

Vote: 601 Mitooma District

Structure of Budget Framework Paper

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Foreword

The preparation of this BFP has been guided by the national vision of “transforming the Ugandan society from a peasant dominant population to a modern and prosperous Country by 2035” and the District theme of “Enhanced Infrastructure Development for Increased Productivity and Socio-Economic Transformation ”

Bottom – up planning process as a decentralization policy of acquiring priorities was used and all stakeholders from the grassroots level were consulted, their issues captured and integrated in this Budget Frame Work Paper.

The major interventions include: Construction of classrooms at Primary schools, Construction of VIP latrines at health centres, renovation of health centres, construction of an agrovet laboratory, grading and maintenance of roads, construction of gravity flow schemes, protection of water sources, construction an office block and rain water harvesting technologies.

Finally, I appeal to all stakeholders and development partners to support us as we strive to improve the standards of living of the people of the people of Mitooma District.

Let us unite for development as per the District Motto “Unity for Development”

NZEIMANA ATHUR HAKIZA
FOR CHIEF ADMINISTRATIVE OFFICER

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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	391,199	85,368	391,199
2a. Discretionary Government Transfers	2,293,258	511,090	2,388,449
2b. Conditional Government Transfers	12,594,228	3,142,208	12,073,920
2c. Other Government Transfers	938,002	251,310	913,201
4. Donor Funding	39,900	39,856	39,900
Total Revenues	16,256,586	4,029,833	15,806,669

Revenue Performance in the first quarter of 2015/16

In quarter One, the District received 4,029,833,000 where by Discretionary Government Transfers performed at 22% against the annual budget, Conditional Government transfers generally performed at 25%. Other government transfers performed at 27% due to NIDS, UNICEF and CAIP III funds recieved. Locally raised revenue performed at 22% due to non realization of local hotel tax. Donor funds performed at 100% due to funds realized from QUEPA under the gate collections.

Planned Revenues for 2016/17

The district forecasts 15,806,669,000 for the FY 2016/17. The projected local revenue for 2016/2017 FY is 391,199,000. There is no change compared to previous FY. From the central Gov't, the district expects shs.14,462,369,000 implying 5% reduction in previous FY due to a decrease of 34% in dev't grant. From other government transfers, the District expects Shs. 913,201,000 implying a decrease of 2% due to UNICEF project conclusion. The district expects 39,900,000 as Donor funds from QUEPA.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	750,038	253,658	1,083,654
2 Finance	409,834	56,137	352,490
3 Statutory Bodies	856,158	113,824	434,562
4 Production and Marketing	322,424	34,729	294,987
5 Health	1,424,406	323,332	1,551,685
6 Education	10,378,534	2,705,314	10,110,419
7a Roads and Engineering	897,562	90,467	978,093
7b Water	398,548	20,111	276,562
8 Natural Resources	133,428	16,469	113,608
9 Community Based Services	512,691	35,433	478,922
10 Planning	99,644	22,123	65,224
11 Internal Audit	73,320	12,748	66,463
Grand Total	16,256,586	3,684,344	15,806,669
Wage Rec't:	10,650,165	2,609,584	10,684,835
Non Wage Rec't:	4,640,477	1,017,693	4,464,375
Domestic Dev't	926,044	57,067	617,559
Donor Dev't	39,900	0	39,900

Expenditure Performance in the first quarter of 2015/16

In quarter One, the District received 4,029,833,000 where by Discretionary Government Transfers performed at 22% against the annual budget, Conditional Government transfers generally performed at 25%. Other government transfers performed at 27% due to NIDS, UNICEF and CAIP III funds recieved. Locally raised revenue performed at 22% due to non realization of local hotel tax. Donor funds performed at 100% due to funds realized from QUEPA under the gate

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Executive Summary

collections.

Planned Expenditures for 2016/17

The major interventions include: Construction of VIP latrines to Primary schools, Construction of Classrooms for primary schools, renovation of health centres, construction of a plant clinic, construction of an office block, grading and maintenance of roads, construction of gravity flow schemes, protection of water sources, and rain water harvesting technologies.

Medium Term Expenditure Plans

The priorities for medium term have been picked from the Five Year Development Plan and they are all aligned to the thematic areas of the National Development Plan aiming at transforming Ugandan Society from a peasant to a modern and prosperous Country.

Challenges in Implementation

- Frequent changes in indicative Planning figures
- Some of the standard outputs in OBT do not match with what is actually implemented by sectors
- Limited resources to facilitate participatory planning and Budgeting
- Big list of un-funded priorities due to limited resource envelope.
- IPF percentage allocation for operations for government grants (e.g. Road Fund, LGMSD, Rural Water grant) is low making it difficult to coordinate, report and maintain the existing facilities
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A. Revenue Performance and Plans

<i>UShs 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	391,199	85,368	391,199
Liquor licences	7,434	2,178	7,434
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	10,143	2,190	10,143
Park Fees	7,786	60	7,786
Other Fees and Charges	8,534	500	8,534
Market/Gate Charges	98,486	29,654	98,486
Local Service Tax	55,000	10,903	55,000
Taxes on goods and services	54,950	0	
Local Government Hotel Tax		0	1,171
Other licences		0	54,950
Inspection Fees	6,771	330	6,771
Fees from appeals	3,770	160	3,770
Educational/Instruction related levies	34,614	20,910	34,614
Business licences	20,286	13,769	20,286
Application Fees	23,675	280	23,675
Animal & Crop Husbandry related levies	500	1,570	500
Local Hotel tax	1,171	0	
Miscellaneous	13,657	2,864	13,657
Voluntary Transfers	44,422	0	44,422
2a. Discretionary Government Transfers	2,293,258	511,090	2,388,449
District Discretionary Development Equalization Grant	275,471	55,094	98,207
Urban Unconditional Grant (Non-Wage)	81,415	20,354	101,618
Urban Discretionary Development Equalization Grant	0	0	82,805
District Unconditional Grant (Wage)	1,422,451	307,162	1,412,005
District Unconditional Grant (Non-Wage)	513,921	128,480	693,814
2b. Conditional Government Transfers	12,594,228	3,142,208	12,073,920
Sector Conditional Grant (Non-Wage)	2,143,493	681,069	2,023,215
Sector Conditional Grant (Wage)	9,272,853	2,299,228	9,272,830
Support Services Conditional Grant (Non-Wage)	561,071	37,399	341,328
Development Grant	593,811	118,762	413,546
Transitional Development Grant	23,000	5,750	23,000
2c. Other Government Transfers	938,002	251,310	913,201
UNICEF	24,801	24,448	
UNEB- PLE	9,500	0	9,500
Road fund- Mechanical imprest	99,142	17,909	99,142
Road fund - Urban roads	154,177	43,772	154,177
Road fund - District feeder roads	283,303	68,983	283,303
Road fund - Community Access roads	64,283	0	64,283
Other Transfers from Central Government		49,962	0
GAVI	25,087	0	25,087
CAIIP III Project	39,300	28,500	39,300
Youth funds	238,408	17,736	238,408
4. Donor Funding	39,900	39,856	39,900
UWA (Uganda Wild life Authority)	39,900	39,856	
Donor Funding		0	39,900
Total Revenues	16,256,586	4,029,833	15,806,669

Revenue Performance in the first Quarter of 2015/16

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A. Revenue Performance and Plans

(i) Locally Raised Revenues

By September 2015, Locally raised revenue generally performed at 22% due to non realization of local hotel tax because there are no hotels in the district, voluntary transfers and taxes on goods and services; application fees, park fees, inspection fees, fees from appeals and other fees and charges performing at 1%, 1% 5%, 4% and 6% respectively. This was all due to decreased effort in revenue mobilization by the LLG staff and not blacklisting of tender defaulters by the district.

(ii) Central Government Transfers

In quarter One 2015/16 FY, Discretionary Gov't Transfers performed at 22% against the annual budget, Conditional Gov't transfers generally performed at 25% due to Secondary and tertiary salaries, USE, UPE and non wage for technical institutes performing at 26%, 31%, 33%, 32% and 33% respectively. Other gov't transfers performed at 27% due to a reduction in NIDS, UNICEF and CAIIP III funds.

(iii) Donor Funding

Donor funds performed at 100% by September 2015 due to funds realized from QUEPA under the gate collections sharing with neighbouring Sub counties of Kiyanga and Kanyabwanga.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The projected local revenue for 2016/2017 FY is 391,199,000. There is no change compared to previous year. The local revenue is forecasted to be collected from majorly LST, market fees, taxes on goods and services, voluntary transfers, application fees, business licences and educational levies.

(ii) Central Government Transfers

From the central Government, the district expects shs.14,462,369,000 for Wages, Non wage transfers, and development budget mainly Capitation Grant, PHC, SFG, and LGMSD implying 5% reduction in previous Financial Year due to a decrease of 34% in development grant. From other government transfers, the District expects Shs. 913,201,000 mainly from MoLGSD (Youth services), Road Fund, CAIIP, AHIP, Gavi and Global Fund implying a decrease of 2% due to funds from UNICEF project conclusion.

(iii) Donor Funding

The district expects 39,900,000 as Donor funds of which QUEPA will offer 39,900,000 to be shared among parishes neighbouring protected area of Queen Elizabeth National Park.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	731,567	263,903	1,074,635
District Unconditional Grant (Non-Wage)	102,117	20,246	102,117
District Unconditional Grant (Wage)	245,785	153,771	485,858
Locally Raised Revenues	16,500	8,110	16,500
Multi-Sectoral Transfers to LLGs	330,346	54,249	128,831
Other Transfers from Central Government	24,801	24,448	
Support Services Conditional Grant (Non-Wage)	12,018	3,080	341,328
<i>Development Revenues</i>	18,471	3,691	9,019
District Discretionary Development Equalization Gran	18,471	3,691	9,019
Total Revenues	750,038	267,594	1,083,654
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	731,567	250,658	1,074,635
Wage	441,213	153,771	485,858
Non Wage	290,354	96,887	588,776
<i>Development Expenditure</i>	18,471	3,000	9,019
Domestic Development	18,471	3,000	9,019
Donor Development	0	0	0
Total Expenditure	750,038	253,658	1,083,654

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

The sector received 267,594,000 in Q1 representing 36% and 136% of the annual and quarterly budgets respectively. This over performance was due to other government transfers (UNICEF), district wage and local revenue performing at 99%, 63% and 49%. The sector majorly spent on wages, birth registration services, institutional development, attending meetings and workshops. Out of the received funds, the sector managed to spend 253,658,000 leaving 13,936,000 composed of UNICEF and CBG.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector has a proposed budget of Ushs.1,083,654,000 for the year 2016/2017 FY. There is an increment of 44% in the budget compared to last year due to majorly an increase in Support services conditional Non wage (2741%). Expenditure will be done on transfers to LLGs, salaries, PAF monitoring and accountability, coordination of LG activities and capacity building training workshops.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

50% of LG establish posts filled in the district. LG capacity building policy and plan available and implemented across the district. Sector staff salaries paid for 3 months, 205 notifiers trained to collect data on births, 4 staff supported under CBG sessions, attended 2 meetings and 4 workshops.

Plans for 2016/17 by Vote Function

Operation of the administration sector - (payment of salaries and coordination of sector activities), human resource management (pay roll management and improvement of staff welfare), capacity building for political leaders and technical staff, career development, supervision of sub-county program implementation, promotion of public relations, and records management.

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Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

Payment of salaries and wages, monitoring and supervision of projects and programs, mentoring of sector staff, attending workshops and seminars, provision of break tea, appraisal of staff, management of pay roll, celebrating national and local functions, building capacity of technical and political leaders, supporting staff to go for training in relevant fields, inducting newly recruited staff, conducting capacity building needs assessment and compiling capacity building plan.

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

No off-budget activities in Administration

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

1. Limited staff structure

The current staff structure does not have provisions for all critical positions.

2. Limited office space.

The office space available is shared by many officers averagely 4 officers per office.

3. Low payments (no living wage).

The salaries paid to staff are not commensurate with cost of living and this reduces morale of staff which greatly affects the performance of staff.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	409,834	56,137	352,490
District Unconditional Grant (Non-Wage)	70,973	18,088	70,973
District Unconditional Grant (Wage)	69,725	17,431	143,079
Locally Raised Revenues	44,799	19,557	44,799
Multi-Sectoral Transfers to LLGs	220,047	0	93,638
Support Services Conditional Grant (Non-Wage)	4,289	1,062	
Total Revenues	409,834	56,137	352,490
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	409,834	56,137	352,490
Wage	143,079	17,431	143,079
Non Wage	266,755	38,706	209,411
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	409,834	56,137	352,490

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

Out of the annual budget 189,789,000 excluding transfers, 56,137,000 was released to the sector making 14%. Local revenue was released to the tune of more than 100% due to the District Budget conference that was held in Sept 2015.

Department Revenue and Expenditure Allocations Plans for 2016/17

A total budget of 352,490,000 is expected for 2016/2017 FY. There is a decrease of 4% in budget compared to last year's budget due to a decrement of 38% in multi sectoral transfers. Expenditure will be done on wages, transfers to LLGs, budgeting and planning, revenue enhancement and the sector coordination activities, Procurement of

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Workplan 2: Finance

counterfolios and stationary, monitoring and supervision. The sector is not expecting any development revenue for 2016/17 FY other than LGMSD transfers to LLGs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The sector managed to prepare and submit financial reports for 2014/15 to council monthly, Budget conference held on 22/9/2015 at the district level, Draft Final accounts for 2014/15 prepared and submitted to OAG, LLGs were monitored and supervised, stationary and counterfolios were purchased for 3 months, books of accounts updated for 3 months, local revenues collected and recorded for 3 months, VAT and staff salaries paid; and returns filed for 3 months.

Plans for 2016/17 by Vote Function

The sector planned 5 outputs including; LG financial management services, Revenue management and collection services, Budgeting and planning services, LG expenditure management services, LG accounting services. Physical performance including holding budget conference, preparation of budget estimate, BPF, workplans and performance contract form B, Revenues enhanced, transfers and payments made, reports prepared, books of accounts updated, VAT paid and returns filled.

Medium Term Plans and Links to the Development Plan

These include collection of local revenues and monitoring its performance, budgeting and planning / holding budget conference, recording revenues and updating books of accounts Procurement of stationary and counter folios, Coordination and preparation of financial reports.

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

None

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

1. Understaffing

The finance sector is highly understaffed. It has no Senior Accountant to handle district expenditure issues, no senior finance officer to handle budgetary issues, it has only 3 senior accounts assistant who handles all 11 sectors.

2. Lack of sector vehicle

The sector lacks a vehicle to assist in supervision of revenue performance. Monitoring becomes hard and affects revenue performance.

3. Inadequate funds and lack of motivational factors.

Funds are not enough to cater for all the required /planned activities. Staff members are demoralised as they are not considered in terms of promotions and formal recognition and this affects performance.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	856,158	122,494	434,562
District Unconditional Grant (Non-Wage)	60,396	20,360	60,396
District Unconditional Grant (Wage)	169,114	42,239	159,149
Locally Raised Revenues	36,229	6,028	36,229
Multi-Sectoral Transfers to LLGs	60,405	21,001	178,788
Other Transfers from Central Government		3,240	
Support Services Conditional Grant (Non-Wage)	530,014	29,626	

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	856,158	122,494	434,562
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	856,158	113,824	434,562
Wage	169,114	42,239	159,149
Non Wage	687,044	71,586	275,413
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	856,158	113,824	434,562

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

The sector received 122,494,000 in Q1 representing 14% & 57% of the annual and quarterly budgets respectively. This under performance was due to non realization gratuity for political leaders, pension for teachers and LGs; councillors allowances and exgratia plus local revenue allocated to the sector performing at 11% and 17% respectively. The sector spent on wages, meetings & procurement. Out of the received funds, 113,824,000 was spent leaving 8,670,000 unspent composed of non wage.

Department Revenue and Expenditure Allocations Plans for 2016/17

Statutory Bodies sector was allocated 434,562,000 shs meant for Council Administration services, Pension, Procurement Services, Staff recruitment services, Land Management services, Financial Accountability, Political oversight, Ex-Gratia, DSC operational costs and standing committee services. It should be noted that the sector budget decreased compared to previous year budget by 49% due to no funds allocated on support services non wage.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

2 LG PAC reports discussed by Council, 5 land applications handled at the district, 70 staff confirmed, 3 DEC, 6 disciplinary cases handled, 20 staff appointed, 1 council and 2 land board meetings held at the district, procurement plan and Q4 report submitted to PPDA.

Plans for 2016/17 by Vote Function

Conducting Council meetings, monitoring government programs, subscription to ULGA, external & internal coordination, donations, advertising, contract management, bid preparation, openings & evaluation, Procurement planning, updating contractors' register, contracts committee meetings, submission of quarterly reports, establishing commodity prices, payment of salaries, staff recruitment, Land board meetings, examining internal audit reports & holding standing committee meetings.

Medium Term Plans and Links to the Development Plan

Council administration services, Procurement management services, staff recruitment services, land management services, financial accountability, Political oversight & standing committee meetings.

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

Statutory bodies does not have any funding from NGOs & Donors which paralyzes monitoring activities

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

1. Inadequate remuneration for political leaders

The remuneration offered to political leaders is no enough as compared to what is actually required.

2. Lack of basic bidding skills by local contractors

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Workplan 3: Statutory Bodies

Local contractors require training on the basics of the procurement bidding process.

3.

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	277,932	43,893	268,932
District Unconditional Grant (Non-Wage)	10,214	750	6,982
District Unconditional Grant (Wage)	128,164	32,041	128,175
Locally Raised Revenues	100	1,124	100
Multi-Sectoral Transfers to LLGs	6,539	0	
Sector Conditional Grant (Non-Wage)	39,915	9,979	40,686
Sector Conditional Grant (Wage)	93,000	0	92,988
<i>Development Revenues</i>	44,492	9,038	26,055
District Discretionary Development Equalization Gran	39,156	9,038	26,055
Locally Raised Revenues	5,336	0	
Total Revenues	322,424	52,931	294,987
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	277,932	34,729	268,932
Wage	221,164	23,866	221,164
Non Wage	56,768	10,863	47,768
<i>Development Expenditure</i>	44,492	0	26,055
Domestic Development	44,492	0	26,055
Donor Development	0	0	0
Total Expenditure	322,424	34,729	294,987

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

The sector received Ush.52,931,000 in Q1 representing 16% and 66% of the annual and quarterly budgets. This under performance was due to non realization agri. Extension salaries and multi sectoral transfers hence performing at 0%; and LGMSD and non wage performing 23% and 7%. The sector spent on BBW control, salaries, disease & crop surveillance. Out of the funds received, the sector spent 34,729,000 leaving 18,202,000 unspent and composed of LGMSD and PMG all meant for capital projects.

Department Revenue and Expenditure Allocations Plans for 2016/17

This sector is projecting to receive a total 294,987,000 for the 2016/2017 Financial year. This is mainly from the LGMSD, PMG, Unconditional grant wage, conditional grant non wage and conditional agricultural extension wage. Expenditure wil done on provision of agricultural extension services, construction of an Agroveter laboratory and supervision and monitoring/ coordinating sector activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

24 anti vermin operations executed in Kiyanga and Kanyabwanga S/Cs, 933 carcasses inspected across the district, 12 beekeepers backstopped across the district, 2 liaison visits made to MAAIF, BBW control in 12 LLGs, staff salaries for 3 months, disease and crop surveillance in 12 LLGs.

Plans for 2016/17 by Vote Function

Provision of Extension services in the veterinary, crop, fisheries, vermin, entomology and commercial services,

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Workplan 4: Production and Marketing

construction of an Agrovet laboratory and supervision and monitoring/ coordinating sector activities.

Medium Term Plans and Links to the Development Plan

Providing extension services to the community/ farmers, constructing Agricultural services infrastructure and agricultural technologies will lead to improved service delivery thus increased Agricultural production and productivity, increased incomes and standards of living- Prosperous population as opposed to a peasant population.

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

Uganda Cooperative Alliance and Uganda cooperative Savings and Credit Union are supporting in supervision backstopping cooperives includings SACCOs.

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

1. Understaffing

There are only five technical staff in the sector which is low for effective service delivery.

2. Poorly mobilised community

Majority of the farming community is not effectively utilising the extension messages.

3. Inadequate service delivery infrastructure

Limited office space, laboratory services , availability of vaccines.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,362,089	356,156	1,426,568
District Unconditional Grant (Non-Wage)	14,103	0	14,103
Locally Raised Revenues		1,404	
Multi-Sectoral Transfers to LLGs	37,204	0	101,618
Other Transfers from Central Government	25,088	46,722	25,088
Sector Conditional Grant (Non-Wage)	134,659	33,665	134,719
Sector Conditional Grant (Wage)	1,151,036	274,365	1,151,041
<i>Development Revenues</i>	62,317	14,409	125,117
Development Grant	15,437	3,087	42,311
Multi-Sectoral Transfers to LLGs	46,879	11,322	
Urban Discretionary Development Equalization Grant		0	82,805
Total Revenues	1,424,406	370,565	1,551,685
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,362,089	312,010	1,426,568
Wage	1,151,036	274,365	1,151,041
Non Wage	211,054	37,645	275,527
<i>Development Expenditure</i>	62,317	11,322	125,117
Domestic Development	62,317	11,322	125,117
Donor Development	0	0	0
Total Expenditure	1,424,406	323,332	1,551,685

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

The sector received 370,993,565 for Q1 representing 26% and 104% of the annual and quarterly budgets. This over performance was due to other central government transfers performing at 186% because of NIDS funds from MoH. The

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Workplan 5: Health

sector spent 324,194,000 out of the received leaving 46,371,000 unspent. Unspent balance was composed of NIDS (43,284,000) for immunization and PHC development (3,087,000).

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector has a proposed budget of 1,551,685,000= for 2016/17 FY. There is an increment of 2.9% compared to previous budget due to an increase (172%) in multi sectoral transfers. Expenditure will done on salaries, multisectoral transfers to LLGs, transfers to NGO health units and renovation of health centres, support supervision and monitoring.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

45,987 outpatients and 512 inpatients visited gov.t health facilities, 8,789 out patients and 210 inpatients visited NGO health facilities in 3 months, 208 and 495 deliveries conducted in NGO and gov.t health facilities respectively. Sector staff salaries paid for 3 months, 797 and 1,350 children immunized with patvalent in NGO and gov.t health facilities respectively. 69% of approved posts filled for health workers in the district, Sanitation & hygiene promotion (172 tippy taps installed).

Plans for 2016/17 by Vote Function

Health care managed, Health promotion services and disease prevention strengthened, NGO Basic health services provided, health centres renovated, Medical equipment/assets maintained, holding hand washing campaign and coordination meetings.

Medium Term Plans and Links to the Development Plan

Health care managed, Health promotion services and disease prevention strengthened, NGO Basic health services provided, Buildings renovated, medical equipment/assets maintained.

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

None

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

1. Limited office space

The sector has a small office which is occupied by the staff in DHO's office and support staff.

2. Lack of means of transport

The sector lacks a vehicle to enable general administration and field work. The Ambulance is also in poor mechanical state.

3.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	10,061,716	2,678,516	9,911,244
District Unconditional Grant (Non-Wage)	4,593	3,150	4,593
District Unconditional Grant (Wage)	77,205	8,666	77,205
Locally Raised Revenues	37,614	19,475	37,614
Multi-Sectoral Transfers to LLGs	1,678	0	
Other Transfers from Central Government	9,500	0	9,500

Vote: 601 Mitooma District

Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Sector Conditional Grant (Non-Wage)	1,902,310	622,362	1,753,532
Sector Conditional Grant (Wage)	8,028,817	2,024,864	8,028,800
<i>Development Revenues</i>	<i>316,818</i>	<i>62,586</i>	<i>199,175</i>
Development Grant	206,737	41,347	156,084
District Discretionary Development Equalization Grant	6,200	0	
Locally Raised Revenues	4,751	0	
Multi-Sectoral Transfers to LLGs	99,129	21,239	43,091
Total Revenues	10,378,534	2,741,102	10,110,419
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>10,061,716</i>	<i>2,678,516</i>	<i>9,911,244</i>
Wage	8,106,022	2,033,529	8,106,005
Non Wage	1,955,695	644,986	1,805,239
<i>Development Expenditure</i>	<i>316,818</i>	<i>26,798</i>	<i>199,175</i>
Domestic Development	316,818	26,798	199,175
Donor Development	0	0	0
Total Expenditure	10,378,534	2,705,314	10,110,419

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

The sector received 2,741,102,000 by end of September 2015 representing 26% and 106% of sector annual and quarterly budgets respectively. This overperformance was due to UPE, tertiary salaries, USE, non wage for technical institutes, LR and district non wage performing at 32%, 31%, 33%, 33%, 52% and 69%. The sector spent on salaries, inspection, retention of latrine construction, co-curricular activities and exams. Out of the received funds, 2,705,314,000 was spent leaving 35,787,643 unspent.

Department Revenue and Expenditure Allocations Plans for 2016/17

Education sectors has a proposed budget for 2015/2016 FY of 10,110,419,000= and will be spent on wages for teachers at primary, Secondary, tertiary and district education office staff, classroom construction in primary schools and conducting P.7 mock & PLE exams and P6 end of year exams as well office operations. There is an decrement of 2% in the current budget compared to previous year's budget. This is due to a general decrease of 24% in development grant - SFG.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

160 primary, 10 secondary and 3 tertiary educational institutions were inspected, 3,480 staff salaries paid for 3 months, 2 VIP latrines (construction) completed at Kikunyu and Katunda P/Ss, co-curricular activities and exams conducted at the national level, 5 school drop outs across the district, 45,000 pupils, 520 students and 11,170 students enrolled in primary, tertiary and secondary schools respectively; 1,000 pupils and 219 students passing in grade one and O' Level respectively.

Plans for 2016/17 by Vote Function

Inspection of schools, Disbursement of UPE. Conducting end of exams, Co-curricular activities, support supervision and monitoring, classroom construction and procurement of furniture.

Medium Term Plans and Links to the Development Plan

Inspection of schools, Disbursement of UPE. Conducting end of exams, Co-curricular activities, support supervision and monitoring, classroom construction and procurement of furniture for selected schools.

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

Rehabilitation of Primary schools by Church of Uganda, Paying school fees by Compansion International, Building teachers houses by Igara Tea Growers Co. Ltd

Vote: 601 Mitooma District

Workplan 6: Education

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

1. Lack of transport means

Frequent breakdown of the sector's old pick up.

2. Failure of parents to meet their obligations

Parents do not provide their children with scholarstic materials, lunch and other requirements.

3. Lack of teachers' houses and other school facilities

Teachers do not stay at schools and pupils in some cases do not have latrines, laboratories and libraries.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	834,303	189,259	978,093
District Unconditional Grant (Non-Wage)	36,393	17,200	216,393
District Unconditional Grant (Wage)	80,495	10,862	105,495
Locally Raised Revenues	16,000	2,034	16,000
Multi-Sectoral Transfers to LLGs	61,209	0	
Other Transfers from Central Government	640,206	159,164	640,205
<i>Development Revenues</i>	43,260	0	0
Locally Raised Revenues	26,675	0	
Multi-Sectoral Transfers to LLGs	16,585	0	
Total Revenues	877,562	189,259	978,093
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	834,303	90,467	978,093
Wage	105,495	10,862	105,495
Non Wage	728,807	79,605	872,598
<i>Development Expenditure</i>	63,260	0	0
Domestic Development	63,260	0	0
Donor Development	0	0	0
Total Expenditure	897,562	90,467	978,093

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

The amount received by the sector was 189,259,000/= which was 21% of the annual budget and 84% of the quarter plan. This under performance was due to non realization of multi sectoral transfers and local revenue all performing at 13%. Expenditure was mainly done on salaries, road maintainance (manually and periodically). Out of the received funds, the sector spent 90,467,000 leaving 98,793,000 unspent. The unspent balance was composed of Road fund.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector has been allocated 978,093,000/= shillings and has planned to spend it on the following outputs; payment of staff salaries, maintenance of district feeder roads, tarmacking of roads in mitooma T/C, Community access roads, construction of office block, maintenance of vehicles and road unit and maintance of office and equipment. The sector's budget increased by 11% compared to previous year's budget due to an increase of 500% in district non wage allocated to the sector.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 601 Mitooma District

Workplan 7a: Roads and Engineering

Physical Performance in the first quarter of 2015/16

The major activities were recruitment of road gang workers for manually routine maintenance of feeder roads and maintaining of road unit and vehicles. 16 staff salaries paid for 3 months 6 bottlenecks removed from CARs in Katenga and Rurehe S/Cs, 8km of urban paved roads maintained routinely in Kashenshero and Mitooma T/Cs and 3 kms of district roads maintained periodically all in 3 months.

Plans for 2016/17 by Vote Function

Payment of staff salaries, maintenance of district feeder roads, Community access roads, construction of office block, maintenance of vehicles and road unit and maintenance of office and equipment, tarmacking of roads

Medium Term Plans and Links to the Development Plan

Payment of staff salaries, maintenance of district feeder roads, Community access roads, construction of office block, maintenance of vehicles and road unit and maintenance of office and equipment, annual instalment for procurement of vehicle

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

None

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

1. *Limited office equipment and space*

The sector lacks essential basic office equipments like computer set, filing cabin, etc

2. *Understaffing*

The sector is headed by the Ag. DWO instead of a District Engineer

3.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,911	0	38,411
District Unconditional Grant (Non-Wage)	3,911	0	3,911
Sector Conditional Grant (Non-Wage)	0	0	34,499
<i>Development Revenues</i>	394,637	80,077	238,151
Development Grant	371,637	74,327	215,151
Transitional Development Grant	23,000	5,750	23,000
Total Revenues	398,548	80,077	276,562
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	26,911	4,164	38,411
Wage		0	0
Non Wage	26,911	4,164	38,411
<i>Development Expenditure</i>	371,637	15,947	238,151
Domestic Development	371,637	15,947	238,151
Donor Development	0	0	0
Total Expenditure	398,548	20,111	276,562

Vote: 601 Mitooma District

Workplan 7b: Water

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

Total amount received by the sector was 80,077,000= representing 24% and 80% of the annual budget and quarterly budget respectively. This under performance was due to non realization of multi sectoral transfers and district non wage hence all performing at 0%. The sector majorly spent on sensitization and external cordinations. The sector spent 20,111,000= out of the received funds leaving unspent balance of 59,967,000= composed of PAF for construction of gravity flow scheme.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has a proposed budget of 276,562,000=. The expected funds will be spent on construction and rehabilitation of shallow wells, spring, gravity follow schemes, carrying out supervision, monitoring and conducting the trainings, meetings and workshops, sanitation and hygiene. There is a decrease of 30% in the department's budget compared to the one for previous FY due to a decrease of 42% in development grant for the sector.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The major expenditure was on the following activities: 16 supervisory visits made to 6 LLGs, 98% of rural water points were functional across the district (GFS), 95% of rural water points were functional across the district (shallow wells), 1 piped water supply system constructed in Katenga S/C (borehole).

Plans for 2016/17 by Vote Function

The construction of shallow wells, spring, gravity follow schemes. Carrying out supervision, monitoring and conducting the trainings, meetings and workshops. Rehabilitation of gravity flow scheme and springs.

Medium Term Plans and Links to the Development Plan

The construction of shallow wells, spring, gravity follow schemes. Carrying out supervision, monitoring and conducting the trainings, meetings and workshops. Rehabilitation of gravity flow scheme and springs.

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

None

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

1. Insufficient funds

The funds allocated to the District is not enough to cover priority projects like construction of GFS

2. Inadequate means of transport.

The Water office has no motor vehicle to conduct field activities, this has affected the progress of supervision and monitoring.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	93,528	17,014	73,708
District Unconditional Grant (Non-Wage)	9,062	2,000	9,062
District Unconditional Grant (Wage)	59,176	8,616	59,176
Locally Raised Revenues		1,443	

Vote: 601 Mitooma District

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Multi-Sectoral Transfers to LLGs	18,711	3,311	
Sector Conditional Grant (Non-Wage)	6,578	1,645	5,470
<i>Development Revenues</i>	39,900	0	39,900
Donor Funding		0	39,900
Multi-Sectoral Transfers to LLGs	39,900	0	
Total Revenues	133,428	17,014	113,608
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	93,528	16,469	73,708
Wage	59,176	11,927	59,176
Non Wage	34,351	4,542	14,531
<i>Development Expenditure</i>	39,900	0	39,900
Domestic Development	0	0	0
Donor Development	39,900	0	39,900
Total Expenditure	133,428	16,469	113,608

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

The sector received 17,014,000 by end of September 2015 representing 13% and 51% of the funds budgeted annually and quarterly respectively. This under performance was due to District wage, multi sectoral transfers and Non-wage performing at 15%, 18% and 22% respectively. The sector spent 16,469,000 out of the received funds leaving unspent balance of 545,000 composed of district non wage meant for fuel used in inspection of government land.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector has a proposed budget for 2016/17 FY of 113,608,000. There is a decrease (15%) on the sector budget due to a reduction on sector grant and due to a reduction on local revenue allocation. Expenditure will be done on wetland conservation, compliance visits, supervision, wages and Land management issues.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

2 Hactares of trees planted in Kantenga and Kabira S/Cs, 16 women and 19 men trained in forestry management, 2 monitoring and compliance visits made in Mitooma S/C, 10 hactares of the wetland restored in Mutara and Katenga S/Cs, 32 women and 30 men trained in ENR and 3 monitoring 15 monitoring visits made in Kabira, Kashenshero, Mitooma and Mutara S/Cs. Staff (5) salaries paid for 3 months.

Plans for 2016/17 by Vote Function

The sector is planning to achieve the following as the outputs for 2015/16FY: Restoring 4ha of degraded wetlands, processing 3 land titles,, holding 4 physical planning committee meetings to guide development in the district, disbursing 39,900,000= revenue sharing funds from UWA to benefiting sub-counties, and payment of salaries etc

Medium Term Plans and Links to the Development Plan

Sensitisation of the public in ENR management
 Restoration of degraded ecosystems
 Environment management & compliance inspections
 Survey & registration of public lands
 Promotion of physical planning

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

National Forestry Authority will continue supplying seedlings to the district for distribution under community tree planting program. ECOTRUST will continue to support tree farmers in Bitereko, Kiyanga & Kanyabwanga sub-counties to plant indigenous trees and will benefit from carbon trade program.

Vote: 601 Mitooma District

Workplan 8: Natural Resources

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

1. Lack of transport means computer set

The sector does not have means of transport and entirely dependant on vehicles from other departments. There is no even motorcycle for running the sector activities.

2. Understaffing

The sector has two officers in the sector with only the Forest Ranger. There are a lot of staffing gaps in the sector that should be filled up.

3. Limited funding

The sector is entirely dependant on the local revenue which is not forth coming. For proper performance of the sector, there should be conditional grant for the sector to implement activities.

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	471,644	59,240	458,880
District Unconditional Grant (Non-Wage)	5,862	250	5,862
District Unconditional Grant (Wage)	80,495	19,255	153,690
Locally Raised Revenues	6,611	5,526	6,611
Multi-Sectoral Transfers to LLGs	80,238	3,054	
Other Transfers from Central Government	238,408	17,736	238,408
Sector Conditional Grant (Non-Wage)	60,031	13,419	54,309
<i>Development Revenues</i>	41,046	8,209	20,042
District Discretionary Development Equalization Gran	41,046	8,209	20,042
Total Revenues	512,691	67,449	478,922
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	471,644	35,433	458,880
Wage	153,690	22,309	153,690
Non Wage	317,954	13,124	305,190
<i>Development Expenditure</i>	41,046	0	20,042
Domestic Development	41,046	0	20,042
Donor Development	0	0	0
Total Expenditure	512,691	35,433	478,922

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

The sector received 67,449,000 in Q1 representing 13% and 53% of the annual and quarterly budgets respectively. This under performance was due to multi sectoral transfers, district non wage, other government transfers, community development assistants' non wage and CDD performing at 4%, 4%, 7%, 15% and 20%. The unit majorly spent on salaries, women councils, children resettling and office coordination activities. Out of the received, the unit spent 35,433,000 leaving 32,016,000.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector has a proposed budget of 478,922,000 in the 16/17 FY. The sector will spend money on wages, CDD activities, PWD activities, FAL activities, Youth Livelihood activities and Women,youth,PWDs and Older Persons Council activities. There is a decrease of 6% in the annual budget due to non allocation of multi sectoral transfers.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 601 Mitooma District

Workplan 9: Community Based Services

Physical Performance in the first quarter of 2015/16

Staff (13) salaries were paid for 3 months, 1 women council meeting was held at the district, 3 children were resettled, 15 community development assistants were supported for 3 months and CBS sector activities were coordinated at the district and in 12 LLGs for 3 months.

Plans for 2016/17 by Vote Function

Supervising and monitoring sector activities, assessment and monitoring of CDD related activities, supporting groups under CDD and Youth Livelihood programme with start-up capital, payment of staff salaries, supporting IGAs for PWDs groups, holding PWDs, Women, Older Persons and Youth council meetings, implementation of FAL and Community Based Rehabilitation activities.

Medium Term Plans and Links to the Development Plan

Recruitment of CDOs, Mainstreaming gender in all sectors and LLGs development plans and budgets.
Mobilising both men and women to participate in development programmes including Operation Wealth Creation for poverty eradication
Support to OVC and their households using a holistic approach
Formulating the district Food and Nutrition action Plan
Providing FAL services to FAL learners

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

Strengthening OVC coordination Structures both at the district and sub county levels with support from UNICEF

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

1. Inadequate staff

Given the mandate of the sector we need adequate staff at sub county level to implement sector activities

2. Lack of transport means

Staff both at district and sub county levels do not have transport means for mobilisation and other activities

3. The burden of OVC

The district has a big number of OVC but has very few implementing partners in this field.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	91,640	22,862	65,224
District Unconditional Grant (Non-Wage)	23,851	4,625	23,851
District Unconditional Grant (Wage)	40,374	8,804	40,374
Locally Raised Revenues	1,000	843	1,000
Multi-Sectoral Transfers to LLGs	14,525	5,663	
Support Services Conditional Grant (Non-Wage)	11,891	2,928	
<i>Development Revenues</i>	8,004	1,595	0
District Discretionary Development Equalization Gran	8,004	1,595	

Vote: 601 Mitooma District

Workplan 10: Planning

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	99,644	24,458	65,224
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	91,640	22,123	65,224
Wage	40,374	8,804	40,374
Non Wage	51,266	13,319	24,851
<i>Development Expenditure</i>	8,004	0	0
Domestic Development	8,004	0	0
Donor Development	0	0	0
Total Expenditure	99,644	22,123	65,224

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

The unit received 24,458,000 in Q1 representing 25% and 98% of the annual and quarterly budgets respectively. This over performance was due to Local revenue allocated to the sector performing at 84% and multi sectoral transfers at 39%. The unit majorly spent on development and operational planning. Out of the received, the unit spent 22,123,000 leaving 2,335,000 meant for monitoring LGMSD ongoing projects (1,595,000) and fuel used in internal assessment (740,000).

Department Revenue and Expenditure Allocations Plans for 2016/17

The District Planning Unit has a proposed budget of 65,224,000= for 2016/17 FY. There is a decrease of 34% in the sector budget compared to last year due to non allocation of multi sectoral transfers and support services non wage. The expected funds will be spent on wages, PAF Monitoring, coordination of LGMSD activities, district development planning activities and transfers to LLGs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 DTPC meetings coordinated at the district hdqtrs. Staff (3) salaries paid for 3 months, 1 report of internal assessment prepared at the district level, IT equipment (2) serviced, DDP II reviewed and 2 submissions made to MoFPED and MoLG.

Plans for 2016/17 by Vote Function

The planning unit will coordinate Development Planning activities, Statistical and Demographic data collection, Project formulation, Management of Information Systems, Monitoring and Evaluation and Procurement of a computer set with a printer for statistics office.

Medium Term Plans and Links to the Development Plan

The planning unit will coordinate Development Planning activities, Statistical and Demographic data collection, Project formulation, Management of Information Systems, Monitoring and Evaluation and Procurement of a computer set with a printer for statistics office.

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

There are no activities under DPU that will be undertaken by NGOs, Donors or Central Government

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

1. Unreliable data for planning purposes

There is no money for data collection and therefore the DPU keeps on projecting and generalizing information basing on data from UBOS and other sources.

2. Inadquate Transport Means

The DPU has no means of transport and it becomes very difficult to implement activities that involve field work for

Vote: 601 Mitooma District

Workplan 10: Planning

instance monitoring and mentoring

3. Limited funding

Almost all activities under Planning are under funded which leads to low morale among staff and half baked outputs.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	73,320	12,748	66,463
District Unconditional Grant (Non-Wage)	4,660	1,000	4,660
District Unconditional Grant (Wage)	43,519	5,479	59,803
Locally Raised Revenues	2,000	562	2,000
Multi-Sectoral Transfers to LLGs	20,281	5,004	
Support Services Conditional Grant (Non-Wage)	2,859	703	
Total Revenues	73,320	12,748	66,463
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	73,320	12,748	66,463
Wage	59,803	10,483	59,803
Non Wage	13,517	2,265	6,660
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	73,320	12,748	66,463

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

UGX12,748,000 was released to the Department to implement its planned activities in Q1. The release represented 17% and 70% of the annual budget and quarterly budget respectively. This underperformance was due to district wage and non wage performed at 13% and 21% respectively. Internal Audit spent on wages and internal audit. Internal Audit spent UGX 12,748,000 leaving no unspent balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The audit department expects 66,463,000 for 2016/17 FY. There is a decrease of 9% compared to previous year's budget. This is due to non allocation of support services non wage and multi sectoral transfers. Expenditure will be done on wages and internal audit functions.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

11 Departments, 6 health centres, 5 schools, and 12 LLGs audited, 1 quarterly report prepared at the district level.

Plans for 2016/17 by Vote Function

Audit 11 revenues and expenditures of departments of administration, finance planning and internal audit, community based services, statutory bodies, health services, works and roads and water, education, production and marketing, natural resources, 10 sub counties of kabira, kanyabwanya, kashenshero, mutara, kiyanga, mayanga, katenga, rurehe, bitereko, mitooma, 30 randomly selected primary schools and 9 secondary schools.

Medium Term Plans and Links to the Development Plan

The sector will Prepare and submit quarterly internal audit reports, Audit revenues and expenditures of all departments, carry out Audit inspection of Lower local governments other government Programs. They will also carry out Audit inspection of PHC Activities -PHC funds, Audit inspection of primary Schools –UPE funds, Audit Inspection of

Vote: 601 Mitooma District

Workplan 11: Internal Audit

secondary schools-USE/Capitation Funds, Conducting Value for money reviews –Road sections(km), Conducting Value for money reviews- water points.

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

procurement of office furniture

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

1. lack of office furniture

this leads to loss of important documents since their storage is not secure

2. in adequate funding and budget allocation

this brings to some activities were the government spends money to given attention

3. inadequate means of transport

motor cycle becomes difficult to be used during the rainy season