

Vote: 537 Mbarara District

Structure of Budget Framework Paper

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B: Summary of Performance by Department

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Foreword

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

Indicative planning figures were disseminated to the sector heads through the budget call circular. Sectoral plans were formulated, presented and discussed in the budget conference that was held in November 2016. Budget Conference Inputs were captured, harmonised and included in the document.

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

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

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

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

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

On behalf of Mbarara local government, I would like to thank all stakeholders for their participation in the process.

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CHIEF ADMINISTRATIVE OFFICER-MBARARA

Vote: 537 Mbarara District

Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	1,837,857	372,380	3,633,298
2a. Discretionary Government Transfers	2,789,852	697,463	935,639
2b. Conditional Government Transfers	27,242,192	7,131,218	1,143,580
2c. Other Government Transfers	343,762	0	739,282
4. Donor Funding	846,452	0	3,774,298
Total Revenues	33,060,116	8,201,061	32,667,084

Revenue Performance in the first quarter of 2016/17

The District expects a total of Shs 33,060,116,000= and shs 8,201,061,000= was received by the end of first quarter indicating 24.8% performance. 25% of discretionary government transfers was received, 26% of Conditional Government Transfers were received, 20% of the Local revenue was collected. Other government transfers and donor funding performance was 0%.

Planned Revenues for 2017/18

The District expects a total of shs.32,667,084,000= of which 5.8% (Shs.1,887,744,000=) is from Local Revenues, 8.7% (Shs.2,848,440,000=) is from Discretionary Government Transfers, 80% (Shs. 26,111,810,000=) is from Conditional Government Transfers, 2.2% (Shs 722,637,000=) is from Other Government Transfers and 3.4% (Shs.1,096,452,000=) from Donor funding.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
1a Administration	4,708,749	1,242,781	3,633,298
2 Finance	867,086	148,120	935,639
3 Statutory Bodies	1,085,686	134,964	1,143,580
4 Production and Marketing	747,157	91,923	739,282
5 Health	3,677,421	530,534	3,774,298
6 Education	19,272,650	3,928,911	19,124,003
7a Roads and Engineering	996,409	37,348	1,002,698
7b Water	578,123	19,389	730,593
8 Natural Resources	194,422	35,065	224,059
9 Community Based Services	649,357	61,777	1,085,213

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First Quarter expenditure for FY 2016/17 was shs 6,265,122,000= representing 76.4% of the released funds 8,201,061,000=. 48% of released funds were spent on wages, 28% of funds released were spent on non wage activities, 0.4% of funds released were spent on Domestic development activities while no funds were released on donor development.

Planned Expenditures for 2017/18

For FY 2017/18 shs 20,129,751,000= will be spent on wages, shs 10,229,966,000= will be spent on non wage recurrent activities, shs 1,210,915,000= will be spent on domestic development activities and 1,096,452,000= will be spent on donor development activities. Construction of 3 classroom blocks and 1 teachers' house will be done in primary schools. 59km of feeder and 70km of CAR roads will be periodically maintained. construction of 1 pu toilet and purchase of plant clinic equipment.

Medium Term Expenditure Plans

The district plans to spend Shs 32,667,084,000= in 2017/18 compared to shs. 33,060,116,000= in 2016/17 representing a 1.2% decrease. Of this 62% (Shs. 20,129,751,000=) will be spent on Wage Recurrent, 31.3% (10,229,966,000=) will be spent on Non Wage Recurrent activities, 3.7% (1,210,915,000=) will be spent on Development Activities and 3.4% (1,096,452,000=) will be spent on Donor development activities.

Challenges in Implementation

The major constraints during implementation include,

- Limited means of transport to do field activities
- Inadequate office tools and equipment
- inadequate internet and intercom services
- inadequate training and leadership development for technical staff and political leaders

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A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18 Proposed
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	1,837,857	372,380	
Liquor licences	78,230	18,015	
Business licences	114,286	20,420	
Land Fees	200,000	101,603	
Local Service Tax	130,000	46,151	
Market/Gate Charges	544,396	110,706	
Miscellaneous		169	
Other Fees and Charges	85,714	3,818	
Park Fees	85,714	19,331	
Property related Duties/Fees	151	0	
Rent & Rates from other Gov't Units	505,795	21,256	
Inspection Fees	15,000	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	78,571	30,911	
2a. Discretionary Government Transfers	2,789,852	697,463	
District Discretionary Development Equalization Grant	254,843	63,711	
District Unconditional Grant (Non-Wage)	758,117	189,529	
District Unconditional Grant (Wage)	1,776,892	444,223	
2b. Conditional Government Transfers	27,242,192	7,131,218	2
Transitional Development Grant	392,348	96,537	
General Public Service Pension Arrears (Budgeting)	362,915	362,915	
Gratuity for Local Governments	619,666	154,917	
Pension for Local Governments	2,586,035	646,509	
Sector Conditional Grant (Non-Wage)	4,145,200	1,086,333	
Sector Conditional Grant (Wage)	18,352,859	4,588,215	
Development Grant	783,168	195,792	
2c. Other Government Transfers	343,762	0	
Youth Livelihood Fund	247,140	0	
Uganda Women Enterprise Program Funding UWEP		0	
School Head Count		0	
Sanitation and Hygiene Promotion Grant	81,018	0	
Contribution to PLE	15,604	0	
4. Donor Funding	846,452	0	
UNICEF		0	

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A. Revenue Performance and Plans

The district budget for 2016/17 financial year was shs 1,837,857,000=. Out of this, shs 372,380,000= was realised in the first quarter. This was a 24% performance. The money was realised from the traditional sources of rent and rates, rates of businesses, Park fees, market charges, local service tax, liquor licences and land fees.

(ii) Central Government Transfers

The district budget for 2016/17 financial year was shs 30,032,044,000= from central government transfers. Shs 7,828,681,000= was realised as at the close of First quarter. This budget line faced a number of challenges, they include inadequate funding of most of district programmes especially those which depend on central government transfers.

(iii) Donor Funding

By the end of quarter one no donor funds had been received.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

In 2017/18 Mbarara District local government projects Shs. 1,887,744,000= to be collected as locally raised revenues. This is a projected 2.6% increase in local revenue compared to 2016/17 due to an overall increment in most of the local revenue sources such as business licences, registration fees, park fees and market gate fees.

(ii) Central Government Transfers

The District expects to receive Shs 2,848,440,000= as discretionary government transfers, shs 26,111,810,000= as conditional transfers and shs 722,637,000= as other government transfers. There is a projected increase of 2.3% on Government Transfers in 2017/18 as compared to 2016/17.

(iii) Donor Funding

The district expects to receive Shs. 1,096,452,000= as Donor funds from Global Fund, IPV Campaign, Mass measles Campaign and Rotavirus Campaign, MJAP, MTRAC and UN Joint Women Program, UNICEF, CHAI.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	4,594,987	1,347,117
District Unconditional Grant (Non-Wage)	136,445	30,239
District Unconditional Grant (Wage)	448,913	93,989
General Public Service Pension Arrears (Budgeting)	362,915	362,915
Gratuity for Local Governments	619,666	154,917
Locally Raised Revenues	210,137	17,193
Multi-Sectoral Transfers to LLGs	230,874	41,355
Pension for Local Governments	2,586,035	646,509
<i>Development Revenues</i>	113,762	26,034
District Discretionary Development Equalization Gra	10,334	2,584
Multi-Sectoral Transfers to LLGs	3,428	0
Transitional Development Grant	100,000	23,451
Total Revenues	4,708,749	1,373,151
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	4,594,987	1,219,330
Wage	448,913	93,989
Non Wage	4,146,074	1,125,342
<i>Development Expenditure</i>	113,762	23,451
Domestic Development	113,762	23,451
Donor Development	0	0
Total Expenditure	4,708,749	1,242,781

Revenue and Expenditure Performance in the first quarter of 2016/17

The department had a budget of 1,177,187,000= and received 1,373,151,000= representing 117% performance. The increase was a result of increased funds for public service pension arrears which increased from 90,729,000= to 362,915,000= representing 400% increment.

Of the funds 1,370,568,000= received, 1,242,781,000= was spent representing 90.7% performance.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector expects to receive a total of Sh.3,633.298,000= of which 99.5% will be spent on recurrent activities and 0.5% will be spent on development activities. There is a projected decrease in the 2017/18 budget as compared to 2016/17.

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Workplan 1a: Administration

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

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

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

2. inadequate Funds

inadequate funds to facilitate planned activities and emmergency issues that arise

3. Delay of Funds

delay of releases and issuance of cash limits affects activity scheduling and implementation

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	863,652	930,134
District Unconditional Grant (Non-Wage)	15,818	16,818
District Unconditional Grant (Wage)	188,414	188,414
Locally Raised Revenues	211,192	224,152
Multi-Sectoral Transfers to LLGs	448,228	500,750
<i>Development Revenues</i>	3,434	5,505
Multi-Sectoral Transfers to LLGs	3,434	5,505

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Workplan 2: Finance

Revenue and Expenditure Performance in the first quarter of 2016/17

The department cumulatively performed at 18% in revenues due to limited locally raised revenues that performed at 45% because they were not realised which also affected expenditure performance to 17%. Quarter one nonwage expenditure performance was at 63% due PAF Funds that were not released in time.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Finance sector expects to receive shs 935,639,000= of which shs 930,134,000= will be spent on recurrent planned activities while 5,505,000= 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 Revenue enhancement.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- 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

Plans for 2017/18 by Vote Function

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, service tax, Hotel tax, Trading licence, Meetings for Local Revenue enhancement Unit and Tax tribunals and Enforcement of revenue collection.

Medium Term Plans and Links to the Development Plan

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

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

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>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>1,085,686</i>	<i>197,760</i>
District Unconditional Grant (Non-Wage)	304,537	72,141
District Unconditional Grant (Wage)	374,108	63,334
Locally Raised Revenues	304,648	48,989
Multi-Sectoral Transfers to LLGs	102,394	13,296
Total Revenues	1,085,686	197,760
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,085,686</i>	<i>134,964</i>
Wage	374,108	46,038
Non Wage	711,578	88,926
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	1,085,686	134,964

Revenue and Expenditure Performance in the first quarter of 2016/17

The department cumulatively received 18% of the planned expenditure with local revenue underperforming at 12% to less funds that were collected during the quarter. Cumulative expenditure was at 12% due to statutory wage performed at 49% because they were not paid in time. Non wage expenditure performed at 50% due to ex-gratia that was released at once.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has a budget of shs 1,143,580,000= which is to be spent on Non wage Recurrent activities. This represents a 5.3% increase in the 2017/18 Budget as compared to 2016/17 due to locally raised funds and Ex-gratia that was increased to cater for councillors.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

PAC meetings were held

-land applications were handled by the District Land Board

-Staff were recruited by the District Service Commission

-Tenders were awarded

-Contracts committee meeting were held

-Political Monitoring and supervision was carried out

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Workplan 3: Statutory Bodies

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

1. budget ceiling.

councils are required to spent 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

3. Flow of information

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

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	686,889	172,404
District Unconditional Grant (Non-Wage)	10,382	3,280
District Unconditional Grant (Wage)	107,847	33,504
Locally Raised Revenues	24,458	1,300
Multi-Sectoral Transfers to LLGs	9,626	676
Sector Conditional Grant (Non-Wage)	59,638	14,909
Sector Conditional Grant (Wage)	474,939	118,735
<i>Development Revenues</i>	60,268	15,067
Development Grant	60,268	15,067
Multi-Sectoral Transfers to LLGs		0
Total Revenues	747,157	187,471
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	686,889	91,734
Wage	582,786	81,959
Non Wage	104,103	9,775
<i>Development Expenditure</i>	60,268	189
Domestic Development	60,268	189
Donor Development	0	0
Total Expenditure	747,157	91,923

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Workplan 4: Production and Marketing

FY 2016/17 due to a decrease in the sector conditional Grant (Non- wage). 92% of the funds will be spent on Recurrent activities and 8% on development activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

we have vaccinated livestock, inspected slaughtered animals, advised farmers on modern agricultural practices, inspected all agricultural inputs, constructed 20 standard ponds and stocked 14 ponds

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

Construction of 2 demonstration sites

(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 personnel

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

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Workplan 5: Health

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Sector Conditional Grant (Wage)	2,128,821	2,128,821
<i>Development Revenues</i>	903,672	1,086,172
District Discretionary Development Equalization Gra	67,172	
Donor Funding	826,452	1,076,452
Multi-Sectoral Transfers to LLGs	10,049	9,720
Total Revenues	3,677,421	3,774,298
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	2,773,749	2,688,126
Wage	2,128,821	2,128,821
Non Wage	644,928	559,305
<i>Development Expenditure</i>	903,672	1,086,172
Domestic Development	77,220	9,720
Donor Development	826,452	1,076,452
Total Expenditure	3,677,421	3,774,298

Revenue and Expenditure Performance in the first quarter of 2016/17

The departmental revenues cumulatively performed at 17% due to due 67% underperformance in sector conditional grants that were not released as planned and 160% overperformance of non wage unconditional grant was due to allocation to compensate the 0% local revenue. Expenditure performance was at 59% due to non wage underperformance at 52% due to late release of funds that affected activity implementation

Department Revenue and Expenditure Allocations Plans for 2017/18

The department plans on receiving a total of shs 3,774,298,000= There was a 2.6% increase in the 2017/18 compared to FY 2016/17 due to an increase in expected donor funding. The sector will spend Shs 2,688,126,000 (71%) on non wage recurrent activities and shs 1,086,172,000= (28%) on development activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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

Plans for 2017/18 by Vote Function

Immunisation of children, delivering pregnant mothers, office management, support supervision, attending to patients, data collection, health promotion, mentoring health workers.

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Workplan 5: Health

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>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>18,705,917</i>	<i>4,818,883</i>
District Unconditional Grant (Non-Wage)	11,118	4,387
District Unconditional Grant (Wage)	92,937	21,808
Locally Raised Revenues	58,342	13,973
Multi-Sectoral Transfers to LLGs	11,326	2,388
Other Transfers from Central Government	15,604	0
Sector Conditional Grant (Non-Wage)	2,767,490	839,053
Sector Conditional Grant (Wage)	15,749,099	3,937,275
<i>Development Revenues</i>	<i>566,734</i>	<i>149,401</i>
Development Grant	242,432	60,608
District Discretionary Development Equalization Grant		16,793
Multi-Sectoral Transfers to LLGs	36,302	0
Transitional Development Grant	288,000	72,000
Total Revenues	19,272,650	4,968,284
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>18,705,917</i>	<i>3,928,911</i>
Wage	15,842,036	3,071,565
Non Wage	2,863,880	857,345
<i>Development Expenditure</i>	<i>566,734</i>	<i>0</i>
Domestic Development	566,734	0
Donor Development	0	0
Total Expenditure	19,272,650	3,928,911

Revenue and Expenditure Performance in the first quarter of 2016/17

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Workplan 6: Education

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- Support of Sports
- Monitoring and supervision of developmental projects.
- School inspection

Plans for 2017/18 by Vote Function

- Inspection of schools,
- Disbursement of UPE,
- Conducting end of exams,
- Co-curricular activities,
- support supervision,

Classroom construction at Rwamukondo p/s in kashare, Buhumuro p/s in Rwanyamahembe and Komuyaga Bubaare s/c

Teachers house construction at Bugamba Intergrated P/S in Bugamaba S/C

Medium Term Plans and Links to the Development Plan

classroom, teachers' house and Latrine construction in primary schools

(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 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.

3.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

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Workplan 7a: Roads and Engineering

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Locally Raised Revenues	68,000	53,000
Multi-Sectoral Transfers to LLGs	99,407	90,630
Total Revenues	996,409	1,002,698
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	829,002	859,068
Wage	74,815	74,815
Non Wage	754,187	784,253
<i>Development Expenditure</i>	167,407	143,630
Domestic Development	167,407	143,630
Donor Development	0	0
Total Expenditure	996,409	1,002,698

Revenue and Expenditure Performance in the first quarter of 2016/17

The department received 150,713,000/= for the quarter and actually spent 37,348,000= which is a budget performance of 23%. Locally revenue receipts underperformed at 40% due to limited collections but compensation was done on non wage leading to an over performance of 160%. Non wage expenditure performance was at 7% due to URF projects that were still under the procurement process.

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 un conditional grants to be expended on buildings maintenance, renovation and construction. There was a 0.6% increase in the 2017/18 budget due to an increase in unconditional grant non wage funds to cater for renovation of staff toilets.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Grading of roads planned for Q4 FY 2015/16 were completed in the quarter.

- Kashekure-kikonkoma-ibumba-ryamiyonga- 22km-grading
- Bushwere-Rwentoyo-Bugamba-2km- grading and spot improvement
- Ndejja- Nyindo-Nyehanga-6km- grading
- Kategura-Rucence-Kabahesi-2.5km-emergency works
- Mwiizi-Kikunda-Omukatojo-3km-emergency works.

Repair and servicing of grader and pick-ups were carried out.

Plans for 2017/18 by Vote Function

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Workplan 7a: Roads and Engineering

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 road unit

the road unit that is being used for maintenance of the district's road network is too old, breaks down frequently and the costs of maintenance are very high. This also slows the works implementation.

3. Lack of road Reserves

Most district roads evolved from community roads and pass through titled peoples lands. The land owners do not allow the roads to be widened as they demand for compensation which the district can not afford, hence narrow roads.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	97,655	96,430
District Unconditional Grant (Wage)	57,896	57,896
Locally Raised Revenues	1,500	1,500
Sector Conditional Grant (Non-Wage)	38,259	37,035
<i>Development Revenues</i>	480,468	634,162
Development Grant	480,468	634,162
Total Revenues	578,123	730,593
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	97,655	96,430
Wage	57,896	57,896
Non Wage	39,759	38,535
<i>Development Expenditure</i>	480,468	634,162
Domestic Development	480,468	634,162
Donor Development	0	0
Total Expenditure	578,123	730,593

Revenue and Expenditure Performance in the first quarter of 2016/17

Vote: 537 Mbarara District

Workplan 7b: Water

Boreholes, design of piped water, Promotion of Community Based Management and promotion of sanitation Hygiene. there was a 12% decrease in

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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

Plans for 2017/18 by Vote Function

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 up (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 User Committees (20), Post - construction of Water

Medium Term Plans and Links to the Development Plan

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

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

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

(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

Vote: 537 Mbarara District

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
<i>Recurrent Revenues</i>	194,422	223,754
District Unconditional Grant (Non-Wage)	8,364	28,364
District Unconditional Grant (Wage)	126,551	126,551
Locally Raised Revenues	44,536	53,916
Multi-Sectoral Transfers to LLGs	7,608	7,597
Sector Conditional Grant (Non-Wage)	7,363	7,326
<i>Development Revenues</i>	0	305
Multi-Sectoral Transfers to LLGs	0	305
Total Revenues	194,422	224,059
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	194,422	223,754
Wage	126,551	126,551
Non Wage	67,871	97,203
<i>Development Expenditure</i>	0	305
Domestic Development	0	305
Donor Development	0	0
Total Expenditure	194,422	224,059

Revenue and Expenditure Performance in the first quarter of 2016/17

The departmental revenues performed at 77% due to locally raised revenues that underperformed at 23% because of unrealised revenue collections, this was however compensated with unconditional grant leading to an overperformance of 134%. Expenditure performance was at 70% due to sector conditional grant receipts that performed at 84%.

Department Revenue and Expenditure Allocations Plans for 2017/18

Natural Resources sector expects to receive a total Shs 224,059,000= There was 13.2% increase in the 2017/18 Budget as compared to FY 2016/17 due to increase in Unconditional non wage allocation which is for a Topographical survey of the District headquarter land.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- District Environment Committee was trained in their roles and responsibilities towards wetlands and environment management
- Compliance monitoring wetland inspections were conducted in 5 subcounties.
- Land conveyance and transactions were carried out.

Plans for 2017/18 by Vote Function

Vote: 537 Mbarara District

Workplan 8: Natural Resources

(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	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	595,257	1,050,696
District Unconditional Grant (Non-Wage)	9,498	9,498
District Unconditional Grant (Wage)	204,921	204,921
Locally Raised Revenues	44,397	47,392
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	66,761
<i>Development Revenues</i>	54,100	34,517
District Discretionary Development Equalization Gra	10,334	8,957
Donor Funding	20,000	20,000
Multi-Sectoral Transfers to LLGs	19,418	5,560
Transitional Development Grant	4,348	
Total Revenues	649,357	1,085,213
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	595,257	1,050,696
Wage	204,921	204,921
Non Wage	390,336	845,775
<i>Development Expenditure</i>	54,100	34,517
Domestic Development	34,100	14,517
Donor Development	20,000	20,000

Vote: 537 Mbarara District

Workplan 9: Community Based Services

97% of the funds will be spent on recurrent activities while the remaining 3% will be spent on development

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

During the first quarter, staff salaries were paid, 74 CSOs registered, staff lunch and transport paid, payment of utilities, held children resettled and 81 cases of child maintenance handled, 5 visits for counselling carried out, follow up visits to foster parents carried out. In the same period 6 monitoring and supervision visits done. Adult learners were, sensitisation of women, youth and PWDs carried out

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

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

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

support Orphans and other Vulnerable children with vocational skills, school support, and health services. The sector also fund Gender related activities.

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

1. Transport

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

2. Office facilities

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

3. Funding

Overall, the sector is poorly funded hence it can not effectively do its mandatory roles notably Probation and

Vote: 537 Mbarara District

Workplan 10: Planning

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
District Unconditional Grant (Wage)	49,501	49,501
Locally Raised Revenues	74,332	64,532
Multi-Sectoral Transfers to LLGs	9,611	7,929
<i>Development Revenues</i>	20,235	22,084
District Discretionary Development Equalization Gra	15,501	13,436
Multi-Sectoral Transfers to LLGs	4,733	8,647
Total Revenues	191,485	183,852
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	171,250	161,769
Wage	49,501	49,501
Non Wage	121,749	112,268
<i>Development Expenditure</i>	20,235	22,084
Domestic Development	20,235	22,084
Donor Development	0	0
Total Expenditure	191,485	183,852

Revenue and Expenditure Performance in the first quarter of 2016/17

The cumulative revenue performance was at 14%. Locally raised revenues that performed at 10% due to limited revenues that were realised. Expenditure performance was at 43% due to 24% non wage and 0% development expenditure underperformance due late release of funds.

Department Revenue and Expenditure Allocations Plans for 2017/18

The unit expects to receive Shs 183,852,000= of which it will spend 88% (shs 161,769,000=) on nonwage activities and 12% (shs 22,084,000=) on development activities. There was a 17% decrease in the 2017/18 budget compared to the FY 2016/17 due to a significant decrease in locally raised revenues and DDEG funds.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- 3 monthly TPC meetings were held
- Multi-sectoral monitoring in 11 sub-counties was carried out
- Quarterly OBT performance reports and Final performance contract were made and submitted
- Management Information Systems was made.

Plans for 2017/18 by Vote Function

12 TPC meetings to be held, 4 quarterly multisectoral monitoring visits to be done, 4 budget desk meetings

Vote: 537 Mbarara District

Workplan 10: Planning

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	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	91,570	90,570
District Unconditional Grant (Non-Wage)	7,486	7,486
District Unconditional Grant (Wage)	50,990	50,990
Locally Raised Revenues	33,094	32,094
Total Revenues	91,570	90,570
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	91,570	90,570
Wage	50,990	50,990
Non Wage	40,580	39,580
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	91,570	90,570

Revenue and Expenditure Performance in the first quarter of 2016/17

The department performed at 71% on planned revenues due to a 17% underperformance of Locally raised revenue.

Vote: 537 Mbarara District

Workplan 11: Internal Audit

Physical Performance in the first quarter of 2016/17

General office management

Conducted internal Audits in 9 Departments.

Plans for 2017/18 by Vote Function

-Quarterly Audits of 11 subcounties, 11 departments and other government units and institutions.

-purchase of a departmental laptop.

-general office management

Medium Term Plans and Links to the Development Plan

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

(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

failure to internalise the existing financial and accounting regulations

3. Internal Audit Department is marginalised.

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

Limited budgetary allocations limit audit scope.