CHAPTER TWO

BUDGET PERFORMANCE REVIEW

2.1 Performance 2015/2016

For the year 2015/2016 the Council estimated to collect and spend revenue from different Sources amounting to Tshs **30,743,047,844.98** However up to June, 2016 the Council managed to collect only Tshs **27,945,314,230.86** as shown it table one here below;

2.1.1 Annual Approved Revenue vs Actual Collection

Sources of Revenue	Budget Category	Annual Approved Revenue	Actual Collection	%
Block Grant	PE	19,433,914,548.78	19,592,480,600.00	100.82
	OC	2,900,690,491.00	1,558,208,602.00	53.72
	DEV LOCAL	2,633,056,455.10	1,653,182,778.31	62.79
	DEV FOREIGN	1,002,052,000.00	1,699,047,680.00	169.56
	Sub Total	**25,969,713,494.88**	**24,502,919,660.31**	94.35
Own source	PE	57,869,400.0	57,869,400.00	100.00
	OC	1,538,794,700.00	1,319,088,370.55	85.72
	DEV	3,176,670,250.10	2,065,436,800.00	65.02
	Sub Total	**4,773,334,350.10**	**3,442,394,570.55**	72.12
	Grand Total	**30,743,047,844.98**	**27,945,314,230.86**	90.90

The Council also spent a total of Tshs **21,022,023,802.00** in different Development Projects and Other Charges**.** The tables below show the trend of revenue collection as well as Expenditure as at June, 2016

2.1.2 Annual Approved Expenditure vs Actual Expenditure

Sources of Revenue	Budget Category	Annual Approved Expenditure	Actual Expenditure	%
Block Grant	PE	19,433,914,548.78	19,592,480,600.00	100.82
	OC	2,900,690,491.00	1,558,208,602.00	53.72

	DEV LOCAL	2,633,056,455.10	756,998,885.00	28.75
	DEV FOREIGN	1,002,052,000.00	1,513,997,771.26	151.09
	Sub Total	**25,969,713,494.88**	**23,421,685,858.26**	90.19
Own source	PE	57,869,400.0	43,854,000.0	75.78
	OC	1,538,794,700.00	1,319,088,370.55	85.72
	DEV	3,176,670,250.10	1,835,186,372.01	57.77
	Sub Total	**4,773,334,350.10**	**3,198,128,742.56**	67.00
	Grand Total	**30,743,047,844.98**	**26,619,814,600.82**	86.59

2.1.3 Summary of Planned Targets Vs Main Achievements

Target	**Planned targets**	**Achievement**	**Remarks**
33 health facilities provided with essential drugs and equipment's by June 2021	33 Health facilities	Medicine and medical supplies were supplied to 33 health facilities	Medical drugs were supplied accordingly
Maternal death reduced from10 to 8 and perinatal deaths from 10 to 8 by June 2021	10 deaths	Reduced from 10 to 9	Maternal death reduced
Monitoring and evaluation of projects in 157 villages strengthened by June 2021	157 villages	All 157 villages in 31 wards were visited.	Effective supervision of development projects was enhanced
376 km of road to be constructed in 30 ward by June 2021	376 km and 1 were constructed	243km were constructed and rehabilitated	243 km were constructed and rehabilitated
Ensured 15 youth and 15 women groups provide with loan by June 2021	30 economic groups	30 were given	30 women and youth groups were enhanced
Technical knowledge in agriculture and livestock production and marketing improved to300 farmers by June 2021	training to 300 farmers	280 farmers were trained in various skills	Improvement in productivity in agriculture
Status of 5 health facility infrastructure improved by June 2021	5 health facilities	3 houses were constructed and 2 rehabilitated	3 houses were constructed and 2 rehabilitated

Improvement of working environment in 28 secondary schools enhanced by June 2021	84 laboratory buildings in 28 schools	77 laboratories were constructed and 7 rehabilitated	84 laboratory use are in various stages of completion
Stigma ,denial and discrimination reduced in 30 villages by June 2021	30 villages	30 villages reached	Education on stigma, denial and discrimination was provided in 30 wards

2.1.4 Summary of carry over funds per programme and Physical implementation

For the year 2015/2016 the council had some carry over funds amounted **353, 765,940.81.** The table below shows the amount of fund remained in each programme and it use for the year it dropped down.

PROGRAMME	CARRY OVER FUNDS	PHYSICAL IMPLEMENTATION
SEDP	67,040,958.36	Completion of teacher's house with capacity to accommodate 6 families at a time at Michenjele Secondary School. Tsh 67,040,958.36.
TASAF	25,925,668.46	Procurement of Office consumables, Fuel, motor vehicle maintenance and Supervision at Ward level Ths. 1,094,554.50
		Completion of 2 classrooms and one office at Miule Primary School Tshs 24,831,113.96
		Facilitate school materials to 150 MVCs in secondary schools Tsh. 8,030,000.0
		Supporting financially 2 PLHAs networks Tsh 4,000,000.0
		Conduct training to 20 VMACs on their roles and responsibilities Tsh 7,600,000.0
		Conduct 31 WMACs quarterly review meetings Tsh 4,190,000.0

NMSF	39,457,800.00	Conduct 3 days sensitization meetings to 40 community leaders on the effect of divorce in relation to HIV transmission Tsh. 2,520,000.0
		Conduct supportive supervision to PLHAs network, VMACs, MVCs and WMACs Tsh. 5,760,000.0
		Facilitate 2 community Social organizations (CSOs) to train 200 out of school youth from 10 HIV clubs Tsh. 3,400,000.0
		Facilitate 2 WMACs (Naputa and Mkwiti ward) to conduct counselling and testing for HIV in 10 primary and 2 secondary schools Tsh. 3,957,800.0
TOTAL	**132,299,860.82**	

2.2 Mid-Year Review 2016/2017

For the year 2016/2017 the Council estimated to collect and spend revenue from different sources amounting to Tshs **32,177,919,740.88** However up to February, 2017 the Council managed to collect only Tshs **18,875,340,921.89.** The tables below show the trend of revenue collection as well as expenditure as at 28th February, 2017.

2.2.1 Annual Approved Revenue vs Actual Collection

Sources of Revenue	Budget Category	Annual Approved Revenue	Actual Collection	%
Block Grant	PE	19,479,433,000.00	11,070,897,800.00	56.83
	OC	1,407,623,441.00	398,830,274.00	28.33
	DEV LOCAL	2,187,117,199.88	329,590,000.00	15.07
	DEV FOREIGN	4,374,234,100,00	2,420,513,825.00	55.33
	Sub Total	**25,969,713,494.88**	**14,219,831,899.00**	54.76
Own source	PE	57,869,400.00	38,579,600.00	66.67
	OC	1,327,392,600.00	1,823,624,008.89	137.38
	DEV	3,344,250,000.00	2,793,305,414.00	83.53
	Sub Total	**4,729,512,000.00**	**4,655,509,022.89**	83.53
	Grand Total	**32,177,919,740.88**	**18,875,340,921.89**	58.66

The Council also spent a total of Tshs **17,272,253,749.42** in different Development Projects and Other Charges**.** The tables below show the trend of Revenue Collection as well as expenditure as at 28th Febduary, 2017

2.2.2 Annual Approved Expenditure vs Actual Expenditure

Sources of Revenue	Budget Category	Annual Approved Expenditure	Actual Expenditure	%
Block Grant	PE	19,479,433,000.00	11,070,897,800.00	56.83
	OC	1,407,623,441.00	675,515,236.70	47.99

	DEV LOCAL	2,187,117,199.88	261,666,000.00	11.96
	DEV FOREIGN	4,374,234,100,00	2,512,699,564.54	57.44
	Sub Total	**27,448,407,740.88**	**14,520,778,601.24**	52.90
Own source	PE	57,869,400.00	16,878,575.00	29.17
	OC	1,327,392,600.00	1,276,519,375.43	96.17
	DEV	3,344,250,000.00	1,458,077,197.75	43.60
	Sub Total	**4,729,512,000.00**	**2,751,475,148.18**	58.18
	Grand Total	**32,177,919,740.88**	**17,272,253,749.42**	53.68

2.3 Challenges Experienced and Future strategies

Challenges

- Delay of fund disbursements from Treasury lead to delayed project implementations.
- Poor contribution from community members to development projects
- Political influences in management and making decision on technical issues.

- Unreliable and unstable market price of agriculture products especially cash-nuts

Future strategies

- Increasing revenue collections though the use of *I-Tax* system and finding more sources of revenue
- Creating sense of ownership to community members in development projects so as to ensure sustainability in development projects.
- Involvement of Private Sectors in implementation of development projects and other activities involving community members.