

THE UNITED REPUBLIC OF TANZANIA
PRESIDENT OFFICE
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT

KASULU DISTRICT COUNCIL



MEDIUM TERM EXPENDITURE FRAMEWORK
(MTEF) 2022/2023 – 2024/2025

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LIST OF ABBREVIATION AND ACRONYMS

AIDS	Acquired Immune-deficiency Syndrome
CBG	Capacity Building Grant
CCM	Chama cha Mapinduzi
CDG	Capital Development Grant
CHF	Community Health Fund (Improved)
D by D	Decentralization by Devolution
DRF	Drug Revolving Fund
GDP	Gross Domestic Product
GFS	Government Financial Statistics
GPG	General Purpose Grant
H, M & L	High, Medium and Low
HIV	Human Immune-deficiency Virus
HLGs	Higher Level Government
HRM	Human Resources Management
IMCI	Integrated Management Childhood illness
IRS	Indoor Residual Spray
KSDC	Kasulu District Council
LGAs	Local Government Authorities
LLGs	Lower Level Government
MoFP	Ministry of Finance and Planning
MTEF	Medium Term Expenditure Framework
NHIF	National Health Insurance Fund
O & OD	Opportunity and Obstacle to Development (Improved)
OC	Other Charges
PE	Personal Emolument
PO-RALG	President's Office - Regional Administration and Local Government
PSM	Public Service Management
PWD	People with Disability
RAS	Regional Administrative Secretary
SDGs	Sustainable Development Goals
SP	Strategic Plan
SRGP	Strategic Revenue Generating Projects
SWOC	Strength, Weakness, Opportunity and Challenges
Tshs. / TZS	Tanzania Shillings
UNICEF	United Nations Children Fund

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STATEMENT OF THE COUNCIL CHAIRPERSON

The preparation of Kasulu District Council MTEF 2022/2023 is regarded as another best opportunity for the District to address Socio – Economic challenges facing the District including; increasing opportunities for economic growth, strengthening revenue collection and management of expenditure, investing in projects obtained through improved O & OD approach at lower level as well as District projects especially the on – going ones.

On the other hand the Decentralization by Devolution (D by D) Policy of the government has put the Local Government Authorities (LGAs) in charge of delivering socio-economic services at lower levels (wards, villages and hamlets); thus collaborative efforts during implementation, monitoring and supervision of activities has to be realized in line with the provided set of rules, regulations and procedures without overlooking current policies, guidelines and key emphasis on issues such as the value for money in implementation of daily recurrent and development activities as well as the adherence to efficient and noble working ethics by everyone in the Council.

This plan has taken into account the implementation of the Kasulu District Council Strategic Plan, guidelines for preparation of plans and budget 2022/2023, Sustainable Development Goals (SDGs) 2030 and different sector policies which are in consonance with the ruling party manifesto 2020 that aims at improving living standard of the people through provision of quality and affordable socio-economic services. Other areas that were taken into consideration in the 2022/2023 Budget include the need to implement specific plans and strategies that foster economic growth of our people; speeding – up the implementation of Public Private Partnership in order to widen opportunities for executing development projects, strategic revenue developing projects and a continued interdependence approach with various development stakeholders/organization in undertaking different project that are aimed in improving the standard of life for our citizens who are widely living below the established poverty line of \$1.25/day.

The preparation of this Budget has also involved all relevant stakeholders, thus I would like to express my appreciation to those who have contributed in one way or another to the successful preparation of this Plan and Budget for the financial year 2022/2023; My special gratitude goes to Standing Committees together with the Council Management Team for their constructive advice during the scrutinization of this Budget; Likewise, I also thank all Honorable members of Full Council for their advice and recommendation which have all been taken to account in this Plan and Budget.

It is my sincere believe that the participation and commitment of our community as well as sound national policies will significantly reduce the adverse impact of poverty in both, short and medium term basis. At this juncture my personal commitment; of the Council Management Team and all Kasulu District Council staff members toward the fulfillment of this Plan and Budget is guaranteed.



Hon. Eliya Charles Kagoma
COUNCIL CHAIRPERSON
KASULU DISTRICT COUNCIL

STATEMENT BY THE COUNCIL EXECUTIVE DIRECTOR

Kasulu District council like any other Local Government Institution has been given a specific mandate to provide Socio-Economic services by employing resources approved by Government funding and own source revenue as collected from various sources within the District Council. It is through this resource envelop where quality services are delivered to the community so as to enhance socio-economic development and inevitably contribute to poverty reduction. This 2022/2023 MTEF also point out the Kasulu District Council objectives, strategies and outcomes linking to the process of improved O&OD as conducted in lower levels.

Chapter one provides an overview of the environmental scan including stakeholder's analysis and the SWOC analysis has been provided including the key issues. While chapter two highlights on Budget Performance Review (Performance – 2020/21, Mid-Year Review – 2021/22 and Challenges experienced and Future Strategies – 2021/22, Chapter three provides information on the Estimates for MTEF (2022/23 – 2024/25).

During the financial year 2020/2021 the approved budget for the District Council was 27,680,898,423 Tshs of which 14,272,767,000 Tshs was for Personal Emoluments, 1,195,734,000 Tshs for other charges block grant, 2,791,392,790 Tshs from own source collection and 9,421,004,633 Tshs was for Development projects. Up to June 2021 22,745,658,715 Tshs which is equal to 82% of the approved budget was received, out of which 11,558,801,972 Tshs was for personnel emoluments, 1,309,789,741 Tshs was for other charges block grant, 2,478,430,836 Tshs was collected as own source revenue and 7,398,636,166 Tshs was for Development projects.

In the financial year 2021/2022 the approved budget for the District Council was 31,162,108,500 Tshs of which 14,855,654,000 Tshs was for Personal Emoluments, 612,851,000 Tshs for other charges block grant, 2,892,312,000 Tshs from own source collection and 12,801,291,500 Tshs was for Development projects. Up to December 2021 14,474,879,158 Tshs which is equal to 46% of the approved budget was received, out of which 6,873,446,478 Tshs was for personnel emoluments, 255,153,083 Tshs was for other charges block grant, 1,199,888,446 Tshs was collected as own source revenue and 6,146,391,151 Tshs was for Development projects.

In the financial year 2022/2023 Kasulu District Council estimates to spend 32,373,560,200 Tshs for Recurrent and Development activities whereby 16,252,012,200 Tshs is for Personal Emoluments, 809,493,000 Tshs for other charges, 3,185,543,000 Tshs from own source collection and 12,126,512,000 Tshs for Development projects.

I strongly request all stakeholders to use this document not only as a guide but also as a reference instrument during the whole period of implementation, supervision and monitoring for all recurrent and development budget activities for the financial year 2022/2023. It is my sincere hope that the effective implementation of this MTEF will contribute greatly to the betterment of our community.



Joseph K. Rwiza

DISTRICT EXECUTIVE DIRECTOR
KASULU DISTRICT COUNCIL

CHAPTER ONE

ENVIRONMENTAL SCAN

1.1. STAKEHOLDERS ANALYSIS

1.1.1. Name of key stakeholders

In performing her core functions, Kasulu District Council has been collaborating with various stakeholders to provide complementary socio-economic development. These stakeholders play significant roles for the achievement of District objectives. Some of the stakeholders includes:-

- Council Residents
- Farmers, Livestock keepers, Bee keepers, Fisherman and Businessmen / women
- Central Government (MOF, PO-RALG, RAS)
- Council employees
- NGOs, CBOs and Development Partners
- Politicians
- Mass Media
- Parastatal Organizations
- Parliament
- Cooperative Societies
- Post and Telecommunication companies
- Trade Unions
- Vulnerable groups
- Learning Institutions
- Financial Institutions

1.1.2. Needs / Expectations of Stakeholders

As it is indicated above, Kasulu District Council has a multiple number of stakeholders. The following table shows a list of stakeholders in the district, with their anticipated expectations and impact if these expectations are not met.

(Note: For priority Ranking, H = High, M = Medium and L= Low)

Table 1: Stakeholder Impact Analysis

NAME OF THE STAKEHOLDER	EXPECTATIONS	IMPACT IF EXPECTATIONS ARE NOT MET	PRIORITY RANKING (H, M & L)
Council Residents	<ul style="list-style-type: none"> - Timely, adequate effective and efficient of socio-economic services. - Peace and security - Participatory decision making and development activities. Rule of law and equal justice 	<ul style="list-style-type: none"> - Worsening of current poverty levels - Inadequate service delivery - Poor participation in development activities - Civil discontents and increased public complaints - Loss of council image to the public 	H
Farmers, Livestock Keepers, Bee keepers and Business Men / Women	<ul style="list-style-type: none"> - Improved agricultural and livestock extension services. - Improved products marketing - Improved transport and communication infrastructures. 	<ul style="list-style-type: none"> - Poor agricultural and livestock production. - Poor business out turn. - Decreased income and Increased poverty. 	H
Central Government (MoF, PO-RALG and RAS) and Development Partners	<ul style="list-style-type: none"> - Accurate and timely receivable of various reports. - Timely and accurate feedback - Compliancy to Financial accountability - Proper implementation of set objectives. - Value for money adherence 	<ul style="list-style-type: none"> - Failure to timely and efficiently act and give feedback. - Poor / late decision making - Late release of fund - Misappropriation of funds - Conditional financial support 	H
Council employees	<ul style="list-style-type: none"> - Better working environment. - Timely promotions - Training opportunities - Prompt payments of rights and benefits 	<ul style="list-style-type: none"> - Poor performance in service delivery. - Poor working morale and thus inadequate working commitment. - Inadequate creativity. - Council image tarnished 	H
NGOs, CBOs and Development Media	<ul style="list-style-type: none"> - Collaboration with the District Council in service delivery to the community - Financial accountability. Timely feedback and recommendations. - Timely and accurate physical and financial progress reports 	<ul style="list-style-type: none"> - Late/refraining from releasing of funds - Late decision making - Withdraw of assistance - Untruthful. 	M
Politicians and Councilors	<ul style="list-style-type: none"> - Better social and economic services delivery to the 	<ul style="list-style-type: none"> - Loss of trust to the government. 	M

NAME OF THE STAKEHOLDER	EXPECTATIONS	IMPACT IF EXPECTATIONS ARE NOT MET	PRIORITY RANKING (H, M & L)
	community in accordance to promises. -Good governance and accountability. -Timely submission of accurate information and data. -Involvement in development activities.	- Civil unrest -Lack of political will which may lead to poor acceptance of projects/programs by the community. - Community status gain	
Financial Institutions and Social Security Funds	-Conducive investment and business environment -Timely payments for goods and services rendered -Clarification and timely issuance of policies and guidelines -Good governance and accountability. -Peace and order	- Delayed investment and trade -Poor response of new investments / trade -Poor service delivery from the parastatals. - Low revenue collection	L
Parliament	-Timely submission of reports information and data. - Timely submission of financial and audit reports. -Compliance and adherence to the approved plans and budget.	Inadequate political will	H
Co-operative Societies	Accelerating community economic growth	Increasing poverty among citizens	M
Posts And Telecommunication Companies	Better communication means. -Better social and economic services delivery to the community.	-Poor service delivery form posts and telecommunication companies. - Post and communication breakdown.	H
Trade Unions	Improved workers' rights and working environments as well as morality to employees	Increasing strikes into organization Disorder	M
Vulnerable Group	Improved special services as well as opportunity for them	-Poor service delivered and lack of opportunity - Increased public complains	H
Training Institutions and Researchers	Learned community	Non educated community	M

1.2. SWOC ANALYSIS

Kasulu District Council (KSDC) assessed her internal environment through thorough observations of major key areas such as Human Resources Management (HRM), transparency and accountability, development planning and budgeting, Financial Management and Control, Procurement Management, gender empowerment and working tools at all levels. Through this assessment the following issues were identified as strengths and weaknesses of council as stipulated in the Council Strategic Plan (SP).

The analysis in the District Strategic Plan (SP) was carried out at two levels, namely internal and external environment. The former is the environment in which the district council has a reasonable degree of influence, and the latter it has no reasonable degree of influence. The internal scan aimed at identifying areas of strengths and areas for improvement. While the external scan aimed at identifying opportunities and challenges.

1.2.1. Internal scan (Strengths and areas for improvement / Weaknesses)

For scanning the internal environment Kasulu district council through her SP conducted an assessment of five criteria important for running Kasulu district council organization. The criteria chosen were: **leadership, customer focus, and results orientation**. The assessment aimed at identifying areas where the organization is relatively strong and areas, which would require changes and improvement in the future. A summary of the analysis is presented below:-

Table 2: Internal Scan Analysis

CRITERIA	STRENGTHS	AREA FOR IMPROVEMENT
Customer Focus	<ol style="list-style-type: none"> 1) Skilled staff 2) Client services charter 3) Government policies 4) Good and committed leadership 5) Political will 	<ol style="list-style-type: none"> 1) Procurement procedures and contract management 2) Office accommodation and retooling 3) Staff quarters 4) Office equipment 5) Entrepreneurship skills 6) Unemployment
Result Orientation	<ol style="list-style-type: none"> 1) Our district implements its plan 2) Head of department take corrective action when staff do not perform 3) We monitor operational performance 	<ol style="list-style-type: none"> 1) Staff consciousness of the important output they must deliver (BRN) 2) Staff to be clear about what they are expected to do. 3) Recognition of individual performance
Leadership	<ol style="list-style-type: none"> 1) Staff are given Authority to decide and act 2) Our district better at in communication between LLGs and HLG 	<ol style="list-style-type: none"> 1) Consulting staff on matter which affect them 2) Management information system 3) Management style to encourage active participation and debate

Table 3: Opportunities and Challenges

Opportunities:	Challenges:
1) Variety of Land	1) High rate of Poverty
2) Sufficient areas for construction of industries	2) Lack of qualified staffs
3) High production of food and cash crops	3) Shortage of vehicles (cars) for implementing, monitoring and supervising development projects
4) Variety of farm products	4) Delayed of disbursement of funds
5) Variety of livestock	5) Low ceiling for implementing development projects
6) Labor force	6) Shortage of own source revenue collection
7) Trunk roads	7) Unstable market prices
8) Communications	8) Lack of value addition chain
9) Electricity	
10) Sufficient forests and water sources	

1.3. KEY ISSUES

The key issues are the areas that Kasulu District Council needs to concentrate for outcomes. The areas that will produce direct impact to customers and stakeholders are as follows:-

- i. Construction of District Council head quarters.
- ii. Construction of staff houses.
- iii. Provision of loan to women, youth and people with disability.
- iv. Implementation of revenue generating projects (selling of plots, renovation of Kilimo kwanza farm, and establishment of stand at Kalela).
- v. Completion of carried over activities.
- vi. Completion of community ongoing activities/ projects.
- vii. Improvement of own source revenue collection.
- viii. Training staffs and provides working tools to staffs.
- ix. Strengthening the rule of all levels of the council.
- x. Provision of adequate socio-economic services in health, education, water and Agriculture sectors.
- xi. Community capacity building.
- xii. Addressing the problem of HIV/AIDS.
- xiii. Addressing the problem of Nutrition.
- xiv. Ensure gender equality and provision of equal opportunities to all gender, race, disabled and elders.
- xv. Strengthening support to adolescent, youth, women and people with disability.

CHAPTER TWO

BUDGET PERFORMANCE REVIEW

2.1. Performance 2020/2021

During the financial year 2020/2021 the approved budget for the District Council was 27,680,898,423 Tshs of which 14,272,767,000 Tshs was for Personal Emoluments, 1,195,734,000 Tshs for other charges block grant, 2,791,392,790 Tshs from own source collection and 9,421,004,633 Tshs was for Development projects. Up to June 2021 22,745,658,715 Tshs which is equal to 82% of the approved budget was received, out of which 11,558,801,972 Tshs was for personnel emoluments, 1,309,789,741 Tshs was for other charges block grant, 2,478,430,836 Tshs was collected as own source revenue and 7,398,636,166 Tshs was for Development projects. This is further elaborated in the tables below:-

Table 4: Annual Approved Revenue Vs Actual Revenue 2020/2021 (Tshs.)

Sub Vote	Approved Revenue 2020/2021	Actual Revenue 2020/2021	Percentage
1. Total PE	14,272,767,000	11,558,801,972	81
2. Total OC	1,195,734,000	1,309,789,741	110
3. Total development	9,421,004,633	7,398,636,166	79
4. Total own source	2,791,392,790	2,478,430,836	89
Total Recurrent & Development	27,680,898,423	22,745,658,715	82

Table 5: Annual Approved Expenditure Vs Actual Expenditure 2020/2021 (Tshs.)

Description	Approved Expenditure 2020/2021	Actual Expenditure 2020/2021
1. Total PE	14,272,767,000	11,558,801,972
2. Total OC	1,195,734,000	1,309,789,741
Of which Internal subvention – PE		
– OC		
Total PE & OC	15,468,501,000	12,868,591,713
3. Development Total	9,421,004,633	5,345,536,597
Internal subvention Local – (L)		
Foreign – (F)		
4. Total own source	2,791,392,790	1,660,991,434
Total Recurrent & Development	27,680,898,423	19,875,119,744

2.1.1. Summary of Carry Over Funds

Table 6: Summary of Carry Over Funds 2020/2021

S/N	FUND SOURCE	CARRY OVER FUNDS	EXPENDITURE	BALANCE	IMPLEMENTATION STATUS
1	Free Education	151,030,419	151,030,419	0	Capitation grants, responsibility allowance, school fee compensation, and meals allowance have been paid
2	EP4R	116,500,000	116,500,000	0	Construction of 5 classrooms and 15 pit latrines at 2 primary school have been conducted
3	HSBF	14,097,900	14,097,900	0	Purchasing medicines and medical equipments have been conducted, also rehabilitation and construction of health infrastructure have been conducted
4	RBF	63,466,717	63,466,717	0	Fund have been used for purchasing of medicines, medical equipments, rehabilitation of health infrastructure, and administration activities
5	Global Fund	41,015,897	41,015,897	0	Activities of combat TB and Malaria have been conducted
6	Construction of District Hospital	78,958,847	78,958,847	0	Construction of 7 building of District hospital is at finishing stage
7	GPE II	191,900,000	191,900,000	0	Construction of 8 classrooms and 28 pit latrines in 4 primary schools have been conducted
8	UNICEF	29,841,374	29,841,374	0	Monitoring of child cases against violence have been conducted
	GRAND TOTAL	686,811,154	686,811,154	0	

2.1.2. Summary of MTEF targets and Main Achievements

During the financial year 2020/2021 the District Council observed the following achievements relative to its mission, vision and MTEF objective as follows:-

- **Enhanced good governance and administrative services.**

The Council managed to generally improve itself on good governance while understanding it is a cross cutting issue that covers all of the council departments/units and the community as a whole; on the other hand on improving administrative services the Council has managed to facilitate and improve the access of local communities to administrative services by support the construction of village and ward offices with the aim of ensuring timely access to quality, effective and efficient services, on the very same respect the council managed to improve its services by ensuring that its management and staff are all easily accessible to its people for the sole purpose of enhancing socio-economic development in an efficient, effective, timely and yet harmonious manner.

- **Increased quantity and quality of social services and infrastructures; Improved access, quality and equitable social services delivery.**

Kasulu faired out well on ensuring that the mentioned objectives were met, this is witnessed by the continuous improvements that were made during the financial year 2020/2021 and which are ongoing to the present since the development journey is an ever-enduring one. The year witnessed an improvement ranging from the education sector, there was an emphasis in developing schools infrastructures especially class rooms and toilets. Also the improvement and construction of water infrastructure in the villages was made accordingly. On the very same time the health sector has also been improved as witnessed with the employment of qualified staffs, construction of staff houses, health centers and dispensaries, and the increase delivery of quality services in health centers and dispensaries, however more efforts ought to be employed so as to ensure the delivery of quality and yet equitable services are no longer a mere say but an actual action.

- **Improved social welfare, gender and community empowerment.**

Kasulu District Council on social, welfare, gender and community empowerment managed to facilitate the empowerment process by providing loans and training to women and youth groups so as to ensure they are engaged in socio-economic activities that will enable them to generate income and inevitably reduce poverty levels in the District and the country at large, on the other

respect the council the council also managed to create an awareness about the importance of entrepreneurial groups.

2.1.3. Loan provided to Women, Youth and People With Disability Groups.

During the financial year 2020/2021 the approved budget for provision of loan (10%) was 201,839,279 Tshs. Up to June 2021 the own source collection was 1,849,149,272 Tshs and 184,914,927 Tshs was supposed to be provided as loan, while 170,797,795 Tshs which is equal to 92% was provided as loan to women, youth and PWD groups, out of which 183,116,943 Tshs was provided to 43 women groups, 124,667,795 Tshs was provided to 22 youth groups, and 22,000,000 Tshs was provided to 5 people with disability groups.

2.1.4. Provision of Operation Cost at Lower Levels.

During the financial year 2020/2021 the approved budget for provision of operation cost at lower level (20%) was 403,678,558 Tshs. Up to June 2021 the own source collection was 1,849,149,272 Tshs while 275,513,370 Tshs which is equal to 74% was provided at lower level (20%) to support development activities and operation cost.

2.1.5. Debts Payments

During the financial year 2020/2021 Kasulu District Council has managed to pay employee debts/ benefits and rights, contractors debts and suppliers debts according to the availability of funds, where by up to June 2021 95,385,943 Tshs was paid to employees, contractors and suppliers.

2.2. Mid-Year Review 2021/2022

In the financial year 2021/2022 the approved budget for the District Council was 31,162,108,500 Tshs of which 14,855,654,000 Tshs was for Personal Emoluments, 612,851,000 Tshs for other charges block grant, 2,892,312,000 Tshs from own source collection and 12,801,291,500 Tshs was for Development projects. Up to December 2021 14,474,879,158 Tshs which is equal to 46% of the approved budget was received, out of which 6,873,446,478 Tshs was for personnel emoluments, 255,153,083 Tshs was for other charges block grant, 1,199,888,446 Tshs was collected as own source revenue and 6,146,391,151 Tshs was for Development projects. This information is herewith further shown in the following tables:-

Table 7: Annual Approved Revenue Vs Actual Revenue 2021/2022 (Tshs)

Sub Vote	Approved Revenue 2021/2022	Actual Revenue 2021/2022	Percentage
1. Total PE	14,855,654,000	6,873,446,478	46
2. Total OC	612,851,000	255,153,083	42
3. Development Total	12,801,291,500	6,146,391,151	48
4. Total Own Source	2,892,312,000	1,199,888,446	41
Total	31,162,108,500	14,474,879,158	46

Table 8: Annual Approved Expenditure Vs Actual Expenditure 2021/2022 (Tshs)

Description	Approved Expenditure 2021/2022	Actual Expenditure 2021/2022
1. Total PE	14,855,654,000	6,873,446,478
2. Total OC	612,851,000	173,672,327
Of which Internal subvention – PE		
– OC		
Total PE & OC	15,468,505,000	7,047,118,805
3. Development Total	12,801,291,500	3,819,328,181
Internal subvention Local – (L)		
Foreign – (F)		
4. Own source	2,892,312,000	771,909,846
Total Recurrent & Development	31,162,108,500	11,638,356,832

2.2.1. Summary of Carry Over Funds

Table 9: Summary of Carry Over Funds 2021/2022

S/N	FUND SOURCE	CARRY OVER FUNDS	EXPENDITURE	BALANCE	IMPLEMENTATION STATUS
1	Construction of District Hospital	68,213,114	68,213,114	0	Construction of 3 wards is complete according to the funds provided
2	Construction of Council Building	225,153,968	164,000,000	61,153,968	Construction of Council building is at the stage

					of construction of first slab
3	HSBF	32,000,000	32,000,000	0	Purchasing medicines and medical equipments have been conducted, also rehabilitation and construction of health infrastructure have been conducted
	GRAND TOTAL	325,367,082	264,213,114	61,153,968	

2.2.2. Summary of MTEF targets and Main Achievements

In the last six months of MTEF implementation (July – Dec 2021), the Council has experienced little progress as far as general achievements are concerned due to delays from various funding sources.

- **Enhanced good governance and administrative services.**

The Council managed to generally improve itself on good governance while understanding it is a cross cutting issue that covers all of the council departments/units and the community as a whole; on the other hand on improving administrative services the Council has managed to facilitate and improve the access of local communities to administrative services by support the construction of village and ward offices with the aim of ensuring timely access to quality, effective and efficient services, on the very same respect the council managed to improve its services by ensuring that its management and staff are all easily accessible to its people for the sole purpose of enhancing socio-economic development in an efficient, effective, timely and yet harmonious manner.

- **Increased quantity and quality of social services and infrastructures; Improved access, quality and equitable social services delivery.**

Kasulu faired out well on ensuring that the mentioned objectives were met, this is witnessed by the continuous improvements that were made during the financial year 2021/2022 and which are ongoing to the present since the development journey is an ever-enduring one. The year witnessed an improvement ranging from the education sector, there was an emphasis in developing schools infrastructures especially class rooms and toilets. Also the improvement and construction of water infrastructure in the villages was made accordingly. On the very same time the health sector has also been improved as witnessed with the employment of qualified staffs, construction of staff houses, health centers and dispensaries, and the increase delivery of quality services in health centers and dispensaries, however more efforts ought to be employed so as to

ensure the delivery of quality and yet equitable services are no longer a mere say but an actual action.

- **Improved social welfare, gender and community empowerment.**

Kasulu District Council on social, welfare, gender and community empowerment managed to facilitate the empowerment process by providing loans and training to women and youth groups so as to ensure they are engaged in socio-economic activities that will enable them to generate income and inevitably reduce poverty levels in the District and the country at large, on the other respect the council the council also managed to create an awareness about the importance of entrepreneurial groups.

2.2.3. Loan provided to Women, Youth and People With Disability Groups.

In the financial year 2021/2022 the approved budget for provision of loan (10%) was 211,931,243 Tshs. Up to December 2021 the own source collection was 904,792,349 Tshs and 90,479,234 Tshs is supposed to be provided as loan, while 74,200,000 Tshs which is equal to 82% was provided as loan to women, youth and PWD groups, out of which 65,000,000 Tshs was provided to 2 youth groups and 9,200,000 Tshs was provided to 1 women group.

2.2.4. Provision of Operation Cost at Lower Levels.

In the financial year 2021/2022 the approved budget for provision of operation cost at lower level (20%) was 105,000,000 Tshs. Up to December 2021 the own source collection was 904,792,349 Tshs while 16,809,684 Tshs which is equal to 16% was provided at lower level (20%) to support development activities and operation cost.

2.2.5. Debts Payments

In the financial year 2021/2022 Kasulu District Council has managed to pay employee debts/benefits and rights, contractors debts and suppliers debts according to the availability of funds, where by up to December 2021, 41,634,125 Tshs was paid to employees, contractors and suppliers.

2.3. CHALLENGES EXPERIENCED AND FUTURE STRATEGIES

2.3.1. CHALLENGES EXPERIENCED

- Lack of office infrastructure.
- High rate of Poverty.
- Shortage of qualified staff (personnel).
- Shortage of vehicles (cars) for implementing, monitoring and supervising development projects.
- Lack of value addition chain.
- Price instability.
- Untimely disbursement of funds from various sources especially development funds.
- Inadequate community contribution in development projects in some wards and villages.

2.3.2. FUTURE STRATEGIES

- The council has already received 1,000,000,000.00 Tshs, and has REQUEST another 1,000,000,000.00 Tshs from the Central Government as an addition amount to build Council offices for the year 2021/2022.
- The Council continues to engage with Development stakeholders including; World Vision, Enable, Water Mission, Kigoma Joint Program stakeholders, and other development partners in continuing to implement Development Projects.
- The council continues to appeal to various stakeholders but also to allocate funds in its budgets for the purchase of motor vehicles.
- The Council continues to make efforts to apply for permits and consolidation from the Central Government in order to recruit staff in departments and units with a shortage of staff, also continues to recategorization of existing staff of the Council to relocate to deficient areas.
- Strengthening of monitoring and supervision for planned activities.
- Improvement of working environment through Construction of staff houses, Procurement of working gear, and provision of incentive to extension staff.
- Sensitization of the community to contribute on various projects for their own development initiatives.
- Improvement of own source revenue collection by enhance PPP projects, finding new source of revenue, construct markets and industries, improve investment areas and implementation of revenue generating projects.
- Provision of adequate socio-economic services in health, education, water, Agriculture.
- Community capacity building.
- Ensure provision of equal opportunities to all gender, race, disabled and elders.

CHAPTER THREE

MTEF ESTIMATES FOR 2022/2023

In the financial year 2022/2023 Kasulu District Council estimates to spend 32,373,560,200 Tshs for Recurrent and Development activities whereby 16,252,012,200 Tshs is for Personal Emoluments, 809,493,000 Tshs for other charges, 3,185,543,000 Tshs from own source collection and 12,126,512,000 Tshs for Development projects, as shown in the tables below:-

Table 10: Personnel Emoluments Block Grant Estimates For 2022/2023

S/N	SUB VOTE	SUB VOTE NAME	APPROVED 2021/2022	ESTIMATES 2022/2023
1	1001	Administration	1,525,587,000	784,605,000
2	2005	Internal Audit	0	62,538,000
3	3459	Planning, statistics and Monitoring	0	65,280,000
4	1022	Finance and Trade	0	243,063,000
5	2212	Community Development	0	179,706,000
6	2214	Solid Waste and Environmental Mnanagement	0	41,100,000
7	2209	Land and Natural Resources	0	38,553,000
8	1006	Procurement and Supply	0	58,500,000
9	2213	Beekeeping	0	11,628,000
10	2215	Election	0	41,100,000
11	1008	Information and Communication Technology	0	42,873,000
12	1009	Legal	0	55,093,200
13	2207	Primary Education	7,623,795,000	8,154,681,000
14	2208	Secondary Education	2,811,948,000	3,271,152,000
15	1021	Health	2,131,983,000	2,901,411,000
16	2206	Works	150,242,000	55,041,000
17	5017	Water	78,330,000	0
18	2210	Agriculture	59,412,000	336,534,000
19	2211	Livestock	474,357,000	182,154,000
		GRAND TOTAL	14,855,654,000	16,525,012,200

Table 11: Other Charges Fund For 2022/2023

S/N	SECTOR	APPROVED 2021/2022	ESTIMATES 2022/2023
1	Agriculture, Livestock & Fisheries	23,564,000	36,276,000
2	Secondary Education	86,250,000	98,248,000
3	Primary Education	226,989,000	226,989,000
4	Health	76,574,000	126,574,000
5	Works	19,360,000	24,360,000
6	Administration (GPG)	70,048,000	0
7	Administration	110,066,000	297,046,000

S/N	SECTOR	APPROVED 2021/2022	ESTIMATES 2022/2023
	SUB TOTAL	612,851,000	809,493,000
8	Own Source	1,271,587,458	1,396,489,800
9	Community Health Fund - iCHF	200,000,000	200,000,000
10	National Health Insurance Fund -NHIF	150,000,000	154,000,000
11	User Fee	300,000,000	300,000,000
12	School Fees at Government schools	123,000,000	204,060,000
	SUB TOTAL	2,044,587,458	2,254,549,800
	GRAND TOTAL	2,657,438,458	3,064,042,800

Table 12: Central Government Development Fund Estimates For 2022/2023

S/N	PROJECT	APPROVED 2021/2022	ESTIMATES 2022/2023
A: LOCAL FUND			
1	CDCF	73,886,000	97,251,000
2	Completion of Council Head Quarters	1,000,000,000	700,000,000
3	Construction of HOD Staff Houses	150,000,000	240,000,000
4	Motor Vehicle	150,000,000	0
5	Free Primary Education	785,016,000	825,657,000
6	Free Secondary Education	580,097,500	778,185,000
7	Council Hospital	800,000,000	0
8	Completion of Dispensaries	150,000,000	50,000,000
9	Purchasing of Dispensaries Medical Equipments	0	50,000,000
10	Construction of Health Centers	500,000,000	0
11	Purchasing of Health Centers Medical Equipments	0	300,000,000
12	Purchasing of Hospital Medical Equipments	0	100,000,000
13	Construction of Primary School Class Rooms	0	180,000,000
14	Completion of Primary School Class Rooms	112,500,000	18,750,000
15	Construction of Primary School Staff Houses	0	110,000,000
16	Completion of Secondary School Dormitories	0	20,000,000
17	Secondary School Class Rooms	112,500,000	0
18	Secondary School Laboratories	150,000,000	0
19	Primary Examination Expenses	396,740,000	443,440,000
20	Secondary Examination Expenses	303,690,000	338,973,000
	SUB TOTAL	5,264,429,500	4,252,256,000
B: FOREIGN FUND			
21	Health Basket	1,284,190,000	663,814,000
22	UNICEF – Child Protection	100,250,000	30,000,000
23	UNICEF - Under 5 Birth Registration	103,353,000	103,353,000
24	UNICEF - Education Equality	1,000,000	42,000,000
25	UNICEF – WASH	400,000,000	420,000,000
26	UNICEF - RCCE - Risk Communication &	0	5,965,000

S/N	PROJECT	APPROVED 2021/2022	ESTIMATES 2022/2023
	Community Engagement		
27	SEQUEP	1,675,200,000	573,000,000
28	TASAF	2,708,897,000	3,942,351,000
29	SRWSS	300,000,000	644,000,000
30	Boost Primary Student Learning	0	1,290,000,000
31	Strengthening Health System	150,000,000	156,946,000
32	Malaria - Global Funds	5,308,000	2,827,000
33	EP4R	693,163,000	0
34	HIV/AIDS	38,157,000	0
35	Malaria	2,827,000	0
36	RSSH	25,000,000	0
37	Nutrition -UNICEF	3,200,000	0
38	Sustainable Control and Elimination of Neglected Tropical Disease	23,330,000	0
39	C4D	22,987,000	0
	SUB TOTAL	7,536,862,000	7,874,256,000
	GRAND TOTAL (A+B)	12,801,291,500	12,126,512,000

Table 13: District Council Development Fund Estimates For 2022/2023

S/N	PROJECT	APPROVED 2021/2022	ESTIMATES 2022/2023
A. OWN SOURCES REVENUES			
1	Own Source	847,724,972	930,993,200
	GRAND TOTAL	847,724,972	930,993,200

Table 14: Own Source Estimates For 2022/2023

GFS	SOURCE	APPROVED 2021/2022	ESTIMATES 2022/2023
14220113	Receipts from Ante Mortal and Meat Inspection	10,084,000	10,000,000
11610140	Intoxicating liquor license fee	10,000,000	5,000,000
14220193	Fishing vessel license fees	6,000,000	5,000,000
11610101	Business Licenses	27,600,000	60,000,000
14220122	Tender Documents Charges	1,000,000	2,000,000
11452105	Other Taxes on use of goods and permission not classified	45,000,000	35,000,000
14220175	Livestock Market Fees	50,000,000	60,000,000
11610144	Forest produce license fees	45,000,000	45,000,000
11120120	Tobacco Crop cess	120,000,000	110,000,000
11120127	Other food crop cess	78,770,430	45,000,000
11120116	Maize Crop cess	482,000,000	507,000,000
11120112	Beans Crop cess	140,000,000	140,000,000
11120117	Rice Crop cess	86,000,000	65,000,000

GFS	SOURCE	APPROVED 2021/2022	ESTIMATES 2022/2023
11120117	Cassava Crop cess	130,000,000	130,000,000
11120127	Cotton Crop Cess	0	15,000,000
11610123	Other Licenses - Fines and Penalties	23,248,000	40,000,000
11310105	Land Rent	327,300,000	266,740,000
14150101	Receipts from Land	293,000,000	156,000,000
11440112	Other Service Levy	60,000,000	80,000,000
11610139	Commercial fishing license fees	10,710,000	10,560,000
11610113	Hunting Licenses	47,300,000	47,000,000
14220182	Market stalls / slabs dues	10,000,000	20,000,000
11310103	Guest House Levy	11,200,000	11,200,000
14210137	Receipt from Veterinary Charges	27,500,000	13,000,000
11610143	Building materials extraction license fee	9,600,000	9,600,000
14220161	Building permit fee	12,000,000	12,000,000
11450104	Renting of houses permission Charges	24,000,000	24,000,000
11451115	General Bus stand Parking fee	32,000,000	15,000,000
	SUB TOTAL	2,119,312,430	2,327,483,000
12110103	Community Health Fund - iCHF	200,000,000	200,000,000
12110106	National Health Insurance Fund -NHIF	150,000,000	154,000,000
14230104	User Fee	300,000,000	300,000,000
14220196	School Fees at Government schools	123,000,000	204,060,000
	SUB TOTAL	773,000,000	858,060,000
	TOTAL	2,892,312,430	3,185,543,000