

<b>Council:</b>	Ngara District Council (Kagera Region)
<b>Vote Code:</b>	873078
<b>FY:</b>	FY 2016/17
<b>Quarter</b>	Q1
<b>Period ending:</b>	September 30, 2016

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

November 17, 2017

Re: Council Quarterly Financial Report, FY 2016/17, Q1

Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: September 30, 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	05/10/2016
Approved by (Council Treasurer):	BARANYIKWA MASOUD	06/10/2016
Received by (Regional FMO):		
Received by (PO-RALG):		

## Council Finance Report - Checklist

### Ngara District Council (Kagera Region)

Quarterly Financial Report As At: September 30, 2016

	Statement Checked by Council	Statement Checked by RFMS
<b>BUDGET PLAN AND EXECUTION (GENERAL)</b>		
1 The Budget Plan (Column A) reflects the budget as approved by Council.	TRUE	Not Checked
2 The Budget Plan (Column A) is identical to the plan reported during previous quarter, except where virements have been approved by Council.	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.	Not Checked	Not Checked
<b>OWN REVENUES</b>		
6 All revenue collections are included in the correct revenue category (as defined in Appendix A of the instruction manual)	TRUE	Not Checked
7 The category 'Specific Service Fees' includes all specific service fees, not just Parking Fees and Central Bus Stand Fees.	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
<b>INTERGOVERNMENTAL FISCAL TRANSFERS</b>		
11 Recurrent block grants separately reflect receipts for PE and OC.	TRUE	Not Checked
12 Receipts for PE transfers reflects all PE (Gross Amount, including statutory deductions withheld at Center), not just Basic Salary.	TRUE	Not Checked
13 Transfer amounts include in-kind transfers (MSD grants, Exam Fees, and so on).	TRUE	Not Checked
14 Development transfers are reported by source of fund (not by sector in which transfer is spent).	TRUE	Not Checked
<b>EXPENDITURES</b>		
15 PE expenditures reflect total PE spending, include statutory deductions (not just Basic Salary).	TRUE	Not Checked
16 Expenditures funded by own source revenues are included in the spending amounts for each sector / department.	TRUE	Not Checked
17 Development expenditures are reflected by sector (not by source of transfer).	TRUE	Not Checked
18 Expenditure commitments have been reported, where such information is available.	TRUE	Not Checked

## Ngara District Council (Kagera Region)

Quarterly Financial Report As At: September 30, 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
<b>Local Taxes (Rates, Levies and Cesses)</b>					
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				-	0.0
Other Levies on Business Activity				-	0.0
<b>Subtotal, Local Taxes</b>	<b>1,100,232,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0</b>
<b>Licences and Permits</b>					
Licenses and permits on business activities	96,000,000		33,715,000	33,715,000	35.1
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
<b>Sub-Total, Licenses and Permits</b>	<b>116,000,000</b>	<b>-</b>	<b>33,715,000</b>	<b>33,715,000</b>	<b>29.1</b>
<b>Fees and Charges</b>					
Market fees and charges	120,000,000		8,849,500	8,849,500	7.4
Sanitation fees and charges				-	0.0
Specific service fees	-	-	-	-	0.0
<i>o/w Parking Fees</i>	<i>21,460,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.0</i>
<i>o/w Central Bus Stand Fees</i>	<i>10,800,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0.0</i>
<b>Sub-Total, Fees and Charges</b>	<b>152,260,000</b>	<b>-</b>	<b>8,849,500</b>	<b>8,849,500</b>	<b>5.8</b>
<b>Other Own Revenues</b>					<b>0.0</b>
Fines and penalties	30,000,000		738,000	738,000	2.5
Income from sale or rent	107,160,000		9,054,659	9,054,659	8.4
Other own revenues	896,815,200		176,733,287	176,733,287	19.7
<b>Sub-Total, Other Own Revenues</b>	<b>1,033,975,200</b>	<b>-</b>	<b>186,525,946</b>	<b>186,525,946</b>	<b>18.0</b>
<b>Total, Own Source Revenues</b>	<b>2,402,467,200</b>	<b>-</b>	<b>229,090,446</b>	<b>229,090,446</b>	<b>9.5</b>

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	31,072,504	29,479,171	-1,593,333.0
Personal Emoluments Account		17,098,215	17,098,215	6,407,141	-10,691,074.0
Other Charges Account		14,428,582	14,428,582	25,965,248	11,536,666.0
Miscellaneous Deposit Account		77,465,590	77,465,590	14,838,867	-62,626,723.0
Development Account		280,608,679	280,608,679	364,029,189	83,420,510.0
Road Fund Account		43,464,476	43,464,476	48,184,203	4,719,727.0
Water Sector Account		75,585,799	75,585,799	65,318,815	-10,266,984.0
Education Sector Account		364,144	364,144	24,366,142	24,001,998.0
Health Sector Account		191,265,012	191,265,012	4,506,474	-186,758,538.0
<b>Total Account Balances</b>		<b>731,353,001</b>	<b>731,353,001</b>	<b>583,095,250</b>	<b>-148,257,751.0</b>

## Ngara District Council (Kagera Region)

Quarterly Financial Report As At: September 30, 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
<b>Recurrent Grants:</b>					
<b>(I) Block Grants</b>					
Primary Education Block Grant: PE Amount	14,088,081,000		3,105,765,000	3,105,765,000	22.0
: OC Amount	844,584,501			-	0.0
Secondary Ed. Block Grant : PE Amount	4,512,792,000		1,038,048,000	1,038,048,000	23.0
: OC Amount	1,004,656,499			-	0.0
Health Block Grant : PE Amount	4,005,534,000		674,569,000	674,569,000	16.8
: OC Amount	164,371,000			-	0.0
Agriculture Block Grant : PE Amount	853,553,000		195,804,000	195,804,000	22.9
: OC Amount	26,456,000			-	0.0
Roads Block Grant : PE Amount	143,464,000		35,299,000	35,299,000	24.6
: OC Amount	18,605,000			-	0.0
Water Block Grant : PE Amount	139,512,000		34,077,000	34,077,000	24.4
: OC Amount	22,442,000			-	0.0
General Purpose (incl. Admin) : PE Amount	1,567,932,000		355,871,000	355,871,000	22.7
: OC Amount	228,188,000		16,476,800	16,476,800	7.2
<b>Sub-Total, Block Grants</b>	<b>27,620,171,000</b>	<b>-</b>	<b>5,455,909,800</b>	<b>5,455,909,800</b>	<b>19.8</b>
<b>(II) Sector Baskets and other subventions</b>					
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	898,448	0.1
Roads	-	-	-	-	0.0
HIV/AIDS (TACAIDS, Global Fund and others)	5,320,000	-	199,974	199,974	3.8
National Multi-sectoral Strategic Fund (NMSF)	60,398,583	-	33,748,817	33,748,817	55.9
Other subventions	356,035,360	-	-	-	0.0
<b>Sub-Total, Sector Baskets and Other Subv.</b>	<b>1,311,965,943</b>	<b>-</b>	<b>86,684,549</b>	<b>86,684,549</b>	<b>6.6</b>
<b>Sub-Total, Recurrent Transfers</b>	<b>28,932,136,943</b>	<b>-</b>	<b>5,542,594,349</b>	<b>5,542,594,349</b>	<b>19.2</b>

Description of Transfer Sources	Annual Estimate as per Approved Budget	Actual Collection/Received			Cumulative as % of Annual Estimate
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date	
<b>(III) Development Grants / Funds:</b>					
LG Development Grants (LGDG): CDG and CBG	1,151,920,000			-	0.0
Primary Education Development Grants				-	0.0
Secondary Education Development Grants				-	0.0
Health Development Grants				-	0.0
Roads Sector Development Grants	1,532,790,000		184,052,053	184,052,053	12.0
Water Sector Development Grants	198,845,925		43,334,732	43,334,732	21.8
Agriculture Sector Development Grants				-	0.0
Administration Development Grants				-	0.0
TASAF	1,846,935,000		674,998,500	674,998,500	36.5
Tanzania Strategic Cities Project Fund (TSCP)				-	0.0
Urban Local Government Strengthening Program (ULGSP)				-	0.0
Constituent Development Catalyst Funds (CDCF)	65,461,000			-	0.0
Equip Fund					0.0
Other Dev. Grants / Funds *				-	0.0
<b>Sub-Total Dev. Grants / Funds</b>	<b>4,795,951,925</b>	-	<b>902,385,285</b>	<b>902,385,285</b>	<b>18.8</b>
<b>Total, Transfers</b>	<b>33,728,088,868</b>	-	<b>6,444,979,634</b>	<b>6,444,979,634</b>	<b>19.1</b>
<b>Local Borrowing:</b>					0.0
Local Government Loans Board	47,668,500	-	6,000,000	6,000,000	12.6
Other Loans	164,127,530	-	-	-	0.0
<b>Total, Local Borrowing</b>	<b>211,796,030</b>	-	<b>6,000,000</b>	<b>6,000,000</b>	<b>2.8</b>

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

# Ngara District Council (Kagera Region)

Quarterly Financial Report As At: September 30, 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
<b>EXPENDITURE</b>							
Recurrent Expenditure							
Primary Education: PE	14,088,081,000		3,105,765,000	3,105,765,000	-	3,105,765,000	22.0
OC	844,584,501		11,977,449	11,977,449	-	11,977,449	1.4
Secondary Education: PE	4,512,792,000		1,038,048,000	1,038,048,000	-	1,038,048,000	23.0
OC	1,004,656,499		4,942,000	4,942,000	-	4,942,000	0.5
Health: PE	4,005,534,000		674,569,000	674,569,000	-	674,569,000	16.8
OC	164,371,000		6,731,000	6,731,000	-	6,731,000	4.1
Roads: PE	143,464,000		35,299,000	35,299,000	-	35,299,000	24.6
OC	18,605,000		906,500	906,500	-	906,500	4.9
Water: PE	139,512,000		34,077,000	34,077,000	-	34,077,000	24.4
OC	22,442,000		984,500	984,500	-	984,500	4.4
Agricult. & Livestock: PE	853,553,000		195,804,000	195,804,000	-	195,804,000	22.9
OC	26,456,000		-	-	-	-	0.0
<b>Sub-Totals: PE</b>	<b>23,742,936,000</b>	<b>-</b>	<b>5,083,562,000</b>	<b>5,083,562,000</b>	<b>-</b>	<b>5,083,562,000</b>	<b>21.4</b>
<b>OC</b>	<b>2,081,115,000</b>	<b>-</b>	<b>25,541,449</b>	<b>25,541,449</b>	<b>-</b>	<b>25,541,449</b>	<b>1.2</b>
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
<b>Sub-Totals: PE</b>	<b>1,567,932,000</b>	<b>-</b>	<b>355,871,000</b>	<b>355,871,000</b>	<b>-</b>	<b>355,871,000</b>	<b>22.7</b>
<b>OC</b>	<b>106,294,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0</b>
<b>Sub-Total; Recurrent: PE</b>	<b>25,310,868,000</b>	<b>-</b>	<b>5,439,433,000</b>	<b>5,439,433,000</b>	<b>-</b>	<b>5,439,433,000</b>	<b>21.5</b>
<b>OC</b>	<b>2,187,409,500</b>	<b>-</b>	<b>25,541,449</b>	<b>25,541,449</b>	<b>-</b>	<b>25,541,449</b>	<b>1.2</b>
<b>Sub-Total, Recurrent Exp.</b>	<b>27,498,277,500</b>	<b>-</b>	<b>5,464,974,449</b>	<b>5,464,974,449</b>	<b>-</b>	<b>5,464,974,449</b>	<b>19.9</b>

Description of Broad Expenditure Areas	Annual Estimate as per approved Budget	Actual Expenditure			Outstanding Commitments	Cumulative Expenditure & Comm'ts to date	Total Cum Expenditure & Comm'ts as % of
		Cumulative Amount, Previous Quarter	For the Quarter	Cumulative Amount, Year to Date			
Development Expenditure							
Primary Education	844,584,501		11,977,449	11,977,449	-	11,977,449	1.4
Secondary Education	1,004,656,499		4,942,000	4,942,000	-	4,942,000	0.5
Health	164,371,000		3,319,274	3,319,274	-	3,319,274	2.0
Works (inc. Roads)	18,605,000		906,500	906,500	-	906,500	4.9
Water	22,442,000		984,500	984,500	-	984,500	4.4
Agriculture	26,456,000		-	-	-	-	0.0
Administration	86,294,500		-	-	-	-	0.0
Other Sectors / Departments	39,972,500		800,000	800,000	-	800,000	2.0
<b>Sub-Total, Development Exp.</b>	<b>2,207,382,000</b>	<b>-</b>	<b>22,929,723</b>	<b>22,929,723</b>	<b>-</b>	<b>22,929,723</b>	<b>1.0</b>
<b>TOTAL EXPENDITURE</b>	<b>29,705,659,500</b>	<b>-</b>	<b>5,487,904,172</b>	<b>5,487,904,172</b>	<b>-</b>	<b>5,487,904,172</b>	<b>18.5</b>
<b>Surplus / Deficit:</b>							
Surplus/Deficit - Current FY	6,636,692,598	-	1,192,165,908	1,192,165,908	XXXXX	1,192,165,908	18.0
Surplus/Deficit - incl. B/B Forward	7,368,045,599	731,353,001	1,923,518,909	1,923,518,909	XXXXX	1,923,518,909	26.1



## Ngara District Council (Kagera Region)

Quarterly Financial Report As At: September 30, 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
<b>Primary Education OC Spending</b>					
Capitation Fees				-	0.0
Examination Fees	130,183,800		129,200,600	129,200,600	99.2
Allocation for Special Schools	-	-	-	-	0.0
Other Primary Education OC	35,787,000	-	35,787,000	35,787,000	100.0
<b>Sub-Total, Primary Education OC Spending</b>	<b>165,970,800</b>	<b>-</b>	<b>164,987,600</b>	<b>164,987,600</b>	<b>99.4</b>
<b>HIV/AIDS Spending</b>					
Care and Treatment	-	-	-	-	0.0
Community Response	-	-	-	-	0.0
Workplace intervention	-	-	-	-	0.0
Coordination on HIV/AIDS				-	0.0
<b>Sub-Total, HIV/AIDS Spending</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0</b>
<b>Secondary Education OC Spending</b>					
Capitation Fees				-	0.0
Examination Fees				-	0.0
Other Secondary Education OC	61,507,000	-	61,507,000	61,507,000	100.0
<b>Sub-Total, Secondary Education OC Spending</b>	<b>61,507,000</b>	<b>-</b>	<b>61,507,000</b>	<b>61,507,000</b>	<b>100.0</b>
<b>General purpose grant - OC spending</b>					
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			-	0.0
Cooperatives (Ushirika)				-	0.0
Trade (BIASHARA)				-	0.0
Land (ARDHI)	5,383,500			-	0.0
Ration allowance				-	0.0
General purpose grant - Administration				-	0.0
<b>Sub-Total, General Purpose Grant Spending</b>	<b>62,664,592</b>	<b>-</b>	<b>1,672,901</b>	<b>1,672,901</b>	<b>2.7</b>