

Vote: 541 Mubende District

Structure of Budget Framework Paper

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Foreword

The Local Governments Act, CAP 243 (as amended) devolves planning powers to Local Councils in their areas of jurisdiction. The Local Government Planning cycle (First budget call circular 2015) also requires every Higher Local Governments to prepare a Budget Framework Paper annually. It is in accordance with these requirements that this Budget Framework Paper has been prepared.

Mubende district is located in the South West of Uganda bordering Kyegegwa, Sembabule, Ggomba, Mityana, Kiboga, Kyankwanzi and Kibaale Districts. It is comprised of three counties namely; Buwekula, Kassanda and Kasambya, all together constituting 18 Sub Counties and 1 Municipal Council, 3 Town Boards (Kasambya, Bukuya, Kassanda), 4 constituency (Buwekula, Kasambya, Kassanda North and Kassanda South) with a population of over 688,819 people, where 346,525 are male and 342,294 are female. Residence Urban 46,921 and Rural 641,898 (National Population Housing Census 2014). The following are some of the proposed Town Councils; Bukuya, Kasambya, Kassanda, Nabingoola, Kiganda because all have required characteristics.

Some of the areas in the District are hard to reach and hard to stay. They include areas in Butolooogo, Kitumbi, Makokoto, Manyogaseka, Madudu, Nabingoola (Kafundeezi and Lubimbiri), sub counties and Kashenyi in Kasambya Sub County, and Bagwe Island on Lake Wamala in Myanzi Sub County. Other areas include Kijumba and Katente in Kiyuni Sub County, Kizibawo in Bukuya, Butayunja in Kitenga Sub County, Lwenyange in Kiganda Sub County. Ministry of public service needs to consider staffs serving in these areas for hardship allowance.

The general social economic situation for the District is characterized by high infant mortality rate, low safe water coverage, high dropout rate at primary school level, and predominant peasant /subsistence mode of agriculture. Efforts to improve the service delivery are greatly affected by inadequate human and financial resources. Most Departments are under staffed especially sub county level and also lack the necessary facilities i.e. transport to be able to fully implement Council programmes.

Many areas do not have access to electricity and road networks are poor, hence a need for the central Government under its programs like Rural Electrification and road unit equipment's, in a special way to consider Mubende District, since it is a vast in size, and with high population country Wide.

However, achievements have been made especially in the social sector areas. Uganda Road Fund is funding mainly road maintenance at the District level and community access roads at Sub county level.

For the FY 2016/17 emphasis will be on operationalizing and strengthening and improving existing infrastructure so as to improve accessibility to health services, education services, public markets etc.

To achieve the above objective, requisite strategies and activity plans are all contained in this Budget Framework Paper.

This Budget Framework Paper is a product of a wide consultative and participatory process which involved Central Government Ministries, Agencies and Authorities, Lower Local Councils, development Partners, civil Society Organizations and various Non-Government Organizations operating in the District. This process culminated into the District Budget Conference held on the 13th November, 2015 at the district Council chambers – Mubende Municipal Council. All the ideas gathered before and during the conference have been harmonized in this Budget Framework Paper.

The resource envelope as already mentioned is inadequate to facilitate all the activities that are required to take the District to another level of development. It is imperative therefore, that support is sought in whatever form from all stakeholders particularly the local community itself by fulfilling their tax obligations, donor and development partners through budget support programmes or funding specific projects especially in the social service sector, and finally Central Government through a review of specific development grants, to somehow correlate with the desired levels of service delivery to the people of Mubende district. The District Executive Committee has taken the lead by approving this Draft District Budget Framework Paper FY 2016/17. It is our prayer that Mubende District is considered in a special way, since it is too big in size with high population that requires service, hence a need for special allocation of resources. Sincerely we pray for an affirmative consideration in order to deliver Tangible Services to Mubende people.

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Kibuuka Francis.B. Amooti
DISTRICT CHAIRPERSON, MUBENDE

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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	1,438,138	358,589	935,994
2a. Discretionary Government Transfers	4,774,960	1,107,718	6,167,996
2b. Conditional Government Transfers	23,763,133	5,861,977	22,998,495
2c. Other Government Transfers	2,233,570	362,790	1,647,652
4. Donor Funding	1,929,535	321,975	1,785,000
Total Revenues	34,139,335	8,013,048	33,535,137

Revenue Performance in the first quarter of 2015/16

The district Received UGX 8,013,048,000 by the end of the first quarter FY 2015/16 out the total budget of 34,139,335,000 and UGX. 7,420,308,000 was spent in respective departments. UGX. 358,589,000 from Local revenue, UGX. 1,107,718,000 from Discretionary Government Transfers, UGX. 5,861,977,000 from conditional transfers, UGX. 362,790,000 from other government transfers and 321,975,000 from Donor funding.

Planned Revenues for 2016/17

The district expects UGX. 33,535,137 FY 2016/17 UGX. 935,994,000 from Local revenue, UGX.6,167,996,000 from Discretionary Government Transfers, UGX. 22,998,495,000 from conditional transfers, UGX. 1,647,652,000 from other government transfers and UGX. 1,785,000 from Donor funding. The Slight decrease in revenue was due to creation of new Municipal Council.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,488,910	378,039	2,960,835
2 Finance	915,515	230,665	889,698
3 Statutory Bodies	2,821,140	404,729	1,027,919
4 Production and Marketing	995,633	268,515	674,831
5 Health	4,706,419	938,165	4,590,958
6 Education	18,048,516	4,414,457	17,688,605
7a Roads and Engineering	2,237,386	378,119	2,898,956
7b Water	954,132	96,664	1,100,725
8 Natural Resources	476,340	61,804	496,282
9 Community Based Services	1,057,285	146,756	485,066
10 Planning	549,060	77,748	646,993
11 Internal Audit	112,751	24,647	85,461
Grand Total	34,363,086	7,420,308	33,546,329
Wage Rec't:	18,009,704	4,233,753	16,813,051
Non Wage Rec't:	10,623,466	2,622,100	10,454,257
Domestic Dev't	3,892,648	385,376	4,494,021
Donor Dev't	1,837,268	179,079	1,785,000

Expenditure Performance in the first quarter of 2015/16

By the end of first Quarter FY 2015/16 the district received revenue totaling to UGX. 7,420,308,000/= and all the revenues were allocated and spent to different departments as follows; Administration UGX. 378,039,000 Finance UGX. 230,665,000 Statutory Bodies UGX. 404,729,000 Production UGX. 268,515,000 Health UGX. 938,165,000 Education UGX. 4,414,457,000 Roads UGX. 378,119,000 Water UGX. 96,664,000 Natural Resources UGX. 61,804,000 Community Based Services UGX. 146,756,000 planning Unit UGX. 77

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Executive Summary

Planned Expenditures for 2016/17

The District expects to receive revenue totaling to UGX. 33,546,329,000/= and all the revenues were allocated and expected to be spent in different departments as follows; Administration UGX. 2,960,835,000 Finance UGX. 889,698,000 Statutory Bodies UGX. 1,027,919,000 Production UGX. 674,831,000 Health UGX. 4,590,956,000 Education UGX. 4,17,688,605,000 Roads UGX. 2,898,956,000 Water UGX. 1,100,725,000 Natural Resources UGX. 496,282000 Community Based Services UGX. 485,066 planning Unit UGX. 646,9

Medium Term Expenditure Plans

To finance these priorities, the district will utilize funds mainly from central government transfers, development partners and from locally raised revenues. However, resources are inadequate to meet the required minimum standard of service delivery.

There are other priorities that will require the central Government interventions to spur development and achieve equitable levels of development within the District. These include the following:

- The connection of electricity to most of the grow

Challenges in Implementation

- i. The slow, lengthy and bureaucratic procurement process involved in procuring service providers; losing of skilled staff to other organizations;
- ii. Delay in receiving of funds by the district and user departments
- iii. Inadequate staff especially in Planning Unit , Management and education sectors
- iv. Inadequate road unit
- v. Lack of water for production equipment
- vi. Inadequate local revenue

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A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,438,138	358,589	935,994
Land Fees	97,078	19,618	66,962
Refuse collection charges/Public convenience	2,100	0	
Public Health Licences	12,851	80	5,100
Property related Duties/Fees	34,437	6,930	12,999
Park Fees	336,596	85,675	107,351
Other licences	5,485	4,297	9,820
Other Fees and Charges	11,259	13,538	2,210
Other Court Fees	5,960	1,194	150
Market/Gate Charges	201,594	45,781	168,169
Local Hotel Tax	15,022	1,400	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	6,072	260	4,448
Liquor licences	500	0	200
Miscellaneous	5,029	5,805	100
Inspection Fees	10,988	2,600	6,238
Fees from appeals	200	1,194	100
Educational/Instruction related levies	3,747	1,070	
Court Filing Fees	4,557	300	3,384
Business licences	204,060	9,300	148,621
Application Fees		0	200
Animal & Crop Husbandry related levies	275,186	82,574	235,895
Agency Fees	9,000	0	21,480
Advertisements/Billboards	9,124	600	500
Local Government Hotel Tax		0	4,380
Rent & Rates from other Gov't Units	53,340	90	
Rent & Rates from private entities	6,160	5,891	10,300
Rent & rates-produced assets-from private entities	2,000	6,162	3,000
Sale of non-produced government Properties/assets	670	0	1,080
Tax Tribunal - Court Charges and Fees	2,147	0	2,835
Unspent balances – Locally Raised Revenues	2,947	2,947	
Local Service Tax	114,489	60,988	116,380
Registration of Businesses	5,540	295	4,093
2a. Discretionary Government Transfers	4,774,960	1,107,718	6,167,996
District Discretionary Development Equalization Grant	1,633,736	326,747	2,460,919
Urban Unconditional Grant (Non-Wage)	137,544	34,386	
District Unconditional Grant (Wage)	1,584,787	395,110	1,838,780
District Unconditional Grant (Non-Wage)	1,220,148	305,037	1,868,297
Urban Unconditional Grant (Wage)	198,745	46,438	
2b. Conditional Government Transfers	23,763,133	5,861,977	22,998,495
Transitional Development Grant	22,000	5,500	22,000
Support Services Conditional Grant (Non-Wage)	2,134,212	502,220	1,617,015
Sector Conditional Grant (Wage)	16,030,764	3,745,703	14,974,271
Sector Conditional Grant (Non-Wage)	4,182,111	1,324,548	4,542,630
Development Grant	1,394,045	284,005	1,842,580
2c. Other Government Transfers	2,233,570	362,790	1,647,652
YLP	424,326	0	
ministry of Education UNEB (PLE)		0	25,000
LAVEMP		0	168,522
LAVEMP11	168,522	0	

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A. Revenue Performance and Plans

UNEPI/GAVI	350,000	102,156	
UNEB	25,000	0	
Road Maintenance- (Road Fund)	1,240,722	260,634	
Road Fund		0	1,079,130
Ministry of trade, industry and cooperative	25,000	0	
Ministry of Trade		0	25,000
GAVI/UNEPI		0	350,000
4. Donor Funding	1,929,535	321,975	1,785,000
Unspent balances - donor	184,535	184,535	
FHI	10,000	0	
Family Health International		0	10,000
FAO	17,000	0	17,000
Green Charcoal		0	40,000
Mildmay	125,000	0	125,000
OVC	10,000	0	
OVC (Save the Children)		0	10,000
PACE	10,000	0	10,000
UNICEF	1,200,000	63,350	1,200,000
WHO	170,000	0	170,000
UNFPA	203,000	74,089	203,000
Total Revenues	34,139,335	8,013,048	33,535,137

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

In the first Quarter the district received local revenue totaling to 358,589 performing at 25%. The following sources did not realize any revenue to the district; Refuse collection, Liquor licenses, Application fees, Local Government Hotel taxes, Agency fees, Sale of non produced assets from private entities, Tax Tribunal- Court charges and fees performed at 0%.

(ii) Central Government Transfers

The district received discretionary government transfers 1,107,718,000/= out of the annual budget of 4,774,960,000/= performing at 23%, District Discretionary Development Equalized Grant 326,747,000 performing at 25%, Urban Unconditional Grant Non Wage 34,386,000/= performing at 25% District Unconditional Grant Wage 395,110,000/= performing at 25% District Unconditional Grant Non wage 305,037,000/= performing at 25% and Urban Unconditional Grant Wage 46,438,000/= performing at 25%

(iii) Donor Funding

By the end of first quarter the District Received Donor funding totaling to 321,975,000/= out of the annual budget of 1,929,535,000/= performing at 17% only UNICEF and UNFPA remitted some funds to the district others donors did not remit funds to district because they operate on calendar years

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The district planned to realize locally raised revenue total to 935,994,000/=. The locally raised revenue reduced from 1,438,138,000/= to 358,589,000/= because of the New Mubende Municipal Budget.

(ii) Central Government Transfers

The District Expects to realize Central Government Transfers totaling to UGX. 30,814,143,000. Out of this Discretionary Government Transfers 6,167,996,000/= inclusive of Non wage and Wage components for both LLGS and District Headquarter to carter for Recurrent expenses. Conditional Government Transfers Totaling to 22,998,495,000/= to carter for development expenses for both Sub county and District level. Other government transfers 1,647,652,000/= .

(iii) Donor Funding

By the end of the FY 2016/17 the district expects to realize 1,785,000/= as Donor funding to carterfor activities under Health, Education, Water and Planning

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(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>	1,376,766	379,819	2,841,036
District Unconditional Grant (Non-Wage)	152,187	50,895	182,810
District Unconditional Grant (Wage)	108,958	28,632	163,676
Locally Raised Revenues	78,241	39,954	52,644
Multi-Sectoral Transfers to LLGs	980,260	243,779	824,891
Support Services Conditional Grant (Non-Wage)	54,082	13,521	1,617,015
Unspent balances – Locally Raised Revenues	1,428	1,428	
Unspent balances – UnConditional Grants	1,611	1,611	
<i>Development Revenues</i>	112,144	30,289	119,799
District Discretionary Development Equalization Gran	78,136	17,328	53,380
Donor Funding	5,400	0	
Multi-Sectoral Transfers to LLGs	28,565	12,918	66,419
Unspent balances – Conditional Grants	43	43	
Total Revenues	1,488,910	410,108	2,960,835
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,376,766	360,397	2,841,036
Wage	755,898	185,505	659,362
Non Wage	620,869	174,891	2,181,674
<i>Development Expenditure</i>	112,144	17,643	119,799
Domestic Development	106,744	17,643	119,799
Donor Development	5,400	0	0
Total Expenditure	1,488,910	378,039	2,960,835

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

In the Financial Year 2015/2016, the Department received 410108(109%) of the quarterly budget of 374539. The Department spent 102% of the quarterly budget. 45% of the quarterly release was wage.

The reason why the Local Revenue and the unconditional grant was higher than the approved was because of the costs incurred in hosting His Excellency the President of Uganda Yoweri Kaguta Museveni and there was also need for compensation of the District Land

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to raise revenue amounting to UGX 2,960,835,000 in the FY 2016/2017 Above the FY 2015/2016 of UGX 1,488,910,000. This slight increase was due to the reallocation of Pension funds worth 1.6bn from Statutory Bodies to Administration by MoFPED

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Mentoring staff at Lower Local Governments, Monitoring District TPC meetings, opening up boundaries and surveying town plot, purchase of door locks, Facilitation of Board of Survey members

Plans for 2016/17 by Vote Function

Mentoring staff at Lower Local Governments, Monitoring District TPC meetings, opening up boundaries and surveying town plot, purchase of door locks, Facilitation of Board of Survey members

Medium Term Plans and Links to the Development Plan

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Workplan 1a: Administration

The sector will continue to carryout its management and supervision role as mandated to ensure efficiency and effectiveness in service delivery

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

N/A

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

1. Low levels of Locally raised revenue

The district is still collecting very little amounts of locally raised revenues to meet the overwhelming service delivery needs and to sustain the council.

2. Unexpected legal fees

The district is experiencing a lot of un expected legal fees because of the many unexpected court cases and this negatively affects the planned capital development expenditure from the locally raised revenue.

3. Low staffing levels

The district is still lacking enough staffs in critical departments and sectors like parish chiefs to mobilise revenues, and other technical staffs

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	846,876	229,928	851,237
District Unconditional Grant (Non-Wage)	140,700	43,382	163,059
District Unconditional Grant (Wage)	114,048	29,966	112,662
Locally Raised Revenues	72,226	39,462	64,018
Multi-Sectoral Transfers to LLGs	514,809	115,310	511,499
Support Services Conditional Grant (Non-Wage)	4,381	1,095	
Unspent balances – Locally Raised Revenues	702	702	
Unspent balances – UnConditional Grants	10	10	
<i>Development Revenues</i>	62,827	15,242	38,461
District Discretionary Development Equalization Gran	43,854	11,157	34,358
Multi-Sectoral Transfers to LLGs	18,973	4,085	4,103
Total Revenues	909,704	245,170	889,698
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	846,876	215,423	851,237
Wage	243,773	66,392	211,977
Non Wage	603,103	149,031	639,260
<i>Development Expenditure</i>	68,638	15,242	38,461
Domestic Development	68,638	15,242	38,461
Donor Development	0	0	0
Total Expenditure	915,515	230,665	889,698

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

In the first quarter of the FY 2015/2016, the department received UGX 245,170,000 out of the total annual budget of UGX 915,515,000, performing at 27% of the annual budget. Some revenues sources realized more than the quarterly expectation like locally raised revenue which performed at 55% and unconditional grant at 31% of the annual budget, this is because the department had a lot of pressing activities like procuring of Printed stationary meant for Revenue collection, printing of the approved

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Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2016/17

In the year 2016/2017 the department is expected to receive UGX 889,698,000 out of the total funds of the annual budget, UGX 211,977,000 shall be salaries for both district staff and subcounty staff, UGX 64,018,000 shall be locally localised revenue, and UGX 38,461,000 domestic development and UGX 163,059,000 is the un conditional grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Annual draft budget was prepared and submitted to council for discussion and approval, Books of accounts were prepared and financial statements were prepared and submitted to office of the Auditor general masaka branch on 27/08/2015 Audit responses were made to Auditor General

Plans for 2016/17 by Vote Function

Annual draft budget was prepared and submitted to council for discussion and approval, Books of accounts were prepared and financial statements were prepared and submitted to office of the Auditor general masaka branch on 27/08/2015 Audit responses were made to Auditor General

Medium Term Plans and Links to the Development Plan

Holding workshops for budget participatory, preparation of quarterly financial reports, holding budget desk meetings purchasing printed stationery purchasing revenue stationary effect payments of the district.

(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. Inadequate funds

Inadequate fund allocations to finance department affects the routine activities of revenue assessment, enumeration, mobilization and collection.

2. Inadequate staffing

Inadequate staffing affects finance department to run daily activities of revenue assessment, revenue enumeration, mobilization, revenue and revenue collection. Around the district.

3. Inadequate transport facilities for local revenue mobilization

Inadequate transport facilities affects mobility of staff to mobilize revenue, assessment, enumeration, mobilization and collection in 18 subcounties.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,818,640	639,252	1,027,919
District Unconditional Grant (Non-Wage)	152,020	31,782	496,845
District Unconditional Grant (Wage)	278,691	63,652	267,860
Locally Raised Revenues	103,990	15,594	85,790
Multi-Sectoral Transfers to LLGs	248,812	50,656	177,425
Support Services Conditional Grant (Non-Wage)	2,034,967	477,409	
Unspent balances – Locally Raised Revenues	160	160	
<i>Development Revenues</i>	2,500	0	0
Multi-Sectoral Transfers to LLGs	2,500	0	

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Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	2,821,140	639,252	1,027,919
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,818,640	404,729	1,027,919
Wage	278,691	63,652	267,860
Non Wage	2,539,949	341,077	760,060
<i>Development Expenditure</i>	2,500	0	0
Domestic Development	2,500	0	0
Donor Development	0	0	0
Total Expenditure	2,821,140	404,729	1,027,919

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

A total of shs 639,252,000/= was received and sh 404,729,000 out of the quarterly budget of 705,405,000 was spent in quarter I representing 23% of the total annual budget of 2,821,140,000. From the expenditure above, 91% in respect of wage was realised while 54% in respect of Non wage was realised.

Department Revenue and Expenditure Allocations Plans for 2016/17

A total of 1,207,919,000 is expected to be expended out of which 267,860,000 shall be spent on wage, 760,060,000 shall be spent on non wage out of which shs 177,425,000 shall be deflected to lower local governments. The Decrease in revenue was due to reallocation of Pension funds to Administration from Statutory bodies.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Salary for Principal Human Resource Officer(DSC), Clerk, Human Resource Officer(DSC), Pool stenographer, Office Typists(2), Driver and office attendants(2) paid, Salary and Gratuity for LG elected Political Leaders paid, staff Lunch and transport allowance provided, 2 sets of Minutes of Council and Reports produced, Council Support to self Help projects made, lower local governments mentored, stationery procured, consultations made with the ministry and Attorney General's chambers, fuel procured

Plans for 2016/17 by Vote Function

Salary for Principal Human Resource Officer(DSC), Clerk, Human Resource Officer(DSC), Pool stenographer, Office Typists(2), Driver and office attendants(2) paid, Salary and Gratuity for LG elected Political Leaders paid, staff Lunch and transport allowance provided, 2 sets of Minutes of Council and Reports produced, Council Support to self Help projects made, lower local governments mentored, stationery procured, consultations made with the ministry and Attorney General's chambers, fuel procured

Medium Term Plans and Links to the Development Plan

After six months half of the planned outputs shall have been undertaken i.e 3 district council meetings, 6 executive committee meetings, 4 LGPAC meetings, 2 quarterly LGPAC reports compiled, 12 land board meetings held.

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

Training of new LGPAC members by USAID/GAPP, Training of new district council and sub county council on rules of procedure by USAID/GAPP

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

1. Inadequate and late release of funds

Implementation of activities is affected by inadequate funds and the late release of quarterly funds from the centre

2. Delayed implementation of LGPAC recommendations

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Workplan 3: Statutory Bodies

LGPAC recommendations take long to be acted upon

3. Poor contract management practices

User departments/sub counties do not manage contracts proficiently.

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>	487,466	122,250	584,850
District Unconditional Grant (Non-Wage)	19,500	3,909	14,125
District Unconditional Grant (Wage)	103,004	31,113	103,004
Locally Raised Revenues	5,000	346	10,724
Multi-Sectoral Transfers to LLGs	20,048	10,260	38,298
Other Transfers from Central Government	25,000	0	25,000
Sector Conditional Grant (Non-Wage)	85,028	21,257	181,002
Sector Conditional Grant (Wage)	227,733	53,212	212,697
Unspent balances – Other Government Transfers	2,153	2,153	
<i>Development Revenues</i>	488,667	180,307	89,981
Development Grant	103,923	25,981	
District Discretionary Development Equalization Grant	258,445	106,139	37,810
Multi-Sectoral Transfers to LLGs	83,124	5,011	52,171
Unspent balances – Conditional Grants	43,175	43,175	
Total Revenues	976,133	302,557	674,831
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	487,466	122,250	584,850
Wage	330,737	84,325	315,701
Non Wage	156,729	37,925	269,149
<i>Development Expenditure</i>	508,167	146,265	89,981
Domestic Development	508,167	146,265	89,981
Donor Development	0	0	0
Total Expenditure	995,633	268,515	674,831

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

In the first quarter of the FY 2015/16, the department received total recurrent revenue of 122,250,000 out of quarterly budget of 123,481,000 (99%) and development revenue 180,307,000 out of quarterly plan 159,423,000 (113%). Overall recurrent expenditure was 122,250,000 (wage 84,325,000, 000 and non-wage 37,915,000) out of 123,481,000 quarterly plan (99%). Overall development expenditure was 146,265,000 out of quarterly plan of 158,097,000 (93%). Unspent balance was 34,042,000 (3%).

Department Revenue and Expenditure Allocations Plans for 2016/17

Total workplan revenue for 2016/17 is 669,628,000 of which 579,649,000 is for recurrent revenue and 89,981,000 for development revenues. Total expenditure is 669,629,000 of which 579,648,000 is recurrent expenditure (Wage 315,701,000 plus Non wage 263,948,000) and 89,981,000 is for development expenditure.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Establishment of coffee-banana demo at Kaweeri, 2 conservation farming demos at Bugonzi and Kabyuma parishes in Kitenga Sub-county, construction of a polythene fish demo tank at Kyamulinga, Kitumbi Sub-county, renovation of Butawata livestock market.

Vote: 541 Mubende District

Workplan 4: Production and Marketing

Plans for 2016/17 by Vote Function

Establishment of coffee-banana demo at Kaweeri , 2 conservation farming demos at Bugonzi and Kabyuma parishes in Kitenga Sub-county, construction of a polythene fish demo tank at Kyamulinga, Kitumbi Sub-county, renovation of Butawata livestock market.

Medium Term Plans and Links to the Development Plan

Focus for PMG is on development project and recurrent activities in pests and disease control assurance, regulatory services, placement of improved crop and animal stock, collection and dissemination of agricultural statistics, infrastructure for planting material multiplication, promotion of veterinary public health and reduction of specific productivity constraints.

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

Provision of improved crop and livestock seeds. Strengthening of farmer institutions and formation of cooperative associations. Training of farmers in crop and animal husbandry. Vaccination of livestock against notifiable diseases.

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

1. Non reliable climatic conditions

Long dry spell with erratic rains which come along with floods and thunderstorms during rainy season. Environmental degradation. Non favourable weather for animal and crop production.

2. Pests and diseases

High incidences of crop and animal pests and diseases, hence low production and productivity, low food security and low household incomes. Poor breeds and varieties of crop and animal stock.

3. Agriculture marketing

Low crop and animal produce and product value addition; high incidences of post harvest spoilage; Lack of market information. Lack of storage facilities for agriculture produce. Insufficient facilitation of extension workers.

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>	3,572,042	870,803	3,297,216
District Unconditional Grant (Non-Wage)	11,960	11,752	16,814
Locally Raised Revenues	3,000	1,465	7,474
Multi-Sectoral Transfers to LLGs	137,789	30,993	50,741
Other Transfers from Central Government	350,000	102,156	350,000
Sector Conditional Grant (Non-Wage)	434,232	108,558	410,883
Sector Conditional Grant (Wage)	2,634,830	615,647	2,461,303
Unspent balances – Other Government Transfers	232	232	
<i>Development Revenues</i>	1,123,758	117,821	1,293,742
Development Grant	30,404	6,081	237,653
District Discretionary Development Equalization Grant	62,826	30,433	83,274
Donor Funding	918,000	44,606	918,000
Multi-Sectoral Transfers to LLGs	81,017	5,189	54,815
Unspent balances – Conditional Grants	1,398	1,398	
Unspent balances - donor	30,114	30,114	

Vote: 541 Mubende District

Workplan 5: Health

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	4,695,800	988,624	4,590,958
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,572,042	870,803	3,297,216
Wage	2,634,830	615,647	2,461,303
Non Wage	937,212	255,156	835,913
<i>Development Expenditure</i>	1,134,377	67,362	1,293,742
Domestic Development	186,263	43,100	375,742
Donor Development	948,114	24,262	918,000
Total Expenditure	4,706,419	938,165	4,590,958

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

The Health Department planned for shs. 1,200,412,000 of which shs. 307,228,000 was planned for development expenditures and the balance for recurrent expenditures. The Department spent 82% of the total planned expenditures. Out of the total recurrent expenditures 70.7% was spent on staff salaries.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Health Department has planned revenue of shs. 4,485,403,000/= of which shs. 3,246,475,000/= is for recurrent expenditures and the remaining balance of shs. 1,238,928,000/= for development expenditures.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Renovation of general ward at Kibalinga HC III and OPD at Kikandwa HC III were completed. In addition, staff house at Madudu HC III was also renovated.

Plans for 2016/17 by Vote Function

Renovation of general ward at Kibalinga HC III and OPD at Kikandwa HC III were completed. In addition, staff house at Madudu HC III was also renovated.

Medium Term Plans and Links to the Development Plan

Immunisation outreaches conducted, integrated support supervision for the 2 quarters conducted, and contracts awarded for the renovation and construction of staff quarters, general ward and OPD ward.

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

Trainings and onsite mentorship of health workers.

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

1. Delay of receipt of funds.

Delayed release of funds from the central government and partners and additional delay at the District.

2. Inadequate staffing levels at health facilities.

A few staffs are overwhelmed with the high workload.

3. Inadequate housing facilities.

Almost 80% of health staffs do not have staff houses at their duty stations which affects time of arrival and departure to and from the duty station and consequently negatively impacts on service delivery.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

Vote: 541 Mubende District

Workplan 6: Education

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	16,909,546	4,315,182	16,293,072
District Unconditional Grant (Non-Wage)	11,960	31,575	56,292
District Unconditional Grant (Wage)	75,531	20,637	80,768
Locally Raised Revenues	62,680	13,431	25,022
Multi-Sectoral Transfers to LLGs	33,064	10,471	41,192
Other Transfers from Central Government	25,000	0	25,000
Sector Conditional Grant (Non-Wage)	3,527,606	1,156,717	3,764,527
Sector Conditional Grant (Wage)	13,168,201	3,076,845	12,300,271
Unspent balances – UnConditional Grants	5,505	5,505	
<i>Development Revenues</i>	1,128,200	256,810	1,395,533
Development Grant	585,188	117,038	830,654
District Discretionary Development Equalization Grant	75,689	28,277	103,438
Donor Funding	250,000	31,480	250,000
Multi-Sectoral Transfers to LLGs	152,867	15,561	211,441
Unspent balances – Conditional Grants	2,302	2,302	
Unspent balances - donor	62,153	62,153	
Total Revenues	18,037,746	4,571,992	17,688,605
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	16,909,546	4,315,182	16,293,072
Wage	13,243,731	3,097,482	12,381,039
Non Wage	3,665,815	1,217,700	3,912,033
<i>Development Expenditure</i>	1,138,970	99,275	1,395,533
Domestic Development	826,817	5,642	1,145,533
Donor Development	312,153	93,633	250,000
Total Expenditure	18,048,516	4,414,457	17,688,605

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

In the first quarter of F/Y 2015/2016, the department received Ug. 4,571,992,000/= out of the quarterly budget of UGX. 4,564,599,000/= performing at 100%. Out of the annual budget of 18,048,516,000/= the department received 4,571,992,000/= performing at 25%. The budget expenditure included wage of UGX 3,097,482,000 for the Headquarter department staff, UPE, USE and tertiary salaries. The other component was spent on routine recurrent activities and development programs.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to raise a total of UGX 17,688,605,000 FY 2016/17. Out of that amount UGX 12,381,039,000 is meant for wages for education sector in the District, i.e Primary teachers, secondary teachers, and tertiary institutions in the district as well as administrative staffs, representing 79% of the departmental allocation, UGX.3,912,033,000 for recurrent expenditure, UGX. 1,145,533,000 for development (SFG and LGMSD) and UGX. 250,000,000 from Donor funding.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

1874 primary teachers paid salary, 1856 qualified teachers, 92787 pupil enrolled, 64 pupil dropped out of school, 2 classrooms rehabilitated, 2 stance pit latrines constructed, 359 secondary teachers paid salaries, 19054 students enrolled, 59 tertiary instructors paid salaries, 153 Students in tertiary education, 218 schools inspected in the quarter, 8 secondary schools inspected, 2 tertiary inspected, 1 quarterly inspection report produced

Plans for 2016/17 by Vote Function

1874 primary teachers paid salary, 1856 qualified teachers, 92787 pupil enrolled, 64 pupil dropped out of school, 2 classrooms rehabilitated, 2 stance pit latrines constructed, 359 secondary teachers paid salaries, 19054 students

Vote: 541 Mubende District

Workplan 6: Education

enrolled, 59 tertiary instructors paid salaries, 153 Students in tertiary enducation, 218 schools inspected in the quarter, 8 secondary schools inspected, 2 tertiaries inspected, 1quarterly inspection report produced

Medium Term Plans and Links to the Development Plan

(iii) **Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors**
latrine constructions and facilitation of workshops and seminars by UNICEF.

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

1. High Teacher-pupil ratio

1:64 vs 1:53 due to high increasing enrolment. We need 2091 against the current of 1879 hence creating a gap of 212 teachers.

2. High Pupil-latrline ratio

Currently it is 1:71 instead of 1:50

3. High pupil-desk ratio

1:5 instead of 1:3

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 Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,435,677	330,594	1,277,500
District Unconditional Grant (Non-Wage)	10,770	0	27,049
District Unconditional Grant (Wage)	86,621	14,590	72,666
Locally Raised Revenues		2,513	12,024
Multi-Sectoral Transfers to LLGs	97,250	52,543	86,631
Other Transfers from Central Government	1,240,721	260,634	1,079,130
Unspent balances – Locally Raised Revenues	253	253	
Unspent balances – Other Government Transfers	62	62	
<i>Development Revenues</i>	796,744	52,532	1,621,456
District Discretionary Development Equalization Gran	423,362	0	354,015
Locally Raised Revenues	20,000	0	
Multi-Sectoral Transfers to LLGs	353,382	52,532	1,267,440
Total Revenues	2,232,421	383,126	2,898,956
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,435,677	330,419	1,277,500
Wage	86,621	14,464	72,666
Non Wage	1,349,056	315,956	1,204,834
<i>Development Expenditure</i>	801,709	47,700	1,621,456
Domestic Development	801,709	47,700	1,621,456
Donor Development	0	0	0
Total Expenditure	2,237,386	378,119	2,898,956

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

The sector received Recurrent funds 330,594m (Road fund 260,634m, Sub-county allocations 52,543m, wages 14,590m) and development funds 52,532m all from Sub-county allocations.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 541 Mubende District

Workplan 7a: Roads and Engineering

All planned revenues are government grants from the centre. No revenue is expected from local sources. The funds are to be spent on periodic maintenance, routine manual maintenance and routine mechanised activities. Some of the bottle necks on the district roads will be worked on

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The sector carried out periodic maintenance on 40km and routine mechanised grading on 80km of roads on both district and CAR

Plans for 2016/17 by Vote Function

The sector carried out periodic maintenance on 40km and routine mechanised grading on 80km of roads on both district and CAR

Medium Term Plans and Links to the Development Plan

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

maintenance of 442km of national roads within Mubende District by the Uganda national Roads Authority

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

1. Lack of full road unit

Some of the critical road equipment like wheel loaders, compactors are lacking and this slows down maintenance activities

2. Too much rain

There is a lot of rain which has accelerated damage and deterioration of roads

3.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	56,652	13,196	104,453
District Unconditional Grant (Non-Wage)	2,880	0	2,193
District Unconditional Grant (Wage)	41,772	10,196	41,264
Locally Raised Revenues		0	975
Sector Conditional Grant (Non-Wage)	12,000	3,000	48,829
Support Services Conditional Grant (Non-Wage)		0	11,192
<i>Development Revenues</i>	897,480	156,648	996,272
Development Grant	674,530	134,906	774,272
Donor Funding	200,000	16,242	200,000
Multi-Sectoral Transfers to LLGs	950	0	
Transitional Development Grant	22,000	5,500	22,000

Vote: 541 Mubende District

Workplan 7b: Water

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	954,132	169,843	1,100,725
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	78,652	18,695	104,453
Wage	41,772	10,196	41,264
Non Wage	36,880	8,500	63,189
<i>Development Expenditure</i>	875,480	77,969	996,272
Domestic Development	675,480	61,887	796,272
Donor Development	200,000	16,082	200,000
Total Expenditure	954,132	96,664	1,100,725

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

For development grants, the sector received 151.148m (GOU-134.9m and 16.2m for donor funds) while for recurrent grants the sector received 18.696m (wages-10.96m, sanitation-5.5m and urban water-3.0m). All the recurrent funds were spent while for development 77.969m was spent

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector revenues are 90% development while the rest is recurrent. Out of the total funds, 80% is government of Uganda source while donor sources take 20%. The government sources are conditional grants from the central government

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Procurement for most of the works is still ongoing. However the sector achieved in; rehabilitation of Kyanamugera solar PWS, 4 county level advocacy workshops, 1 district level advocacy, 1 meeting of extension staff, Water quality training for 25 water facilities, WUC formation and training for 30 sources, 1 meeting for water and sanitation committee

Plans for 2016/17 by Vote Function

Procurement for most of the works is still ongoing. However the sector achieved in; rehabilitation of Kyanamugera solar PWS, 4 county level advocacy workshops, 1 district level advocacy, 1 meeting of extension staff, Water quality training for 25 water facilities, WUC formation and training for 30 sources, 1 meeting for water and sanitation committee

Medium Term Plans and Links to the Development Plan

The sector plans to have a all the rural growth centres have piped water systems and also each of the villages having atleast a water source. This is in line with the policy of having some water for all people and also improving functionality in urban centres

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

So far no off budget items have been confirmed

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

1. high population growth

The annual increase in population growth is bigger than the number served. Safe water coverage does not increase

2. Cattle corridor areas

These are areas with an extremely low ground water potential. Common technologies are not appropriate

3. Vandalism of water sources

Vote: 541 Mubende District

Workplan 7b: Water

Communities are reluctant to contribute to O&M and sometimes pump parts are stolen

Workplan 8: Natural Resources

(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>	423,692	113,186	234,568
District Unconditional Grant (Non-Wage)	20,960	6,864	26,318
District Unconditional Grant (Wage)	124,353	31,819	139,738
Locally Raised Revenues	24,188	18,555	11,699
Multi-Sectoral Transfers to LLGs	24,598	2,481	28,722
Other Transfers from Central Government	168,522	0	
Sector Conditional Grant (Non-Wage)	10,140	2,535	28,091
Unspent balances – Locally Raised Revenues	194	194	
Unspent balances – Other Government Transfers	50,737	50,737	
<i>Development Revenues</i>	52,648	2,220	261,714
District Discretionary Development Equalization Grant	30,000	0	29,810
Donor Funding	11,600	0	57,000
Multi-Sectoral Transfers to LLGs	11,048	2,220	6,382
Other Transfers from Central Government		0	168,522
Total Revenues	476,340	115,406	496,282
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	423,692	59,584	234,568
Wage	124,353	31,819	139,738
Non Wage	299,339	27,765	94,830
<i>Development Expenditure</i>	52,648	2,220	261,714
Domestic Development	41,048	2,220	204,714
Donor Development	11,600	0	57,000
Total Expenditure	476,340	61,804	496,282

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

This Quarter 1, the Department received 31,819,368 Shs under Wage. An amount 50,737,050 Shs was carried forward into the Quarter on the LVEMPII account and 194,299 Shs on Natural Resource Account. Local Revenue was 15,330,400 and Unconditional grant was 1,633,931 Shs. PAF 2,535,000 shs was received. Of the LVEMPII amount carried forward into the quarter, 45,000,000 shs was meant to be refunded to LVEMPII BOU account (because it was above the 35% amount the district is entitled to). Unfortunately,

Department Revenue and Expenditure Allocations Plans for 2016/17

The 2016-2017 revenues are basically based on the IPFs of 2015-2016. Only that PAF wetlands increased to 28 090, 973 shillions from 10,140,000 UGX. The UNDP and Ministry of Energy and Mineral Development project of Green Charcoal has availed 40 million to the Forestry Sector. Seventeen Million shillings from FAO GCCA to the Wetland community trainings. DDDEG has been left for Lands Management and Physical Planning for titling and planning Institutional land and LVEMPII project IPFs continues

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

This Quarter 1, several trainings have taken place. Climate Change, Agro Forestry Mgt practices, Wetland community awareness drives, radio campaigns and procuring weed control supplies and LVEMPII specific project campaigns have taken place. Because of the dry season little actual tree planting has taken place.

Plans for 2016/17 by Vote Function

Vote: 541 Mubende District

Workplan 8: Natural Resources

This Quarter 1, several trainings have taken place. Climate Change, Agro Forestry Mgt practices, Wetland community awareness drives, radio campaigns and procuring weed control supplies and LVEMPII specific project campaigns have taken place. Because of the dry season little actual tree planting has taken place.

Medium Term Plans and Links to the Development Plan

During the DPP review exercise, the department consolidated a Multi-sector District Climate Change Adaptation Plan together with its Communication Plan and Sustainability Plan. The District Environment Mitigation plan was revised and annexed to the DPP. Tools shall be deployed to mainstream Climate Change and other Environmental Concerns in Schools, all other sector Government and Private projects. Bills of Quantities shall be revised to plan and cater for Cross-cutting issues. Active participations

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

Green Charcoal project shall fund CSOs in Mubende to do Conservation Agriculture and avail farmers with seedlings for bio fuel plantations. They shall also do Improved Charcoal Kiln demonstrations and awareness raising campaigns about best Charcoal chain of Custody. The FAO GGCA project shall undertake construction of more water for production sites, train and equip Farmer Field Schools and promote Biofuel Plantations, improved pastures and watershed management. The German Development Cooperation

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

1. Staff Gaps

The Department has staff gaps that have not been closed for several years. These include the Land Valuer, Environment Officer and Wetlands Officer.

2. Lack of Vital Equipment and tools

There is Lack of Survey equipment (GPS/GNSS RTK Equipment). Some map sheets are too old and obliterated, while others are missing hence need for replacement. Inadequate survey control points. This has increased overlapping surveys District-wide.

3. Lack of Transport means

The Departmental car LG0023-015 is very old and unreliable to conduct onspot field inspections and travels to ministry headquarters. Forestry staff also lack motorcycles to adequately follow up illegal timber and charcoal activities during odd hours.

Workplan 9: Community Based Services

(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>	349,719	89,351	350,296
District Unconditional Grant (Non-Wage)	23,960	9,884	19,008
District Unconditional Grant (Wage)	59,629	19,999	78,357
Locally Raised Revenues	4,680	521	8,449
Multi-Sectoral Transfers to LLGs	148,135	26,256	135,185
Sector Conditional Grant (Non-Wage)	113,104	32,482	109,297
Unspent balances – Locally Raised Revenues	210	210	
<i>Development Revenues</i>	707,566	64,011	134,770
District Discretionary Development Equalization Grant	137,110	30,411	
Donor Funding	130,000	22,674	130,000
Multi-Sectoral Transfers to LLGs	6,894	1,690	4,770
Other Transfers from Central Government	424,327	0	
Unspent balances – Conditional Grants	18	18	

Vote: 541 Mubende District

Workplan 9: Community Based Services

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Unspent balances – Other Government Transfers	9,218	9,218	
Total Revenues	1,057,285	153,362	485,066
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	349,719	86,571	350,296
Wage	137,608	35,958	156,336
Non Wage	212,111	50,612	193,960
<i>Development Expenditure</i>	707,566	60,185	134,770
Domestic Development	577,566	37,521	4,770
Donor Development	130,000	22,664	130,000
Total Expenditure	1,057,285	146,756	485,066

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

The Department had expected to receive shs 153,362,000/= was received in the quarter but only shs 146,756,000/= was spent of the quarterly budget of 271,406,000/=. Of this Donor was 22M performing at 70% of expected, Non wage component was 95% receipt and domestic Development was only 25% of the expected

Department Revenue and Expenditure Allocations Plans for 2016/17

The department of Community Based services expect to receive a total of shs. 485,066,000/=. Out of this the wage will be 156,336,000/=. Non wage recurrent will be 193,960,000; out of this 135,185,000 will cater for subcounty wages. Shilling 4,770,000/= will cater for Domestic Development at subcounty level and shs. 130,000,000 is donor funding.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

5 CDD projects were funded i.e. Metal fabrication, Sewing and Embroidery, Carpentry and Joinery, Hair dressing and Milling machine. While under PWDs seed capital Tents and Chairs and Goat rearing projects were funded.

Plans for 2016/17 by Vote Function

5 CDD projects were funded i.e. Metal fabrication, Sewing and Embroidery, Carpentry and Joinery, Hair dressing and Milling machine. While under PWDs seed capital Tents and Chairs and Goat rearing projects were funded.

Medium Term Plans and Links to the Development Plan

The Department of Community Based Services prioritise to do advocacy through commemoration and celebration of women, Youth, PWD, Elderly and labour day, Promote Gender mainstreaming through sensitisation, carrying out Gender audits, and strengthening of coalition clubs to fight Gender Based Violence, Promoting psycho social support to GBV survivors, Strengthen partnerships with CBOs, NGOs and Civil society organisations and update data on interest groups.

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

Sensitisation on empowerment, women rights, Child rights and protection issues, domestic violence, community mapping of service providers, Mapping and registration of employed and unemployed persons, Dialogues in gold mines on issues of violence, child labour, and policy awareness, quality assurance training for CDOs for improved service delivery, Training and empowerment of service providers in implementation of Village Savings Loan Association

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

1. Lack of adequate transport (motorcycle for CDWs at Subcounty level)

The district has 18 LLGs and CDWs in these LLGs have no transport. This affects community mobilisation for development especially in hard to reach areas. Community development workers do not reach targeted beneficiaries for involvement and participation.

Vote: 541 Mubende District

Workplan 9: Community Based Services

2. Inadequate staff especially at subcounty level

Lack of CDOs/ACDOs at subcounty level affect the activities of community development. Th parish chiefs who are assigned the duty are also busy with their shedules and some do not have adequate capacity to do community development work.

3. Inadequate funding to the Community Services Department

Inadequate funding to to this Department affect implementation and accomplishment of planned activities.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	221,344	47,154	319,700
District Unconditional Grant (Non-Wage)	75,012	15,881	105,312
District Unconditional Grant (Wage)	62,694	11,393	62,694
Locally Raised Revenues	25,212	5,203	50,671
Multi-Sectoral Transfers to LLGs	25,136	6,355	101,024
Support Services Conditional Grant (Non-Wage)	33,290	8,322	
<i>Development Revenues</i>	318,393	30,594	327,293
District Discretionary Development Equalization Gran	78,388	4,694	72,063
Donor Funding	230,000	22,438	230,000
Multi-Sectoral Transfers to LLGs	10,005	3,462	25,230
Total Revenues	539,737	77,748	646,993
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	221,344	47,154	319,700
Wage	70,317	13,298	62,694
Non Wage	151,027	33,856	257,006
<i>Development Expenditure</i>	327,716	30,594	327,293
Domestic Development	97,716	8,156	97,293
Donor Development	230,000	22,438	230,000
Total Expenditure	549,060	77,748	646,993

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

In the first quarter of F/Y 2015/2016, the department received Ug. 77,748,000/= out of the quarterly budget of UGX. 137,265,000/= performing at 57%. Out of the annual budget Of 549,060,000/= the department received 77,748,000/= performing at 14%.The budget expenditure included wage of UGX 13,298,000 for the Headquarter department staff, and Town Council.The other component was spent on routine recurrent activitie.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to raise a total of UGX 646,993,000 FY 2016/17. Out of that amount UGX 62,694,000 is meant for wages, UGX.257,006,000 for recurrent expenditure, UGX. 97293,000 for development (LGMSD) and UGX. 230,000,000 from Donor funding.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

6 qualified staff in the planning unit, 3 DTPC meetings held, BDR certificates printed and distributed, District harminised database updated, Statistical Abstract 2014/15 compiled and submitted to UBOS, Strategic Plan for Statistics compiled and implemented, Government Programs monitored, LLGS mentored, District Reports and WorkPlans compiled and submitted to line ministries.

Vote: 541 Mubende District

Workplan 10: Planning

Plans for 2016/17 by Vote Function

6 qualified staff in the planning unit, 3 DTTPC meetings held, BDR certificates printed and distributed, District harmonised database updated, Statistical Abstract 2014/15 compiled and submitted to UBOS, Strategic Plan for Statistics compiled and implemented, Government Programs monitored, LLGS mentored, District Reports and WorkPlans compiled and submitted to line ministries.

Medium Term Plans and Links to the Development Plan

Quarterly review meeting carried out, BFP, annual Quarterly Work Plans, Annual and Quarterly Work Plans, Annual and quarterly reports compiled and submitted to line ministries, Statistical Data Collected, Population Census carried out, and Monthly DTTPC meeting conducted. The department also intends to focus on improving the planning function at the LLGs through continuous mentoring, Coordination of the Preparation of DDP (2015/16 -2019/20), Coordinate the preparation for holding the district budget

(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 reliable transport

The department lacks a sound vehicle to monitor the implementation of the development plan. Lack of reliable transport, thus affecting operations of the Planning Unit.

2. Failure to sustain donor funded programs

Failure to sustain programs which were initiated by UNICEF like Community Based Information System (CBMIS), Strategic information management, due to an unreliable fund flow.

3. Inadequate Funding

The department relies on locally raised revenue, and donor funds for its activities, and yet coordinates all development interventions in the District, being the secretariat for the DTTPC and the council

Workplan 11: Internal Audit

(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>	112,751	24,647	85,461
District Unconditional Grant (Non-Wage)	20,280	5,539	31,625
District Unconditional Grant (Wage)	44,425	10,778	43,112
Locally Raised Revenues	15,807	600	10,724
Multi-Sectoral Transfers to LLGs	24,747	5,856	
Support Services Conditional Grant (Non-Wage)	7,492	1,873	
Total Revenues	112,751	24,647	85,461
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	112,751	24,647	85,461
Wage	61,374	15,015	43,112
Non Wage	51,376	9,631	42,349
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	112,751	24,647	85,461

Vote: 541 Mubende District

Workplan 11: Internal Audit

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

In the first quarter of 2015/16, the unit received shs 24,647,000 against the plan of shs 28,188,000 performing at 87%. Transfers to lower local governments performed at 95% & unconditional non wage performed at 109% as a result of inclusion of other activities in the workplan. Wage performed at 97% & PAF monitoring performed at 100%. However local revenue performed very poorly at 15% as a result of poor enumeration, assessment, mobilisation and collection of local revenue.

Department Revenue and Expenditure Allocations Plans for 2016/17

The unit expects to receive a total budget of shs 85,461,000 including shs 43,112,000 as wage component performing at 50%, of the total budget, shs 31,625,000 as unconditional non wage and PAF performing at 37% and shs 10,724,000 local revenue component performing at 13%. This revenue will be spent as non wage on management of national audit office and internal audit office operations totalling to shs 42,349,000 performing at 49.5% and salaries will take a portion of shs 43,112,000 performing at 51%

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

4th quarter report FY 2014/15 compiled and submitted to line ministries, 1st quarter and Annual Work Plan FY 2015/16 compiled and submitted to line ministries, Audit staff salaries paid, audit inspections of USE schools, sub counties & Counties carried out.

Plans for 2016/17 by Vote Function

4th quarter report FY 2014/15 compiled and submitted to line ministries, 1st quarter and Annual Work Plan FY 2015/16 compiled and submitted to line ministries, Audit staff salaries paid, audit inspections of USE schools, sub counties & Counties carried out.

Medium Term Plans and Links to the Development Plan

3 Staff training, procurement of office furniture and maintenance of motor vehicle and cycles.

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

4 Inspection of Luweero Rwenzori Development Programme activities, Sector unconditional grant (health), wealth creation activities, inspection of water sources under PAF.

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

1. Inadequate and untimely funding

Most of our work is field based but little funds are provided especially of local revenue and yet our major source of funding is local revenue say shs 10,000,000 for the whole year.

2. Lack of reliable transport means

A vehicle allocated to the unit is garage based and yet most of our work is field based.

3. Inadequate computer aided auditing technics (CAATS)

Nowadays, local governments operate a computer based system of payments which needs a computer aided auditing technic that is lacking.