

Council:	Kigoma/Ujiji Municipal Council (Kigoma Region)
Vote Code:	742005
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

15 July, 2017

Re: Council Quarterly Financial Report, FY 2016/17, Q4

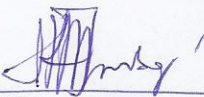
Permanent Secretary,

Please, find enclosed both in hard and electronic copy, the Council Financial Report for the period ending: June 30, 2017 for .


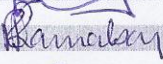

The Report was prepared from the Council's Books of Account in accordance with the accompanying instructions.

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):	Salum J. Said 	15/07/2017
Approved by (Council Treasurer):	Ruth I Barnabas 	15/07/2017
Received by (Regional FMO):	Togoleni Yohana 	15/07/2017
Received by (PO-RALG):		

KILY KATIBU TAWALA WA MKO.

Council Finance Report - Checklist
Kigoma/Ujiji Municipal Council (Kigoma 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

Kigoma/Ujiji Municipal Council (Kigoma 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	1,080,731,000	55,656,279	939,000	56,596,279	5.2
Land Rent	51,600,000	-	-	-	0.0
Produce Cess	-	-	-	-	0.0
Service Levy	117,403,000	37,965,115	19,322,150	57,287,265	48.8
Guest House Levy	147,330,000	1,963,250	26,310,469	28,273,719	19.2
Other Levies on Business Activity	102,000,000	-	-	-	0.0
Subtotal, Local Taxes	1,499,064,000	95,584,644	46,571,619	142,156,263	9.5
Licences and Permits					
Licences and permits on business activities	247,174,000	60,673,010	48,799,100	109,472,110	44.3
Permits on construction activities	24,750,000	60,000	40,000	100,000	0.4
Licences on extraction of forest products	-	-	-	-	0.0
Licences/permits on vehicles and transport.	233,280,000	18,970,100	-	18,970,100	8.1
Sub-Total, Licences and Permits	505,204,000	79,703,110	48,839,100	128,542,210	25.4
Fees and Charges					
Market fees and charges	981,096,000	96,632,000	79,126,060	175,758,060	17.9
Sanitation fees and charges	31,922,000	7,953,200	1,215,000	9,168,200	28.7
Specific service fees	-	-	-	-	0.0
<i>o/w Parking Fees</i>	-	-	286,500	286,500	0.0
<i>o/w Central Bus Stand Fees</i>	-	-	18,035,100	18,035,100	0.0
Sub-Total, Fees and Charges	1,013,018,000	104,585,200	80,341,060	184,926,260	18.3
Other Own Revenues					
Fines and penalties	138,465,000	32,626,774	-	32,626,774	23.6
Income from sale or rent	102,000,000	-	-	-	0.0
Other own revenues	121,600,000	10,994,950	35,149,257	46,144,207	37.9
Sub-Total, Other Own Revenues	362,065,000	43,621,724	35,149,257	78,770,981	21.8
Total, Own Source Revenues	3,379,351,000	323,494,678	210,901,036	534,395,714	15.8

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		438,879		-	0.0
Personal Emoluments Account		12,315,053		-	0.0
Other Charges Account		2,950,028		-	0.0
Miscellaneous Deposit Account		58,015,592		-	0.0
Development Account		399,807,616		-	0.0
Road Fund Account		2,375,245		-	0.0
Water Sector Account		12,239,493	-	-	0.0
Education Sector Account		924,945	-	-	0.0
Health Sector Account		44,626,559	-	-	0.0
Total Account Balances		533,693,410	-	-	0.0

Kigoma/Ujiji Municipal Council (Kigoma 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	
Recurrent Grants:	A	B	C	D	E
(I) Block Grants					
Primary Education Block Grant: PE Amount	11,587,202,520	2,433,022,500	2,433,022,500	4,866,045,000	42.0
: OC Amount	858,567,000	112,612,600	112,612,600	225,225,200	26.2
Secondary Ed. Block Grant : PE Amount	6,647,361,480	1,275,950,800	1,275,950,800	2,551,901,600	38.4
: OC Amount	1,024,401,000	7,506,000	118,873,400	126,379,400	12.3
Health Block Grant : PE Amount	3,013,280,280	571,862,000	571,862,000	1,143,724,000	38.0
: OC Amount	59,711,558	4,902,000	14,706,000	19,608,000	32.8
Agriculture Block Grant : PE Amount	560,033,280	60,442,000	60,442,000	120,884,000	21.6
: OC Amount	8,905,000	742,000	742,000	1,484,000	16.7
Roads Block Grant : PE Amount	504,854,280	56,828,000	83,892,000	140,720,000	27.9
: OC Amount	11,317,000	943,000	943,000	1,886,000	16.7
Water Block Grant : PE Amount					
: OC Amount	15,107,000	1,259,000		1,259,000	0.0
General Purpose (incl. Admin) : PE Amount	2,082,360,080	335,162,000	335,162,000	670,324,000	8.3
: OC Amount	16,971,800	-			32.2
Sub-Total, Block Grants	26,390,072,278	4,861,231,900	5,008,208,300	9,869,440,200	37.4
(II) Sector Baskets and other subventions					
Primary Education					
Secondary Education					
Health (HSBF and MSD supplies)	263,000,000			-	0.0
Roads	405,910,000			-	0.0
HIV/AIDS (TACAIDS, Global Fund and others)	3,358,000,000			-	0.0
National Multi-sectoral Strategic Fund (NMSF)				-	0.0
Other subventions	37,812,668			-	0.0
Sub-Total, Sector Baskets and Other Subv.	4,064,722,668	-		-	0.0
Sub-Total, Recurrent Transfers	30,454,794,946	4,861,231,900	5,008,208,300	9,869,440,200	32.4

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	775,459,000	-	135,771,000	135,771,000	17.5
Primary Education Development Grants	193,072,205	-		-	0.0
Secondary Education Development Grants	263,000,000	-		-	0.0
Health Development Grants		-		-	0.0
Roads Sector Development Grants	2,231,310,000	-	477,104,071	477,104,071	21.4
Water Sector Development Grants	296,533,044	-	562,356,857	562,356,857	189.6
Agriculture Sector Development Grants	1,259,381,500	-		-	0.0
Administration Development Grants		-		-	0.0
TASAF		801,315,000	801,315,000	1,602,630,000	0.0
Tanzania Strategic Cities Project Fund (TSCP)	3,358,000,000	-		-	0.0
Urban Local Government Strengthening Program (ULGSP)		-		-	0.0
Constituent Development Catalyst Funds (CDCF)	42,409,000	-	37,905,000	37,905,000	89.4
Equip Fund	193,072,205		194,534,556		0.0
Other Dev. Grants / Funds *	858,257,511	-	106,811,639	106,811,639	12.4
Sub-Total Dev. Grants / Funds	9,470,494,465	801,315,000	2,315,798,123	2,922,578,567	30.9
Total, Transfers	39,925,289,411	5,662,546,900	7,324,006,423	12,792,018,767	32.0
Local Borrowing:					
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.

Kigoma/Ujiji Municipal Council (Kigoma 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			
	A	B	C	D	E	F
EXPENDITURE						G
Recurrent Expenditure						
Primary Education: PE	11,587,202,520	2,433,022,500	2,433,022,500	4,866,045,000	-	4,866,045,000
	OC	858,567,000	83,481,620	166,963,240	-	166,963,240
Secondary Education: PE	6,647,361,480	1,275,950,800	1,275,950,800	2,551,901,600	-	2,551,901,600
	OC	1,024,401,000	6,690,960	13,381,920	-	13,381,920
Health: PE	3,013,280,280	571,862,000	571,862,000	1,143,724,000	-	1,143,724,000
	OC	59,711,558	2,672,000	5,344,000	-	5,344,000
Roads: PE	504,854,280	56,828,000	83,892,000	140,720,000	-	140,720,000
	OC	11,317,000	-	-	-	-
Water: PE	-	58,634,000	58,634,000	117,268,000	-	117,268,000
	OC	15,107,000	600,000	1,200,000	-	1,200,000
Agricult. & Livestock: PE	560,033,280	60,442,000	60,442,000	120,884,000	-	120,884,000
	OC	8,905,000	390,000	780,000	-	780,000
Sub-Totals: PE	22,312,731,300	4,456,739,300	4,483,803,300	8,940,542,600	-	8,940,542,600
	OC	1,978,008,558	93,834,580	187,669,160	-	187,669,160
Local Administration	PE					
	OC	2,082,360,080	-	-	-	-
Trade & Econ. Affairs	PE					
	OC	-	-	-	-	-
Works (Excl. Roads)	PE					
	OC	-	83,892,000	83,892,000	-	83,892,000
Lands	PE					
	OC	-	-	-	-	-
Natural Resources	PE					
	OC	-	-	-	-	-
Community Dev.	PE					
	OC	-	-	-	-	-
Other Departments	PE					
	OC	-	-	-	-	-
Sub-Totals: PE	2,082,360,080	-	83,892,000	83,892,000	-	83,892,000
	OC	-	-	-	-	-
Sub-Total: Recurrent: PE	24,395,091,920	4,456,739,300	4,567,695,300	9,024,434,600	-	9,024,434,600
	OC	1,978,008,558	93,834,580	187,669,160	-	187,669,160
Sub-Total: Recurrent Exp.	26,373,100,478	4,550,573,880	4,661,529,880	9,212,103,760	-	9,212,103,760
						34.9

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			
Development Expenditure						
Primary Education	210,000,000	-		-	-	0.0
Secondary Education	177,000,000	-		-	-	0.0
Health	60,003,000	-		-	-	0.0
Works (Inc. Roads)	2,231,310,000	-		-	-	0.0
Water	296,533,044	-		-	-	0.0
Agriculture	1,259,381,500	-		-	-	0.0
Administration	325,459,000	-		-	-	0.0
Other Sectors / Departments	8,992,502,389	785,255,829	785,255,829	-	1,570,511,658	17.5
Sub-Total, Development Exp.	13,552,188,933	785,255,829	785,255,829	-	1,570,511,658	11.6
TOTAL EXPENDITURE	39,925,289,411	5,335,829,709	5,446,785,709	-	10,782,615,418	27.0
Surplus / Deficit:						
Surplus/Deficit - Current FY	3,379,351,000	650,211,869	2,088,121,750	XXXXX	2,543,799,063	75.3
Surplus/Deficit - Incl. B/B Forward	3,913,044,410	1,183,905,279	2,088,121,750	XXXXX	3,077,492,473	78.6

Kigoma/Ujiji Municipal Council (Kigoma 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	262,512,000	-	-	-	0.0
Examination Fees	231,403,800	82,941,620	82,941,620	165,883,240	71.7
Allocation for Special Schools	58,370,000	-	-	-	0.0
Other Primary Education OC	401,084,799	-	-	-	0.0
Sub-Total, Primary Education OC Spending	953,370,599	82,941,620	82,941,620	165,883,240	17.4
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	298,925,000			-	0.0
Examination Fees	209,467,000			-	0.0
Other Secondary Education OC	516,009,000	-	-	-	0.0
Sub-Total, Secondary Education OC Spending	1,024,401,000	-	-	-	0.0
General purpose grant - OC spending					
Natural Resources	9,605,100			-	0.0
Planning	14,907,650			-	0.0
Community Development	9,605,100			-	0.0
Internal Audit	14,407,650			-	0.0
Cooperatives (Ushirika)	8,905,000			-	0.0
Trade (BIASHARA)	11,555,128			-	0.0
Land (ARDHI)	9,605,100			-	0.0
Ration allowance				-	0.0
General purpose grant - Administration	19,159,000			-	0.0
Sub-Total, General Purpose Grant Spending	97,749,728	-	-	-	0.0