

Vote: 536 Mbale District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppa.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Mbale District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPD/ procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	904,922	297,038	684,563
2a. Discretionary Government Transfers	2,918,974	1,957,308	6,063,791
2b. Conditional Government Transfers	28,895,479	21,442,153	29,402,612
2c. Other Government Transfers	3,607,857	459,700	1,931,441
3. Local Development Grant		439,487	0
4. Donor Funding	1,422,525	896,785	2,353,425
Total Revenues	37,749,755	25,492,470	40,435,833

Planned Revenues for 2016/17

In the FY 2016/17 the district expects to receive UGX 40,435,833,000/= from local revenue, central Government transfers and donors. The IPFs from Central Government Transfer have increased in the FY 2016/17 leading to increase in the budget and these include wages, DDEG. The Central Government transfer include DDEG, transitional development grant, un conditional non-wage, sector wage and development grant. Donor include SDS, AVIAN/FLU, Global

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,124,066	845,513	8,216,196
2 Finance	1,048,390	592,952	562,727
3 Statutory Bodies	5,834,599	2,141,084	868,041
4 Production and Marketing	646,085	374,518	1,118,830
5 Health	5,518,350	4,341,707	6,124,275
6 Education	17,274,150	12,011,916	18,437,786
7a Roads and Engineering	1,119,098	503,523	1,117,434
7b Water	1,255,917	445,924	1,155,333
8 Natural Resources	244,599	111,902	255,691
9 Community Based Services	1,013,651	244,115	884,540
10 Planning	2,620,700	343,607	1,600,607
11 Internal Audit	50,151	46,763	94,374
Grand Total	37,749,755	22,003,523	40,435,833
	<i>Wage Rec't:</i>	<i>17,928,354</i>	<i>13,426,803</i>
	<i>Non Wage Rec't:</i>	<i>13,693,429</i>	<i>12,676,541</i>
	<i>Domestic Dev't</i>	<i>4,705,448</i>	<i>5,471,306</i>
	<i>Donor Dev't</i>	<i>1,422,525</i>	<i>2,353,425</i>

Planned Expenditures for 2016/17

The District plans to spend UGX 40,435,833,000 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 as 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

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Executive Summary

IPFs from the center and also Loc

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

<i>UShs 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	904,922	297,038	684,563
Inspection Fees		0	2,500
Other licences	126	6,881	126
Other Fees and Charges		0	126,000
Miscellaneous		0	15,000
Market/Gate Charges		0	6,328
Locally Raised Revenues	228,720	34,042	
Local Service Tax	120,148	96,791	120,148
Local hotel Tax	1,720	0	
Local Government Hotel Tax		0	1,720
Liquor licences	126	0	1,030
Park Fees	4,130	2,153	4,130
Interest	15,000	946	
Animal & Crop Husbandry related levies		0	300
Business licences	4,718	310	12,176
Agency Fees	15,000	6,660	15,000
Rent & rates – Nonproduced assets – from private entities	1,000	1,518	
Registration of Businesses	3,300	3,770	
Other Fees and Charges	126,000	45,222	
Market /Gate Charges	6,328	3,419	
Inspection Fees	2,500	0	
Animal & Crop Husbandry related Levies	300	13	
Advertisements/Bill Boards	630	0	
Land Fees	79,000	33,103	79,000
Property related duties/fees(Property tax)	2,000	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,150	767	3,150
Registration of Businesses		0	3,300
Rent & Rates from private entities	290,826	48,823	290,826
Royalties	100	0	100
Sale of (Produced) Government Properties/assets	100	12,624	100
Sale of non-produced government Properties/assets		0	1,000
Advertisements/Billboards		0	630
Property related Duties/Fees		0	2,000
2a. Discretionary Government Transfers	2,918,974	2,396,795	6,063,791
District Discretionary Development Equalization Grant	439,487	439,487	2,444,466
Urban Unconditional Grant (Non-Wage)	87,811	63,468	199,479
Urban Discretionary Development Equalization Grant	0	0	95,766
District Unconditional Grant (Wage)	1,615,087	1,330,897	1,817,362
District Unconditional Grant (Non-Wage)	660,709	481,716	980,616
Urban Unconditional Grant (Wage)	115,879	81,228	526,102
2b. Conditional Government Transfers	28,895,479	21,442,153	29,402,612
Gratuity for Local Governments		0	873,960
Transitional Development Grant	22,000	16,500	79,468

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A. Revenue Performance and Plans

Development Grant	1,998,546	1,971,004	1,060,164
Support Services Conditional Grant (Non-Wage)	476,319	270,845	400,000
Sector Conditional Grant (Wage)	16,197,387	12,017,285	17,591,098
Sector Conditional Grant (Non-Wage)	5,194,669	3,510,649	5,682,962
Pension for Local Governments	5,006,558	3,655,869	3,362,983
General Public Service Pension Arrears (Budgeting)		0	351,976
2c. Other Government Transfers	3,607,857	459,700	1,931,441
Youth Livelihood Grant	500,000	5,701	500,000
CAIIP II	30,000	0	
NUSAF III		0	1,291,441
NUSAF2	2,177,218	9,778	
PLE	12,000	13,770	
Primary Leaving Exams		0	15,000
Roads Maintenance- URF	801,760	421,945	
Recruitment for DSC	41,500	8,505	60,000
Banana Disease Control (MAIF)	45,378	0	65,000
4. Donor Funding	1,422,525	896,785	2,353,425
HIV/CHAI	20,000	0	30,000
world vision CBS	5,000	0	5,000
Community Donors(SNE)	100	0	100
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	260	73,004
ILO	5,000	0	5,000
Malaria consortium	300	0	300
Merecp	5,000	0	5,000
Other Donors ie WHO, etc	450,000	397,675	450,000
OVC	5,000	0	5,000
PCY	20,000	0	20,000
SDS	801,821	174,158	802,421
SIAS		0	400,000
Uganda Global Fund	20,000	315,091	320,000
UNICEF		0	200,000
Vegetable Oil Dev't Project	100	9,600	20,000
World vision	2,000	0	2,000
World vision to education	100	0	500
women IGS	5,000	0	5,000
Total Revenues	37,749,755	25,492,470	40,435,833

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The expected local revenue for FY 2016/2017 is UGX 684,563,000. 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. There is a reduction in the local revenue budget because the IPFS for subcounties have reduced due to failure of tax payers to pay taxes due to them in these subcounties

(ii) Central Government Transfers

The district expects to receive UGX 37,397,844,000 as central Government Transfers and these include conditional Government transfers , Discretionary Government transfers and OGT. There is an increase in the Budget compared to FY 2015/16 due to

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A. Revenue Performance and Plans

increase in LLG transfers for PRDP, primary salaries and new grant such transitional development grant

(iii) Donor Funding

The district expects to receive 2,353,425,000/= from all donors and these include: WHO, AVIANFLU.HIV/CHAI, PCY, Uganda Global Fund, SNE, OVC, SDS, Malaria Consortium. The district also expects to get some support in-kind from USAID partners like SDS, UNDP, Waterloo and Vegetable Oil Development. The increase in donor funding is because the district is expecting more funds from UNICEF for birth registration and GAVI for immunisation

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,085,624	833,303	6,498,737
District Unconditional Grant (Non-Wage)	215,877	138,902	111,400
District Unconditional Grant (Wage)	426,903	421,306	554,440
General Public Service Pension Arrears (Budgeting)		0	351,976
Gratuity for Local Governments		0	873,960
Locally Raised Revenues	144,630	56,618	161,439
Multi-Sectoral Transfers to LLGs	203,690	144,696	1,082,538
Pension for Local Governments		0	3,362,983
Support Services Conditional Grant (Non-Wage)	94,524	71,782	
<i>Development Revenues</i>	38,442	37,341	1,717,459
District Discretionary Development Equalization Gran	38,442	37,341	124,442
Multi-Sectoral Transfers to LLGs		0	1,593,017
Total Revenues	1,124,066	870,644	8,216,196
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,085,624	826,410	6,498,737
Wage	542,782	502,534	1,080,542
Non Wage	542,842	323,876	5,418,194
<i>Development Expenditure</i>	38,442	19,103	1,717,459
Domestic Development	38,442	19,103	1,717,459
Donor Development	0	0	0
Total Expenditure	1,124,066	845,513	8,216,196

2015/16 Revenue and Expenditure Performance up to March

By the end of Third Quarter of the FY 2015/16 the department had received a cumulative amount of UGX 870,644,000 representing 77% of the annual budget both at the district and Town council. Of the amount that was received UGX 833,303,000 was recurrent revenue from local revenue and government transfers which include IFMs running costs, unconditional district wage, PAF monitoring grant for pay roll printing, IPP cost whereas UGX 37,341,000 was development revenue on LGMSD grant for capacity building at the district and LLG. The cumulative expenditure for the 3 quarters was UGX 845,513,000(75%) including staff wages of UGX 502,534,000.

In the quarter under review the department received UGX 267,449,000 (95%) of planned quarter budget of which UGX 246,454,000 was recurrent revenue and UGX 20,995,000 was development revenue from LGMSD grant for capacity building at the district and sub counties. The quarter expenditure was UGX 255,073,000 representing 89% of the planned quarter expenditure. The cumulative receipts was at 77% because capacity building meant for 4th quarter was received in 3rd quarter hence raising revenue .

At the end of the quarter there was a total balance of UGX 25,130,000 for CBG and unconditional non wage

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive and spend UGX 8,216,196,000 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 , sector non wage and DDEG at district and sub county level followed by Local revenue. There is an increase of 86.4% in current budget compared to FY 2015/16 because of inclusion of Pension, gratuity and sub county transfers in the department.

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Workplan 1a: Administration

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1281 Local Police and Prisons			
Function Cost (US\$ '000)	217,651	152,895	246,663
Function: 1381 District and Urban Administration			
Availability and implementation of LG capacity building policy and plan		yes	yes
No. (and type) of capacity building sessions undertaken	4	4	4
No. of computers, printers and sets of office furniture purchased		0	4
No. of existing administrative buildings rehabilitated		0	2
Function Cost (US\$ '000)	906,416	837,313	7,969,533
Cost of Workplan (US\$ '000):	1,124,067	845,513	8,216,196

2015/16 Physical Performance up to March

Salaries paid to administration staff, Eligible journeys facilitated, fuel and office stationary procured, paid utilities internet subscription, airtime, newspaper, small office equipment procured, Procured Toner for IPPS printer, Antivirus and Verified pensioner and payroll, Supervision, Submission of pension files, Repair of UPS ,Held talk Shows, Produced media stories and documentaries, paid for compound maintenance and office

Planned Outputs for 2016/17

Renovation of Lukhobo hall building, completion of Education block Salaries paid to administration staff, Eligible journeys facilitated, fuel and office stationary procured, 9 National functions held, paid utilities 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 ,correspondances from management on Human resource issues handled, organize End of year party organized, Submissions to DSC on various cases done, IPPs operational activities implemented, study tour conducted, Carry out training needs assesment, Council retreat, Identify and support 5 staff for career development

(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

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Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,048,390	592,952	532,727
District Unconditional Grant (Non-Wage)	111,839	39,480	182,721
District Unconditional Grant (Wage)	234,413	175,160	224,818
Locally Raised Revenues	130,363	89,456	125,188
Multi-Sectoral Transfers to LLGs	535,043	266,936	
Support Services Conditional Grant (Non-Wage)	36,732	21,920	
<i>Development Revenues</i>		0	30,000
District Discretionary Development Equalization Gran		0	30,000
Total Revenues	1,048,390	592,952	562,727
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,048,390	592,952	532,727
Wage	234,413	175,160	224,818
Non Wage	813,977	417,792	307,909
<i>Development Expenditure</i>	0	0	30,000
Domestic Development	0	0	30,000
Donor Development	0	0	0
Total Expenditure	1,048,390	592,952	562,727

2015/16 Revenue and Expenditure Performance up to March

By the end of Third quarter the department had received a cumulative total of UGX 592,952,000 representing 57% including UGX 266,936,000 for LLGs and spent a total of UGX 592,952,000(57%) of its planned budget. The funds were recurrent revenue from local revenue both at the district and LLGs, government transfers such as unconditional wages, district non-wage and PAF monitoring grant. The receipts and expenditure performance was not at 75% as it was planned in the 3 quarters rather at 57% because LLG did not collect all the planned local revenue, also the district collected less local revenue hence low allocation to the department

In the quarter under review the department received total revenue of UGX 177,364,000 (68%) from recurrent sources such as local revenue and unconditional government transfers like PAF monitoring. Out of the funds received UGX 79,899,000 was money that was received and spent by the 20 LLGs. The total expenditure in the quarter was UGX 177,477,000(69%) including staff wages .

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17 the department expects to receive and spend UGX 562,727,000 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

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1481 Financial Management and Accountability(LG)

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	30/7/2016	30/7/2015	31/7/2017
Value of LG service tax collection	120147712	95495669	120147712
Value of Hotel Tax Collected	1720000	0	1720000
Value of Other Local Revenue Collections	561962000	171573394	561962000
Date of Approval of the Annual Workplan to the Council	20/03/2015	16/4/2015	31/5/2016
Date for presenting draft Budget and Annual workplan to the Council	4/04/2015	16/4/2015	1/4/2016
Date for submitting annual LG final accounts to Auditor General	30/9/2016	30/9/2015	30/9/2016
	Function Cost (US\$ '000)	1,048,390	592,952
	Cost of Workplan (US\$ '000):	1,048,390	592,952

2015/16 Physical Performance up to March

Salary paid to the accountants, VAT paid, Telecommunication, Travel inland, small office equipments procured, Attended trainings and workshops, disbursed PRDP/PAF grants to eligible departments, submitted OBT, BFP and IFMs reports, Tonners, Revenue mobilization, sensitization and collection activities carried out, Attended workshops and seminars, submitted reports to the Ministry Carried out field supervision, Submitted monthly and quarterly financial reports

Planned Outputs for 2016/17

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 Reports submitted to MOFPED, LGFAR booklets procured and distributed, Field supervision carried out in 20 subcounties and reports produced

(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

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Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	828,041	470,029	868,041
District Unconditional Grant (Non-Wage)	42,369	101,045	333,238
District Unconditional Grant (Wage)	265,264	186,110	282,133
Locally Raised Revenues	152,444	16,430	192,670
Other Transfers from Central Government	41,500	8,505	60,000
Support Services Conditional Grant (Non-Wage)	326,464	157,939	
Total Revenues	828,041	470,029	868,041
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	5,834,599	2,141,084	868,041
Wage	265,264	186,137	282,133
Non Wage	5,569,335	1,954,947	585,908
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	5,834,599	2,141,084	868,041

2015/16 Revenue and Expenditure Performance up to March

In the three quarters of the FY 2015/16 the department received a cumulative total of UGX 4,128,897,000 (71%) of the annual budget. The receipts received were recurrent revenue from sources such as local revenue, DSC operational cost, District non-wage, PAC, DSC/land board grant, pension, Councilors ex-gratia, and staff wages. The cumulative expenditure was UGX 2,141,084,000 (37%) on all the recurrent activities. The cumulative expenditure in the 3 quarters was low at 37% due to the fact that some pensioners are not yet paid because they are not yet verified.

In the quarter under review the department received a total of UGX 1,302,159,000 representing 89% of the quarterly budget. The expenditure in the quarter was UGX 783,833,000 (54% of the funds received) and this was spent on recurrent activities including staff wages (DSC chairman's salary, gratuity for elected leaders and department staff). At the end of the quarter there was a balance of UGX 1,984,814,000 at District single treasury account.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive and spend UGX 868,041,000 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 non wage 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

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			

Function: 1382 Local Statutory Bodies

Vote: 536 Mbale District

Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	13	8	50
No. of Land board meetings	4	4	10
No. of Auditor Generals queries reviewed per LG	1	3	3
No. of LG PAC reports discussed by Council	4	0	4
Function Cost (US\$ '000)	5,834,599	2,141,084	868,041
Cost of Workplan (US\$ '000):	5,834,599	2,141,084	868,041

2015/16 Physical Performance up to March

salary paid, purchased newspapers, travel to Kla, Airtime office Welfare, fuel of LCV & DEC/speaker, Held State of Affairs, submitted council resolution, paid pension for teachers and local government staff 2 contract committee meetings held, Salary for Chairman paid, 3 DSC meetings held, Advertised for jobs, Stationary procured, 3 Land board meeting held, 4 Land application cleared 3 Reports of AG for Nakaloke t/c, MMC and Mbale DLG 2 meetings to handle Internal Audit reports held, 2 meeting held to handle IG reports held, Fuel for PAC procured, 2 council meetings held

Planned Outputs for 2016/17

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

(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. 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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	485,441	377,294	568,585
District Unconditional Grant (Non-Wage)	0	1,691	

Vote: 536 Mbale District

Workplan 4: Production and Marketing

District Unconditional Grant (Wage)	152,357	133,271	152,357
Locally Raised Revenues	10,241	3,590	6,649
Other Transfers from Central Government		0	65,000
Sector Conditional Grant (Non-Wage)	115,354	86,516	64,570
Sector Conditional Grant (Wage)	207,490	152,226	280,008
Development Revenues	160,643	92,224	550,245
Development Grant	110,165	82,624	62,767
District Discretionary Development Equalization Grant		0	462,478
Donor Funding	5,100	9,600	25,000
Other Transfers from Central Government	45,378	0	
Total Revenues	646,085	469,518	1,118,830
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	485,441	364,956	568,585
Wage	359,847	285,497	432,365
Non Wage	125,595	79,459	136,220
Development Expenditure	160,643	9,562	550,245
Domestic Development	155,543	0	525,245
Donor Development	5,100	9,562	25,000
Total Expenditure	646,085	374,518	1,118,830

2015/16 Revenue and Expenditure Performance up to March

By the end of third Quarter the department had received UGX469,518,000 representing 73% of the annual budget. Out of the funds received UGX 377,294,000 was recurrent revenue from sources such as Local revenue, Agri. Ext salaries and production and marketing grant where as UGX 92,224,000 was development revenue such as PRDP and donor funding. The total expenditure in the 3 quarters was UGX 374,518,000 (58%) of the planned expenditure where development expenditure was at 6% and recurrent expenditure was at 75% against the plan.

In the third quarter the department received UGX 158,831,000 (98%) and spent UGX 136,869,000 (85%) including Ext-agricultural staff salary. The balance at the end of the quarter was UGX 95,000,000 for PRDP and PMG. The low receipts of 73% in the 3 quarters was because the department did not realize all the local revenue and OGT as it was planned where as the low expenditure of is because PRDP activities could not be carried out due to the seasonal challenges

Department Revenue and Expenditure Allocations Plans for 2016/17

In the financial year 2016/2017 the department plans to receive and spend UGX 1,118,830,000. The funds will be spent on both recurrent and development activities. The budget will be financed through central government grants such as wage, PMG ,DDEG and donor funding (AVIAN FLU and VODP II) and local revenue. There is of increase of 42% in the current budget compared to the FY 2015/16 due to increase in IPFS from the centre on PRDP

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0182 District Production Services			
No. of Plant marketing facilities constructed	0	0	25
No. of livestock vaccinated	200000	33200	500000
No. of livestock by type undertaken in the slaughter slabs	3	3	3
No. of fish ponds stocked		0	04
Function Cost (US\$ '000)	638,885	369,288	1,111,630

Vote: 536 Mbale District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	0	0	32
No. of trade sensitisation meetings organised at the district/Municipal Council		0	21
No of businesses inspected for compliance to the law		2	8
No of businesses issued with trade licenses		0	12
A report on the nature of value addition support existing and needed		no	
Function Cost (US\$ '000)	7,200	5,230	7,200
Cost of Workplan (US\$ '000):	646,085	374,518	1,118,830

2015/16 Physical Performance up to March

Salaries paid to 10 traditional agric and vet staff for 3 months, 1, 1 Annual review 1 Field technical supervision carried out, fuel and lubricant procured, computer supplies procured, small office equipments, 1 quarterly physical reports submitted, field Agriculture statistics collected 1 crop disease and pests surveillance carried out, 653 liters of diesel procured, 4 sets of stationery procured, 100 liters of acaricide procured, 431 vials of Newcastle Disease procured 1 technical supervision visits conducted, 1 staff meetings held 1 technical supervision visits in 3 Sub counties conducted, 7,000 fingerlings procured, 1 farmer trainings carried out, 1 technical field supervisions carried out. 25 honey harvesting gears procured and distributed to farmers in Bukasakya, Busano, Nyondo, and Nakaloke. 1 farmer trainings conducted, 1 support supervision visits conducted

Planned Outputs for 2016/17

255 Banana demonstration sites established, 13 Boom sprayers procured, 133 bags of irish seed procured, 500 coffee farmers supported with disease free seedlings, 1 seed germinator procured, 3 Ram pumps procured and established, 4 disease surveillance visits conducted, liters of fuel procured, 1 computer serviced, 100 liters of Acaricides procured, 40 improved in calf heifers procured 431 vials of New Castle Disease procured, 4 technical supervision visits conducted, Veterinary staff facilitated to carry out disease surveillance, 6,000 fingerlings procured, 2 fish sampling nets procured, 1 Mowing machine procured, 4 farmer trainings carried out, 25 honey harvesting gears procured and distributed to farmers in Bukasakya, Busano, Nyondo, and Nakaloke. 77 Bee hives procured for farmers

(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

Vote: 536 Mbale District

Workplan 4: Production and Marketing

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,200,549	3,149,839	3,976,334
District Unconditional Grant (Non-Wage)	0	493	
Locally Raised Revenues	2,987	837	6,649
Sector Conditional Grant (Non-Wage)	401,802	301,351	401,802
Sector Conditional Grant (Wage)	3,795,761	2,847,158	3,567,883
<i>Development Revenues</i>	1,317,801	1,311,684	2,147,941
Development Grant	430,909	430,909	0
District Discretionary Development Equalization Grant		0	120,000
Donor Funding	886,892	880,775	1,974,821
Transitional Development Grant	0	0	53,120
Total Revenues	5,518,350	4,461,523	6,124,275
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,200,549	3,149,839	3,976,334
Wage	3,795,761	2,847,158	3,567,883
Non Wage	404,788	302,681	408,451
<i>Development Expenditure</i>	1,317,801	1,191,867	2,147,941
Domestic Development	430,909	311,423	173,120
Donor Development	886,892	880,444	1,974,821
Total Expenditure	5,518,350	4,341,707	6,124,275

2015/16 Revenue and Expenditure Performance up to March

By the end of Third Quarter the department had received a cumulative total of UGX 4,461,523,000 representing 81% of the annual budget of which UGX 3,149,839,000 was recurrent revenue from local revenue, conditional grants (PHC - non wage, PHC –NGO hospital, PHC wage) and UGX 1,311,684,000 was development revenue from PHC-development, donor funding (SDS, GAVI and MTRAC, MOH). The cumulative expenditure in the 3 quarter was UGX 4,341,707,000(79%) of the planned expenditure of which GX 3,149,859,000 was spent on recurrent activities including staff wages and UGX 1,191,867,000 was spent on development activities.

In the quarter under review the department received a total of UGX 1,611,318,000 representing 117% of the planned quarter budget from local revenue ,government grant, and donor funding. On the fund received recurrent revenue was 100% and development revenue was 170% against the planned. The expenditure in the quarter was UGX 1,502,132,000 (109%) including PHC wages.The over receipt in the quarter was because 4th quarter PHC devt come in 3rd Quarter. The balance at the end of the quarter was UGX 119,816,000 for donor and PHC dev't

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017 the department budget estimates is UGX 6,124,275,000. 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, sanitation,DDEG and Donor funding (SDS, WHO,HIV/CHAI , Malaria Consortium). The increase in the budget is due increase in donor allocation to the departmente however the IPFs for PHC -development was removed

(ii) Summary of Past and Planned Workplan Outputs

Vote: 536 Mbale District

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881			
Value of essential medicines and health supplies delivered to health facilities by NMS	539000000	1264773730	
Value of health supplies and medicines delivered to health facilities by NMS	210	132	
Number of health facilities reporting no stock out of the 6 tracer drugs.	33	50	
Number of outpatients that visited the NGO Basic health facilities	75000	36274	3000
Number of inpatients that visited the NGO Basic health facilities	8000	4717	500
No. and proportion of deliveries conducted in the NGO Basic health facilities	100	507	250
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	5000	4724	700
Number of trained health workers in health centers	433	433	400
No of trained health related training sessions held.	10	4	120
Number of outpatients that visited the Govt. health facilities.	300000	296688	100000
Number of inpatients that visited the Govt. health facilities.	10000	9709	8000
No and proportion of deliveries conducted in the Govt. health facilities	10000	6620	4000
% age of approved posts filled with qualified health workers	80	87	80
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	93	70
No of children immunized with Pentavalent vaccine	5000	7263	5000
No of villages which have been declared Open Defecation Free(ODF)	900	900	
No of OPD and other wards constructed		0	1
Function Cost (US\$ '000)	5,518,350	4,341,707	403,509
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	218,988	120,000
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	218,988	5,600,766
Cost of Workplan (US\$ '000):	5,518,350	4,341,707	6,124,274

2015/16 Physical Performance up to March

450 health workers salaries paid, water and power bills paid, burial expenses, tonner and stationary procured, compound maintained, office welfare, carried out support supervision, news paper procured, and telecommunication. 3 HMIS monthly reports produced and submitted, Transfer of funds to CURE children's hospital, 4 vehicle and 11 motor bike ambulance maintained, Water borne toilet at Mbale prisons completed and training of HUMCS, Completed Ambulance shed Busano Hc, Namanyonyi HC, and Namawanga HC, 2 OPD construction at Jewa Bukhiende and completed

Planned Outputs for 2016/17

450 health workers salaries paid, Health sector plan developed, Quarterly support supervision conducted, Annual

Vote: 536 Mbale District

Workplan 5: Health

review meeting, Health projects monitored, Robust community mobilization strategy for hygiene and sanitation developed, Community led total sanitation activities implemented, Champion villages rewarded, Construction of Muruba OPD HC2.

(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

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	16,495,014	11,863,648	18,051,987
District Unconditional Grant (Non-Wage)	0	3,277	10,000
District Unconditional Grant (Wage)	36,149	36,327	45,920
Locally Raised Revenues	33,841	13,561	18,974
Other Transfers from Central Government	12,000	13,770	15,000
Sector Conditional Grant (Non-Wage)	4,218,887	2,778,813	4,218,887
Sector Conditional Grant (Wage)	12,194,137	9,017,901	13,743,207
<i>Development Revenues</i>	779,135	510,420	385,799
Development Grant	504,270	504,270	339,436
District Discretionary Development Equalization Grant		0	45,763
Donor Funding	274,866	6,150	600

Vote: 536 Mbale District

Workplan 6: Education

Total Revenues	17,274,150	12,374,068	18,437,786
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>16,495,014</i>	<i>11,856,938</i>	<i>18,051,987</i>
Wage	12,230,286	9,054,228	13,789,126
Non Wage	4,264,728	2,802,710	4,262,861
<i>Development Expenditure</i>	<i>779,135</i>	<i>154,978</i>	<i>385,799</i>
Domestic Development	504,270	148,828	385,199
Donor Development	274,866	6,150	600
Total Expenditure	17,274,150	12,011,916	18,437,786

2015/16 Revenue and Expenditure Performance up to March

In the three quarters of the FY 2015/2016, the department received a total of UGX 12,374,068,000/= representing 72% of the annual budget. Of the cumulative amount received Recurrent revenue was UGX 11,863,648,000 from government transfers such as Primary School salaries, Secondary school salaries, Tertiary Salaries, UPE grant , Local Revenue, USE grant, Inspection Grant; PLE facilitation fund from UNEB and Health Training Institution grant whereas UGX 510,420,000 was development revenue for SFG. The cumulative expenditure in the 3 quarters was UGX 12,011,916,000 representing 70% of the annual expenditure and of the amount spent UGX 11,856,938,000 was spent on recurrent activities including educational staff wages and UGX 154,978,000 was spent on development activities. In quarter under review, the department received UGX 4,743,922,000 representing 110% of the planned revenue and spent UGX 4,510,929,000 (104%). The recurrent revenue was at 108% and development revenue was 140% for SFG grant. The over receipts in the quarter was because 4th quarter SFG/PRDP was released in 3rd quarter. The total balance at the end of the quarter was UGX 362,152,000

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 18,437,786,000. 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 an increase in the current budget compared to FY 2015/16 because of increase in the IPFs for FY 2016/17 by the center on primary salaries and secondary salary

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	82825	86589	86589
No. of student drop-outs	1500	228	228
No. of Students passing in grade one	350	200	200
No. of pupils sitting PLE	6900	7125	7125
No. of classrooms constructed in UPE	40	0	0
No. of latrine stances constructed	15	5	35
No. of primary schools receiving furniture	10	0	15
Function Cost (US\$ '000)	10,510,932	7,244,488	11,221,628
Function: 0782 Secondary Education			
No. of students enrolled in USE	15424	16651	16651
Function Cost (US\$ '000)	5,104,670	3,634,354	5,356,964
Function: 0783 Skills Development			

Vote: 536 Mbale District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. Of tertiary education Instructors paid salaries	60	55	60
No. of students in tertiary education	1500	1765	1500
Function Cost (US\$ '000)	1,550,937	1,062,090	1,543,574
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	142	142	152
No. of secondary schools inspected in quarter	36	28	21
No. of tertiary institutions inspected in quarter	5	5	5
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	104,258	70,118	312,018
Function: 0785 Special Needs Education			
No. of SNE facilities operational	4	5	4
No. of children accessing SNE facilities	200	2465	200
Function Cost (US\$ '000)	3,353	866	3,601
Cost of Workplan (US\$ '000):	17,274,150	12,011,916	18,437,786

2015/16 Physical Performance up to March

Salaries paid to teachers in 104 gov't aided primary schools in the district, UPE grant disbursed to 104 government aided primary schools, 3 Classrooms Constructed in Budwale, Paid retention for 5 stance pit latrine at Nabweya P/s, Pit latrine stances constructed at wolukyera ps, Procured office stationary and welfare, inspected 104 primary school

Planned Outputs for 2016/17

Department Vehicle procured, Desks procured for 15 primary schools 152 Primary schools inspected in both private and government- aided primary schools inspected in Mbale district, 36 Secondary schools inspected in Mbale district, 1 Tertiary institutions inspected in Mbale district, 35 Stance pit latrine at Madrassa Najja Primary School, Nauyo Primary School, Bunabubulo Primary School, Lwangoli Primary School, Bushikori Primary School, Makunda Primary School, Bumbobi Primary School constructed

(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 comute 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

Vote: 536 Mbale District

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	971,687	500,222	1,032,184
District Unconditional Grant (Non-Wage)	48,001	11,867	10,000
District Unconditional Grant (Wage)	81,606	64,571	81,606
Locally Raised Revenues	40,320	1,839	61,698
Other Transfers from Central Government	801,760	421,945	
Sector Conditional Grant (Non-Wage)		0	878,880
<i>Development Revenues</i>	147,411	117,411	85,249
Development Grant	117,411	117,411	
District Discretionary Development Equalization Grant		0	85,249
Other Transfers from Central Government	30,000	0	
Total Revenues	1,119,098	617,634	1,117,434
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	971,687	468,476	1,032,184
Wage	81,606	64,571	81,606
Non Wage	890,081	403,905	950,578
<i>Development Expenditure</i>	147,411	35,047	85,249
Domestic Development	147,411	35,047	85,249
Donor Development	0	0	0
Total Expenditure	1,119,098	503,523	1,117,434

2015/16 Revenue and Expenditure Performance up to March

By the end of the Third quarter a cumulative total of UGX 617,634,000 had been received giving an outturn of 55%, against an annual budget of UGX. 1,119,098,000. Out of this a total of UGX. 500,222,000 was for recurrent expenditure while UGX. 117,411,000 was for development expenditure. The recurrent revenue came from local revenue, uganda road fund and un conditional grant non wage where as development revenue was for roads rehabilitation from the centre. The total expenditure in the 3 quarters were UGX. 503,523,000 (45%) of which recurrent expenditure 48% and development expenditure at 24% against the plan. The department did not receive 75% as it was planned in the 3 quarters because of low local revenue allocation and failure to receive all the road fund money and CAIP. In the quarter under review the department received UGX 184,792,000 and spent UGX 167,529,000. At the end of the quarter UGX. 114,111,000 remained unexpended due to uncompleted procurements.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department budget for FY2016/17 is expected to be UGX1,117,434,000 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) from the centre

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0481

Vote: 536 Mbale District

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Length in Km of District roads routinely maintained	267	153	267
Length in Km of District roads periodically maintained	28	30	12
No. of Bridges Repaired		0	1
<i>Function Cost (US\$ '000)</i>	834,929	398,675	986,559
Function: 0482 District Engineering Services			
<i>Function Cost (US\$ '000)</i>	284,170	104,848	130,874
Cost of Workplan (US\$ '000):	1,119,098	503,523	1,117,434

2015/16 Physical Performance up to March

25km of district roads was routinely maintained (Lwaboba - Busiu TC(8km), Mafudu - Webuta(1.4km), Nkoma - Makuduyi(6.7km), Namwenula - Nabweya (6km)), 8 km of district roads was periodically maintained (Buwalula - Nabumali(5.5km), Busano - Buyago(6km)), Monitored works, 4 Km of Musola - Naloka Road rehabilitated, Works yard maintained, 2 District vehicles maintained, 5 District road plant maintained

Planned Outputs for 2016/17

267km of District roads will be routinely maintained, 28km of district roads will be periodically maintained, One Bridge will be rehabilitated. Two building will be maintained, 13 District vehicles will be maintained and 9 roads construction equipment will also be maintained. Transfer URdsF fu to Subcounties for maintenance of community access Roads, transfer URF to Nakaloke Town Council for maintenance of Urban Roads

(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

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	398,127	304,091	475,373

Vote: 536 Mbale District

Workplan 7b: Water

District Unconditional Grant (Wage)	28,127	26,591	39,118
Sector Conditional Grant (Non-Wage)	370,000	277,500	36,255
Support Services Conditional Grant (Non-Wage)		0	400,000
<i>Development Revenues</i>	<i>857,790</i>	<i>852,290</i>	<i>679,960</i>
Development Grant	835,790	835,790	657,960
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	1,255,917	1,156,381	1,155,333

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>420,127</i>	<i>320,591</i>	<i>475,373</i>
Wage	28,127	26,591	39,118
Non Wage	392,000	294,000	436,255
<i>Development Expenditure</i>	<i>835,790</i>	<i>125,333</i>	<i>679,960</i>
Domestic Development	835,790	125,333	679,960
Donor Development	0	0	0
Total Expenditure	1,255,917	445,924	1,155,333

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter the department had received a total of UGX 1,156,381,000/= representing 92% of the annual budget. Out of money received, UGX 320,591,000/= was recurrent revenues from the central govt on grants like urban water and sanitation and hygiene where as UGX 835,790,000/= was development revenue for rural water . The cumulative expenditure was Ushs 445,924,000/= representing 36% of the annual budget. The over receipts in the 3 quarters was because 4th quarter rural water was received in 3rd quarter however the low expenditure was because projects was not completed on time due to delay in awarding the contract. In the third quarter the department received UGX 561,306,000 (179%) and spent UGX 118,973,000(38%). At the end of the quarter there was a balance of UGX 710,457,000/= for rural water projects.

Department Revenue and Expenditure Allocations Plans for 2016/17

During the period under review, the department plans to receive and spend UGX 1,155,333,000/= 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) from the centre

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0981

Vote: 536 Mbale District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	95	65	95
No. of water points tested for quality	75	38	75
No. of District Water Supply and Sanitation Coordination Meetings	4	1	4
No. of sources tested for water quality	75	38	75
No. of water points rehabilitated	42	35	32
% of rural water point sources functional (Gravity Flow Scheme)	90	90	90
% of rural water point sources functional (Shallow Wells)	90	90	90
No. of water user committees formed.	69	69	10
No. of Water User Committee members trained	483	483	10
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	2	2	2
No. of public latrines in RGCs and public places	2	0	2
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	0	1
Function Cost (US\$ '000)	885,917	168,424	755,334
Function: 0982 Urban Water Supply and Sanitation			
Length of pipe network extended (m)	5000	3750	5000
No. of new connections	20	15	20
No. of water quality tests conducted	180	135	180
No. of new connections made to existing schemes	20	15	20
Function Cost (US\$ '000)	370,000	277,500	400,000
Cost of Workplan (US\$ '000):	1,255,917	445,924	1,155,334

2015/16 Physical Performance up to March

1250m of pipe network extended on a gravity flow scheme in Kween district, 5 connections made on a gravity flow scheme in Kween district, 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, 4 gravity flow schemes rehabilitated in eastern region.

Planned Outputs for 2016/17

32 water points rehabilitated throughout district, 10 water user committees formed in Budwale sub county, 1 Home & Village Improvement Campaign held in Nakaloke subcounty & Nakaloke town council, 2 public pit latrines constructed in Bubyangu & Bungokho sub counties, 1 GFS constructed in Budwale subcounty

(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.

Vote: 536 Mbale District

Workplan 7b: Water

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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	166,595	120,436	159,270
District Unconditional Grant (Non-Wage)	0	2,079	10,000
District Unconditional Grant (Wage)	128,665	99,073	128,665
Locally Raised Revenues	19,588	5,528	10,812
Sector Conditional Grant (Non-Wage)	18,342	13,757	9,794
<i>Development Revenues</i>	78,004	260	96,420
District Discretionary Development Equalization Gran		0	18,416
Donor Funding	78,004	260	78,004
Total Revenues	244,599	120,696	255,691
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	166,595	111,902	159,270
Wage	128,665	96,493	128,665
Non Wage	37,930	15,409	30,605
<i>Development Expenditure</i>	78,004	0	96,420
Domestic Development	0	0	18,416
Donor Development	78,004	0	78,004
Total Expenditure	244,599	111,902	255,691

2015/16 Revenue and Expenditure Performance up to March

In the three quarters of the FY 2015/16 the department received a cumulative total of UGX 120,696,000 representing 49% of the annual budget and this was all recurrent revenue from sources such as local revenue, conditional grants, wet land grant .The cumulative expenditure in the 3 quarters was UGX 111,902,000 (46%).

In the quarter under review the department received UGX 41,488,000(68%) on recurrent revenue and spent UGX 34,579,000 (57%) including staff wages. The low receipts and expenditure was due to low local revenue allocated to the sector and also the department did not realize donor funding as it was anticipated.The balance at the end of the quarter was UGX 8,794,000 for operational costs

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17 the department expects to receive and spend a total of UGX 255,691,000/= to cater for both recurrent and development expenditure .The funding is expected to come from central government (DDEG,non-wage for wetlands and Wage bill), local revenue and donors. There is a silent increase in the budget compared to FY 2015/16 because of the changes in the IPFs for development activities

(ii) Summary of Past and Planned Workplan Outputs

2015/16	2016/17
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Vote: 536 Mbale District

Workplan 8: Natural Resources

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	60	15	55
Number of people (Men and Women) participating in tree planting days	40	200	
No. of Agro forestry Demonstrations	20	0	0
No. of monitoring and compliance surveys/inspections undertaken	4	4	2
No. of Water Shed Management Committees formulated	2	1	2
No. of Wetland Action Plans and regulations developed		1	1
No. of community women and men trained in ENR monitoring	2	1	30
No. of monitoring and compliance surveys undertaken	15	8	4
No. of new land disputes settled within FY	118	138	4
Function Cost (US\$ '000)	244,599	111,902	255,691
Cost of Workplan (US\$ '000):	244,599	111,902	255,691

2015/16 Physical Performance up to March

Staff paid monthly salaries as required, staff mentored and supervised, quarterly reports 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, 1 Inspection undertaken with the timber dealers on the operation of the saw mill and kick tested it in Serere, Office running and movement permits issued. 4 Monitoring and compliance surveys undertaken (Visited Turff foam mattress factory for compliance and 3 district projects and compliance on Buvura Ban). Schools inspection for registration process with MoE, T and S.S, 75 Land leases prepared and delivered, land inspection made, 3 Land board meetings held

Planned Outputs for 2016/17

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, general office running and support supervision and mentoring of staff

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

Landscape management for improved livelihood and ecosystem resilience in Mt. Elgon, tree planting programme by Mbale CAP, ICRAF tree planting project and fodder development

(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

Vote: 536 Mbale District

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	768,521	183,247	295,192
District Unconditional Grant (Non-Wage)		2,361	10,000
District Unconditional Grant (Wage)	183,942	118,467	201,606
Locally Raised Revenues	14,294	4,006	10,812
Other Transfers from Central Government	500,000	5,701	
Sector Conditional Grant (Non-Wage)	70,285	52,712	72,775
<i>Development Revenues</i>	245,130	65,533	589,348
District Discretionary Development Equalization Grant	67,466	65,533	10,000
Donor Funding	177,663	0	75,000
Other Transfers from Central Government		0	500,000
Transitional Development Grant		0	4,348
Total Revenues	1,013,651	248,780	884,540
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	768,521	182,555	295,192
Wage	183,942	118,467	201,606
Non Wage	584,579	64,088	93,586
<i>Development Expenditure</i>	245,130	61,560	589,348
Domestic Development	67,466	61,560	514,348
Donor Development	177,663	0	75,000
Total Expenditure	1,013,651	244,115	884,540

2015/16 Revenue and Expenditure Performance up to March

In the three quarters of the FY 2015/16 the department received cumulative receipts of UGX 248,789,000 representing 25% of the annual budget of which UGX 183,247,000 was recurrent revenue from local revenue and government grants such as PWDS, CDO grant, women, youth and disability grant and UGX 65,533,000 was development revenue from LGMSD. The cumulative expenditure in the 3 quarters was UGX 244,115,000 (24%).

In the quarter under review the department received a total of UGX 105,594,000 representing 42% and spent UGX 101,690,000 (40%) of the planned expenditure. The department did not receive and spend 75% as it was planned in the first half because of failure to realise donor funding and YLP grant in the 3 quarters. The balance at the end of the quarter was UGX 3,973,000 for operation costs

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17 the department anticipates to receive and spend UGX 884,540,000 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 reduction on development grant

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			

Vote: 536 Mbale District

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of children settled	150	60	150
No. of Active Community Development Workers	20	20	21
No. FAL Learners Trained	3200	500	1500
No. of children cases (Juveniles) handled and settled	150	70	200
No. of Youth councils supported	1	1	1
No. of women councils supported	1	1	1
Function Cost (UShs '000)	1,013,651	244,115	884,540
Cost of Workplan (UShs '000):	1,013,651	244,115	884,540

2015/16 Physical Performance up to March

Salary paid to CDO's and district staff for 3 months, Serviced vehicle, travel inland and carried out support supervision, Facilitated CDOs for Programme supervision in the Sub-counties Conducted support supervision and monitoring to the lower local governments. Monitored FAL programmes, Held 1 quarterly meeting , paid Honoraria to FAL and CDO's instructors, procured fuel, stationary, office welfare, 1 Youth Councils at district level supported, 1 PWD executive meeting held, monitored IGA project and Transferred PWD grant to PWD groups, 1 Women Council supported

Planned Outputs for 2016/17

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 learners instructed in the district

(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. 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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	95,085	56,184	64,356
District Unconditional Grant (Non-Wage)	0	1,867	10,000
District Unconditional Grant (Wage)	43,706	32,995	43,706

Vote: 536 Mbale District

Workplan 10: Planning

Locally Raised Revenues	38,307	6,256	10,649
Support Services Conditional Grant (Non-Wage)	13,071	15,065	
Development Revenues	2,525,615	350,977	1,536,251
District Discretionary Development Equalization Gran	121,093	117,625	44,810
Donor Funding	0	0	200,000
Locally Raised Revenues	14,819	4,586	
Multi-Sectoral Transfers to LLGs	212,485	218,988	
Other Transfers from Central Government	2,177,218	9,778	1,291,441
Total Revenues	2,620,700	407,161	1,600,607

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	95,085	55,741	64,356
Wage	43,706	32,995	43,706
Non Wage	51,378	22,745	20,649
Development Expenditure	2,525,615	287,866	1,536,251
Domestic Development	2,525,615	287,866	1,336,251
Donor Development	0	0	200,000
Total Expenditure	2,620,700	343,607	1,600,607

2015/16 Revenue and Expenditure Performance up to March

In the three quarters of the FY 2015/16 the department received a cumulative total of UGX 407,161,000 representing 16% of the annual budget of which UGX 56,184,000 was recurrent revenue and UGX 350,977 000 was development revenue from OGT (NUSAF 2) and LGMSD .The cumulative total expenditure in the 3 quarters was UGX 343,607,000(13%) of the planned annual expenditure including staff wages.

In the quarter under review the department received UGX 199,026,000 representing 30% of the quarter budget and spent UGX 141,113000 (22%). The recurrent expenditure was at 102% and development at 20% against the quarter plan. The receipts were at 16% because the department did not realize NUSAF 2 as it phased out. There was unspent balance of UGX 63,111,000 for LGMSD projects

Department Revenue and Expenditure Allocations Plans for 2016/17

During the period under review, the department plans to receive and spend UGX 1,600,607,000 for both recurrent and development revenues. The receipts are expected to be central government 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 NUSAF and LGMSD

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383			
No of qualified staff in the Unit	4	4	4
No of Minutes of TPC meetings	12	5	12
Function Cost (US\$ '000)	2,620,700	343,607	1,600,607
Cost of Workplan (US\$ '000):	2,620,700	343,607	1,600,607

2015/16 Physical Performance up to March

Held 3 TPC, 6 Top management meeting, Salary paid to planning unit staff, Prepared and submitted BFP 2016/17,Q2 progress report, staff welfare and entertainment procured, small office equipment procured, office stationary procured, office Airtime, procured a photocopier, Completed renovation of council hall

Vote: 536 Mbale District

Workplan 10: Planning

Planned Outputs for 2016/17

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 monitored

(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 difficult

2. Inadquate funding

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

3. Poor operation 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 maintenance 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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	50,151	46,861	88,318
District Unconditional Grant (Non-Wage)		1,760	10,000
District Unconditional Grant (Wage)	33,955	36,972	62,993
Locally Raised Revenues	10,667	3,990	15,325
Support Services Conditional Grant (Non-Wage)	5,529	4,139	
<i>Development Revenues</i>		0	6,056
District Discretionary Development Equalization Gran		0	6,056
Total Revenues	50,151	46,861	94,374
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	50,151	46,763	88,318
Wage	33,955	36,972	62,993
Non Wage	16,196	9,791	25,325
<i>Development Expenditure</i>	0	0	6,056
Domestic Development	0	0	6,056
Donor Development	0	0	0
Total Expenditure	50,151	46,763	94,374

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter of the FY 2015/16 the department had received a cumulative total of UGX 46,861,000 representing 93% of the annual budget and spent UGX 46,763,000/= (93%). The revenues came from local revenue and PAF grant for auditing and staff wages. In the third quarter the department received UGX 15,339,000 representing 122% and spent a total of UGX 26,037,000(208%) of the quarter budget including staff wages. The over receipts of

Vote: 536 Mbale District

Workplan 11: Internal Audit

122% in the quarter was due to more local revenue allocated to the department for auditing of all cost centres where as the over expenditure was due to the balance B/F from the previous quarter

Department Revenue and Expenditure Allocations Plans for 2016/17

During the period under review, the department plans to receive and spend UGX 93,374,000,000 for recurrent activities. The receipts are expected to be central government transfers (wage) and local revenue. There is an increase in the budget for FY 2016/17 because of the increase in allocation of local revenue to the sector

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	04	1	4
Date of submitting Quaterly Internal Audit Reports		31/01/2016	31/07/2017
<i>Function Cost (UShs '000)</i>	<i>50,151</i>	<i>46,763</i>	<i>94,374</i>
Cost of Workplan (UShs '000):	50,151	46,763	94,374

2015/16 Physical Performance up to March

Departments audited at the district headquarters and financial audt done at Nabumali High, Nabumali S S & Nyondo S S. Attended the LGIAA national workshop in Arua.

Planned Outputs for 2016/17

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. ,

(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, grounded motorcycles & no computers & accessories

The last vehicle acquired 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. The motorcycles got from MFP&ED and MoLG are grounded without tyres, computers acquired in 2007 are malfunctional.

3. Training

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