

# **Vote: 601** Mitooma District

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## **Structure of Budget Framework Paper**

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**Foreword**

**Executive Summary**

**A: Revenue Performance and Plans**

**B: Summary of Performance by Department**



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## Foreword

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The preparation of this BFP has been guided by the National Vision of “A Transformed Ugandan Society from a Peasant to a Modern and Prosperous Country by 2040” and the District theme of “Strengthening District's Competitiveness through Wealth Creation, Youth Empowerment and Infrastructure Development”.

Bottom – up planning process as a decentralization policy of acquiring priorities was used and all stakeholders from the grassroots level were consulted, their issues captured and integrated in this Budget Frame Work Paper.

The major interventions include: Construction of an office block at the district headquarters, VIP latrines and classrooms at Primary schools, grading and maintenance of roads, construction of gravity flow schemes, protection of water sources and installation of rain water harvesting technologies.

Finally, I appeal to all stakeholders and development partners to support us as we strive to improve the standards of living of the people of the people of Mitooma District.

Let us unite for development as per the District Motto “Unity for Development”

**KARYELJA BENON**  
**DISTRICT CHAIRMAN**



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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	299,525	82,108	299,525
2a. Discretionary Government Transfers	2,302,756	575,689	2,291,296
2b. Conditional Government Transfers	14,290,296	3,617,425	13,100,743
2c. Other Government Transfers	399,813	12,349	519,487
4. Donor Funding	39,900	0	39,900
<b>Total Revenues</b>	<b>17,332,290</b>	<b>4,287,570</b>	<b>16,250,952</b>

#### Revenue Performance in the first quarter of 2016/17

In quarter One, the District received 4,281,945,000 where by Discretionary Gov't Budget Released Transfers performed at 25% against the annual budget, Conditional Gov't transfers generally performed at 25% due to Sector conditional non wage performing at 28%. Other gov't transfers performed at 2% due to non realization of CAIP, UNICEF, Youth funds hence all performing at 0%. Locally raised revenue performed at 27% due to business licenses, Education related levies, market charges, animal crop

#### Planned Revenues for 2017/18

The LG forecasts 16,250,952,000. The projected local revenue is 299,525,000 implying no change compared to 2016/17. From Central Gov't, the LG expects 15,392,039,000 implying an increase (7%) due to an increase of 2% in District non wage and non - allocation of Transitional Dev't. The LG expects 519,487,000 as other gov't transfers implying an increase of 29.9% due to allocation of UWEP funds (108m). The LG expects 39,900,000 as Donor funds from QUEPA.

### Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,834,089	368,708	1,012,744
2 Finance	311,880	67,304	386,027
3 Statutory Bodies	514,009	86,752	437,236
4 Production and Marketing	562,204	107,464	504,614
5 Health	1,297,898	314,379	1,280,103
6 Education	10,877,629	2,803,647	10,671,223
7a Roads and Engineering	809,827	76,821	776,227
7b Water	300,205	37,062	284,979
8 Natural Resources	130,386	18,766	124,393
9 Community Based Services	505,145	34,940	617,590
10 Planning	108,311	10,856	82,210
11 Internal Audit	80,707	17,988	73,607
<b>Grand Total</b>	<b>17,332,290</b>	<b>3,944,686</b>	<b>16,250,952</b>
Wage Rec't:	11,262,304	2,808,959	11,262,304
Non Wage Rec't:	4,956,913	1,018,736	4,294,287
Domestic Dev't	1,073,173	116,991	654,462
Donor Dev't	39,900	0	39,900

#### Expenditure Performance in the first quarter of 2016/17

In quarter One, the District received 4,281,945,000 where by Discretionary Gov't Budget Released Transfers performed at 25% against the annual budget, Conditional Gov't transfers generally performed at 25% due to Sector conditional non wage performing at 28%. Other gov't transfers performed at 2% due to non realization of CAIP,



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## Executive Summary

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UNICEF, Youth funds hence all performing at 0%. Locally raised revenue performed at 27% due to business licenses, Education related levies, market charges, animal crop

### *Planned Expenditures for 2017/18*

The major interventions include: Construction of an office block, construction of classrooms and VIP latrines for primary schools, grading and maintenance of roads, construction of gravity flow schemes, protection of water sources, and rain water harvesting technologies, capacity development, payment of staff salaries, training in crosscutting issues.

### *Medium Term Expenditure Plans*

The priorities for medium term have been picked from the Five Year Development Plan and they are all aligned to the thematic areas of the National Development Plan aiming at transforming Ugandan Society from a peasant to a modern and prosperous Country.

## Challenges in Implementation

- Frequent changes in indicative Planning figures
- Some of the standard out puts in OBT do not match with what is actually implemented by sectors
- Limited resources to facilitate participatory planning and Budgeting
- Big list of un-funded priorities due to limited resource envelope.
- PF percentage allocation for operations for government grants (e.g. Road Fund, Rural Water grant) is low making it difficult to coordinate, report and maintain the existing facilities
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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
<b>1. Locally Raised Revenues</b>	<b>299,525</b>	<b>82,108</b>	<b>299,525</b>
Park Fees	1,000	60	1,000
Animal & Crop Husbandry related levies	3,500	1,495	3,500
Application Fees	15,000	0	15,000
Business licences	20,286	14,690	20,286
Educational/Instruction related levies	34,614	23,318	34,614
Inspection Fees	3,000	470	3,000
Liquor licences	7,434	1,885	7,434
Local Service Tax	65,000	2,729	65,000
Market/Gate Charges	110,000	30,596	110,000
Other Fees and Charges	8,534	5,915	8,534
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	7,500	950	7,500
Voluntary Transfers	10,000	0	10,000
Miscellaneous	13,657	0	13,657
<b>2a. Discretionary Government Transfers</b>	<b>2,302,756</b>	<b>575,689</b>	<b>2,291,296</b>
District Discretionary Development Equalization Grant	150,389	37,597	169,857
Urban Unconditional Grant (Non-Wage)	82,754	20,688	70,639
Urban Discretionary Development Equalization Grant	33,379	8,345	28,321
District Unconditional Grant (Non-Wage)	589,277	147,319	575,521
Urban Unconditional Grant (Wage)	99,756	24,939	99,756
District Unconditional Grant (Wage)	1,347,203	336,801	1,347,203
<b>2b. Conditional Government Transfers</b>	<b>14,290,296</b>	<b>3,617,425</b>	<b>13,100,743</b>
Development Grant	446,058	111,514	434,708
General Public Service Pension Arrears (Budgeting)	152,089	0	0
Gratuity for Local Governments	545,985	136,496	0
Pension for Local Governments	140,782	35,196	140,782
Sector Conditional Grant (Non-Wage)	2,762,688	776,644	2,688,332
Sector Conditional Grant (Wage)	9,815,345	2,453,836	9,815,345
Transitional Development Grant	427,348	103,738	21,576
<b>2c. Other Government Transfers</b>	<b>399,813</b>	<b>12,349</b>	<b>519,487</b>
Other Transfers from Central Government	0	6,723	
CAIIP III Project	39,300	0	39,300
UNICEF	25,000	0	25,000
UNEB- PLE	11,267	0	11,267
GAVI	25,087	0	25,087
Youth Recovery funds		5,626	
Youth funds	299,158	0	299,158
UWEP		0	119,675
<b>4. Donor Funding</b>	<b>39,900</b>	<b>0</b>	<b>39,900</b>
Donor Funding	39,900	0	39,900
<b>Total Revenues</b>	<b>17,332,290</b>	<b>4,287,570</b>	<b>16,250,952</b>

### Revenue Performance in the first Quarter of 2016/17

#### (i) Locally Raised Revenues

By September 2015, Locally raised revenue generally performed at 22% due to non realization of local hotel tax because there are no hotels in the district, voluntary transfers and taxes on goods and services; application fees, park fees, inspection fees, fees from appeals and other fees and charges performing at 1%, 1% 5%, 4% and 6% respectively. This was all due to decreased effort in revenue mobilization by the LLG staff and not blacklisting of tender defaulters by the district.



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## A. Revenue Performance and Plans

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### *(ii) Central Government Transfers*

In quarter One 2015/16 FY, Discretionary Gov't Transfers performed at 22% against the annual budget, Conditional Gov't transfers generally performed at 25% due to Secondary and tertiary salaries, USE, UPE and non wage for technical institutes performing at 26%, 31%, 33%, 32% and 33% respectively. Other gov't transfers performed at 27% due to a reduction in NIDS, UNICEF and CAIIP III funds.

### *(iii) Donor Funding*

Donor funds performed at 100% by September 2015 due to funds realized from QUEPA under the gate collections sharing with neighbouring Sub counties of Kiyanga and Kanyabwanga.

### **Planned Revenues for 2017/18**

#### *(i) Locally Raised Revenues*

The projected local revenue for 2016/2017 FY is 299,525,000. There is a decrease of 23% due to a reduction in registration fees - 26% and no allocation of LHT & fees from appeals compared to previous FY. The local revenue is forecasted to be collected from majorly LST, market fees, taxes on goods and services, voluntary transfers, application fees, business licences and educational levies.

#### *(ii) Central Government Transfers*

From the central Gov't, the LG expects shs.16,593,072,000 for wages, non wage transfers and dev't budget mainly Capitation Grants, PHC, SFG, and DDEG implying an increment of 11% in the previous FY due to an increase of 1758% in Transitional Dev't Grant. From other gov't transfers, the District expects Shs.339,062,00 mainly from MoLGSD (Youth services), UNICEF, CAIIP, Gavi and Global Fund implying a decrease of 63% due to recognition of URF as sector conditional non wage under Roads.

#### *(iii) Donor Funding*

The district expects 39,900,000 as Donor funds of which QUEPA will offer 39,900,000 to be shared among parishes neighbouring protected area of Queen Elizabeth National Park.



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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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,627,958	378,735	1,004,945
District Unconditional Grant (Non-Wage)	90,512	18,069	90,512
District Unconditional Grant (Wage)	496,536	138,389	496,536
General Public Service Pension Arrears (Budgeting)	152,089	0	0
Gratuity for Local Governments	545,985	136,496	0
Locally Raised Revenues	12,835	18,215	12,835
Multi-Sectoral Transfers to LLGs	164,219	32,370	239,280
Other Transfers from Central Government	25,000	0	25,000
Pension for Local Governments	140,782	35,196	140,782
<i>Development Revenues</i>	206,131	48,434	7,798
District Discretionary Development Equalization Grant	6,131	1,533	7,798
Transitional Development Grant	200,000	46,901	
<b>Total Revenues</b>	<b>1,834,089</b>	<b>427,169</b>	<b>1,012,744</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,627,958	368,708	1,004,945
Wage	527,092	139,412	527,092
Non Wage	1,100,866	229,295	477,853
<i>Development Expenditure</i>	206,131	0	7,798
Domestic Development	206,131	0	7,798
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,834,089</b>	<b>368,708</b>	<b>1,012,744</b>

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

The sector received in Ugshs.427,169,000 by end of September 2016 representing 23% and 93% of the annual and quarterly budgets respectively. This under performance was due to other government transfers and General Public Service Pension Arrears performing at 0%.

The sector spent Ugshs.368,708,000 by end of September 2016 leaving unspent balance of Ugshs.58,462,000 composed of Transitional development (46,901,000), CBG (1,533,000) and Non wage (10,028,000).

#### Department Revenue and Expenditure Allocations Plans for 2017/18

The sector has a proposed budget of Ushs.1,012,744,000 for the year 2017/18 FY. There is a decrease of 45% in the budget compared to last year's budget due to non allocation of Gratuity for Local Governments, General Public Service Pension Arrears to the sector. Expenditure will be done on office block construction, payment of pension, gratuity, salaries, transfers to LLGs, coordination of LG activities, LLG programme supervision and capacity building training workshops.

#### (ii) Summary of Past and Planned Workplan Outputs

##### Physical Performance in the first quarter of 2016/17

Staff salaries paid for 3 months. 99% of the pensioners, staff salaries paid by 28th of every month; 99% of staff appraised; 60% of LG posts established; and 10% of staff trained in records management.

##### Plans for 2017/18 by Vote Function

Operation of the administration sector - (payment of salaries, pension, gratuity and coordination of sector activities), human resource management (pay roll management and improvement of staff welfare), capacity building for political leaders and technical staff, career development, supervision of sub-county program implementation, promotion of



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## Workplan 1a: Administration

public relations, and records management.

### Medium Term Plans and Links to the Development Plan

Payment of salaries and wages, monitoring and supervision of projects and programs, mentoring of sector staff, attending workshops and seminars, provision of break tea, appraisal of staff, management of pay roll, celebrating national and local functions, building capacity of technical and political leaders, supporting staff to go for training in relevant fields, inducting newly recruited staff, conducting capacity building needs assessment and compiling capacity building plan.

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

No off-budget activities in Administration

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

#### 1. Limited staff structure

The current staff structure does not have provisions for all critical positions.

#### 2. Limited office space.

The office space available is shared by many officers averagely 4 officers per office.

#### 3. Low payments (no living wage).

The salaries paid to staff are not commensurate with cost of living and this reduces morale of staff which greatly affects the performance of staff.

## Workplan 2: Finance

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	311,880	89,479	386,027
District Unconditional Grant (Non-Wage)	68,992	34,130	68,992
District Unconditional Grant (Wage)	117,925	29,481	117,925
Locally Raised Revenues	28,522	11,136	28,522
Multi-Sectoral Transfers to LLGs	96,441	14,732	170,587
<b>Total Revenues</b>	<b>311,880</b>	<b>89,479</b>	<b>386,027</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	311,880	67,304	386,027
Wage	140,325	35,081	140,325
Non Wage	171,555	32,223	245,702
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>311,880</b>	<b>67,304</b>	<b>386,027</b>

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

The sector received in Ugshs.89,479,000 by end of September 2016 representing 29% and 115% of the annual and quarterly budgets respectively. This over performance was due to Unconditional non wage and Local revenue performing at 49% and 39%.

The sector spent 67,304,000 by end of September 2016 leaving unspent balance of Ugshs. 22,174,000 composed of Local revenue (12,073,000) and Non wage (10,101,000).





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## Workplan 2: Finance

### Department Revenue and Expenditure Allocations Plans for 2017/18

A total budget of 311,880,000 is expected for 2017/18 FY. There is a increase of 19% in budget compared to last year's budget due to allocation of local revenue. Expenditure will be done on wages, transfers to LLGs, budgeting and planning, revenue enhancement and the sector coordination activities, Procurement of counterfolios and stationery, monitoring and supervision. The sector is not expecting any development revenue for 2017/18 FY.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

Annual LG final accounts were prepared and submitted to OAG. LST and other Local revenue collections were made. Annual performance report 2015/16 FY was prepared and submitted to MDAs. Stationery was procured for 3 months. Staff salaries paid for 3 months.

#### Plans for 2017/18 by Vote Function

The sector planned 5 outputs including; LG financial management services, Revenue management and collection services, Budgeting and planning services, LG expenditure management services, LG accounting services. Physical performance including holding budget conference, preparation of budget estimate, BPF, workplans and performance contract form B, Revenues enhanced, transfers and payments made, reports prepared, books of accounts updated, VAT paid and returns filled.

#### Medium Term Plans and Links to the Development Plan

These include collection of local revenues and monitoring its performance, budgeting and planning / holding budget conference, recording revenues and updating books of accounts Procurement of stationary and counter folios, Coordination and preparation of financial reports.

### (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. Understaffing

The finance sector is highly understaffed. It has no Senior Accountant to handle district expenditure issues, no senior finance officer to handle budgetary issues, it has only 3 senior accounts assistant who handles all 11 sectors.

#### 2. Lack of sector vehicle

The sector lacks a vehicle to assist in supervision of revenue performance. Monitoring becomes hard and affects revenue performance.

3.

## Workplan 3: Statutory Bodies

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	514,009	124,997	437,236
District Unconditional Grant (Non-Wage)	245,445	46,293	241,534
District Unconditional Grant (Wage)	168,053	42,013	168,053
Locally Raised Revenues	27,649	24,449	27,649
Multi-Sectoral Transfers to LLGs	72,861	12,242	



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## Workplan 3: Statutory Bodies

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>514,009</b>	<b>124,997</b>	<b>437,236</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	514,009	86,752	437,236
Wage	168,053	42,013	168,053
Non Wage	345,955	44,738	269,183
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>514,009</b>	<b>86,752</b>	<b>437,236</b>

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

The sector received in Ugshs.124,997,000 by end of September 2016 representing 24% and 97% of the annual and quarterly budgets respectively. This under performance was due to Multi sectoral transfers and Non wage performing at 17% and 19% respectively.

The sector spent Ugshs.86,752,000 by end of September 2016 leaving unspent balance of Ugshs.38,245,000 composed of Non wage (20,244,000) and Local revenue (18,001,000) all meant for advertisement, Exgratia, DSC operations, Land board and LG PAC

### Department Revenue and Expenditure Allocations Plans for 2017/18

Statutory Bodies sector was allocated 437,236,000 shs meant for Council Administration services, Procurement Services, Staff recruitment services, Land Management services, Financial Accountability, Political oversight, Ex-Gratia, DSC operational costs and standing committee services. It should be noted that the sector budget decreased compared to previous year budget by 0.14.9% due to no funds allocated on support services non wage to the sector.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

Staff salaries paid for 3 months, 1 council meeting was held at the district headquarters.

#### Plans for 2017/18 by Vote Function

Conducting Council meetings, monitoring government programs, subscription to ULGA, external & internal coordination, donations, advertising, contract management, bid preparation, openings & evaluation, Procurement planning, updating contractors' register, contracts committee meetings, submission of quarterly reports, establishing commodity prices, staff recruitment, Land board meetings, examining internal audit reports & holding standing committee meetings.

#### Medium Term Plans and Links to the Development Plan

Council administration services, Procurement management services, staff recruitment services, land management services, financial accountability, Political oversight & standing committee meetings.

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

Statutory bodies does not have any funding from NGOs & Donors which paralyzes monitoring activities

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

#### 1. Inadequate remuneration for political leaders

The remuneration offered to political leaders is no enough as compared to what is actually required.

#### 2. Lack of basic bidding skills by local contractors



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## Workplan 3: Statutory Bodies

Local contractors require training on the basics of the procurement bidding process.

### 3. Low revenue base

DEC monitoring in LLGs is limited

## Workplan 4: Production and Marketing

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	479,757	110,653	480,785
District Unconditional Grant (Non-Wage)	3,000	1,390	3,000
District Unconditional Grant (Wage)	128,164	22,609	128,164
Locally Raised Revenues		0	1,977
Sector Conditional Grant (Non-Wage)	28,467	7,117	29,495
Sector Conditional Grant (Wage)	318,149	79,537	318,149
Unspent balances – Locally Raised Revenues	1,977	0	
<i>Development Revenues</i>	82,446	15,393	23,828
Development Grant	21,720	5,430	23,828
District Discretionary Development Equalization Grant	39,851	9,963	
Unspent balances – Locally Raised Revenues	6,000	0	
Urban Discretionary Development Equalization Grant	14,875	0	
<b>Total Revenues</b>	<b>562,204</b>	<b>126,046</b>	<b>504,614</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	479,757	104,404	480,785
Wage	446,313	102,146	446,313
Non Wage	33,444	2,258	34,472
<i>Development Expenditure</i>	82,446	3,060	23,828
Domestic Development	82,446	3,060	23,828
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>562,204</b>	<b>107,464</b>	<b>504,614</b>

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

The sector received Ugshs.126,046,000 by end of September 2016 representing 22% and 90% of the annual and quarterly budgets respectively. This under performance was due to non realization of Urban DDEG and Local revenue under recurrent and development; District wage performing at 18%.

The sector spent Ugshs.63,989,000 by end of September 2016 leaving unspent balance of Ugshs.62,057,000 composed of sector conditional wage (43,474,762), DDDEG (9,963,000), PMG (5,430,000).

### Department Revenue and Expenditure Allocations Plans for 2017/18

This sector is projecting to receive a total 562,204,000= for the 2016/17 FY. This is mainly from the DDEG, PMG, conditional agricultural extension wage plus local revenue. Expenditure will prioritise provision of agricultural extension services, construction of an Agrovet laboratory second phase, livestock & crop disease surveillance, Auditing/ supervising cooperatives, ensuring businesses comply with the law of payment of staff wages, compilation of Agricultural statistics, conducting plannin

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

Staff salaries paid for 3 months. 5 parishes received anti vermin services. 13,386 livestock vaccinated. 214 livestock undertaken in the slaughter slabs. 12 anti vermin operations executed. 1 agrovet laboratory completed



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## Workplan 4: Production and Marketing

### Plans for 2017/18 by Vote Function

Provision of Extension services in the veterinary, crop, fisheries, vermin, entomology and commercial services, construction of an Agroveter laboratory phase II and supervision and monitoring/ coordinating sector activities.

### Medium Term Plans and Links to the Development Plan

Providing extension services to the community/ farmers, constructing Agricultural services infrastructure and agricultural technologies will lead to improved service delivery thus increased Agricultural production and productivity, increased incomes and standards of living- Prosperous population as opposed to the predominant peasant population currently.

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

Uganda Cooperative Alliance and Uganda cooperative Savings and Credit Union are supporting in supervision backstopping cooperatives including SACCOs. The GEF funded and UNIDO implemented Banana livelihood project is expected to support groups / businesses to add value to bananas.

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

#### 1. Understaffing

There are no sub county/ town council veterinary staff. Fisheries and Entomology sub sectors have no single staff. This affects service delivery.

#### 2. Poorly mobilised community

Majority of the farming community is not effectively utilising the extension messages. If well mobilised they would be demanding for the services and therefore using the knowledge. Mobilisation should be independent of agricultural extension services.

#### 3. Inadequate service delivery infrastructure and inputs/ facilities

Limited office space, laboratory services, availability of vaccines, transport facilities including fuel, demonstration packages especially for the few sub county extension staff.

## Workplan 5: Health

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,275,176	318,803	1,250,088
District Unconditional Grant (Non-Wage)		813	
Locally Raised Revenues		0	2,472
Other Transfers from Central Government		0	25,087
Sector Conditional Grant (Non-Wage)	136,788	33,109	136,788
Sector Conditional Grant (Wage)	1,085,741	271,435	1,085,741
Unspent balances – Locally Raised Revenues	2,472	0	
Unspent balances – Other Government Transfers	25,087	6,723	
Unspent balances – UnConditional Grants	25,087	6,723	
<i>Development Revenues</i>	47,810	16,175	30,014
Multi-Sectoral Transfers to LLGs	47,810	16,175	30,014





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## Workplan 5: Health

UShs Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
<b>Total Revenues</b>	<b>1,322,985</b>	<b>1,280,103</b>
<b>B: Overall Workplan Expenditures:</b>		
Recurrent Expenditure	1,250,088	1,250,088
Wage	1,085,741	1,085,741
Non Wage	164,347	164,347
Development Expenditure	47,810	30,014
Domestic Development	47,810	30,014
Donor Development	0	0
<b>Total Expenditure</b>	<b>1,297,898</b>	<b>1,280,103</b>

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

The sector received Ugshs.328,255,000 by end of September 2016 representing 25% and 101% of the annual and quarterly budgets respectively. This over performance was due to multi sectoral transfers performing at 34%.

The sector spent Ugshs.314,379,000 by end of September 2016 leaving unspent balance of Ugshs.13,876,000 composed of sector conditional non wage for fuel used in support supervision and conducting outreaches on HIV/AIDS.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The sector has a proposed budget of 1,297,898,000= for 2017/18 FY. There is a decrement of 3.2% compared to previous budget due to non allocation of district District non wage and a decrease of 36% in multisectoral transfers to LLGs. Expenditure will done on salaries, multisectoral transfers to LLGs (development), transfers to NGO health units, sanitation and hygiene promotion, support supervision and monitoring.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

Staff salaries paid for 3 months. 74,427,488 value of essential medicines supplied to gov't HCs, 22,328,246 value of health supplies and medicines supplied to NGO HCs. 4,669 outpatients and 1,100 inpatients that visited NGO HCs. 229 deliveries conducted at NGO HCs. 434 children immunized with pentavalent vaccine. 54,431 outpatients and 892 in patients that visited gov't HCs. 529 deliveries conducted in gov't HCs. 69% posts filled and 85% of functional VHTs.

#### Plans for 2017/18 by Vote Function

Health care managed, Payment of staff salaries, Health promotion services and disease prevention strengthened, NGO Basic health services provided, medical equipment/assets maintained, holding hand washing campaign and coordination meetings.

#### Medium Term Plans and Links to the Development Plan

Health care managed, Health promotion services and disease prevention strengthened, NGO Basic health services provided, Buildings renovated, medical equipment/assets 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. Limited office space

The sector has a small office which is occupied by the staff in DHO's office and support staff.

#### 2. Inadequate equipment

Health facilities lack equipment to use in testing different diseases



# Vote: 601 Mitooma District

## Workplan 5: Health

### 3. Inadequate staff houses

Some health centres lack housing facilities for staff

## Workplan 6: Education

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	10,439,075	2,757,649	10,369,641
District Unconditional Grant (Non-Wage)		720	
District Unconditional Grant (Wage)	77,205	19,301	77,205
Locally Raised Revenues	36,839	25,748	36,839
Other Transfers from Central Government	11,267	0	11,267
Sector Conditional Grant (Non-Wage)	1,902,310	609,016	1,832,876
Sector Conditional Grant (Wage)	8,411,454	2,102,864	8,411,454
<i>Development Revenues</i>	438,555	108,534	301,581
Development Grant	185,701	46,425	184,622
District Discretionary Development Equalization Grant		0	50,690
Multi-Sectoral Transfers to LLGs	52,854	12,109	66,270
Transitional Development Grant	200,000	50,000	
<b>Total Revenues</b>	<b>10,877,629</b>	<b>2,866,183</b>	<b>10,671,223</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	10,439,075	2,741,538	10,369,641
Wage	8,488,659	2,122,165	8,488,659
Non Wage	1,950,416	619,373	1,880,982
<i>Development Expenditure</i>	438,555	62,109	301,581
Domestic Development	438,555	62,109	301,581
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>10,877,629</b>	<b>2,803,647</b>	<b>10,671,223</b>

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

The sector received Ugshs.2,866,183,000 by end of September 2016 representing 26% and 105% of the annual and quarterly budgets respectively. This over performance was due to Local revenue and sector conditional non wage performing at 70% and 32% respectively.

The sector spent Ugshs.2,803,647,000 by end of September 2016 leaving unspent balance of Ugshs.62,536,000 composed of SFG (46,425,255) for classroom construction, Sector conditional non wage (10,733,906) for DEO's monitoring and inspecti

### Department Revenue and Expenditure Allocations Plans for 2017/18

Education sectors has a proposed budget for 2017/2018 FY of 10,671,223,000= and will be spent on wages for teachers at primary, secondary, tertiary and district education office staff, co-curricular activities, classroom construction in primary schools and conducting P.7 mock & PLE exams and P.6 end of year exams as well office operations. There is an decrement of 1.9% in the current budget compared to previous year's budget. This is due to a decrease of 3.6% in sector conditional grant non wage

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

Staff salaries paid for 3 months to 1085 teachers. 1085 qualified primary teachers in the district. 39,662 pupils enrolled in UPE. 1,012 students passing in grade I. 4,125 pupils sitting PLE. 11,118 students enrolled in USE. 2,366 teaching and non teaching staff paid salaries for 3 months. 1,670 students passing and sitting O' level. 29 instructors paid salaries



# Vote: 601 Mitooma District

## Workplan 6: Education

for 3 months. 520 students in tertiary education.

### Plans for 2017/18 by Vote Function

Inspection of schools, Disbursement of UPE. Conducting end of exams, Co-curricular activities, support supervision and monitoring and classroom construction.

### Medium Term Plans and Links to the Development Plan

Inspection of schools, Disbursement of UPE. Conducting end of exams, Co-curricular activities, support supervision and monitoring and classroom construction for selected schools.

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

Rehabilitation of Primary schools by Church of Uganda, Paying school fees by Compansion International, Building teachers houses by Igara Tea Growers Co. Ltd

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

#### 1. Failure of parents to meet their obligations

Parents do not provide their children with scholarstic materials, lunch and other requirements.

#### 2. Lack of teachers' houses and other school facilities

Teachers do not stay at schools and pupils in some cases do not have latrines, laboratories and libraries.

#### 3. Lack of equipment in the existing facilities

Schools lack; textbooks in their libraries and equipment in their laboratories.

## Workplan 7a: Roads and Engineering

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	832,208	133,007	752,318
District Unconditional Grant (Non-Wage)	15,600	4,540	1,659
District Unconditional Grant (Wage)	80,495	20,124	80,495
Locally Raised Revenues		0	13,977
Multi-Sectoral Transfers to LLGs	42,649	4,000	16,000
Other Transfers from Central Government		0	39,300
Sector Conditional Grant (Non-Wage)	600,886	103,843	600,886
Unspent balances – Locally Raised Revenues	13,977	500	
Unspent balances – Other Government Transfers	39,300	0	
Unspent balances – UnConditional Grants	39,300	0	
<i>Development Revenues</i>	16,920	2,331	23,909
District Unconditional Grant (Non-Wage)	10,000	0	
Multi-Sectoral Transfers to LLGs	6,920	2,331	23,909



# Vote: 601 Mitooma District

## Workplan 7a: Roads and Engineering

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>849,127</b>	<b>135,337</b>	<b>776,227</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	792,908	74,490	752,318
Wage	96,495	24,124	96,495
Non Wage	696,412	50,366	655,822
Development Expenditure	16,920	2,331	23,909
Domestic Development	16,920	2,331	23,909
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>809,827</b>	<b>76,821</b>	<b>776,227</b>

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

The amount received by the sector was 135,337,000/= which was 17% of the annual budget and 67% of the quarter one plan. This under performance was due to non realization of other government transfers and non wage under development; and sector conditional non wage, multi sectoral transfers and local revenue performing at 17%, 9% and 4% respectively. Expenditure was mainly done on salaries, road maintainance (manually and periodically).

Out of the received funds, the sector spent 76,821,000 lea

### Department Revenue and Expenditure Allocations Plans for 2017/18

The sector has been allocated 776,227,000/= shs and has planned to spend it on the following outputs; payment of staff salaries, maintenance of district feeder roads, tarmacking of roads in mitooma T/C, Community access roads, construction of office block, maintenance of vehicles and road unit and maintance of office and equipment. The sector's budget decreased by 9% compared to previous year's budget due to a decrease of 61.9% in multi sectoral transfers and 89% in District non wage.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

The major activities were recruitment of road gang workers for manually routine mantainance of feeder roads and maintainaning of road unit and vehicles. 16 staff salaries paid for 3 months. 33km of urban paved roads maintained routinely in Kashenshero and Mitooma T/Cs and 20 kms of district roads maintained periodically all in 3 months.

#### Plans for 2017/18 by Vote Function

Payment of staff salaries, maintenance, gravelling and grading of district feeder roads, Community access roads, completion of office block, maintenance of vehicles and road unit and maintance of office and equipment.

#### Medium Term Plans and Links to the Development Plan

Payment of staff salaries, maintenance of district feeder roads, Community access roads, construction of office block, maintenance of vehicles and road unit and maintance of office and equipment, annual instalment for procurement of vehicle

### (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. Limited office equipment and space

The sector lacks essential basic office equipments like computer set, filing cabin, etc

#### 2. Understaffing





# Vote: 601 Mitooma District

## Workplan 7a: Roads and Engineering

The sector is headed by the DWO instead of a District Engineer

### 3. Frequent breakdown of the road equipment

The spare parts for the road equipment are highly priced

## Workplan 7b: Water

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	38,568	8,664	37,145
District Unconditional Grant (Non-Wage)	3,911	0	3,911
Sector Conditional Grant (Non-Wage)	34,657	8,664	33,233
<i>Development Revenues</i>	261,637	65,409	247,834
Development Grant	238,637	59,659	226,258
Transitional Development Grant	23,000	5,750	21,576
<b>Total Revenues</b>	<b>300,205</b>	<b>74,073</b>	<b>284,979</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	38,568	3,745	37,145
Wage		0	0
Non Wage	38,568	3,745	37,145
<i>Development Expenditure</i>	261,637	33,317	247,834
Domestic Development	261,637	33,317	247,834
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>300,205</b>	<b>37,062</b>	<b>284,979</b>

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

Total amount received by the sector was 74,073,000= representing 25% and 99% of the annual budget and quarterly budget respectively. This under performance was due to non realization of multi sectoral transfers and district non wage . The sector majorly spent on sensitization and external coordinations. The sector spent 37,062,000= out of the received funds leaving unspent balance of 37,012,000= composed of PAF for construction of gravity flow scheme.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The department has a proposed budget of 284,979,000=. The expected funds will be spent on construction and rehabilitation of shallow wells, spring, gravity follow schemes, carrying out supervision, monitoring and conducting the trainings, meetings and workshops, sanitation and hygiene. There is a decrease of 5% in the department's budget compared to the one for previous FY due to a decrease of 5% in development grant for the sector.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

Coordination of 3 meeting held at the district level, payment of retained funds on Katagata gfs. supervisory visits made to LLGs, 98% of rural water points were functional across the district (GFS), 98% of rural water points were functional across the district (shallow wells), 1 radio talkshow conducted on B Fm.

#### Plans for 2017/18 by Vote Function

The construction of shallow wells, spring, gravity follow schemes. Carrying out supervision, monitoring and conducting the trainings, meetings and workshops. Rehabilitation of gravity flow scheme and springs.

#### Medium Term Plans and Links to the Development Plan

The construction of shallow wells, spring, gravity follow schemes. Carrying out supervision, monitoring and conducting the trainings, meetings and workshops. Rehabilitation of gravity flow scheme and springs.



# Vote: 601 Mitooma District

## Workplan 7b: Water

(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. Insufficient funds

The funds allocated to the District is not enough to cover priority projects like construction of GFS

### 2. Inadequate means of transport.

The Water office has no motor vehicle to conduct field activities, this has affected the progress of supervision and monitoring.

3.

## Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	90,486	19,676	84,493
District Unconditional Grant (Non-Wage)	4,000	480	4,000
District Unconditional Grant (Wage)	59,176	14,794	59,176
Locally Raised Revenues	5,983	0	5,983
Multi-Sectoral Transfers to LLGs	17,015	3,324	11,000
Sector Conditional Grant (Non-Wage)	4,312	1,078	4,334
<i>Development Revenues</i>	39,900	0	39,900
Multi-Sectoral Transfers to LLGs	39,900	0	39,900
<b>Total Revenues</b>	<b>130,386</b>	<b>19,676</b>	<b>124,393</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	90,486	18,766	84,493
Wage	70,176	17,544	70,176
Non Wage	20,310	1,222	14,317
<i>Development Expenditure</i>	39,900	0	39,900
Domestic Development	0	0	0
Donor Development	39,900	0	39,900
<b>Total Expenditure</b>	<b>130,386</b>	<b>18,766</b>	<b>124,393</b>

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

The sector received Ugshs.19,676,000 by end of September 2016 representing 15% and 60% of the annual and quarterly budgets respectively. This under performance was due to non realization of local revenue and donor funds hence performing at 0%; district non wage and multi sectoral transfers performing at 12% and 20% respectively.

The sector spent Ugshs.18,766,000 by end of September 2016 leaving unspent balance of Ugshs.910,000 composed of sector conditional non wage meant for ENR management.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The sector has a proposed budget for 2017/18 FY of 124,393,000. There is a decrease (4.6%) on the sector budget due to a decrease of 35% in multi sectoral transfers. Expenditure will be done on wetland conservation, compliance visits, forestry management, supervision, wages and Land management issues.



# Vote: 601 Mitooma District

## Workplan 8: Natural Resources

### (ii) Summary of Past and Planned Workplan Outputs

*Physical Performance in the first quarter of 2016/17*

Staff salaries paid for 3 months. 1 monitoring visit conducted across the district.

*Plans for 2017/18 by Vote Function*

The sector is planning to achieve the following as the outputs: Restoring 4ha of degraded wetlands, processing 3 land titles,, holding 4 physical planning committee meetings to guide development in the district, disbursing 39,900,000= revenue sharing funds from UWA to benefiting sub-counties, and payment of salaries etc

*Medium Term Plans and Links to the Development Plan*

Sensitisation of the public in ENR management  
Restoration of degraded ecosystems  
Environment management & compliance inspections  
Survey & registration of public lands  
Promotion of physical planning

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

National Forestry Authority will continue supplying seedlings to the district for distribution under community tree planting program. ECOTRUST will continue to support tree farmers in Bitereko, Kiyanga & Kanyabwanga sub-counties to plant indigenous trees and will benefit from carbon trade program.

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

#### 1. Understaffing

The sector has two officers in the sector with only the Forest Ranger. There are a lot of staffing gaps in the sector that should be filled up.

#### 2. Inadquate of transport means

The sector does not have means of transport and entirely dependant on vehicles from other departments.

#### 3. Limited funding

The sector is entirely dependant on the local revenue which is not forth coming. For proper performance of the sector, there should be conditional grant for the sector to implement activities.

## Workplan 9: Community Based Services

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	494,667	55,042	609,792
District Unconditional Grant (Non-Wage)	1,000	680	1,000
District Unconditional Grant (Wage)	135,755	33,939	135,755
Locally Raised Revenues	3,483	980	3,483
Other Transfers from Central Government	299,158	5,626	418,833
Sector Conditional Grant (Non-Wage)	55,270	13,818	50,720
<i>Development Revenues</i>	10,479	2,620	7,798
District Discretionary Development Equalization Gran	6,131	1,533	7,798
Transitional Development Grant	4,348	1,087	



# Vote: 601 Mitooma District

## Workplan 9: Community Based Services

UShs Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
<b>Total Revenues</b>	<b>505,145</b>	<b>617,590</b>
<b>B: Overall Workplan Expenditures:</b>		
Recurrent Expenditure	494,667	609,792
Wage	135,755	135,755
Non Wage	358,912	474,036
Development Expenditure	10,479	7,798
Domestic Development	10,479	7,798
Donor Development	0	0
<b>Total Expenditure</b>	<b>505,145</b>	<b>617,590</b>

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

The sector received Ugshs.52,036,000 by end of September 2016 representing 10% and 41% of the annual and quarterly budgets respectively. This under performance was due to non realization of other government transfers (YLP).

The sector spent Ugshs.34,940,000 by end of September 2016 leaving unspent balance of Ugshs.17,096,000 composed of Sector conditional non wage for holding women councils, youth council, PWD and elderly meetings.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The sector has a budget of 617,590,000 in the 2017/18 FY. The sector will spend money on the following : wages, CDD , PWD's, FAL, Y LP, UWEP,Councils for women youths, PWDs and older persons activities. There is a decrease of 23% due to a decreases in sector conditional non wage (9%).

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

Staff salaries paid for 3 months. 15 active community development workers across the district.

#### Plans for 2017/18 by Vote Function

Supervising and monitoring sector activities, assessment and monitoring of CDD related activities, supporting groups under CDD and YLP, UWEP with interest free revolving loans, payment of staff salaries, supporting IGAs for PWDs groups, holding PWDs,Women ,Older Persons and Youth council meetings, implementation of FAL and Community Based Rehabilitation activities.

#### Medium Term Plans and Links to the Development Plan

Recruitment of CDOs , Mainstreaming gender in all sectors and LLGs development plans and budgets.  
Mobilising both men and women to participate in development government programmes including Operation Wealth Creation for poverty eradication  
Support to OVC and their households using a holistic approach,Providing FAL services to FAL learners

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

Strengthening OVC coordination Structures both at the district and sub county levels with support from UNICEF

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

#### 1. Inadequate staff

Given the mandate of the sector we need adequate staff at sub county level to implement sector activities

#### 2. Lack of transport means

Staff both at district and sub county levels do not have transport means for mobilisation and other activities

#### 3. The burden of OVC





# Vote: 601 Mitooma District

## Workplan 9: Community Based Services

Limited OVC implementing partners in this field.

## Workplan 10: Planning

### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	99,114	13,550	70,513
District Unconditional Grant (Non-Wage)	15,517	4,730	15,517
District Unconditional Grant (Wage)	40,374	5,667	40,374
Locally Raised Revenues	14,622	970	14,622
Multi-Sectoral Transfers to LLGs	28,602	2,183	
<i>Development Revenues</i>	9,196	2,299	11,698
District Discretionary Development Equalization Gran	9,196	2,299	11,698
<b>Total Revenues</b>	<b>108,311</b>	<b>15,849</b>	<b>82,210</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	99,114	10,856	70,513
Wage	40,374	5,667	40,374
Non Wage	58,741	5,189	30,139
<i>Development Expenditure</i>	9,196	0	11,698
Domestic Development	9,196	0	11,698
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>108,311</b>	<b>10,856</b>	<b>82,210</b>

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

The Unit received in Ugshs.15,849,000 by end of September 2016 representing 15% and 59% of the annual and quarterly budgets respectively. This under performance was due to wage, multi sectoral transfers and local revenue performing at 14%, 8% and 7% respectively.

The sector spent Ugshs.10,856,000 by end of September 2016 leaving unspent balance of Ugshs.4,993,000 composed of non wage (2,694,000) for fuel used in PAF monitoring and DDDEG (2,299,000) for procurement of a laptop for SPO.

#### Department Revenue and Expenditure Allocations Plans for 2017/18

The District Planning Unit has a proposed budget of 82,210,000= for 2017/18 FY. There is an decrease of 24% in the Planning Unit budget compared to last year's budget due to non allocation of multi sectoral transfers. The expected funds will be spent on wages, monitoring, holding meetings, coordination of DDEG activities, district development and operational planning activities.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2016/17

Staff salaries paid for 3 months. 3 TPC meetings coordinated at the district level and 2 qualified staff were in the Unit.

#### Plans for 2017/18 by Vote Function

The planning unit will cordinate development and operational planning activities, hold TPC meetings, Statistical and Demographic data collection, Project formulation, Management of Information Systems, Monitoring and Evaluation of government projects.

#### Medium Term Plans and Links to the Development Plan

The planning unit will cordinate Development Planning activities, hold TPC meetings, Statistical and Demographic data collection, Project formulation, Management of Information Systems, Monitoring and Evaluation of government



# Vote: 601 Mitooma District

## Workplan 10: Planning

projects.

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

There are no activities under DPU that will be undertaken by NGOs, Donors or Central Government

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

#### 1. Unreliable data for planning purposes

There is no money for data collection and therefore the DPU keeps on projecting and generalizing information basing on data from UBOS and other sources.

#### 2. Inadquate Transport Means

The DPU has no means of transport and it becomes very difficult to implement activities that involve field work for instance monitoring and mentoring

#### 3. Limited funding

Almost all activities under Planning are under funded which leads to low morale among staff and half baked outputs.

## Workplan 11: Internal Audit

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	80,707	17,988	73,607
District Unconditional Grant (Non-Wage)	7,310	1,695	7,310
District Unconditional Grant (Wage)	43,519	10,483	43,519
Locally Raised Revenues		0	2,977
Multi-Sectoral Transfers to LLGs	26,900	5,700	19,800
Unspent balances – Locally Raised Revenues	2,977	110	
<b>Total Revenues</b>	<b>80,707</b>	<b>17,988</b>	<b>73,607</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	80,707	17,988	73,607
Wage	63,319	15,433	63,319
Non Wage	17,388	2,555	10,288
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>80,707</b>	<b>17,988</b>	<b>73,607</b>

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

UGShs.17,988,000 was released to the Department to implement its planned activities. The release represented 22% and 89% of the annual and quarterly budgets respectively. This underperformance was due to Locally raised revenue, Multi sectoral transfers, District non wage and wage performing at 4%, 21%, 23% and 24% respectively.

Internal Audit spent on wages and internal audit. Internal Audit spent UGX 17,988,000 leaving no unspent balance.

#### Department Revenue and Expenditure Allocations Plans for 2017/18

The audit department expects 73,607,000 for 2017/18 FY. There is a decrement of 8.7% compared to previous year's budget. This is due to a decrement of 26.9% in multi sectoral transfers. Expenditure will be done on wages and internal audit functions.

### (ii) Summary of Past and Planned Workplan Outputs



# Vote: 601 Mitooma District

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## ***Workplan 11: Internal Audit***

### *Physical Performance in the first quarter of 2016/17*

Audited departmental revenues and expenditures, audited revenues and expenditures for lower local governments, audited health centres, audited secondary schools, audited primary schools.

### *Plans for 2017/18 by Vote Function*

Audit 11 revenues and expenditures of departments of administration (252 audits), finance planning and internal audit, community based services, statutory bodies, health services, works and roads and water, education, production and marketing, natural resources, 10 sub counties of kabira, kanyabwanya, kashenshero, mutara, kiyanga, mayanga, katenga, rurehe, bitereko, mitooma, 30 randomly selected primary schools, 9 secondary schools, and 11 Health units, 40 various water points randomly selected and 150 ki

### *Medium Term Plans and Links to the Development Plan*

The sector will Prepare and submit quarterly internal audit reports, Audit revenues and expenditures of all departments, carry out Audit inspection of Lower local governments other government Programs. They will also carryout Audit inspection of PHC Activities -PHC funds, Audit inspection of primary Schools –UPE funds, Audit Inspection of secondary schools-USE/Capitation Funds, Conducting Value for money reviews –Road sections( km), Conducting Value for money reviews- water points and conduc

### **(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 office furniture*

This leads to loss or misfiling of important documents whose their storage , and confidentiality is not secure

#### *2. Inadquate funding and budget allocation*

This brings to some activities were the government spends money not given much attention (limitation of audit scope)

#### *3. Inadquate means of transport*

Motor cycle becomes difficult to be used during the rainy season

