Budget performance review

A synthetic January-June analysis of plan, actuals, category drivers, documentation follow-up, and year-end scenarios.

SYNTHETIC DATA - ILLUSTRATIVE ASSUMPTIONS ONLY. This is an independent demonstration, not employer work, a donor threshold, a live update, or a finding about a real programme. All names, amounts, periods, and counts are fictional.

YTD PLAN	YTD ACTUAL	PLAN VARIANCE	BASE FY SCENARIO
TZS 60.0M	**TZS 54.0M**	**-TZS 6.0M**	**TZS 112.5M**
50.0% of annual budget	45.0% of annual budget	10.0% below plan	TZS 7.5M below budget

Executive interpretation

Recorded expenditure is TZS 6.0M below the six-month plan. Actual spending reached 45% of the annual budget against a planned 50% at June. This is a timing and delivery signal to investigate; it is not enough, on its own, to call the difference a saving, underperformance, or a compliance issue.

The net variance combines TZS 6.6M of category underspend with TZS 0.6M of personnel overspend. Medical supplies (TZS 3.0M below plan) and community outreach (TZS 2.7M below plan) account for TZS 5.7M, or 95%, of the net gap. Confirm planned activity, purchase commitments, deliveries, classification, and timing before deciding whether the forecast should change.

The monthly picture is persistent but slightly improving: all six months are below plan, while the quarterly gap narrowed from TZS 3.4M in Q1 to TZS 2.6M in Q2. The improvement is useful context, but the remaining gap still needs an evidence-based explanation.

Decision focus

Prioritize supply and outreach delivery schedules; reconcile commitments and receipt evidence; follow up on 15 incomplete synthetic support packs linked to TZS 5.0M; and update the full-year forecast only after validating what can still be delivered and when.

1. Trend and variance drivers

Monthly plan is evenly distributed at TZS 10.0M. Monthly variance is actual less plan; a negative figure means expenditure was below plan.

Period	Plan	Actual	Variance	Variance %	Cumulative gap
January	10.0M	8.9M	-1.1M	-11.0%	-1.1M
February	10.0M	8.7M	-1.3M	-13.0%	-2.4M
March	10.0M	9.0M	-1.0M	-10.0%	-3.4M
April	10.0M	9.0M	-1.0M	-10.0%	-4.4M
May	10.0M	9.2M	-0.8M	-8.0%	-5.2M
June	10.0M	9.2M	-0.8M	-8.0%	-6.0M
Q1 total	30.0M	26.6M	-3.4M	-11.3%	-3.4M at March
Q2 total	30.0M	27.4M	-2.6M	-8.7%	-6.0M at June

Category position

Category	Annual	YTD plan	YTD actual	Variance	Variance %
Personnel	48.0M	24.0M	24.6M	0.6M	+2.5%
Community outreach	36.0M	18.0M	15.3M	-2.7M	-15.0%
Medical supplies	24.0M	12.0M	9.0M	-3.0M	-25.0%
Travel and supervision	12.0M	6.0M	5.1M	-0.9M	-15.0%
Total	120.0M	60.0M	54.0M	-6.0M	-10.0%

What the pattern suggests

Monthly actuals were TZS 8.9M, 8.7M, 9.0M, 9.0M, 9.2M, and 9.2M from January through June. The monthly deficit moved from TZS 1.1M in January to TZS 0.8M in June; the largest monthly gap was TZS 1.3M in February. Q2 was TZS 0.8M closer to plan than Q1, but underspend remained in every month.

Supplies have the largest percentage gap (-25.0%), followed by outreach and travel (-15.0% each). Together, supplies and outreach explain 95% of the net variance. Personnel is TZS 0.6M (2.5%) above plan, offsetting part of the underspend; review the payroll period, allocation, and coding before attributing a cause.

2. Forecast and supporting-record review

The base forecast is a synthetic schedule-based scenario. It is not generated from actual systems or a prediction of a real programme.

Category	Annual budget	YTD actual	Jul-Dec estimate	FY forecast	Vs budget
Personnel	48.0M	24.6M	23.4M	48.0M	0.0M
Community outreach	36.0M	15.3M	17.1M	32.4M	-3.6M
Medical supplies	24.0M	9.0M	12.6M	21.6M	-2.4M
Travel and supervision	12.0M	5.1M	5.4M	10.5M	-1.5M
Total	120.0M	54.0M	58.5M	112.5M	-7.5M

Sensitivity cases

Case	Jul-Dec spend	Year-end total	Vs annual budget	H2 plan use
Constrained delivery	54.0M	108.0M	-12.0M	90.0%
Base synthetic schedule	58.5M	112.5M	-7.5M	97.5%
Full original H2 plan	60.0M	114.0M	-6.0M	100.0%
Arithmetic to use full budget	66.0M	120.0M	0.0M	110.0%

The base scenario implies TZS 112.5M of full-year expenditure, 93.8% of the TZS 120.0M budget, leaving TZS 7.5M unspent. Full use of the annual budget would require TZS 66.0M during July-December, 110% of the original second-half plan. This arithmetic is not a target: spending should follow valid activity needs and approved budgets, not a desire to exhaust funds.

Supporting-record completeness

Category	Packs	Complete	Pending	Value linked to pending support
Personnel	58	56	2	0.6M
Community outreach	32	27	5	1.5M
Medical supplies	40	34	6	2.4M
Travel and supervision	18	16	2	0.5M
Total	148	133	15	5.0M

133 of 148 synthetic support packs are marked complete (89.9%). Fifteen packs, linked to TZS 5.0M, need follow-up. This is a documentation status indicator only; it does not establish that any expenditure is ineligible or unsupported under a real award.

3. Interpretation, actions, and limits

Recommended review sequence

1. Reconcile the six-month ledger extract to the budget lines and confirm period cut-off, coding, and completeness.

2. For supplies and outreach, compare the approved activity schedule with purchase requests, commitments, deliveries, receipts, and activity evidence. Separate delayed activity from cancelled or rescheduled work.

3. Follow up on the 15 incomplete synthetic support packs. Record the item requested, responsible owner, due date, and resolution. Do not treat the TZS 5.0M as automatically ineligible.

4. Validate the July-December schedule and commitments with programme and procurement leads, then prepare a line-level forecast with explicit assumptions and a confidence range.

5. Document the explanation, approved changes, and next review date. Escalate only according to the real agreement, policy, and approval thresholds that apply.

Assumptions and limits

- Period is six illustrative months, January-June; the year is intentionally unspecified.

- The annual budget and monthly YTD plan are evenly phased for the sample. Real programmes may use seasonal plans.

- The base July-December estimates are fictional planning assumptions: Personnel TZS 23.4M, outreach TZS 17.1M, supplies TZS 12.6M, and travel TZS 5.4M. They are not based on an employer system, donor rule, or actual forecast.

- The 148 support-pack counts and TZS 5.0M associated value are fictional review indicators. They do not identify any partner, facility, person, transaction, payment, or donor.

- No donor threshold, allowability conclusion, budget modification, or programme result is inferred. Validate actual source records and applicable terms before making a decision.

Definitions

Variance = actual less plan. Variance percentage = variance divided by plan. YTD utilization = YTD actual divided by annual budget. Year-end forecast = YTD actual plus the stated July-December estimate. Forecast variance = year-end forecast less annual budget. Negative values are below plan or budget; positive values are above.

Download pack contents

The companion data pack includes the category summary, 24-row monthly detail, supporting-record review, and four forecast sensitivity cases. Monthly detail has one row per month and category and no total rows; aggregate each category or month once. Currency is TZS throughout.