

## **OVERVIEW AND POLICY STATEMENT**

### **I. POLICY STATEMENT OF COUNCIL CHAIRPERSON**

It is my pleasure to have had an opportunity to serve as Chairperson for the Kibondo District Council following the fifth governance regime. The implementation of Council budget in the Financial Year 2016/2017 was not satisfactory due to delay in release of Development funds from the Central Government together with low own source collection. Beside these obstacles, Kibondo District Council is committed and prepared to deliver better services to her clients for the next five years from 2017/2018 to 2019/2020.

Kibondo District Council aspires to provide quality services that will help to promote socio-economic services to the entire Kibondo population. For that spirit, Kibondo District Council is aspiring to promote participation of all stakeholders in the whole process from planning to implementation of development activities, revenue collection and service delivery. In the forthcoming financial year, the Council will put more emphasis on making sure that all incomplete projects in her area of jurisdiction are completed before embarking on new projects. This is intended to make all structures that have stayed incomplete for a long time, due to several reasons including shortage of resources, are completed. It is my hope that our people will participate fully in the implementation of their projects by contributing 20% of the project cost as regulations require.

With an advantage of strength and opportunities available, Kibondo District Council has many opportunities to improve living standard of her people using available resources. Such opportunities include large and fertile land suitable for growing many varieties of crops, reliable rainfall, plenty of natural resources including good pastures and market. Based on the above stated

factors, Kibondo District Council in the next financial year will perform the following activities:

- To promote and increase production and productivity of food and cash crops so to alleviate poverty, Kibondo District Council has fertile land, valleys, permanent and seasonal rivers that pour water into Lake Tanganyika.
- Improving and strengthening the provision of social services by allocating more funds in the pro-poor sectors of education, health and water. About 80% of Development funds have been allocated in these sectors.
- Promoting good governance, safety and ensuring communities make use of their context with merit and that the council operates in an inclusive whole where by communities are encouraged to freely participate and cherish their successes.

Indeed, these achievements will only be met if all stakeholders and beneficiaries will be committed and play their roles effectively and efficiently. As political leader of the Council, I look forward to working with the technical team and create linking bridge between councillors and executive staff of the council in the implementation of these planned activities.

It is my hope that by the end of the 3<sup>rd</sup> year of this plan, Kibondo District Council will improve agriculture by increasing production of vegetables, maize, paddy, beans, cassava, sunflower and coffee beans.

Hon. SIMON KANGUYE

**DISTRICT COUNCIL CHAIRPERSON**

**KIBONDO**

## **II. EXECUTIVE STATEMENT OF COUNCIL EXECUTIVE DIRECTOR**

I am humbly pleased and honoured to share and submit the Kibondo District Councils' Plans and Budget for the financial Year 2017-2018 before your good office for consideration and subsequent approval for implementation.

Albeit this submission which is well in time and as per legal requirement, it should however be noted that, Section 54 (1) of The Local Government Finances Act No 9 of 1982 requires Local Government Authorities [LGAs] to prepare Annual Plan and Budget estimates and ensure that they are approved by a Full Council Special Meeting not less than two months before the beginning of the next financial year. However, following the new budget cycle approved in December 2016, whereby the Parliament is compelled to start her Session of Budget in April instead of July, the above requirement became still. On account of this change, Local Government Authorities and Kibondo District Council in particular passed her MTEF with 2017/2018 Annual Plans and Budgets by February 2017.

The Kibondo District Council Plan and Budget for financial year 2017/2018 has been prepared in line with the above requirement in a participatory manner with the involvement of various stakeholders at all levels within the District Council. Moreover, this Plan is based on the Medium Term Expenditure Framework Model including, the National Budget Act of 2015, National Five Year Development Plan of 2016/17 – 2020/21, The Ruling Part Manifesto, National Guidelines issued by the Ministry of Finance and Planning in November 2016, Geographical location of the District Council, as well as available opportunities and the needs of the people which have been established through the use of O& OD approach.

In the Financial year 2016/17, the District Council planned to collect TShs.26,392,502,000/= from the Central Government grants, Council's Own Sources of Revenue and other Development Partners. However as of 31<sup>st</sup> January 2017, the District Council managed to collect Tshs12,057,882,000/ equal to 46% of the total budget and spend a total of TShs10,683,990,000/ equivalent to 87% of total spent.

During the financial year 2017/2018, Kibondo District Council looks forward to collect and spend TShs. **37,434,840,451/=** from different Sources. In this case, the Central Government will contribute Tsh. **35,498,312,284/=** and District Council from own sources revenues will contribute TShs 1,058,000,000/=, while development partners will contribute a total of Tsh 672,961,167/=. In areas of investment especially in education, health and agricultural sectors, the community will continue to contribute construction materials amounting to 20% of the project costs amounting to Tsh. 205,567,000/=

As regards to expenditure from the total annual budget sum of **37,434,840,451/=** for financial year 2017/2018, the District Council plans to spend, Tshs **24,199,703,272/=** for Personal Emulment, TShs. **1,380,349,000/=** for Other Charges - OC and Tshs. **11,148,239,179/=** for Development Projects.

On recent move, the District Council has embarked in using both Ward and Village executive Officers from collection revenues. It has refrained from using the long tradition practices of entrusting revenue collection agents. In this regard, the Council has made significant improvement and changes in collection and as such, The Council plans not to outsource the collection of revenue and or privatize the rendering of some services on behalf of the Council. Where possible, the Council will work hand in hand with the Private sector in the implementation of some development projects for the benefit of

our people and the entire community. The District Council will continue to embrace Public Financial Management Reform Programme, and Public Sector Strengthening System as well as ensuring our financial systems and compliances are well adhered. We will uphold our sense of responsibility, raise spirit of teamwork and ensure EPICOR system is updated, maintained and protected. The Council will further embark to intensifying its Monitoring and Evaluation practices and close supervision of projects. These initiatives are all done so as to improve the performance of the Council in delivering both social and economic services. Moreover the District Council will ensure that all backlogged projects are completed and become operational so that the expected value for money and benefits are realized and acquired by the people.

On a serious note, the Council will focus and use her effort to improve revenue collection by strengthening usage of electronic device to all point of sales - POS. The Council will ensure each village and hotspot sales centre is provided with electronic fiscal devices and that towards end of the financial year the devices are increased and amounts to 101 from the available 55.

The table below shows the budget structure

**TABLE. 1: BUDGET STRUCTURE FOR KIBONDO DC FOR FINANCIAL YEAR 2017/18**

	<b>TYPE/ SOURCE OF FUNDS</b>	<b>ESTIMATES</b>
<b>1</b>	<b>RECURRENT BUDGET</b>	
	OC – Other Charges	957,149,000
	PE – Personnel Emolument	24,065,885,272
	Own Sources (in recurrent. budget 40%)	423,200,000
	<b>Total Recurrent Budget</b>	<b>25,446,234,272</b>
<b>2</b>	<b>Development Budget</b>	
	Local	3,548,100,000
	Foreign	7,600,139,179
	Own Sources (60%)	634,800,000
	<b>Total Development Budget</b>	<b>11,783,039,179</b>
	<b>GRAND TOTAL (1 + 2)</b>	
<b>3</b>	<b>OWN SOURCE</b>	
	Conditional Revenue - i.e. Cost Sharing	205,567,000
	Non conditional Revenue -	1,058,000,000
		<b>1,263,567,000</b>

**Juma A. Mnwele**  
**DISTRICT EXECUTIVE DIRECTOR**  
**KIBONDO DISTRICT COUNCIL**

## CHAPTER 1: ENVIRONMENTAL SCAN

### 1.1. Stakeholder's analysis.

#### 1.1.1. Name of stakeholders

The Kibondo District Council has a number of stakeholders with vested interests for the success of the Council in delivering good services to her people. The following are some of the stakeholder's needs and expectations in Kibondo District Council.

<b>No</b>	<b>Name of stakeholder</b>	<b>Expectations/Interests</b>	<b>Impacts</b>	<b>Ranking</b>
1	Village communities	To get agriculture and livestock inputs and extension services so as to increase production and productivity of their produces	<ul style="list-style-type: none"> <li>• Shortage of agriculture and Livestock staff</li> <li>• Limited funds for agricultural projects</li> </ul>	H
		Improved social services such as health, education and water sectors	<ul style="list-style-type: none"> <li>• Shortage of health, education and water personnel</li> <li>• Inadequate working facilities in the sectors such as transport.</li> </ul>	H
2	Regional Secretariat	<ul style="list-style-type: none"> <li>• Prompt implementation of projects that received Government funds</li> <li>• Timely submission of reports</li> </ul>	Low co-operation by RS on notifying the Council on the details of fund transferred to the Council	H
3	President office's, Regional Administration and Local Government	<ul style="list-style-type: none"> <li>• Timely receipt of implementation reports</li> <li>• Prompt action on the directives issued to the Council</li> <li>• Regular feedback and information sharing</li> </ul>	Poor communication network and breakdown	H
4	Ministry of Finance and Planning.	Proper utilization of funds transferred to the Council	<ul style="list-style-type: none"> <li>• Delay in release of fund</li> <li>• Limited funds allocated</li> </ul>	H

<b>N o</b>	<b>Name of stakeholder</b>	<b>Expectations/Interests</b>	<b>Impacts</b>	<b>Rankin g</b>
5	National Audit Office (NAO) Kigoma	<ul style="list-style-type: none"> <li>• Proper financial transactions and clean audit report</li> </ul>	<ul style="list-style-type: none"> <li>• Inadequate of competent financial staff</li> </ul>	H
6	Sector Ministries	Efficient implementation of policies and directives	Contradicting directives	H
7	Neighbouring districts	Good neighbourhood that will lead to sustainable development	<ul style="list-style-type: none"> <li>• Bush fire</li> <li>• Armed robbery</li> <li>• Poachers, illegal timber harvesting and charcoal burning</li> <li>• Un matched levies collected by each district on the same produce i.e. cess</li> </ul>	H
8	Political parties	Fare play in multiparty democracy and involvement in development activities	Insufficient knowledge on civic education and continuation of party politics and antagonistic groups	H
9	Non Government Organizations including NGOs, CBOs and FBOs.	Good Cooperation and transparency as well as complimenting and supplementing the government effort in delivering social services	<ul style="list-style-type: none"> <li>• Poor information base for planning purposes</li> <li>• Inadequate support to community projects by NGOs</li> <li>• Lack of transparency</li> </ul>	H
10	Moyowosi Game Reserve	Community awareness in environmental conservation and wildlife management	<ul style="list-style-type: none"> <li>• Bush fire</li> <li>• Poachers, illegal timber harvesting and charcoal burning</li> <li>• Vermin</li> <li>• Hiding of armed robbers</li> <li>• Delay in payment of service levies i.e. hunting license fee</li> </ul>	H
11	Profit oriented business community	Conducive environment for operating their business	<ul style="list-style-type: none"> <li>• Bureaucracy in service delivery</li> <li>• Elements of corruption</li> </ul>	M
12	Neighbouring Country	<ul style="list-style-type: none"> <li>• Good neighbourhood that will lead to peace and tranquillity.</li> <li>• Flourished border business</li> </ul>	<ul style="list-style-type: none"> <li>• Poor road infrastructure in the rural areas for heavy trucks especial during rain seasons.</li> <li>• Armed robbers</li> </ul>	M



**1.2 SWOC ANALYSIS:**

This section provides the basis for budget analysis of the District Council for the year 2017/2018 to 2019/2020 as regard to the relevant strategic, internal and external environments. In this context the budget has considered SWOC [Strength, Weaknesses, Opportunities and Challenges], during preparation of 2017/2018 Plan and Budget.

**1.2.1 Key Strengths and Weaknesses for 2017/2018**

<b>Key strengths</b>	<b>Key weaknesses</b>
<ul style="list-style-type: none"> <li>• Presence of qualified energetic and self drive staffs</li> <li>• High turn up of Pre School and Std One due to Free Education</li> <li>• Practices of good governance and participatory leadership</li> <li>• Perfect communication in the District.</li> <li>• Accessibility to the communities all weather road i.e. accessible road</li> <li>• Good climate condition for fish and livestock farming and extensive arable land for large plantation</li> <li>• Presence of District Agriculture baseline data and information.</li> <li>• High production and productivity of food and cash crops(paddy and sugar cane)</li> <li>• Presence of Nursing college</li> <li>• Availability of Laboratory in each Secondary School albeit fully complete</li> </ul>	<ul style="list-style-type: none"> <li>• Limited assured source of revenue and unreliable flow of fund.</li> <li>• Practices of business as usual to some staff i.e. working based on old style – not coping with the pace of fifth government.</li> <li>• Lack of motivation to staff working in remote areas very far from District Head quarters.</li> <li>• High prices of industrial goods.</li> <li>• Lack of reliable garages for serving vehicles and motor cycles.</li> <li>• Lack of enough education facilities and infrastructure such as teachers’ houses, classrooms and pit latrines.</li> <li>• Limited funds for maintenance of road network</li> <li>• Insufficient Livestock and agricultural input and supplies.</li> <li>• Lack of Livestock market infrastructures</li> <li>• High dependency on rain fed agriculture.</li> <li>• Lack of vehicles in many key department i.e. education, Works and Administration.</li> <li>• Lack of enough Science and Maths Teachers</li> </ul>

### 1.2.2. Key Opportunities and Threats for 2017/2018:

Key opportunities	Key challenges
<ul style="list-style-type: none"> <li>• Availability of underground water and surface water.</li> </ul>	<ul style="list-style-type: none"> <li>• 30% in Rural and 40% urban doesn't access with reliable water supply.</li> <li>• Water supply at Kibondo urban are not treated No treatment plant.</li> <li>• Water infrastructure are too old needs rehabilitation/new construction</li> </ul>
<ul style="list-style-type: none"> <li>• Existence of extensive arable lowland along river Malagarasi for large plantation and investment</li> </ul>	<ul style="list-style-type: none"> <li>• Lack of reliable investor with committed mind-set and action.</li> <li>• High expectation from communities along the villages.</li> </ul>
<ul style="list-style-type: none"> <li>• INSET program for secondary and primary school teachers.</li> <li>• Introduction of Free Education</li> <li>• Presence of local building technician.</li> <li>• Availability of local building materials like burnt bricks.</li> <li>• Presence of large number of qualified students.</li> <li>• Presence qualified teachers.</li> </ul>	<ul style="list-style-type: none"> <li>• High turnout and enrolment of pupils with few classrooms and other infrastructure.</li> <li>• Low enthusiasm of community members to contribute of in construction projects.</li> <li>• Lack of vehicle for school supervision and other outreach programmes.</li> <li>• Low capacity to facilitate and best support Nengo inclusive Primary School with facilities such as Dinning Hall and Dormitory.</li> </ul>
<ul style="list-style-type: none"> <li>• 499.7km of road network are recognized and maintained by Road Fund.</li> <li>• Road Construction materials (gravel, stones and water) are available within 10 km free haul distance.</li> <li>• Qualified Contractors are available from neighbouring regions like Mwanza, Shinyanga and within the region.</li> <li>• Presence of development partners UNHCR, UNICEF, OXFAM, IRC, TWESA, TCRS, ENGENDERHEALTH, WORLD LUNG FOUNDATION, DRC, THPS, Norwegian Refugee Council, Baba Watoto</li> </ul>	<ul style="list-style-type: none"> <li>• Heavy rainfall destroy road network.</li> <li>• Earth roads requires frequently maintenance due to weak load bearing capacity</li> <li>• Mountainous and hilly road terrains are easily eroded by rainwater.</li> <li>• Over-loading trucks (more than 7 tons) transporting crops from the villages destroy roads</li> <li>• Untruth road contractors who works below standard and or delay of work</li> </ul>

<ul style="list-style-type: none"> <li>• Availability of suitable land for Livestock and Fish farming.</li> <li>• Availability of Livestock with high prolificacy potential.</li> <li>• Presence of reliable source of Fish and Livestock inputs.</li> </ul>	<ul style="list-style-type: none"> <li>• Lack of reliable livestock markets.</li> <li>• Livestock diseases outbreak.</li> <li>• Low knowledge of farmers on Fish Culture.</li> </ul>
<ul style="list-style-type: none"> <li>• Copious natural resources [fertile land valleys and reliable rainfall].</li> <li>• Availability of market opportunities within the country and neighbouring countries.</li> <li>• Favourable weather condition conducive for farming of many crops.</li> <li>• Well-defined agricultural sector.</li> <li>• Availability of Agricultural &amp; marketing Cooperative societies [AMCOS].</li> </ul>	<ul style="list-style-type: none"> <li>• Influence of National &amp; International marketing policies [Globalization].</li> <li>• Ability unfavourable conditions for loans &amp; credits from financial Institutions.</li> <li>• Change of priorities for many Agricultural development partners.</li> <li>• Low financial ability for AMCOS Auditing and untrusted leaders.</li> <li>• Challenges of Climate Change and lack of Farmers to Cope and or adapt with or having no early warning mechanism</li> </ul>
<ul style="list-style-type: none"> <li>• Availability of Science and Mathematics textbooks.</li> </ul>	<ul style="list-style-type: none"> <li>• Lack of enough Hostels especial for girl students.</li> <li>• Lack of department vehicle for supporting operation services.</li> </ul>

### 1.3 Key result Areas/Key Issues.

Key issues are priority problems in which the council intends to deal within a given period of time to fulfil its mission. The following are priority issues the council intends to deal with in the years 2017/2018– 2019/2020. Under each key result area, specific indicators and targets have been identified as provided in the table below.

#### Key Result Area, Intervention and Indicators

	Key Result Areas/Issues	Intervention	Indicators
1	<p><b>ADMINISTRATION</b></p> <ul style="list-style-type: none"> <li>• Limited source of revenue</li> <li>• Inadequate capacity of the Council to pay 12 millionTsh per month to 19 staff from Own Sources</li> <li>• Heavy Dependant of traditional sources of revenues</li> </ul>	<ul style="list-style-type: none"> <li>• Purchase of POS enough to all selling point.</li> <li>• Engage with the central government (Treasurer and TAMISEMI) seeking for their support to relieve the Council from this heavy burden.</li> <li>• Innovatively coming up with other new sources of revenues</li> </ul>	<ul style="list-style-type: none"> <li>• Number of POS purchased</li> <li>• % of increment of revenue as compared to previous.</li> <li>• Letter written to Treasurer and TAMISEMI on the matter.</li> <li>• Number of new Sources of Revenue</li> </ul>

	<b>Key Result Areas/Issues</b>	<b>Intervention</b>	<b>Indicators</b>
			collection and new modality/approaches brought on board
<b>2</b>	<p><b>PRIMARY EDUCATION</b></p> <ul style="list-style-type: none"> <li>Inadequate of education infrastructure for Primary Schools.</li> </ul>	<ul style="list-style-type: none"> <li>To mobilise and organise community members and stakeholders to construct and completion of classroom, pit latrines and teacher's house</li> <li>Construction of 68 toilets, 7 Teachers House, 600 desks and 45 classrooms for primary schools.</li> <li>To ensure compliance with the provision of the law and set standards and make regular follow up and supervision to schools.</li> <li>Short course training for teachers through EQUIP T.</li> <li>Construction of one Dormitory at Nengo Inclusive School.</li> </ul>	<ul style="list-style-type: none"> <li>Number of classrooms and staff houses constructed/completed.</li> <li>Number of toilets, teachers house, school desks and classrooms constructed.</li> <li>Percentage of pupils/students passed from 74% to 84% by 2018.</li> <li>Percentage of pupils completing STD VII</li> <li>Number of teachers trained</li> </ul>
<b>3</b>	<p><b>SECONDARY EDUCATION</b></p> <p>Inadequate of education infrastructure for Secondary Schools.</p>	<ul style="list-style-type: none"> <li>Construction of 10 classes and completion of 11 Secondary School Laboratory.</li> <li>To conduct in service training.</li> </ul>	<ul style="list-style-type: none"> <li>Number of classes constructed and labs completed</li> <li>Percentage of pass-mark and position held for form 2,4 and 6</li> </ul>

	<b>Key Result Areas/Issues</b>	<b>Intervention</b>	<b>Indicators</b>
<b>4</b>	<b>HEALTH:</b> Access to quality health services	<ul style="list-style-type: none"> <li>• Improve health provision facilities</li> <li>• Ensure skilled personnel available and capacitated through motivation and capacity building with improved working materials and good housing.</li> </ul>	<ul style="list-style-type: none"> <li>• Percentage of maternal and neonatal death reduced.</li> <li>• Number of health facilities and staff houses constructed/completed or rehabilitated.</li> <li>• Number of Medical kits, drugs and supplies distributed.</li> <li>• Number of HIV/AIDS new cases reduced.</li> </ul>
<b>5</b>	<b>WATER AND SANITATION</b>  30% of population doesn't access clean safe and portable water supply.	<ul style="list-style-type: none"> <li>• Promoting the health and sanitation education to the villages from 55% to 75% by 2017/2018.</li> <li>• Construction of water treatment plant and extension of domestic water system for Kibondo Urban area.</li> <li>• Construction of 11 new water project and rehabilitate 18 water supply project.</li> </ul>	<ul style="list-style-type: none"> <li>• Number of sanitation facilities constructed.</li> <li>• Number of houses installed with DP as new customers in Kibondo town.</li> <li>• No of households accessing clean, portable and adequate water supply within 400meter increased from 64%-75% by June 2018.</li> <li>• Number of water sources protected and rehabilitated by June 2018.</li> </ul>
<b>6</b>	<b>ROADS AND COMMUNICATION:</b>  Difficulties to access and link some villages during rainy season.	<ul style="list-style-type: none"> <li>• Procurement of capable and reliable contractors</li> <li>• Enhancement close technical supervision</li> <li>• Routine maintenance of roads in good condition.</li> <li>• Periodic maintenance of roads in poor condition.</li> </ul>	<ul style="list-style-type: none"> <li>• Numbers of villages accessible throughout the year.</li> <li>• Kilometres of road network undergone maintenance.</li> <li>• Kilometres of road network undergone</li> </ul>

	<b>Key Result Areas/Issues</b>	<b>Intervention</b>	<b>Indicators</b>
		<ul style="list-style-type: none"> <li>• Construction of drainage structures and trenches along the road.</li> <li>• Legal action to trucks that are beyond the allowed tonnage on District roads</li> </ul>	<ul style="list-style-type: none"> <li>• spot improvement.</li> <li>• Kilometres of road network undergone periodic maintenance.</li> <li>• Number of drainage structures constructed.</li> </ul>
<b>7</b>	<p><b>AGRICULTURE</b></p> <p>Low Income and food insecurity among Kibondo Communities exacerbated by effects of climate change</p>	<p>Increasing cash and food crop production and productivity through:</p> <ul style="list-style-type: none"> <li>• Introduction and intensifying new cash crop of sunflower and coffee.</li> <li>• Conduct farmer field schools and initiate field outreach supervision</li> <li>• Engage with possible investors for large plantation of sugar and subsidiary processing factories</li> <li>• Participation of farmers in NaneNane shows.</li> <li>• Facilitating farmers on efficient and effective use of Agricultural inputs: <ul style="list-style-type: none"> <li>○ Work to improve and maintain local Irrigation infrastructures</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Number of farmers cultivating sunflower and Coffee</li> <li>• Increased area of production per household.</li> <li>• Placement of farmer field Demos</li> <li>• Number of tonnes of agricultural inputs consumed/utilised</li> </ul>
<b>8</b>	<p><b>LIVESTOCK</b></p> <p>Unreliable livestock markets prevalence of Livestock diseases, low income and revenue collection from livestock.</p>	<ul style="list-style-type: none"> <li>• To rehabilitate Kibondo town abotour</li> <li>• Mobilise and train schools in fish pond project</li> <li>• To conduct training to 80 fish farmers on integrated fish-duck culture by June 2018.</li> <li>• To rehabilitate fishpond in 2 villages by June 2017.</li> <li>• To procure 5000 fingerlings for ponds by June 2018.</li> <li>• To vaccinate 250,000 chickens and 2000 dogs against NCD and rabbit respectively by June 2018.</li> </ul>	<ul style="list-style-type: none"> <li>• Condition of abotour and animals slaughtered per day</li> <li>• Number of fish farmers trained.</li> <li>• Number of fishespond constructed and rehabilitated.</li> <li>• N</li> <li>• Number of chickens and dogs vaccinated.</li> </ul>

## CHAPTER 2: BUDGET PERFORMANCE REVIEW

### 2.1. Performance Review 2015/2016

During the financial year 2015/2016, Kibondo District Council was approved with a budget of Tshs **34,293,826,000/=** for both recurrent and development expenditure based on ceiling. Out of this, TShs **24,715,832,000/** was allocated as recurrent expenditure and TShs **8,769,396,000/** budgeted for development expenditure.

Up to June 2016, the actual revenue collected was TShs. **23,240,717,000** equal to 67% of total budget. Actual expenditure was TShs.**21, 654,267,000/=** equal to 62% of revenue collected. The summary of budget is shown below in the matrix.

#### 2.1.1. Annual Approved Revenue against Actual

<b>TYPE/SOURCE OF FUNDS</b>	<b>APPROVED REVENUE</b>	<b>ACTUAL RECEIVED/ COLLECTION</b>	<b>%</b>
<b>RECURRENT BUDGET</b>			
PE	21,808,198,000	15,506,282,000	71
OC	2,907,634,000	1,219,313,000	42
<b>Total</b>	<b>24,715,832,000</b>	<b>16,725,595,000</b>	<b>68</b>
<b>DEVELOPMENT:</b>			
Local	3,931,566,000	752,472,000	19
Foreign	4,837,830,000	4,977,995,000	103
<b>Total Dev</b>	<b>8,769,396,000</b>	<b>5,730,467,000</b>	<b>65</b>
<b>OWN SOURCES:</b>	<b>808,598,000</b>	<b>625,836,000</b>	<b>77</b>

<b>GRAND TOTAL</b>	<b>34,293,826,000</b>	<b>23,240,717,000</b>	<b>67</b>
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### 2.1.2. Annual Approved Expenditure Vs Actual

<b>TYPE/SOURCE OF FUNDS</b>	<b>APPROVED EXPENDITURE</b>	<b>ACTUAL EXPENDITURE</b>	<b>%</b>
<b>RECURRENT BUDGET:</b>			
PE	21,808,198,000	15,506,282,000	71
OC	2,907,634,000	1,219,313,000	42
<b>Total</b>	<b>24,715,832,000</b>	<b>16,725,595,000</b>	<b>68</b>
<b>DEVELOPMENT:</b>			
Local	3,931,566,000	627,731,000	16
Foreign	4,837,830,000	3,675,106,000	76
<b>Total Dev</b>	<b>8,769,396,000</b>	<b>4,302,836,000</b>	<b>49</b>
<b>OWN SOURCES:</b>	<b>808,598,000</b>	<b>625,836,000</b>	<b>77</b>
<b>GRAND TOTAL</b>	<b>34,293,826,000</b>	<b>21,654,267,000</b>	<b>63</b>

### 2.1.3. MTEF planned targets Vs actual achievement

#### Summary of Planned Target Vs Main Achievement

<b>NO</b>	<b>PLANNED TARGET</b>	<b>ACHIEVEMENTS</b>
1	Conducive working environment to 200 staffs in strengthened by June, 2018	<ul style="list-style-type: none"> <li>Working tools in 20 departments/sections provided</li> <li>Council hall construction completed by 100%</li> <li>ICT unit established and equipped</li> </ul>
2	Managerial and Administrative service ensured by June, 2018	<ul style="list-style-type: none"> <li>Statutory meetings at council and village level held</li> <li>Managerial issues were performed accordingly</li> <li>Internal control system has improved substantially from 75% to 90%</li> <li>Preparations of final accounts and audit reports for financial year 2015/16 were produced on time.</li> </ul>
3	HIV/AIDS endemic reduced from 2.9% to 2% by June 2018	<ul style="list-style-type: none"> <li>Sensitization and awareness campaign conducted in 50 villages</li> <li>.</li> <li>51 People (22 staffs and 29 patients living with HIV/AIDS were supported with special food</li> </ul>
4	Conducive teaching and learning environment and raise of school performance in primary and secondary education improved by 40% by June 2015	<ul style="list-style-type: none"> <li>Form six pass rate increased from 96% to 98%</li> <li>Form four pass rate increased from 86% to 96%</li> <li>STD VII pass rates increase from 56-74%</li> <li>39 Laboratories in 14 Secondary schools constructed.</li> </ul>
5	Health service management improved from 56 to 80% by June 2015	<ul style="list-style-type: none"> <li>14 health facilities rehabilitate and one constructed</li> <li>on call allowances and leave travel provided to health staff</li> </ul>



NO	PLANNED TARGET	ACHIEVEMENTS
		<ul style="list-style-type: none"> <li>• Maternal Mortality Rate (MMR) reduced from 69% to 65/100,000</li> <li>• Prevalence of Malaria reduced from 30% to 28%.</li> <li>• 720 traditional healers and 54135 Most Vulnerable Children registered</li> </ul>
6	Provision of clean, safe and adequate water supply increased from 72% to 80% by June 2015	<ul style="list-style-type: none"> <li>• The council managed to improve and maintain 103 gravity schemes, 82 Rain water harvest formulation of 23 new Water user committee and 3 registered water user</li> <li>• NRWSSP through World Bank support to 10 water projects are implemented to an average of 60%</li> <li>• Provision of clean and safe water in urban area is very low which is up to 15% while provision of just water for home use has reached to 60% as a result of installation of electric water pump. Networking of water distribution system has been extended up to 46% of total coverage in urban areas. In rural areas the coverage of water supply is about 49% compared to required amount.</li> </ul>
7	8 villages facilitated in participatory forest Management approach by June 2015 [PFM]	<ul style="list-style-type: none"> <li>• PFRA was conducted into 8 villages Kumbanga, Kumkugwa, Kigaga, Rumashi, Kazilamihunda, Nyabibuye, Kasanda and Kigendeka.</li> <li>• PFM project managed to have a car for supervision and monitoring</li> <li>• 10 village forests in 12 villages were managed to be reserved</li> </ul>
8	Child participation and protection increased by 50% by June 2015	<ul style="list-style-type: none"> <li>• The Council managed to have a recognition letter from the ministry of education for running an inclusive education with special need.</li> <li>• Council managed to connect water and electric network to all present structure of special need school. The school includes different disabilities like children with albinism, total blind and other disabilities (2015 100 disabled were registered)</li> <li>• Council managed to make sure that children are protected by 100% for building a police station for protection</li> <li>• 25 Youth groups were trained on different ways to avoid HIV/AIDS transmission, how to live and care HIV/AIDS patients but also to compete in sports and games for their good health.</li> </ul>



#### 2.1.4 Summary of carry over fund per programme and physical implementation

Sub-Vote	Cost centre	Sources of fund	Name of Project	Physical implementation	B/fund 01.7.2016	Expenditure	Closing Balance 31.12.2016	Remarks	
5005	500A		To support construction of DED's office	On progress	200,000,000	-	200,000,000	On construction	
5005	527A	TMAP	To facilitate combatation and reduce HIV/AIDS infection	Completed	22,643,420	22,643,420	-		
		TASAF	To facilitate supervision and monitoring project activities	Completed	18,120,590.00	18,120,590	-		
	507B	EQUIP	To facilitate Improvement of quality education in primary schools	On progress	335,777,581	166,646,581	169,131,000		
5008	509B	SEDP	Construction of 18 pit latlines and installation of solar power at Busagara Secondary school	On completion stage	31,042,500	-	962,700	Work on progress	
			Construction of 3 classrooms, 18 pit latlines underground water tank, teachers house and installation of solar power at Itaba Secondary school	On completion stage	136,591,340	-	1,650,000	Work on progress	
			To facilitate supervision and Monitoring	On progress	5,412,850	5,412,850	-		
5005	503B	CDCF	To support deelopment issues in Muhambwe Constituent	Completed	8,823,470	8,823,470	-		
5010	508A	HSBF	<b>DMO's OFFICE</b>						
			To support performance of daily activities at DMOs office	Vaccination tools and medicines for 36 Health centres were collected and diserminated,2 cars for CHMT, 1 ambulance and 1	58,016,948	32,965,323	25,051,625	Supportive supervision and report writing are on progress as usual	

				trector were maintained and all monthly,reports writing and quarterly and annual meetings at district and regional level were supported				
			<b><i>SUB TOTAL</i></b>		<b><i>58,016,948</i></b>	<b><i>32,965,323</i></b>	<b><i>25,051,625</i></b>	
5010	508B	HSBF	<b><i>CHMT</i></b>					
			To support performance of daily activities to CHMT members	HIV/AIDS patients and stafss were provided with there supplementary nutrition and diserminated, hospita medicine, medical supplies and medical equipments were purchased and all monthly, reports writing and quarterly and annual meetings at district and regional level were supported	50,320,932	29,160,576	21,160,356	

			<b><i>SUB TOTAL</i></b>			<b><i>50,320,932</i></b>	<b><i>29,160,576</i></b>	<b><i>21,160,356</i></b>	
	508D	HSBF	<b><i>HEALTH CENTRES</i></b>						
			To support performance of daily activities to RHC level	Special diet to Patients with HIV/AIDs, Vit A vaccination campaign, Rehabilitation of 2 RHC and mortuary, Purchase of working sanitation tools, medical equipments and supplies, and medicine with report writing were supported	76,015,148	29,221,148	46,794,000	Service provision on progress	
			<b><i>SUB TOTAL</i></b>		<b><i>76,015,148</i></b>	<b><i>29,221,148</i></b>	<b><i>46,794,000</i></b>		
	508E	HSBF	<b><i>DISPENSARIES AND COMMUNITY LEVEL</i></b>						
			To support performance of daily activities to Dispensary level	Procurement of medicine medical supplies medical equipment on quarterly basis, monthly CTC and mobile services conduction and report writings, outreach services to 14 sites, Vit A supplementary and Deworming,	110,999,806	33,349,722	77,650,084	Service provision on progress	

				commemoration Immunization day purchase of cleansing supplies to 36 dispensaries were supported				
			<b><i>SUB TOTAL</i></b>		<b><i>110,999,806</i></b>	<b><i>33,349,722</i></b>	<b><i>77,650,084</i></b>	
5014	511B	ROAD FUND	To facilitate Routine maintenance of 88.7km roads in Kibondo District	Work completed	80,230,000	80,230,000		
			To facilitate spot improvement of 13.4km roads	Work completed	13,095,000	13,095,000		
			To facilitate periodic maintanance of 11km roads	Work completed	95,086,979	95,086,979		
			<b><i>SUB TOTAL</i></b>		<b><i>188,411,979</i></b>	<b><i>188,411,979</i></b>		
5017	510A	NRWSSP	To construct rural water supply at Nyankwi/Kiga	On completion stage	235,382,868	235,382,868		-
			Rehabilitation of water project at Kibingo and Nyabitaka	Completed	8,772,373	8,772,373		-
			To facilitate monitoring and supervision	Completed	2,488,179	2,488,179		-
			<b><i>SUB TOTAL</i></b>		<b><i>235,382,868</i></b>	<b><i>235,382,868</i></b>		-



## 2.2 Mid-Year Review 2016/2017.

During the financial year 2016/2017, Kibondo District Council approved a budget of TShs. **26,392,502,000/=** for Recurrent Expenditure and Development based on ceiling. Out of this, recurrent expenditure was allocated TShs. **21,407,512,000/=** and Development expenditure TShs **3,884,968,000/=**.

Up to the end of December, 2016, the actual revenue collected was TShs. **12,057,882,000/=** equal to 46% of total budget. Actual expenditure was TShs. **10,683,990,000/=** equal to 40% of the budget. The summary of budget is shown below in the matrix.

### 2.2.1. Annual Approved Revenue Vs Actual.

TYPE/SOURCE OF FUNDS	APPROVED REVENUE	ACTUAL RECEIVED/COLLECTION	%
<b>RECURRENT BUDGET:</b>			
PE	18,978,091	7,898,261	42
OC	2,429,421	310,053	13
<b>Total</b>	<b>21,407,512</b>	<b>8,208,314</b>	<b>38</b>
<b>DEVELOPMENT :</b>			
Local	2,702,800	1,095,009	41
Foreign	1,182,168	2,306,232	195
<b>Total Dev</b>	<b>3,884,968</b>	<b>3,401,241</b>	<b>88</b>
<b>OWN SOURCES:</b>	<b>1,100,022</b>	<b>448,327</b>	<b>41</b>
<b>GRAND TOTAL</b>	<b>26,392,502.00</b>	<b>12,057,882.69</b>	<b>46</b>

### 2.2.2. Annual Approved Expenditure Vs Actual

TYPE/SOURCE OF FUNDS	APPROVED EXPENDITURE	ACTUAL RECEIVED/COLLECTION	%	EXPENDITURE	%
<b>RECURRENT BUDGET</b>					
PE	18,978,091	7,898,261	42	7,898,261	42
OC	2,429,421	310,053	13	317,111	13
<b>Total</b>	<b>21,407,512</b>	<b>8,208,314</b>	<b>38</b>	<b>8,215,372</b>	<b>38</b>
<b>DEVELOPMENT</b>					
Local	2,702,800	1,095,009	41	371,075	14
Foreign	1,182,168	2,306,232	195	1,719,933	145
<b>Total Dev</b>	<b>3,884,968</b>	<b>3,401,241</b>	<b>88</b>	<b>2,091,009</b>	54
<b>OWN SOURCES:</b>	<b>1,100,022</b>	<b>448,327</b>	<b>41</b>	<b>377,610</b>	<b>34</b>
<b>GRAND TOTAL</b>	<b>26,392,502</b>	<b>12,057,882</b>	<b>46</b>	<b>10,683,990</b>	<b>40</b>



**2.2.3. Summary of MTEF targets Vs Main achievement  
MTEF Target Vs Actual Achievement Mid Year 2016/ 2017**

<b>NO</b>	<b>PLANNED TARGET</b>	<b>ACHIEVEMENTS</b>	<b>%</b>	<b>REMARKS</b>
<b>500A. Administration General</b>				
1	7 Staffs trained on labour law by June 2019	No staff trained to date	0	No fund released to date
2	Managerial and administrative services ensured by June 2019	<ul style="list-style-type: none"> <li>✓ 16 Council Statutory meetings conducted</li> <li>✓ 50 villages and 19 wards conducted their quarterly statutory meetings</li> <li>✓ Office operations in 18 departments/ sections facilitated</li> </ul>	50	Reports based on Meetings suggestions boxes are operating/utilized well.
<b>Internal Audit</b>				
2	Clean audit report acquired by June 2019	<ul style="list-style-type: none"> <li>✓ EPCOR system is full operation</li> <li>✓ Transaction audit is in progress</li> </ul>	50	All accountants needs to be trained on IPSAS
3	Council audit committee meeting facilitated by June 2019	✓ Two meetings conducted	50	Work on progress
<b>502A Finance Administration</b>				
1	Council contribution transferred to village level by June 2019	✓ Tshs 16,000,000 transferred to 50 villages by January 2016	10	On progress
4	Final Financial statements for the year 2015/2016 are prepared by adhering to IPSAS by September 2016	✓ Final accounts prepared by IPSAS standard	75	Some challenges in epicor system hinder full swing of IPSAS system
<b>508B. CHMT/CHSB</b>				
1	HIV/AIDS transmission reduced from 2 to 1.7 % by June 2019	Sensitization and awareness campaign has been conducted, training on PMTCT, condom use and other preventive measures	50	On progress
2	Rehabilitation and maintenance of health facilities and equipments perform by June 2018	2 health facilities were rehabilitated and 1 constructed	50	Target on progress
<b>Health Centres</b>				
1	Constant availability of all essential drugs, medical equipment and supplies in 5 health centres	Drugs, medical equipments and supplies were frequently produces	50	Target on progress
<b>510B Rural Water Supply</b>				

<b>NO</b>	<b>PLANNED TARGET</b>	<b>ACHIEVEMENTS</b>	<b>%</b>	<b>REMARKS</b>
2	Access to clean and safe water increased from 56% to 75% by June 2019	Drilling and Construction of new water sources Nyankwi, Kiga, Kiduduye, Katanga / Ilabiro and Kagezi is at 75%	50	Late release of funds hinder implementation
<b>Community Development Administration</b>				
1	Child participation and protection increased from 22 to 50% by June 2018	Child protection team formed	50	On progress

## **2.3 Challenges Experienced and Future Strategies (2016/17)**

### **(i) Challenges experienced**

- Delay in release of Development funds from Central Government. Up to the end of December 2016, only Tshs 566,175,126/= of Development fund were received.
- Few and unreliable council Internal Revenue collection. The Council has been experiencing this problem just because of some traders being not able to pay revenue willingly.
- Insufficient fund to enable the Council to run its operations smoothly. Due to few Council internal sources and lack of government supervision allocation funds the District council is experiencing insufficient funds for smoothing her operations.
- Delay of some of Contractors to complete their project implementation as scheduled in the contract document. This is due to most of contractors used to apply are of local level while those from national and international level are not more attracted to work in this district due to security reasons.
- Political interference that mislead community in participating in Development projects.

### **(ii) Future strategies.**

- To advertise tender works early after budget have been approved in order to serve time that will be lost during following tender Procedures after getting Funds.
- To conduct regular monitoring and supervision and when necessary holding site meetings with both contractors and beneficiaries whenever the funds are available.
- To review and sought other sources of Internal Revenue so as to bridge the gap between the requirement and real collection.

