

Vote: 535 Mayuge District

Structure of Budget Framework Paper

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Foreword

The Budget Framework Paper (BFP) provides the link between District overall policies and the Annual Budget. This years' budget frame work paper has been developed through a process that involved wide consultation with a number of stakeholders who included political leaders, technical staffs, opinion leaders, NGOs, Local populace, Ministry of Finance planning and economic Development, in setting objectives and priorities to be implemented in the various sectors in order to realize the required services over the medium term. Stakeholders at various levels identified the needs and consequently rational distribution of the meager district resources amongst the competing needs. During the preparation of this document, we upheld theme "Growth, Employment and Prosperity" and the national priorities that were communicated to us during the regional budget conference were considered formed a basis for deriving interventions to improve service delivery.

I am aware over the years the District has been faced with enormous problems which include high dropout rates which stands at an alarming rate of 65% deteriorating maternal health characterised with low Health facility deliveries 30%, low antenatal visits (28.6%), low utilisation of family planning 38%, high child mortality HIV/AIDS 5.2 % , poor road Infrastructure which are not motorable, low safe water coverage at 52% far below the national target of 85% , environmental degradation which is being accelerated through burning of charcoal and agriculture. In recognition of the underlisted challenges however, this years' budget frame work paper will employ a number of interventions ranging from construction of safe water points, embracing the UNAIDS target of 90-90-90 strategy, construction and rehabilitation of roads with Uganda Road Fund (URF) to make the bad roads accessible across the District. We will continue to implement the natural resources ordinance in an effort to reverse the rising trend of environmental degradation. Under this ordinance, the district will levy prohibitive fines on natural resources to limit their over exploitation but while balancing it with the desirable exploitation levels that support development.

I wish to extend my sincere gratitude to development partners under USAID who have emphasized the intervention logic of innovativeness in improving service delivery such as SDS, AIC, MADNASO, LVB HOPE, central government especially the Ministry of Finance, Planning and Economic Development and Ministry of Local Government and others for the continued technical guidance offered throughout the process of preparing the budget frame work paper. On a similar note I also wish to thank the Budget Desk for coordinating the entire process of developing this BFP, all departments for providing technical input that enabled Mayuge District Local government to come up with this planning, my colleagues the district councillors, members of civil society the people of Mayuge district in general for creating an enabling environment that led to the finalisation of the preparation of this very important planning and budgeting document. It gives me hope that with the continued cooperation, the Mayuge we want is possible. Finally, I appeal to the central government and partners in development, international organizations and all other stakeholders to assist us in all ways.

Lastly, I urge the implementers to always utilize the available scarce resources in the most innovative way so as to achieve high efficiency and effectiveness for these resources.

OMAR BONGO
LCV MAYUGE

CHAIRPERSON

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	649,855	88,497	649,855
2a. Discretionary Government Transfers	3,597,755	899,439	3,567,688
2b. Conditional Government Transfers	23,433,958	6,389,531	23,343,894
2c. Other Government Transfers	907,551	277,128	907,031
4. Donor Funding	4,804,500	79,266	4,604,500
Total Revenues	33,393,618	7,733,861	33,072,967

Revenue Performance in the first quarter of 2016/17

By the end of the quarter one FY16-17 the District realised a performance of 23% performance against the approved budget. An under performance is observed in donor funding item at 2% and this is attributed to non release of funds under Uganda Reproductive health Voucher Project. The funds release mechanism had not been agreed between the District and project, direct release verses off budget release. Further, the SDS programme also changed its funding mechanism from direct fund release through

Planned Revenues for 2017/18

The Budget Framework Paper (BFP) FY 2017/18 was prepared in line with the new public financial management Act 2015. This year's Budget registered a 2% reduction compared to the previous FY. The reduction is majorly attributed to the phasing out of SDS programme which has been a major implementing partner but also we observe the reduction as a result of the overall cut in the IPF for the District non wage grant. Much as the budget witnessed a reduction, it is important to note that some items

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,117,305	358,066	2,021,255
2 Finance	618,451	156,968	596,778
3 Statutory Bodies	675,322	150,385	613,240
4 Production and Marketing	844,129	197,973	837,721
5 Health	7,830,965	730,157	7,608,801
6 Education	17,297,017	4,347,051	17,433,189
7a Roads and Engineering	1,201,104	191,879	1,249,726
7b Water	738,824	16,346	762,998
8 Natural Resources	167,969	51,506	166,989
9 Community Based Services	1,345,744	343,816	1,312,504
10 Planning	483,405	93,179	396,924
11 Internal Audit	73,383	17,487	72,843
Grand Total	33,393,618	6,654,813	33,072,967
Wage Rec't:	18,271,827	4,374,438	18,271,827
Non Wage Rec't:	7,572,974	1,847,984	7,407,265
Domestic Dev't	2,744,318	356,475	2,789,376
Donor Dev't	4,804,500	75,917	4,604,500

Expenditure Performance in the first quarter of 2016/17

With respect to expenditures, 86% was spent, and under expenditure is observed mainly under the water sector and this is attributed to funds for capital projects that were under procurement process.

Planned Expenditures for 2017/18

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Executive Summary

For the revenue forecast FY 2017/18, the District intends to target , maintainance of roads,improved water coverage targeting specifically the Landing sites through construction of boreholes and increased sensitisation in area of hygiene and sanitation. Then lastly the district will also focus on improving Education and health services through construction of classrooms and improving sanitation in schools.

Medium Term Expenditure Plans

To contribute to the achievement of the district objectives and the millennium goals, requires considerable time and effort to build physical and human resources. Due to the available resources, the district shall under take the following major interventions in the financial year 2017/2018. The District will focus on improvement of infrastructure i.e the road network, given that we have a road equipment, Increase safe water coverage by increasing on functional water points and constructing new s

Challenges in Implementation

While as the district projected budget seem to be big, there are a host of challenges that face the District: Tax evasion is the most pressing because it makes realization of the budget impossible, High labour turnover Due to hard to reach conditions staff tend to leave the district for better jobs elsewhere, Illegal Landing site these have been created along the vast lake shores thus hampering data and revenue collections as well as enforcement, Lack of Transport with Most departments either no

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A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	649,855	88,497	649,855
Land Fees	6,500	140	6,500
Advance Recoveries	5,000	0	5,000
Advertisements/Billboards	800	0	800
Agency Fees	28,725	0	28,725
Animal & Crop Husbandry related levies	14,994	0	14,994
Business licences	78,985	9,479	78,985
Ground rent	5,000	60	5,000
Liquor licences	2,195	0	2,195
Local Government Hotel Tax	4,000	150	4,000
Local Service Tax	139,109	31,989	162,959
Locally Raised Revenues	23,850	0	
Market/Gate Charges	93,014	14,645	93,014
Occupational Permits	23,085	2,497	23,085
Other Fees and Charges	70,663	16,573	70,663
Park Fees	37,519	9,900	37,519
Public Health Licences	6,950	0	6,950
Quarry Charges	26,554	2,460	26,554
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,649	370	2,649
Registration of Businesses	20,815	0	20,815
Rent & Rates from private entities	23,419	0	23,419
Cess on produce	27,320	0	27,320
Property related Duties/Fees	8,710	234	8,710
2a. Discretionary Government Transfers	3,597,755	899,439	3,567,688
District Discretionary Development Equalization Grant	521,104	130,276	572,194
Urban Discretionary Development Equalization Grant	58,918	14,729	74,903
District Unconditional Grant (Non-Wage)	1,061,106	265,276	945,185
Urban Unconditional Grant (Non-Wage)	122,541	30,635	141,319
Urban Unconditional Grant (Wage)	326,956	81,739	326,956
District Unconditional Grant (Wage)	1,507,131	376,783	1,507,131
2b. Conditional Government Transfers	23,433,958	6,389,531	23,343,894
Development Grant	1,168,100	292,025	1,182,312
General Public Service Pension Arrears (Budgeting)	22,886	22,886	0
Gratuity for Local Governments	180,533	45,133	0
Pension for Local Governments	462,549	115,637	462,549
Sector Conditional Grant (Non-Wage)	4,939,608	1,408,457	5,074,460
Sector Conditional Grant (Wage)	16,603,934	4,491,770	16,603,934
Transitional Development Grant	56,348	13,622	20,638
2c. Other Government Transfers	907,551	277,128	907,031
Youth Livelihood Programme	770,718	220,428	770,718
UWEP (Uganda Women Entrepreneurship Grant)	118,402	56,700	118,402
Unspent balances – UnConditional Grants	520	0	
Support to PLE	17,911	0	17,911
4. Donor Funding	4,804,500	79,266	4,604,500
Sight savers	94,517	0	94,517
PACE	20,000	0	20,000
BDR	170,000	33,000	170,000
GAVI	100,000	0	100,000
GBV (Irish Aid)	29,724	2,190	29,724

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A. Revenue Performance and Plans

NTD (Neglected Tropical Diseases)	120,000	11,663	120,000
SDS	200,000	32,413	
UAC (Uganda Aids Commission)	40,000	0	40,000
UNICEF	160,000	0	160,000
WHO (World Health Organisation)	290,000	0	290,000
URHVP(Uganda Reproductive health Voucher Project)	3,580,259	0	3,580,259
Total Revenues	33,393,618	7,733,861	33,072,967

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

By end of quarter one Locally raised revenue performed at 14% performance. The best performing source was local service tax at 23% however, most of the other sources performed below average and this is still attributed to low enforcement from the District. Otherwise all the mechanism to support collections are in place like the natural resource ordinance which is already gazetted. The best performing source was local service tax at 81% however, most of the other sources performed below average and t

(ii) Central Government Transfers

Transfers constituting 100% of the total quarterly receipts was realised. The bulk of these funds are salaries . Almost all the central government transfers performed at 100% in the quarter.

(iii) Donor Funding

The District performed at 2% against the annual budget. The under performance is attributed to reduced funding under SDS and the non release of funds under Uganda Reproductive health Voucher Project .

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The District projected a reduction in the growth of locally raised revenues because after comparing the actual local revenues received by the end of quarter one FY 2016-17. It was observed that the district had realised only 14% of the budget. Despite a lot of efforts put on the local revenue mobilization there were hindering factors like the natural resource ordinance much as it was gazetted, it has remained on the shelves. When the District tried to implement there was a lot of resistance and

(ii) Central Government Transfers

Most conditional government transfer for the FY 2017/18 has not changed much from that of FY 2016/17 with the exception of the District Discretionary grant which registered a 34% decline.

(iii) Donor Funding

The estimated figures under this line is projected to reduce by over 4%, This is attributed to the phasing out of some development partners under the umbrella (USAID) who include SDS, STAR EC.

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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	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,953,566</i>	<i>503,763</i>	<i>1,873,516</i>
District Unconditional Grant (Non-Wage)	157,025	36,059	194,150
District Unconditional Grant (Wage)	473,941	147,068	473,941
General Public Service Pension Arrears (Budgeting)	22,886	22,886	0
Gratuity for Local Governments	180,533	45,133	0
Locally Raised Revenues	73,954	18,861	83,037
Multi-Sectoral Transfers to LLGs	582,678	78,352	659,838
Pension for Local Governments	462,549	115,637	462,549
Urban Unconditional Grant (Wage)		39,767	
<i>Development Revenues</i>	<i>163,739</i>	<i>21,728</i>	<i>147,739</i>
District Discretionary Development Equalization Grant	18,471	2,623	18,471
District Unconditional Grant (Non-Wage)	30,209	0	30,209
Multi-Sectoral Transfers to LLGs	85,059	12,070	99,059
Transitional Development Grant	30,000	7,035	
Total Revenues	2,117,305	525,492	2,021,255
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,953,566</i>	<i>336,338</i>	<i>1,873,516</i>
Wage	800,897	116,615	800,897
Non Wage	1,152,669	219,723	1,072,619
<i>Development Expenditure</i>	<i>163,739</i>	<i>21,728</i>	<i>147,739</i>
Domestic Development	163,739	21,728	147,739
Donor Development	0	0	0
Total Expenditure	2,117,305	358,066	2,021,255

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

By end of quarter one 2016-17, the departmental revenue performance stood at 25% against the budget and 98% for the quarter under review. An overperformance is noted on the item of pension arrears and this is attributed to fact that all the planned budget was released in the quarter under review. With regard to expenditure, the District wage performed at 58%. This low performance is partially attributed to the delay to update some staff salaries but also the IPF released was in excess of what th

Department Revenue and Expenditure Allocations Plans for 2017/18

The departmental revenue estimate for FY 2017/18 reduced by 2% and this is majorly attributed to the major reduction in the IPF for District non wage. With regard to expenditure, the department will emphasis Coordination and monitoring of public policies and programs, as well as mobilization of the population for development, Increase the human capital investment through capacity building.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department being a service related department which basically plays a coordination role by Monitoring and Evaluating of all programs, strengthening efficiency, effectiveness and economic delivery of services of the projects that make a contribution towards social economic transformation and prosperity for all like OWC, CDD, Health, SACCOs, Roads, UPE and USE, Implementation of Government programs and Lawful decisions of the District Council, Repair and Renovation of assets.

Plans for 2017/18 by Vote Function

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Workplan 1a: Administration

The department being a service related department will basically be in coordination by Monitoring and Evaluating of all programs, strengthening efficiency effectiveness and economic delivery of services of the projects that make a contribution towards social economic transformation and prosperity for all like OWC, CDD, Health, SACCOs, Roads, UPE and USE, Implementation of Government programs and Lawful decisions of the District Council, Repair and Renovation of assets.

Medium Term Plans and Links to the Development Plan

All activities are picked from the five year development plan

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

construction of staff houses at Kityerera HCIV and Malongo HCIII by GAVI, routine maintenance of our access roads by Madhivan group of companies and provision various health related activities on HIV/AIDS by various NGOs in the district among others

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

1. inadequate resources

the department finds it hard to realize the targeted resources at times due to policy changes, politics both local and national though the district has come up with laws like the natural resources ordinance enforcing it has become a problem.

2. understaffing

the department has limited staff at the sub counties ie parish chiefs who in this case are instrumental in collecting local revenue

3. lack of permanent office blocks for some sub county administration

These are new sub counties which were created 4 years back and given the current resource envelope for the department we can't put up office blocks for those sub counties like, Busakira, Mpungwe, Jaguzi, Wairasa and Bukabooli sub counties

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>608,989</i>	<i>166,310</i>	<i>587,877</i>
District Unconditional Grant (Non-Wage)	113,424	38,504	82,381
District Unconditional Grant (Wage)	130,077	37,719	130,077
Locally Raised Revenues	35,451	20,443	35,234
Multi-Sectoral Transfers to LLGs	330,037	60,148	340,185
Urban Unconditional Grant (Wage)		9,496	
<i>Development Revenues</i>	<i>9,462</i>	<i>708</i>	<i>8,901</i>
District Discretionary Development Equalization Grant	6,000	0	5,000
Multi-Sectoral Transfers to LLGs	3,462	708	3,901

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Workplan 2: Finance

<i>US\$ Thousands</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	618,451	167,018	596,778
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	608,989	156,260	587,877
Wage	130,077	47,215	130,077
Non Wage	478,913	109,045	457,800
<i>Development Expenditure</i>	9,462	708	8,901
Domestic Development	9,462	708	8,901
Donor Development	0	0	0
Total Expenditure	618,451	156,968	596,778

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

By end of quarter one 2016-17, the department received 27% against the budget and 92% for the quarter under review. High performance is noted on the locally revenue and District non wage item at 231% and 136 % respectively. This high performance is attributed to the need to clear the outstanding arrears which had been incurred in the last FY. By close of this current quarter shs 10,050 remained unspent .

Department Revenue and Expenditure Allocations Plans for 2017/18

The Finance sector revenue estimate for the FY 2017/18 represents a 3.5% decrease from FY2016/17 and this is basically attributed to the major reduction in the IPFS for District non wage. In regard to expenditure the department will focus on its core objective of mobilization, management and accounting for the use of public resources to facilitate the delivery of quality services and in this case, efforts will mainly target to increase Local revenue collections in the district to compensate f

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

URA returns made, Budget speech prepared and presented, Accounts staff monitored and mentored, Final accounts prepared and submitted to office of the auditor general, Kilometrage allowance paid to staff.

Plans for 2017/18 by Vote Function

Preparation of required documents(Final Accounts, Budget, LRE plan, Monthly/Quarterly financial reports),conduct Monitoring of projects, Repair of Equipment and assets (departmental vehicle).

Medium Term Plans and Links to the Development Plan

All the proposed activities are picked from the District Development plan II

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

None

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

1. Tax evasion

The district always budgets to collect funds from various sources however, the practice of tax evasion is rampant especially at night and over the weekend by timber, charcoal, and fish traders. This has contributed to revenue collection short.

2. Lack of water transport

The district has no water transport vessel for revenue enforcement on the waters for example, efforts to monitor and enforce FMP for fish, charcoal and timber exported to Kenya is limited. As a result the district fails to collect revenues from those sources.

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Workplan 2: Finance

3.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	675,322	165,066	613,240
District Unconditional Grant (Non-Wage)	283,150	94,999	247,712
District Unconditional Grant (Wage)	198,790	51,722	198,790
Locally Raised Revenues	103,034	0	105,945
Multi-Sectoral Transfers to LLGs	90,348	18,345	60,793
Total Revenues	675,322	165,066	613,240
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	675,322	150,385	613,240
Wage	33,305	51,722	33,305
Non Wage	642,017	98,663	579,935
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	675,322	150,385	613,240

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

By end of quarter one 2016-17, the department received 24% against the budget and 98% for the quarter under review. 0% is observed local revenue item because the budget desk allocated only district non wage. As regards the expenditure shs 14,681 (12%) of the revenues was unspent.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Revenue estimates for statutory bodies reduced by 5.1% for the budget for FY 2017/18. Over the Plan period, the sector will focus on the following areas in fulfilling its roles with the overall aim of promoting good governance to enhance sustainable growth and development: fighting corruption and improving compliance with accountability rules and regulations; providing effective council oversight, legislation, and District budget scrutiny. Other actors in this department like DSC will face

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

One council meeting conducted, two Standing committee meetings, Three landboard meetings were held, three PAC meetings conducted, Monitored government programmes, promoted staff, paid gratuity and pension to former staff

Plans for 2017/18 by Vote Function

Under DSC the department will recruit staff for the gaps within the district staff structure, the district land board will sensitise area land committees, ensure government land is surveyed, produce lease offers and ensure land titles are granted to the successful applicants and also conducting mandatory council meetings.

Medium Term Plans and Links to the Development Plan

All the proposed activities are directly picked from the five year District development plan II

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

None

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Workplan 3: Statutory Bodies

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

1. Lack of adequate record keeping facilities

The department has few filing cabinets and this leaves most of the files just scattered in the office.

2. Inadequate Seats

The council hall has a few standing seats as most of the seats have broken down. This causes delays in holding council sessions because the clerk to council has to solicit for chairs from around offices.

3.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	746,867	198,171	739,581
District Unconditional Grant (Non-Wage)	7,618	0	7,277
District Unconditional Grant (Wage)		11,964	
Locally Raised Revenues	2,772	923	3,113
Multi-Sectoral Transfers to LLGs	6,284	2,735	
Sector Conditional Grant (Non-Wage)	84,536	21,134	83,533
Sector Conditional Grant (Wage)	645,657	161,414	645,657
<i>Development Revenues</i>	97,262	20,565	98,141
Development Grant	82,262	20,565	83,141
District Discretionary Development Equalization Grant	15,000	0	15,000
Total Revenues	844,129	218,736	837,721
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	746,867	197,973	739,581
Wage	645,657	173,379	645,657
Non Wage	101,210	24,594	93,923
<i>Development Expenditure</i>	97,262	0	98,141
Domestic Development	97,262	0	98,141
Donor Development	0	0	0
Total Expenditure	844,129	197,973	837,721

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

By end of quarter one 2016-17, the department received 26% against the budget and 101% for the quarter under review. 133% performance is noted under local revenue item and this was because budget desk prioritised payment of electricity arrears for the department. As regards expenditure, An over performance of 107% was realised and this is attributed to new staff who joined the payroll.

Department Revenue and Expenditure Allocations Plans for 2017/18

The departmental revenue reduced by 0.76% resulting from the low prioritisation of Unconditional grant by the District however the sector aims at ensuring that there is sustainable and market-oriented production, food security and household incomes through the three subsectors, namely Crop, Animal and Fisheries Resources alongside other actors who play complementary roles in the agricultural value chain like Operation wealth creation and other government agencies which include Uganda Coffee dev

(ii) Summary of Past and Planned Workplan Outputs

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Workplan 4: Production and Marketing

Physical Performance in the first quarter of 2016/17

The department produced an annual work plan, and field officers made various trainings, agricultural statistics data collection and field visits for advice and consultations at the higher levels.

Plans for 2017/18 by Vote Function

The planned outputs include physical and financial reports in addition to crop and livestock inputs distributed to farmer beneficiaries. The plan also includes recruitment of two other officers for magamaga town council coupled with a renewed effort to provide services for commercial development.

Medium Term Plans and Links to the Development Plan

All projects are picked from the District Development Plan II

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

These will contribute to long term provision of extension services for value addition, food and income security in the district.

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

1. Inadequate facilitation

The department is challenged with a meagre budget for facilitating field extension by recruited staff.

2. Travel facilities

These include vehicles and motorcycles that are not in good conditions because they are old and insufficient.

3. Inspection costs

Inspection of inputs is also challenging in that there is no clear coordination to ensure quality services. In addition the budget is not enough to ensure effective inspection and quality assurance.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,257,385	799,259	3,204,025
Multi-Sectoral Transfers to LLGs	53,361	4,884	
Sector Conditional Grant (Non-Wage)	527,803	125,319	527,803
Sector Conditional Grant (Wage)	2,676,222	669,056	2,676,222
<i>Development Revenues</i>	4,573,580	48,524	4,404,776
Donor Funding	4,554,776	44,076	4,404,776
Multi-Sectoral Transfers to LLGs	18,803	4,449	
Total Revenues	7,830,965	847,783	7,608,801
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,257,385	684,981	3,204,025
Wage	2,676,222	567,707	2,676,222
Non Wage	581,163	117,275	527,803
<i>Development Expenditure</i>	4,573,580	45,175	4,404,776
Domestic Development	18,803	4,449	0
Donor Development	4,554,776	40,727	4,404,776
Total Expenditure	7,830,965	730,157	7,608,801

Vote: 535 Mayuge District

Workplan 5: Health

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

By end of quarter the department had received 11% against the budget and 43% performance for the quarter under review. This underperformance is attributed to non release funds from other implementing partners especially the voucher project. The district is still in discussion over operationalising the release mechanism for the voucher project funds. Once agreed on, funds would immediately be released. Further SDS has also changed the mode of releasing funds from direct release through the gener

Department Revenue and Expenditure Allocations Plans for 2017/18

The health sector revenue estimate for FY 2017/18 registered a reduction of 3%. The reduction is attributed to the closure of SDS programme which has been a major implementing partner. The Department will put emphasis on the provision of accessible and quality health care to all people in the District through delivery of promotive, preventive, curative, palliative and rehabilitative health care. The sector budget will be expended in the areas of management of health services, HIV/AIDS and T

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The sector achieved on most of the set targets in immunisation, deliveries, OPD attendance however these targets were set basing on previous performance so the achievements may not necessarily mean significant improvement in performance.

Plans for 2017/18 by Vote Function

The department expects to have all staff salaries paid, functional vehicles, improved staff accommodation, improved coordination with partners, Children immunised especially those in the hard to reach areas, HIV/AIDS services provided, general OPD services provided. Staff capacity development, Conduct Outreaches, Promote hygiene and sanitation, Infrastructure construction and maintenance (staff house, OPD, Wards, VIP), Support supervision and monitoring.

Medium Term Plans and Links to the Development Plan

All the activities to be implemented were picked from the priorities in the five year District Development Plan

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

None

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

1. Lack of Transport and encroachment on HF land

The department has only one functional and old pick up that is used. This has led to limited supervision and monitoring which is very crucial in improving service delivery. Encroachment on HF is also a serious challenge as most land has not been surveyed

2. Inadequate Staffing

There is heavy workload for example some health centers are manned by one staff consequently this affects the quality of services. This is worsened by low retention of medical officers who leave the district for green pastures.

3. Non release of unconditional grant

Despite efforts by the District to allocate some local revenue to this department, realising actual releases remains a big challenge. This reflects the continuous low prioritization of the department.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sent	

Vote: 535 Mayuge District

Workplan 6: Education

A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>16,779,549</i>	<i>4,731,908</i>	<i>16,903,571</i>
District Unconditional Grant (Non-Wage)	26,373	2,438	25,194
District Unconditional Grant (Wage)	271,128	14,953	271,128
Locally Raised Revenues	9,597	0	10,775
Multi-Sectoral Transfers to LLGs	1,297	0	800
Other Transfers from Central Government	17,911	0	17,911
Sector Conditional Grant (Non-Wage)	3,171,188	1,053,218	3,295,708
Sector Conditional Grant (Wage)	13,282,055	3,661,301	13,282,055
<i>Development Revenues</i>	<i>517,469</i>	<i>140,953</i>	<i>529,618</i>
Development Grant	434,857	108,714	418,350
Multi-Sectoral Transfers to LLGs	82,611	32,239	111,268
Total Revenues	17,297,017	4,872,862	17,433,189
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>16,779,549</i>	<i>4,338,111</i>	<i>16,903,571</i>
Wage	13,553,183	3,293,305	13,553,183
Non Wage	3,226,366	1,044,807	3,350,388
<i>Development Expenditure</i>	<i>517,469</i>	<i>8,940</i>	<i>529,618</i>
Domestic Development	517,469	8,940	529,618
Donor Development	0	0	0
Total Expenditure	17,297,017	4,347,051	17,433,189

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

By end of quarter the department had received 28% against the budget and 110% performance for the quarter under review. Underperformance is noted under the multi-sectoral transfers to LLGs. Most subcounties did not prioritise the sector.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Education sector revenue forecast for FY2017/18 reflects a slight increase of 0.8% and this is attributed to the increase in the school enrollment and this affected the USE and UPE capitation grants.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Monitoring performance of schools and office operation costs

Plans for 2017/18 by Vote Function

bThe sector will put a lot of emphasis on the construction of classrooms to improve on the pupil classroom ratio. This will also go along with efforts put on reduction of pupil latrine ratio to improve the sanitation by constructing 50 latrine stances at the selected primary schools. This year also the sector will embark on rehabilitation of some dilapidated sanitation facilities through emptying of filled latrines.

Medium Term Plans and Links to the Development Plan

All activities have been picked from the DDP II.

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

None

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

1. Lack of transport

The department has no running vehicle making it difficult to carry out the routine inspection of schools and monitoring of projects.

Vote: 535 Mayuge District

Workplan 6: Education

2. Dilement

This is often experienced in secondary schools and some primary schools who are diled by men and teachers and this leads to challenge of retention and completion rates to be high.

3. Feeding in schools

Lack of feeding (Lunch) for pupils which greatly affects the learning process. It is very hard to impart knowledge to a hungry person hence poor performance.

Workplan 7a: Roads and Engineering

(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>	<i>1,087,016</i>	<i>194,679</i>
District Unconditional Grant (Non-Wage)		0
District Unconditional Grant (Wage)	51,940	16,169
Locally Raised Revenues	4,860	432
Multi-Sectoral Transfers to LLGs	18,190	130
Sector Conditional Grant (Non-Wage)	1,012,026	172,773
Urban Unconditional Grant (Wage)		5,176
<i>Development Revenues</i>	<i>114,088</i>	<i>30,768</i>
District Unconditional Grant (Non-Wage)	18,227	0
Locally Raised Revenues	1,773	0
Multi-Sectoral Transfers to LLGs	94,088	30,768
Total Revenues	1,201,104	225,447
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,087,016</i>	<i>191,879</i>
Wage	51,940	21,344
Non Wage	1,035,076	170,535
<i>Development Expenditure</i>	<i>114,088</i>	<i>0</i>
Domestic Development	114,088	0
Donor Development	0	0
Total Expenditure	1,201,104	191,879

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

By end of quarter one 2016-17, the department recieved 19% against the budget and 77% for the quarter under review . An underperformance is spotted under multisectoral transfers because URF had not yet released funds for CAR to LLGs.

Department Revenue and Expenditure Allocations Plans for 2017/18

The roads Sector revenue forecast reflects a slight increase in the 2017/18 budget by 4.05%. This increase is seen under multisectoral transfers and this is attributed to the fact that most of the Sub counties and the Town councils prioritised projects under the road sector.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Nondwe-Bugoto 15kmpartially completed

Plans for 2017/18 by Vote Function

The deptment intends to carry out periodic maintenance of 66.97 km and routine manual maintenance of 116.26 km of roads.

Vote: 535 Mayuge District

Workplan 7a: Roads and Engineering

Medium Term Plans and Links to the Development Plan

The projects were picked from the District development development plan II.

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

None

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

1. Constant rains

These rains destroy the road status very fast

2. Delayed implementation of planned projects.

This is attributed to a number of factors among them is the delayed initiation of procurements, preparation of contract documents. Then quarterly release of funds from the center lead to phasing of projects.

3. Understaffing

The department has a few staff which is constraining service delivery.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	65,843	17,510	61,538
District Unconditional Grant (Wage)	23,973	7,042	23,973
Sector Conditional Grant (Non-Wage)	41,870	10,467	37,565
<i>Development Revenues</i>	672,981	168,245	701,459
Development Grant	650,981	162,745	680,821
Transitional Development Grant	22,000	5,500	20,638
Total Revenues	738,824	185,755	762,998
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	65,843	16,346	61,538
Wage	23,973	7,042	23,973
Non Wage	41,870	9,304	37,565
<i>Development Expenditure</i>	672,981	0	701,459
Domestic Development	672,981	0	701,459
Donor Development	0	0	0
Total Expenditure	738,824	16,346	762,998

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

By end of quarter one 2016-17, the department received 25% against the budget and 66% for the quarter under review. Shs 169,409 remained were unspent by end of quarter

Department Revenue and Expenditure Allocations Plans for 2017/18

The water Sector revenue forecast for FY2017/18 is projected to increase by 3%. This is attributed to the increase in funding under the water grant because the safe water coverage in the District is low. The Water and Sanitation sub-sector is responsible for ensuring availability and access to safe and clean water and hygienic sanitation facilities in rural. The grant will support the software activities and capital projects among them boredrilling, shallow water construction.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 535 Mayuge District

Workplan 7b: Water

Physical Performance in the first quarter of 2016/17

District coordination committee meetings conducted, Establish water user committee.

Plans for 2017/18 by Vote Function

Increase number of functional water points provided in the district. This activity mainly will aim at increasing water coverage of the district from the current 47% to 63 %. Improve sanitation and hygiene behavior. Emphasis will be put on educating and sensitisation of communities and house hold members on handling water from the water source points to the point of consumption and or usage. Provision of effective use of water and handling of water points through training of water user committee

Medium Term Plans and Links to the Development Plan

All projects are picked from the five year District Development plan II

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

None

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

1. Lack of transport to access the hard to reach sub county

The District also has a major problem of the hard to reach areas (islands). The cost of implementing activities in these areas is so high yet the demand for services in these same areas is equally high.

2. Poor Water Quality wells

Wells with poor water quality are common in areas along the lake shores of lake Victoria particularly in the sub counties of Bukaboli and Malongo. Therefore there is need for special funding in the area of rain water harvesting project in these communities

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	143,224	31,806	142,245
District Unconditional Grant (Non-Wage)	17,213	2,061	16,444
District Unconditional Grant (Wage)	105,956	26,489	105,956
Locally Raised Revenues	6,264	0	7,033
Multi-Sectoral Transfers to LLGs	768	0	
Sector Conditional Grant (Non-Wage)	13,025	3,256	12,813
<i>Development Revenues</i>	24,744	19,700	24,744
District Discretionary Development Equalization Grant	10,000	10,000	10,000
Multi-Sectoral Transfers to LLGs	14,744	9,700	14,744

Vote: 535 Mayuge District

Workplan 8: Natural Resources

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	167,969	51,506	166,989
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>143,224</i>	<i>31,806</i>	<i>142,245</i>
Wage	105,956	26,489	105,956
Non Wage	37,269	5,317	36,290
<i>Development Expenditure</i>	<i>24,744</i>	<i>19,700</i>	<i>24,744</i>
Domestic Development	24,744	19,700	24,744
Donor Development	0	0	0
Total Expenditure	167,969	51,506	166,989

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

By end of quarter one 2016-17, the sector received 31% against the budget and 133% for the sector under review. An over performance is noted under DDEG grant of 1068% and this is attributed to the need to make urgent intervention in climate change.

Department Revenue and Expenditure Allocations Plans for 2017/18

The revenue estimate for the department for 2017/18 has slightly reduced arising out of the reduced IPF of the sector conditional grant non wage. The biggest proportion of the sector budget will go to wages living service delivery constrained due to limited funds.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

the department carried out environmental inspections and formulated community based wetland management plans

Plans for 2017/18 by Vote Function

The department will be limited to payment of salaries, vehicle maintenance, payment of bank charges, procurement of stationary, monitoring and supervision of departmental activities, sensitization of communities on agroforestry, supply and distribution of fruit tree seedlings, sensitization meetings on wetland issues, conduct radio talk shows, formation of community based wetland management plans, stakeholder environmental training and sensitization, screening of projects, monitoring surveys to be undertaken, etc.

Medium Term Plans and Links to the Development Plan

The medium term plans for the department are to increase tree coverage, preparing wetland management plans, improving security of tenure and land management systems in the district which are linked to development goal no (7. Develop a sound environment management system and promote sustainable development) and (11. Rationalised utilization of natural resources for sustainable development) of the DDP

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

Tree planting activities will be undertaken by some of the partners in development like busoga forest company, Mayuge sugar industries and Kakira sugarworks

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

1. Inadequate Funding

The funding of activities whose source of funding is the unconditional grant is still a problem since the allocations are not always made to effect the implementation.

2. Vehicle maintenance

The departmental vehicle and motorcycles have a limited budget line for maintenance yet the department is field based

Vote: 535 Mayuge District

Workplan 8: Natural Resources

3. Stationary

The provision of stationary is put in the budget but its implimentation is centralised,hence aquisition of stationary for the department is very complicated.

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>	<i>302,514</i>	<i>74,184</i>
District Unconditional Grant (Non-Wage)	6,292	763
District Unconditional Grant (Wage)	172,722	46,109
Locally Raised Revenues	2,289	0
Multi-Sectoral Transfers to LLGs	32,051	1,968
Sector Conditional Grant (Non-Wage)	89,161	22,290
Urban Unconditional Grant (Wage)		3,054
<i>Development Revenues</i>	<i>1,043,229</i>	<i>282,346</i>
District Discretionary Development Equalization Gran	2,000	0
Donor Funding	79,724	2,190
Multi-Sectoral Transfers to LLGs	68,038	1,941
Other Transfers from Central Government	889,120	277,128
Transitional Development Grant	4,348	1,087
Total Revenues	1,345,744	356,530
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>302,514</i>	<i>74,183</i>
Wage	172,722	49,163
Non Wage	129,792	25,020
<i>Development Expenditure</i>	<i>1,043,229</i>	<i>269,633</i>
Domestic Development	963,505	267,443
Donor Development	79,724	2,190
Total Expenditure	1,345,744	343,816

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

By end of quarter one 2016-17, the sector received 26% funding against the annual budget and 263% for the quarter under review. An overperformance of 531% is noted under the other government transfer item. The ministry of gender had released the funds for YLP at the close of FY 2015-16. There fore the District rolled them to the current FY. With all the process done in the previous FY, it was easy to transfer all the funds to the beneficiary groups hence the overperformance.

Department Revenue and Expenditure Allocations Plans for 2017/18

The departmental revenue estimate for FY 2017/18 reduced by 3% and this is because last FY the sector had big amounts of unspent funds a trend likely not to happen this time . With respect to expenditure close to 40% of this budget is earmarked to pay salaries of staff both at the district and Sub Counties.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Transferred funds to the following groups Gemakumwino HIV/AIDS positive living group, Aliseka disabled group, Bidampola disabled group, Jagusi twegaite development association, Bakusekamajja disabled group,Tsetse youth produce buying, Budhebera youth produce buying, Bugingo youth art craft, Bugodi IMO piggery, Girgiri youth produce buying, Ntinkalu youth united link, Kigandalo motorcycle repair, Isoola youth produce buying, Walulenga youth maize agro, Namalege youth produce buying, Nawampongo yo

Vote: 535 Mayuge District

Workplan 9: Community Based Services

Plans for 2017/18 by Vote Function

The department being a service related department will basically be in coordination by Monitoring and Evaluating of all programs, Repair and Renovation of some assets and facilities, Procurement of Equipments and Assets (vehicle, s), Supervision of LLG, Training of staff, evaluate proposals of different grant.

Medium Term Plans and Links to the Development Plan

The key priorities under this sector will include: Strengthen monitoring and evaluation of government programmes and projects. Strengthen the coordination of district business in council which are reflected in the district development plan.

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

The department expects to receive 78,127,000 from SDS. The funds will be used to improve service delivery through Grant A and building capacity of staff through Grant B and also to pay for Per diem, Facilitation fees & office stationery, printing and internet services, radio programmes, airtime. Technical Assistance and Training will be provided in support of institutional strengthening & coordination of all stakeholders in leadership and governance, human resource management, financial

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

1. Outstanding bills

The Department is also faced with a challenge of outstanding bills, the district has up to this current financial year failed clear the arrears for construction of administration block and currently these arrears are now attracting interest rate.

2. High labour turnover

Due to hard conditions, staff tend to leave the district for better jobs elsewhere.

3. Lack of transport

The Department services has been enhanced through the increased grants like SAGE, YLP, UWEP and this has created the need to effect monitoring however, the departmental has no facilities like motorcycles and vehicle to facilitate the exercise.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand		2016/17		2017/18
	Approved Budget	Outturn by end Sept		Proposed Budget
A: Breakdown of Workplan Revenues:				
<i>Recurrent Revenues</i>	154,140	27,422		88,176
District Unconditional Grant (Non-Wage)	84,115	19,588		34,152
District Unconditional Grant (Wage)	39,317	7,834		39,317
Locally Raised Revenues	30,608	0		14,607
Multi-Sectoral Transfers to LLGs	100	0		100
<i>Development Revenues</i>	329,265	72,757		308,748
District Discretionary Development Equalization Grant	158,052	39,757		138,055
Donor Funding	170,000	33,000		170,000
Multi-Sectoral Transfers to LLGs	693	0		693
Unspent balances – UnConditional Grants	520	0		

Vote: 535 Mayuge District

Workplan 10: Planning

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	483,405	100,179	396,924
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>154,140</i>	<i>27,422</i>	<i>88,176</i>
Wage	39,317	7,834	39,317
Non Wage	114,824	19,588	48,859
<i>Development Expenditure</i>	<i>329,265</i>	<i>65,757</i>	<i>308,748</i>
Domestic Development	159,265	32,757	138,748
Donor Development	170,000	33,000	170,000
Total Expenditure	483,405	93,179	396,924

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

By end of quarter one 2016-17, the department received 21% against the budget and 68% for the quarter under review. Underperformance of 48% is noted under wage item and this is because the District planner left the District. The department was also not prioritised for the local revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Departmental revenue estimate for FY 2017/18 reduced by 23%, this is majorly attributed to the unspent balances that were planned in FY 2016/17. The sector as the overall coordinator of the District discretionary equalisation grant has prioritised most of the funds to the health sector underscoring the importance of this sector in linking with other sector to achieve the vision 2040.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Internal assessment conducted, Multisectoral monitoring of sectors done, Rention for some projects paid, Construction of 2 classroom block at Bishop Haning ton at Window level, Nursery Bed started

Plans for 2017/18 by Vote Function

Holding of the Budget conference, Preparation of reports, Monitoring of all district projects and project formulation, Prepare DDP, Abstract a, Support supervision and monitoring conducted, training of LLG/HoD on mainstreaming of Cross cutting issues conducted, Carry Internal assessment, Operationalise LOGICs, Prepare reports.BFP, Form B and quarterly progressive reports for OBT and LGMSD produced.

Medium Term Plans and Links to the Development Plan

All projects picked from the district development plan

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

The department expects to receive 78,127,000 from SDS. The funds will be used to improve service delivery through Grant A and building capacity of staff through Grant B and also to pay for Per diem, Facilitation fees & office stationery, printing and internet services, radio programmes, airtime. Technical Assistance and Training will be provided in support of institutional strengthening & coordination of all stake holders in leadership and governance, human resource management, financial

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

1. Understaffing

The department has for a long has been faced with a challenge of understaffing, however this financial year 2013-14 this challenge has been accelerated with the current ban on recruitment as result of exhaustion of the wage bill.

2. Outstanding bills

The department is also faced with a challenge of outstanding bills, the district has up to this current financial year

Vote: 535 Mayuge District

Workplan 10: Planning

failed clear the arrears for construction of administration block and currently these arrears are now attracting interest rate.

3. High labour turnover

Due to hard conditions, staff tend to leave the district for better jobs elsewhere

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	70,383	16,737	69,843
District Unconditional Grant (Non-Wage)	18,818	4,114	17,977
District Unconditional Grant (Wage)	39,287	9,714	39,287
Locally Raised Revenues	6,848	0	7,689
Multi-Sectoral Transfers to LLGs	5,430	2,909	4,890
<i>Development Revenues</i>	3,000	750	3,000
District Discretionary Development Equalization Grant	3,000	750	3,000
Total Revenues	73,383	17,487	72,843
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	70,383	16,737	69,843
Wage	38,577	12,623	38,577
Non Wage	31,805	4,113	31,265
<i>Development Expenditure</i>	3,000	750	3,000
Domestic Development	3,000	750	3,000
Donor Development	0	0	0
Total Expenditure	73,383	17,487	72,843

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

By end of quarter one 2016-17, the department received 24% against the budget and 99% for the quarter under review. By end of quarter 99% of the revenues received were spent.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Internal Audit Sector budget estimate for the FY 2017/18 slightly decreased by a negligible difference and this is basically attributed to low prioritisation of this sector at sub county level. It is important to note however, the increase in the wage component arising from the recruitment of the examiner of accounts. The sector will Strengthen the enforcement of the existing legal framework and capacity of investigation.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Three months salaries for all staff of audit sector were paid ,quarterly internal audit report produced, all 11 departments audited, Six subcounties were audited, quarter one audit report prepared and submitted to ministry of finance

Plans for 2017/18 by Vote Function

The department mostly being service department, is mandated with the cost control check and to ensure that this core function is fulfilled, the department has the following interventions Audit of Primary and Secondary schools, Audit of Sub-counties, Inspection of Road works, Inspection of Water activities ,Local revenue centers, Repair and maintenance of motorcycle Office maintenance News papers and printing Contribution to U1AA, Special investigation Renovation of office block to ensure value

Medium Term Plans and Links to the Development Plan

All the annual priorities are picked from the DDP

Vote: 535 Mayuge District

Workplan 11: Internal Audit

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

None

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

1. None follow up of audit recommendations

Very few audit recommendations are implemented due to District PAC's failure to discuss internal audit reports

2. Understaffing

The derpartment has only three internalstaff insteaday of the required four staff and one secretary.

3. Lack of transport

The derpatment has no vehicle yet they do a lot of field activities which involves movement around the district