

Vote: 536 Mbale District

Structure of Budget Framework Paper

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- Executive Summary
- A: Revenue Performance and Plans
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Foreword

This Budget Framework Paper is a constitutional requirement as well as statutory planning function mandated to District local Government. Section 36-37 of Local Governments Act CAP 243, Article 77(1) empowers local governments to formulate, approve and execute their budgets and Section.35 of the Act confers planning Authority to the District Council.

Mbale District Local Government has prepared this BFP highlighting medium term strategies for achieving development objectives focusing on National priorities as enshrined in the Second National development plan as well as being mindful of local needs for the people. This District Budget Framework Paper has been realigned to the Second District Development Plan and Second District Development plan which runs from 2015/16 – 2019/20.

The LGBFP has been developed in a Participatory manner, in consultation with local leaders from LC1 through LCV, Development partners, Om the village to the opinion Leaders, NGOs, Civil society, communities and all other stakeholders from the village to the district level. The process was bottom up planning allowing participation at all levels. All LLGs carried out participatory planning meeting and held budget conferences at their respective local governments. It is therefore with great pleasure that we present the BFP for Mbale DLG for the year 2017/2018. The BFP is the basis for the planning and budgeting process for the medium term plans of 2015/2016-2019/2020.

The District continues to face development challenges because the majority of our people live in rural areas where service delivery may be constrained by factors beyond our control like limited resource envelope. Among the challenges include: limited financing of the plan, low capacity of local contractors, inadequate staff, low agricultural production associated with changing weather patterns, disease and pests prevalence, increasing counterfeits in Agro inputs in the markets. The District has developed several policies, bylaws and Ordinances among which include bylaw on food security and local revenue enhancement Plan to improve on local revenue collection.

The District's strengths, potential and opportunities, include fertile soils and numerous water sources, good network of roads, availability of educational and medical facilities, committed technical staff and good political will, existence of committed development partners have created an enabling environment for improved service delivery.

In the medium term, the District will strive to meet its mission of serving the community through the coordinated delivery of services with focus on national priorities and significant local needs, in order to promote sustainable development. The main areas of focus for service delivery are Agriculture, Health, Education, Roads and provision of safe water.

The district wishes to register sincere appreciation and gratitude to all stakeholders who have directly and indirectly participated in the process of generating this BFP and also provide service delivery to the people of Mbale which include Donors, Civil society organizations, NGOs, Opinion leaders, Business Community, Private sector and Communities.

I wish to remind all stakeholders that as the struggle for development of Mbale continue, much still needs to be done and thus your unreserved efforts are called for. We appeal to district councillors to take and accord this BFP the support it deserves so as to make the dream of offering quality service delivery to our people a reality.

“For God and my Country.”

BERNARD .E. M MUJASI
DISTRICT CHAIRPERSON
MBALE DISTRICT LOCAL GOVERNMENT

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Executive Summary

Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	684,563	117,698	1,184,563
2a. Discretionary Government Transfers	6,063,791	1,515,948	6,200,844
2b. Conditional Government Transfers	29,402,612	7,795,183	27,965,606
2c. Other Government Transfers	1,931,441	33,502	2,141,441
4. Donor Funding	2,353,425	86,063	993,700
Total Revenues	40,435,833	9,548,394	38,486,154

Revenue Performance in the first quarter of 2016/17

In the first quarter of FY 2016/17, the district received UGX 9,548,394,000 against the annual budget of UGX 40,435,833,000 representing 24% of the annual budget performance. Out of the funds received Local revenue was at 17%, Discretionary Government transfers was at 25%, Conditional Government Transfers 27%, OGT was at 2% (Road fund, Recruitment costs ,NUSAF, YLP) and Donor funding was at 4%(SDS, VODP, UNICEF). The receipts in the first quarter were at 24% because the district did not receive

Planned Revenues for 2017/18

In the FY 2016/17 the district expects to receive UGX 38,486,154,000/= from local revenue, central Government transfers and donors. The IPFs from Central Government Transfer were decreased in the FY 2017/18 leading to a decrease in the budget and these include USE, Gratuity, arrears, Urban DDEG & also Donor funding reduced because most donor projects closed in 2016/17

Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	8,216,196	1,487,394	7,244,830
2 Finance	562,727	67,976	965,724
3 Statutory Bodies	868,041	126,841	813,808
4 Production and Marketing	1,118,830	99,848	722,272
5 Health	6,124,275	976,355	4,914,001
6 Education	18,437,786	4,582,855	18,452,934
7a Roads and Engineering	1,117,434	106,905	1,075,501
7b Water	1,155,333	126,083	1,186,666
8 Natural Resources	255,691	33,682	204,891
9 Community Based Services	884,540	55,917	1,173,954
10 Planning	1,600,607	71,964	1,623,091
11 Internal Audit	94,374	15,805	108,482
Grand Total	40,435,833	7,751,626	38,486,154
Wage Rec't:	19,934,562	4,693,570	19,934,562
Non Wage Rec't:	12,676,541	2,977,024	11,296,091
Domestic Dev't	5,471,306	32,143	6,261,801
Donor Dev't	2,353,425	48,888	993,700

Expenditure Performance in the first quarter of 2016/17

The quarter allocation to departments was UGX 9,424,007,000(23% of the budget received) .The departments spent a total of UGX 7,750,331,000 representing 19% of the annual budget and 82% of the budget released. Out of the funds received UGX 4,693,570,000(95% of the released budget) was spent on wages, UGX 2975,716,000 (86% of the released budget) was spent on non-wage, UGX 32,157,000 (3% of the released budget) was spent on Domestic

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Executive Summary

development and donor was UGX 48,888,000(57%).

The department ex

Planned Expenditures for 2017/18

The District plans to spend UGX 38,486,154,000 come FY 2017/2018 on salaries for all categories of staff (primary & secondary teachers, tertiary instructors, health workers, Chairperson DSC and traditional staff). Non-wage recurrent activities such as Departmental operational costs , development activities in all sectors and donor activities like for SDS , PCY, SNE, HIV/CHAI, World vision. The decrease or increase in department allocations is due to changes in IPFs from the center and also Loc

Medium Term Expenditure Plans

The Medium term expenditure plans include; Functionalize all the existing health centres in order to provide the Uganda National Minimum Health Care Package, provision of maternal health services through construction of maternity wards, outpatient departments and staff houses, provision of motorcycles for hard to reach health centres for community mobilization, immunization and HCT outreaches; continued provision of ambulance referral services, provide comprehensive HIV prevention services, Mala

Challenges in Implementation

- 1.The contractor have low capacity both financial and Technically to timely implement works in the District leading to failure to meet set targets
- 2.Inadequate road construction equipment, road construction unit has only one grader and dumper truck hence cannot effectively be used to handle all the road works in the District. Hence the need to have a complete road construction unit
- 3.Poor operation & maintenance of water & sanitation facilities, Communities are generally reluctant to contri

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A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	684,563	117,698	1,184,563
Local Service Tax	120,148	57,175	120,148
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,150	117	3,150
Property related Duties/Fees	2,000	0	2,000
Park Fees	4,130	53	4,130
Other licences	126	47	126
Other Fees and Charges	126,000	9,509	126,000
Registration of Businesses	3,300	1,862	3,300
Market/Gate Charges	6,328	1,403	6,328
Animal & Crop Husbandry related levies	300	0	300
Local Government Hotel Tax	1,720	42	1,720
Liquor licences	1,030	0	1,030
Land Fees	79,000	27,956	79,000
Inspection Fees	2,500	0	2,500
Business licences	12,176	654	12,176
Agency Fees	15,000	7,700	15,000
Miscellaneous	15,000	1,767	15,000
Rent & Rates from private entities	290,826	8,415	790,826
Royalties	100	0	100
Sale of (Produced) Government Properties/assets	100	1,000	100
Sale of non-produced government Properties/assets	1,000	0	1,000
Advertisements/Billboards	630	0	630
2a. Discretionary Government Transfers	6,063,791	1,515,948	6,200,844
Urban Unconditional Grant (Wage)	526,102	131,526	526,102
Urban Unconditional Grant (Non-Wage)	199,479	49,870	176,696
Urban Discretionary Development Equalization Grant	95,766	23,942	88,736
District Unconditional Grant (Wage)	1,817,362	454,340	1,817,362
District Discretionary Development Equalization Grant	2,444,466	611,117	2,547,401
District Unconditional Grant (Non-Wage)	980,616	245,154	1,044,547
2b. Conditional Government Transfers	29,402,612	7,795,183	27,965,606
Pension for Local Governments	3,362,983	840,746	3,362,983
Gratuity for Local Governments	873,960	218,490	0
Sector Conditional Grant (Wage)	17,591,098	4,397,774	17,591,098
Support Services Conditional Grant (Non-Wage)	400,000	100,000	400,000
Transitional Development Grant	79,468	6,587	20,638
Sector Conditional Grant (Non-Wage)	5,682,962	1,614,569	5,497,302
Development Grant	1,060,164	265,041	1,093,586
General Public Service Pension Arrears (Budgeting)	351,976	351,976	0
2c. Other Government Transfers	1,931,441	33,502	2,141,441
Youth Livelihood Grant	500,000	7,922	500,000
UWEP		0	300,000
Recruitment for DSC	60,000	0	0
Primary Leaving Exams	15,000	0	15,000
NUSAF III	1,291,441	25,580	1,291,441
Banana Disease Control (MAIIF)	65,000	0	35,000
4. Donor Funding	2,353,425	86,063	993,700
HIV/CHAI	30,000	0	30,000
UNICEF	200,000	48,888	200,000
Community Donors(SNE)	100	0	100

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A. Revenue Performance and Plans

Community Serv. Prog.	5,000	0	5,000
Crane Bank	100	0	100
Donor Funding(AVIAN FLU)	5,000	0	5,000
Farm Income & Enhancement	73,004	0	10,000
ILO	5,000	0	5,000
Malaria consortium	300	0	20,000
Merecp	5,000	0	5,000
Other Donors ie WHO, etc	450,000	1,800	250,000
OVC	5,000	0	5,000
PCY	20,000	0	5,000
SDS	802,421	22,825	1,000
Uganda Global Fund	320,000	0	320,000
Vegetable Oil Dev't Project	20,000	12,550	20,000
women IGS	5,000	0	5,000
World vision	2,000	0	2,000
world vision CBS	5,000	0	5,000
World vision to education	500	0	500
SIAS	400,000	0	100,000
Total Revenues	40,435,833	9,548,394	38,486,154

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

In the first quarter of the FY 2016/17 the district collected UGX 117,698,000 as local revenue representing 68.7% of the quarter budget and 17% of the annual budget. The source of local revenue included Rent & Rates from private entities, Registration of Businesses, Market/Gate Charges and land fees. The district did not realize 100% as it was planned due to refusal of tax payers to pay all the tax due to them especially Ministry of defense to pay rent accrue to them for Bugema barracks

(ii) Central Government Transfers

In the first quarter of the FY 2016/17 the district collected UGX 117,698,000 as local revenue representing 68.7% of the quarter budget and 17% of the annual budget. The source of local revenue included Rent & Rates from private entities, Registration of Businesses, Market/Gate Charges and land fees. The district did not realize 100% as it was planned due to refusal of tax payers to pay all the tax due to them especially Ministry of defense to pay rent accrue to them for Bugema barracks

(iii) Donor Funding

In the first quarter of FY 2016/17 the district received UGX 86,063,000 from donors representing 14.6% of the quarter budget and 4% of the annual budget. The donors included SDS, VODP and UNICEF. The district realized very low donor funding because donors use calendar years and tend to release money in third quarter

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The expected local revenue for FY 2017/2018 is UGX 1,184,563,000. The revenue sources from which the district expects to receive revenue include Taxes on income, profits and capital gains, taxes on property, taxes on goods and services, property income and sale of goods and services. There is an increase in the local revenue budget because the district expects more local revenue from lease of properties

(ii) Central Government Transfers

The district expects to receive UGX 36,307,891,000 as central Government Transfers and these include conditional Government transfers, Discretionary Government transfers and OGT. There is a decrease in the Budget compared to FY 2016/17 due to reduction in IPFS such as USE and non allocation of Gratuity, sanitation grant in Health

(iii) Donor Funding

The district expects to receive 993,700,000/= from all donors and these include: WHO, AVIANFLU, HIV/CHAI, PCY, Uganda Global Fund, SNE, OVC, SDS, Malaria Consortium. The district also expects to get some support in-kind from world vision. The decrease in donor funding is because most donors projects are closing in 2016/17

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	6,498,737	1,821,699	5,365,187
District Unconditional Grant (Non-Wage)	111,400	28,917	180,110
District Unconditional Grant (Wage)	554,440	110,812	554,440
General Public Service Pension Arrears (Budgeting)	351,976	351,976	0
Gratuity for Local Governments	873,960	218,490	0
Locally Raised Revenues	161,439	16,047	206,271
Multi-Sectoral Transfers to LLGs	1,082,538	254,710	1,061,383
Pension for Local Governments	3,362,983	840,746	3,362,983
<i>Development Revenues</i>	1,717,459	441,384	1,879,643
District Discretionary Development Equalization Grant	124,442	43,130	214,046
Multi-Sectoral Transfers to LLGs	1,593,017	398,254	1,665,597
Total Revenues	8,216,196	2,263,083	7,244,830
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	6,498,737	1,478,961	5,365,187
Wage	1,080,542	198,496	1,080,542
Non Wage	5,418,194	1,280,465	4,284,645
<i>Development Expenditure</i>	1,717,459	8,432	1,879,643
Domestic Development	1,717,459	8,432	1,879,643
Donor Development	0	0	0
Total Expenditure	8,216,196	1,487,394	7,244,830

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

By the end of the first quarter of the FY 2016/17 the department had received a total of UGX 2,263,083,000 representing 28% of the annual budget and 110% of the quarterly budget. On the receipts received UGX 1,821,699,000 was recurrent revenue from sources such as local revenue, District non-wage, staff wages both at the district and lower local government whereas UGX 441,384,000 was development revenue from Capacity Building Grant and District Discretionary Equalization grant for both the dist

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive and spend UGX7,244,830,000 to service its budget. The funds will be spent on both recurrent and development activities. The budget is expected to be financed by mostly central government grants such as District non-wage, wage, sector non wage and DDEG at district and sub county level followed by Local revenue. There is decrease in current budget compared to FY 2016/17 because pension arrears was a one off payment and Gratuity IPF was not provided therefore it is

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Salaries paid to administration staff, Eligible journeys facilitated, fuel, paid utilities and water, paid legal fees, medical expenses, serviced vehicle, telecommunication, news paper procured for 3 months, Pay change forms handled, IPPs operational activities implemented, Inducted newly recruited staff, Capacity building plan developed, Paid allowances to cleaners for compound maintenance, 10 security guards paid allowances and small office equipment's procured

Plans for 2017/18 by Vote Function

Salaries to administration staff paid, Eligible journeys Facilitated, fuel and office stationary procured, 9 National functions held, utility charges paid, funeral expenses, donations/umukuka grant paid, disaster management facilitated,

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Workplan 1a: Administration

insurance services paid, fines, commissions and legal fees and medical expenses paid, travel abroad facilitated, court cases handled. Staff lists updated, Terminal benefits to MOPS submitted ,Pay change forms handled ,correspondences from management on Huma

Medium Term Plans and Links to the Development Plan

The department plans to build capacity of staff in medium term , establish District Databank/Resource Centre to provide critical information for decision making,improve conference facilities in the Lukhobo Hall and Chairman's Boardroom.provide for renovation and safety of Lukhobo building and other Council properties.Provide a Security Room for the Procurement Unit with its requirements,connect all offices with intercom and a reliable internet network. prepare for approval and timely implemen

(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. Wage bill limitations on staffing.

The Wage bill is low to allow the district recruit more staff.

2. In adequate funding

Local Revenue allocation to the sector is quite inadequate given the number of activities.

3.

Workplan 2: Finance

(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>	532,727	83,699	525,724
District Unconditional Grant (Non-Wage)	182,721	30,266	117,271
District Unconditional Grant (Wage)	224,818	47,633	224,818
Locally Raised Revenues	125,188	5,800	183,635
<i>Development Revenues</i>	30,000	0	440,000
District Discretionary Development Equalization Gran	30,000	0	20,000
Locally Raised Revenues		0	420,000
Total Revenues	562,727	83,699	965,724
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	532,727	67,976	525,724
Wage	224,818	47,633	224,818
Non Wage	307,909	20,343	300,906
<i>Development Expenditure</i>	30,000	0	440,000
Domestic Development	30,000	0	440,000
Donor Development	0	0	0
Total Expenditure	562,727	67,976	965,724

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

In Q1 of FY 2016/17 the department received a total of UGX 83,699,000 representing 15% of the annual budget and 59% of the quarterly budget. All the receipts were recurrent revenue from sources such as local revenue, District non-wage, staff wages both at the district and lower local government. The receipts were not at 25% as it was planned due

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Workplan 2: Finance

to low local revenue allocated to department because the district collected low local revenue. The expenditure in the quarter was UGX 67,976,000(48% of

Department Revenue and Expenditure Allocations Plans for 2017/18

In the FY 2017/18 the department expects to receive and spend UGX 965,724,000 to service its budget. The funds will be spent on recurrent and development activities. The budget is expected to be financed by mostly local revenue followed by central government grants such as IFMs recurrent cost, wage. There is a an increase in current receipts compared to FY 2016/17 because the district expects to get more local revenue from lease of land to education institutions

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Salary paid to the accountant, facilitated eligible journeys, fuel procured, monthly and quarterly reports prepared and submitted, Monthly and quarterly reports prepared and submitted, Fuel for Generator procured, maintenance of IFMs

Plans for 2017/18 by Vote Function

Salary paid to the accountants, Coordinated and monitored sub counties and Finance dept staff, outstanding creditors paid, Professional taxes (VAT) paid, Coordinated the accounting stationery procured. Travel inland, Implemented IFMs recurrent cost, Annual performance Report submitted to DEC and MoFPED Annual Revenue enhancement plan developed both for district and sub counties, Revenue mobilization ,sensitisation and collection activities carried out, Annual District Work plan FY 2017-18 app

Medium Term Plans and Links to the Development Plan

The medium term plans include; Enforce effective and efficient financial management in the district ,Promote timely accountability of the public funds

Enforce adherence to financial and accounting regulations,Enforce realistic Budgeting , budgetary control and planning.Mentor lower local governments on proper financial management practices and accountability,Offer financial and accounting services to the district local Council,Ensuring timely payments for works, goods and services provided to t

(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. Under Staffing

The department is under staffed to the extent that accountants are overwhelmingly handling many departments and sub counties.

2. Limited source of revenue

Limited sources of local revenue for Mbale as it has remained a small district and the biggest part of revenue goes to municipal council eg the biggest hotels are in municipal council

3. Frequent changes in the IPFS and systems

IPFs and systems keeps on changing which affect budget implementation because it takes time to adjust to new changes esp in first quarter

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

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

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Workplan 3: Statutory Bodies

<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>	868,041	182,431	799,808
District Unconditional Grant (Non-Wage)	333,238	109,406	378,456
District Unconditional Grant (Wage)	282,133	61,893	282,133
Locally Raised Revenues	192,670	11,132	139,219
Other Transfers from Central Government	60,000	0	0
<i>Development Revenues</i>	0	0	14,000
District Discretionary Development Equalization Grant		0	14,000
Total Revenues	868,041	182,431	813,808
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	868,041	126,841	799,808
Wage	282,133	61,893	282,133
Non Wage	585,908	64,949	517,675
<i>Development Expenditure</i>	0	0	14,000
Domestic Development	0	0	14,000
Donor Development	0	0	0
Total Expenditure	868,041	126,841	813,808

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

In Quarter one of FY 2016/17 the department received a total of UGX 182,431,000 representing 84% of the quarterly budget and 21% of the annual budget. All the receipts were recurrent revenue from sources such as local revenue, DSC operational cost, District non-wage, PAC, DSC/land board grant, Councilors Exgratia, staff wages both at the district and lower local government. The department did not receive 25% as it was planned because of the low local revenue allocated to the department due to

Department Revenue and Expenditure Allocations Plans for 2017/18

The department plans to receive and spend UGX 813,808,000 in the FY 2017/18. The funds are expected to be spent on recurrent activities like councilor's allowances and statutory meetings. The budget is expected to be financed by mostly central government transfers such as gratuity for elected leaders, DSC operational cost, District unconditional nonwage followed by local revenue. There is a reduction in the current budget compared to FY 2016/17 because of reduction in local revenue allocated to

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Paid officers on official duties staff welfare airtime paid, salary and ex-gratia paid, fuel procured, stationary procured, adverts made, Held DSC meetings for 1 sessions, 3 Land board meeting held, 20 Land applications (registration, renewal, lease extensions cleared, 1 Auditor General's queries reviewed for Mbale DLG, Nakaloke T.C and Mbale Municipal Council, 2 DEC meetings, 2 Council held and monitored government projects

Plans for 2017/18 by Vote Function

Held contract committee meeting, stationary, and office equipment procured, submitted 4 quarterly reports, procured airtime and made 2 advert, Allowances for travel inlands, meals paid, air time bought, paid salary and ex-gratia, office furniture procured, paid salary for chairman DSC, procured fuel, newspapers, paid sitting allowance, procured food and made external advert, 100 Land applications (registration, renewal, lease extensions) cleared, 2 Auditor general and internal auditor queries reviewed

Medium Term Plans and Links to the Development Plan

The Medium Term Plans includes, Recruitment of staff, Confirmation and Promotion of staff, Disciplinary actions on staff, Timely Preparation of Prequalification list for the District, to advertise for all tenders in time for completion of contracted works before end of the financial year, Settlement of rampant land disputes,

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Workplan 3: Statutory Bodies

Effective management of matters related to land allocation and utilization, Conduct all statutory Council meetings which includes DEC, standing committee meetings, Land board

(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. Inadequate local revenue

The sector solely relies on local revenue which delays the planned activities within the financial year.

2. IFMS failure

Delay of IFMS to get money on time most especially in first quarter

3. Creation of new administrative units

New administrative units have been created yet resources remain unchanged

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>	568,585	118,289	552,703
District Unconditional Grant (Wage)	152,357	32,145	152,357
Locally Raised Revenues	6,649	0	19,736
Other Transfers from Central Government	65,000	0	35,000
Sector Conditional Grant (Non-Wage)	64,570	16,143	65,601
Sector Conditional Grant (Wage)	280,008	70,002	280,008
<i>Development Revenues</i>	550,245	103,033	169,569
Development Grant	62,767	15,692	64,569
District Discretionary Development Equalization Grant	462,478	74,791	80,000
Donor Funding	25,000	12,550	25,000
Total Revenues	1,118,830	221,322	722,272
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	568,585	99,848	552,703
Wage	432,365	99,848	432,365
Non Wage	136,220	0	120,337
<i>Development Expenditure</i>	550,245	0	169,569
Domestic Development	525,245	0	144,569
Donor Development	25,000	0	25,000
Total Expenditure	1,118,830	99,848	722,272

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

In the Quarter under review the department received a total of UGX 221,322,000 representing 79% of the quarter budget of which UGX 118,289,000 was recurrent revenue from central government such as PMG, Agri. Ext salaries whereas UGX 103,033,000 was development revenue from donors (Vegetable Oil Dev't Project), PMG development and DDEG. The department did not receive 25% of the annual budget because DDEG and local revenue was not all received as planned. The total expenditure in the quarter

Department Revenue and Expenditure Allocations Plans for 2017/18

In the financial year 2017/2018 the department plans to receive and spend UGX 722,272,000. The funds will be spent

Vote: 536 Mbale District

Workplan 4: Production and Marketing

on both recurrent and development activities. The budget will be financed by central government grants such as wage, PMG ,DDEG and donor funding (AVIAN FLU and VODP II) and local revenue. There is a decrease in the current budget compared to the FY 2016/17 due to decrease in IPFS for DDEG because most of the activities will be carried out by sub counties

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Salaries for 20 agric-extension workers and 15 district staff paid

Plans for 2017/18 by Vote Function

Salaries paid to 49 traditional agric and vet staff for 12 months, 1 Agriculture show carried held, 2 planning and review meetings held, 12 Field technical supervision carried out, fuel and lubricant procured, motor vehicle maintenance, 4 quarterly physical reports/financial reports and annual workplan submitted Lukhonge Farmers' resource center maintained, office welfare supported, disease surveillance visits conducted, liters of fuel procured, 1 computer serviced, 12 monitoring visits carried

Medium Term Plans and Links to the Development Plan

The department plans to Implement commodity approach strategy, establish demonstration sites to help farmers adopt modern farming practices in coffee/banana farming systems, Increase production and productivity by controlling pests and diseases. Develop small scale irrigation sites. Up-scaling research and extension linkages. Hold annual agricultural shows. In over five years the department plans to have 432 demonstration sites, 1 small scale irrigation sites, 1 up-scaling research and extension

(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. Low adoption of new technologies by farmers.

Research stations produce new varieties which are either high yielding or resistant to pest and diseases. Farmers take long to accept to new varieties or new technologies.

2. Pest vectors and diseases

These are trans-boundary and attack crops and animals at any time. An example is the larger grain borer that recently came from Kenya and is damaging the maize crop.

3. Unreliable weather conditions

The abrupt changes in weather makes agriculture a risky undertaking for farmers. There is therefore need to invest in water for production in order to make the sector more profitable

Workplan 5: Health

(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>	3,976,334	990,670	3,985,901
Locally Raised Revenues	6,649	0	16,937
Sector Conditional Grant (Non-Wage)	401,802	98,700	401,081
Sector Conditional Grant (Wage)	3,567,883	891,971	3,567,883
<i>Development Revenues</i>	2,147,941	24,625	928,100
District Discretionary Development Equalization Grant	120,000	0	235,000
Donor Funding	1,974,821	24,625	693,100

Vote: 536 Mbale District

Workplan 5: Health

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Transitional Development Grant	53,120	0	0
Total Revenues	6,124,275	1,015,295	4,914,001
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,976,334	976,355	3,985,901
Wage	3,567,883	888,372	3,567,883
Non Wage	408,451	87,983	418,018
<i>Development Expenditure</i>	2,147,941	0	928,100
Domestic Development	173,120	0	235,000
Donor Development	1,974,821	0	693,100
Total Expenditure	6,124,275	976,355	4,914,001

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

In the first Quarter of FY 2016/17, the department received UGX 1,015,295,000 from donors and central Government representing 66% against the planned in the quarter. The central grants included PHC-salaries, PHC-non wage while donor funding was from SDS. Out of the funds received recurrent revenue was UGX 990,670,000 and development was UGX 24,625,000. The total expenditure in the quarter was UGX 976,355,000(64%). The department did not receive 100% because the donor funds and development fun

Department Revenue and Expenditure Allocations Plans for 2017/18

In the FY 2017/2018 the department budget estimates is UGX 4,914,001000. The funds will be spent on both recurrent and development activities. The receipts for recurrent expenditure will be from central government such as PHC wage, Non wage , PHC NGO and local revenue where as development expenditure will be DDEG and Donor funding (SDS, WHO,HIV/CHAI , Malaria Consortium). There is a decrease in the current budget compared to FY 2016/17 due to low donor funding because most of donor closed in

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

451 health workers salaries paid, Health sector plan developed, Quarterly support supervision conducted, transferred funds to CURE hospital , 32 Health units

Plans for 2017/18 by Vote Function

Maternity medical equipment procured, Monitored development projects, Completed Muruba HC3 OPD& Budwale OPD and Staff house, 400 trained at District health office.120 Training sessions held at District and health centres, 450 health workers salaries to be paid, Health sector plan developed, Quarterly support supervision conducted, DHO Office Operational activities, Travel, Supervision and advocacy, Vehicle maintenance, Others VHTs/Bodaboda referrals, Annual review meeting, Health projects monit

Medium Term Plans and Links to the Development Plan

Reduction in morbidity and mortality rates of the underfive children, pregnant mothers and the general population will lead to a healthy and productive life style which is in line with the District Development goal. The investments in in human capital and purchase of EMOC equipment will lead to increased skilled attendance at birth which is one of the key objectives of the DDP.Immunisation of 100% of under one year children, Improving deliveries at health facilities to 65%, increasing availabil

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

Technical assistance for comprehensive HIV/AIDS care, support for diagnosis of children born to HIV positive mothers and overall combination preventive approaches will be supported by implementing partners. We shall also have support for VHTs and distribution of medicines at community level. WHO will continues to support disease surveillance and Global health interventions. Support for neglected diseases control like onchoncerciasis, schistosomiasis and tungiasis control will continue.

Vote: 536 Mbale District

Workplan 5: Health

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

1. Motivation of Human Resources for Health

Lack of financial and non-financial incentives for health workers has affected their commitment to work. Verbal praises have become routine and are no longer taken as a driver for performance

2. Inadequate staff houses at health centres

Only about 10% of the staff are housed leaving emergency medical care to a few exhausted and overworked health workers. We have a gap of 230 housing units if we are to have all the critical emergency cadres accommodated.

3. Lack of support for community health structures

Though we have a robust VHT structure, it is not supported in terms of facilitation, transport and supportive supervision.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	18,051,987	4,770,598	17,857,494
District Unconditional Grant (Non-Wage)	10,000	0	10,000
District Unconditional Grant (Wage)	45,920	13,789	45,920
Locally Raised Revenues	18,974	0	20,343
Other Transfers from Central Government	15,000	0	15,000
Sector Conditional Grant (Non-Wage)	4,218,887	1,321,008	4,023,025
Sector Conditional Grant (Wage)	13,743,207	3,435,802	13,743,207
<i>Development Revenues</i>	385,799	84,859	595,440
Development Grant	339,436	84,859	336,840
District Discretionary Development Equalization Grant	45,763	0	258,000
Donor Funding	600	0	600
Total Revenues	18,437,786	4,855,458	18,452,934
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	18,051,987	4,582,855	17,857,494
Wage	13,789,126	3,261,913	13,789,126
Non Wage	4,262,861	1,320,942	4,068,368
<i>Development Expenditure</i>	385,799	0	595,440
Domestic Development	385,199	0	594,840
Donor Development	600	0	600
Total Expenditure	18,437,786	4,582,855	18,452,934

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

By the end of first Quarter the department had received a total of UGX 4,855,458,000 representing 105% of the quarter budget and 26% of the annual budget. Out of the money received UGX 4,770,598,000 was recurrent revenue from local revenue, sector conditional grants (PTC, HTI, staff salary, community polytechnic and inspection grant) whereas UGX 84,859,000 was development revenue (SFG). The over receipts in the quarter was due to more release of UPE, USE and PTC grant to schools by the centre

Department Revenue and Expenditure Allocations Plans for 2017/18

In the FY 2017/18 the sector plans to receive and spend a total of UGX 18,457,934,000. The funds will cater for both recurrent and development activities. The department expects to finance its budget by central government transfers like UPE grant, USE grant, skills development grant, salaries, school inspection grant, SFG District non wage, DDEG and

Vote: 536 Mbale District

Workplan 6: Education

local revenue. There is an increase in the current budget compared to FY 2016/17 because of increase in the IPFs for FY 2017/18 by the center on UPE

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Salaries paid to 1617 teachers in 104 gov't aided primary schools in the district, 322 secondary teachers and 55 instructors in Nyondo PTC, Facilitated DEO on official duties, primary, secondary and tertiary schools inspected, 94 Primary schools and 2 secondary schools inspected in quarter for both Government and private schools

Plans for 2017/18 by Vote Function

1604 Teachers paid Salaries in 104 gov't aided primary schools in the district, UPE grant disbursed to 104 government aided primary schools, 8 Classrooms constructed 4 in each of Bukigala P/s & Musoto p/s, Completed construction of classroom blocks in 10 primary schools of Bukhanakwa P/s, Bushiuyo P/s, Bunabubulo P/s, Nyondo p/s, Busajjabwankuba p/s, Buwamwangu p/s, Buwangolo p/s, Bubentsye p/s, Mutoto p/s, Bukhooba P/s, Monitored all projects in Education, 15 Stance pit latrines constructed at Bu

Medium Term Plans and Links to the Development Plan

The medium Term plans include; Construction of Classrooms, pit latrines in UPE schools, School inspection and monitoring at least once per school, Improve PLE performance in first grade from 248 to 300 candidates, Continue conducting CPDs and seminars for teachers, Enforce regular attendance and time management in schools, Continue identifying and assessing children with SNE, Net working with devt partners to support children with special needs for provision of equipment and equal opportunities, Im

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

Completion of a 4 classroom block in Namanyonyi s/c by World vision

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

1. Low capacity of contractors

The local contractors have low capacity to complete the works in time

2. Inadquate staff house

The staff houses for teachers are inadequate which makes them commute from far places leading to late coming hence poor performance

3. Lack of transport

The department lacks enough transport facilities to carry out school inspection

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,032,184	171,566	990,501
District Unconditional Grant (Non-Wage)	10,000	0	0
District Unconditional Grant (Wage)	81,606	22,553	81,606
Locally Raised Revenues	61,698	0	30,015
Sector Conditional Grant (Non-Wage)	878,880	149,013	878,880
<i>Development Revenues</i>	85,249	85,249	85,000
District Discretionary Development Equalization Gran	85,249	85,249	85,000

Vote: 536 Mbale District

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,117,434	256,815	1,075,501
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,032,184</i>	<i>106,905</i>	<i>990,501</i>
Wage	81,606	22,553	81,606
Non Wage	950,578	84,352	908,895
<i>Development Expenditure</i>	<i>85,249</i>	<i>0</i>	<i>85,000</i>
Domestic Development	85,249	0	85,000
Donor Development	0	0	0
Total Expenditure	1,117,434	106,905	1,075,501

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

By the end of the quarter under review a total of UGX. 256,815,000 had been received representing 23% of the annual departmental budget and 92% of the quarter budget. Of this UGX. 171,566,000 was recurrent revenue from sources such as URF and wage and UGX. 85,249,000 was development revenue from DDEG. The overall expenditure in the quarter was UGX. 105,597,000 representing 38% of the total receipts including salaries. At the end of the quarter there was a balance of UGX. 151,218,000 of which UGX.

Department Revenue and Expenditure Allocations Plans for 2017/18

The total Budget for FY 17/18 is UGX. 1,075,501,000 of which UGX. 85,000,000 is for development expenditure under the DDEG and UGX.990,501,000 is for recurrent expenditure of which UGX.878,880,000 is from the Uganda Road Fund for maintenance of District and Community access roads while UGX. 30,015,000 is from Locally generated revenue.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

A total of 114km of District roads were put under manual routine maintenance, 1.5km were periodically maintained. Two road construction equipment were also maintained. Salaries paid to 18 staff in works.

Plans for 2017/18 by Vote Function

The planned outputs include: 267km of District roads maintained using labour based methods and mechanized maintenance, 22.40 km maintained periodically. One bridge will be constructed, 4 District Road Committee meetings will be conducted and other costs will go towards monitoring and administrative expenses.

Medium Term Plans and Links to the Development Plan

The Medium Term plan includes: 300km of District roads maintained. 50km of District Roads periodically maintained, 5 bridges constructed, 50km of District roads rehabilitated and 75km of Urban roads maintained.

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

None

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

1. Road Construction equipment

The District has only one working grader and roller which do not constitute a fully fledged District Road construction Unit.

2. Non Functionality of the District Road Committee

The composition of the roads committee to have all the MPs in the District makes this committee not effective as it is always difficult to realise quorum for the meeting due to their busy schedules.

Vote: 536 Mbale District

Workplan 7a: Roads and Engineering

3.

Workplan 7b: Water

(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>	475,373	118,843	473,852
District Unconditional Grant (Wage)	39,118	9,780	39,118
Sector Conditional Grant (Non-Wage)	36,255	9,064	34,733
Support Services Conditional Grant (Non-Wage)	400,000	100,000	400,000
<i>Development Revenues</i>	679,960	169,990	712,814
Development Grant	657,960	164,490	692,176
Transitional Development Grant	22,000	5,500	20,638
Total Revenues	1,155,333	288,833	1,186,666
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	475,373	115,113	473,852
Wage	39,118	9,780	39,118
Non Wage	436,255	105,333	434,733
<i>Development Expenditure</i>	679,960	10,970	712,814
Domestic Development	679,960	10,970	712,814
Donor Development	0	0	0
Total Expenditure	1,155,333	126,083	1,186,666

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

By the end of first quarter the department had received a total of UGX 288,833,000/=(100% of expected quarterly revenue) representing 25% of the annual budget. Out of money received, UGX 118,843,000/= was recurrent revenues from the central government on grants like urban water whereas UGX 169,990,000/= was development revenue for rural water . The total expenditure in the quarter was Ushs 126,083,000/= representing 44%. At the end of the quarter there was a balance of UGX 162,750,000/= for ru

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, the sector plans to receive & spend a total of UGX 1,186,666,000/= as follows: UGX 34,733,000/[= under Sector Conditional Grant (Non-Wage), UGX 400,000,000/= as Support Services Conditional Grant (Non-Wage), UGX 39,118,00/= as District Unconditional Grant (Wage), UGX 692,176,000/= as Development Grant & UGX 20,638,000/= as Transitional Development Grant. There is a silent increase in the budget due to increase on Rural water grant

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1 planning & advocacy meeting held at district level, 1250m of pipe network extended on a gravity flow scheme in Sironko district, 5 connections made on a gravity flow scheme in Sironko district, 2 technical supervision visits conducted, 45 water quality tests conducted on 15 gravity flow schemes in eastern region, 5 new connections made on 1 existing gravity flow scheme in eastern region & 4 gravity flow schemes rehabilitated in eastern region. Salary paid to 5 staff in water sector

Plans for 2017/18 by Vote Function

In FY 2017/18, the district plans to construct Budwale GFS Phase III, 13 boreholes & 2 public pit latrines; rehabilitate 47 boreholes & 6 GFSs; test 260 water points for quality; extend 1 GFS by 5000m & construct 20 new connections on GFSs.

Vote: 536 Mbale District

Workplan 7b: Water

Medium Term Plans and Links to the Development Plan

The medium term plans are protection of 50 springs, drilling of 50 boreholes, rehabilitation of 150 boreholes , extension of 5 piped schemes, rehabilitation of 20 gravity flow schemes & construction of 1 gravity flow scheme.

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

1 gravity flow scheme will be constructed by World Vision International at 1.26 bn /= in Namanyonyi subcounty

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

1. Adverse weather conditions & natural disasters

Inclement weather hampers timely service delivery & natural calamities like floods and landslides damage water supply infrastructure.

2. Poor operation & maintenance of water & sanitation facilities

Operation & maintenance of water & sanitation facilities at community level is very poor. Communities are generally reluctant to contribute towards operation & maintenance and sometimes deliberately vandalise water & sanitation facilities.

3. Inadequate office space

The Water Department is housed in a single room that is shared by 5 staff. This is a demotivating factor to staff.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	159,270	36,677	149,891
District Unconditional Grant (Non-Wage)	10,000	1,500	0
District Unconditional Grant (Wage)	128,665	32,728	128,665
Locally Raised Revenues	10,812	0	10,877
Sector Conditional Grant (Non-Wage)	9,794	2,448	10,349
<i>Development Revenues</i>	96,420	18,416	55,000
District Discretionary Development Equalization Grant	18,416	18,416	40,000
Donor Funding	78,004	0	15,000
Total Revenues	255,691	55,093	204,891
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	159,270	33,682	149,891
Wage	128,665	32,728	128,665
Non Wage	30,605	954	21,226
<i>Development Expenditure</i>	96,420	0	55,000
Domestic Development	18,416	0	40,000
Donor Development	78,004	0	15,000
Total Expenditure	255,691	33,682	204,891

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

By the end of first Quarter for FY 2016/17 the department had received a total of UGX. 55,093,000 representing 86% of the quarter budget . Out of the money received UGX 36,677,000 was recurrent revenue from sources such as wage, un conditional grant and wet land grant where as UGX 18,416,000 was DDEG. The low receipts was due to non realisation of the donor funds as it was planned . The total expenditure in the quarter was UGX 33,682,000/=. At the end of the quarter there was a balance of UGX

Vote: 536 Mbale District

Workplan 8: Natural Resources

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive total revenue of Ugx 204,891,000 (Two hundred four million eight hundred ninety one shillings only) of which Ugx128,665,000 (one hundred twenty eight million sixty hundred sixty five thousand shilling is wage recurrent, Ugx 21,226,000 (twenty one millin two hundred twenty six thousand only) is non-wage reccurrent, Ugx 55,000,000 (fifty five milliion only) development. This funds are to be expended on land surveying, physical planning, wetlands management a

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Salary paid to 11 staff , Quarterly report prepared and submitted, staff performance appraisal done, carried out monitoring, 25,000 tree seedlings were planted in various schools with support from Bank of Uganda, Field visit made by DFO to support tree farmers in Kolonyi, Field visit made by DFO to support tree farmers in Kolonyi, 1 Land dispute settled with 126 cases including free hold and leaseholds granted

Plans for 2017/18 by Vote Function

Land surveyed and titled is one key opuput, development planning and approvals made, wetlands demarcated and restored and trees planted and managed, staff supervised and performance monitored.

Medium Term Plans and Links to the Development Plan

Meeting the vsion of the district by providing coordinated services to the people of Mbale.

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

Tree planting under FIFOC project, Climate change resilience in the district by URCS, USAID on conflict resolution on land matters and NUSAF3 activities on restoration.

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

1. Facilitation in terms of transport

The department currently has no transport to facilitate field work. All the motorcycles are gorunded beyond repair.

2. Basic equipments necessary for work

The department lacks survey equipment and other basics like printers, computers

3. Capacity gaps

There is need to train staff to improve their capacity to provide services

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	295,192	65,008	303,461
District Unconditional Grant (Non-Wage)	10,000	500	1,500
District Unconditional Grant (Wage)	201,606	46,314	201,606
Locally Raised Revenues	10,812	0	16,722
Sector Conditional Grant (Non-Wage)	72,775	18,194	83,633
<i>Development Revenues</i>	589,348	11,509	870,494
District Discretionary Development Equalization Gran	10,000	2,500	10,494
Donor Funding	75,000	0	60,000
Other Transfers from Central Government	500,000	7,922	800,000
Transitional Development Grant	4,348	1,087	

Vote: 536 Mbale District

Workplan 9: Community Based Services

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	884,540	76,516	1,173,954
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	295,192	55,917	303,461
Wage	201,606	46,314	201,606
Non Wage	93,586	9,603	101,855
<i>Development Expenditure</i>	589,348	0	870,494
Domestic Development	514,348	0	810,494
Donor Development	75,000	0	60,000
Total Expenditure	884,540	55,917	1,173,954

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

By the end of first Quarter the department had received a total of UGX.76,516,000 representing 35% of the quarter budget of which UGX 65,008,000 was recurrent revenue from conditional grants (PWDS, CDO grant, women, youth and disability grant) and UGX 13,493,000 was development revenue (DDEG). The low receipts in the quarter was due to non realisation of OGT (YLP and donor funds) as it was planned. The total expenditure in the quarter was UGX 55,917,000 (25%) of the planned expenditure included

Department Revenue and Expenditure Allocations Plans for 2017/18

In the FY 2017/18 the department anticipates to receive and spend UGX 1,173,954,000 for both recurrent and development revenues. The funds are expected to be central government transfers (FAL, PWDs grant, CDA grant), local revenue, OGT (YLP) and donor funding (SDS). There is an increase in the budget because of UWEP funding

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Salary paid to 20 CDOs and 4 district staff for 3 months, 1 Supervision field visits to CSOs conducted, 1 department meeting held, 107 Children settled, Supervision visits carried out and OVC activities carried out, Honoraria paid to FAL instructors, FAL exams administered, monitored FAL programme by social services committee, office stationary, fuel procured, Staff welfare paid, 1 quarterly meeting with CDOs held, Verification of FAL classes conducted, Supported PWD council

Plans for 2017/18 by Vote Function

Salary paid to CDOs and district staff for 12 months, 4 Supervision field visits to CSOs conducted, 4 Quarterly review meeting for sharing HIV information conducted, 1 Candlelight Memorial Day commemorated, World AIDS day commemorated, 1 Philly Lutaaya Day commemorated, 4 Departmental Meetings held, Maintained vehicle, Supervision visits carried out, OVC activities carried out, Support supervision carried out, Mentored community development workers, Honoraria paid to FAL instructors, FAL ex

Medium Term Plans and Links to the Development Plan

Support organizations to comply with 24% adherence to OVC standards, regulation, policies and procedures for quality OVC care and services to 85%, increase enrollment and retention of the OVC in schools to 70%, increase OVC access and utilization of preventive and curative health services to 70%,

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

Support OVC activities by SDS

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

1. Low Budget Allocation

Low budget allocation to community sector given the volume of work expected to be delivered by community sector.

Vote: 536 Mbale District

Workplan 9: Community Based Services

2. Inadequate Capacity building departmental staff.

Some staff lack Capacity to handle work

3.

Workplan 10: Planning

(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>	64,356	12,486	126,650
District Unconditional Grant (Non-Wage)	10,000	1,250	49,325
District Unconditional Grant (Wage)	43,706	11,236	43,706
Locally Raised Revenues	10,649	0	33,618
<i>Development Revenues</i>	1,536,251	85,671	1,496,441
District Discretionary Development Equalization Grant	44,810	11,203	5,000
Donor Funding	200,000	48,888	200,000
Other Transfers from Central Government	1,291,441	25,580	1,291,441
Total Revenues	1,600,607	98,156	1,623,091
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	64,356	11,836	126,650
Wage	43,706	11,236	43,706
Non Wage	20,649	600	82,943
<i>Development Expenditure</i>	1,536,251	60,129	1,496,441
Domestic Development	1,336,251	11,241	1,296,441
Donor Development	200,000	48,888	200,000
Total Expenditure	1,600,607	71,964	1,623,091

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

By the end of first Quarter the department had received a total of UGX 98,156,000 representing 25% of the quarter budget of which UGX 12,486,000 was recurrent revenue from , conditional grants such as staff wage and local revenue whereas UGX 85,671,000 was development revenue(DDEG and Donor funding). The revenues were low at 25% because the department did not receive OGT(NUSAF) and local revenue as it was planned. The total expenditure in the quarter was UGX 71,964,000 (18%) of the planned exp

Department Revenue and Expenditure Allocations Plans for 2017/18

During the period under review, the department plans to receive and spend UGX 1,623,091,000 for both recurrent and development revenues. The receipts are expected to be central government transfers (DDEG), OGT(NUSAF) & local revenue.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

4 staff salaries paid, Held 6 top management meetings, Registered children under 18 years, NUSAF 3 activities carried out (held 3 with meetings with stakeholders)

Plans for 2017/18 by Vote Function

4 staff salaries paid, internal assessment conducted, Budget conference held, motor vehicle maintained, PAF activities carried out in all eligible departments such as monitored all sub counties, PAF and OBT workplan and progress report submitted, back stopping at sub counties, information displayed, follow ups on completed projects done, audited subcounties and departments at the district, Held 36 Top management meetings, Minutes of TPC meetings prepared,

Vote: 536 Mbale District

Workplan 10: Planning

Prepared annual statistical abstract for

Medium Term Plans and Links to the Development Plan

In the medium term the department plans to coordinate the planning activities at the District and Lower Local governments, conduct internal and national assessments, holding DTPC meetings and top management, integrate plans in district workplan, engage citizens in planning processes. Provide statistical data for planning and policy formulation.

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

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

1. poor data recording keeping

Departments have no proper record keeping which makes compilation of district data difficult

2. Inadquate funding

The department lacks funds for data collection and monitoring of development Projects

3. Poor operation and maintenance of implemented projects

The PMCs cease to be operational at the implementation stage. After completion of projects, it becomes difficult for them to enforce maintenance of the projects

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:			
Recurrent Revenues	88,318	14,305	99,482
District Unconditional Grant (Non-Wage)	10,000	0	13,000
District Unconditional Grant (Wage)	62,993	12,805	62,993
Locally Raised Revenues	15,325	1,500	23,489
Development Revenues	6,056	1,514	9,000
District Discretionary Development Equalization Grant	6,056	1,514	9,000
Total Revenues	94,374	15,819	108,482
B: Overall Workplan Expenditures:			
Recurrent Expenditure	88,318	14,305	99,482
Wage	62,993	12,805	62,993
Non Wage	25,325	1,500	36,489
Development Expenditure	6,056	1,500	9,000
Domestic Development	6,056	1,500	9,000
Donor Development	0	0	0
Total Expenditure	94,374	15,805	108,482

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

The department received and spent UGX 15,819,000 representing 67% of the quarter budget and this was staff wage and local revenue for auditing. The low receipts was due to little local revenue allocated to the department yet it depends on local revenue only.

Department Revenue and Expenditure Allocations Plans for 2017/18

During the period under review, the department plans to receive and spend UGX 108,482,000,000 for recurrent activities. The receipts are expected to be central government transfers (wage) and local revenue. There is an increase in the budget for FY 2017/18 because of the increase in allocation of local revenue to the sector

Vote: 536 Mbale District

Workplan 11: Internal Audit

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

One staff meeting held at Malukhu district headquarters, participation in LGIAA AGM in Kabale district. Purchased motor cycle spare parts as they had been grounded for over 3 years. The motorcycles have been allocated, Conducted 1 review of the responses to the last quarter audit of departments & sub counties since first quarter release was received in the last week of quarter. Physical verification of civil works certified by the District Engineer at various project sites within the District & s

Plans for 2017/18 by Vote Function

We expect to conduct monthly audit of departments at the district headquarters, 2 financial audits at each sub county (one in December & another in June) & one audit at each secondary school & lower health unit during the year. We shall also physically verify all civil works certified at the various project sites in the district & supplies delivered at the district stores.

Medium Term Plans and Links to the Development Plan

Internal audit is a support service with almost only recurrent expenditure. We do not have a motor vehicle since the last one procured under ICBP of MoLG in 1998 was boarded off last year & there are no plans or funding (IPFs) in the medium term for any capital expenditure.

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

Not applicable

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

1. Information technology

Accounting (IFMS) & payroll (IPPS) have been automated but auditing is still manual with only limited functional training. Introduce CAATs & train audit staff to internalise IFMS & IPPS & the interface of the two.

2. Lack of appreciation as a management support service

Auditees view audit as a statutory inconvenience to be tolerated rather than cooperating to benefit from the identification of irregularities, errors, non compliance, omissions thus delaying audit exercises unduly & withholding useful information

3. Independence threats

Duty facilitation has to be negotiated from the CFO thus greatly impairing independence. A minimum percentage of unconditional non wage & PAF M&A grants should be determined for internal audit facilitation.