

Vote: 536 Mbale District

Structure of Budget Framework Paper

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Foreword

This Budget Framework Paper arises out of constitutional as well as statutory planning functions mandated to District local Government. Section 36-38 of Local Governments Act CAP 243, Article 77(1) empowers local governments to formulate, approve and execute their budgets and Section.35 of the Act confers planning Authority to the District Council.

Mbale District Local Government has prepared this BFP highlighting medium term strategies for achieving development objectives focusing on National priorities as enshrined in the revised version of the National development plan as well as being mindful of local needs for the people. This District Budget Framework Paper has been realigned to the Second District Development Plan which runs from 2015/16 – 2019/20.

The LGBFP has been developed through a Participatory approach. The process for developing the BFP has been inclusive and consultative with officials at the district level and all stakeholders from village level, parish level, and sub county level. It is therefore with great pleasure that we present the BFP for Mbale DLG for the year 2016/2017. The BFP is the basis for the planning and budgeting process for the medium term plans of 2015/2016-2019/2020.

The District continues to face development challenges because the majority of our people live in rural areas where service delivery may be constrained by factors beyond our control like budget envelope. The District has developed several policies, bylaws and Ordinances among which include operation, maintenance and sustainability of investments policy, bylaw on food security and local revenue enhancement Plan to improve on local revenue collection.

The District's strengths, potential and opportunities, include fertile soils, reliable rainfall, and numerous water sources, good network of roads, availability of educational and medical facilities, committed technical staff and politicians, who are on a journey of transformation, and existence of serious development partners, forms a basis to address the challenges facing the district.

In the medium term, the District will strive to meet its mission of serving the community through the coordinated delivery of services with focus on national priorities and significant local needs, in order to promote sustainable development. The main areas of focus for service delivery are Agriculture, Health, Education, Roads and provision of safe water.

The district wishes to register sincere appreciation and gratitude to all stakeholders who have directly and indirectly participated in the process of generating this BFP and also provide service delivery to the people of Mbale which include Donors, Civil society organizations, NGOs, Opinion leaders, Business Community, Private sector and Communities.

I wish to remind all stakeholders that as the struggle for development of Mbale continue, much still needs to be done and thus your unreserved efforts are called for. We appeal to district councilors to take and accord this BFP the support it deserves so as to make the dream of offering quality service delivery to our people a reality.

“For God and my Country.”

BERNARD .E. M MUJASI
DISTRICT CHAIRPERSON
MBALE DISTRICT LOCAL GOVERNMENT

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Executive Summary

Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	904,922	120,052	676,202
2a. Discretionary Government Transfers	2,918,974	679,480	5,434,470
2b. Conditional Government Transfers	28,895,479	7,132,568	26,701,292
2c. Other Government Transfers	3,607,857	177,052	3,580,857
4. Donor Funding	1,422,525	542,459	1,422,525
Total Revenues	37,749,755	8,651,611	37,815,346

Revenue Performance in the first quarter of 2015/16

In the first quarter of FY 2015/16, the district received UGX 8,672,091,000 out of the annual budget of UGX 37,749,755,000 representing 23% of the annual budget. Out of the funds received Local revenue was UGX 120,052,000(13%) where UGX 105,454,888 were collected at the district and UGX 14,596,777 was collected at 20 sub counties ,Discretionary Government transfers UGX 546,238,000(24%), Conditional Government Transfers 7,198,391,000 (25%) ,LDG was UGX 87,052,000(20%) , OGT was UGX 177,052,00

Planned Revenues for 2016/17

In the FY 2016/17 the district expects to receive UGX37,815,346,000/= from local revenue, centra Governmnet transfers and donors.The IPFs from Central Government Transfer have increased silently in the FY 2016/17 leading to silent increase in the budget. The Central Government transfer include DDEG, transitional development grant, un conditiong non wage, wage and development grant. Donor include SDS, AVIAN/FLU, Global fund, AIC e.t.c

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,124,066	234,854	8,344,198
2 Finance	1,048,390	182,829	574,409
3 Statutory Bodies	5,834,599	499,240	764,311
4 Production and Marketing	646,085	126,661	581,638
5 Health	5,518,350	1,067,566	5,355,380
6 Education	17,274,150	4,244,780	16,523,471
7a Roads and Engineering	1,119,098	20,402	1,007,656
7b Water	1,255,917	111,775	1,009,625
8 Natural Resources	244,599	37,965	320,833
9 Community Based Services	1,013,651	64,280	960,000
10 Planning	2,620,700	56,393	2,283,332
11 Internal Audit	50,151	10,249	90,493
Grand Total	37,749,755	6,656,993	37,815,345
Wage Rec't:	17,928,354	4,189,089	17,916,442
Non Wage Rec't:	13,693,429	2,284,860	12,368,956
Domestic Dev't	4,705,448	173,481	6,107,423
Donor Dev't	1,422,525	9,562	1,422,524

Expenditure Performance in the first quarter of 2015/16

The departments spent a total of UGX 6,656,993,000 representing 18% of the annual budget and 77% of the released budget . The funds were spent on wages, non-wage, Domestic development and donor.The department expended its revenues on number of activities. Some departments spent little money like roads spent 10% due to delays in the procurement process of contract for roads rehabilitation; water spent 41% because construction works were planned for

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Executive Summary

implementation in Quarter 3

Planned Expenditures for 2016/17

The District plans to spend UGX 37,815,345,000 come FY 2016/2017 on salaries for all categories of staff (primary & secondary teachers, tertiary instructors, health workers, Chairperson DSC and traditional staff). Non-wage recurrent activities such monitoring of PAF projects, Departmental operational costs, development activities in all sectors and donor activities like for SDS, PCY, SNE, HIV/CHAI, World vision. The decrease or increase in department allocations is due to changes in IPFs fr

Medium Term Expenditure Plans

The Medium term expenditure plans include; Functionalize all the existing health centres in order to provide the Uganda National Minimum Health Care Package, provision of maternal health services through construction of maternity wards, outpatient departments and staff houses, provision of motorcycles for hard to reach health centres for community mobilization, immunization and HCT outreaches; continued provision of ambulance referral services, provide comprehensive HIV prevention services, Mala

Challenges in Implementation

- 1.The contractor have low capacity both financial and Technically to timely implement works in the District leading to failure to meet set targets
- 2.Inadequate road construction equipment, road construction unit has only one grader and dumper truck hence cannot effectively be used to handle all the road works in the District. Hence the need to have a complete road construction unit
- 3.Poor operation & maintenance of water & sanitation facilities, Communities are generally reluctant to contri

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A. Revenue Performance and Plans

<i>UShs 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	904,922	120,052	676,202
Animal & Crop Husbandry related levies		0	300
Other licences	126	4,032	126
Other Fees and Charges		0	126,000
Miscellaneous		0	15,000
Market/Gate Charges		0	6,328
Locally Raised Revenues	228,720	14,597	
Local Service Tax	120,148	33,817	120,148
Local hotel Tax	1,720	0	
Local Government Hotel Tax		0	1,720
Liquor licences	126	0	126
Park Fees	4,130	1,453	4,130
Inspection Fees		0	2,500
Interest	15,000	483	
Agency Fees	15,000	3,055	15,000
Advertisements/Billboards		0	630
Rent & rates – Nonproduced assets – from private entities	1,000	25	
Registration of Businesses	3,300	2,076	
Other Fees and Charges	126,000	8,756	
Market /Gate Charges	6,328	1,222	
Inspection Fees	2,500	0	
Animal & Crop Husbandry related Levies	300	0	
Advertisements/Bill Boards	630	0	
Land Fees	79,000	20,646	79,000
Property related duties/fees(Property tax)	2,000	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,150	154	3,150
Registration of Businesses		0	3,300
Rent & Rates from private entities	290,826	21,177	290,826
Royalties	100	0	100
Sale of (Produced) Government Properties/assets	100	8,300	100
Sale of non-produced government Properties/assets		0	1,000
Business licences	4,718	261	4,718
Property related Duties/Fees		0	2,000
2a. Discretionary Government Transfers	2,918,974	679,480	5,434,470
Urban Unconditional Grant (Wage)	115,879	27,076	115,866
District Unconditional Grant (Wage)	1,615,087	377,377	1,603,227
District Discretionary Development Equalization Grant	439,487	87,897	2,291,621
Urban Unconditional Grant (Non-Wage)	87,811	21,953	89,094
District Unconditional Grant (Non-Wage)	660,709	165,177	1,263,283
Urban Discretionary Development Equalization Grant	0	0	71,380
2b. Conditional Government Transfers	28,895,479	7,132,568	26,701,292
Sector Conditional Grant (Non-Wage)	5,194,669	1,614,313	4,060,790
Development Grant	1,998,546	405,219	994,771
Support Services Conditional Grant (Non-Wage)	5,482,877	1,322,897	5,375,949
Transitional Development Grant	22,000	5,500	72,433
Sector Conditional Grant (Wage)	16,197,387	3,784,638	16,197,349
2c. Other Government Transfers	3,607,857	177,052	3,580,857
CAIIP II	30,000	0	
Youth Livelihood Grant	500,000	5,396	500,000

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A. Revenue Performance and Plans

Banana Disease Control (MAIFF)	45,378	0	45,378
NUSAF III		0	2,177,218
NUSAF2	2,177,218	0	
PLE	12,000	0	
Primary Leaving Exams		0	15,000
Recruitment for DSC	41,500	8,505	41,500
Roads Maintenance- URF	801,760	163,151	801,760
4. Donor Funding	1,422,525	542,459	1,422,525
ILO	5,000	0	5,000
Community Serv. Prog.	5,000	0	5,000
Crane Bank	100	0	100
Donor Funding(AVIAN FLU)	5,000	0	5,000
Farm Income & Enhancement	73,004	0	73,004
HIV/CHAI	20,000	0	20,000
Community Donors(SNE)	100	0	100
Malaria consortium	300	0	300
Merecp	5,000	0	5,000
Other Donors ie WHO, etc	450,000	157,867	450,000
OVC	5,000	0	5,000
PCY	20,000	0	20,000
SDS	801,821	59,901	801,821
Uganda Global Fund	20,000	315,091	20,000
Vegetable Oil Dev't Project	100	9,600	100
women IGS	5,000	0	5,000
World vision	2,000	0	2,000
World vision to education	100	0	100
world vision CBS	5,000	0	5,000
Total Revenues	37,749,755	8,651,611	37,815,346

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

In the first quarter of the FY 2015/16 the district collected UGX 120,052,000 from locally raised revenue representing 53% of the quarter budget where UGX 14,596,000 was local revenue collected by sub counties and UGX 105,454,000 was at the district level. The district did not realise 100% as it was planned due to refusal of tax payers to pay all the tax due to them

(ii) Central Government Transfers

In the First quarter of the FY 2015/16 the district received UGX 8,009,579,000 from central government transfer representing 90% of the quarter budget. The receipts were at 90% because central releases were not at 100% such as salaries and development grants

(iii) Donor Funding

In the first quarter of FY 2015/16 the district received UGX 542,459,000 from donors representing 152% of the quarter budget. The donors included SDS, GAVI and VODP. The district realised 152% from donor because of the one off immunisation funds received

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The expected local revenue for FY 2016/2017 is UGX 676,202,000. The revenue sources from which the district expects to receive revenue include Taxes on income, profits and capital gains, taxes on property, taxes on goods and services, property income and sale of goods and services.

(ii) Central Government Transfers

The district expects to receive UGX 32,135,762,000 as central Government Transfers and these include conditional Government transfers and Discretionary Government transfers, followed by OGT UGX 3,580,857,000 in FY 2015/2016. There is silent increase in the Budget compared to FY 2015/16 due to increase in LLG transfers and introduction of new grant such transitional development grant

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A. Revenue Performance and Plans

(iii) Donor Funding

The district expects to receive 1,422,525,000/= from all donors and these include: WHO, AVIANFLU.HIV/CHAI, PCY, Uganda Global Fund, SNE, OVC, SDS, Malaria Consortium . The USAID partners will contribute 703,716,250/= out of 1,298,809,000/= .There is no change in the IPFs because donors have not provided their budgets for FY 2016/17. The district also expects to get some support in-kind from USAID partners like SDS, UNDP, Waterloo and Vegetable Oil Development

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,085,624	231,650	6,511,479
District Unconditional Grant (Non-Wage)	215,877	47,859	155,070
District Unconditional Grant (Wage)	426,903	106,726	408,742
Locally Raised Revenues	144,630	10,000	235,132
Multi-Sectoral Transfers to LLGs	203,690	49,029	706,008
Support Services Conditional Grant (Non-Wage)	94,524	18,036	5,006,527
<i>Development Revenues</i>	38,442	7,688	1,832,719
District Discretionary Development Equalization Gran	38,442	7,688	176,761
Multi-Sectoral Transfers to LLGs		0	1,655,959
Total Revenues	1,124,066	239,339	8,344,198
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,085,624	227,165	6,511,479
Wage	542,782	133,802	524,607
Non Wage	542,842	93,364	5,986,872
<i>Development Expenditure</i>	38,442	7,688	1,832,719
Domestic Development	38,442	7,688	1,832,719
Donor Development	0	0	0
Total Expenditure	1,124,066	234,854	8,344,198

Revenue and Expenditure Performance in the first quarter of 2015/16

The department received a total of UGX 239,339,000 representing 21% of the annual budget and 85% of the quarterly budget. On the receipts received UGX 231,650,000 was recurrent revenue from sources such as local revenue, District non wage, PAF monitoring, staff wages both at the district and lower local government whereas UGX 7,688,000 was development revenue from Capacity Building Grant . The expenditure in the quarter was UGX 234,854,000 (84%) of the planned expenditure. At the end of the quar

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive and spend UGX 8,344,198,000 to service its budget. The funds will be spent on both recurrent and development activities. The budget is expected to be financed by mostly central government grants such as District non-wage, wage and DDEG at district and sub county level followed by Local revenue. There is an increase of 86% in current budget compared to FY 2015/16 because of inclusion of Pension and sub county transfers in the department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Salaries paid to administration staff, Eligible journeys facilitated, fuel and office stationary procured,, paid utilities and water, funeral expenses, Office welfare procured, , Verified staff on payroll, conducted training on IPPS, procured fuel for IPPs services, updated staff lists, procured Toner for IPPS printer, Stationary for payroll, Airtime and Internet subscription, Inducted new staff, supervised all sub counties and submitted YLP report

Plans for 2016/17 by Vote Function

Renovation of Lukhobo hall building, Salaries paid to administration staff, Eligible journeys facilitated, fuel and office stationary procured, 9 National functions held, Public Address system purchased, paid utilites and water, paid for disaster management, insurance services paid, fines, commissions and legal fees, medical expenses, established district website, travel abroad, Staff lists updated, Terminal benefits to MOPS submitted ,Pay change forms handled

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Workplan 1a: Administration

,correspondances from management

Medium Term Plans and Links to the Development Plan

The department plans to build capacity of staff in medium term , establish District Databank/Resource Centre to provide critical information for decision making,improve conference facilities in the Lukhobo Hall and Chairman's Boardroom.provide for renovation and safety of Lukhobo building and other Council properties.Provide a Security Room for the Procurement Unit with its requirements,connect all offices with intercom and a reliable internet network. prepare for approval and timely implemen

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

None

(iv) The three biggest challenges faced by the department in improving local government services

1. Updating and Harmonisation of pensions pay roll

The harmonization and updating of the pensions pay roll has still presented unresolved challenges which have affected the payment of some pensioners

2. Wage bill limitations on staffing.

The Wage bill is low to allow the district recruit more staff.

3. In adequate funding

Local Revenue allocation to the sector is quite inadequate given the number of activities.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,048,390	182,902	574,409
District Unconditional Grant (Non-Wage)	111,839	9,046	199,816
District Unconditional Grant (Wage)	234,413	58,603	224,818
Locally Raised Revenues	130,363	40,000	149,775
Multi-Sectoral Transfers to LLGs	535,043	75,253	
Support Services Conditional Grant (Non-Wage)	36,732	0	
Total Revenues	1,048,390	182,902	574,409
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,048,390	182,829	574,409
Wage	234,413	58,603	224,818
Non Wage	813,977	124,226	349,591
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,048,390	182,829	574,409

Revenue and Expenditure Performance in the first quarter of 2015/16

The department received a total of UGX 182,902,000 representing 17% of the annual budget and 70% of the quarterly budget. All the receipts were recurrent revenue from sources such as local revenue, District non-wage,, LLG transfers, staff wages both at the district and lower local government . The receipts were not at 25% as it was planned due to local revenue allocated to departmet. The expenditure in the quarter was UGX 182,829,000 (70% of the released funds) Of funds spent UGX 58,603,000 w

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Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17 the department expects to receive and spend UGX 574,409,000 to service its budget. The funds will be spent on recurrent activities. The budget is expected to be financed by mostly central government grants such as District non-wage (PAF, IFM), wage and Local revenue. There is a decrease in current receipts compared to FY 2015/16 because sub county transfers are captured in another department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Salary paid to the accountants, paid, Professionals taxes (VAT) paid, Telecommunication, Travel inland, small office equipment's procured, and Annual District Work plan FY 2015-16 approved by council

Plans for 2016/17 by Vote Function

Annual performance Report submitted to DEC and MoFPED, Salary paid to the accountants, Coordinated and monitored sub counties and Finance dept staff, outstanding creditors paid, Professional taxes (VAT) paid, accounting stationery procured. Revenue enhancement plan developed both for district and subcounties, Revenue mobilization, sensitisation and collection activities carried out, Budget conference held, Budget and annual workplan FY 2016-17 prepared and presented to council, Supplier Rep

Medium Term Plans and Links to the Development Plan

The medium term plans include; Enforce effective and efficient financial management in the district, Promote timely accountability of the public funds

Enforce adherence to financial and accounting regulations, Enforce realistic Budgeting, budgetary control and planning. Mentor lower local governments on proper financial management practices and accountability, Offer financial and accounting services to the district local Council, Ensuring timely payments for works, goods and services provided to t

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

None

(iv) The three biggest challenges faced by the department in improving local government services

1. Under Staffing

The department is under staffed to the extent that accountants are overwhelmingly handling many departments and sub counties.

2. Limited source of revenue

Limited sources of local revenue for Mbale as it has remained a small district and the biggest part of revenue goes to municipal council eg the biggest hotels are in municipal council

3. Frequent changes in the IPFS and systems

IPFs and systems keeps on changing which affect budget implementation because it takes time to adjust to new changes esp in first quarter

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	5,834,599	1,408,662	764,311
District Unconditional Grant (Non-Wage)	42,369	32,151	407,348
District Unconditional Grant (Wage)	265,264	63,145	213,697

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	152,444	0	101,766
Other Transfers from Central Government	41,500	8,505	41,500
Support Services Conditional Grant (Non-Wage)	5,333,021	1,304,861	
Total Revenues	5,834,599	1,408,662	764,311
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	5,834,599	499,240	764,311
Wage	265,264	63,145	213,697
Non Wage	5,569,335	436,096	550,615
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	5,834,599	499,240	764,311

Revenue and Expenditure Performance in the first quarter of 2015/16

The department received a total of UGX 1,408,662,000 representing 97% of the quarterly budget and 34% of the annual budget. All the receipts received were recurrent revenue from sources such as local revenue, DSC operational cost, District non wage, PAC, DSC/land board grant, pension for teachers and local government staff, Councilors exgratia staff wages both at the district and lower local government. The expenditure in the quarter was UGX 499,240,000 (34 % of the funds received) and this was

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive and spend UGX 764,311,000 in the FY 2016/17. The funds are expected to be spent on recurrent activities like councilor's allowances and statutory meetings. The budget is expected to be financed by central government transfers such as gratuity for elected leaders, DSC operational cost, District un conditional nonwage and local revenue. There is a reduction in the current budget compared to FY 2015/16 because pension and gratuity is now captured in Administration

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Travels for DEC members done and quarterly allowance paid for councilors, paid pensioners for 3 months, advertised and submitted reports and fuel procured, DSC meeting held and paid, Salary for Chairman paid, 4 meetings to handle Internal Audit reports held

Plans for 2016/17 by Vote Function

Salary paid, stationery procured, advertised prequalification, held contract committee meetings, 4 PAC meetings held, PAC reports discussed by council at the district headquarters, Recruited and oriented new recruits, 13 Land application cleared, 4 Land board meeting held, 12 council meetings and 6 DEC meetings held, 1 state of affair address and coordination of council activities, 5 standing committee meeting's to review sector activities and budgets held

Medium Term Plans and Links to the Development Plan

The Medium Term Plans includes, Recruitment of staff, Confirmation and Promotion of staff, Disciplinary actions on staff, Timely Preparation of Prequalification list for the District, to advertise for all tenders in time for completion of contracted works before end of the financial year, Settlement of rampant land disputes, Effective management of matters related to land allocation and utilization, Conduct all statutory Council meetings which includes DEC, standing committee meetings, Land board

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

None

(iv) The three biggest challenges faced by the department in improving local government services

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Workplan 3: Statutory Bodies

1. Inadequate local revenue

The sector solely relies on local revenue which delays the planned activities within the financial year.

2. IFMS failure

Delay of IFMS to get money on time most especially in first quarter

3. Creation of new administrative units

New administrative units have been created yet resources remain unchanged

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	485,441	117,099	526,538
District Unconditional Grant (Non-Wage)	0	1,691	
District Unconditional Grant (Wage)	152,357	38,089	152,357
Locally Raised Revenues	10,241	0	5,280
Other Transfers from Central Government		0	45,378
Sector Conditional Grant (Non-Wage)	115,354	28,837	116,059
Sector Conditional Grant (Wage)	207,490	48,482	207,464
<i>Development Revenues</i>	160,643	37,143	55,100
Development Grant	110,165	27,543	
District Discretionary Development Equalization Grant		0	50,000
Donor Funding	5,100	9,600	5,100
Other Transfers from Central Government	45,378	0	
Total Revenues	646,085	154,242	581,638
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	485,441	117,099	526,538
Wage	359,847	86,571	359,821
Non Wage	125,595	30,528	166,716
<i>Development Expenditure</i>	160,643	9,562	55,100
Domestic Development	155,543	0	50,000
Donor Development	5,100	9,562	5,100
Total Expenditure	646,085	126,661	581,638

Revenue and Expenditure Performance in the first quarter of 2015/16

In the first Quarter the department received a total of UGX. 154,242,000 representing 95% of the quarter budget of which UGX 117,099,000 was recurrent revenue from central government such as PMG, Agri. Ext salaries whereas UGX 37,143,000 was development revenue from donors (Vegetable Oil Dev't Project) and PRDP from the centre. The total expenditure in the quarter was UGX 126,661,000 (78%) of the planned expenditure and this was spent on recurrent activities. The balance at the end of the quarter

Department Revenue and Expenditure Allocations Plans for 2016/17

In the financial year 2016/2017 the department plans to receive and spend UGX 581,638,000. The funds will be spent on both recurrent and development activities. The budget will be financed through central government grants such as wage, PMG and DDEG followed by donor funding (AVIAN FLU and VODP II) and local revenue. There is a decrease of 4% in the current budget compared to the FY 2015/16 due to changes in IPFS from the centre on PMG grant and change in local revenue allocation to department.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 536 Mbale District

Workplan 4: Production and Marketing

Physical Performance in the first quarter of 2015/16

Procurement of 5 Ram pumps, crop laboratory equipment, support to maintenance of Lukhonge farmers resource center, operationalisation of plants clinics in 29 LLG. Other activities included vaccination of livestock against rabies and New castle disease, Disease surveillance on Foot and Mouth Disease and Brusellosis. Farmer trainings in Bee keeping, crop and livestock husbandry were carried out. Inspections and farmer supervisions were carried out.

Plans for 2016/17 by Vote Function

The department will undertake Procurement of honey harvesting gear and 100 liters of accaricides to farmers, Procurement of fish fingerlings and fish feeds for use in fish ponds, 134Kgs of irish potato seed ,5 Ram pumps to farmers, establishment of 180 banana demonstration gardens for operationalization of plant clinics under PRDP.

Medium Term Plans and Links to the Development Plan

The department plans to Implement commodity approach strategy, establish demonstration sites to help farmers adopt modern farming practices in coffee/banana farming systems, Increase production and productivity by controlling pests and diseases. Develop small scale irrigation sites. Up-scaling research and extension linkages. Hold annual agricultural shows. In over five years the department plans to have 432 demonstration sites, 1 small scale irrigation sites, 1 up-scaling research and exten

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

World vision plans to supply heifers, fish-fry, maize and beans seeds to farmers in Namanyonyi Sub County under World Vision Food Security Project. 2nd phase of Vegetable Oil Development Project will be implemented.

(iv) The three biggest challenges faced by the department in improving local government services

1. Low adoption of new technologies by farmers.

Research stations produce new varieties which are either high yielding or resistant to pest and diseases. Farmers take long to accept to new varieties or new technologies.

2. Pest vectors and diseases

These are trans-boundary and attack crops and animals at any time. An example is the larger grain borer that recently came from Kenya and is damaging the maize crop.

3. Unreliable weather conditions

The abrupt changes in weather makes agriculture a risky undertaking for farmers. There is therefore need to invest in water for production in order to make the sector more profitable

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,200,549	987,852	4,199,067
District Unconditional Grant (Non-Wage)	0	493	
Locally Raised Revenues	2,987	0	1,540
Sector Conditional Grant (Non-Wage)	401,802	100,450	401,767
Sector Conditional Grant (Wage)	3,795,761	886,909	3,795,761
<i>Development Revenues</i>	1,317,801	619,040	1,156,313
Development Grant	430,909	86,182	98,988
District Discretionary Development Equalization Gran		0	120,000
Donor Funding	886,892	532,858	886,892
Transitional Development Grant	0	0	50,433

Vote: 536 Mbale District

Workplan 5: Health

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	5,518,350	1,606,892	5,355,380
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,200,549	981,544	4,199,067
Wage	3,795,761	886,909	3,795,761
Non Wage	404,788	94,635	403,307
<i>Development Expenditure</i>	1,317,801	86,022	1,156,313
Domestic Development	430,909	86,022	269,421
Donor Development	886,892	0	886,892
Total Expenditure	5,518,350	1,067,566	5,355,380

Revenue and Expenditure Performance in the first quarter of 2015/16

In the first Quarter of FY 2015/16, the department received UGX 1,606,892,000 from local revenue, donors and central Government representing 116% against the planned in the quarter. The central grants included, PHC-salaries, PHC-non wage and PHC- Devt while donors were SDS, Global Fund and MOH. Out of the funds received recurrent revenue was UGX 987,852,000 and development was UGX 619,040,000. The total expenditure in the quarter was UGX 1,067,566,000(77%) where recurrent expenditure was UGX 9

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017 the department budget estimates is UGX 5,355,380,000. The funds will be spent on both recurrent and development activities. The receipts for recurrent expenditure will be from central government such as PHC wage, Non wage, PHC NGO and local revenue where as development expenditure will be PHC Development, sanitation, DDEG and Donor funding (SDS, WHO, HIV/CHAI, Malaria Consortium). The decrease in the budget is due reduction in the IPFs (PHC -development) from the centre

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Jewa and Bukiende OPD was constructed, fumigation equipments supplied and ambulance shed constructed

Plans for 2016/17 by Vote Function

450 health workers salaries paid, Health sector plan developed, Quarterly support supervision conducted, Annual review meeting, Health projects monitored, Robust community mobilization strategy for hygiene and sanitation developed, Community led total sanitation activities implemented, Champion villages rewarded, Maintenance of motor bike and ambulance referral system in Mbale district, Payments for Budwale OPD and Staff house, Purchase of EMOC medical Equipment for MCH services

Medium Term Plans and Links to the Development Plan

Reduction in morbidity and mortality rates of the underfive children, pregnant mothers and the general population will lead to a healthy and productive life style which is in line with the District Development goal. The investments in human capital and purchase of EMOC equipment will lead to increased skilled attendance at birth which is one of the key objectives of the DDP. Immunisation of 100% of under one year children, Improving deliveries at health facilities to 65%, increasing availabil

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Technical assistance for comprehensive HIV/AIDS care, support for diagnosis of children born to HIV positive mothers and overall combination preventive approaches will be supported by implementing partners. We shall also have support for VHTs and distribution of medicines at community level. WHO will continue to support disease surveillance and Global health interventions. Support for neglected diseases control like onchocerciasis, schistosomiasis and tungiasis control will continue.

(iv) The three biggest challenges faced by the department in improving local government services

Vote: 536 Mbale District

Workplan 5: Health

1. Motivation of Human Resources for Health

Lack of financial and non-financial incentives for health workers has affected their commitment to work. Verbal praises have become routine and are no longer taken as a driver for performance

2. Inadequate staff houses at health centres

Only about 10% of the staff are housed leaving emergency medical care to a few exhausted and overworked health workers. We have a gap of 230 housing units if we are to have all the critical emergency cadres accommodated.

3. Lack of support for community health structures

Though we have a robust VHT structure, it is not supported in terms of facilitation, transport and supportive supervision.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	16,495,014	4,229,087	15,695,556
District Unconditional Grant (Non-Wage)	0	3,277	
District Unconditional Grant (Wage)	36,149	9,037	45,920
Locally Raised Revenues	33,841	0	24,230
Other Transfers from Central Government	12,000	0	15,000
Sector Conditional Grant (Non-Wage)	4,218,887	1,367,525	3,416,282
Sector Conditional Grant (Wage)	12,194,137	2,849,248	12,194,125
<i>Development Revenues</i>	779,135	100,854	827,915
Development Grant	504,270	100,854	403,049
District Discretionary Development Equalization Grant		0	150,000
Donor Funding	274,866	0	274,866
Total Revenues	17,274,150	4,329,941	16,523,471
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	16,495,014	4,228,974	15,695,556
Wage	12,230,286	2,858,285	12,240,045
Non Wage	4,264,728	1,370,689	3,455,511
<i>Development Expenditure</i>	779,135	15,806	827,915
Domestic Development	504,270	15,806	553,049
Donor Development	274,866	0	274,866
Total Expenditure	17,274,150	4,244,780	16,523,471

Revenue and Expenditure Performance in the first quarter of 2015/16

By the end of first Quarter the department had received a total of UGX. 4,329,941,000 representing 100% of the quarter budget of which UGX 4,229,087,000 was recurrent revenue from local revenue, conditional grants (PTC,HTI, staff salary, inspection grant) and UGX 100,854,000 was development revenue(SFG). The total expenditure in the quarter was UGX 4,244,780,000 (98%) of the planned expenditure including staff wage. The balance in the quarter was UGX 85,161,000 for SFG projects.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2015/16 the sector plans to receive and spend a total of UGX 16,523,471,000. The funds will cater for both recurrent and development activities. The department expects to finance its budget by central government transfers like UPE grant, USE grant, skills development grant, salaries, school inspection grant, SFG District non wage, DDEG and local revenue. There is a reduction in the budget compared to FY 2015/16 because of reduction in the IPFs by the center

(ii) Summary of Past and Planned Workplan Outputs

Vote: 536 Mbale District

Workplan 6: Education

Physical Performance in the first quarter of 2015/16

Completed pit latrine construction in Bumandada and Bukikoso Ps, 30 Primary schools, 5 Secondary schools inspected and 1 Tertiary institutions inspected in quarter, Facilitated primary schools in National Games at Lira

Plans for 2016/17 by Vote Function

Department Vehicle procured, Desks procured in selected primary schools, classrooms constructed in two primary schools of Bumandanda p/s and Bukhooba p/s, 142 Primary schools inspected in both private and government- aided primary schools inspected in Mbale district, 36 Secondary schools inspected in Mbale district, 5 Tertiary institutions inspected in Mbale district

Medium Term Plans and Links to the Development Plan

The medium Term plans include; Construction of Classrooms, pit latrines in UPE schools, School inspection and monitoring at least once per school, Improve PLE performance in first grade from 242 to 300 candidates, Continue conducting CPDs and seminars for teachers, Enforce regular attendance and time management in schools, Continue identifying and assessing children with SNE, Net working with devt partners to support children with special needs for provision of equipment and equal opportunities, Im

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

None

(iv) The three biggest challenges faced by the department in improving local government services

1. Low capacity of contractors

The local contractors have low capacity to complete the works in time

2. Inadquate staff house

The staff houses for teachers are inadquate which makes them commute from far places leading to late coming hence poor performance

3. Lack of transport

The department lacks enough transport facilities to carry out school inspection

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	971,687	184,927	967,656
District Unconditional Grant (Non-Wage)	48,001	1,374	
District Unconditional Grant (Wage)	81,606	20,402	81,606
Locally Raised Revenues	40,320	0	84,290
Other Transfers from Central Government	801,760	163,151	801,760
<i>Development Revenues</i>	147,411	23,482	40,000
Development Grant	117,411	23,482	
District Discretionary Development Equalization Grant		0	40,000
Other Transfers from Central Government	30,000	0	

Vote: 536 Mbale District

Workplan 7a: Roads and Engineering

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,119,098	208,409	1,007,656
B: Overall Workplan Expenditures:			
Recurrent Expenditure	971,687	20,402	967,656
Wage	81,606	20,402	81,606
Non Wage	890,081	0	886,050
Development Expenditure	147,411	0	40,000
Domestic Development	147,411	0	40,000
Donor Development	0	0	0
Total Expenditure	1,119,098	20,402	1,007,656

Revenue and Expenditure Performance in the first quarter of 2015/16

By the end of this quarter a total of UGX. 208,409,000 had been received giving an out turn of 19% against the annual budget. Of this a total of UGX. 184,927,000(19%) was for recurrent expenditure from URF and local revenue while UGX. 23,482,000(16%) was for development expenditure (PRDP). The expenditure in the quarter was 20,462,000 for staff wages. There was no expenditure in the quarter as a result delays to access money due to introduction of a Tereasury Single Account. AT the end of the

Department Revenue and Expenditure Allocations Plans for 2016/17

The department budget for FY2016/17 is expected to be UGX1,007,656,000 for both recurrent and development revenues and expenditures. The budget will be financed with grants from the centre such as sector wage, DDEG, plus locally raised revenue and OGT(URF). There is a decrease in the budget compared to FY 2015/16 because of reduction in development grant (Roads rehabilitation e.t.c) from the centre

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

There were no physical outputs in this quarter

Plans for 2016/17 by Vote Function

267km of District roads will be routinely maintained, 28km of district roads will be periodically maintained, One ridge will be rehabilitated. Two building will be maintained, 12 District vehicles will be maintained and 12 roads construction equipment will also be maintained. Funds Amounting to UGX108,835,980 will be transferred to Subcounties for maintenance of community access Roads.UGX. 90,546,440 will be transferred to Nakaloke Town Council for maintenance of Urban Roads

Medium Term Plans and Links to the Development Plan

Maintenance of District and community access linked to improved access to Rural markets and reduction of transportation costs for agricultural Produce detailed in the DDP 15 - 20

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Resealing of 2km of District roads using low cost sealling by Mount Elgon Labopur based Training Centre(MELTC), funded by DANIDA

(iv) The three biggest challenges faced by the department in improving local government services

1. High cost for Road maintenance equipment

An incomplete Road maintenance Unit with very high maintenance cost

2. Low Capacity of Private Sector

The contractor have low capacity both financial and Technically to timely implement works in the District leading to failure to meet set targets

Vote: 536 Mbale District

Workplan 7a: Roads and Engineering

3. Inadequate road construction equipment

The road construction unit has only one grader and dumper truck, hence cannot effectively be used to handle all the road works in the District. Hence the need to have a complete road construction unit

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	398,127	99,532	444,892
District Unconditional Grant (Wage)	28,127	7,032	39,118
Sector Conditional Grant (Non-Wage)	370,000	92,500	36,351
Support Services Conditional Grant (Non-Wage)		0	369,422
<i>Development Revenues</i>	857,790	172,658	564,733
Development Grant	835,790	167,158	492,733
District Discretionary Development Equalization Grant		0	50,000
Transitional Development Grant	22,000	5,500	22,000
Total Revenues	1,255,917	272,190	1,009,625
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	420,127	105,032	444,892
Wage	28,127	7,032	39,118
Non Wage	392,000	98,000	405,773
<i>Development Expenditure</i>	835,790	6,743	564,733
Domestic Development	835,790	6,743	564,733
Donor Development	0	0	0
Total Expenditure	1,255,917	111,775	1,009,625

Revenue and Expenditure Performance in the first quarter of 2015/16

By the end of first quarter the department had received a total of UGX 272,190,000/=(87% of expected quarterly revenue) representing 7% of the annual budget. Out of money received, UGX 105,032,000 was recurrent revenues from the central on grants like urban water and sanitation and hygiene where as UGX 167,158,0000 was development revenue for rural water . The expenditure in the quarter was Ushs 111,775,000/= representing 36% of the quarterly expenditure. At the end of the quarter there was a b

Department Revenue and Expenditure Allocations Plans for 2016/17

During the period under review, the department plans to receive and spend UGX 1,009,625,000/= to cater for both recurrent and development revenues. The budget will be financed with grants from the centre such as Urban water grant, sanitation and hygiene grant ,DDEG and Rural water grant. There is a decrease in the budget compared to FY 2015/16 because of reduction in development grant (Rural water/PRDP e.t.c) from the centre

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

1 District Water & Sanitation Coordination Committee meeting held, 1250m of pipe network extended on a gravity flow scheme in Kween district, 5 connections made on a gravity flow scheme in Kween district, 2 specific surveys conducted, 45 water quality tests conducted on 15 gravity flow schemes in eastern region, 5 new connections made on 2 existing gravity flow schemes in eastern region.

Plans for 2016/17 by Vote Function

The major outputs for FY 2016/17 are protection of 10 springs, drilling of 18 boreholes, rehabilitation of 32 boreholes, extension of 1 piped scheme & rehabilitation of 4 gravity flow schemes

Vote: 536 Mbale District

Workplan 7b: Water

Medium Term Plans and Links to the Development Plan

The medium term plans are protection of 50 springs, drilling of 50 boreholes, rehabilitation of 150 boreholes , extension of 5 piped schemes, rehabilitation of 20 gravity flow schemes & construction of 1 gravity flow scheme.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

1 gravity flow scheme will be designed & constructed by World Vision International.

(iv) The three biggest challenges faced by the department in improving local government services

1. Adverse weather conditions & natural disasters

Inclement weather hampers timely service delivery & natural calamities like floods and landslides damage water supply infrastructure.

2. Poor operation & maintenance of water & sanitation facilities

Operation & maintenance of water & sanitation facilities at community level is very poor. Communities are generally reluctant to contribute towards operation & maintenance and sometimes deliberately vandalise water & sanitation facilities.

3. Inadequate office space

The Water Department is housed in a single room that is shared by 5 staff. This is a demotivating factor to staff.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	166,595	38,830	152,125
District Unconditional Grant (Non-Wage)	0	2,079	
District Unconditional Grant (Wage)	128,665	32,166	128,665
Locally Raised Revenues	19,588	0	6,490
Sector Conditional Grant (Non-Wage)	18,342	4,586	16,970
<i>Development Revenues</i>	78,004	0	168,708
District Discretionary Development Equalization Gran		0	90,704
Donor Funding	78,004	0	78,004
Total Revenues	244,599	38,830	320,833
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	166,595	37,965	152,125
Wage	128,665	32,164	128,665
Non Wage	37,930	5,801	23,460
<i>Development Expenditure</i>	78,004	0	168,708
Domestic Development	0	0	90,704
Donor Development	78,004	0	78,004
Total Expenditure	244,599	37,965	320,833

Revenue and Expenditure Performance in the first quarter of 2015/16

By the end of first Quarter for FY 2015/16 the department had received a total of UGX. 38,830,000 representing 64% of the quarter budget and this was all recurrent revenue from sources such as local revenue, conditional grants , wet land grant. The low receipts was due to non realisation of the donor funds as it was planned . The total expenditure in the quarter was UGX. 37,965,000/= .

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 536 Mbale District

Workplan 8: Natural Resources

In the FY 2016/17 the department expects to receive and spend a total of UGX 320,833,000/= to cater for both recurrent and development expenditure. The funding is expected to come from central government (DDEG, non-wage for wetlands), local revenue and donors. There is an increase in the budget compared to FY 2015/16 because the department expects to receive money for titling of district land.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Staff paid monthly salaries as required, staff mentored and supervised, quarterly report prepared for CEO and council, attended management meetings and District technical planning committees, advised council on Natural resources management in the district and general office running ensured for day to day activities, coordinated meetings with stakeholders. Delivered quarterly report to line ministry (MoWE, MoLUD). Inspected Namatala wetlands and Kangole-Nangashale to assess progress of contour b

Plans for 2016/17 by Vote Function

Tree planting in water catchment areas and on farm, approval of development and physical plans, river bank and wetlands management, lands management in general, supervision of land surveys and titling of district land, environment compliance inspection and monitoring, revenue mobilisation from natural resources, general office running and support supervision and mentoring of staff

Medium Term Plans and Links to the Development Plan

To promote socio economic development which maintains and/or enhances environmental quality and resource productivity on a long-term basis, increase forest resources on private, public and farmlands for the provision of fuel wood, timber poles, and other forestry products and services, promote the sustainable utilization of wetlands through the adoption of the wise use principles while optimizing community benefits, ensure proper ownership and prosperity of rights over land by individuals in the d

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Tree planting project for global benefits by ECOTRUST, Landscape management for improved livelihood and ecosystem resilience in Mt. Elgon, tree planting programme by Mbale CAP

(iv) The three biggest challenges faced by the department in improving local government services

1. Limited facilitation in terms of transport to facilitate field work

Natural resources activities are mainly field based hence there is need for reliable facilitation for staff to undertake field work for maximum output

2. Limited funding especially from local sources

Very low revenue base in the district

3. Community ignorance on management of E&NR in the district

Often the community are misled by local leaders and hence management of E & NR in the district is quite difficult because of community resistance

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	768,521	50,934	282,337
District Unconditional Grant (Non-Wage)		2,361	
District Unconditional Grant (Wage)	183,942	22,762	201,606

Vote: 536 Mbale District

Workplan 9: Community Based Services

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	14,294	0	7,370
Other Transfers from Central Government	500,000	5,396	
Sector Conditional Grant (Non-Wage)	70,285	20,415	73,361
<i>Development Revenues</i>	<i>245,130</i>	<i>13,493</i>	<i>677,663</i>
District Discretionary Development Equalization Gran	67,466	13,493	
Donor Funding	177,663	0	177,663
Other Transfers from Central Government		0	500,000
Total Revenues	1,013,651	64,427	960,000
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>768,521</i>	<i>50,820</i>	<i>282,337</i>
Wage	183,942	22,762	201,606
Non Wage	584,579	28,058	80,731
<i>Development Expenditure</i>	<i>245,130</i>	<i>13,460</i>	<i>677,663</i>
Domestic Development	67,466	13,460	500,000
Donor Development	177,663	0	177,663
Total Expenditure	1,013,651	64,280	960,000

Revenue and Expenditure Performance in the first quarter of 2015/16

By the end of first Quarter the department had received a total of UGX.64,427,000 representing 25% of the quarter budget of which UGX 50,934,000 was recurrent revenue from conditional grants (PWDS, CDO grant, women, youth and disability grant) and UGX 13,493,000 was development revenue (CDD). The low receipts in the quarter was due to non realisation of OGT (YLP and donor funds) as it was planned. The total expenditure in the quarter was UGX 64,280,000 (25%) of the planned expenditure includi

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17 the department anticipates to receive and spend UGX 960,000,000 for both recurrent and development revenues and expenditures. The funds are expected to be central government transfers(FAL , PWDS grant, CDA grant), local revenue, OGT (YLP) and donor funding (SDS). There is a reduction in the budget compared to FY 2016/17 because of removal of CDD grant by the center

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Salary paid to CDO's and district staff for 3 months, Submitted PWD reports to MGLSD, procured office stationary, fuel, presidential potrait and office welfare, carried out support supervision, Faciliated CDOs for Programme supervision in the Sub-counties, project field appraisal and desk appraisal conducted, monitored development projects and CDD projects, serviced a motor vehicle, Submitted FAL report to MoGLSD, Monitored FAL programmes, Held 1 meeting, paid Honoraria to FAL and CDO's instructo

Plans for 2016/17 by Vote Function

Salary paid to CDO's and district staff for 12 months, 4 Supervision field visits to CSOs conducted, 4 Quarterly review meeting for sharing HIV information conducted, public celebration commemorated such as Candlelight Memorial Day , World AIDS day, Philly Lutaaya, Supervision visits carried out, OVC activities carried out, 150 Children settled, monitored development projects and CDD projects, 3200 FAL leaners instructed in the district

Medium Term Plans and Links to the Development Plan

Support organizations to comply with 24% adherence to OVC standards, regulation, policies and procedures for quality OVC care and services to 85%, increase enrollment and retention of the OVC in schools to 70%, increase OVC access and utilization of preventive and curative health services to 70%,

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Vote: 536 Mbale District

Workplan 9: Community Based Services

(iv) The three biggest challenges faced by the department in improving local government services

1. Late accessibility of Funds

The failure of IFMS affect the accessibility of funds especially in 1st Quarter .

2. Low Budget Allocation

Low budget allocation to community sector given the volume of work expected to be delivered by community sector.

3. Inadequate Capacity building departmental staff.

Some staff lack Capacity to handle work

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	95,085	12,794	76,536
District Unconditional Grant (Non-Wage)	0	1,867	
District Unconditional Grant (Wage)	43,706	10,927	43,706
Locally Raised Revenues	38,307	0	32,830
Support Services Conditional Grant (Non-Wage)	13,071	0	
<i>Development Revenues</i>	2,525,615	66,715	2,206,796
District Discretionary Development Equalization Gran	121,093	24,219	29,578
Locally Raised Revenues	14,819	0	
Multi-Sectoral Transfers to LLGs	212,485	42,497	
Other Transfers from Central Government	2,177,218	0	2,177,218
Total Revenues	2,620,700	79,509	2,283,332
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	95,085	12,632	76,536
Wage	43,706	10,927	43,706
Non Wage	51,378	1,705	32,830
<i>Development Expenditure</i>	2,525,615	43,762	2,206,796
Domestic Development	2,525,615	43,762	2,206,796
Donor Development	0	0	0
Total Expenditure	2,620,700	56,393	2,283,332

Revenue and Expenditure Performance in the first quarter of 2015/16

By the end of first Quarter the department had received a total of UGX 79,509,000 representing 12% of the quarter budget of which UGX 12,794,000 was recurrent revenue from , conditional grants such as staff wage and local revenue whereas UGX 66,715,000 was development revenue(LGMSD) for both the district and sub counties. The reveunes were low at 12% because the department did not receive OGT(NUSAF) and local revenue as it was planned. The total expenditure in the quarter was UGX 56,393,000

Department Revenue and Expenditure Allocations Plans for 2016/17

During the period under review, the department plans to receive and spend UGX 2,283,332,000 for both recurrent and development revenues. The receipts are expected to be central gocervenment transfers (DDEG), OGT(NUSAF) & local revenue. There is a reduction in the budget for FY 2016/17 because of the reduction in IPFs for FY 2016/17 such as LGMSD

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Vote: 536 Mbale District

Workplan 10: Planning

Held 3 TPC, 6 Top management meetings, trained CDO on population issues, prepared and submitted the annual statistical abstract for FY 2014/15, carried out internal assessment for FY 2014/15

Plans for 2016/17 by Vote Function

Salary paid to planning unit staff, Prepared and submitted 1 BFP, 2 FORM B and 4 quarterly progress reports, staff welfare and entertainment procured, small office equipment procured, , office stationary procured, 36 TMM meetings conducted, Statistical abstract prepared and submit to UBOS, statistical data collected and analysed, HoDs and LLGs staff sensitised on population issues. Prepared population workplan, Constructed staff house at wanale sub county, NUSAF 2 projects completed and monito

Medium Term Plans and Links to the Development Plan

In the medium term the department plans to cordinate the planning activities at the District and Lower Local governemnts, conduct internaland national assessments, holding DTTC meetings and top management, intergrate plans in district workplan, engage citizens in planning processes. Provide statistical data for planning and policy formulation.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

(iv) The three biggest challenges faced by the department in improving local government services

1. poor data recording keeping

Departments have no proper record keeping which makes compilation of district data dificult

2. Inadquate funding

The department lacks funds for data collection and monitoring of development Projects

3. Poor operatiion and maintenance of implemented projects

The PMCs cease to be operational at the implementation stage. After completion of projects, it becomes difficult for them to enforce mantainance of the projects

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	50,151	10,249	90,493
District Unconditional Grant (Non-Wage)		1,760	
District Unconditional Grant (Wage)	33,955	8,489	62,993
Locally Raised Revenues	10,667	0	27,500
Support Services Conditional Grant (Non-Wage)	5,529	0	
Total Revenues	50,151	10,249	90,493
B: Overall Workplan Expenditures:			
Recurrent Expenditure	50,151	10,249	90,493
Wage	33,955	8,489	62,993
Non Wage	16,196	1,760	27,500
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	50,151	10,249	90,493

Revenue and Expenditure Performance in the first quarter of 2015/16

The department received and spent UGX 10,49,000 representing 82% of the quarter budget and this was staff wage

Vote: 536 Mbale District

Workplan 11: Internal Audit

and local revenue for auditing. The low receipts was due to little local revenue allocated to the department yet it depends on local revenue only.

Department Revenue and Expenditure Allocations Plans for 2016/17

During the period under review, the department plans to receive and spend UGX 90,493,000,000 for recurrent activities. The receipts are expected to be central government transfres (wage) and local revenue. There is an increase in the budget for FY 2016/17 because of the increase of allocation of local revenue to the sector

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Audit of revenue at Busiu, Bukhasakya & Bungokho Mutoto subcounties, audit of personnel files & non wage expenditure of departments at district headquarters

Plans for 2016/17 by Vote Function

We intend to do financial audit at the District headquarters, twelve secondary schools and sixteen lower health units. covering expenditure, revenue, human resource, procurement and use of medicine. ,

Medium Term Plans and Links to the Development Plan

None

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Payment of tuition for professional training of staff to acquire certification(CIA and CPA) under FINMAP

(iv) The three biggest challenges faced by the department in improving local government services

1. No motor vehicle

The last vehicle acquire in 1998 was boarded off in FY 2014/15. Most internal audit activity is field based and we cant rely on borrowing from other departments.

2. Inadequate funding

Most internal audit activity is field based and requires fuel and subsistence allowance

3. Training

Due to inadequate funding, there is no provision for CPD which is in Kampala and for a fee.