

Vote: 537 Mbarara 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.ppda.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

Mbarara 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 PPDA 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	1,690,796	1,265,846	1,837,857
2a. Discretionary Government Transfers	2,890,747	6,705,032	2,789,852
2b. Conditional Government Transfers	25,202,431	18,025,057	27,242,192
2c. Other Government Transfers	998,812	385,402	343,762
3. Local Development Grant		215,443	0
4. Donor Funding	793,291	947,026	846,452
Total Revenues	31,576,077	27,543,806	33,060,116

Planned Revenues for 2016/17

The District expects a total of shs.33,060,116,000= of which 5.6% (Shs.1,837,857,000=)is from Local Revenue, 8.4% (Shs.2,789,857,000=) is from Discretionary Government Transfers,82% (Shs. 27,242,192,000=)is from Conditional Government Transfers, 1% (Shs 343,762,000=)is from Other Government Transfers and 2.6% (Shs.846,452,000=)from Donor funding.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,061,458	820,384	4,708,749
2 Finance	1,064,680	618,116	867,086
3 Statutory Bodies	4,166,744	2,764,022	1,085,686
4 Production and Marketing	580,923	371,191	747,157
5 Health	3,583,543	2,424,279	3,679,282
6 Education	18,097,470	12,548,943	19,272,650
7a Roads and Engineering	1,112,549	528,333	996,409
7b Water	734,652	361,473	578,123
8 Natural Resources	209,561	120,773	194,422
9 Community Based Services	706,858	258,264	649,357
10 Planning	166,304	116,368	189,625
11 Internal Audit	91,336	59,465	91,570
Grand Total	31,576,076	20,991,610	33,060,116
	<i>Wage Rec't:</i>	<i>18,804,343</i>	<i>13,547,098</i>
	<i>Non Wage Rec't:</i>	<i>10,511,912</i>	<i>10,557,284</i>
	<i>Domestic Dev't</i>	<i>1,466,530</i>	<i>1,526,628</i>
	<i>Donor Dev't</i>	<i>793,291</i>	<i>846,452</i>

Planned Expenditures for 2016/17

For FY 2016/17 shs 20,129,751,000= will be spent on wages, shs 10,557,283,000=will be spent on non wage recurrent activities,shs 1,526,628,000= will be spent on domestic development activities and 846,452,000= will be spent on donor development activities.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,690,796	1,265,846	1,837,857
Liquor licences	50,307	49,198	78,230
Business licences	87,521	103,920	114,286
Land Fees	200,633	147,603	200,000
Local Service Tax	139,730	203,360	130,000
Market/Gate Charges	512,482	422,483	544,396
Miscellaneous		2,552	
Other Fees and Charges	47,590	31,923	85,714
Park Fees	58,949	63,224	85,714
Property related Duties/Fees	430	0	151
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	41,044	44,047	78,571
Registration of Businesses		86	
Rent & Rates from other Gov't Units	532,109	197,450	505,795
Sale of (Produced) Government Properties/assets	20,000	0	
Inspection Fees		0	15,000
2a. Discretionary Government Transfers	2,890,747	6,920,475	2,789,852
District Discretionary Development Equalization Grant	215,443	215,443	254,843
District Unconditional Grant (Non-Wage)	995,624	750,898	758,117
District Unconditional Grant (Wage)	1,679,680	5,954,134	1,776,892
2b. Conditional Government Transfers	25,202,431	18,024,360	27,242,192
General Public Service Pension Arrears (Budgeting)		0	362,915
Transitional Development Grant	81,018	0	392,348
Support Services Conditional Grant (Non-Wage)	3,562,383	2,421,977	
Sector Conditional Grant (Wage)	17,124,663	12,321,481	18,352,859
Sector Conditional Grant (Non-Wage)	3,525,299	2,402,292	4,145,200
Pension for Local Governments		0	2,586,035
Development Grant	909,068	878,610	783,168
Gratuity for Local Governments		0	619,666
2c. Other Government Transfers	998,812	385,402	343,762
Contribution To PLE (UNEB)	15,100	15,100	
Head count-sec schools	6,819	0	
Head count-pri schools	180	0	
Youth Livelihood Fund		0	247,140
Community Access Roads	82,509	0	
Special Grant for Women (MGLSD)	3,500	0	
Contribution to PLE		0	15,604
Sanitation and Hygiene Promotion Grant		0	81,018
Roads maintenance- UR F	617,113	364,732	
Other Transfers from Central Government (youth livelihood programme)	247,140	5,570	
MTRAC	26,452	0	
4. Donor Funding	793,291	947,026	846,452
Uganda AIDS Commission	10,000	0	

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A. Revenue Performance and Plans

CAIIP 111	39,300	28,500	
Comprehensive Aids		20,610	
Donor Funding(ministry of gender)	40,000	0	
FRONASA	20,000	20,000	
Global Fund	348,460	454,662	400,000
HPV Campaign	100,000	248,753	
MJAP	120,000	29,646	50,000
MTRAC		0	26,452
Rotavirus Campaign	50,000	144,854	
Routine Immunisation	26,000	0	
UN Joint Women Program		0	20,000
Wild Life Authority	39,531	0	
Rotavirus/GAVI/IPV/MASS MEASLES		0	350,000
Total Revenues	31,576,077	27,543,109	33,060,116

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In 2016/17 Mbarara District local government projects Shs. 1,837,857,000= to be collected as locally raised revenue .There is a projected 4.1% increase in local revenue compared to 2015/16 due to a overall increment in most of the local revenue sources such as business licences,registration fees, park fees and market gate fees.

(ii) Central Government Transfers

The District expects to receive Shs 2,789,852,000= as discretionary government transfers, shs 27,242,192,000= as conditional transfers and shs 343,762,000= as other government transfers. There is a projected increase of 3.9% on the central Government Transfers in 2016/17 as compared to 2015/16.

(iii) Donor Funding

The district expects to receive Shs. 846,452,000= as Donor funds from Global Fund, IPV Campaign, Mass measeals Campaign and Rotavirus Campaign,MJAP,MTRAC and UN Joint Women Program.

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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>	1,031,822	830,890	4,594,987
District Unconditional Grant (Non-Wage)	73,797	61,185	136,445
District Unconditional Grant (Wage)	442,704	343,713	448,913
General Public Service Pension Arrears (Budgeting)		0	362,915
Gratuity for Local Governments		0	619,666
Locally Raised Revenues	168,905	125,524	210,137
Multi-Sectoral Transfers to LLGs	253,249	230,432	230,874
Pension for Local Governments		0	2,586,035
Support Services Conditional Grant (Non-Wage)	93,167	70,036	
<i>Development Revenues</i>	29,635	14,344	113,762
District Discretionary Development Equalization Grant	21,544	9,835	10,334
Locally Raised Revenues	5,000	0	
Multi-Sectoral Transfers to LLGs	3,091	4,509	3,428
Transitional Development Grant		0	100,000
Total Revenues	1,061,458	845,234	4,708,749
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,031,822	806,471	4,594,987
Wage	442,704	343,713	448,913
Non Wage	589,119	462,758	4,146,074
<i>Development Expenditure</i>	29,635	13,912	113,762
Domestic Development	29,635	13,912	113,762
Donor Development	0	0	0
Total Expenditure	1,061,458	820,384	4,708,749

2015/16 Revenue and Expenditure Performance up to March

The cumulative revenue for Q3 was 845,234,000= and actually spent 820,384,000= which is 97% performance. The unspent of 24,850,000= are funds for facilitating capacity training work-shops that will be done in the next quarter. While for Q3 the department received 279,565,000= and actually spent 278,617,000= which is a quarterly performance of 99%. The department over spent on the following: Multi-sectoral monitoring (116%), District un conditional non-wage (113%) and Wages (124%). The over performance was due to funds released to the department to cater for technical staff who will carry out monitoring and supervision of development programmes in the district.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector expects to receive a total of Sh.4,708,749,000= of which 98% will be spent on recurrent activities and 2% 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

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

Vote: 537 Mbarara District

Workplan 1a: Administration

Function: 1281 Local Police and Prisons

Function Cost (US\$ '000)	11,200	241,202	13,600
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Function: 1381

%age of LG establish posts filled			70
No. (and type) of capacity building sessions undertaken	3	2	4
Availability and implementation of LG capacity building policy and plan		NO	Yes

Function Cost (US\$ '000)	1,050,258	814,246	4,695,149
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Cost of Workplan (US\$ '000):	1,061,458	820,384	4,708,749
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2015/16 Physical Performance up to March

- Payment of staff salaries
- Monitoring and supervision
- General office administration and facilitation for operational costs for IPPS and IFMS.

Planned Outputs for 2016/17

- Monitoring , Superision and coordination of all departmental activities,LLGs activities carried out.
- Payment of Salaries, payroll management, payslips preparation and distribution carried out.
- Regular Management of records done.
- Proper information Management ensured.

(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. Innedquate funding

The revenue resource 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 consideation of wage bill besides low salary to local governments employees

3. Limited office equipments

The department is allocated inedquate funds which may not cater fo all required office equipments like computers

Workplan 2: Finance

(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:			
<i>Recurrent Revenues</i>	1,002,271	668,739	863,652
District Unconditional Grant (Non-Wage)	137,580	201,134	15,818
District Unconditional Grant (Wage)	169,831	131,734	188,414
Locally Raised Revenues	245,107	85,258	211,192
Multi-Sectoral Transfers to LLGs	446,928	249,220	448,228
Support Services Conditional Grant (Non-Wage)	2,825	1,394	

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Workplan 2: Finance

Development Revenues	62,409	24,173	3,434
Donor Funding	59,531	20,000	
Multi-Sectoral Transfers to LLGs	2,878	4,173	3,434
Total Revenues	1,064,680	692,913	867,086

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	1,002,271	594,739	863,652
Wage	169,831	131,734	188,414
Non Wage	832,440	463,005	675,238
Development Expenditure	62,409	23,378	3,434
Domestic Development	2,878	3,378	3,434
Donor Development	59,531	20,000	0
Total Expenditure	1,064,680	618,116	867,086

2015/16 Revenue and Expenditure Performance up to March

The cumulative revenue for Q3 was 693,069,000= and actually spent 618,116,000= which is 89%. The un spent of 74,952,000= are funds for procuring stationery for revenue collection. While for Q3 the department received 234,538,000= and actually spent 233,841,000= which is a budget performance of 99% . The over performance on Non-wage (285%), Wage (112%), Multi-sectoral transfer (111%) the reason for over performance was that funds were released to finance to carry out local revenue mobilisation, sensitisation and supervision

Department Revenue and Expenditure Allocations Plans for 2016/17

The Finance sector expects to receive shs 867,086,000= of which shs 863,652,000= will be spent on recurrent planned activities while 3,434,000= will be spent on development activities. There was a decrease in the 2016/17 budget as compared to the FY 2015/16 due to a Donor funds that were not expected .

(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: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	30/6/2015	30/05/2016	30/6/2016
Value of LG service tax collection	104691000	88763	130000000
Value of Hotel Tax Collected	11	0	0
Value of Other Local Revenue Collections	1001922847	114702439	817130675
Date of Approval of the Annual Workplan to the Council	15-07-2015	10/05/2016	31-05-2017
Date for presenting draft Budget and Annual workplan to the Council	15-06-2015	22/03/2016	31-03-2017
Date for submitting annual LG final accounts to Auditor General	31-08-2015	31/08/2016	31-08-2016
Function Cost (UShs '000)	1,064,680	618,116	867,086
Cost of Workplan (UShs '000):	1,064,680	618,116	867,086

2015/16 Physical Performance up to March

Local revenue Inspections, sensitisation, mobilisation and supervision Preparation of quarterly financial performance reports,
Coordination done between the District and the central Government.
Payment of VAT deductions

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Workplan 2: Finance

Planned Outputs for 2016/17

Final accounts prepared, produced and submitted to the office of Auditor General. IFMS activities implemented, Monitoring the operations of local revenue collection, valuation of property rates, Enumeration and Assessment of Local service tax, Hotel tax, Trading licence, Meetings for Local Revenue enhancement Unit and Tax tribunals and Enforcement of revenue collection.

(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 taxes

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,166,744	2,909,683	1,085,686
District Unconditional Grant (Non-Wage)	106,676	119,866	304,537
District Unconditional Grant (Wage)	228,867	174,348	374,108
Locally Raised Revenues	291,464	194,705	304,648
Multi-Sectoral Transfers to LLGs	109,284	97,207	102,394
Support Services Conditional Grant (Non-Wage)	3,430,453	2,323,558	
Total Revenues	4,166,744	2,909,683	1,085,686
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,166,744	2,764,022	1,085,686
Wage	228,867	174,348	374,108
Non Wage	3,937,876	2,589,674	711,578
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	4,166,744	2,764,022	1,085,686

2015/16 Revenue and Expenditure Performance up to March

The department had the cumulative revenue of 2,909,683,000= and actually spent 2,764,022,000= which is a budget performance of 95%. The unspent of 145,661,000= are funds to cater for next council and standing committee meetings. While for Q3 the department received 828,892,000= and actually spent 822,072,000= which is a budget performance of 99%. The over performance of multi-sectoral transfers (138%), District un-conditional grant non-

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Workplan 3: Statutory Bodies

wage(164%), District Service Commission (166%). The over performance was due to payment of arrears to the district service commission chair and also facilitation for political monitoring and supervision of government programmes.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has a budget of shs 1,085,686,000= which is to be spent on Non wage Recurrent activities. There was a 284% 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

Function, Indicator	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			
No. of land applications (registration, renewal, lease extensions) cleared	350	350	400
No. of Land board meetings	4	1	6
No. of Auditor Generals queries reviewed per LG	6	1	6
No. of LG PAC reports discussed by Council		1	4
Function Cost (UShs '000)	4,166,744	2,764,022	1,085,686
Cost of Workplan (UShs '000):	4,166,744	2,764,022	1,085,686

2015/16 Physical Performance up to March

PAC meetings were held

- land applications were handled by the District Land Board
- Staff were recruited by the District Service Commission
- Tenders were awarded
- Contracts committee meeting were held
- Political Monitoring and supervision was carried out
- Political and Technical members Trip was carried out.

Planned Outputs for 2016/17

Statutory vote is largely for service delivery. The dept will ensure proper recruitment of personnel, procurement of service providers, processing of land titles and general monitoring of government programmes.

(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 of the 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

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Workplan 3: Statutory Bodies

Council meets every after 2 months which may be a long time to perfectly plan for the 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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	520,008	405,997	686,889
District Unconditional Grant (Non-Wage)	14,528	5,244	10,382
District Unconditional Grant (Wage)	185,856	112,297	107,847
Locally Raised Revenues	15,492	16,700	24,458
Multi-Sectoral Transfers to LLGs	8,487	5,982	9,626
Sector Conditional Grant (Non-Wage)	49,840	83,066	59,638
Sector Conditional Grant (Wage)	245,805	182,708	474,939
<i>Development Revenues</i>	60,915	30,458	60,268
Development Grant	60,915	30,458	60,268
Total Revenues	580,923	436,454	747,157
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	520,008	345,608	686,889
Wage	431,661	295,005	582,786
Non Wage	88,346	50,603	104,103
<i>Development Expenditure</i>	60,915	25,583	60,268
Domestic Development	60,915	25,583	60,268
Donor Development	0	0	0
Total Expenditure	580,923	371,191	747,157

2015/16 Revenue and Expenditure Performance up to March

the cumulative revenue was 436,454,000 and cumulative expenditure is 371,191,000 which gives 85% expenditure the unspent balance of 65,263,000= is meant to pay for small animal clinic construction which has been completed and un paid fuel for recurrent activities in the 3rd quarter which are not yet paid. In 3rd quarter there is 222% over performance this is due to partial payment of small animal clinic using balances which were not used in 2nd quarter, 154% on local revenue was due to payment of staff allowances which were not paid in 2nd quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector is expecting to receive Shs 747,157,000= leading to a 22% increase in the 2016/17 budget as compared to FY 2015/16 due to an increase in the sector conditional Grant Wage. 92% of the funds will be spent on Recurrent activities and 8% on development activities.

(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: 0181 Agricultural Extension Services			
<i>Function Cost (UShs '000)</i>	0	0	494,025
Function: 0182			

Vote: 537 Mbarara 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
No. of livestock vaccinated	62727	17765	13000
No. of livestock by type undertaken in the slaughter slabs	9195	15449	50000
No. of fish ponds constructed and maintained	0	0	20
No. of fish ponds stocked	5	0	10
Quantity of fish harvested	0	0	10
Function Cost (US\$ '000)	578,923	370,591	233,178
Function: 0183 District Commercial Services			
No of awareness radio shows participated in		0	12
No of businesses inspected for compliance to the law		0	200
No of awareness radio shows participated in		0	4
No of businesses assisted in business registration process		0	12
No. of market information reports disseminated		0	24
No of cooperative groups supervised	20	10	20
No. of cooperative groups mobilised for registration	8	7	5
No. of cooperatives assisted in registration	4	0	5
No. and name of new tourism sites identified		00	
No. of opportunities identified for industrial development		0	4
A report on the nature of value addition support existing and needed		no	yes
Function Cost (US\$ '000)	2,000	600	19,955
Cost of Workplan (US\$ '000):	580,923	371,191	747,157

2015/16 Physical Performance up to March

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, monitored Co-operatives for good Governance and registration, Monitoring BBW Control by technical and political leaders and payment for construction of small animal clinic

Planned Outputs for 2016/17

The department planned to control disease outbreaks both in crops and livestock, standard and quality regulation in livestock and crop products and inputs, mobilise and supervise cooperatives to register, construct small animal clinic, supply quality fingerings to farmers, procure and supply equipment support to honey processing industry and to do office improvement and furnishing, training farmers in value addition, Procure equipment for a plant clinic and connecting production office computers to internet network.

(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 sub county level with majority of subcounties having no production staffs

2. lack of vehicle

Vote: 537 Mbarara District

Workplan 4: Production and Marketing

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 inadequate to achieve required services by farmers

Workplan 5: Health

(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>	2,798,084	2,023,815	2,773,749
District Unconditional Grant (Non-Wage)	19,571	19,060	10,200
Locally Raised Revenues	14,239	34,921	12,240
Multi-Sectoral Transfers to LLGs	13,098	11,733	13,809
Other Transfers from Central Government	26,452	0	81,018
Sector Conditional Grant (Non-Wage)	527,661	395,746	527,661
Sector Conditional Grant (Wage)	2,197,063	1,562,356	2,128,821
<i>Development Revenues</i>	785,459	730,667	905,533
Development Grant	34,336	34,336	0
District Discretionary Development Equalization Grant		0	69,032
Donor Funding	654,460	675,773	826,452
Multi-Sectoral Transfers to LLGs	15,644	20,558	10,049
Transitional Development Grant	81,018	0	
Total Revenues	3,583,543	2,754,482	3,679,282
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,798,084	1,981,263	2,773,749
Wage	2,197,063	1,562,017	2,128,821
Non Wage	601,021	419,246	644,928
<i>Development Expenditure</i>	785,459	443,016	905,533
Domestic Development	130,999	29,413	79,081
Donor Development	654,460	413,603	826,452
Total Expenditure	3,583,543	2,424,279	3,679,282

2015/16 Revenue and Expenditure Performance up to March

The cumulative revenue for the department was 2,754,482,000= and actually spent 2,424,279,000= which is a budget performance of 88%. The unspent of 330,204,000= are funds for Donors to carry out massive immunization in the district that will be implemented in the last quarter. While for Q3 the department received 715,335,000= and actually spent 699,222,000= which is a budget performance of 98%. The over-performance of multisectoral (152%), District unconditional non-wage (179%) PHC-development (217%) was due to rehabilitating Rubaaya HC IV where the roof was removed by the storm.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans on receiving a total of shs 3,610,250,000= There was a 1.4% increase in the 2016/17 budget as compared to FY 2015/16 to an increase in expected donor funding. The sector will spend Shs 2,773,749,000= (77%) on non wage recurrent activities and shs 836,501,000= (23%) on development activities.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 537 Mbarara 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 Primary Healthcare			
Number of outpatients that visited the NGO Basic health facilities	28642	3712	300000
Number of inpatients that visited the NGO Basic health facilities	1920	466	6800
No. and proportion of deliveries conducted in the NGO Basic health facilities	322	72	9000
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1031	148	9500
Number of trained health workers in health centers		230	227
No of trained health related training sessions held.		230	227
Number of outpatients that visited the Govt. health facilities.		108889	546000
Number of inpatients that visited the Govt. health facilities.		9586	10000
No and proportion of deliveries conducted in the Govt. health facilities		3717	15750
% age of approved posts filled with qualified health workers		44	65
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.		65	89
No of children immunized with Pentavalent vaccine		3799	19180
No of healthcentres rehabilitated		1	
No of OPD and other wards constructed		0	1
Function Cost (US\$ '000)	3,583,543	2,424,279	3,527,667
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	151,615
Cost of Workplan (US\$ '000):	3,583,543	2,424,279	3,679,282

2015/16 Physical Performance up to March

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

Planned Outputs for 2016/17

Renovation of an OPD at Rubaya HCIII. immunisation of children, delivering pregnant mothers, office management, support supervision, attending to out patients, data collection, health promotion, mentoring health workers.

(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, outreaches in health facilities and general management of health facilities.

Vote: 537 Mbarara District

Workplan 5: Health

3. lack of transport means

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

Workplan 6: Education

(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>	17,761,258	12,606,571	18,705,917
District Unconditional Grant (Non-Wage)	27,480	11,302	11,118
District Unconditional Grant (Wage)	85,233	67,819	92,937
Locally Raised Revenues	65,770	66,094	58,342
Multi-Sectoral Transfers to LLGs	13,392	8,089	11,326
Other Transfers from Central Government	22,099	15,100	15,604
Sector Conditional Grant (Non-Wage)	2,865,490	1,861,749	2,767,490
Sector Conditional Grant (Wage)	14,681,795	10,576,417	15,749,099
<i>Development Revenues</i>	336,211	185,747	566,734
Development Grant	140,286	140,286	242,432
District Discretionary Development Equalization Grant	56,183	28,116	
Locally Raised Revenues	122,000	0	
Multi-Sectoral Transfers to LLGs	17,743	17,345	36,302
Transitional Development Grant		0	288,000
Total Revenues	18,097,470	12,792,318	19,272,650
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	17,761,258	12,481,501	18,705,917
Wage	14,767,028	10,641,317	15,842,036
Non Wage	2,994,230	1,840,184	2,863,880
<i>Development Expenditure</i>	336,211	67,442	566,734
Domestic Development	336,211	67,442	566,734
Donor Development	0	0	0
Total Expenditure	18,097,470	12,548,943	19,272,650

2015/16 Revenue and Expenditure Performance up to March

The department had a cumulative revenue of 12,792,318,000= and actually spent 12,548,943,000= which is a budget performance of 98%. The unspent of 243,375,000= are funds to cater for construction of classrooms at the following primary schools: Kyonyo, Kibingo III and Rubundi boys. While for Q3 the department had revenue of 5,138,752,000= and actually spent 4,965,827,000= which is a budget performance of 97%. The over performance in USE and UPE Capitation of 133% are funds to cater for increased Enrollment of both pupils and students.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector is expected to receive shs. 19,341,682,000=. Shs 18,705,917= will be spent on recurrent activities of which 85% will be for wages and 15% will be for Non wage activities, 3.2% of the budget will be spent on development activities. There was a 1.2% increase in the 2016/17 FY as compared to FY 2015/2016 due to a increase in the sector Conditional grant (Wage).

(ii) Summary of Past and Planned Workplan Outputs

2015/16	2016/17
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Vote: 537 Mbarara District

Workplan 6: Education

<i>Function, Indicator</i>	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	56578	53551	52834
No. of student drop-outs	374	52	191
No. of Students passing in grade one	1100	938	1000
No. of pupils sitting PLE	5704	6642	6000
No. of classrooms constructed in UPE	14	6	1
No. of teacher houses constructed	6	2	0
Function Cost (UShs '000)	11,712,640	8,154,860	13,057,715
Function: 0782 Secondary Education			
No. of students enrolled in USE	43251	43251	8400
No. of classrooms constructed in USE	6	0	
Function Cost (UShs '000)	3,942,429	2,730,747	6,255,702
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	244	244	70
No. of students in tertiary education	1892	1892	768
Function Cost (UShs '000)	2,199,096	1,478,409	2,080,801
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	158	40	105
No. of secondary schools inspected in quarter	10	11	13
No. of tertiary institutions inspected in quarter	1	3	2
No. of inspection reports provided to Council	4	1	4
Function Cost (UShs '000)	243,304	184,928	393,873
Cost of Workplan (UShs '000):	18,097,469	12,548,943	21,788,091

2015/16 Physical Performance up to March

- Supervision pupils who will sit for PLE
- Support of Sports, Music, Dance and Drama
- Monitoring and supervision of developmental projects.
- school inspection

Planned Outputs for 2016/17

Construction of a 2 classroom block and a pit latrine at Rweibaare p/s in Kashare subcounty. Purchase of a departmental vehicle. School inspection, Disbursement of UPE. Conducting end of exams, co-curricular activities, support supervision, classroom and teachers' house construction. Payment of staff salaries.

(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

Vote: 537 Mbarara District

Workplan 6: Education

because they are too old

3.

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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	894,394	555,371	829,002
District Unconditional Grant (Non-Wage)	100,867	31,800	8,975
District Unconditional Grant (Wage)	57,322	32,703	74,815
Locally Raised Revenues	20,413	97,338	47,570
Multi-Sectoral Transfers to LLGs	16,171	28,797	20,406
Other Transfers from Central Government	699,622	364,732	
Sector Conditional Grant (Non-Wage)		0	677,236
<i>Development Revenues</i>	218,155	34,960	167,407
Donor Funding	39,300	0	
Locally Raised Revenues	80,000	0	68,000
Multi-Sectoral Transfers to LLGs	98,855	34,960	99,407
Total Revenues	1,112,549	590,330	996,409
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	894,394	463,381	829,002
Wage	57,322	32,703	74,815
Non Wage	837,072	430,677	754,187
<i>Development Expenditure</i>	218,155	64,952	167,407
Domestic Development	178,855	64,952	167,407
Donor Development	39,300	0	0
Total Expenditure	1,112,549	528,333	996,409

2015/16 Revenue and Expenditure Performance up to March

The cumulative revenue for the department was 593,129,000= and actually spent 528,333,000= which is a budget performance of 89%. The un spent for the department was 64,797,000= and the funds are meant for the routine maintenance of the district roads which are yet to paid. While for quarter 3 the department received 189,973,000= and the department spent 129,130,000= which is a performance of 68% and the over performance in multisectoral (257%) and local revenue (1218%) was to contribute on the periodic maintenance of some roads in the district.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the Financial year 2016/2017, the department expects 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. There was a 6% decrease in the 2016/17 budget due to a decrease in donar funding due CAIP funds that are not expected

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 537 Mbarara District

Workplan 7a: Roads and Engineering

	outputs	End March	outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	0	0	14
Length in Km of District roads routinely maintained	365	365	368
Length in Km of District roads periodically maintained	0	0	74
No. of bridges maintained	0	0	22
Function Cost (UShs '000)	825,511	373,360	819,829
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed	1	1	1
No. of Public Buildings Rehabilitated	0	0	2
Function Cost (UShs '000)	287,038	154,973	176,580
Cost of Workplan (UShs '000):	1,112,549	528,333	996,409

2015/16 Physical Performance up to March

Routine maintenance was carried out for three months (Jan-Mar 2016). Periodic maintenance of 1 road was carried out and culvert installation was not carried out due to limited funds.

Planned Outputs for 2016/17

Planned outputs include;
 Routine maintenance of Feeder roads,
 Mechanized Routine Maintenance of Community Access Roads,
 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

(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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

Vote: 537 Mbarara District

Workplan 7b: Water

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	61,122	54,560	97,655
District Unconditional Grant (Non-Wage)	694	0	
District Unconditional Grant (Wage)	59,622	54,560	57,896
Locally Raised Revenues	806	0	1,500
Sector Conditional Grant (Non-Wage)	0	0	38,259
<i>Development Revenues</i>	673,530	673,530	480,468
Development Grant	673,530	673,530	480,468
Total Revenues	734,652	728,090	578,123

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	61,122	54,560	97,655
Wage	59,622	54,560	57,896
Non Wage	1,500	0	39,759
<i>Development Expenditure</i>	673,530	306,913	480,468
Domestic Development	673,530	306,913	480,468
Donor Development	0	0	0
Total Expenditure	734,652	361,473	578,123

2015/16 Revenue and Expenditure Performance up to March

The cumulative revenue for the department was 728,090,000 and it actually spent 361,473,000= which is a budget performance of 50%. The un spent of 366,617,000= are funds meant to procure a coloured printer, repairing of Office cabins, Gravity flow scheme and minisolar piped system of Rubaaya and Kashare whose procurement has been finalised and the payment will be done in the last quarter. While for Q3 the department had a total revenue of 391,395,000= and it actually spent 126,210,000= which is a budget performance of 32%. The reason for this under performance is that the procurement process was completed in this quarter and implementation will be done in the next quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Shs 480,468,000 for Rural water & sanitation conditional grant (RWSCG) for 2016/2017 will be spent mainly according to the MWE guidelines: operation of DWO, Supervision, monitoring & coordination, Support to O&M, payment of retention & Commissioning, Construction of latrine. Construction of protected springs, Drilling & installation of Boreholes, design of piped water, Promotion of Community Based Management and promotion of sanitation and Hygiene. there was a 12% decrease in the revenues due to a reduction in the RWSCG funds.

(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
<i>Function: 0981 Rural Water Supply and Sanitation</i>			

Function: 0981 Rural Water Supply and Sanitation

Vote: 537 Mbarara 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	100	70	60
No. of water points tested for quality	60	0	140
No. of District Water Supply and Sanitation Coordination Meetings	4	1	4
No. of sources tested for water quality	30	0	20
No. of water points rehabilitated	30	15	0
No. of water pump mechanics, scheme attendants and caretakers trained	14	0	00
No. of public sanitation sites rehabilitated	0	0	00
No. of water and Sanitation promotional events undertaken	1	1	1
No. of water user committees formed.	40	20	20
No. of Water User Committee members trained	40	20	1100
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	14	0	0
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	12	0	12
No. of public latrines in RGCs and public places	1	1	1
No. of springs protected	6	6	6
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	9	8	
No. of deep boreholes drilled (hand pump, motorised)	0	4	5
No. of deep boreholes rehabilitated	15	15	0
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	2	0	1
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	0	1	0
Function Cost (US\$ '000)	734,652	361,473	578,123
Cost of Workplan (US\$ '000):	734,652	361,473	578,123

2015/16 Physical Performance up to March

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 - and site verifications inclusive. CBS activities including Planning and advocacy meetings, sensitization of communities to full fill critical, salaries paid for three months and Shallow wells, protected springs construction and spring and GFS rehabilitations VIP public latrine has been completed.

Planned Outputs for 2016/17

40 supervision visits during and after construction conducted, 100 water points tested for quality, District water & sanitation meetings conducted (4), Intra-district meetings conducted (4), O&m of double cabin pick (4) & motor cycles (2), Workplans submitted & consultations made to MWE (6), General administration of the office, Planning and Advocacy meetings (12) Sensitization of communities on critical requirements meetings (40), Training of Water User Committees (70), Post - construction of Water User Committees. Environmental impact Assessment, . Construction of Public toilets (1), Construction of Protected springs Drilling of boreholes (Hand pump).

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

Vote: 537 Mbarara District

Workplan 7b: Water

Construction of piped water systems at Nyeihanga -ButeraniroRGCs & Kashaka-Bubare Rural Growth centres by WSDF and Construction of Domestic RWH tanks by ACORD. And construction of Kintu gravity flow scheme in bugamba by Ankole Dioceses

(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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	209,561	129,366	194,422
District Unconditional Grant (Non-Wage)	24,050	13,720	8,364
District Unconditional Grant (Wage)	118,889	85,997	126,551
Locally Raised Revenues	46,790	16,608	44,536
Multi-Sectoral Transfers to LLGs	7,853	4,057	7,608
Sector Conditional Grant (Non-Wage)	11,979	8,984	7,363
<i>Development Revenues</i>		160	
Multi-Sectoral Transfers to LLGs		160	
Total Revenues	209,561	129,526	194,422
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	209,561	120,613	194,422
Wage	118,889	82,897	126,551
Non Wage	90,672	37,716	67,871
<i>Development Expenditure</i>	0	160	0
Domestic Development	0	160	0
Donor Development	0	0	0
Total Expenditure	209,561	120,773	194,422

2015/16 Revenue and Expenditure Performance up to March

The cumulative revenue for the department was 129,526, 000= and the cumulative expenditure was 120,773,000= which is the budget performance of 93%. The un spent of 8,753,000= are funds to meant to supply the district nursery seedlings and also its maintenance While for Q3 the department received 42,080,000= and actually spent all the funds it received. The under performance of district un-conditional grant where funds were not released because of limited funds that could not be distributed in all the departments.

Department Revenue and Expenditure Allocations Plans for 2016/17

Natural Resources sector expects to receive a total Shs 194,422,000= There was 5% decrease in the 2016/17 Budget as

Vote: 537 Mbarara District

Workplan 8: Natural Resources

compared to FY 2015/16 due to decrease in the Sector Conditional Grant by 63%. All the funds will be spent on recurrent activities.

(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: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	1	1	0
Number of people (Men and Women) participating in tree planting days	0	0	100
No. of Water Shed Management Committees formulated	4	0	50
No. of Wetland Action Plans and regulations developed	200	320	100
No. of community women and men trained in ENR monitoring	100	0	4
No. of monitoring and compliance surveys undertaken	20	11	
No. of new land disputes settled within FY	80	244	300
Function Cost (US\$ '000)	209,561	120,773	194,422
Cost of Workplan (US\$ '000):	209,561	120,773	194,422

2015/16 Physical Performance up to March

Funds were spent on wetlands management, restoration of Rubbindi wetland in Rubindi Sub county, and maintenance of District tree nursery, land transactions and physical planning activities.

Planned Outputs for 2016/17

Payment of staff salaries, restoration of degraded wetlands, compliance monitoring inspection for fragile ecosystems, environmental audits, maintenance tree nursery, land conveyance and physical planning activities.

(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.

Workplan 9: Community Based Services

(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:			

Vote: 537 Mbarara District

Workplan 9: Community Based Services

<i>Recurrent Revenues</i>	629,371	266,481	595,257
District Unconditional Grant (Non-Wage)	28,913	1,790	9,498
District Unconditional Grant (Wage)	228,583	159,234	204,921
Locally Raised Revenues	30,747	35,504	44,397
Multi-Sectoral Transfers to LLGs	20,158	11,637	21,748
Other Transfers from Central Government	250,640	5,570	247,140
Sector Conditional Grant (Non-Wage)	70,330	52,747	67,553
<i>Development Revenues</i>	77,487	17,147	54,100
District Discretionary Development Equalization Grant	37,487	17,147	10,334
Donor Funding	40,000	0	20,000
Multi-Sectoral Transfers to LLGs		0	19,418
Transitional Development Grant		0	4,348
Total Revenues	706,858	283,628	649,357

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	629,371	258,264	595,257
Wage	228,583	156,167	204,921
Non Wage	400,788	102,097	390,336
<i>Development Expenditure</i>	77,487	0	54,100
Domestic Development	37,487	0	34,100
Donor Development	40,000	0	20,000
Total Expenditure	706,858	258,264	649,357

2015/16 Revenue and Expenditure Performance up to March

The cumulative revenue for Q3 was 283,628,000= and the cumulative expenditure was 258,264,000= which is a budget performance of 91%. The un spent of 25,364,000= are funds to disburse for CDD programme to the beneficiaries. While for Q3 the department received 86,961,000= and actually spent 81,940,000= which is a budget performance of 94% and the funds were spent on community participatory meetings, sensitisation meetings on group formation and group dynamics.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector will receive shs 649,357,000= Out of which shs 204,921,000= will be spent on staff salaries, shs 247,139,680 on Youth Livelihood Project, 67,553,000. will be sent to LLGs to facilitate CDOs implement FAL, Youth, women PWDs and other CBS activities and shs 76,092,387 will be utilised at the district to facilitate HQ offices do their work and 40 million on UN women activities.

(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: 1081 Community Mobilisation and Empowerment

Vote: 537 Mbarara 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	60	42	30
No. of Active Community Development Workers	20	16	23
No. FAL Learners Trained	7000	6816	6000
No. of children cases (Juveniles) handled and settled	6	8	20
No. of Youth councils supported	8	1	11
No. of assisted aids supplied to disabled and elderly community	4	0	10
No. of women councils supported	8	3	11
Function Cost (UShs '000)	706,858	258,264	649,357
Cost of Workplan (UShs '000):	706,858	258,264	649,357

2015/16 Physical Performance up to March

Community Participatory planning meetings were conducted, and 3 sensitisation meetings on group formation and group dynamics carried out. Also, 6816 adult learners were trained, 1 FAL instructor training and 2 FAL review meetings conducted. In the same period, 2 trainings on Gender responsive planning were conducted, 6 juvenile cases handled 11 groups of PWDs accessed PWDs special grant, 7 labour inspections carried out, 21 labour cases settled and 11 women sensitisation in IGA/poverty alleviation GBV

Planned Outputs for 2016/17

During this period, the sector will pay salaries for all its staff and pay bills for departmental utilities. The sector will also monitor and supervise sector activities, restle 30 children, carry out 30 court inquiries, facilitate the celebrations of Labour, youth, women, PWDs and the Day of the African child. The Sector will also implement activities to protect and promote the welfare of disadvantaged groups namely children, women, youth and PWDs.

(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

Vote: 537 Mbarara District

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:			
<i>Recurrent Revenues</i>	153,585	115,500	171,250
District Unconditional Grant (Non-Wage)	29,162	9,750	37,806
District Unconditional Grant (Wage)	51,562	37,286	49,501
Locally Raised Revenues	31,618	40,308	74,332
Multi-Sectoral Transfers to LLGs	8,130	3,276	9,611
Support Services Conditional Grant (Non-Wage)	33,113	24,880	
<i>Development Revenues</i>	12,719	8,230	18,374
District Discretionary Development Equalization Grant	11,375	6,671	13,641
Multi-Sectoral Transfers to LLGs	1,344	1,559	4,733
Total Revenues	166,304	123,731	189,625
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	153,585	112,614	171,250
Wage	51,562	36,972	49,501
Non Wage	102,023	75,642	121,749
<i>Development Expenditure</i>	12,719	3,754	18,374
Domestic Development	12,719	3,754	18,374
Donor Development	0	0	0
Total Expenditure	166,304	116,368	189,625

2015/16 Revenue and Expenditure Performance up to March

The department had a cumulative revenue of 123,731,000= and actually spent 116,368,000= which is a budget performance of 94%. The department had unspent of 7,363,000= and these funds are for multi-sectoral and political monitoring for PAF projects in the next quarter district wide. While for Q3, the department had revenue of 39,362,000= and actually spent all the funds. The over performance of local revenue for 140% were funds meant to facilitate sensitisation of Sub-county planners on the new guidelines of the development plans. Funds under LGMSD were not released in the quarter because retooling under planning unit would be implemented in the next quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The unit expects to receive Shs 189,625,000= of which it will spend 90% (shs 171,250,000=) on nonwage recurrent activities and 10% (shs 18,374,000=) on development activities. There was a 17% increase in the 2016/17 budget as compared to the FY 2015/16 due to an increase in the District unconditional grant, locally raised revenues and DDEG

(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	3	3
No of Minutes of TPC meetings	12	03	12
<i>Function Cost (UShs '000)</i>	<i>166,304</i>	<i>116,368</i>	<i>189,625</i>
Cost of Workplan (UShs '000):	166,304	116,368	189,625

Vote: 537 Mbarara District

Workplan 10: Planning

2015/16 Physical Performance up to March

Holding planning meetings district wide, Preparation of Draft OBT performance contract for the FY 2016/2017. Carrying out and coordinating technical planning meetings in the quarter.

Planned Outputs for 2016/17

12 TPC meetings to be held, 4 quarterly multisectoral monitoring visits to be done, 4 budget desk meetings to be held, Up-dating of the District website, 1 BFP prepared and submitted, 1 statistical abstract prepared, 4 quarterly OBT reports prepared and submitted to MOFPED, Internal assessment carried out and mentoring of sub-county planning staff done in 11 subcounties. Renovation of Planning Office, Preparation of BOQs, Feasibility studies for and monitoring for the development projects.

(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

<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>	88,036	62,854	88,570
District Unconditional Grant (Non-Wage)	18,402	9,339	7,486
District Unconditional Grant (Wage)	51,211	35,664	50,990
Locally Raised Revenues	15,598	15,742	30,094
Support Services Conditional Grant (Non-Wage)	2,825	2,108	
<i>Development Revenues</i>	3,300	0	3,000
Locally Raised Revenues	3,300	0	3,000
Total Revenues	91,336	62,854	91,570
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	88,036	59,465	88,570
Wage	51,211	35,664	50,990
Non Wage	36,825	23,800	37,580
<i>Development Expenditure</i>	3,300	0	3,000
Domestic Development	3,300	0	3,000
Donor Development	0	0	0
Total Expenditure	91,336	59,465	91,570

Vote: 537 Mbarara District

Workplan 11: Internal Audit

2015/16 Revenue and Expenditure Performance up to March

The cumulative revenue for the department was 62,854,000= and actually spent 59,465,000= which is a budget performance of 95%. The un spent of 3,389,000= are funds meant to cater for all the quarterly audit of all the government institutions in the district. While for Q3 the department had revenue of 20,725,000= and actually spent all the funds it received. The over performance of district un conditional grant non-wage of (141%) were funds to carry out special audit and investigations in government and primary schools.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to receive 2,825 100= as PAF Monitoring funds, 27,500,000= 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

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	112	32	36
Date of submitting Quaterly Internal Audit Reports	31/10/2015	30/04/2016	31/10/2016
Function Cost (UShs '000)	91,336	59,465	91,570
Cost of Workplan (UShs '000):	91,336	59,465	91,570

2015/16 Physical Performance up to March

quarterly audit report in 11 departments and 11 sub-counties and health centers
-Quarterly report was made and submitted to Auditor General

Planned Outputs for 2016/17

-Quarterly Audits of 11 subcounties, 11 departments and other governmnet units and institutions.
-purchase of a departmental laptop.
-general office management

(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 adressed promptly. Recommendations are not implemented.

Llimited budgetary allocations limits audit scope.