

EXECUTIVE SUMMARY – BUDGET 2016/2017

OVER VIEW AND POLICY STATEMENTS

(i) POLICY STATEMENT OF THE CHAIRPERSON

The economy of Muleba District like other districts in Kagera Region is dominated by small holder farmers accounting about 80% of the population. Crops which are produced include banana, coffee, beans and Cassava. Although farming is dominating activity, fishing and livestock keeping are also attractive emerging sectors.

The District Plan and Budget 2016/2017 has been prepared by adopting new government development approach ie Big Results Now (BRN) and Opportunities and obstacles to Development (O &OD) Planning technique. On the other hand the Plan focuses on the implementation of the basic functions of the District Council which include maintenance of Law, order and good governance.

During preparations of the District Plan and Budget, Reference has made to the Tanzania Development Vision 2025, the National Strategy for Growth and Reduction of Poverty (MKUKUTA II), 2010/11 – 2015/16 CCM Election Manifesto 2015 – 2020, the Millennium Development Goals (MDGs) and Directives from Regional and National Leaders by adopting the following principles:

- Participatory process and Joint decision making
- Transparency and accountability
- Gender sensitivity, equality and Good Governance

The District Plan is addressing the promotion of social welfare of the people by ensuring effective and equitable delivery of qualitative and quantitative socio economic services. The District will continue to mobilize financial resources for implementation of the priority areas as highlighted in the five year Development plan.

The District Plan and Budget also takes care cross – cutting issues such as reduction of HIV/AIDS prevalence rate, the fight against corruption, gender and environment. It is expected that planned targets and activities will be executed efficiently and effectively through joint efforts with available development partners.

Chrisant Kamugisha
DISTRICT COUNCIL CHAIRPERSON
MULEBA

(ii) **EXECUTIVE STATEMENT OF THE DISTRICT COUNCIL DIRECTOR**

In the financial year 2015/2016, the Government approved Tshs **35,765,395,200/=** for Muleba District Council to execute its Plan and Budget. During the implementation of our plan up to December 2015, the District received/ collected Tshs. **10,623,946,736** (27%) of which Tshs **1,097,286,985** is from the council own sources. Expenditure up to December, 2015 is Tshs **9,883,204,642** as analyzed below

Annual approved Revenue Vs actual /Expenditure

S/Na	DESCRIPTION	APROVED BUDGET 2015/16	ACTUAL CORRECTIONS	%	ACTUAL EXPENDITURE
1	Council sources	2,266,427,000	1,097,286,985	48	818,830,627
2	G/Grant – OC	2,939,661,600	817,153,000	27	735,437,700
3	G/Grant – PE	24,468,260,600	8,198,298,139	34	8,198,289,139
4	G/Grant – DEV	6,091,046,000	511,208,612	8	130,647,176
TOTAL		35,765,395,200	10,623,946,736	30	9,883,204,642

Note: Collections of Own Source as at February 2016 is Tshs. 1,488,931,289 (66%)

The physical implementation of development projects is about 15% and the following are challenges experienced during implementation

- Delay and unreleased of fund
- Less community contributions towards implementation of development programmes.

The following are future Strategies to be executed for smooth implementation of District Plan and Budget.

- Community sensitization to participate in project implementation
- To take various measures so as to boost own source collections by identifying new potential resources and review existing by laws.
- To request Development partners to contribute towards implementation of District Plan.

The District Plan and Budget in the financial year 2016/2017 is prepared on the manner that it is addressing District Strategic Plan and aligned to core functions and National priorities. Resource allocation focuses on allocating resources into strategic areas and projects to ensure better utilizations of resources. The first

priority has been given to projects identified under the Big Results Now (BRN) initiative in Water, Agriculture, Education, Roads and ongoing projects.

The District total resource envelope of the financial year 2016/2017 is estimated at Tshs **44,941,735,259.00** to both Personal Emolument, Recurrent and Development Expenditure which is requested for approval as specified below:

BUDGET SUMMARY 2016/2017

No.	DISCRIPTION	BUDGET (TSHS)
1	Own source:	2,517,972,259
	• OC Tshs 1,240,003,304	
	• PE Tshs 10,800,000	
	• Dev Tshs 1,267,168,955	
	Total Own source	2,517,972,259
2	Block grant (PE)	32,980,920,000
3	Block grant (OC)	3,256,838,000
4	Development grant	
	• Local Tshs 4,275,663,000	
	• Foreign Tshs 1,910,342,000	6,186,005,000
	GRAND TOTAL	44,941,735,259

Major tasks which will be implemented in this financial year include:-

- Construction, rehabilitation, maintenance and equipping of social and economic infrastructure especially in the sectors of Education, Water, Health, Roads and Agriculture.
- Reduction of HIV/AIDS prevalence rate, fight against corruption, gender inequality and environmental degradation through community sensitization.
- To conduct statutory meetings to enable effective governance and accountability at all levels
- Building capacity of staff such as the use of Plan Rep, IFMS, CDR, CFR, and other tools used for Planning, Budgeting and Reporting.
- To undertake close project supervision, monitoring and evaluation of planned activities.
- To procure Drugs and Hospital supplies
- Provision of Agriculture and Livestock extension services

The implementation of the District plan and budget intends to achieve the following objectives.

- Improve services and reduce HIV/AIDS
- Enhance, sustain and effective implementation of the National Anti-corruption strategy
- Improve access, quality and equitable social services delivery
- Increase quantity and quality of social services and infrastructure
- Enhance good governance and administrative services
- Social welfare, gender equality and community empowerment increased
- Revenue collection and fund management improved

I submit.

Joseph M. Mkude
DISTRICT EXECUTIVE DIRECTOR
MULEBA

CHAPTER 1:

1.0 Environmental Scan

1.1 Stakeholders' analysis

stakeholder	Stakeholders expectation from the council	Potential impacts if expectations not met	Priority ranking
Local Community	<ul style="list-style-type: none"> • Timely quality service delivery • Good governance • Peace and stability • Access to market information 	<ul style="list-style-type: none"> • Low compliance in supporting development project • Grievances • Decline in level of livelihood 	H
Regional Secretariat	<ul style="list-style-type: none"> • Prompt to submission of plans and budget, progress reports • Close working relationship through technical consultancy • Adherence to ministerial and regional advice and directives, orders and regulations. 	<ul style="list-style-type: none"> • Conflicting directives and orders from above • Irresponsibility in performing and executing order by some officials 	H
Sectoral Ministries	<ul style="list-style-type: none"> • Timely implementation • Ability to mobilize resources and stakeholders • Good coordination and implementation of sectoral programs • Sufficient funding 	<ul style="list-style-type: none"> • Unimplemented sectoral programs 	H

PMO - RALG	<ul style="list-style-type: none"> • Correct interpretation and timely dissemination and follow ups • Efficient and timely implementatation of policies and directives. • Advice o the council 	<ul style="list-style-type: none"> • Inefficiency service delivery • Inadequate coordination, reporting, delaying of availability of fund • Loss of trust • Poor plans and budget • inadequate revenue collections 	H
Development Partners	<ul style="list-style-type: none"> • Mutual and transparent cooperation • Capacity building • Good governance and accountability • Acceptable, and recognition • Information flow • Feedback and reporting • Coordination of activities 	<ul style="list-style-type: none"> • Lack of program coordination skills • Poor financial management • Fund withdraw 	H
Political Parties	<ul style="list-style-type: none"> • Peace and order • Social development • Poverty reduction 	<ul style="list-style-type: none"> • Community discontent • Breach of peace and order • Political party • Poor standard of living 	H

1.2 SWOC ANALYSIS

The District for the Plan and Budget financial year 2016/20107 in based on **SWOC** analyses as follows:

Strengths and Weaknesses

Strengths	Weaknesses
<ul style="list-style-type: none"> • Presence of reliable rainfall • Presence of arable land • Existence of conducive legal and policy framework • Presence of qualified staff who are committed to work • Availability of good policies • Presence of ongoing programs (LGCDG, Road Fund , SEDP, HSBF, DDPS, TACAIDS • Accessibility of natural resources (forest, wildlife animals, valleys) • Availability of working tools • Presence of the Tanzania Chamber of Commerce and industries Association (TCCIA) 	<ul style="list-style-type: none"> • Environmental degradation • Inadequate financial resources and equipments • Small percentage of irrigated land • Insufficient professional staff • Poor community contributions towards cost sharing operation and maintenance of water projects/ schemes • Lack of transparency of some NGOs, CBOs on implementing development Programs • Ignorance and adherence to traditional Knowledge in livestock keeping and agriculture • Lack of private Sector involvement on water Sector provision

Opportunities and Challenges

Opportunities	Challenges
<ul style="list-style-type: none"> • Availability of internal and external fish product market • Abundance of untapped natural resources • Availability of donors like UN habitat, World Bank, World Vision, Religious Institutions, and private sector. • Availability of funds from the Central Government • Availability of reliable rainfall. • Availability of sources of water for irrigation. • Existence of Women development Fund at National and District level. • Presence of credit facilities eg KFDB, NMB , CRDB • Presence of Government Budget. • Presence of East Africa Community Market. 	<ul style="list-style-type: none"> • Delayed / unreleased recurrent and development funds • Community have low knowledge about the National Water Policy • High prevalence of HIV/AIDS • Disease epidemic • Existence of black market for coffee products • Failure of donors to fulfill their financial commitment • Food insecurity • Insufficient fund. • Increasing number of unemployment • Increasing environmental degradation as a result of poor Agricultural practices and presence of bush fires

1.3 Key Issues

Organizational scan was done and the following areas with related key issues need improvement for **the financial year 2016/2017**

Areas for improvement	Key issues
Agriculture/ Livestock Development	<ul style="list-style-type: none"> • Poor environmental management • Low productivity • Uncontrolled livestock keeping • High degradation and deforestation rate • Poor agricultural practices and bush fires
Social services(Education, Water , Health)	<ul style="list-style-type: none"> • Poor sanitary facilities • Inadequate social services • Increasing transmission of HIV/AIDs • High malnutrition rate

	<ul style="list-style-type: none"> • High illiteracy rate • Insufficient education , water and health facilities • Shortage of staff houses
Communication	<ul style="list-style-type: none"> • Limited communication in some remote areas(some areas are inaccessible to fax, mobile phones and internet facilities. • Poor roads and road network • Inadequate funds for infrastructure development.
Community Development	<ul style="list-style-type: none"> • Unequal ownership and management of resources between women and men • Low participation of communities in contributions towards Development activities • Existence of culture and taboos which opens discrimination to women.

CHAPTER TWO

2.0 BUDGET PERFORMANCE REVIEW

2.1 Performance 2014/2015

2.1.1 Annual Approved Revenue Vs Actual collection

In the financial year 2014/2015 the District Council approved Tshs **36,265,494,729.25** and received Tshs **34,944,633,594.95** equivalent to 96% as detailed below:-

Annual Approved Revenue Vs Actual

NO	DESCRIPTION	APPROVED ESTIMATES	ACTUAL COLLECTION	%	VARIATION
1	Council sources	2,162,305,000.00	2,149,413,208.00	99	-12,891,792.00
2	G/grants (other charges)	2,960,162,894.65	1,675,093,200.00	57	-1,285,069,694.65
3	G/Grant PE	22,388,975,000.00	24,839,025,324.95	111	2,450,050,324.95
4	G/Grant Dev	8,754,051,834.60	6,281,101,862.00	72	-2,472,949,972.60
Grand total		36,265,494,729.25	34,944,633,594.95	96	-1,320,861,134.30

2.1.2. Annual Approved Expenditure Vs Actual Expenditure

Annual approved Expenditure 2014/2015 was Tshs **36,265,494,729.25** and up June to 2015 the district spent Tshs **34,739,204,457.00 (96%)** as analyzed below:

Annual Approved Expenditure vs. Actual Expenditure

NO	DESCRIPTION	ANNUAL APPROVED EXPENDITURE	ACTUAL EXPENDITURE	%	VARIATION
1	Council sources	2,162,305,000.00	2,120,349,579.00	98	(41,955,421.00)
2	Govt. Grants other charges	2,960,162,894.65	1,528,954,641.00	52	(1,431,208,253.65)
3	G/Grant PE	22,388,975,000.00	24,934,420,412.00	111	2,545,445,412.00
4	G/Grant Dev	8,754,051,834.60	6,155,479,825.00	70	(2,598,572,009.60)
Grand total		36,265,494,729.25	34,739,204,457.00	96	(1,526,290,272.25)

2.1.3. Summary of Planned Targets Vs Main Achievements

Achievements for the financial year 2014/2015. See the table below for details.

S/No	PROGRAMME	PLANNED TARGET	ACHIEVEMENT %	REMARKS
1	Road Fund	129kms of roads maintained under sport improvement by June 2017	70	90km rehabilitate
		284 km of roads rehabilitate under routine maintenance	98.5	279.65km rehabilitate
		45.65kms of roads maintained under periodic maintenance by June 2017	137	61.6kms rehabilitate

		8 Bridges and 62 culverts built	100	<ul style="list-style-type: none"> - 8 Bridges, 62 culverts built. - 13 bridges and 25 culvert rehabilitate
2	DIDF	215 Hectors irrigated for food and Cash crops by June 2017	95	<ul style="list-style-type: none"> - Buyaga Irrigation scheme of 80 Ha constructed - Buhangaza Irrigation scheme of 95 Ha constructed - Kyota irrigation scheme of 120 Ha constructed and in use.
3	Health service BasketFund (HSBF)	Maternal Mortality rate reduce of from 40/100 to 30/100,000 by June 2017	95	<ul style="list-style-type: none"> - Drugs and Hospital supplies procured and supplied for 25 health facilities - 2 staff houses at Kaigara Health centre rehabilitate - Outreach services conducted - Bisheke and Mubunda Dispensaries constructed and in use
4	TACAIDS	HIV/AIDS prevalence rate reduced from 8.2 to 5 by June 2017	85	<ul style="list-style-type: none"> - 300 MVCs supported with school Uniform - 4 PLHV VICOBA groups supported to perform income generating activities - Community awareness created on combating HIV/AIDS in 166 Villages done and 24,000 condoms distributed.
5	RWSSP	Rural Water supply coverage increased from 65% - 69% by June 2017	30%	<ul style="list-style-type: none"> - 3 Water projects (Kinagi, Iroba and Kabare) constructed and are in use

2.1.4. Summary of Carry over funds per Programme and Physical implementation

S/No	PROGRAMME	PLANNED TARGET	ACHIEVEMENT%	REMARKS
1.	LGCDG	DED's office rehabilitated	100%	10 officers rehabilitated and are in use
		3 laboratories constructed	100%	3 laboratories constructed and are in use
2.	Road Fund	132 Kms of roads rehabilitated	100%	132.1 kms of roads rehabilitated

2.2. Mid-Year Review 2015/2016

2.2.1. Annual Approved Revenue Vs Actual collection

The approved Revenue estimates for 2015/16 are Tshs **35,765,395,200** and up to December 2015, the District managed to collect/ receive Tshs. **10,623,946,736 (30%)**.

Annual approved Revenue Vs Actual Collection

S/Na	DESCRIPTION	ANNUAL APPROVED REVENUE	ACTUAL COLLECTION	%	VARIATION
1	Council sources	2,266,427,000	1,097,286,985	48	(1,169,140,015)
2	G/Grant – OC	2,939,661,000	817,153,000	27	(2,122,508,000)
3	G/Grant – PE	24,468,260,600	8,198,298,139	34	(16,269,962,461)
4	G/Grant – DEV	6,091,046,000	511,208,612	8	(5,579,837,388)
TOTAL		35,765,395,200	10,623,946,736	30	(25,141,448,464)

Note: Collections of Own Source as at February 2016 is Tshs. 1,488,931,289 (66%)

2.2.2. Annual Expenditure Vs Actual expenditure

The approved Annual expenditure in the financial year 2015/2016 is Tshs **35,765,395,200**. The actual expenditure up to December 2015 was Tshs **9,883,213,642** equal to 28% of the total budget as detailed to the next page.

Annual approved Expenditure Vs Actual Expenditure

S/Na	DESCRIPTION	ANNUAL APPROVED EXPENDITURE	ACTUAL EXPENDITURE	%	VARIATION
1	Council sources	2,266,427,000	818,830,627	36	(1,447,596,373)
2	G/Grant – OC	2,939,661,000	735,437,700	25	(2,204,223,300)
3	G/Grant – PE	27,468,260,600	8,198,298,139	34	(16,269,962,461)
4	G/Grant - DEV	6,091,046,000	130,647,176	2	(5,960,398,824)
TOTAL		35,765,395,200	9,883,213,642	28	(25,882,180,958)

2.2.3. Summary of MTEF Targets Vs main Achievements

S/No	Programme	Planned Target	Remarks	Achievements
1	OWNSOURCE	<ul style="list-style-type: none"> - 129.35km roads maintained under sport improvement - Maternal mortality rate reduced from 40/100,000 to 30/100,000 - 42 Secondary schools supported with construction of school infrastructures - 	25	<ul style="list-style-type: none"> - 5.8KM (Mayondwe, Kagondo 3.4 and Rwanjeru – Kabare 2.4) rehabilitated under sport improvement - Levelling of Car Parking at Muleba town done - Drugs and Hospital supplies procured for 25 health facilities - Laboratory equipments procured for 38 Secondary schools done
2	TASAF	<ul style="list-style-type: none"> - To support 15,063 households 	100%	15,063 households supported with TASAF Programme in 109 Villages
3.	ROAD FUND	<ul style="list-style-type: none"> - 473.26 Kms of roads maintained 		- 147.8 Kms maintained
4.	CDG	<ul style="list-style-type: none"> - 30 Council buildings increased (Construction 20 and rehabilitation 10) - Maternal mortality rate reduced from 40/100,000 to 30/100,000 		<ul style="list-style-type: none"> - Head quarter fence constructed - Ded Office rehabilitated - RCH building phase 1 Marahara constructed - Kabare Dispensary constructed - Laboratory constructed

2.3. Challenges Experienced and Future Strategies (2015/2016)

a) Challenges Experienced.

- i) Delays of releasing funds
- ii) Less community contributions towards implementation of development programmes.
- iii) Less disbursement of fund
- iv) Unreleased of fund

(b) Future Strategies

- i) The council will continue to explore more revenue sources
- ii) To request MOF for timely release of approved fund
- iii) To sensitize community to contribute (cash / in kind) for implementation of development projects