

Vote: 537 Mbarara District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

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

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

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

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

Part B sets out the key results that a Vote plans to achieve in 2017/18. These take the form of summaries of Ministerial Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2017/18 subject to the available budgeted resources set out in Part B.

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

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

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY 2017/18.

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

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to

Mbarara District

MoFPED

Signed on Date: _____

Signed on Date: _____

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

- 1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various CIPs for budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.
- 1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and procurement plans that are submitted on time in accordance with the designated due date
- 1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the due date.

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Public Accounts Committee.

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

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

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

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

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

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

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

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

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

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

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Receipts by End March	
1. Locally Raised Revenues	1,837,857	1,215,846	2,102,682
2a. Discretionary Government Transfers	2,789,852	2,156,100	3,007,921
2b. Conditional Government Transfers	27,242,192	20,866,494	28,002,289
2c. Other Government Transfers	343,762	36,643	780,538
4. Donor Funding	846,452	10,857	
Total Revenues	33,060,116	24,285,940	33,893,430

Planned Revenues for 2017/18

The District expects a total of shs.33,893,430,000= of which 6% (Shs.2,102,682,000=)is from Local Revenues, 3% (Shs.3,007,921,000=) is from Discretionary Government Transfers, 83% (Shs. 28,002,289,000=)is from Conditional Government Transfers and 2% (Shs 780,538,000=)is from Other Government Transfers.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Actual Expenditure by end of March	
1a Administration	4,708,749	3,955,679	5,437,755
2 Finance	867,086	488,662	954,271
3 Statutory Bodies	1,085,686	569,546	1,157,232
4 Production and Marketing	747,157	356,108	736,371
5 Health	3,677,421	1,717,207	2,869,351
6 Education	19,272,650	11,675,060	19,380,963
7a Roads and Engineering	996,409	401,213	1,157,586
7b Water	578,123	414,756	625,162
8 Natural Resources	194,422	111,422	213,843
9 Community Based Services	649,357	248,798	1,056,439
10 Planning	191,485	97,149	217,327
11 Internal Audit	91,570	57,783	87,128

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Executive Summary

recurrent activities and shs 2,047,561,000= will be spent on domestic development activities. Construction of classroom blocks in 3 primary schools and an OPD at Rubaya HCIII. 59km of feeder and 70km of CAR road periodically maintained. construction of 1 public toilet and purchase of plant clinic equipment, construction of house, office park yard, maternity ward at Bubaare HCII

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,837,857	1,215,846	
Local Service Tax	130,000	115,832	
Business licences	114,286	28,964	
Inspection Fees	15,000	0	
Liquor licences	78,230	41,578	
Market/Gate Charges	544,396	425,265	
Miscellaneous		340	
Other Fees and Charges	85,714	53,399	
Park Fees	85,714	43,380	
Property related Duties/Fees	151	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	78,571	91,709	
Rent & Rates from other Gov't Units	505,795	163,080	
Land Fees	200,000	252,299	
2a. Discretionary Government Transfers	2,789,852	2,156,100	
District Discretionary Development Equalization Grant	254,843	254,843	
District Unconditional Grant (Wage)	1,776,892	1,332,669	
District Unconditional Grant (Non-Wage)	758,117	568,587	
2b. Conditional Government Transfers	27,242,192	20,866,494	
Salary arrears (Budgeting)		0	
Sector Conditional Grant (Non-Wage)	4,145,200	2,712,578	
Sector Conditional Grant (Wage)	18,352,859	13,764,644	
Transitional Development Grant	392,348	392,348	
Pension for Local Governments	2,586,035	1,939,526	
Gratuity for Local Governments	619,666	911,314	
General Public Service Pension Arrears (Budgeting)	362,915	362,915	
Development Grant	783,168	783,168	
2c. Other Government Transfers	343,762	36,643	
Uganda Women Enterprise Program Funding UWEP		0	
Sanitation and Hygiene Promotion Grant	81,018	0	

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A. Revenue Performance and Plans

Rotavirus/GAVI/IPV/MASS MEASLES	350,000	0	
MTRAC	26,452	0	
Total Revenues	33,060,116	24,285,940	33,060,116

Planned Revenues for 2017/18

(i) Locally Raised Revenues

In 2017/18 Mbarara District local government projects Shs. 2,102,682,000= to be collected as locally raised revenues. This represents a projected 14.4% increase in local revenue compared to 2016/17 due to a significant increase in rent from Government units.

(ii) Central Government Transfers

The District expects to receive Shs 3,007,921,000= as discretionary government transfers, shs 28,002,289,000= as conditional transfers and shs 780,538,000= as other government transfers. There is a projected increase of 5% on the Government Transfers in 2017/18 as compared to 2016/17.

(iii) Donor Funding

There are no funds expected from Donors because no commitments had been received from any of those that funded the District during the Previous FY.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
A: Breakdown of Workplan Revenues:	Outturn by end March	
<i>Recurrent Revenues</i>	4,594,987	4,023,732
District Unconditional Grant (Non-Wage)	136,445	102,536
District Unconditional Grant (Wage)	448,913	450,484
General Public Service Pension Arrears (Budgeting)	362,915	362,915
Gratuity for Local Governments	619,666	911,314
Locally Raised Revenues	210,137	94,742
Multi-Sectoral Transfers to LLGs	230,874	162,213
Pension for Local Governments	2,586,035	1,939,526
Salary arrears (Budgeting)		0
<i>Development Revenues</i>	113,762	107,623
District Discretionary Development Equalization Gra	10,334	6,028
Multi-Sectoral Transfers to LLGs	3,428	1,595
Transitional Development Grant	100,000	100,000
Total Revenues	4,708,749	4,131,355
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	4,594,987	3,848,057
Wage	448,913	449,984
Non Wage	4,146,074	3,398,072
<i>Development Expenditure</i>	113,762	107,623
Domestic Development	113,762	107,623
Donor Development	0	0
Total Expenditure	4,708,749	3,955,679

2016/17 Revenue and Expenditure Performance up to March

The Quarterly department had a budget of 1,177,187,000= and received 1,342,658,000= representing 114% performance. This was as a result of increased funds for gratuity arrears. Of the funds received 133% was spent on development activities such as capacity building and payment of court cases.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector expects to receive a total of Sh.5,437,755,000= of which 99.5% will be spent on recurrent activities.

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Workplan 1a: Administration

Function: 1281 Local Police and Prisons

Function Cost (US\$ '000)	13,600	168,918	9,000
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Function: 1381 District and Urban Administration

%age of LG establish posts filled	70	15	80
%age of staff appraised	80	0	98
%age of staff whose salaries are paid by 28th of every month	99	99	99
%age of pensioners paid by 28th of every month	97	97	97
No. (and type) of capacity building sessions undertaken	4	0	4
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
%age of staff trained in Records Management	00	00	80
Function Cost (US\$ '000)	4,695,149	3,950,569	5,428,000
Cost of Workplan (US\$ '000):	4,708,749	3,955,679	5,437,000

2016/17 Physical Performance up to March

- Pensioners were paid gratuity arrears.
- Staff salaries were paid
- Coordination of the department, and staff welfare provision
- utilities were cleared
- Stationery procured
- Monitoring and supervision was carried out

Planned Outputs for 2017/18

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

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

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

1. Inadequate Vehicles

Lack of departmental Vehicles to facilitate staff to execute their duties

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Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	863,652	944,992
District Unconditional Grant (Non-Wage)	15,818	16,384
District Unconditional Grant (Wage)	188,414	188,414
Locally Raised Revenues	211,192	238,226
Multi-Sectoral Transfers to LLGs	448,228	501,968
<i>Development Revenues</i>	3,434	9,279
Multi-Sectoral Transfers to LLGs	3,434	9,279
Total Revenues	867,086	954,271
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	863,652	944,992
Wage	188,414	188,414
Non Wage	675,238	756,579
<i>Development Expenditure</i>	3,434	9,279
Domestic Development	3,434	9,279
Donor Development	0	0
Total Expenditure	867,086	954,271

2016/17 Revenue and Expenditure Performance up to March

The department cumulatively performed at 57% in revenues due to limited locally raised revenues that performed at 68% because they were not realised as planned which also affected expenditure performance to 87%. Nonwage expenditure performance was at 157% due to Q2 PAF Funds that were released in Q3. Multisectoral transfers overperformed at 193% due to reallocation of funds to the department to purchase a laptop in Ndeija subcounty.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Finance sector expects to receive shs 954,271,000= of which shs 944,992,000= will be spent on recurrent planned activities while 9,279,000= will be spent on development activities. There was an increase in the 2017/18 budget as compared to the FY 2016/17 due to increased local revenue allocation for LLG.

(ii) Summary of Past and Planned Workplan Outputs

	2016/17	2017/18
<i>Function. Indicator</i>	Approved Budget	Approved Budget
	Expenditure and	

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Workplan 2: Finance

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Value of LG service tax collection	130000000	115832231	70700000
Value of Other Local Revenue Collections	817130675	816750285	817130675
Date of Approval of the Annual Workplan to the Council	31-05-2017	31-05-2017	31-05-2017
Date for presenting draft Budget and Annual workplan to the Council	31-03-2017	30-03-2017	31-03-2017
Date for submitting annual LG final accounts to Auditor General	31-08-2016	31-08-2016	31-08-2016
Date for submitting the Annual Performance Report	30/6/2016	30/6/2016	30/6/2016
Function Cost (US\$ '000)	867,086	488,662	954,000
Cost of Workplan (US\$ '000):	867,086	488,662	954,000

2016/17 Physical Performance up to March

- Preparation of quarterly financial performance reports,
- Quarterly revenue monitoring and inspections.
- Coordination done between the District and the central Government.
- Payment of VAT deductions.
- Revenue collection and enhancement

Planned Outputs for 2017/18

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

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

N/A

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

1. Un stable IFMS system

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

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Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	1,085,686	1,157,232
District Unconditional Grant (Non-Wage)	304,537	383,465
District Unconditional Grant (Wage)	374,108	374,108
Locally Raised Revenues	304,648	295,827
Multi-Sectoral Transfers to LLGs	102,394	103,832
Total Revenues	1,085,686	1,157,232
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,085,686	1,157,232
Wage	374,108	374,108
Non Wage	711,578	783,124
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	1,085,686	1,157,232

2016/17 Revenue and Expenditure Performance up to March

The department had a cumulative revenue of 727,173,000= and the cumulative expenditure of 569,546,000= a budget performance of 78%. The Q3 over performance was registered in District unconditional non-wage (1 to a reallocation of funds for council activities. For Q3 the department had a revenue of 236,800,000= and spent 157,634,000= which is a budget performance of 67%.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has a budget of shs 1,157,232,000= which is to be spent on Non wage Recurrent activities. a 7% increase in the 2017/18 Budget as compared to 2016/17 due to Ex-gratia that was increased to cater for councillors.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17	2017/18
	Approved Budget and Planned outputs	Approved Budget and Planned outputs
	Expenditure and Performance by End March	

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Workplan 3: Statutory Bodies

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	400	50	400
No. of Land board meetings	6	2	6
No. of Auditor General's queries reviewed per LG	6	2	6
No. of LG PAC reports discussed by Council	4	2	4
No. of minutes of Council meetings with relevant resolutions	6	2	6
Function Cost (US\$ '000)	1,085,686	569,546	1,157,000
Cost of Workplan (US\$ '000):	1,085,686	569,546	1,157,000

2016/17 Physical Performance up to March

- Staff were recruited by the District Service Commission
- Tenders were awarded
- Contracts committee meeting were held
- Political Monitoring and supervision was carried out
- Council meeting were held.

Planned Outputs for 2017/18

PAC meetings held, Land applications will be handled by the district land board, Staff recruited by the District Service Commission

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and other stakeholders
N/A

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

1. budget ceiling.

councils are required to spend not more than 20% of locally raised revenue of the previous FY collections. This limits them from fully carrying out their mandated activities.

2. Insufficient resources

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

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Workplan 4: Production and Marketing

	Budget	March	Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	686,889	526,798	679,025
District Unconditional Grant (Non-Wage)	10,382	6,191	8,200
District Unconditional Grant (Wage)	107,847	100,513	107,847
Locally Raised Revenues	24,458	14,471	21,500
Multi-Sectoral Transfers to LLGs	9,626	4,691	10,956
Sector Conditional Grant (Non-Wage)	59,638	44,728	55,583
Sector Conditional Grant (Wage)	474,939	356,204	474,939
Development Revenues	60,268	60,268	57,346
Development Grant	60,268	60,268	57,041
Multi-Sectoral Transfers to LLGs		0	305
Total Revenues	747,157	587,066	736,371
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	686,889	345,255	679,025
Wage	582,786	291,340	582,786
Non Wage	104,103	53,915	96,240
Development Expenditure	60,268	10,853	57,346
Domestic Development	60,268	10,853	57,346
Donor Development	0	0	0
Total Expenditure	747,157	356,108	736,371

2016/17 Revenue and Expenditure Performance up to March

The department received shs 195,506,000= and spent 129,287,000= representing a 66% performance. locally revenues performed at 83% as more funds were reallocated to compensate for the 39% under performance in Unconditional grant non wage. Development expenditure under performed with 82% of the funds remaining unused because the procurement process that was at supply level.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector is expecting to receive Shs 736,371,000= leading to a 1.4% decrease in the 2017/18 budget as compared to FY 2016/17 due to a decrease in the sector conditional Grant (Non- wage) and Locally raised revenues. 92% of the funds will be spent on Recurrent activities and 8% on development activities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned	Expenditure and Performance by	Approved Budget and Planned

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Workplan 4: Production and Marketing

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of livestock vaccinated	13000	28204	8000
No. of livestock by type undertaken in the slaughter slabs	50000	61076	50000
No. of fish ponds constructed and maintained	20	31	20
No. of fish ponds stocked	10	14	10
Quantity of fish harvested	10	797	10
Function Cost (US\$ '000)	233,178	143,015	224,000
Function: 0183 District Commercial Services			
No. of awareness radio shows participated in	4	1	4
No. of businesses assisted in business registration process	12	6	12
No. of enterprises linked to UNBS for product quality and standards	0	0	12
No. of market information reports disseminated	24	6	24
No. of cooperative groups supervised	20	18	20
No. of cooperative groups mobilised for registration	5	5	6
No. of cooperatives assisted in registration	5	4	6
No. of opportunities identified for industrial development	4	3	4
No. of producer groups identified for collective value addition support	0	0	4
No. of value addition facilities in the district	0	0	20
A report on the nature of value addition support existing and needed	yes	YES	Yes
No. of awareness radio shows participated in	12	3	4
No. of trade sensitisation meetings organised at the district/Municipal Council	0	0	4
No. of businesses inspected for compliance to the law	200	250	40
No. of businesses issued with trade licenses	0	0	200
Function Cost (US\$ '000)	19,955	12,545	16,000
Cost of Workplan (US\$ '000):	747,157	356,108	736,000

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Workplan 4: Production and Marketing

office improvement and finishing, training farmers in value addition, Procure equipment for a plant clinic and connecting production office computers to internet network.

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

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

1. PMG Allocation

whole Grant should be made recurrent since we have another capital project OWC/NAADS this will allow enough money for training and mobilisation of farmers

2. lack of vehicle

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

3. under staffing

the department is highly understaffed especially at sub county level with majority of subcounties having no staffs

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	2,773,749	2,038,570
District Unconditional Grant (Non-Wage)	10,200	5,930
Locally Raised Revenues	12,240	34,503
Multi-Sectoral Transfers to LLGs	13,809	5,775
Other Transfers from Central Government	81,018	0
Sector Conditional Grant (Non-Wage)	527,661	395,746
Sector Conditional Grant (Wage)	2,128,821	1,596,616
<i>Development Revenues</i>	903,672	22,583
District Discretionary Development Equalization Grant	67,172	0
Donor Funding	826,452	10,857
Multi-Sectoral Transfers to LLGs	10,049	11,725

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Workplan 5: Health

Total Revenues	3,677,421	2,061,152	2,869,351
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>2,773,749</i>	<i>1,705,482</i>	<i>2,707,674</i>
Wage	2,128,821	1,388,593	2,128,821
Non Wage	644,928	316,889	578,852
<i>Development Expenditure</i>	<i>903,672</i>	<i>11,725</i>	<i>161,677</i>
Domestic Development	77,220	11,725	161,677
Donor Development	826,452	0	0
Total Expenditure	3,677,421	1,717,207	2,869,351

2016/17 Revenue and Expenditure Performance up to March

The departmental revenues cumulatively performed at 56% due to under performance in donar funds(1%),Sec conditional grant performed at 165% due to more funds that were allocated to the health centers.Cumulative development expenditure under performed at 15% due to DDEG funds that were reallocated to Education dep

Department Revenue and Expenditure Allocations Plans for 2017/18

The department plans on receiving a total of shs 2,869,351,000= There was a 22% decrease in the 2017/18 compared to FY 2016/17 due to 0% donor funding . The sector will spend Shs 2,767,557,000= (94.3%) on wage recurrent activites and shs 98,544,000= (5.7%) on development activities.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0881 Primary Healthcare

Vote: 537 Mbarara District

Workplan 5: Health

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Number of outpatients that visited the NGO Basic health facilities	300000	48651	300000
Number of inpatients that visited the NGO Basic health facilities	6800	10176	6800
No. and proportion of deliveries conducted in the NGO Basic health facilities	9000	2217	9000
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	9500	1461	9500
Number of trained health workers in health centers	227	232	227
No of trained health related training sessions held.	227	48	227
Number of outpatients that visited the Govt. health facilities.	546000	636273	546000
Number of inpatients that visited the Govt. health facilities.	10000	34230	10000
No and proportion of deliveries conducted in the Govt. health facilities	15750	12759	15750
% age of approved posts filled with qualified health workers	65	45	65
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	89	6	89
No of children immunized with Pentavalent vaccine	19180	13764	19180
No of maternity wards constructed		0	1
No of OPD and other wards constructed	1	0	1
Function Cost (US\$ '000)	3,525,806	1,677,061	2,779,000
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	151,615	40,146	89,000
Cost of Workplan (US\$ '000):	3,677,421	1,717,207	2,869,000

2016/17 Physical Performance up to March

-Provision of comprehensive malaria, TB and AIDS care.

Vote: 537 Mbarara District

Workplan 5: Health

provision of family planning services. Treatment of HIV patients.

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

1. under staffing

understaffing at health centers especially mid wives and at headquarters

2. inadequate funding

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

3. lack of transport means

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

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Outturn by end March
	Approved Budget	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	18,705,917	13,713,938
District Unconditional Grant (Non-Wage)	11,118	6,459
District Unconditional Grant (Wage)	92,937	65,424
Locally Raised Revenues	58,342	39,554
Multi-Sectoral Transfers to LLGs	11,326	5,607
Other Transfers from Central Government	15,604	15,604
Sector Conditional Grant (Non-Wage)	2,767,490	1,769,465
Sector Conditional Grant (Wage)	15,749,099	11,811,824
<i>Development Revenues</i>	566,734	640,067
Development Grant	242,432	242,432
District Discretionary Development Equalization Gra		68,257
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs	36,302	41,378
Transitional Development Grant	288,000	288,000
Total Revenues	19,272,650	14,354,005

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	18 705 917	11 429 873	18 597 256
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Vote: 537 Mbarara District

Workplan 6: Education

2016/17 Revenue and Expenditure Performance up to March

The department cumulatively performed at 74% in revenues and a 98% quarterly performance which is a very good performance. Expenditure performance was at 82% with a 42% underperformance in the development because the constructions were still ongoing and so payments were not yet made.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector is expected to receive shs. 19,380,963,000= . Shs 18,597,256,000= will be spent on recurrent activities which 85% will be for wages and 15% will be for Non wage activities, 4% of the budget will be spent on development activities. There was a 0.6% increase in the 2017/18 FY as compared to FY 2016/2017 due to a 0.6% increase in the Transitional development grant.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of teachers paid salaries	1553	1482	1553
No. of qualified primary teachers	1553	1482	1553
No. of pupils enrolled in UPE	52834	56231	52834
No. of student drop-outs	191	41	191
No. of Students passing in grade one	1000	5409	1000
No. of pupils sitting PLE	6000	5770	6000
No. of classrooms constructed in UPE	1	2	6
No. of latrine stances constructed		0	27
Function Cost (US\$ '000)	13,057,715	8,301,704	13,268,000
Function: 0782 Secondary Education			
No. of students passing O level		821	3000
No. of students sitting O level	1373	3639	3000
No. of students enrolled in USE	8400	6893	8400
No. of teaching and non teaching staff paid	274	274	273
Function Cost (US\$ '000)	3,740,262	2,192,129	3,643,000
Function: 0783 Skills Development			

Vote: 537 Mbarara District

Workplan 6: Education

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
No. of primary schools inspected in quarter	105	589	126
No. of secondary schools inspected in quarter	13	9	11
No. of tertiary institutions inspected in quarter	2	3	4
No. of inspection reports provided to Council	4	3	4
Function Cost (UShs '000)	393,873	130,485	225,000
Cost of Workplan (UShs '000):	19,272,650	11,675,060	19,380,000

2016/17 Physical Performance up to March

- Monitoring and supervision of developmental projects.
- School inspection
- Construction of a 2 classroom block and pit latrine at Rweibaare P/S in Kashare subcounty

Planned Outputs for 2017/18

Inspection of schools,
 Disbursement of UPE,
 Conducting end of exams,
 Co-curricular activities,
 support supervision,
 Classroom construction at Rwamukondo p/s in kashare, Buhumuriro p/s in Rwanyamahembe and Komuyaga
 Bubaare s/c

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and other stakeholders
 N/A

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

1. Lack of enough teachers houses and classrooms.

Lack of enough teachers houses and classrooms.

2. Lack of enough office equipment

Lack of enough computers and internet to aid work implimentation.

Vote: 537 Mbarara District

Workplan 7a: Roads and Engineering

	Budget	March	Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	829,002	514,340	761,480
District Unconditional Grant (Non-Wage)	8,975	5,893	11,167
District Unconditional Grant (Wage)	74,815	57,565	74,815
Locally Raised Revenues	47,570	26,670	45,558
Multi-Sectoral Transfers to LLGs	20,406	6,456	45,772
Sector Conditional Grant (Non-Wage)	677,236	417,757	584,168
<i>Development Revenues</i>	167,407	89,007	396,107
District Unconditional Grant (Non-Wage)		0	22,844
Locally Raised Revenues	68,000	26,575	234,702
Multi-Sectoral Transfers to LLGs	99,407	62,432	138,561
Total Revenues	996,409	603,347	1,157,586
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	829,002	331,905	761,480
Wage	74,815	57,564	74,815
Non Wage	754,187	274,341	686,665
<i>Development Expenditure</i>	167,407	69,308	396,107
Domestic Development	167,407	69,308	396,107
Donor Development	0	0	0
Total Expenditure	996,409	401,213	1,157,586

2016/17 Revenue and Expenditure Performance up to March

The department received 218,850,000/= for the quarter and actually spent 74%. Locally revenue receipts overperformed at 138% due to q2 funds that were allocated in q3. Non wage recurrent expenditure under performed at 54% because most of the URF activities/ purchases were still under procurement awaiting supply, this caused expenditure underperformance.

Department Revenue and Expenditure Allocations Plans for 2017/18

In the Financial year 2017/2018, the department expects revenues from URF conditional grant to be expended on maintenance and funds from Local Revenue and unconditional grants to be expended on buildings maintenance, renovation and construction. There was a 16.2% increase in the 2017/18 budget due to an increase in unconditional grant non wage funds to cater for renovation of staff toilets, district house, office park yard and district Gardens.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget	Expenditure and	Approved

Vote: 537 Mbarara District

Workplan 7a: Roads and Engineering

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of bottle necks removed from CARs	14	14	11
Length in Km of District roads routinely maintained	368	368	372
Length in Km of District roads periodically maintained	74	58	59
No. of bridges maintained	22	23	22
Function Cost (US\$ '000)	819,829	348,231	840,000
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed	1	1	4
No. of Public Buildings Rehabilitated	2	1	6
Function Cost (US\$ '000)	176,580	52,982	317,000
Cost of Workplan (US\$ '000):	996,409	401,213	1,157,000

2016/17 Physical Performance up to March

Grading of Feeder roads planned for Q2 was done in Q3. Manual routine maintenance was carried out for three months. Supply and installation of culverts was completed.

-Kashaka-Karuyenje in Bubare, Rwanyamahembe and Bukiro sub-counties was graded.

-Bukiro-Rubare-Kagongi in Bukiro sub-county was graded.

Planned Outputs for 2017/18

We plan to carry out Routine maintenance of feeder roads for 12 months, Periodic maintenance (grading) of 50km of feeder roads, Spot improvements on 10km of feeder roads, Supply and installation of 22 lines of culverts on feeder roads, periodic maintenance of 70km of community access roads in sub counties, maintain buildings and compounds, renovate toilets at district headquarters and carry out technical designs for improvement of kayek.

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

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

1. insufficient funds

The department's funding is too low for effective implementation of works for effective service delivery.

2. Obsolete equipment

Vote: 537 Mbarara District

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	97,655	66,555
District Unconditional Grant (Wage)	57,896	37,861
Locally Raised Revenues	1,500	0
Sector Conditional Grant (Non-Wage)	38,259	28,694
<i>Development Revenues</i>	480,468	480,468
Development Grant	480,468	480,468
Total Revenues	578,123	547,023
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	97,655	66,254
Wage	57,896	37,847
Non Wage	39,759	28,406
<i>Development Expenditure</i>	480,468	348,502
Domestic Development	480,468	348,502
Donor Development	0	0
Total Expenditure	578,123	414,756

2016/17 Revenue and Expenditure Performance up to March

The cumulative revenue performance was 95%. 100% of the planned quarterly Sector conditional grant funds received. Quarterly expenditure performance was at 122% because Q2 funds were released late and so most of activities were implemented in q3.

Department Revenue and Expenditure Allocations Plans for 2017/18

There was a 8.4% increase in Rural water&sanitation conditional grant for 2017/2018 to Shs 528,806,000=.. will be spent mainly according to the MWE guidelines: operation of DWO, Supervision, monitoring & coordination, Support to O&M, payment of retention & Commissioning, Construction of latrine. Construction of protected springs, Drilling & and installation of Boreholes, design of piped water, Promotion of Community Based Management and promotion of sanitation Hygiene.

(ii) Summary of Past and Planned Workplan Outputs

	2016/17	2017/18
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Vote: 537 Mbarara District

Workplan 7b: Water

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of water and Sanitation promotional events undertaken	1	0	1
No. of water user committees formed.	20	20	40
No. of deep boreholes rehabilitated	0	0	15
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	1	1
No. of supervision visits during and after construction	60	44	100
No. of water points tested for quality	140	35	60
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	0	0	1
No. of sources tested for water quality	20	15	40
No. of water points rehabilitated	0	0	15
% of rural water point sources functional (Gravity Flow Scheme)	0	0	80
% of rural water point sources functional (Shallow Wells)	0	0	50
No. of water pump mechanics, scheme attendants and caretakers trained	00	0	8
No. of public sanitation sites rehabilitated	00	0	0
No. of Water User Committee members trained	1100	665	40
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	0	0	20
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	12	1	1
No. of public latrines in RGCs and public places	1	1	1
No. of springs protected	6	6	6
No. of deep boreholes drilled (hand pump, motorised)	5	5	7

Vote: 537 Mbarara District

Workplan 7b: Water

Planned Outputs for 2017/18

40 supervision visits during and after construction conducted, 100 water points tested for quality, District water sanitation meetings conducted (4), Intra-district meetings conducted (4), O&m of double cabin pick (4) & motor cycles (2), Workplans submitted & consultations made to MWE (6), General administration of the office, Planning and Advocacy meetings (1) Sensitization of communities on critical requirements meetings (20), Training of Water User Committees (20), Post - construction of Water User Committees. Environmental impact Assessment, . Construction of Public toilets (1), Construction of Protected springs Drilling of boreholes (Hand pump

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

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

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

1. inequitable distribution of water resources & environment degradation,

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

2. overwhelming demand for RWHT and water for production

Most parts of the district are in hilly places with limited technological options so need domestic RWHT and the district lies in dry cattle corridor area

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

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

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand		2016/17	2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	194,422	118,890	210,538
District Unconditional Grant (Non-Wage)	8,364	6,462	7,000
District Unconditional Grant (Wage)	126,551	91,785	126,551
Locally Raised Revenues	44,536	11,551	61,981
Multi-Sectoral Transfers to LLGs	7,608	3,570	7,597
Special Conditional Grant (Non-Wage)	7,363	5,532	7,400

Vote: 537 Mbarara District

Workplan 8: Natural Resources

Total Revenues	194,422	118,890	213,843
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	194,422	111,422	210,538
Wage	126,551	91,785	126,551
Non Wage	67,871	19,637	83,988
Development Expenditure	0	0	3,305
Domestic Development	0	0	3,305
Donor Development	0	0	0
Total Expenditure	194,422	111,422	213,843

2016/17 Revenue and Expenditure Performance up to March

The departmental revenues performed at 89%. locally raised revenues that underperformed at 71% because to unrealised revenue collections, Expenditure performance was at 83% due to under performance of the non wage expenditure at 55% because the funds sector conditional grant were not released in time for implementation of activities.

Department Revenue and Expenditure Allocations Plans for 2017/18

Natural Resources sector expects to receive a total Shs 213,843,000= There was 10% increase in the 2017/18 as compared to FY 2016/17 due to locally raised revenues funds that were allocated to the department for Topographical Survey

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	0	0	100
Number of people (Men and Women) participating in tree planting days	100	0	100
No. of Water Shed Management Committees formulated	50	0	100
No. of Wetland Action Plans and regulations developed	100	100	4
Area (Ha) of Wetlands demarcated and restored		0	100
No. of community women and men trained in ENR monitoring	4	0	0

Vote: 537 Mbarara District

Workplan 8: Natural Resources

- Compliance monitoring wetland inspections were conducted in 3 subcounties.
- Land conveyance and transactions were carried out.

Planned Outputs for 2017/18

Planned outputs include tree planting training of wetland resources users, restoration of degraded wetland sections, forwarding of land applications to the titling office and inspections to monitor compliance to physical planning guidelines.

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

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

1. Lack of transport means.

It limits field activities for the department.

2. loss micro through destruction of fragile ecosystems

it affects agricultural activities.

3.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	595,257	1,047,713
District Unconditional Grant (Non-Wage)	9,498	7,225
District Unconditional Grant (Wage)	204,921	204,921
Locally Raised Revenues	44,397	46,045
Multi-Sectoral Transfers to LLGs	21,748	21,441
Other Transfers from Central Government	247,140	700,683
Sector Conditional Grant (Non-Wage)	67,553	67,398
<i>Development Revenues</i>	54,100	8,725

Vote: 537 Mbarara District

Workplan 9: Community Based Services

Total Revenues	649,357	267,946	1,056,439
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	595,257	242,303	1,047,713
Wage	204,921	137,611	204,921
Non Wage	390,336	104,692	842,793
Development Expenditure	54,100	6,495	8,725
Domestic Development	34,100	6,495	8,725
Donor Development	20,000	0	0
Total Expenditure	649,357	248,798	1,056,439

2016/17 Revenue and Expenditure Performance up to March

Aquarterly budget of 162,339,000=was planned for Q3, only 82,598,000= was received which is a budget performance of 51%. Non wage expenditure under performed at 38% due to funds for YLP which not yet adv benefeceries.Development expenditure underperformed at 28% because funds werenot released in time and so were still comitted in LPO that were still under process.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector will receive shs1,056,439,000= representing a 63% increase compared to the 2016/17 budget. TH a result in the increment in the youth livelihood funds and UWEP funds which were not in the 2016/17 bud of the funds will be spent on recurrent activities while the remaining 1% will be spent on development activ

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	30	32	30
No. of Active Community Development Workers	23	17	25
No. FAL Learners Trained	6000	6304	6000
No. of children cases (Juveniles) handled and settled	20	6	20
No. of Youth councils supported	11	0	5
No. of assisted aids supplied to disabled and elderly community	5	1	4

Vote: 537 Mbarara District

Workplan 9: Community Based Services

.In addition to the above, 1 District Youth Council General meeting was held, 1 special grant committee sat. PWDs groups were given funds from PWDs special grant .Also, 37 labour insections were done, International Womes Day celebrated and 11 sub counties 11 sub counties were supported with funds to implement FA other field programs .

Planned Outputs for 2017/18

During this period, the sector will pay salaries for all is staff and pay bills for departmental utilities. The sector also monitor and supervise sector activities, resttle 30 children, carry out 30 court inquiries, facilitate the ce of Labour, youth,women, PWDs and the Day of the African child.The Sector will also implement activities and promote the welfare of disadvantaged groups namely children, women, youth and PWDs.In addition,the will facilitate disaadantaged groups (women, youth) to access loans to support their projects

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

support Orphans and other Vulnarable children with vocational skills, school support, and health services. T also fund Gender related activities.

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

1. Transport

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

2. Office facilities

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

3. Funding

Over roll, the sector is poorly funded hence it can not effectively do its mandatory roles notably Probation a Welfare Office and Labour Office.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2016/17	2017/18
Approved Budget	Outturn by end March	Approved Budget	Approved Budget

Vote: 537 Mbarara District

Workplan 10: Planning

Total Revenues	191,485	111,303	217,327
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>171,250</i>	<i>86,750</i>	<i>145,570</i>
Wage	49,501	30,624	49,501
Non Wage	121,749	56,126	96,069
<i>Development Expenditure</i>	<i>20,235</i>	<i>10,400</i>	<i>71,757</i>
Domestic Development	20,235	10,400	71,757
Donor Development	0	0	0
Total Expenditure	191,485	97,149	217,327

2016/17 Revenue and Expenditure Performance up to March

The cumulative revenue for the department was 111,303,000= and actual expenditure was 97,149,000= which is a budget performance of 87%. While for Q3 the department received 42,919,000= and actually spent 41,651,000= which is a performance of 98.7%. The expenditure underperformance of 63% was for non wage recurrent activities specifically PAF funds that are committed in LPOs.

Department Revenue and Expenditure Allocations Plans for 2017/18

The unit expects to receive Shs 217,327,000= of which it will spend 67% (shs 145,570,000=) on nonwage activities and 33% (shs 71,166,000 =) on development activities. There was a 13.5% increase in the 2017/18 as compared to the FY 2016/17 due to a significant increase in DDEG funds for carrying out a topographical survey of District land.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of Minutes of TPC meetings	12	9	12
No of qualified staff in the Unit	3	3	3
Function Cost (UShs '000)	191,485	97,149	217,327
Cost of Workplan (UShs '000):	191,485	97,149	217,327

2016/17 Physical Performance up to March

3 monthly TPC meetings were held

Making a topographical survey of the district land

Vote: 537 Mbarara District

Workplan 10: Planning

planning staff done in 11 subcounties. Preparation of BOQs , Feasibility studies for and monitoring for the development projects.

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

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

1. Lack of transport means

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

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

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

3.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
Recurrent Revenues	91,570	87,128
District Unconditional Grant (Non-Wage)	7,486	5,434
District Unconditional Grant (Wage)	50,990	50,990
Locally Raised Revenues	33,094	30,705
Total Revenues	91,570	87,128
B: Breakdown of Workplan Expenditures:		
Recurrent Expenditure	91,570	87,128
Wage	50,990	50,990
Non Wage	40,580	36,139
Development Expenditure	0	0

Vote: 537 Mbarara District

Workplan 11: Internal Audit

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expected to receive 2,825,100= as PAF Monitoring funds, 30,705,000= as local revenue 50,990,000= as wages. These funds will be spent on payment of salaries, carrying out internal Audits and general office management. There was a 4.9% decrease in the allocation of the FY 2017/18 as compared to the FY 2016/17 to a decrease in the local revenue and Unconditional grant-non wage allocation.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	36	9	36
Date of submitting Quaterly Internal Audit Reports	31/10/2016	30/04/2017	31/10/2017
Function Cost (UShs '000)	91,570	57,783	87,783
Cost of Workplan (UShs '000):	91,570	57,783	87,783

2016/17 Physical Performance up to March

General office management

Conducted internal Audits in 7 Departments, 10 subcounties, 8 schools, 3 health units, 4 projects.
Submission of quaterly Audit reports.

Planned Outputs for 2017/18

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

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and other stakeholders
N/A

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

1. Unreliable transport means

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

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