,553,000	195,804,000	231,048,720	426,852,720	50.0
: OC Amount	26,456,000			-	0.0
Roads Block Grant : PE Amount	143,464,000	35,299,000	40,115,280	75,414,280	52.6
: OC Amount	18,605,000			-	0.0
Water Block Grant : PE Amount	139,512,000	34,077,000	40,210,860	74,287,860	53.2
: OC Amount	22,442,000			-	0.0
General Purpose (incl. Admin) : PE Amount	1,567,932,000	355,871,000	412,656,420	768,527,420	49.0
: OC Amount	228,188,000	16,476,800	29,706,000	46,182,800	20.2
Sub-Total, Block Grants	27,620,171,000	5,455,909,800	6,635,980,631	12,091,890,431	43.8
(II) Sector Baskets and other subventions					
Primary Education				-	0.0
Secondary Education	130,852,000	51,837,310	-	51,837,310	39.6
Health (HSBF and MSD supplies)	759,360,000	898,448	379,653,000	380,551,448	50.1
Roads	-	-		-	0.0
HIV/AIDS (TACAIDS, Global Fund and others)	5,320,000	199,974	4,596,000	4,795,974	90.1
National Multi-sectoral Strategic Fund (NMSF)	60,398,583	33,748,817	-	33,748,817	55.9
Other subventions	356,035,360	-	52,457,191	52,457,191	14.7
Sub-Total, Sector Baskets and Other Subv.	1,311,965,943	86,684,549	436,706,191	523,390,740	39.9
Sub-Total, Recurrent Transfers	28,932,136,943	5,542,594,349	7,072,686,822	12,615,281,171	43.6

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	1,151,920,000		201,683,000	201,683,000	17.5
Primary Education Development Grants				-	0.0
Secondary Education Development Grants				-	0.0
Health Development Grants				-	0.0
Roads Sector Development Grants	1,532,790,000	184,052,053	350,363,800	534,415,853	34.9
Water Sector Development Grants	198,845,925	43,334,732	19,518,880	62,853,612	31.6
Agriculture Sector Development Grants				-	0.0
Administration Development Grants				-	0.0
TASAF	1,846,935,000	674,998,500	587,836,327	1,262,834,827	68.4
Tanzania Strategic Cities Project Fund (TSCP)				-	0.0
Urban Local Government Strengthening Program (ULGSP)				-	0.0
Constituent Development Catalyst Funds (CDCF)	65,461,000		53,364,000	53,364,000	81.5
Equip Fund					0.0
Other Dev. Grants / Funds *				-	0.0
Sub-Total Dev. Grants / Funds	4,795,951,925	902,385,285	1,212,766,007	2,115,151,292	44.1
Total, Transfers	33,728,088,868	6,444,979,634	8,285,452,829	14,730,432,463	43.7
Local Borrowing:					0.0
Local Government Loans Board	47,668,500	6,000,000	-	6,000,000	12.6
Other Loans	164,127,530	-	19,000,000	19,000,000	11.6
Total, Local Borrowing	211,796,030	6,000,000	19,000,000	25,000,000	11.8

*Other Development Grants means: PFMRP, LGTP, UDEM, SWM, PFM, etc.

Ngara District Council (Kagera 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 & 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	14,088,081,000	3,105,765,000	3,634,479,335	6,740,244,335	-	6,740,244,335	47.8
OC	844,584,501	11,977,449	10,643,973	22,621,422	-	22,621,422	2.7
Secondary Education: PE	4,512,792,000	1,038,048,000	1,219,006,080	2,257,054,080	-	2,257,054,080	50.0
OC	1,004,656,499	4,942,000	1,088,600	6,030,600	-	6,030,600	0.6
Health: PE	4,005,534,000	674,569,000	782,336,460	1,456,905,460	-	1,456,905,460	36.4
OC	164,371,000	6,731,000	-	6,731,000	-	6,731,000	4.1
Roads: PE	143,464,000	35,299,000	40,115,280	75,414,280	-	75,414,280	52.6
OC	18,605,000	906,500	-	906,500	-	906,500	4.9
Water: PE	139,512,000	34,077,000	40,210,860	74,287,860	-	74,287,860	53.2
OC	22,442,000	984,500	-	984,500	-	984,500	4.4
Agricult. & Livestock: PE	853,553,000	195,804,000	231,048,720	426,852,720	-	426,852,720	50.0
OC	26,456,000	-	-	-	-	-	0.0
Sub-Totals: PE	23,742,936,000	5,083,562,000	5,947,196,735	11,030,758,735	-	11,030,758,735	46.5
OC	2,081,115,000	25,541,449	11,732,573	37,274,022	-	37,274,022	1.8
Local Administration PE	1,567,932,000	355,871,000	-	355,871,000	-	355,871,000	22.7
OC	106,294,500	-	-	-	-	-	0.0
Trade & Econ. Affairs PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	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: PE	1,567,932,000	355,871,000	-	355,871,000	-	355,871,000	22.7
OC	106,294,500	-	-	-	-	-	0.0
Sub-Total; Recurrent: PE	25,310,868,000	5,439,433,000	5,947,196,735	11,386,629,735	-	11,386,629,735	45.0
OC	2,187,409,500	25,541,449	11,732,573	37,274,022	-	37,274,022	1.7
Sub-Total, Recurrent Exp.	27,498,277,500	5,464,974,449	5,958,929,308	11,423,903,757	-	11,423,903,757	41.5

Description of Broad Expenditure Areas	Annual Estimate as per approved Budget	Actual Expenditure			Outstanding Commitments	Cumulative Expenditure & Comm'ts to date	Total Cum Expenditure & Comm'ts as % of
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date			
Development Expenditure							
Primary Education	844,584,501	11,977,449	14,066,473	26,043,922	-	26,043,922	3.1
Secondary Education	1,004,656,499	4,942,000	19,843,012	24,785,012	-	24,785,012	2.5
Health	164,371,000	3,319,274	12,555,518	15,874,792	-	15,874,792	9.7
Works (inc. Roads)	18,605,000	906,500	-	906,500	-	906,500	4.9
Water	22,442,000	984,500	894,000	1,878,500	-	1,878,500	8.4
Agriculture	26,456,000	-	2,131,566	2,131,566	-	2,131,566	8.1
Administration	86,294,500	-	13,005,647	13,005,647	-	13,005,647	15.1
Other Sectors / Departments	39,972,500	800,000	1,195,000	1,995,000	-	1,995,000	5.0
Sub-Total, Development Exp.	2,207,382,000	22,929,723	63,691,216	86,620,939	-	86,620,939	3.9
TOTAL EXPENDITURE	29,705,659,500	5,487,904,172	6,022,620,524	11,510,524,696	-	11,510,524,696	38.7
Surplus / Deficit:							
Surplus/Deficit - Current FY	6,636,902,598	1,192,165,908	2,571,852,468	3,764,018,376	XXXXX	3,764,018,376	56.7
Surplus/Deficit - incl. B/B Forward	7,368,255,599	1,923,518,909	3,154,947,718	4,495,371,377	XXXXX	4,495,371,377	61.0

Ngara District Council (Kagera Region)

Quarterly Financial Report As At: December 31, 2016

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	160,388,080	129,200,600	30,204,280	159,404,880	99.4
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	35,787,000	35,787,000	-	35,787,000	100.0
Sub-Total, Primary Education OC Spending	196,175,080	164,987,600	30,204,280	195,191,880	99.5
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	196,197,475		196,197,475	196,197,475	100.0
Other Secondary Education OC	61,507,000	61,507,000	-	61,507,000	100.0
Sub-Total, Secondary Education OC Spending	257,704,475	61,507,000	196,197,475	257,704,475	100.0
General purpose grant - OC spending					
Natural Resources	9,281,092	1,352,000	-	1,352,000	14.6
Planning	27,000,000	320,901	-	320,901	1.2
Community Development	7,000,000			-	0.0
Internal Audit	14,000,000		1,638,920	1,638,920	11.7
Cooperatives (Ushirika)				-	0.0
Trade (BIASHARA)				-	0.0
Land (ARDHI)	5,383,500	-	2,545,000	2,545,000	47.3
Ration allowance				-	0.0
General purpose grant - Administration				-	0.0
Sub-Total, General Purpose Grant Spending	62,664,592	1,672,901	4,183,920	5,856,821	9.3