

Council:	Ngara District Council (Kagera Region)
Vote Code:	873078
FY:	FY 2016/17
Quarter	Q4
Period ending:	June 30, 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, Q4

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: June 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):	REUBEN KYAMANI	07/07/2017
Approved by (Council Treasurer):	MASOUD B ABDALLAH	07/07/2017
Received by (Regional FMO):		
Received by (PO-RALG):		

Council Finance Report - Checklist
Ngara District Council (Kagera Region)
 Quarterly Financial Report As At: June 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.	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: June 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	726,796,000	-	4,635,000	4,635,000	0.6
Land Rent	13,500,000	-	-	-	0.0
Produce Cess	287,936,000	103,249,550	203,433,760	306,683,310	106.5
Service Levy	72,000,000	3,159,617	-	3,159,617	4.4
Guest House Levy	30,000,000	3,361,100	1,388,400	4,749,500	15.8
Other Levies on Business Activity	-	-	42,060,346	42,060,346	0.0
Subtotal, Local Taxes	1,130,232,000	109,770,267	251,517,506	361,287,773	32.0
Licences and Permits					
Licences and permits on business activities	96,000,000	62,981,025	22,233,928	85,214,953	88.8
Permits on construction activities	20,000,000	1,912,167	-	1,912,167	9.6
Licences on extraction of forest products	-	-	-	-	0.0
Licences/permits on vehicles and transport.	-	-	-	-	0.0
Sub-Total, Licenses and Permits	116,000,000	64,893,192	22,233,928	87,127,120	75.1
Fees and Charges					
Market fees and charges	120,000,000	65,244,350	-	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	65,244,350	-	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	44,969,724	62,729,400	107,699,124	100.5
Other own revenues	896,815,200	537,435,395	13,473,750	550,909,145	61.4
Sub-Total, Other Own Revenues	1,033,975,200	583,308,119	76,203,150	659,511,269	63.8
Total, Own Source Revenues	2,432,467,200	823,215,928	349,954,584	1,173,170,512	48.2

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		31,072,504	45,946,100	61,386,401	15,440,301.0
Personal Emoluments Account		17,098,215	10,242,399	12,565,189	2,322,790.0
Other Charges Account		14,428,582	29,516,166	30,187,592	671,426.0
Miscellaneous Deposit Account		77,465,590	425,354,851	40,960,827	-384,394,024.0
Development Account		280,608,679	615,361,315	254,661,954	-360,699,361.0
Road Fund Account		43,464,476	289,900,332	49,791,612	-240,108,720.0
Water Sector Account		75,585,799	92,403,535	74,879,997	-17,523,538.0
Education Sector Account		364,144	300,942	1,161,266	860,324.0
Health Sector Account		191,265,012	172,197,755	217,563,547	45,365,792.0
Total Account Balances		731,353,001	1,681,223,395	743,158,385	-938,065,010.0

Ngara District Council (Kagera Region)

Quarterly Financial Report As At: June 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	14,088,081,000	9,793,206,335	2,973,474,000	12,766,680,335	90.6
: OC Amount	844,584,501	226,228,476	-	226,228,476	26.8
Secondary Ed. Block Grant : PE Amount	4,512,792,000	3,274,456,080	1,042,924,094	4,317,380,174	95.7
: OC Amount	1,004,656,499	-	-	-	0.0
Health Block Grant : PE Amount	4,005,534,000	2,118,054,460	638,926,000	2,756,980,460	68.8
: OC Amount	164,371,000	32,128,000	16,995,000	49,123,000	29.9
Agriculture Block Grant : PE Amount	853,553,000	617,394,720	185,374,000	802,768,720	94.1
: OC Amount	26,456,000	-	-	-	0.0
Roads Block Grant : PE Amount	143,464,000	106,560,280	35,098,000	141,658,280	98.7
: OC Amount	18,605,000	-	-	-	0.0
Water Block Grant : PE Amount	139,512,000	108,364,860	39,785,000	148,149,860	106.2
: OC Amount	22,442,000	-	-	-	0.0
General Purpose (incl. Admin) : PE Amount	1,567,932,000	1,102,991,420	324,205,000	1,427,196,420	91.0
: OC Amount	228,188,000	77,888,800	47,559,000	125,447,800	55.0
Sub-Total, Block Grants	27,620,171,000	17,457,273,431	5,304,340,094	22,761,613,525	82.4
(II) Sector Baskets and other subventions					
Primary Education		-		-	0.0
Secondary Education	130,852,000	51,837,310	30,143,700	81,981,010	62.7
Health (HSBF and MSD supplies)	759,360,000	380,551,448	189,826,500	570,377,948	75.1
Roads	-	-	119,069,694	119,069,694	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	112,382,196	134,698,692	247,080,888	69.4
Sub-Total, Sector Baskets and Other Subv.	1,311,965,943	583,315,745	473,738,586	1,057,054,331	80.6
Sub-Total, Recurrent Transfers	28,932,136,943	18,040,589,176	5,778,078,680	23,818,667,856	82.3

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	1,151,920,000	402,806,000	-	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	835,231,230	119,069,694	954,300,924	62.3
Water Sector Development Grants	198,845,925	505,836,946	-	505,836,946	254.4
Agriculture Sector Development Grants		-	-	-	0.0
Administration Development Grants		-	-	-	0.0
TASAF	1,846,935,000	1,837,390,327	275,460,500	2,112,850,827	114.4
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	3,634,628,503	394,530,194	4,029,158,697	84.0
Total, Transfers	33,728,088,868	21,675,217,679	6,172,608,874	27,847,826,553	82.6
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	25,000,000	-	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: June 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	14,088,081,000	9,793,206,335	2,973,474,000	12,766,680,335	-	12,766,680,335	90.6
OC	844,584,501	22,621,422	-	22,621,422	-	22,621,422	2.7
Secondary Education: PE	4,512,792,000	3,274,456,080	1,042,924,094	4,317,380,174	-	4,317,380,174	95.7
OC	1,004,656,499	6,030,600	30,143,700	36,174,300	-	36,174,300	3.6
Health: PE	4,005,534,000	2,118,054,460	638,926,000	2,756,980,460	-	2,756,980,460	68.8
OC	164,371,000	18,666,000	16,995,000	35,661,000	-	35,661,000	21.7
Roads: PE	143,464,000	106,560,280	35,098,000	141,658,280	-	141,658,280	98.7
OC	18,605,000	906,500	-	906,500	-	906,500	4.9
Water: PE	139,512,000	108,364,860	39,785,000	148,149,860	-	148,149,860	106.2
OC	22,442,000	984,500	-	984,500	-	984,500	4.4
Agricult. & Livestock: PE	853,553,000	617,394,720	185,374,000	802,768,720	-	802,768,720	94.1
OC	26,456,000	-	-	-	-	-	0.0
Sub-Totals: PE	23,742,936,000	16,018,036,735	4,915,581,094	20,933,617,829	-	20,933,617,829	88.2
OC	2,081,115,000	49,209,022	47,138,700	96,347,722	-	96,347,722	4.6
Local Administration PE	1,567,932,000	690,335,000	324,205,000	1,014,540,000	-	1,014,540,000	64.7
OC	106,294,500	-	261,666,030	261,666,030	-	261,666,030	246.2
Trade & Econ. Affairs PE	-	-	8,553,000	8,553,000	-	8,553,000	0.0
OC	-	-	-	-	-	-	0.0
Works (Excl. Roads) PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Lands PE	-	-	-	-	-	-	0.0
OC	-	-	-	-	-	-	0.0
Natural Resources PE	-	-	2,000,000	2,000,000	-	2,000,000	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	690,335,000	334,758,000	1,025,093,000	-	1,025,093,000	65.4
OC	106,294,500	-	261,666,030	261,666,030	-	261,666,030	246.2
Sub-Total; Recurrent: PE	25,310,868,000	16,708,371,735	5,250,339,094	21,958,710,829	-	21,958,710,829	86.8
OC	2,187,409,500	49,209,022	308,804,730	358,013,752	-	358,013,752	16.4
Sub-Total, Recurrent Exp.	27,498,277,500	16,757,580,757	5,559,143,824	22,316,724,581	-	22,316,724,581	81.2

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	1,595,000	27,638,922	-	27,638,922	3.3
Secondary Education	1,004,656,499	158,144,223	30,657,700	188,801,923	-	188,801,923	18.8
Health	164,371,000	15,874,792	634,345,274	650,220,066	-	650,220,066	395.6
Works (inc. Roads)	18,605,000	906,500	390,909,007	391,815,507	-	391,815,507	2,106.0
Water	510,328,215	387,858,043	50,870,557	438,728,600	-	438,728,600	86.0
Agriculture	26,456,000	2,131,566	293,020	2,424,586	-	2,424,586	9.2
Administration	2,125,331,071	247,297,494	19,762,295	267,059,789	-	267,059,789	12.6
Other Sectors / Departments	39,972,500	1,995,000	141,020,691	143,015,691	-	143,015,691	357.8
Sub-Total, Development Exp.	4,734,304,786	840,251,540	1,269,453,544	2,109,705,084	-	2,109,705,084	44.6
TOTAL EXPENDITURE	32,232,582,286	17,597,832,297	6,828,597,368	24,426,429,665	-	24,426,429,665	75.8
Surplus / Deficit:							
Surplus/Deficit - Current FY	4,139,769,812	4,925,601,310	(306,033,910)	4,619,567,400	XXXXX	4,619,567,400	111.6
Surplus/Deficit - incl. B/B Forward	4,871,122,813	5,656,954,311	1,375,189,485	5,350,920,401	XXXXX	5,350,920,401	109.8

Ngara District Council (Kagera Region)

Quarterly Financial Report As At: June 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	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	30,142,700	226,340,175	115.4
Other Secondary Education OC	61,507,000	61,507,000	515,000	62,022,000	100.8
Sub-Total, Secondary Education OC Spending	257,704,475	257,704,475	30,657,700	288,362,175	111.9
General purpose grant - OC spending					
Natural Resources	9,281,092	5,002,400	-	5,002,400	53.9
Planning	27,000,000	14,380,000	-	14,380,000	53.3
Community Development	13,000,000	880,000	-	880,000	6.8
Internal Audit	14,000,000	2,738,920	-	2,738,920	19.6
Cooperatives (Ushirika)	-	-	-	-	0.0
Trade (BIASHARA)	48,921,000	24,492,300	-	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	402,244,590	-	402,244,590	18.9
Sub-Total, General Purpose Grant Spending	2,242,916,663	452,283,210	-	452,283,210	20.2