

Vote: 537 Mbarara District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2017/18. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2017/18 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2017/18.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Mbarara District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,837,857	1,215,846	2,102,682
2a. Discretionary Government Transfers	2,789,852	2,156,100	3,007,921
2b. Conditional Government Transfers	27,242,192	20,866,494	28,002,289
2c. Other Government Transfers	343,762	36,643	780,538
4. Donor Funding	846,452	10,857	0
Total Revenues	33,060,116	24,285,940	33,893,430

Planned Revenues for 2017/18

The District expects a total of shs.33,893,430,000= of which 6% (Shs.2,102,682,000=)is from Local Revenue, 9% (Shs.3,007,921,000=) is from Discretionary Government Transfers,83% (Shs. 28,002,289,000=)is from Conditional Government Transfers and 2% (Shs 780,538,000=)is from Other Government Transfers.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	4,708,749	3,955,679	5,437,755
2 Finance	867,086	488,662	954,271
3 Statutory Bodies	1,085,686	569,546	1,157,232
4 Production and Marketing	747,157	356,108	736,371
5 Health	3,677,421	1,717,207	2,869,351
6 Education	19,272,650	11,675,060	19,380,963
7a Roads and Engineering	996,409	401,213	1,157,586
7b Water	578,123	414,756	625,162
8 Natural Resources	194,422	111,422	213,843
9 Community Based Services	649,357	248,798	1,056,439
10 Planning	191,485	97,149	217,327
11 Internal Audit	91,570	57,783	87,128
Grand Total	33,060,116	20,093,384	33,893,430
	<i>Wage Rec't:</i>	20,129,751	12,465,589
	<i>Non Wage Rec't:</i>	10,560,284	6,813,304
	<i>Domestic Dev't</i>	1,523,628	814,491
	<i>Donor Dev't</i>	846,452	0

Planned Expenditures for 2017/18

For FY 2017/18 shs 20,129,751,000= will be spent on wages, shs 11,716,117,000=will be spent on non wage recurrent activities and shs 2,047,561,000= will be spent on domestic development activities.Construction of 3 classroom blocks in 3 primary schools and an OPD at Rubaya HCIII.59km of feeder and 70km of CAR roads will be periodically maintained.construction of 1 public toilet and purchase of plant clinic equipment,construction of a district house,office park yard,maternity ward at Bubaare HCII

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,837,857	1,215,846	2,102,682
Local Service Tax	130,000	115,832	100,000
Business licences	114,286	28,964	134,857
Inspection Fees	15,000	0	
Liquor licences	78,230	41,578	67,429
Market/Gate Charges	544,396	425,265	613,568
Miscellaneous		340	
Other Fees and Charges	85,714	53,399	106,431
Park Fees	85,714	43,380	53,943
Property related Duties/Fees	151	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	78,571	91,709	92,714
Rent & Rates from other Gov't Units	505,795	163,080	733,740
Land Fees	200,000	252,299	200,000
2a. Discretionary Government Transfers	2,789,852	2,156,100	3,007,921
District Discretionary Development Equalization Grant	254,843	254,843	374,352
District Unconditional Grant (Wage)	1,776,892	1,332,669	1,776,892
District Unconditional Grant (Non-Wage)	758,117	568,587	856,676
2b. Conditional Government Transfers	27,242,192	20,866,494	28,002,289
Salary arrears (Budgeting)		0	201,744
Sector Conditional Grant (Non-Wage)	4,145,200	2,712,578	3,895,213
Sector Conditional Grant (Wage)	18,352,859	13,764,644	18,352,859
Transitional Development Grant	392,348	392,348	562,579
Pension for Local Governments	2,586,035	1,939,526	2,703,661
Gratuity for Local Governments	619,666	911,314	674,963
General Public Service Pension Arrears (Budgeting)	362,915	362,915	785,975
Development Grant	783,168	783,168	825,295
2c. Other Government Transfers	343,762	36,643	780,538
Uganda Women Enterprise Program Funding UWEP		0	196,691
Sanitation and Hygiene Promotion Grant	81,018	0	57,901
Youth Livelihood Fund	247,140	6,631	503,992
School Head Count		0	6,350
Uganda Women Enterpreneuership Program		14,407	
Contribution to PLE	15,604	15,604	15,604
4. Donor Funding	846,452	10,857	
UN Joint Women Program	20,000	0	
Global Fund	400,000	10,857	
MJAP	50,000	0	
Rotavirus/GAVI/IPV/MASS MEASLES	350,000	0	
MTRAC	26,452	0	
Total Revenues	33,060,116	24,285,940	33,893,430

Planned Revenues for 2017/18

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A. Revenue Performance and Plans

(i) Locally Raised Revenues

In 2017/18 Mbarara District local government projects Shs. 2,102,682,000= to be collected as locally raised revenue .There is a projected 14.4% increase in local revenue compared to 2016/17 due to a significant increase in rent from Government units.

(ii) Central Government Transfers

The District expects to receive Shs 3,007,921,000= as discretionary government transfers, shs 28,002,289,000= as conditional transfers and shs 780,538,000= as other government transfers. There is a projected increase of 5% on the central Government Transfers in 2017/18 as compared to 2016/17.

(iii) Donor Funding

There are no funds expected from Donors because no commitments had been received from any of those that funded the District during the Previous FY.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,594,987	4,023,732	5,410,904
District Unconditional Grant (Non-Wage)	136,445	102,536	132,279
District Unconditional Grant (Wage)	448,913	450,484	448,913
General Public Service Pension Arrears (Budgeting)	362,915	362,915	785,975
Gratuity for Local Governments	619,666	911,314	674,963
Locally Raised Revenues	210,137	94,742	232,235
Multi-Sectoral Transfers to LLGs	230,874	162,213	231,133
Pension for Local Governments	2,586,035	1,939,526	2,703,661
Salary arrears (Budgeting)		0	201,744
<i>Development Revenues</i>	113,762	107,623	26,852
District Discretionary Development Equalization Grant	10,334	6,028	15,145
Multi-Sectoral Transfers to LLGs	3,428	1,595	11,706
Transitional Development Grant	100,000	100,000	
Total Revenues	4,708,749	4,131,355	5,437,755
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,594,987	3,848,057	5,410,904
Wage	448,913	449,984	448,913
Non Wage	4,146,074	3,398,072	4,961,990
<i>Development Expenditure</i>	113,762	107,623	26,852
Domestic Development	113,762	107,623	26,852
Donor Development	0	0	0
Total Expenditure	4,708,749	3,955,679	5,437,755

2016/17 Revenue and Expenditure Performance up to March

The Quarterly department had a budget of 1,177,187,000= and received 1,342,658,000= representing 114% performance. This was as a result of increased funds for gratuity arrears. Of the funds received 133% was spent on development activities such as capacity building and payment of court cases.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector expects to receive a total of Sh.5,437,755,000= of which 99.5% will be spent on recurrent activities and 0.5% will be spent on development activities. There is a projected increase in the 2017/18 budget as compared to FY 2016/17 due to increase in gratuity and pension funds.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1281 Local Police and Prisons			
Function Cost (UShs '000)	13,600	168,918	9,249
Function: 1381 District and Urban Administration			

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Workplan 1a: Administration

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
%age of LG establish posts filled	70	15	80
%age of staff appraised	80	0	98
%age of staff whose salaries are paid by 28th of every month	99	99	99
%age of pensioners paid by 28th of every month	97	97	97
No. (and type) of capacity building sessions undertaken	4	0	4
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
%age of staff trained in Records Management	00	00	80
Function Cost (UShs '000)	4,695,149	3,950,569	5,428,506
Cost of Workplan (UShs '000):	4,708,749	3,955,679	5,437,755

2016/17 Physical Performance up to March

- Pensioners were paid gratuity arrears.
- Staff salaries were paid
- Coordination of the department, and staff welfare provision
- utilities were cleared
- Stationery procured
- Monitoring and supervision was carried out

Planned Outputs for 2017/18

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

(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

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

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Workplan 2: Finance

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	863,652	492,267	944,992
District Unconditional Grant (Non-Wage)	15,818	14,101	16,384
District Unconditional Grant (Wage)	188,414	125,816	188,414
Locally Raised Revenues	211,192	105,962	238,226
Multi-Sectoral Transfers to LLGs	448,228	246,388	501,968
<i>Development Revenues</i>	3,434	4,398	9,279
Multi-Sectoral Transfers to LLGs	3,434	4,398	9,279
Total Revenues	867,086	496,666	954,271

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	863,652	484,263	944,992
Wage	188,414	125,816	188,414
Non Wage	675,238	358,447	756,579
<i>Development Expenditure</i>	3,434	4,398	9,279
Domestic Development	3,434	4,398	9,279
Donor Development	0	0	0
Total Expenditure	867,086	488,662	954,271

2016/17 Revenue and Expenditure Performance up to March

The department cumulatively performed at 57% in revenues due to limited locally raised revenues that performed at 68% because they were not realised as planned which also affected expenditure performance to 87%. Nonwage expenditure performance was at 157% due to Q2 PAF Funds that were released in Q3. Multisectoral transfers overperformed at 193% due to reallocation of funds to the department to purchase a laptop in Ndeija subcounty.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Finance sector expects to receive shs 954,271,000= of which shs 944,992,000= will be spent on recurrent planned activities while 9,279,000= 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 LLG.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Value of LG service tax collection	130000000	115832231	70700000
Value of Other Local Revenue Collections	817130675	816750285	817130675
Date of Approval of the Annual Workplan to the Council	31-05-2017	31-05-2017	31-05-2018
Date for presenting draft Budget and Annual workplan to the Council	31-03-2017	30-03-2017	31-03-2018
Date for submitting annual LG final accounts to Auditor General	31-08-2016	31-08-2016	31-08-2017
Date for submitting the Annual Performance Report	30/6/2016	30/6/2016	30/6/2017
Function Cost (UShs '000)	867,086	488,662	954,271
Cost of Workplan (UShs '000):	867,086	488,662	954,271

2016/17 Physical Performance up to March

- Preparation of quarterly financial performance reports,
- Quarterly revenue monitoring and inspections.

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Workplan 2: Finance

- Coordination done between the District and the central Government.
- Payment of VAT deductions.
- Revenue collection and enhancement

Planned Outputs for 2017/18

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.

(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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,085,686	727,173	1,157,232
District Unconditional Grant (Non-Wage)	304,537	232,954	383,465
District Unconditional Grant (Wage)	374,108	190,003	374,108
Locally Raised Revenues	304,648	235,354	295,827
Multi-Sectoral Transfers to LLGs	102,394	68,862	103,832
Total Revenues	1,085,686	727,173	1,157,232
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,085,686	569,546	1,157,232
Wage	374,108	172,707	374,108
Non Wage	711,578	396,840	783,124
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,085,686	569,546	1,157,232

2016/17 Revenue and Expenditure Performance up to March

The department had a cumulative revenue of 727,173,000= and the cumulative expenditure of 569,546,000= which is a

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Workplan 3: Statutory Bodies

budget performance of 78%. The Q3 over performance was registered in District unconditional non-wage (106%) due to a reallocation of funds for council activities. For Q3 the department had a revenue of 236,800,000= and actually spent 157,634,000= which is a budget performance of 67%.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has a budget of shs 1,157,232,000= which is to be spent on Non wage Recurrent activities. There was a 7% increase in the 2017/18 Budget as compared to 2016/17 due to Ex-gratia that was increased to cater for councillors.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	400	50	400
No. of Land board meetings	6	2	6
No. of Auditor Generals queries reviewed per LG	6	2	6
No. of LG PAC reports discussed by Council	4	2	4
No of minutes of Council meetings with relevant resolutions	6	2	6
Function Cost (US\$ '000)	1,085,686	569,546	1,157,232
Cost of Workplan (US\$ '000):	1,085,686	569,546	1,157,232

2016/17 Physical Performance up to March

- Staff were recruited by the District Service Commission
- Tenders were awarded
- Contracts committee meeting were held
- Political Monitoring and supervision was carried out
- Council meeting were held.

Planned Outputs for 2017/18

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

(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 spent 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

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

Workplan 4: Production and Marketing

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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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	686,889	526,798	679,025
District Unconditional Grant (Non-Wage)	10,382	6,191	8,200
District Unconditional Grant (Wage)	107,847	100,513	107,847
Locally Raised Revenues	24,458	14,471	21,500
Multi-Sectoral Transfers to LLGs	9,626	4,691	10,956
Sector Conditional Grant (Non-Wage)	59,638	44,728	55,583
Sector Conditional Grant (Wage)	474,939	356,204	474,939
<i>Development Revenues</i>	60,268	60,268	57,346
Development Grant	60,268	60,268	57,041
Multi-Sectoral Transfers to LLGs		0	305
Total Revenues	747,157	587,066	736,371
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	686,889	345,255	679,025
Wage	582,786	291,340	582,786
Non Wage	104,103	53,915	96,240
<i>Development Expenditure</i>	60,268	10,853	57,346
Domestic Development	60,268	10,853	57,346
Donor Development	0	0	0
Total Expenditure	747,157	356,108	736,371

2016/17 Revenue and Expenditure Performance up to March

The department received shs 195,506,000= and spent 129,287,000= representing a 66% performance. locally raised revenues performed at 83% as more funds were reallocated to compensate for the 39% under performance in Unconditional grant non wage. Development expenditure under performed with 82% of the funds remaining unspent because the procurement process that was at supply level.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector is expecting to receive Shs 736,371,000= leading to a 1.4% decrease in the 2017/18 budget as compared to FY 2016/17 due to a decrease in the sector conditional Grant (Non- wage) and Locally raised revenues. 92% of the funds will be spent on Recurrent activities and 8% on development activities.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
Function Cost (UShs '000)	494,025	200,549	495,660
Function: 0182 District Production Services			

Vote: 537 Mbarara District**Workplan 4: Production and Marketing**

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of livestock vaccinated	13000	28204	8000
No. of livestock by type undertaken in the slaughter slabs	50000	61076	50000
No. of fish ponds constructed and maintained	20	31	20
No. of fish ponds stocked	10	14	10
Quantity of fish harvested	10	797	10
Function Cost (US\$ '000)	233,178	143,015	224,232
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	4	1	4
No of businesses assisted in business registration process	12	6	12
No. of enterprises linked to UNBS for product quality and standards	0	0	12
No. of market information reports disseminated	24	6	24
No of cooperative groups supervised	20	18	20
No. of cooperative groups mobilised for registration	5	5	6
No. of cooperatives assisted in registration	5	4	6
No. of opportunities identified for industrial development	4	3	4
No. of producer groups identified for collective value addition support	0	0	4
No. of value addition facilities in the district	0	0	20
A report on the nature of value addition support existing and needed	yes	YES	Yes
No of awareness radio shows participated in	12	3	4
No. of trade sensitisation meetings organised at the district/Municipal Council	0	0	4
No of businesses inspected for compliance to the law	200	250	40
No of businesses issued with trade licenses	0	0	200
Function Cost (US\$ '000)	19,955	12,545	16,479
Cost of Workplan (US\$ '000):	747,157	356,108	736,371

2016/17 Physical Performance up to March

vaccinated livestock, inspected slaughtered animals, advised farmers on modern agricultural practices, inspected all agricultural inputs, constructed 6 standard ponds and harvested 3 fish ponds

Planned Outputs for 2017/18

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 to internet network.

(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 4: Production and Marketing

1. PMG Allocation

whole Grant should be made recurrent since we have another capital project OWC/NAADS this will allow 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 which hinders service delivery

3. under staffing

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

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,773,749	2,038,570	2,707,674
District Unconditional Grant (Non-Wage)	10,200	5,930	10,200
Locally Raised Revenues	12,240	34,503	18,394
Multi-Sectoral Transfers to LLGs	13,809	5,775	11,924
Other Transfers from Central Government	81,018	0	57,901
Sector Conditional Grant (Non-Wage)	527,661	395,746	480,434
Sector Conditional Grant (Wage)	2,128,821	1,596,616	2,128,821
<i>Development Revenues</i>	903,672	22,583	161,677
District Discretionary Development Equalization Grant	67,172	0	79,000
Donor Funding	826,452	10,857	
Multi-Sectoral Transfers to LLGs	10,049	11,725	20,099
Transitional Development Grant		0	62,579
Total Revenues	3,677,421	2,061,152	2,869,351
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,773,749	1,705,482	2,707,674
Wage	2,128,821	1,388,593	2,128,821
Non Wage	644,928	316,889	578,852
<i>Development Expenditure</i>	903,672	11,725	161,677
Domestic Development	77,220	11,725	161,677
Donor Development	826,452	0	0
Total Expenditure	3,677,421	1,717,207	2,869,351

2016/17 Revenue and Expenditure Performance up to March

The departmental revenues cumulatively performed at 56% due to under performance in donor funds (1%), Sector conditional grant performed at 165% due to more funds that were allocated to the health centers. Cumulative Domestic development expenditure under performed at 15% due to DDEG funds that were reallocated to Education department.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department plans on receiving a total of shs 2,869,351,000= There was a 22% decrease in the 2017/18 budget as compared to FY 2016/17 due to 0% donor funding. The sector will spend Shs 2,767,557,000= (94.3%) on non wage recurrent activities and shs 98,544,000= (5.7%) on development activities.

Vote: 537 Mbarara District

Workplan 5: Health

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Number of outpatients that visited the NGO Basic health facilities	300000	48651	300000
Number of inpatients that visited the NGO Basic health facilities	6800	10176	6800
No. and proportion of deliveries conducted in the NGO Basic health facilities	9000	2217	9000
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	9500	1461	9500
Number of trained health workers in health centers	227	232	227
No of trained health related training sessions held.	227	48	227
Number of outpatients that visited the Govt. health facilities.	546000	636273	546000
Number of inpatients that visited the Govt. health facilities.	10000	34230	10000
No and proportion of deliveries conducted in the Govt. health facilities	15750	12759	15750
% age of approved posts filled with qualified health workers	65	45	65
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	89	6	89
No of children immunized with Pentavalent vaccine	19180	13764	19180
No of maternity wards constructed		0	1
No of OPD and other wards constructed	1	0	1
Function Cost (UShs '000)	3,525,806	1,677,061	2,779,959
Function: 0883 Health Management and Supervision			
Function Cost (UShs '000)	151,615	40,146	89,392
Cost of Workplan (UShs '000):	3,677,421	1,717,207	2,869,351

2016/17 Physical Performance up to March

- 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

Planned Outputs for 2017/18

Immunisation of children, delivering pregnant mothers, office management, support supervision, attending to out patients, data collection, health promotion, mentoring health workers.
Construction of an OPD at Rubaya HCIII

(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

Vote: 537 Mbarara District

Workplan 5: Health

2. inadequate funding

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

3. lack of transport means

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

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	18,705,917	13,713,938	18,597,256
District Unconditional Grant (Non-Wage)	11,118	6,459	9,300
District Unconditional Grant (Wage)	92,937	65,424	92,937
Locally Raised Revenues	58,342	39,554	51,013
Multi-Sectoral Transfers to LLGs	11,326	5,607	9,793
Other Transfers from Central Government	15,604	15,604	21,954
Sector Conditional Grant (Non-Wage)	2,767,490	1,769,465	2,663,160
Sector Conditional Grant (Wage)	15,749,099	11,811,824	15,749,099
<i>Development Revenues</i>	566,734	640,067	783,707
Development Grant	242,432	242,432	239,448
District Discretionary Development Equalization Grant		68,257	
Locally Raised Revenues		0	24,300
Multi-Sectoral Transfers to LLGs	36,302	41,378	19,959
Transitional Development Grant	288,000	288,000	500,000
Total Revenues	19,272,650	14,354,005	19,380,963
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	18,705,917	11,429,873	18,597,256
Wage	15,842,036	9,643,461	15,842,036
Non Wage	2,863,880	1,786,412	2,755,220
<i>Development Expenditure</i>	566,734	245,187	783,707
Domestic Development	566,734	245,187	783,707
Donor Development	0	0	0
Total Expenditure	19,272,650	11,675,060	19,380,963

2016/17 Revenue and Expenditure Performance up to March

The department cumulatively performed at 74% in revenues and a 98% quarterly performance which is a very good performance. Expenditure performance was at 82% with a 42% underperformance in the development because most of the constructions were still ongoing and so payments weren't yet made.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector is expected to receive shs. 19,380,963,000= . Shs 18,597,256,000= will be spent on recurrent activities of which 85% will be for wages and 15% will be for Non wage activities, 4% of the budget will be spent on development activities. There was a 0.6% increase in the 2017/18 FY as compared to FY 2016/2017 due to an increase in the Transitional development grant.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 537 Mbarara District

Workplan 6: Education

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of teachers paid salaries	1553	1482	1553
No. of qualified primary teachers	1553	1482	1553
No. of pupils enrolled in UPE	52834	56231	52834
No. of student drop-outs	191	41	191
No. of Students passing in grade one	1000	5409	1000
No. of pupils sitting PLE	6000	5770	6000
No. of classrooms constructed in UPE	1	2	6
No. of latrine stances constructed		0	27
Function Cost (US\$ '000)	13,057,715	8,301,704	13,268,717
Function: 0782 Secondary Education			
No. of students passing O level		821	3000
No. of students sitting O level	1373	3639	3000
No. of students enrolled in USE	8400	6893	8400
No. of teaching and non teaching staff paid	274	274	273
Function Cost (US\$ '000)	3,740,262	2,192,129	3,643,060
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	70	70	101
No. of students in tertiary education	768	982	1300
Function Cost (US\$ '000)	2,080,801	1,050,742	2,243,971
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	105	589	126
No. of secondary schools inspected in quarter	13	9	11
No. of tertiary institutions inspected in quarter	2	3	4
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	393,873	130,485	225,215
Cost of Workplan (US\$ '000):	19,272,650	11,675,060	19,380,963

2016/17 Physical Performance up to March

- Monitoring and supervision of developmental projects.
- School inspection
- Construction of a 2 classroom block and pit latrine at Rweibaare P/S in Kashare subcounty

Planned Outputs for 2017/18

Inspection of schools,
 Disbursement of UPE,
 Conducting end of exams,
 Co-curricular activities,
 support supervision,
 Classroom construction at Rwamukondo p/s in kashare, Buhumiriro p/s in Rwanyamahembe and Komuyaga p/s in Bubaare s/c

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

N/A

Vote: 537 Mbarara District

Workplan 6: Education

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

1. Lack of enough teachers houses and classrooms.

Lack of enough teachers houses and classrooms.

2. Lack of enough office equipment

Lack of enough computers and internet to aid work implimentation.

3.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	829,002	514,340	761,480
District Unconditional Grant (Non-Wage)	8,975	5,893	11,167
District Unconditional Grant (Wage)	74,815	57,565	74,815
Locally Raised Revenues	47,570	26,670	45,558
Multi-Sectoral Transfers to LLGs	20,406	6,456	45,772
Sector Conditional Grant (Non-Wage)	677,236	417,757	584,168
<i>Development Revenues</i>	167,407	89,007	396,107
District Unconditional Grant (Non-Wage)		0	22,844
Locally Raised Revenues	68,000	26,575	234,702
Multi-Sectoral Transfers to LLGs	99,407	62,432	138,561
Total Revenues	996,409	603,347	1,157,586
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	829,002	331,905	761,480
Wage	74,815	57,564	74,815
Non Wage	754,187	274,341	686,665
<i>Development Expenditure</i>	167,407	69,308	396,107
Domestic Development	167,407	69,308	396,107
Donor Development	0	0	0
Total Expenditure	996,409	401,213	1,157,586

2016/17 Revenue and Expenditure Performance up to March

The department received 218,850,000/= for the quarter and actually spent 74%. Locally revenue receipts overperformed at 138% due to q2 funds that were allocated in q3. Non wage recurrent expenditure under performed at 54% because most of the URF activities/ purchases were still under procurement awaiting supply, this caused a 65% expenditure underperformance.

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 16.2% increase in the 2017/18 budget due to an increase in unconditional grant non wage funds to cater for renovation of staff toilets, district house, office park yard and district Gardens

Vote: 537 Mbarara District

Workplan 7a: Roads and Engineering

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	14	14	11
Length in Km of District roads routinely maintained	368	368	372
Length in Km of District roads periodically maintained	74	58	59
No. of bridges maintained	22	23	22
Function Cost (US\$ '000)	819,829	348,231	840,313
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed	1	1	4
No. of Public Buildings Rehabilitated	2	1	6
Function Cost (US\$ '000)	176,580	52,982	317,273
Cost of Workplan (US\$ '000):	996,409	401,213	1,157,587

2016/17 Physical Performance up to March

Grading of Feeder roads planned for Q2 was done in Q3. Manual routine maintenance was carried out for three months. supply and installation of culverts was completed.

- Kashaka-Karuyenje in Bubare, Rwanyamahembe and Bukiro sub-counties was graded.
- Bukiro-Rubare-Kagongi in Bukiro sub-county was graded.

Planned Outputs for 2017/18

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.

(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

Vote: 537 Mbarara District

Workplan 7b: Water

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	97,655	66,555	96,356
District Unconditional Grant (Wage)	57,896	37,861	57,896
Locally Raised Revenues	1,500	0	1,400
Sector Conditional Grant (Non-Wage)	38,259	28,694	37,060
<i>Development Revenues</i>	480,468	480,468	528,806
Development Grant	480,468	480,468	528,806
Total Revenues	578,123	547,023	625,162
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	97,655	66,254	96,356
Wage	57,896	37,847	57,896
Non Wage	39,759	28,406	38,460
<i>Development Expenditure</i>	480,468	348,502	528,806
Domestic Development	480,468	348,502	528,806
Donor Development	0	0	0
Total Expenditure	578,123	414,756	625,162

2016/17 Revenue and Expenditure Performance up to March

The cumulative revenue performance was 95%. 100% of the planned quarterly Sector conditional grant funds were received. Quarterly expenditure performance was at 122% because Q2 funds were released late and so most of the activities were implemented in q3.

Department Revenue and Expenditure Allocations Plans for 2017/18

There was a 8.4% increase in Rural water&sanitation conditional grant for 2017/2018 to Shs 528,806,000= . 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 & installation of Boreholes, design of piped water, Promotion of Community Based Management and promotion of sanitation and Hygiene.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0981 Rural Water Supply and Sanitation

Vote: 537 Mbarara District

Workplan 7b: Water

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of water and Sanitation promotional events undertaken	1	0	1
No. of water user committees formed.	20	20	40
No. of deep boreholes rehabilitated	0	0	15
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	1	1
No. of supervision visits during and after construction	60	44	100
No. of water points tested for quality	140	35	60
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	0	0	1
No. of sources tested for water quality	20	15	40
No. of water points rehabilitated	0	0	15
% of rural water point sources functional (Gravity Flow Scheme)	0	0	80
% of rural water point sources functional (Shallow Wells)	0	0	50
No. of water pump mechanics, scheme attendants and caretakers trained	00	0	8
No. of public sanitation sites rehabilitated	00	0	0
No. of Water User Committee members trained	1100	665	40
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	0	0	20
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	12	1	1
No. of public latrines in RGCs and public places	1	1	1
No. of springs protected	6	6	6
No. of deep boreholes drilled (hand pump, motorised)	5	5	7
Function Cost (US\$ '000)	578,123	414,756	625,162
Cost of Workplan (US\$ '000):	578,123	414,756	625,162

2016/17 Physical Performance up to March

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 meeting at the district held, sensitization of communities to full fill critical requirements and environmental assessments on both old and new water projects carried out and payment of five stance and six medium springs.

Planned Outputs for 2017/18

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 Water User Committees. Environmental impact Assessment, . Construction of Public toilets (1), Construction of Protected springs Drilling of boreholes (Hand pump

Vote: 537 Mbarara District

Workplan 7b: Water

(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 RWHT 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

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	194,422	118,890	210,538
District Unconditional Grant (Non-Wage)	8,364	6,462	7,000
District Unconditional Grant (Wage)	126,551	91,785	126,551
Locally Raised Revenues	44,536	11,551	61,981
Multi-Sectoral Transfers to LLGs	7,608	3,570	7,597
Sector Conditional Grant (Non-Wage)	7,363	5,522	7,409
<i>Development Revenues</i>		0	3,305
Locally Raised Revenues		0	3,000
Multi-Sectoral Transfers to LLGs		0	305
Total Revenues	194,422	118,890	213,843
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	194,422	111,422	210,538
Wage	126,551	91,785	126,551
Non Wage	67,871	19,637	83,988
<i>Development Expenditure</i>	0	0	3,305
Domestic Development	0	0	3,305
Donor Development	0	0	0
Total Expenditure	194,422	111,422	213,843

2016/17 Revenue and Expenditure Performance up to March

The departmental revenues performed at 89%. locally raised revenues that underperformed at 71% because to the unrealised revenue collections, Expenditure performance was at 83% due to under performance of the non wage expenditure at 55% because the funds sector conditional grant were not released in time for implementation of all Q3 activities.

Vote: 537 Mbarara District

Workplan 8: Natural Resources

Department Revenue and Expenditure Allocations Plans for 2017/18

Natural Resources sector expects to receive a total Shs 213,843,000= There was 10% increase in the 2017/18 Budget as compared to FY 2016/17 due to locally raised revenues funds that were allocated to the department for Topographical Survey

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	0	0	100
Number of people (Men and Women) participating in tree planting days	100	0	100
No. of Water Shed Management Committees formulated	50	0	100
No. of Wetland Action Plans and regulations developed	100	100	4
Area (Ha) of Wetlands demarcated and restored		0	100
No. of community women and men trained in ENR monitoring	4	0	0
No. of monitoring and compliance surveys undertaken		0	30
No. of new land disputes settled within FY	300	352	300
Function Cost (US\$ '000)	194,422	111,422	213,844
Cost of Workplan (US\$ '000):	194,422	111,422	213,844

2016/17 Physical Performance up to March

2 local Environment committees were trained in their roles and responsibilities towards wetlands and environmental management

-Compliance monitoring wetland inspections were conducted in 3 subcounties.

-Land conveyance and transactions were carried out.

Planned Outputs for 2017/18

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

(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.

It limits field activities for the department.

2. loss micro through destruction of fragile ecosystems

it affects agricultural activities.

3.

Vote: 537 Mbarara District

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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	595,257	250,679	1,047,713
District Unconditional Grant (Non-Wage)	9,498	6,429	7,225
District Unconditional Grant (Wage)	204,921	137,611	204,921
Locally Raised Revenues	44,397	25,626	46,045
Multi-Sectoral Transfers to LLGs	21,748	9,309	21,441
Other Transfers from Central Government	247,140	21,039	700,683
Sector Conditional Grant (Non-Wage)	67,553	50,665	67,398
<i>Development Revenues</i>	54,100	17,267	8,725
District Discretionary Development Equalization Grant	10,334	10,334	
Donor Funding	20,000	0	
Multi-Sectoral Transfers to LLGs	19,418	2,586	8,725
Transitional Development Grant	4,348	4,348	
Total Revenues	649,357	267,946	1,056,439
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	595,257	242,303	1,047,713
Wage	204,921	137,611	204,921
Non Wage	390,336	104,692	842,793
<i>Development Expenditure</i>	54,100	6,495	8,725
Domestic Development	34,100	6,495	8,725
Donor Development	20,000	0	0
Total Expenditure	649,357	248,798	1,056,439

2016/17 Revenue and Expenditure Performance up to March

A quarterly budget of 162,339,000= was planned for Q3, only 82,598,000= was received which is a budget performance of 51%. Non wage expenditure under performed at 38% due to funds for YLP which not yet advanced to beneficiaries. Development expenditure underperformed at 28% because funds were not released in time and so funds were still committed in LPO that were still under process.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector will receive sh1,056,439,000= representing a 63% increase compared to the 2016/17 budget. This was as a result in the increment in the youth livelihood funds and UWEP funds which were not in the 2016/17 budget. 99% of the funds will be spent on recurrent activities while the remaining 1% will be spent on development activities.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1081 Community Mobilisation and Empowerment

Vote: 537 Mbarara District**Workplan 9: Community Based Services**

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of children settled	30	32	30
No. of Active Community Development Workers	23	17	25
No. FAL Learners Trained	6000	6304	6000
No. of children cases (Juveniles) handled and settled	20	6	20
No. of Youth councils supported	11	0	5
No. of assisted aids supplied to disabled and elderly community	5	1	4
No. of women councils supported	11	1	5
Function Cost (UShs '000)	649,358	248,798	1,056,439
Cost of Workplan (UShs '000):	649,358	248,798	1,056,439

2016/17 Physical Performance up to March

In the third quarter, staff salaries were paid, 66 CSOs registered/ renewed their registration, 11 staff members lunch and ransport allowances paid. In the same period, 19 children were resettled and 89 cases of child maintainace handled, 3 visits for counselling carried out and 7 prospective foster parents were visited. In Q 3 also 7 FAL monitoring and supervision visits done , 1 social background enquiry conducted, follow up YLP activities conducted .In addition to the above, 1 District Youth Council General meeting was held, 1 special grant committee sat and 11 PWDs groups were given funds from PWDs special grant .Also, 37 labour insections were done, International Womes Day celebrated and 11 sub counties 11 sub counties were supported with funds toimplement FAL and other field programs .

Planned Outputs for 2017/18

During this period, the sector will pay salaries for all is staff and pay bills for departmental utilities. The sector will also monitor and supervise sector activities, resttle 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 disaadvantaged groups (women, youth) to access loans to support their projects

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

support Orphans and other Vulnarable 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 con 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.

Vote: 537 Mbarara District

Workplan 9: Community Based Services

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	171,250	98,028	145,570
District Unconditional Grant (Non-Wage)	37,806	28,027	42,295
District Unconditional Grant (Wage)	49,501	37,351	49,501
Locally Raised Revenues	74,332	29,672	45,845
Multi-Sectoral Transfers to LLGs	9,611	2,978	7,929
<i>Development Revenues</i>	20,235	13,276	71,757
District Discretionary Development Equalization Gran	15,501	11,082	57,309
Multi-Sectoral Transfers to LLGs	4,733	2,194	14,448
Total Revenues	191,485	111,303	217,327
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	171,250	86,750	145,570
Wage	49,501	30,624	49,501
Non Wage	121,749	56,126	96,069
<i>Development Expenditure</i>	20,235	10,400	71,757
Domestic Development	20,235	10,400	71,757
Donor Development	0	0	0
Total Expenditure	191,485	97,149	217,327

2016/17 Revenue and Expenditure Performance up to March

The cumulative revenue for the department was 111,303,000= and actual expenditure was 97,149,000= which is a budget performance of 87%. While for Q3 the department received 42,919,000= and actually spent 41,651,000= which is a performance of 98.7%. The expenditure underperformance of 63% was for non wage recurrent activities specifically PAF funds that are committed in LPOs.

Department Revenue and Expenditure Allocations Plans for 2017/18

The unit expects to receive Shs 217,327,000= of which it will spend 67% (shs145,570,000=) on nonwage recurrent activities and 33% (shs 71,166,000 =) on development activities. There was a 13.5% increase in the 2017/18 budget as compared to the FY 2016/17 due to a significant increase in DDEG funds for carrying out a topographical survey of District land.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of Minutes of TPC meetings	12	9	12
No of qualified staff in the Unit	3	3	3
<i>Function Cost (UShs '000)</i>	<i>191,485</i>	<i>97,149</i>	<i>217,327</i>
Cost of Workplan (UShs '000):	191,485	97,149	217,327

Vote: 537 Mbarara District

Workplan 10: Planning

2016/17 Physical Performance up to March

3 monthly TPC meetings were held

-Multi-sectoral monitoring of sub-counties was carried out

-Quarterly OBT performance reports and the Budget Framework paper for FY 2017/2018 was prepared.

-Management Information Systems was made. - Mentoring of the Lower Local Government Staff was done.

Planned Outputs for 2017/18

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.

(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.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	91,570	62,099	87,128
District Unconditional Grant (Non-Wage)	7,486	5,491	5,434
District Unconditional Grant (Wage)	50,990	38,257	50,990
Locally Raised Revenues	33,094	18,351	30,705
Total Revenues	91,570	62,099	87,128
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	91,570	57,783	87,128
Wage	50,990	38,257	50,990
Non Wage	40,580	19,526	36,139
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	91,570	57,783	87,128

Vote: 537 Mbarara District

Workplan 11: Internal Audit

2016/17 Revenue and Expenditure Performance up to March

The department performed at 80% on planned revenues due to a 46% underperformance of Locally raised revenue allocations due to limited collections. Expenditure performance was at 68% due to a 28% underperformance of non wage funds that were not utilised during Q3 due to untimely release but funds were committed.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expected to receive 2,825,100= as PAF Monitoring funds, 30,705,000= as local revenue and 50,990,000= as wages. These funds will be spent on payment of salaries, carrying out internal Audits and general office management. There was a 4.9% decrease in the allocation of the FY 2017/18 as compared to the FY 2016/17 due to a decrease in the local revenue and Unconditional grant-non wage allocation.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	36	9	36
Date of submitting Quaterly Internal Audit Reports	31/10/2016	30/04/2017	31/10/2017
Function Cost (UShs '000)	91,570	57,783	87,128
Cost of Workplan (UShs '000):	91,570	57,783	87,128

2016/17 Physical Performance up to March

General office management

Conducted internal Audits in 7 Departments, 10 subcounties, 8 schools, 3 health units, 4 projects.

Submission of quaterly Audit reports.

Planned Outputs for 2017/18

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

-purchase of a departmental laptop.

-general office management

(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. Unreliable transport means

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

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

failure to internalise the existing financial and accounting regulations

3. Internal Audit Department is marginalised.

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

Limited budgetary allocations limits audit scope.