

Council:	Ngara District Council (Kagera Region)
Vote Code:	873078
FY:	FY 2016/17
Quarter	Q3
Period ending:	March 31, 2017

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, Q3

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: March 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):	REUBEN KYAMANI	05/04/2017
Approved by (Council Treasurer):	MASOUD B ABDALLAH	05/04/2017
Received by (Regional FMO):		
Received by (PO-RALG):		

Council Finance Report - Checklist
Ngara District Council (Kagera Region)
 Quarterly Financial Report As At: March 31, 2017

	Statement Checked by Council	Statement Checked by RFMS
BUDGET PLAN AND EXECUTION (GENERAL)		
1 The Budget Plan (Column A) reflects the budget as approved by Council.	TRUE	Not Checked
2 The Budget Plan (Column A) is identical to the plan reported during previous quarter, except where virements have been approved by Council.	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: March 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	726,796,000			-	0.0
Land Rent	13,500,000			-	0.0
Produce Cess	287,936,000	102,053,550	1,196,000	103,249,550	35.9
Service Levy	72,000,000	3,159,617		3,159,617	4.4
Guest House Levy	30,000,000	3,286,100	75,000	3,361,100	11.2
Other Levies on Business Activity				-	0.0
Subtotal, Local Taxes	1,130,232,000	108,499,267	1,271,000	109,770,267	9.7
Licences and Permits					
Licenses and permits on business activities	96,000,000	48,132,025	14,849,000	62,981,025	65.6
Permits on construction activities	20,000,000		1,912,167	1,912,167	9.6
Licenses on extraction of forest products				-	0.0
Licenses/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	116,000,000	48,132,025	16,761,167	64,893,192	55.9
Fees and Charges					
Market fees and charges	120,000,000	36,649,150	28,595,200	65,244,350	54.4
Sanitation fees and charges				-	0.0
Specific service fees	-	-	-	-	0.0
<i>o/w Parking Fees</i>	21,460,000	-	9,658,900	9,658,900	45.0
<i>o/w Central Bus Stand Fees</i>	10,800,000	-	1,809,500	1,809,500	16.8
Sub-Total, Fees and Charges	152,260,000	36,649,150	28,595,200	65,244,350	42.9
Other Own Revenues					0.0
Fines and penalties	30,000,000	903,000	-	903,000	3.0
Income from sale or rent	107,160,000	21,696,859	23,272,865	44,969,724	42.0
Other own revenues	896,815,200	411,519,575	125,915,820	537,435,395	59.9
Sub-Total, Other Own Revenues	1,033,975,200	434,119,434	149,188,685	583,308,119	56.4
Total, Own Source Revenues	2,432,467,200	627,399,876	195,816,052	823,215,928	33.8

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	21,103,843	45,946,100	24,842,257.0
Personal Emoluments Account		17,098,215	5,818,235	10,242,399	4,424,164.0
Other Charges Account		14,428,582	20,401,324	29,516,166	9,114,842.0
Miscellaneous Deposit Account		77,465,590	14,838,867	425,354,851	410,515,984.0
Development Account		280,608,679	448,615,593	615,361,315	166,745,722.0
Road Fund Account		43,464,476	146,038,183	289,900,332	143,862,149.0
Water Sector Account		75,585,799	41,929,889	92,403,535	50,473,646.0
Education Sector Account		364,144	3,774,777	300,942	-3,473,835.0
Health Sector Account		191,265,012	258,546,189	172,197,755	-86,348,434.0
Total Account Balances		731,353,001	961,066,900	1,681,223,395	720,156,495.0

Ngara District Council (Kagera Region)

Quarterly Financial Report As At: March 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	14,088,081,000	6,740,244,335	3,052,962,000	9,793,206,335	69.5
: OC Amount	844,584,501	226,228,476	-	226,228,476	26.8
Secondary Ed. Block Grant : PE Amount	4,512,792,000	2,257,054,080	1,017,402,000	3,274,456,080	72.6
: OC Amount	1,004,656,499	-	-	-	0.0
Health Block Grant : PE Amount	4,005,534,000	1,456,905,460	661,149,000	2,118,054,460	52.9
: OC Amount	164,371,000	20,193,000	11,935,000	32,128,000	19.5
Agriculture Block Grant : PE Amount	853,553,000	426,852,720	190,542,000	617,394,720	72.3
: OC Amount	26,456,000	-	-	-	0.0
Roads Block Grant : PE Amount	143,464,000	75,414,280	31,146,000	106,560,280	74.3
: OC Amount	18,605,000	-	-	-	0.0
Water Block Grant : PE Amount	139,512,000	74,287,860	34,077,000	108,364,860	77.7
: OC Amount	22,442,000	-	-	-	0.0
General Purpose (incl. Admin) : PE Amount	1,567,932,000	768,527,420	334,464,000	1,102,991,420	70.3
: OC Amount	228,188,000	46,182,800	31,706,000	77,888,800	34.1
Sub-Total, Block Grants	27,620,171,000	12,091,890,431	5,365,383,000	17,457,273,431	63.2
(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	380,551,448	-	380,551,448	50.1
Roads	-	-	-	-	0.0
HIV/AIDS (TACAIDS, Global Fund and others)	5,320,000	4,795,974	-	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	59,925,005	112,382,196	31.6
Sub-Total, Sector Baskets and Other Subv.	1,311,965,943	523,390,740	59,925,005	583,315,745	44.5
Sub-Total, Recurrent Transfers	28,932,136,943	12,615,281,171	5,425,308,005	18,040,589,176	62.4

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	201,123,000	402,806,000	35.0
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	534,415,853	300,815,377	835,231,230	54.5
Water Sector Development Grants	198,845,925	62,853,612	442,983,334	505,836,946	254.4
Agriculture Sector Development Grants		-	-	-	0.0
Administration Development Grants		-	-	-	0.0
TASAF	1,846,935,000	1,262,834,827	574,555,500	1,837,390,327	99.5
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	2,115,151,292	1,519,477,211	3,634,628,503	75.8
Total, Transfers	33,728,088,868	14,730,432,463	6,944,785,216	21,675,217,679	64.3
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: March 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	14,088,081,000	6,740,244,335	3,052,962,000	9,793,206,335	-	9,793,206,335	69.5
OC	844,584,501	22,621,422	-	22,621,422	-	22,621,422	2.7
Secondary Education: PE	4,512,792,000	2,257,054,080	1,017,402,000	3,274,456,080	-	3,274,456,080	72.6
OC	1,004,656,499	6,030,600	-	6,030,600	-	6,030,600	0.6
Health: PE	4,005,534,000	1,456,905,460	661,149,000	2,118,054,460	-	2,118,054,460	52.9
OC	164,371,000	6,731,000	11,935,000	18,666,000	-	18,666,000	11.4
Roads: PE	143,464,000	75,414,280	31,146,000	106,560,280	-	106,560,280	74.3
OC	18,605,000	906,500	-	906,500	-	906,500	4.9
Water: PE	139,512,000	74,287,860	34,077,000	108,364,860	-	108,364,860	77.7
OC	22,442,000	984,500	-	984,500	-	984,500	4.4
Agricult. & Livestock: PE	853,553,000	426,852,720	190,542,000	617,394,720	-	617,394,720	72.3
OC	26,456,000	-	-	-	-	-	0.0
Sub-Totals: PE	23,742,936,000	11,030,758,735	4,987,278,000	16,018,036,735	-	16,018,036,735	67.5
OC	2,081,115,000	37,274,022	11,935,000	49,209,022	-	49,209,022	2.4
Local Administration PE	1,567,932,000	355,871,000	334,464,000	690,335,000	-	690,335,000	44.0
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	334,464,000	690,335,000	-	690,335,000	44.0
OC	106,294,500	-	-	-	-	-	0.0
Sub-Total; Recurrent: PE	25,310,868,000	11,386,629,735	5,321,742,000	16,708,371,735	-	16,708,371,735	66.0
OC	2,187,409,500	37,274,022	11,935,000	49,209,022	-	49,209,022	2.2
Sub-Total, Recurrent Exp.	27,498,277,500	11,423,903,757	5,333,677,000	16,757,580,757	-	16,757,580,757	60.9

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
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date			
Development Expenditure							
Primary Education	844,584,501	26,043,922		26,043,922	-	26,043,922	3.1
Secondary Education	1,004,656,499	154,297,223	3,847,000	158,144,223	-	158,144,223	15.7
Health	164,371,000	15,874,792		15,874,792	-	15,874,792	9.7
Works (inc. Roads)	18,605,000	906,500		906,500	-	906,500	4.9
Water	510,328,215	1,878,500	385,979,543	387,858,043	-	387,858,043	76.0
Agriculture	26,456,000	2,131,566		2,131,566	-	2,131,566	8.1
Administration	2,125,331,071	247,297,494		247,297,494	-	247,297,494	11.6
Other Sectors / Departments	39,972,500	1,995,000		1,995,000	-	1,995,000	5.0
Sub-Total, Development Exp.	4,734,304,786	450,424,997	389,826,543	840,251,540	-	840,251,540	17.7
TOTAL EXPENDITURE	32,232,582,286	11,874,328,754	5,723,503,543	17,597,832,297	-	17,597,832,297	54.6
Surplus / Deficit:							
Surplus/Deficit - Current FY	4,139,769,812	3,489,503,585	1,436,097,725	4,925,601,310	XXXXX	4,925,601,310	119.0
Surplus/Deficit - incl. B/B Forward	4,871,122,813	4,220,856,586	2,397,164,625	5,656,954,311	XXXXX	5,656,954,311	116.1

Ngara District Council (Kagera Region)

Quarterly Financial Report As At: March 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	130,183,800	159,404,880	-	159,404,880	122.4
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	165,970,800	195,191,880	-	195,191,880	117.6
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	257,704,475	-	257,704,475	100.0
General purpose grant - OC spending					
Natural Resources	9,281,092	3,897,000	1,105,400	5,002,400	53.9
Planning	27,000,000	14,380,000	-	14,380,000	53.3
Community Development	13,000,000	470,000	410,000	880,000	6.8
Internal Audit	14,000,000	2,038,920	700,000	2,738,920	19.6
Cooperatives (Ushirika)	-	-	-	-	0.0
Trade (BIASHARA)	48,921,000	20,957,300	3,535,000	24,492,300	50.1
Land (ARDHI)	5,383,500	2,545,000	-	2,545,000	47.3
Ration allowance	-	-	-	-	0.0
General purpose grant - Administration	2,125,331,071	247,297,494	154,947,096	402,244,590	18.9
Sub-Total, General Purpose Grant Spending	2,242,916,663	291,585,714	160,697,496	452,283,210	20.2