

# **Vote: 537** Mbarara District

---

## **Structure of Budget Framework Paper**

---

**Foreword**

**Executive Summary**

**A: Revenue Performance and Plans**

**B: Summary of Performance by Department**

# Vote: 537 Mbarara District

---

## Foreword

---

The process of generating this Budget framework paper went through a number of stages that involved high levels of participation of stakeholders:

Indicative planning figures were disseminated to the sector heads through the budget call circular. Sectoral draft plans were formulated, presented and discussed in the budget conference that was held in November 2015. Budget Conference Inputs were captured, harmonised and included in the document.

Mbarara District local government is committed to achieving the Millenium Development Goals/Targets .The district leadership is determined to Implement the prosperity for all programme, and social transformation of all communities to get rid of poverty and diseases. The major focus on development is directed to four areas;

- (A) Promotion of Universal Primary Education through construction of Classrooms,teachers houses and more effective supervision of teaching and general management of primary schools.
- B) Construction, rehabilitation and maintenance of district Roads in order to ensure that producers are well linked to the markets.
- C) Promoting both livestock and crop farming in order to ensure food security and increased incomes of the people of Mbarara.
- D) Continue to support Primary health care through timely purchase of drugs and ensuring effective management of health services in general. This wil be backed by putting in place basic facilities and equipments such as staff houses, Marternity wards, theatres and laboratory equipments.
- E) Ensuring that the population accesses clean and safe water by increasing coverage through identification and construction of more water points both for domestic use, production and Insititutions.

Despite limited and continously dwindling local revenue,the District priorities are in line with the national strategic priorities namely:

- (1) Restoring Macroeconomic Stability;
- (2) Improving Agricultural Production and Productivity with special focus on value addition through agro-processing;
- (3) Infrastructure Development in energy and roads;
- (4) Employment Generation;
- (5) Improving Investment and business Competitiveness and efficiency to public service delivery.

These will lead to attainment of the National Vision which is: A transformed Uganadan society from a peasant to a modern and prosperous country within 30 years.

On behalf of Mbarara local government, I would like to thank all stakeholders for their participation in the process of generating this important document. The political leadership, technical staff, civil society,religious leaders, members of the private sector, opinion leaders and others who have been very critical in this exercise. I wish to apeal to central government to analyse our challenges and unfunded priorities so that it can take them up.To the technical staff, I wish to urge them to go ahead and guide the respective organs of the council to produce the annual budget on time and implement accordingly.

**Felix Cuthbert Esoku**

**CHIEF ADMNISTRATIVE OFFICER-MBARARA**

# Vote: 537 Mbarara District

## Executive Summary

### Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,690,796	324,392	1,768,078
2a. Discretionary Government Transfers	2,890,747	685,312	3,107,004
2b. Conditional Government Transfers	25,202,431	6,122,650	24,173,868
2c. Other Government Transfers	998,812	150,382	943,354
4. Donor Funding	793,291	533,843	351,959
<b>Total Revenues</b>	<b>31,576,077</b>	<b>7,816,579</b>	<b>30,344,263</b>

#### Revenue Performance in the first quarter of 2015/16

The District expects a total of shs.31,576,077,000= and shs 7,816,579,000= was received by the end of first quarter indicating 25% performance. 24% of discretionary government transfers was received, 24% of Conditional grants were received, 15% of other government transfers was received and donor funding performed at 67%. 19% of the Local revenue was collected.

#### Planned Revenues for 2016/17

The District expects a total of shs.30,344,263,000= of which 5.8% (Shs.1,768,078,000=) is from Local Revenue, 10% (Shs.3,107,004,000=) is from Discretionary Government Transfers, 80% (Shs. 24,173,868,000=) is from Conditional Government Transfers, 3% (Shs 943,354,000=) is from Other Government Transfers and 1.2% (Shs.351,959,000=) from Donor funding.

### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,061,458	212,487	4,384,644
2 Finance	1,064,680	148,540	953,876
3 Statutory Bodies	4,166,744	483,506	1,009,156
4 Production and Marketing	580,923	107,116	527,369
5 Health	3,583,543	659,861	3,215,763
6 Education	18,097,470	4,127,775	17,312,271
7a Roads and Engineering	1,112,549	185,618	1,004,719
7b Water	734,652	139,807	812,991
8 Natural Resources	209,561	34,766	214,831
9 Community Based Services	706,858	85,467	644,917
10 Planning	166,304	31,651	172,651
11 Internal Audit	91,336	16,663	91,075
<b>Grand Total</b>	<b>31,576,076</b>	<b>6,233,256</b>	<b>30,344,263</b>
Wage Rec't:	18,804,343	4,076,136	18,792,018
Non Wage Rec't:	10,511,912	1,946,696	9,799,010
Domestic Dev't	1,466,530	162,468	1,401,276
Donor Dev't	793,291	47,956	351,959

#### Expenditure Performance in the first quarter of 2015/16

First Quarter expenditure for FY 2015/16 was shs 6,233,256,000= representing 81% of the released funds i.e. shs 7,707,257,000=. 93% of released funds for wages were spent, 77% of funds released for non wage recurrent activities were spent, 67% of funds released for Donor development were spent and 9% of funds released for donor development were spent.

#### Planned Expenditures for 2016/17

# Vote: 537 Mbarara District

---

## Executive Summary

---

For FY 2016/17 shs 18,792,018,000= will be spent on wages, shs 9,799,010,000=will be spent on non wage recurrent activities,shs 1,401,276,000= will be spent on domestic development activities and 351,959,000= will be spent on donor development activities.

### *Medium Term Expenditure Plans*

The district plans to spend Shs 30,344,263,000=in 2016/175 compared to shs. 31,576,077,000= in 2015/16 representing a 2% decrease. Of this 62% (Shs. 18,792,018,000=)will be spent on Wage Recurrent , 32%(Shs. 9,799,010,000=) will be spent on Non Wage Recurrent activities, 5%(1,401,276,000=) will be spent on Domestic Development Activities and 1.2% (351,959,000=) wil be spent on Donar development activities.

### **Challenges in Implementation**

The major constraints during implementation include,

- Limited means of transport to do field activities
- Inadquate office tools and equipment
- inadquate internate and Inter com services
- inadquate training and leadership development for techical staff and political leaders

# Vote: 537 Mbarara District

## A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>1,690,796</b>	<b>324,392</b>	<b>1,768,078</b>
Market/Gate Charges	512,482	121,917	557,679
Business licences	87,521	19,690	94,523
Land Fees	200,633	54,259	214,122
Local Service Tax	139,730	1,945	139,730
Miscellaneous		526	
Other Fees and Charges	47,590	4,753	47,590
Park Fees	58,949	22,616	63,665
Property related Duties/Fees	430	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	41,044	23,987	44,328
Registration of Businesses		86	
Rent & Rates from other Gov't Units	532,109	56,557	532,109
Sale of (Produced) Government Properties/assets	20,000	0	20,000
Liquor licences	50,307	18,056	54,331
<b>2a. Discretionary Government Transfers</b>	<b>2,890,747</b>	<b>685,312</b>	<b>3,107,004</b>
District Discretionary Development Equalization Grant	215,443	43,089	217,377
District Unconditional Grant (Non-Wage)	995,624	248,906	1,222,282
District Unconditional Grant (Wage)	1,679,680	393,317	1,667,345
<b>2b. Conditional Government Transfers</b>	<b>25,202,431</b>	<b>6,122,650</b>	<b>24,173,868</b>
Transitional Development Grant	81,018	0	
Support Services Conditional Grant (Non-Wage)	3,562,383	866,004	3,142,820
Sector Conditional Grant (Wage)	17,124,663	4,005,318	17,124,672
Sector Conditional Grant (Non-Wage)	3,525,299	1,066,469	2,951,205
Development Grant	909,068	184,859	955,171
<b>2c. Other Government Transfers</b>	<b>998,812</b>	<b>150,382</b>	<b>943,354</b>
URF		0	696,214
Special Grant for Women (MGLSD)	3,500	0	
Roads maintenance- UR F	617,113	144,812	
Other Transfers from Central Government (youth livelihood programme)	247,140	5,570	
Community Access Roads	82,509	0	
MTRAC	26,452	0	
Head count-sec schools	6,819	0	
Head count-pri schools	180	0	
Contribution To PLE (UNEB)	15,100	0	
Youth Livelihood Fund		0	247,140
<b>4. Donor Funding</b>	<b>793,291</b>	<b>533,843</b>	<b>351,959</b>
Uganda AIDS Commission	10,000	0	
Donor Funding( ministry of gender)	40,000	0	
CAIIP 111	39,300	0	
Comprehensive Aids		20,610	
FRONASA	20,000	20,000	
Global Fund	348,460	360,949	169,815
HPV Campaign	100,000	132,284	
IPV		0	100,000
Mass measles campaign		0	32,144
MJAP	120,000	0	
Routine Immunisation	26,000	0	
Wild Life Authority	39,531	0	

# Vote: 537 Mbarara District

## A. Revenue Performance and Plans

Rotavirus Campaign	50,000	0	50,000
<b>Total Revenues</b>	<b>31,576,077</b>	<b>7,816,579</b>	<b>30,344,263</b>

### Revenue Performance in the first Quarter of 2015/16

#### (i) Locally Raised Revenues

The district budget for 2015/16 financial year was shs 1,690,796,000=.Out of this, shs 324,392,000= was realised by end of the first quarter.This was a 19% performance. The money was realised from the traditional sources of rent and rates,registration of businesses,Park fees,market charges, local service tax,liquor lincences and land fees.

#### (ii) Central Government Transfers

The district budget for 2015/16 financial year was shs 29,091,990,000=from central government transfers. Shs 6,122,650,000= was realised as at the close of First quarter.This budget line faced a number of challenges,they include: inadequate funding of most of district programmes especially those which depend on central government transfers.

#### (iii) Donor Funding

The budget for donor fuds was shs 793,291,000= Out of this, shs 533,843,000= was realised as at the end of first quarter. This is a performance of 67%. This was basically from Comprehensive AIDS, Global Fund, HPV Campaign and FRONASA.

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

In 2016/17 Mbarara District local government projects Shs. 1,768,078,000= to be collected as locally raised revenue .There is a projected increase of Shs. 77,282,000= in local revenue compared to 2015/16 due to revenue enhancement program that is to be implemented during 2015/16 in order to increase on the revenue collected for the sources which include rent and rates, land fees and market gate fees among others.

#### (ii) Central Government Transfers

The District expects to receive Shs 3,107,004,000= as discretionary government transfers, shs 24,173,868,000= as conditional transfers and shs 943,354,000= as other government transfers. There is a projected decrease of 2% on the central Government Transfers in 2016/17 as compared to 2015/16.

#### (iii) Donor Funding

The district expects to receive Shs. 533,843,000= as Donor funds from Global Fund, IPV Campaign, Mass measeals Campaign and Rotavirus Campaign

# Vote: 537 Mbarara District

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,031,822	232,060	4,249,729
District Unconditional Grant (Non-Wage)	73,797	17,250	192,787
District Unconditional Grant (Wage)	442,704	103,441	478,898
Locally Raised Revenues	168,905	43,085	144,700
Multi-Sectoral Transfers to LLGs	253,249	44,939	290,524
Support Services Conditional Grant (Non-Wage)	93,167	23,344	3,142,820
<i>Development Revenues</i>	29,635	4,310	134,915
District Discretionary Development Equalization Gran	21,544	4,310	7,474
Locally Raised Revenues	5,000	0	126,190
Multi-Sectoral Transfers to LLGs	3,091	0	1,250
<b>Total Revenues</b>	<b>1,061,458</b>	<b>236,370</b>	<b>4,384,644</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,031,822	208,227	4,249,729
Wage	442,704	102,649	478,898
Non Wage	589,119	105,577	3,770,831
<i>Development Expenditure</i>	29,635	4,260	134,915
Domestic Development	29,635	4,260	134,915
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,061,458</b>	<b>212,487</b>	<b>4,384,644</b>

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

The department had a total release of 236,370,000= and it actually spent 212,487,000= which is a budget performance of 90%. The unspent funds of 23,883,000= are funds to cater for carrying out Capacity building training, Preparation of independence celebrations and Supervision of development programmes in the Sub-counties.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The sector expects to receive a total of Sh.4,384,644,000= of which 97% will be spent on recurrent activities and 3% will be spent on development activities. There is a projected increase in the 2016/17 budget as compared to FY 2015/16 due to pension funds that are to be spent through the department.

#### (ii) Summary of Past and Planned Workplan Outputs

##### Physical Performance in the first quarter of 2015/16

Carrying out Career staff training under Capacity Building grant. 3 national celebrations were held in the district,  
Payment of staff salaries

##### Plans for 2016/17 by Vote Function

Carrying out Career staff training under Capacity Building grant. 3 national celebrations were held in the district,  
Payment of staff salaries

##### Medium Term Plans and Links to the Development Plan

- Monitoring of government projects
- Coordinate the activities of the District

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

N/A

# Vote: 537 Mbarara District

## Workplan 1a: Administration

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

#### 1. Inadequate funding

The revenue source envelope is limited compared to the needs which lowers staff motivation to effectively perform as per planned outputs.

#### 2. Under Staffing and low salary

Services delivery is hampered by understaffing in consideration of wage bill besides low salary to local governments employees

#### 3. Limited office equipments

The department is allocated inadequate funds which may not cater for all required office equipments like computers due to limited funds.

## Workplan 2: Finance

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,002,271	151,547	950,445
District Unconditional Grant (Non-Wage)	137,580	45,141	82,074
District Unconditional Grant (Wage)	169,831	39,682	190,443
Locally Raised Revenues	245,107	12,700	215,496
Multi-Sectoral Transfers to LLGs	446,928	53,327	462,433
Support Services Conditional Grant (Non-Wage)	2,825	697	
<i>Development Revenues</i>	62,409	21,403	3,431
Donor Funding	59,531	20,000	
Multi-Sectoral Transfers to LLGs	2,878	1,403	3,431
<b>Total Revenues</b>	<b>1,064,680</b>	<b>172,950</b>	<b>953,876</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,002,271	127,137	950,445
Wage	169,831	36,089	190,443
Non Wage	832,440	91,048	760,003
<i>Development Expenditure</i>	62,409	21,403	3,431
Domestic Development	2,878	1,403	3,431
Donor Development	59,531	20,000	0
<b>Total Expenditure</b>	<b>1,064,680</b>	<b>148,540</b>	<b>953,876</b>

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

The department received a total revenue of 172,950,000= and it actually spent 148,540,000= which is a budget performance of 86%. The over performance was registered in Multi-sectoral for development(195%), Donor (134%) and Un conditional grant non-wage (131%) the reason for this performance is that more funds were released in Q1 than what was the quarterly budget. The Unspent of 24,410,000= are funds to cater for payment of stationery for revenue collection.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The Finance sector expects to receive shs 953,876,000= of which shs 950,445,000= will be spent on recurrent planned activities while 3,431,000= will be spent on development activities. There was a decrease of shs 110,804,000= in the 2016/17 budget as compared to the FY 2015/16 due to a reduction in the Non wage Unconditional Grant allocation.

### (ii) Summary of Past and Planned Workplan Outputs



# Vote: 537 Mbarara District

## Workplan 2: Finance

*Physical Performance in the first quarter of 2015/16*

Preparation of quarterly performance contracts, Quarterly revenue monitoring and inspections. Coordination done between the District and the central Government. Transfer to St. Andrews Senior Secondary School.

Payment of VAT deductions.

*Plans for 2016/17 by Vote Function*

Preparation of quarterly performance contracts, Quarterly revenue monitoring and inspections. Coordination done between the District and the central Government. Transfer to St. Andrews Senior Secondary School.

Payment of VAT deductions.

*Medium Term Plans and Links to the Development Plan*

The sector will continue to collect revenue, close books of accounts, coordinate IMFS transactions, ensure accountability of Government funds and prepare final accounts so as to improve on accountability and service delivery

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

N/A

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

*1. Un stable IFMS system*

The system is not very stable, some responsibilities like printing LPOs are sometimes not active, this impacts on service delivery.

*2. Understaffing.*

The Department has no substantive Head of Finance. Other categories of staff are also lacking and yet there is a ban on recruitment of new staff,

*3. Tax payers inability to pay taxes especially Hotel and Property .*

Because of hotel and property taxes being new, tax payers are reluctant to pay

## Workplan 3: Statutory Bodies

**(i) Overview of Workplan Revenue and Expenditures**

<i>UShs Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	4,166,744	999,478	1,008,686
District Unconditional Grant (Non-Wage)	106,676	40,991	391,668
District Unconditional Grant (Wage)	228,867	54,325	228,867
Locally Raised Revenues	291,464	56,441	282,946
Multi-Sectoral Transfers to LLGs	109,284	14,051	105,205
Support Services Conditional Grant (Non-Wage)	3,430,453	833,670	
<i>Development Revenues</i>	0	0	469
Multi-Sectoral Transfers to LLGs		0	469

# Vote: 537 Mbarara District

## Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>4,166,744</b>	<b>999,478</b>	<b>1,009,156</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	4,166,744	483,506	1,008,686
Wage	228,867	43,773	228,867
Non Wage	3,937,876	439,733	779,819
<i>Development Expenditure</i>	0	0	469
Domestic Development	0	0	469
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>4,166,744</b>	<b>483,506</b>	<b>1,009,156</b>

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

The department received a total revenue of 999,478,000= and it actually spent 483,506,000= which is a budget performance of 48%. The unspent of 515,972,000= are funds for pension of teachers and local government staff who had not been verified by human resource department.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department has a budget of shs 1,009,156,000= of which Shs 1,008,686,000= (99.9%) is to be spent on Non wage Recurrent activities and Shs. 469,000= which is 0.04% is to be spent on development activities. There was a 61% decrease in the 2016/17 Budget as compared to 2015/16 due to funds for Teacher's pension and pension and gratuity that were re allocated to the Administration.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Holding one One PAC meeting, 22 land applications were handled by the District Land Board, Two adverts for District Service Commission and Procurement were made in the 1st quarter and 20 contracts were handled by the Committee.

#### Plans for 2016/17 by Vote Function

Holding one One PAC meeting, 22 land applications were handled by the District Land Board, Two adverts for District Service Commission and Procurement were made in the 1st quarter and 20 contracts were handled by the Committee.

#### Medium Term Plans and Links to the Development Plan

Highlights in DDP will be closely monitored for effective delivery of services.

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

N/A

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

#### 1. budget ceiling.

Councils are required to spend not more than 20% of locally raised revenue basing on previous FY collections. This hinders them from fully carrying out their mandated activities.

#### 2. Insufficient resources

Resources like motor vehicles, district houses and office equipment sometimes hinder performance expectations.

#### 3. Flow of information

Council meets every after 2 months which may be along time to perfectly plan for the district.

## Workplan 4: Production and Marketing

# Vote: 537 Mbarara District

## Workplan 4: Production and Marketing

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	520,008	125,702	518,678
District Unconditional Grant (Non-Wage)	14,528	4,943	9,948
District Unconditional Grant (Wage)	185,856	43,427	111,186
Locally Raised Revenues	15,492	2,650	27,052
Multi-Sectoral Transfers to LLGs	8,487	771	17,323
Sector Conditional Grant (Non-Wage)	49,840	12,460	107,394
Sector Conditional Grant (Wage)	245,805	61,451	245,775
<i>Development Revenues</i>	60,915	15,229	8,691
Development Grant	60,915	15,229	
Multi-Sectoral Transfers to LLGs		0	8,691
<b>Total Revenues</b>	<b>580,923</b>	<b>140,931</b>	<b>527,369</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	520,008	107,116	518,678
Wage	431,661	86,292	356,961
Non Wage	88,346	20,824	161,717
<i>Development Expenditure</i>	60,915	0	8,691
Domestic Development	60,915	0	8,691
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>580,923</b>	<b>107,116</b>	<b>527,369</b>

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

The Department received a total of 140,931,000= and a total of 107,116,000 was spent on payment of salaries for both district staff and extensions staff, payment of staff allowances, extension recurrent activities and commercial activities as highlighted in physical performance section. Which gives a budget performance of 74%. unspent balance contains 12,752,222 for construction of small animal clinic which was little to attract a contact and 22,545,778 for extension staff who were not recruited.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The sector is expecting to receive Shs 527,369,000= There is a 5% reduction in the 2016/17 budget as compared to FY 2015/16 due to a decrease in the Unconditional Nonwage and wage grant allocation. 98% of the funds will be spent on Recurrent activities and 2% on development activities.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

the Department did: integrated PMG supervision, mobilised and trained farmers on Tea growing, Follow up on fish farmers, Vaccinated animals, follow up on Bee keepers, Collected and disseminated production data, Trained farmers on value addition, monitored Co-operatives for good Governance and registration, Monitoring BBW Control by technical and political leaders.

#### Plans for 2016/17 by Vote Function

the Department did: integrated PMG supervision, mobilised and trained farmers on Tea growing, Follow up on fish farmers, Vaccinated animals, follow up on Bee keepers, Collected and disseminated production data, Trained farmers on value addition, monitored Co-operatives for good Governance and registration, Monitoring BBW Control by technical and political leaders.

#### Medium Term Plans and Links to the Development Plan

Construction of small animal clinic phase two, procurement of equipment for plant clinic

# Vote: 537 Mbarara District

## Workplan 4: Production and Marketing

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

N/A

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

1. *under staffing*

the department is highly understaffed especially at sud county level with majority of subcounties lacking all production staffs

2. *lack of vehicle*

only one vehicle is available for the department and it is also shared with other departments which hinders service delivery

3. *poor facilitation*

especially on fuel is not enough to achieve required services by farmers

## Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,798,084	652,431	2,781,786
District Unconditional Grant (Non-Wage)	19,571	2,220	9,209
Locally Raised Revenues	14,239	3,700	25,041
Multi-Sectoral Transfers to LLGs	13,098	1,236	21,623
Other Transfers from Central Government	26,452	0	
Sector Conditional Grant (Non-Wage)	527,661	131,915	528,843
Sector Conditional Grant (Wage)	2,197,063	513,360	2,197,069
<i>Development Revenues</i>	785,459	520,710	433,977
Development Grant	34,336	6,867	65,548
Donor Funding	654,460	513,843	351,959
Multi-Sectoral Transfers to LLGs	15,644	0	16,470
Transitional Development Grant	81,018	0	
<b>Total Revenues</b>	<b>3,583,543</b>	<b>1,173,141</b>	<b>3,215,763</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,798,084	631,905	2,781,786
Wage	2,197,063	492,833	2,197,069
Non Wage	601,021	139,071	584,717
<i>Development Expenditure</i>	785,459	27,956	433,977
Domestic Development	130,999	0	82,018
Donor Development	654,460	27,956	351,959
<b>Total Expenditure</b>	<b>3,583,543</b>	<b>659,861</b>	<b>3,215,763</b>

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

The department received total revenue of 1,173,141,000= and it actually spent 659,861,000= which is a budget performance of 56%. The reason for this performance is that most funds are for donor activities which are planned to be implemented in the next quarter. The over performance was registered in Donor (314%), Local revenue (104%) and the reason for this performance is that the department got more funds from other donor sources and local revenue than what was budgeted for.

### Department Revenue and Expenditure Allocations Plans for 2016/17

# Vote: 537 Mbarara District

## Workplan 5: Health

The department plans on receiving a total of shs 3,215,763,000= There was a 5% decrease in the 2016/17 budget as compared to FY 2015/16 to a decrease in expected donor funding. The sector will spend Shs 2,781,786,000= (92%) will be spent on non wage recurrent activites and shs 433,977,000= (8%) on development activities.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Immunisation of mothers and children below 5years.

Provision of comprehensive malaria, TB and AIDS care.  
Carrying out the Most at risk populations activities (MARPS) in the district.

#### Plans for 2016/17 by Vote Function

Immunisation of mothers and children below 5years.

Provision of comprehensive malaria, TB and AIDS care.  
Carrying out the Most at risk populations activities (MARPS) in the district.

#### Medium Term Plans and Links to the Development Plan

Renovation of health centers and staff houses is indicated in the ddp.

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

provision of family planning services. Treatment of HIV patients.

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

#### 1. under staffing

understaffing at health centers especially mid wives and at headquarters

#### 2. inadequate funding

Inquate funds for monitoring and supervision, oureaches in health facilities and general management of health facilities.

#### 3. lack of transport means

lack of transport in health facilities to do sanitation home vists, carry out immunisation outreaches.

## Workplan 6: Education

### (i) Overview of Workplan Revenue and Expenditures

	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	17,761,258	4,396,025	17,052,610
District Unconditional Grant (Non-Wage)	27,480	1,743	19,491
District Unconditional Grant (Wage)	85,233	19,915	94,432
Locally Raised Revenues	65,770	44,729	52,999
Multi-Sectoral Transfers to LLGs	13,392	460	9,500
Other Transfers from Central Government	22,099	0	
Sector Conditional Grant (Non-Wage)	2,865,490	898,670	2,194,360
Sector Conditional Grant (Wage)	14,681,795	3,430,507	14,681,828
<i>Development Revenues</i>	336,211	39,780	259,661
Development Grant	140,286	28,057	179,682
District Discretionary Development Equalization Gran	56,183	11,723	56,170
Locally Raised Revenues	122,000	0	0

# Vote: 537 Mbarara District

## Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Multi-Sectoral Transfers to LLGs	17,743	0	23,809
<b>Total Revenues</b>	<b>18,097,470</b>	<b>4,435,805</b>	<b>17,312,271</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	17,761,258	4,127,775	17,052,610
Wage	14,767,028	3,188,010	14,776,260
Non Wage	2,994,230	939,765	2,276,350
<i>Development Expenditure</i>	336,211	0	259,661
Domestic Development	336,211	0	259,661
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>18,097,470</b>	<b>4,127,775</b>	<b>17,312,271</b>

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

The department received a total revenue of 4,435,805,000= and it actually spent 4,127,775,000= which is a budget performance of 93%. The un spent of 308,030,000= are balances left on the salaries of tertiary, Primary and Secondary

### Department Revenue and Expenditure Allocations Plans for 2016/17

The sector is expected to receive shs. 17,312,271,000=. Shs 17,052,610,000= will be spent on recurrent activities of which 83% will be for wages and 17% will be for Non wage activities, Shs 259,661,000= will be spent on development activities representing 2% of the budget expenditure. There was a 2% decrease in the 2016/17 FY as compared to FY 2015/2016 due to a reduction the Nonwage Conditional grant and other Government Transfers.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Payment of staff salaries, Supervision pupils who will sit for PLE, Verification of enrollment and Support of Sports, Music, Dance and Drama up to national competitions that were held in Mubende and Monitoring and supervision of developmental projects.

#### Plans for 2016/17 by Vote Function

Payment of staff salaries, Supervision pupils who will sit for PLE, Verification of enrollment and Support of Sports, Music, Dance and Drama up to national competitions that were held in Mubende and Monitoring and supervision of developmental projects.

#### Medium Term Plans and Links to the Development Plan

Inspection of schools, Disbursement of UPE. Conducting end of exams, co-curricular activities, support supervision, classroom, teachers' house and Latrine construction.

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

N/A

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

#### 1. Lack of enough teachers houses and classrooms.

Lack of enough teachers houses and classrooms.

#### 2. Lack of enough teachers houses and classrooms.

field activities become hard to implement due to scarcity of vehicles. The ones available do not function properly because they are too old

#### 3.

# Vote: 537 Mbarara District

## Workplan 6: Education

### Workplan 7a: Roads and Engineering

#### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	894,394	174,213	863,362
District Unconditional Grant (Non-Wage)	100,867	0	42,298
District Unconditional Grant (Wage)	57,322	14,330	69,077
Locally Raised Revenues	20,413	11,713	15,482
Multi-Sectoral Transfers to LLGs	16,171	3,357	40,291
Other Transfers from Central Government	699,622	144,812	696,214
<i>Development Revenues</i>	218,155	0	141,357
Donor Funding	39,300	0	
Locally Raised Revenues	80,000	0	99,537
Multi-Sectoral Transfers to LLGs	98,855	0	41,820
<b>Total Revenues</b>	<b>1,112,549</b>	<b>174,213</b>	<b>1,004,719</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	894,394	155,626	863,362
Wage	57,322	14,330	69,077
Non Wage	837,072	141,295	794,285
<i>Development Expenditure</i>	218,155	29,992	141,357
Domestic Development	178,855	29,992	141,357
Donor Development	39,300	0	0
<b>Total Expenditure</b>	<b>1,112,549</b>	<b>185,618</b>	<b>1,004,719</b>

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

The department received 204,213,000/= for the quarter and actually spent 185,618,000/= which is a budget performance of 90%.

The total expenditure was 185,618,000/= and the unspent balance at the end of quarter was 18,595,000/=. The unspent balance was Road Fund meant for payment of road gangs under routine manual maintenance of feeder roads. The payments delayed due to the transition to Treasury Single account System.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

In the Financial year 2016/2017, we expect revenues from Uganda Road Fund conditional grant to be expended on roads maintenance and funds from Local Revenue and un conditional grants to be expended on buildings maintenance, renovation and construction.

#### (ii) Summary of Past and Planned Workplan Outputs

##### Physical Performance in the first quarter of 2015/16

Routine maintenance was carried out for three months (July - september). Grading of roads planned for the quarter was done. Repair and servicing of grader and pick-ups were carried out. Staff salaries were paid for 3 months.

##### Plans for 2016/17 by Vote Function

Routine maintenance was carried out for three months (July - september). Grading of roads planned for the quarter was done. Repair and servicing of grader and pick-ups were carried out. Staff salaries were paid for 3 months.

##### Medium Term Plans and Links to the Development Plan

Routine maintenance of Feeder roads,  
Mechanized Routine Maintenance of Community Access Roads,

# Vote: 537 Mbarara District

## Workplan 7a: Roads and Engineering

Supply and Installation of culverts on Feeder Roads, Completion of Administration block at district headquarters, Renovation of Both Office and Residential buildings fencing Kakyeka stadium are all linked to the DDP

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

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

### 1. Road reserves

Most district roads have been upgraded from community roads and traverse through peoples' lands (with Titles) hence there is no room for expansion when need be.

### 2. Low IPF's

The department especially roads receive very low IPF's compared to the road network to be maintained arising to all roads not being properly maintained

### 3. Low Wages for road gang workers

The wages for Road gang workers were set by the ministry at Ug.shs. 100,000/= per month which is very low and has failed to attract and maintain the workers.

## Workplan 7b: Water

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	61,122	12,994	103,050
District Unconditional Grant (Non-Wage)	694	0	403
District Unconditional Grant (Wage)	59,622	12,994	62,598
Locally Raised Revenues	806	0	1,097
Sector Conditional Grant (Non-Wage)	0	0	38,952
<i>Development Revenues</i>	673,530	134,706	709,941
Development Grant	673,530	134,706	709,941
<b>Total Revenues</b>	<b>734,652</b>	<b>147,700</b>	<b>812,991</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	61,122	12,994	103,050
Wage	59,622	12,994	62,598
Non Wage	1,500	0	40,452
<i>Development Expenditure</i>	673,530	126,812	709,941
Domestic Development	673,530	126,812	709,941
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>734,652</b>	<b>139,807</b>	<b>812,991</b>

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

The department received 147,700,000= in the quarter and actually spent 139,807,000= which is a budget performance of 92%. The un spent was shs. 7,894,000= are funds to pay for delayed procurement of coloured printer, camera and repair of office cabins.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The indicative planning figure under the Rural water & sanitation conditional grant (RWSCG) for 2016/2017 will be spent mainly according to the MWE guidelines:



# Vote: 537 Mbarara District

## Workplan 7b: Water

operation of DWO, Supervision, monitoring & coordination, Support to O&M, Promotion of RWH programme, payment of retention & Commissioning, Construction of latrine. Construction of protected springs, Construction of Shallow wells hand dug, Drilling & rehabilitation of Boreholes, design of piped water, Promotion of Community Based Management and pro

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

The district water office has been well coordinated, financial workplans & expenditures submitted, Motor Vehicle and cycle maintained, Intra district meeting held, quarterly coordination meeting achieved, supervision of water projects - specific surveys and site verifications inclusive. CBS activities including Planning and advocacy meetings, sensitization of communities to full fill critical requirements and environmental assessments on both old and new water projects carried out.

#### Plans for 2016/17 by Vote Function

The district water office has been well coordinated, financial workplans & expenditures submitted, Motor Vehicle and cycle maintained, Intra district meeting held, quarterly coordination meeting achieved, supervision of water projects - specific surveys and site verifications inclusive. CBS activities including Planning and advocacy meetings, sensitization of communities to full fill critical requirements and environmental assessments on both old and new water projects carried out.

#### Medium Term Plans and Links to the Development Plan

Prioritize water stressed areas in allocation of facilities. Support promotion of Domestic rain water harvesting. Construct piped water systems, shallow wells, protected springs, construct sanitation facilities in Rural Growth centres, Address community mobilization & software issues adequately, Deliberate programs for water catchment areas., Provided for rehabilitation of boreholes/shallow wells, protected springs & gravity flow schemes, monitor & supervise all projects and water quality.

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

Construction of piped water systems at Nyeihanga -Buteraniro RGCs & Kashaka-Bubare Rural Growth centres by WSDF and Construction of Domestic RWH tanks by ACORD.

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

#### 1. Inequitable distribution of water resources & environment degradation,

the water resources are not equitably distributed, this affects the equitable distribution of facilities

#### 2. Inadequate Capacity of Contractors and price fluctuations

Some contractors have inadequate financial capacity, and some cases personnel. Such contractor can not implement works on schedule.

#### 3. Land encumbrances at most of the Gravity Flow scheme sources

Land owners demand for huge land compensations for required land for water sources especially Gravity Flow Schemes

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	209,561	41,250	214,831
District Unconditional Grant (Non-Wage)	24,050	5,520	17,418
District Unconditional Grant (Wage)	118,889	27,779	128,918

# Vote: 537 Mbarara District

## Workplan 8: Natural Resources

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	46,790	4,045	47,362
Multi-Sectoral Transfers to LLGs	7,853	911	7,648
Sector Conditional Grant (Non-Wage)	11,979	2,995	13,485
<b>Total Revenues</b>	<b>209,561</b>	<b>41,250</b>	<b>214,831</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	209,561	34,766	214,831
Wage	118,889	27,779	128,918
Non Wage	90,672	6,987	85,913
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>209,561</b>	<b>34,766</b>	<b>214,831</b>

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

The department received a quarterly budget of 41,250,000= and actually spent 34,766,000= which is a budget performance of 84%. The unspent of 6,484,000= are funds planned for mileage, Lunch, footage allowances and beneficiaries had not claimed for the funds.

### Department Revenue and Expenditure Allocations Plans for 2016/17

Workplan revenues include Sector Conditional Grants, staff salaries, unconditional grant and locally raised revenues

#### (ii) Summary of Past and Planned Workplan Outputs

##### Physical Performance in the first quarter of 2015/16

Shs. 2,995,000 was ENR none wage conditional grant for wetlands management and it was used on restoration of Rucece upstream wetland in Nyakayojo Division. SHS. 27,779,000 was paid to staff as salaries. Shs. 4,045,000 was local revenue and was spent on maintenance of District tree nursery, land transactions and physical planning activities.

##### Plans for 2016/17 by Vote Function

Shs. 2,995,000 was ENR none wage conditional grant for wetlands management and it was used on restoration of Rucece upstream wetland in Nyakayojo Division. SHS. 27,779,000 was paid to staff as salaries. Shs. 4,045,000 was local revenue and was spent on maintenance of District tree nursery, land transactions and physical planning activities.

##### Medium Term Plans and Links to the Development Plan

All activities are linked to the DDP.

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

N/A

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

##### 1. Lack of transport means.

It limits field activities for the department.

##### 2. loss micro through destruction of fragile ecosystems

it affects agricultural activities.

3.

# Vote: 537 Mbarara 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 Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	629,371	90,490	604,109
District Unconditional Grant (Non-Wage)	28,913	0	16,633
District Unconditional Grant (Wage)	228,583	53,410	202,488
Locally Raised Revenues	30,747	9,169	45,227
Multi-Sectoral Transfers to LLGs	20,158	1,913	24,450
Other Transfers from Central Government	250,640	5,570	247,140
Sector Conditional Grant (Non-Wage)	70,330	20,429	68,171
<i>Development Revenues</i>	77,487	7,499	40,809
District Discretionary Development Equalization Gran	37,487	7,499	
Donor Funding	40,000	0	
Multi-Sectoral Transfers to LLGs		0	40,809
<b>Total Revenues</b>	<b>706,858</b>	<b>97,989</b>	<b>644,917</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	629,371	85,467	604,109
Wage	228,583	49,605	202,488
Non Wage	400,788	35,862	401,620
<i>Development Expenditure</i>	77,487	0	40,809
Domestic Development	37,487	0	40,809
Donor Development	40,000	0	0
<b>Total Expenditure</b>	<b>706,858</b>	<b>85,467</b>	<b>644,917</b>

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

The department had aquarterly budget of 97,989,000= and it actually spent 85,467,000= which is a budget performance of 87%. The un spent was shs12,522,000= and the funds are meant for tax deductions on salaries which was paid later, commitments on Youth Livelihood project , departmental LPOs and CDD transfers to Lower Local Governments.

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The sector will receive shs 202,488,420 for wages, shs 401,620,000= for none wage totaling to shs 604,109,000=. Out of the received funds, shs 202,488,420 will be spent on staff salaries, shs 247,139,680 on Youh Livelihood Project, 47,720,000 will be sent to LLGs to facilitate CDOs implement FAL, and other CBS activities and shs 105,927,000 will be utilised at the district to facilitate HQ offices do their work

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

During the first quarter, staff salaries were paid, 52 CSOs registered, staff lunch and ransport paid,payment of utilities,held 1 baraza, 5 children resettled and 75 cases of child maintainace handled In the same period,5 Community Participatory planning meetings were conducted,4 monitoring and supervision visits done and 3 sensetisation meetings on group formation and group dynamics carried out. Also,6816 adult learners were trained,1 FAL insractors training and 2 FAL review meetings conducted.

#### Plans for 2016/17 by Vote Function

During the first quarter, staff salaries were paid, 52 CSOs registered, staff lunch and ransport paid,payment of utilities,held 1 baraza, 5 children resettled and 75 cases of child maintainace handled In the same period,5 Community Participatory planning meetings were conducted,4 monitoring and supervision visits done and 3 sensetisation meetings on group formation and group dynamics carried out. Also,6816 adult learners were trained,1 FAL insractors training and 2 FAL review meetings conducted.

# Vote: 537 Mbarara District

## Workplan 9: Community Based Services

### Medium Term Plans and Links to the Development Plan

The Sector plans are Are DPP Plan which include Mainstreaming gender, provision of grants to Youth,PWDs and community to improve their standard of living.

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

Facilitate the OVC ( DOVCC and SOVCC) coordination meetings, support Orphans and other Vulnerable children with vocational skills, school support, and health services. They will provide PWDs with walking aids. They will also fund Gender related activities.

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

##### 1. Transport

The sector does not have transport. The very old vehicle is has got involved in an accident and it has not been repaired. The field Staff ( CDOs in sub counties) are in a similar situation, they need motor cycles which can ease their field movements

##### 2. Office facilities

The Sector use very old Computer especially Probation Office . In addition, the department need a laptop and a camera. The department also lack internet facilities.

##### 3. Funding

Over roll, the sector is poorly funded which makes it fail to do its mandatory roles notably Probation and Welfare Office and Labour Office. Transfer of 70% of all funds from the Centre will make the sector more weaker in activities implementation.

## Workplan 10: Planning

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	153,585	35,036	155,667
District Unconditional Grant (Non-Wage)	29,162	1,400	50,353
District Unconditional Grant (Wage)	51,562	12,048	49,448
Locally Raised Revenues	31,618	12,831	46,880
Multi-Sectoral Transfers to LLGs	8,130	464	8,986
Support Services Conditional Grant (Non-Wage)	33,113	8,293	
<i>Development Revenues</i>	12,719	2,069	16,984
District Discretionary Development Equalization Grant	11,375	2,069	11,100
Multi-Sectoral Transfers to LLGs	1,344	0	5,884
<b>Total Revenues</b>	<b>166,304</b>	<b>37,104</b>	<b>172,651</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	153,585	31,651	155,667
Wage	51,562	12,048	49,448
Non Wage	102,023	19,603	106,219
<i>Development Expenditure</i>	12,719	0	16,984
Domestic Development	12,719	0	16,984
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>166,304</b>	<b>31,651</b>	<b>172,651</b>

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

The department received 37,104,000= and it actually spent 31,651,000= which is a budget performance of 85%. The

# Vote: 537 Mbarara District

## Workplan 10: Planning

un spent funds were 5,454,000= which are funds meant to cater for the budget conference that is scheduled to take place in October. The over performance was recorded on local revenue with 162% reason being funds released to cater for the Internal assessment. The under performance was registered in Non-wage (19%) and Transfers to LLGs with (23%).

### Department Revenue and Expenditure Allocations Plans for 2016/17

The unit expects to receive Shs 172,651,000= The unit will spend 92% ( shs155,667,000=) on nonwage recurrent activities and 8% (shs 16,984,000=) on development activities. There was a 2% increase in the 2016/17 budget as compared to the FY 2015/16 due to increase in the Unconditional grant allocations.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Holding of 3 monthly TPC meetings Preparation for carrying out the Internal assessment exercise 2015, Multi-sectoral Monitoring in all the 11 sub-counties, Mentoring of the district staff and the lower local government staff.

#### Plans for 2016/17 by Vote Function

Holding of 3 monthly TPC meetings Preparation for carrying out the Internal assessment exercise 2015, Multi-sectoral Monitoring in all the 11 sub-counties, Mentoring of the district staff and the lower local government staff.

#### Medium Term Plans and Links to the Development Plan

Considering the development activities, construction of teachers staff houses, came as priority number one on the districts development agenda. This will be reflected in the district development plan, with details of location sites.

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

N/A

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

#### 1. Lack of transport means

The unit does not have a vehicle hence monitoring and evaluation of district projects, mentoring subcounties in planning, data collection are not effectively and efficiently implemented.

#### 2. Lack of appreciation of data and information in development planning

Data collections is not given first priority when allocating local revenue. There is need for conditional grant to planning in respect of data collection.

3.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	88,036	20,326	88,075
District Unconditional Grant (Non-Wage)	18,402	0	12,843
District Unconditional Grant (Wage)	51,211	11,966	50,990
Locally Raised Revenues	15,598	8,360	24,242
Support Services Conditional Grant (Non-Wage)	2,825	0	
<i>Development Revenues</i>	3,300	0	3,000
Locally Raised Revenues	3,300	0	3,000

# Vote: 537 Mbarara District

## Workplan 11: Internal Audit

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>91,336</b>	<b>20,326</b>	<b>91,075</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	88,036	16,663	88,075
Wage	51,211	9,734	50,990
Non Wage	36,825	6,929	37,085
<i>Development Expenditure</i>	3,300	0	3,000
Domestic Development	3,300	0	3,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>91,336</b>	<b>16,663</b>	<b>91,075</b>

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

The department received 20,326,000= and it actually spent 16,663,000= which is a budget performance in a quarter of 82%. The department spent mainly on : Payment of salaries, Carrying out quarterly audit in all departments and sub-counties, Facilitation for welfare tea for the staff. The unspent funds of 3,663,000 part of it is unremitted statutory deductions(PAYE) not yet remitted and the balance is committed for the departmental stationery

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to receive 2,825 100= as PAF Monitoring funds, 27,008,000= as local revenue and 50,990,000= as wages. These funds will be spent on payment of salaries, carrying out internal Audits, general office management and purchase of a departmental Laptop as a development activity. There was no significant change in the allocation of the FY 2016/17 as compared to the FY 2015/16.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Carrying out quarterly audit report in 11 departments and 11 sub-counties, Payment of 5 staff salaries.

#### Plans for 2016/17 by Vote Function

Carrying out quarterly audit report in 11 departments and 11 sub-counties, Payment of 5 staff salaries.

#### Medium Term Plans and Links to the Development Plan

Recurrent expenditure is within the medium plan of the DDP and the purchase of the laptop and digital camera is under the development expenditure.

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

N/A

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

#### 1. Unreliable transport means

The district has few vehicles which are not always easily accessed at the time of need.

#### 2. knowledge gaps in financial rules and regulations by the Auditees

failure to internalise the existing financial and accounting regulations

#### 3. Internal Audit Department is marginalised.

Audit issues are not always addressed promptly. Recommendations are not implemented.

Llimited budgetary allocations limits audit scope.