

Vote: 537 Mbarara District

Structure of Budget Framework Paper

Foreword

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Foreword

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

Indicative planning figures were disseminated to the sector heads through the budget call circular. Sectoral draft plans were formulated, presented and discussed in the budget conference that was held in November 2016.

Budget Conference Inputs were captured, harmonised and included in the document.

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

(A) Promotion of Universal Primary Education through construction of Classrooms,teachers houses and more effective supervision of teaching and general management of primary schools.

B) Construction, rehabilitation and maintenance of district Roads in order to ensure that producers are well linked to the markets.

C) Promoting both livestock and crop farming in order to ensure food security and increased incomes of the people of Mbarara.

D) Continue to support Primary health care through timely purchase of drugs and ensuring effective management of health services in general. This wil be backed by putting in place basic facilities and equipments such as staff houses, Martenity wards, theatres and laboratory equipments.

E) Ensuring that the population accesses clean and safe water by increasing coverage through identification and construction of more water points both for domestic use, production and Insititutions.

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

(1) Restoring Macroeconomic Stability;

(2) Improving Agricultural Production and Productivity with special focus on value addition through agro-processing;

(3) Infrastructure Development in energy and roads;

(4) Employment Generation;

(5) Improving Investment and business Competitiveness and efficiency to public service delivery.

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

On behalf of Mbarara local government, I would like to thank all stakeholders for their participation in the process of generating this important document. The political leadership, technical staff, civil society,religious leaders, members of the private sector, opinion leaders and others who have been very critical in this exercise. I wish to apeal to central government to analyse our challenges and unfunded priorities so that it can take them up.To the technical staff, I wish to urge them to go ahead and guide the respective organs of the council to produce the annual budget on time and implement accordingly.

Felix Cuthbert Esoku

CHIEF ADMNISTRATIVE OFFICER-MBARARA

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Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,837,857	372,380	1,887,744
2a. Discretionary Government Transfers	2,789,852	697,463	2,848,440
2b. Conditional Government Transfers	27,242,192	7,131,218	26,111,810
2c. Other Government Transfers	343,762	0	722,637
4. Donor Funding	846,452	0	1,096,452
Total Revenues	33,060,116	8,201,061	32,667,084

Revenue Performance in the first quarter of 2016/17

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

Planned Revenues for 2017/18

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

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	4,708,749	1,242,781	3,633,298
2 Finance	867,086	148,120	935,639
3 Statutory Bodies	1,085,686	134,964	1,143,580
4 Production and Marketing	747,157	91,923	739,282
5 Health	3,677,421	530,534	3,774,298
6 Education	19,272,650	3,928,911	19,124,003
7a Roads and Engineering	996,409	37,348	1,002,698
7b Water	578,123	19,389	730,593
8 Natural Resources	194,422	35,065	224,059
9 Community Based Services	649,357	61,777	1,085,213
10 Planning	191,485	19,683	183,852
11 Internal Audit	91,570	14,628	90,570
Grand Total	33,060,116	6,265,122	32,667,084
Wage Rec't:	20,129,751	3,915,170	20,129,751
Non Wage Rec't:	10,560,284	2,319,236	10,229,966
Domestic Dev't	1,523,628	30,716	1,210,915
Donor Dev't	846,452	0	1,096,452

Expenditure Performance in the first quarter of 2016/17

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

Planned Expenditures for 2017/18

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For FY 2017/18 shs 20,129,751,000= will be spent on wages, shs 10,229,966,000=will be spent on non wage recurrent activities,shs1,210,915,000= will be spent on domestic development activities and1,096,452,000= will be spent on donor development activities.Construction of 3 classroom blocks and 1 teachers' house will be done in 4 primary schools.59km of feeder and 70km of CAR roads will be periodically maintained.construction of 1 public toilet and purchase of plant clinic equipment.

Medium Term Expenditure Plans

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

Challenges in Implementation

The major constraints during implementation include,

- Limited means of transport to do field activities
- Inadquate office tools and equipment
- inadquate internate and Inter com services
- inadquate training and leadership development for techical staff and political leaders

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A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,837,857	372,380	1,887,744
Liquor licences	78,230	18,015	78,230
Business licences	114,286	20,420	130,915
Land Fees	200,000	101,603	200,000
Local Service Tax	130,000	46,151	130,000
Market/Gate Charges	544,396	110,706	561,025
Miscellaneous		169	
Other Fees and Charges	85,714	3,818	85,714
Park Fees	85,714	19,331	94,029
Property related Duties/Fees	151	0	151
Rent & Rates from other Gov't Units	505,795	21,256	505,795
Inspection Fees	15,000	0	15,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	78,571	30,911	86,886
2a. Discretionary Government Transfers	2,789,852	697,463	2,848,440
District Discretionary Development Equalization Grant	254,843	63,711	224,245
District Unconditional Grant (Non-Wage)	758,117	189,529	847,303
District Unconditional Grant (Wage)	1,776,892	444,223	1,776,892
2b. Conditional Government Transfers	27,242,192	7,131,218	26,111,810
Transitional Development Grant	392,348	96,537	
General Public Service Pension Arrears (Budgeting)	362,915	362,915	0
Gratuity for Local Governments	619,666	154,917	0
Pension for Local Governments	2,586,035	646,509	2,586,035
Sector Conditional Grant (Non-Wage)	4,145,200	1,086,333	4,239,735
Sector Conditional Grant (Wage)	18,352,859	4,588,215	18,352,859
Development Grant	783,168	195,792	933,181
2c. Other Government Transfers	343,762	0	722,637
Youth Livelihood Fund	247,140	0	503,992
Uganda Women Enterprise Program Funding UWEP		0	196,691
School Head Count		0	6,350
Sanitation and Hygiene Promotion Grant	81,018	0	
Contribution to PLE	15,604	0	15,604
4. Donor Funding	846,452	0	1,096,452
UNICEF		0	200,000
CHAI		0	50,000
Global Fund	400,000	0	400,000
MJAP	50,000	0	50,000
MTRAC	26,452	0	26,452
UN Joint Women Program	20,000	0	20,000
Rotavirus/GAVI/IPV/MASS MEASLES	350,000	0	350,000
Total Revenues	33,060,116	8,201,061	32,667,084

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

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

(ii) Central Government Transfers

The district budget for 2016/17 financial year was shs 30,032,044,000= from central government transfers. Shs 7,828,681,000= was

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A. Revenue Performance and Plans

realised as at the close of First quarter. This budget line faced a number of challenges, they include: inadequate funding of most of district programmes especially those which depend on central government transfers.

(iii) Donor Funding

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

Planned Revenues for 2017/18

(i) Locally Raised Revenues

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

(ii) Central Government Transfers

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

(iii) Donor Funding

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

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,594,987	1,347,117	3,618,158
District Unconditional Grant (Non-Wage)	136,445	30,239	139,445
District Unconditional Grant (Wage)	448,913	93,989	448,913
General Public Service Pension Arrears (Budgeting)	362,915	362,915	0
Gratuity for Local Governments	619,666	154,917	0
Locally Raised Revenues	210,137	17,193	212,632
Multi-Sectoral Transfers to LLGs	230,874	41,355	231,133
Pension for Local Governments	2,586,035	646,509	2,586,035
<i>Development Revenues</i>	113,762	26,034	15,139
District Discretionary Development Equalization Grant	10,334	2,584	8,957
Multi-Sectoral Transfers to LLGs	3,428	0	6,182
Transitional Development Grant	100,000	23,451	
Total Revenues	4,708,749	1,373,151	3,633,298
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,594,987	1,219,330	3,618,158
Wage	448,913	93,989	448,913
Non Wage	4,146,074	1,125,342	3,169,245
<i>Development Expenditure</i>	113,762	23,451	15,139
Domestic Development	113,762	23,451	15,139
Donor Development	0	0	0
Total Expenditure	4,708,749	1,242,781	3,633,298

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

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

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

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector expects to receive a total of Sh.3,633,298,000= of which 99.5% will be spent on recurrent activities and 0.5% will be spent on development activities. There is a projected decrease in the 2017/18 budget as compared to FY 2016/17 due to gratuity funds that were not budgeted for though they are needed.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- 17 Pensioners were paid gratuity arrears amounting to 362,915,000=
- 675 general civil service pensioners were paid amounting to 579,368,488=
- Coordination of the department, and staff welfare provision
- utilities cleared
- Stationery procured

Plans for 2017/18 by Vote Function

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

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Workplan 1a: Administration

-Proper information Management ensured.

Medium Term Plans and Links to the Development Plan

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

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

Non

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

1. Inadequate Vehicles

Lack of departmental Vehicles to facilitate staff to execute their duties

2. inadequate Funds

inadequate funds to facilitate planned activities and emergency issues that arise

3. Delay of Funds

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

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	863,652	152,426	930,134
District Unconditional Grant (Non-Wage)	15,818	5,200	16,818
District Unconditional Grant (Wage)	188,414	41,939	188,414
Locally Raised Revenues	211,192	23,625	224,152
Multi-Sectoral Transfers to LLGs	448,228	81,663	500,750
<i>Development Revenues</i>	3,434	0	5,505
Multi-Sectoral Transfers to LLGs	3,434	0	5,505
Total Revenues	867,086	152,426	935,639
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	863,652	148,120	930,134
Wage	188,414	41,939	188,414
Non Wage	675,238	106,181	741,720
<i>Development Expenditure</i>	3,434	0	5,505
Domestic Development	3,434	0	5,505
Donor Development	0	0	0
Total Expenditure	867,086	148,120	935,639

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

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

Department Revenue and Expenditure Allocations Plans for 2017/18

The Finance sector expects to receive shs 935,639,000= of which shs 930,134,000= will be spent on recurrent planned activities while 5,505,000= will be spent on development activities. There was an increase in the 2017/18 budget as compared to the FY 2016/17 due to increased local revenue allocation for Revenue enhancement.

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Workplan 2: Finance

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

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

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

N/A

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

1. Un stable IFMS system

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

2. Understaffing.

The Department has no substantive Head of Finance. Other categories of staff are also lacking and yet there is a ban on recruitment of new staff,

3. Tax payers inability to pay taxes especially Hotel and Property taxes

Because of hotel and property taxes being new, tax payers are reluctant to pay

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
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	1,085,686	197,760	1,143,580
District Unconditional Grant (Non-Wage)	304,537	72,141	347,545
District Unconditional Grant (Wage)	374,108	63,334	374,108
Locally Raised Revenues	304,648	48,989	318,095
Multi-Sectoral Transfers to LLGs	102,394	13,296	103,832

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Workplan 3: Statutory Bodies

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,085,686	197,760	1,143,580
B: Overall Workplan Expenditures:			
Recurrent Expenditure	1,085,686	134,964	1,143,580
Wage	374,108	46,038	374,108
Non Wage	711,578	88,926	769,472
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,085,686	134,964	1,143,580

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

The department cumulatively received 18% of the planned expenditure with local revenue underperforming at 64% due to less funds that were collected during the quarter. Cumulative expenditure was at 12% due to statutory wages that performed at 49% because they were not paid in time. Non wage expenditure performed at 50% due to ex-gratia for 2 quarters that was released at once.

Department Revenue and Expenditure Allocations Plans for 2017/18

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- PAC meetings were held
- land applications were handled by the District Land Board
- Staff were recruited by the District Service Commission
- Tenders were awarded
- Contracts committee meeting were held
- Political Monitoring and supervision was carried out

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

Highlights in DDP will be closely monitored for effective delivery of services.

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

N/A

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

1. budget ceiling.

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

2. Insufficient resources

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

3. Flow of information

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Workplan 3: Statutory Bodies

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

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	686,889	172,404	682,412
District Unconditional Grant (Non-Wage)	10,382	3,280	10,382
District Unconditional Grant (Wage)	107,847	33,504	107,847
Locally Raised Revenues	24,458	1,300	23,358
Multi-Sectoral Transfers to LLGs	9,626	676	10,956
Sector Conditional Grant (Non-Wage)	59,638	14,909	54,930
Sector Conditional Grant (Wage)	474,939	118,735	474,939
<i>Development Revenues</i>	60,268	15,067	56,870
Development Grant	60,268	15,067	56,565
Multi-Sectoral Transfers to LLGs		0	305
Total Revenues	747,157	187,471	739,282
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	686,889	91,734	682,412
Wage	582,786	81,959	582,786
Non Wage	104,103	9,775	99,626
<i>Development Expenditure</i>	60,268	189	56,870
Domestic Development	60,268	189	56,870
Donor Development	0	0	0
Total Expenditure	747,157	91,923	739,282

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

locally raised revenue receipts performed at 21% because expected revenue was not realised, 126% of unconditional grant because it was to compensate for locally raised revenue 124% Of unconditional grant wage because agricultural officer was promoted to senior level. We spent 56% of wage because we have not recruited some extension staff we planned to recruit, we spent 54% of non wage because of money for development activities which was released but activities were planned for in second quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector is expecting to receive Shs 739,282,000= leading to a 1% decrease in the 2017/18 budget as compared to FY 2016/17 due to a decrease in the sector conditional Grant (Non- wage). 92% of the funds will be spent on Recurrent activities and 8% on development activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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

Plans for 2017/18 by Vote Function

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

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Workplan 4: Production and Marketing

Medium Term Plans and Links to the Development Plan

Construction of 2 demonstration cites

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

N/A

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

1. PMG Allocation

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

2. lack of vehicle

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

3. under staffing

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

Workplan 5: Health

(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>	2,773,749	626,855	2,688,126
District Unconditional Grant (Non-Wage)	10,200	4,080	10,200
Locally Raised Revenues	12,240	0	11,140
Multi-Sectoral Transfers to LLGs	13,809	1,580	11,924
Other Transfers from Central Government	81,018	0	
Sector Conditional Grant (Non-Wage)	527,661	88,990	526,041
Sector Conditional Grant (Wage)	2,128,821	532,205	2,128,821
<i>Development Revenues</i>	903,672	0	1,086,172
District Discretionary Development Equalization Gran	67,172	0	
Donor Funding	826,452	0	1,076,452
Multi-Sectoral Transfers to LLGs	10,049	0	9,720
Total Revenues	3,677,421	626,855	3,774,298
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,773,749	530,534	2,688,126
Wage	2,128,821	446,205	2,128,821
Non Wage	644,928	84,329	559,305
<i>Development Expenditure</i>	903,672	0	1,086,172
Domestic Development	77,220	0	9,720
Donor Development	826,452	0	1,076,452
Total Expenditure	3,677,421	530,534	3,774,298

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

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

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Workplan 5: Health

Department Revenue and Expenditure Allocations Plans for 2017/18

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

Renovation of health centers and staff houses is indicated in the ddp.

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

provision of family planning services. Treatment of HIV patients.

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

1. under staffing

understaffing at health centers especially mid wives and at headquarters

2. inadequate funding

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

3. lack of transport means

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

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>	18,705,917	4,818,883	18,815,020
District Unconditional Grant (Non-Wage)	11,118	4,387	11,118
District Unconditional Grant (Wage)	92,937	21,808	92,937
Locally Raised Revenues	58,342	13,973	59,712
Multi-Sectoral Transfers to LLGs	11,326	2,388	9,793
Other Transfers from Central Government	15,604	0	21,954
Sector Conditional Grant (Non-Wage)	2,767,490	839,053	2,870,407
Sector Conditional Grant (Wage)	15,749,099	3,937,275	15,749,099
<i>Development Revenues</i>	566,734	149,401	308,983
Development Grant	242,432	60,608	242,453
District Discretionary Development Equalization Gran		16,793	58,224
Multi-Sectoral Transfers to LLGs	36,302	0	8,306
Transitional Development Grant	288,000	72,000	

Vote: 537 Mbarara District

Workplan 6: Education

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	19,272,650	4,968,284	19,124,003
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	18,705,917	3,928,911	18,815,020
Wage	15,842,036	3,071,565	15,842,036
Non Wage	2,863,880	857,345	2,972,984
<i>Development Expenditure</i>	566,734	0	308,983
Domestic Development	566,734	0	308,983
Donor Development	0	0	0
Total Expenditure	19,272,650	3,928,911	19,124,003

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

The department cumulatively under performed at 26% in revenues due to over performance of non wage grants that performed at 121% and 158% received due to more funding than planned. Cumulative Expenditure performance was at 20% due to wage underperformance of 78% as most of the staff had verification issues.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector is expected to receive shs. 19,124,003,000= . Shs 18,815,020,000= will be spent on recurrent activities of which 85% will be for wages and 15% will be for Non wage activities, 3.2% of the budget will be spent on development activities. There was a 0.8% decrease in the 2017/18 FY as compared to FY 2016/2017 due to an increase in the multisectoral transfers.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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

Plans for 2017/18 by Vote Function

Inspection of schools,
 Disbursement of UPE,
 Conducting end of exams,
 Co-curricular activities,
 support supervision,
 Classroom construction at Rwamukondo p/s in kashare, Buhumuriro p/s in Rwanyamahembe and Komuyaga p/s in Bubaare s/c
 Teachers house construction at Bugamba Intergrated P/S in Bugamaba S/C

Medium Term Plans and Links to the Development Plan

classroom, teachers' house and Latrine construction in primary schools

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

N/A

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

1. Lack of enough teachers houses and classrooms.

Lack of enough teachers houses and classrooms.

2. Lack of enough office equipment

Vote: 537 Mbarara District

Workplan 6: Education

Lack of enough computers and internet to aid work implementation.

3.

Workplan 7a: Roads and Engineering

(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>	829,002	143,332	859,068
District Unconditional Grant (Non-Wage)	8,975	3,590	26,975
District Unconditional Grant (Wage)	74,815	19,188	74,815
Locally Raised Revenues	47,570	4,770	34,270
Multi-Sectoral Transfers to LLGs	20,406	697	45,772
Sector Conditional Grant (Non-Wage)	677,236	115,087	677,236
<i>Development Revenues</i>	167,407	7,381	143,630
Locally Raised Revenues	68,000	1,600	53,000
Multi-Sectoral Transfers to LLGs	99,407	5,781	90,630
Total Revenues	996,409	150,713	1,002,698
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	829,002	31,567	859,068
Wage	74,815	19,188	74,815
Non Wage	754,187	12,379	784,253
<i>Development Expenditure</i>	167,407	5,781	143,630
Domestic Development	167,407	5,781	143,630
Donor Development	0	0	0
Total Expenditure	996,409	37,348	1,002,698

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

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

Department Revenue and Expenditure Allocations Plans for 2017/18

In the Financial year 2017/2018, the department expects revenues from URF conditional grant to be expended on roads maintenance and funds from Local Revenue and un conditional grants to be expended on buildings maintenance, renovation and construction. There was a 0.6% increase in the 2017/18 budget due to an increase in unconditional grant non wage funds to cater for renovation of staff toilets.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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

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

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

Vote: 537 Mbarara District

Workplan 7a: Roads and Engineering

Plans for 2017/18 by Vote Function

We plan to carry out Routine maintenance of feeder roads for 12months, Periodic maintenance (grading) of 59km of feeder roads, Spot improvements on 10km of feeder roads, Supply and installation of 22lines of culverts on selected feeder roads, periodic maintenance of 70km of community access roads in sub counties, maintain buildings and compounds, renovate toilets at district headquarters and carryout technical designs for improvement of kayeka stadium.

Medium Term Plans and Links to the Development Plan

Having all district roads in a maintainable state by 2020.
Improving infracture to modern standards by 2020.

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

Nil

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

1. insufficient funds

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

2. Obsolute road unit

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

3. Lack of road Reserves

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

Workplan 7b: Water

(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>	97,655	22,185	96,430
District Unconditional Grant (Wage)	57,896	12,620	57,896
Locally Raised Revenues	1,500	0	1,500
Sector Conditional Grant (Non-Wage)	38,259	9,565	37,035
<i>Development Revenues</i>	480,468	120,117	634,162
Development Grant	480,468	120,117	634,162
Total Revenues	578,123	142,302	730,593
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	97,655	19,180	96,430
Wage	57,896	12,620	57,896
Non Wage	39,759	6,560	38,535
<i>Development Expenditure</i>	480,468	209	634,162
Domestic Development	480,468	209	634,162
Donor Development	0	0	0
Total Expenditure	578,123	19,389	730,593

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

The cumulative revenue performance was 25%. There was an over performance of 588% since funds for Rural water for 2 quarters were released at once. Cumulative expenditure was at 3% due to the development projects that were still under the procurement process.

Vote: 537 Mbarara District

Workplan 7b: Water

Department Revenue and Expenditure Allocations Plans for 2017/18

There was a 21% increase in Rural water&sanitation conditional grant for 2017/2018 to Shs 634,162,000= . This will be spent mainly according to the MWE guidelines:

operation of DWO,Supervision,monitoring&coordination,Support to O&M,payment of retention&Commissioning,Construction of latrine. Construction of protected springs,Drilling & and installation of Boreholes,design of piped water,Promotion of Community Based Management and promotion of sanitation and Hygiene.there was a 12% decrease in

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

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

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

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

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

1. inequitable distribution of water resources & environment degradation,

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

2. overwhelming demand for RWHT and water for production

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

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

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

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

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

Vote: 537 Mbarara District

Workplan 8: Natural Resources

<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>	194,422	38,570	223,754
District Unconditional Grant (Non-Wage)	8,364	2,800	28,364
District Unconditional Grant (Wage)	126,551	30,595	126,551
Locally Raised Revenues	44,536	2,800	53,916
Multi-Sectoral Transfers to LLGs	7,608	534	7,597
Sector Conditional Grant (Non-Wage)	7,363	1,841	7,326
<i>Development Revenues</i>	0	0	305
Multi-Sectoral Transfers to LLGs		0	305
Total Revenues	194,422	38,570	224,059
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	194,422	35,065	223,754
Wage	126,551	30,595	126,551
Non Wage	67,871	4,470	97,203
<i>Development Expenditure</i>	0	0	305
Domestic Development	0	0	305
Donor Development	0	0	0
Total Expenditure	194,422	35,065	224,059

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

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

Department Revenue and Expenditure Allocations Plans for 2017/18

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

All activities are linked to the DDP.

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

N/A

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

1. Lack of transport means.

Vote: 537 Mbarara District

Workplan 8: Natural Resources

It limits field activities for the department.

2. *loss micro through destruction of fragile ecosystems*

it affects agricultural activities.

3.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	595,257	69,324	1,050,696
District Unconditional Grant (Non-Wage)	9,498	2,890	9,498
District Unconditional Grant (Wage)	204,921	45,870	204,921
Locally Raised Revenues	44,397	2,500	47,392
Multi-Sectoral Transfers to LLGs	21,748	1,175	21,441
Other Transfers from Central Government	247,140	0	700,683
Sector Conditional Grant (Non-Wage)	67,553	16,888	66,761
<i>Development Revenues</i>	54,100	3,670	34,517
District Discretionary Development Equalization Grant	10,334	2,584	8,957
Donor Funding	20,000	0	20,000
Multi-Sectoral Transfers to LLGs	19,418	0	5,560
Transitional Development Grant	4,348	1,087	
Total Revenues	649,357	72,994	1,085,213
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	595,257	60,690	1,050,696
Wage	204,921	45,870	204,921
Non Wage	390,336	14,820	845,775
<i>Development Expenditure</i>	54,100	1,087	34,517
Domestic Development	34,100	1,087	14,517
Donor Development	20,000	0	20,000
Total Expenditure	649,357	61,777	1,085,213

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

The department had a quarterly budget of 162,339,000= but only 72,994,000= released which is a budget performance of 45%. Out of which 38% was spent. There was an underperformance of 15% non wage and 13% development funds because the funds were not released in time.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector will receive shs1,085,213,000= representing a 40.2% increase compared to the 2016/17 budget. This was as a result of the increment in the youth livelihood funds and UWEP funds which were not in the 2016/17 budget. 97% of the funds will be spent on recurrent activities while the remaining 3% will be spent on development activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

During the first quarter, staff salaries were paid, 74 CSOs registered, staff lunch and transport paid, payment of utilities, held children resettled and 81 cases of child maintenance handled, 5 visits for counselling carried out, 2 follow up visits to foster parents carried out. In the same period 6 monitoring and supervision visits done. Also, 6087 adult learners were, sensitisation of women, youth and PWDs carried out.

Vote: 537 Mbarara District

Workplan 9: Community Based Services

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

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

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

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

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

1. Transport

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

2. Office facilities

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

3. Funding

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

Workplan 10: Planning

(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>	171,250	24,121	161,769
District Unconditional Grant (Non-Wage)	37,806	9,443	39,807
District Unconditional Grant (Wage)	49,501	12,450	49,501
Locally Raised Revenues	74,332	1,850	64,532
Multi-Sectoral Transfers to LLGs	9,611	378	7,929
<i>Development Revenues</i>	20,235	2,066	22,084
District Discretionary Development Equalization Gran	15,501	2,066	13,436
Multi-Sectoral Transfers to LLGs	4,733	0	8,647

Vote: 537 Mbarara District

Workplan 10: Planning

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	191,485	26,187	183,852
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	171,250	19,683	161,769
Wage	49,501	12,450	49,501
Non Wage	121,749	7,233	112,268
<i>Development Expenditure</i>	20,235	0	22,084
Domestic Development	20,235	0	22,084
Donor Development	0	0	0
Total Expenditure	191,485	19,683	183,852

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

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

Department Revenue and Expenditure Allocations Plans for 2017/18

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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

Plans for 2017/18 by Vote Function

12 TPC meetings to be held, 4 quarterly multisectoral monitoring visits to be done, 4 budget desk meetings to be held, Up-dating of the District website, 1 BFP prepared and submitted, 1 statistical abstract prepared, 4 quarterly OBT reports prepared and submitted to MOFPED, Internal assessment carried out and mentoring of sub-county planning staff done in 11 subcounties. Preparation of BOQs, Feasibility studies for and monitoring for the development projects.

Medium Term Plans and Links to the Development Plan

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

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

N/A

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

1. Lack of transport means

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

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

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

3.

Vote: 537 Mbarara District

Workplan 10: Planning

Workplan 11: Internal Audit

(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>	91,570	16,259	90,570
District Unconditional Grant (Non-Wage)	7,486	2,107	7,486
District Unconditional Grant (Wage)	50,990	12,752	50,990
Locally Raised Revenues	33,094	1,400	32,094
Total Revenues	91,570	16,259	90,570
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	91,570	14,628	90,570
Wage	50,990	12,752	50,990
Non Wage	40,580	1,876	39,580
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	91,570	14,628	90,570

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

The department performed at 71% on planned revenues due to a 17% underperformance of Locally raised revenue collection and allocations. expenditure performance was at 58% due to a 20% underperformance of non wage funds that were not utilised due to untimely release

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expected to receive 2,825 100= as PAF Monitoring funds, 32,094,000= as local revenue and 50,990,000= as wages. These funds will be spent on payment of salaries, carrying out internal Audits, general office management and purchase of a departmental Laptop as a development activity. There was no significant change in the allocation of the FY 2017/18 as compared to the FY 2016/17.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

General office management
Conducted internal Audits in 9 Departments.

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

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

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

N/A

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

Vote: 537 Mbarara District

Workplan 11: Internal Audit

1. Unreliable transport means

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

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

failure to internalise the existing financial and accounting regulations

3. Internal Audit Department is marginalised.

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

Llimited budgetary allocations limits audit scope.