

**THE UNITED REPUBLIC OF TANZANIA**  
**PRESIDENT's OFFICE,**  
**REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT**

**BUHIGWE DISTRICT COUNCIL**



**MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) FOR THE  
FINANCIAL YEAR 2018/19- 2020/21**

*Buhigwe District Council,*  
**P.O.BOX 443**  
**BUHIGWE**

**January, 2018**



## TABLE OF CONTENTS

<b>OVERVIEW AND POLICY STATEMENTS</b>		<b>Pages</b>
(i)	Policy Statement of the Council Chairperson	i
(ii)	Executive Statement of the Council Director	ii-iv
<b>CHAPTER 1: ENVIRONMENTAL SCAN</b>		
1.1.	Stakeholders' analysis	1-4
1.2	SWOC Analysis	4-7
1.3	Key Issues	8
<b>CHAPTER 2: BUDGET PERFORMANCE REVIEW</b>		
2.1	<b>Performance -2016/17</b>	9
2.1.1	Annual Approved Revenue Vs Actual Collection	10
2.1.2	Annual Approved Expenditure Vs Actual Expenditure	10
2.1.3	Summary of Planned Targets Vs Main Achievements	10-11
2.1.4	Summary of carry over funds per Programme and Physical Implementation	12
2.2	<b>Mid Year Review – 2017/18</b>	12
2.2.1	Annual Approved Revenue Vs Actual Collection	12
2.2.2	Annual Expenditure Vs Actual Expenditure	12
2.2.3	Summary of MTEF targets Vs Main Achievements	12
2.3	Challenges Experienced and Future Strategies (2014/15)	13-14
<b>CHAPTER 3: ESTIMATES FOR MTEF 2018/2019 – 2020/2021</b>		
3.1	Summary of Annual and Forward budget estimate ( Form No 1)	15-16
3.2	MTEF Sheet for Objectives, Targets and Activities ( Form No 3A)	17-42
3.3	Activity Costing Sheet (Form 3B)	43-79
3.4	Recurrent Expenditure Summary of Draft Estimates (Form No 3c)	80-107
3.5	Revenue Estimates and Projections (Form No 4)	108-113
3.6	Development Expenditure Details of Annual and Forward budget (Form 6)	114-141
3.7	Result Framework (Form. 7)	142-145
3.8	Summary of Personal Emoluments Estimate per Vote (Form No 8A)	146
3.9	Summary of Personal Emoluments Estimate per Sub Vote (form No 8B)	147
3.10	Item I – Summary Existing Employees on Payroll (Form 8C)	148
3.11	Item II – Summary of Existing Employees Not on Payroll (Form 8D)	149
3.12	Item III– Summary of New Employees to be Recruited (Form 8E)	150
3.13	Employees to be retired (Form 8F)	151
3.14	Schedule of Personal Emoluments Establishment and Strength (Form 9)	152-164
3.15	Project Profile Data Form (Form 10A)	165-169
3.16	FYDP's Project Information and Performance Assessment (Form 10B)	170-173
3.17	Summary of Project Forward Budget Estimates All Sources (Form 10c)	174

### LIST OF TABLES

Table 1:	Budget Performance 2016/17	1
Table 2:	Mid Year Budget Performance 2017/18	1
Table 3:	Summary of Estimates 2018/2019	1
Table 4:	Development fund Estimates 2018/2019	2
Table 5:	Other Charges Estimates 2018/2019	2
Table 6:	Personnel Emolument Estimates 2018/2019	3



Fahirisi	Neno	Maana yake
Shughuli		Kitendo au kazi itakayotekelezwa/ iliyotekelezwa ili kufikia lengo.
Bajeti		Makisio ya mahitaji na gharama zitakazotumika kutekeleza mpango kazi katika kipindi kilichokusudiwa
Uhimizaji wa Afya		Mchakato wa kutumia taarifa, elimu/habari na njia za mawasiliano na uhamasishaji wa Jamii kwa kubadili tabia/desturi kuhusu afya ya mtu binafsi au kikundi au kubadili tabia ya maisha kwa kuhimiza afya.
Mafunzo kazini		Kuongeza elimu na ujuzi kwa njia ya mafunzo kwa watumishi walioko kazini
Kiashiria		Ni kipimo cha kupimia matokeo tarajiwa kulingana na afua au kazi zilizokuwa zimepangwa.
Ufuatiliaji		Mpangilio wa kukusanya na kuchambua takwimu kwenye viashiria vilivyopangwa kwa ajili ya uendeshaaji na utoaji wa maamuzi. Ufuatiliaji unasaidia kujua mambo yanavyokwenda na kama malengoyanafikiwa.
Dhumuni		Matokeo ya mwisho yanayotarajiwa kutokana na kazi iliyofanyika. Lengo ni taarifa ya jumla ambayo inaonyesha ni nini kinachotakiwa kufikiwa na maendeleo yaliyofanyika. Inaelezea matarajio ya matokeo na inatoa muhtasari wa mpangilio wa matendo yaliyochukuliwa
Panga/Kupanga		Ni kuainisha mikakati na matendo kwa ajili ya kufikia malengo. Inaeleza kwa nini, namna gani na muda wa utekelezaji ikiwa ni pamoja na mpangilio wa fedha, na utafikiaje (shughuli) nyenzo, rasilimali na fedha zitakazohitajika kwa ajili ya kutekeleza kwa kipindi husika.
Kinga		Hali ya kuzuia kupata magonjwa. Kinga ya awali inapunguza/kuzuia utokeaji wa magonjwa na majeraha.
Usimamizi		Mchakato wa ufuatiliaji na kupitia mafanikio kwa shabaha ya kutoa msaada muhimu ili kuendelea kufanikiwa kwa ubora na uwingi
		Njia iliyopangiliwa kufikia lengo. Afua inaelekeza namna ya kufikia lengo na inaelekeza jinsi ya kuchagua shughuli/kazi zitakazofanyika.
Mpango/Mipango		Kazi/shughuli ambazo zimekubalika kutekelezwa kwa kipindi maalum na utaratibu unaoleweka.
Msaada wa Kiufundi		Ushauri/msaada wa kitaalamu
Lengo		Kiasi cha mafanikio kinachotakiwa kufikiwa baada ya kukamilisha kazi / afua zilizopangwa.

## **Vifaa vya Hospitali**

Vifaa vinavyotumika kwa ajili ya kuchunguza na kutibu magonjwa au ulemavu. Vifaa hivi vinaweza kutumika pekee au kutumika pamoja na vifaa vingine vya Hospitali. Vifaa vinavyotupwa baada ya kutumika mara moja na vile vinavyopandikizwa kwenye mwili wa mgonjwa haviko kwenye kundi la vifaa vya hospitali. Mfano wa vifaa vya hospitali: Ultra sound, CT scan, MRI machines

## **Vifaa tiba**

Vifaa tiba vinajumuisha vifaa vinavyotupwa baada ya kutumika mara moja Mfano; Sindano, catheters, cannulas, IV sets, pamba

## **Dawa viashiria**

Orodha ya Dawa zilizoainishwa kuwa kiashiria cha upatikanaji wa dawa katika Kituo. Upatikanaji wa dawa hizi unafuatiliwa na pale Kituo kinapokuwa na dawa hizo zote inachukuliwa kina hali nzuri ya upatikananaji wa dawa.

## LIST OF ABBREVIATIONS

CBOs	- Community Based Organizations
CBG	- Capacity Building Grant
CDG	-Capital Development Grant
CDCF	-Catalyst Development Constituent Fund
CG	-Central Government
CMAC	-Council Management AIDs Committee
COBERT	-Complementary Basic Education in Tanzania
DADPs	-District agriculture development program
DADG	-District Development Grant
DAS	-District Administrative Secretary
DASIP	-District Agriculture Sector Investment Program
DC	-District Commissioner
DCC	-District Consultative Committee
DEV	-Development
EIA	-Environmental Impact Assessment
EMA	-Environmental Management Assessment
ITC	-Information Technology and Communication
LGAs	-Local Government Authority
HSBF	-Health Sector Basket Fund
SDGs	-Sustainable Development goal
MTEF	-Medium Term Expenditure Frame Work
OC	-Other Charges
O& OD	-Opportunities and Obstacles in Development
PE	-Personal Emolument
RCC	-Regional Consultative Committee
RWSSP	-Rural Water Supply and Sanitation Programme
SACCOs	-Savings and Credit Co-operative Societies
SEDP	-Secondary Education Development Program
BHDC	Buhigwe District Council



## Statement of the Council Chairman.

It is the responsibility of Buhigwe District Council to ensure that the promises made in the CCM Manifesto 2015 are implemented. The major promises made include ensuring that every Tanzanian including the Buhigwe community acquires an improved livelihood through better service delivery to the people and people's empowerment, whereby the people acquire powers to make proper decisions which determine their own development. The powers to be acquired include those of collecting Council revenue and deciding on the use of those resources as well as identifying, planning and implementing development projects at the village levels.

With the same focus of peoples' empowerment, the Government has embraced a policy of Decentralization by Devolution. This involves empowering Tanzanians through strengthened local government authorities, which will be better placed, by virtue of their proximity to the people, to reflect local priorities and needs in their programmes, improve services, and contribute to reduction of poverty. It is envisaged that through D by D more resources and political powers will be devolved to the Local Government level to improve better decisions on resources allocation and wider participation and ownership of the development process and achievements.

The Buhigwe District Development Plan and Budget for Financial Year 2018/19 aspires to:

- 1) End poverty in all its forms everywhere in the District,
- 2) End hunger,
- 3) Achieve food security and improved nutrition, and promote sustainable agriculture
- 4) Ensure healthy lives and promote well-being for all at all ages,
- 5) Ensure inclusive and equitable quality education and promote life-long learning opportunities for all,
- 6) Achieve gender equality and empower all women and girls ,
- 7) Ensure availability and sustainable management of water and sanitation for all
- 8) Promote sustained, inclusive and sustainable economic growth, full and productive employment.

It is my confidence that, we will, through sound national policies articulated in the CCM Election Manifesto 2015, and the participation and commitment of Buhigwe citizen themselves, improve services and End poverty significantly in the short and medium term. To that end, my personal commitment and that of Buhigwe District Council is assured.

  
Hon. Venance Kigwinya  
**COUNCIL CHAIRMAN**  
**BUHIGWE**  
MALMASHARTI YA WILAYA  
S.L.P 443.BUHIGWE



## Executive Statement of The Accounting Officer

Buhigwe District Council is among eight Local Government Authorities in Kigoma Region. It has a area of 1,700.29 square Kilometers. Administratively, it is divided into 2 Divisions; 20 Wards, 4 Villages and 190 Sub-villages. The Council has a population of 254,342 people including 120,69 males and 133,652 females as per population and household census of 2012.

During the financial year 2016/2017, Buhigwe District Council (BHDC) planned to collect and spend Tsh 22,721,505,952/= as follows:

**Table 1: Budget Performance 2016/17**

No	Source	Approved Budget 2016/2017	Actual Revenue 2016/2017	%	Actual Expenditure 2016/2017	%
1	Own Source	452,962,000	427,187,242	94%	426,200,314	100%
2	Other Charges	1,768,445,000	1,450,348,347	81%	1,450,098,247	100%
3	Personnel	13,639,649,400	12,109,056,200	89%	12,109,056,200	100%
4	Development	6,860,449,552	5,181,027,212	76%	3,440,043,067	69%
	<b>Total</b>	<b>22,721,505,952</b>	<b>19,167,619,001</b>	<b>84%</b>	<b>17,425,397,828</b>	<b>92%</b>

In 2017/18, Buhigwe District Council (BHDC) planned to collect Sh 25,600,144,633. Up to December 2017, the council was received Sh 9,032,580,012 and spend 8,578,691,979 as illustrated below:

**Table 2: Mid Year Budget Performance 2017/18**

No	Source	Approved Budget 2017/18	Revenue 2017/18 Up to December	%	Expenditure Up to December 2017	%
1	Own Sources	452,097,000	208,280,735	46%	203,080,735	98%
2	Other Charges	927,800,000	517,827,295	56%	505,327,295	98%
3	Personnel Emolument	14,148,914,394	6,027,132,500	43%	6,027,132,500	100%
4	Development Project	9,960,933,239	2,279,339,482	23%	1,843,151,449	74%
5	Community Contribution	110,400,000	0	0%	0	0%
	<b>Total</b>	<b>25,600,144,633</b>	<b>9,032,580,012</b>	<b>35%</b>	<b>8,578,691,979</b>	<b>93%</b>

### Summary of Estimates 2018/2019.

During financial year 2018/2019, Buhigwe District Council is anticipating to collect and spend total of Tshs 27,257,669,239 from various revenue sources as shown in the table below:

**Table 3: Summary of Estimates 2018/2019**

No	Source of Revenue	Estimate 2017/2018	%
1	Own Sources	505,000,000	2%
2	Other Charges	927,800,000	3%
3	Personnel Emolument	15,740,949,000	58%
4	Development Project	10,083,920,239	37%
	<b>Total</b>	<b>27,257,669,239</b>	<b>100%</b>



The development fund for 2018/19 budget comprises the following:

**Table 4: Development Estimates 2018/2019**

Code s	Project	Actual 2016/17	Approved 2017/18	YEAR 2018/2019 Estimates			Forward Budget 2019/2020	Forward Budget 2020/2021
				Local	Foreign	Total		
6277	LGCDG	354,280,000	1,521,959,000	1,521,959,000	0	1,521,959,000	1,674,154,900	1,841,570,390
6209	Mfuko wa Jimbo	41,814,000	50,043,000	50,043,000	0	50,043,000	55,047,300	60,552,030
	Council building and staff house	750,000,000	700,000,000	700,000,000	0	700,000,000	770,000,000	847,000,000
6402								
6401	Ujenzi wa Hospitali	450,000,000	500,000,000	500,000,000	0	500,000,000	550,000,000	605,000,000
	Free Primary Education Programme	0	532,407,000	532,407,000	0	532,407,000	585,647,700	644,212,470
4322								
	Free Secondary Education Programme		304,689,000	304,689,000	0	304,689,000	335,157,900	368,673,690
4393								
	Mfuko wa Barabara	457,202,318	563,920,000	0	0	0	0	0
	SEDP_WB_IDA_Fore		354,508,000		354,508,000	354,508,000	389,958,800	428,954,680
5421	HSBF	546,327,000	654,118,000		654,118,000	654,118,000	719,529,800	791,482,780
	HIV/AIDS NMSF		0		-	0	0	0
5499	TACAIDS							
3280	RWSSP - CBG +DG	71,470,783	688,653,000		1,151,560,000	1,151,560,000	1,266,716,000	1,393,387,600
6220	TASAF II	1,714,261,110	2,000,000,000		2,000,000,000	2,000,000,000	2,200,000,000	2,420,000,000
4311	EQUIP TANZANIA	610,609,158	358,954,743		358,954,743	358,954,743	394,850,217	434,335,239
	Global		0	-	0	0	0	0
	P4R	80,270,710	0	-	200,000,000	200,000,000	220,000,000	242,000,000
	WORLD BANK - BASIC HEALTH PROJECT		78,110,000	-	78,110,000	78,110,000	85,921,000	94,513,100
	JICA	68,115,500	0	-	0	0	0	0
	THPS	36,676,633	0	-	24,000,000	24,000,000	26,400,000	29,040,000
5405	UNICEF		104,760,000	-	10,476,000	10,476,000	11,523,600	12,675,960
5418	RBF	0	1,643,095,496	-	1,643,095,496	1,643,095,496	1,807,405,046	1,988,145,550
	TOTAL	5,181,027,212	9,960,933,239	3,609,098,000	6,474,822,239	10,083,920,239	11,092,312,263	12,201,543,489

The Other charges fund for 2018/19 budget includes the following:

**Table 5: Other Charges Estimates 2018/2019**

No.	Sector	Actual 2016/17	Approved 2017/2018		Estimates 2018/2019	Forward Budget 2019/2020	Forward Budget 2020/2021
			Approved	Revenue up to December 2017			



2	Education – Primary	777,486,331	341,317,000	235,682,300	341,317,000	375,448,700	412,993,570
3	Education – Secondary	549,033,016	227,097,000	177,837,000	227,097,000	249,806,700	274,787,370
4	Health	47,799,800	143,049,000	30,032,000	143,049,000	157,353,900	173,089,290
5	Roads	3,822,600	23,810,000	6,133,000	23,810,000	26,191,000	28,810,100
6	Water	8,990,400	13,834,000	3,564,000	13,834,000	15,217,400	16,739,140
7	Cooperatives	6,252,987	5,000,000	2,992,391	5,000,000	5,500,000	6,050,000
8	Trade	9,929,382	20,000,000	11,977,934	7,252,000	7,977,200	8,774,920
9	Planning	14,226,561	14,000,000	8,384,553	18,000,000	19,800,000	21,780,000
10	Community Development	5,819,316	5,000,000	2,926,513	6,000,000	6,600,000	7,260,000
11	Natural Resources	4,742,187	5,000,000	2,926,513	5,000,000	5,500,000	6,050,000
12	Land	4,623,658	5,000,000	2,926,513	5,000,000	5,500,000	6,050,000
13	Internal Audit	5,203,574	10,252,000	6,139,888	18,000,000	19,800,000	21,780,000
14	Bee Keeping	1,077,129	3,000,000	1,796,690	3,000,000	3,300,000	3,630,000
15	General Purpose Grant - Proper	1,510,800	83,543,000	17,322,000	83,543,000	91,897,300	101,087,030
<b>TOTAL</b>		<b>1,450,348,347</b>	<b>927,800,000</b>	<b>517,827,295</b>	<b>927,800,000</b>	<b>1,020,580,000</b>	<b>1,122,638,000</b>

The Personnel Emolument fund for 2017/18 budget contains the following:

**Table 6: Personnel Emolument Estimates 2018/2019**

No.	Sector	Actual 2016/17	Approved 2017/18		Estimate 2018/2019 (Tshs)	Forward Budget 2019/2020	Forward Budget 2020/2021
			Approved	Revenue up to December 2017			
1	Administration (GS 2 and above)	1,123,357,000	1,293,828,000	569,788,000	1,756,326,000	1,931,958,600	2,125,154,460
2	Primary Education-Administration	62,026,000	71,073,000	28,805,000	61,668,000	67,834,800	74,618,280
3	Primary Education	6,852,729,000	7,839,678,000	3,366,036,000	8,340,984,000	9,175,082,400	10,092,590,640
4	Secondary Education	2,446,598,200	2,918,261,400	1,267,092,000	3,244,311,000	3,568,742,100	3,925,616,310
5	Hospital	129,324,000	153,936,000	57,518,000	157,080,000	172,788,000	190,066,800
6	CHMT	125,281,000	155,868,000	64,856,000	163,338,000	179,671,800	197,638,980
7	Health Centre	490,636,000	627,399,000	235,830,000	766,320,000	842,952,000	927,247,200
8	Dispensary	438,593,000	539,235,000	181,965,000	546,612,000	601,273,200	661,400,520
9	Works	143,256,000	169,143,000	68,001,000	198,264,000	218,090,400	239,899,440
10	Water	36,290,000	68,204,994	23,484,000	111,348,000	122,482,800	134,731,080
11	Mishahara VEO,s	163,490,000	167,934,000	89,863,500	77,976,000	85,773,600	94,350,960
12	Agriculture	80,520,000	117,345,000	51,714,000	208,128,000	228,940,800	251,834,880
13	Livestock	16,956,000	27,009,000	22,180,000	108,594,000	119,453,400	131,398,740
<b>TOTAL</b>		<b>12,109,056,200</b>	<b>14,148,914,394</b>	<b>6,027,132,500</b>	<b>15,740,949,000</b>	<b>17,315,043,900</b>	<b>19,046,548,290</b>

To achieve MTEF objectives, targets and activities, the management fully commits itself to take the following measures:-

- Expenditures adhere to the financial norms;
- Employees of the Council perform their roles as stipulated in their job descriptions;
- Projects and programs are executed according to the planned targets;



During Financial Year 2018/19, Buhigwe District Council will focus on the following key issues which emanate from SWOC analysis:

- 1) **Administration sector:** All standing committees conducted as per council calendar, Construction of head offices, Staff houses, District Hospital and equipping necessary infrastructures.
- 2) **Education Sector:** Improving learning and teaching environment at primary and secondary School levels as well as equipping classrooms, desks, hostels and laboratories.
- 3) **Water Sector:** Increasing coverage of access to clean and safe water and improving sanitation services among the Council residents.
- 4) **Roads Sector:** improving connectivity within the Council and promoting local construction.
- 5) **Agriculture and Livestock Sector:** Facilitating implementation of Kilimo Kwanza initiatives in the terms of production, value adding, processing, storage and increasing investment in coffee farming.
- 6) **Health Sector:** Rehabilitation of dispensary and retaining recruited health workers as well as increasing supply of quality medicines, vaccines, medical supplies and equipment. Sustaining increasing demand for care and treatment services, drugs, nutrition and related services to people living with HIV and AIDS.
- 7) **Environment Sector:** environmental conservation measures.
- 8) **Finance Sector:** Maximize revenue collection by broadening own sources

The Annual plan and Budget for 2018/19. has been prepared in accordance with the Guidelines for the Preparation of Plan and Budget (GPB) for 2018/19. and was discussed by stakeholders, Committees and approved by Full Council Meeting on 26<sup>th</sup> January, 2018.



Anosta Lazaro Nyamoga  
DISTRICT EXECUTIVE DIRECTOR,  
BUHIGWE DISTRICT COUNCIL

EXECUTIVE DIRECTOR  
BUHIGWE DISTRICT COUNCIL  
BUHIGWE