

MBALE DISTRICT LOCAL COUNCIL FUNDING SOURCES, IPFS, AND BUDGET CHALLENGES



A PRESENTATION TO THE BUDGET CONFERENCE BY WAMANGA KENNETH CHIEF FINANCE OFFICER

12TH NOVEMBER, 2020

Enhancing Internal Control systems

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1.0 Brief Background for the Department

- 2.0 Performance review for FY 2019/20 & first QUARTER of FY 2020/21 (JUL-SEP 2020)
- **3.0 Funding Sources / IPFS for FY 2021/22**
- 4.0 Budget Challenges and strategies
- **5.0 Deptal Priorities for FY 2021/22**





1.0 BACKGROUND / Overview

• The Department comprises of 5 sub sections namely the Administration office, Revenue, Budget, Expenditure and Accounting.



 Our role is to provide efficient and effective financial management services to the district council through; Proper Planning and budgeting, Revenue collection /mobilization, Book keeping and Accounting, Treasury management, Financial reporting, Accountability Management, Asset Management and Risk Management



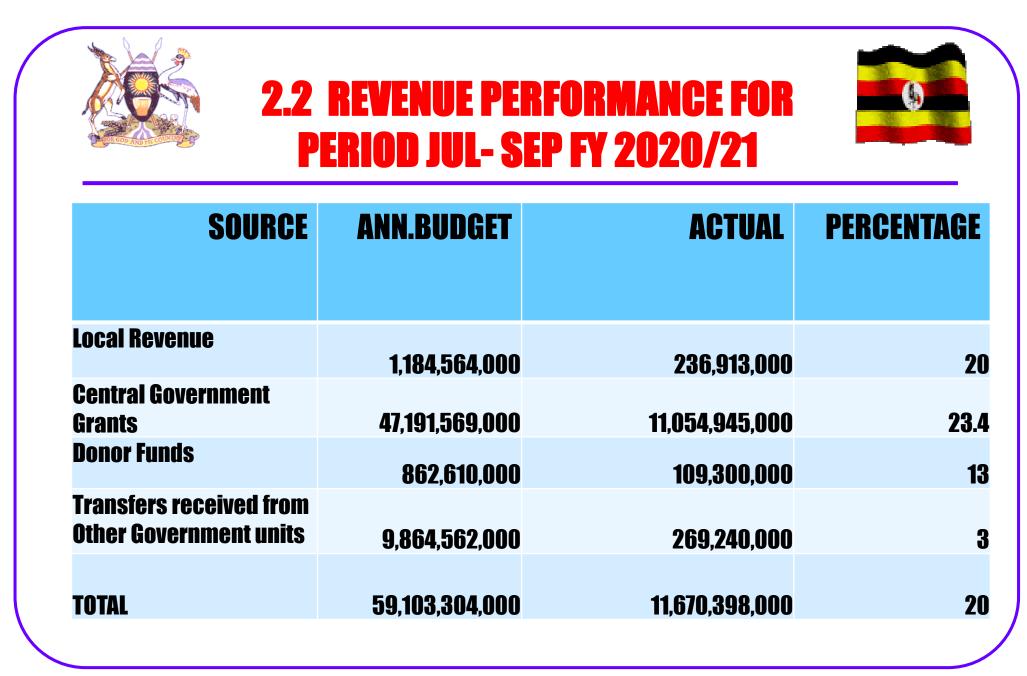
- Total District revenue realized in FY 2019/2020 was hs.49,070,210,953 - 94% of the approved **revised budget of Shs.52,496,548,669**.
- Total revenue realized in the first quarter of FY 2020/2021 was Shs.11,670,398,000 (20%) out of the approved budget of Shs.59,103,304,000).
- This is summarized in the tables below;



2.1 REVENUE PERFORMANCE FOR FY 2019/20



SOURCE	BUDGET	ACTUAL	%
Local Revenue	1,184,563,781	753,906,271	63.6
Central Government Grants	44,070,253,132	44,070,235,283	100
Donor Funds	854,042,684	701,716,200	82.1
Transfers received from Other Government units	6,387,689,072	3,544,353,199	55.5
	52,496,548,669	49,070,210,953	
TOTAL			94





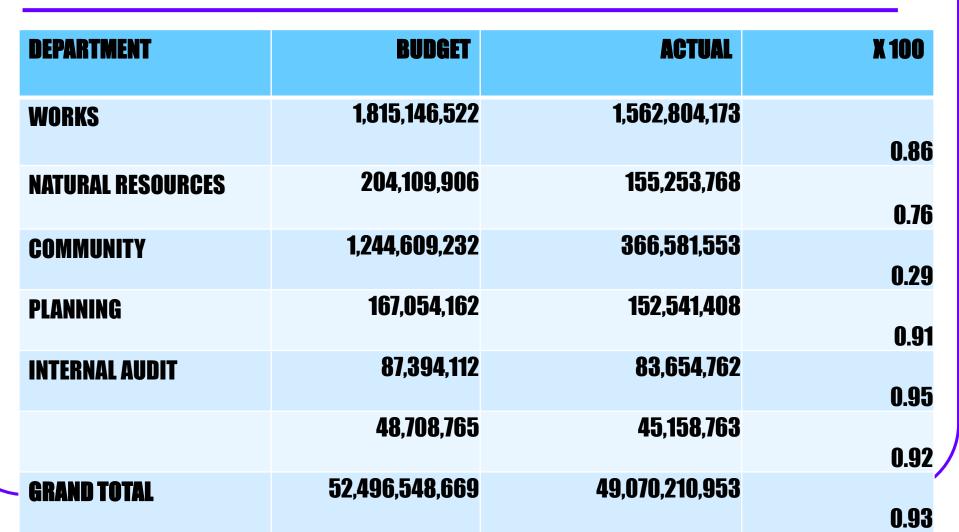
2.3 Expenditure Performance for FY 2019/20



DEPARTMENT	BUDGET	ACTUAL	X 100
MANAGEMENT	16,917,713,049	16,174,058,165	
			0.95
FINANCE	518,538,526	446,266,051	
			0.86
STATUTORY	1,030,867,790	1,008,346,205	
			0.98
PRODUCTION	2,887,145,693	1,565,449,491	
			0.54
HEALTH	6,055,290,307	6,008,770,069	
			0.99
EDUCATION	21,519,970,605	21,501,326,545	
			0.99









2.4 EXPENDITURE PERFORMANCE FOR THE PERIOD JUL- SEP FY 2020/21



DEPARTMENT	BUDGET	ACTUAL	PERCENTAGE
MANAGEMENT	2,956,288,000	2,805,968,000	95
FINANCE	180,706,000	83,092,000	46
STATUTORY	265,785,000	146,432,000	55
PRODUCTION	400,893,000	325,634,000	81
HEALTH	1,768,374,000	1,367,578,000	11
EDUCATION	5,065,381,000	390,156,4000	77



2.4 EXPENDITURE PERFORMANCE FOR THE PERIOD JUL –SEP 21 CONTINUED.....

QRTLY BUDGET	QRTLY ACTUAL	PERCENTAGE
707,192,000	275,977,000	39
74 050 000		C 0
/1,052,000	42,497,000	60
90.610.000	59.410.000	66
,,		
94,207,000	29,613,000	31
21 0 4 0 0 0 0	17 970 000	02
Z 1,049,000	17,370,000	83
18,401,000	8,075,000	44
11 690 097 000	0 062 210 000	
	707,192,000 71,052,000 90,610,000 94,207,000 21,049,000	707,192,000 275,977,000 71,052,000 42,497,000 90,610,000 59,410,000 94,207,000 29,613,000 21,049,000 17,378,000 18,401,000 8,075,000



2.5. DEPARTMENT PERFOMANCE SUMMARY



- Annual Budget for FY 2020/21 was completed and approved by council within the mandatory period and forwarded for upload to MoFPED.
- Annual performance report submitted
- Lower local governments and finance department staff supervised and reorganized.
- Debt collection from outstanding debtors that involved sealing of the non compliant ones with the aid of enforcement officers.
- Enforced adherence to the financial policies and regulations



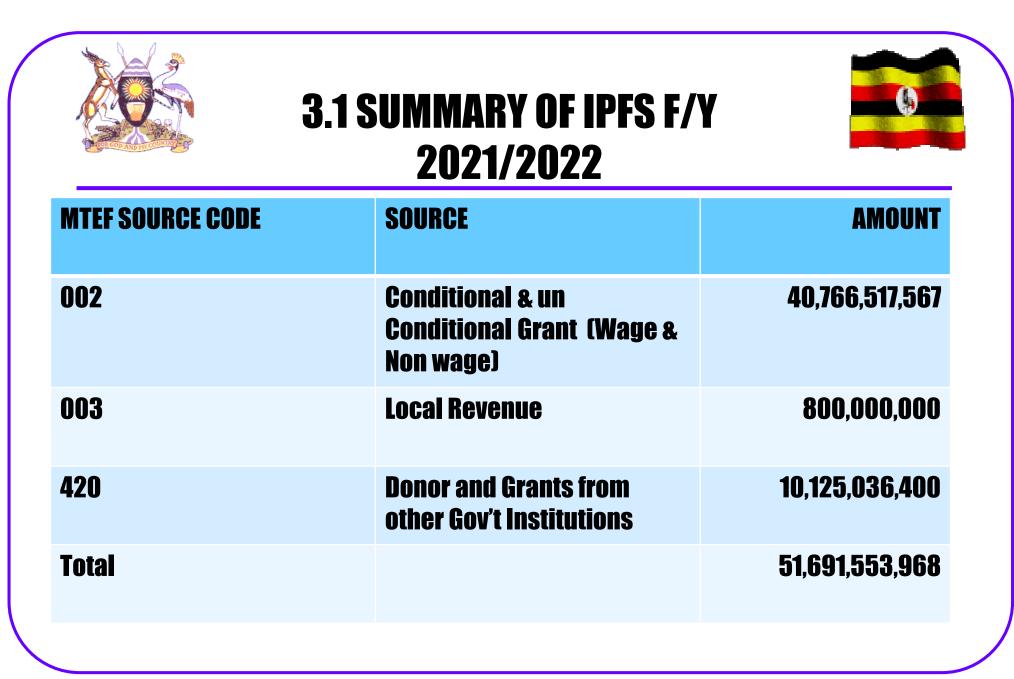
- Prepared and submitted the final accounts for FY 2019/20 to Auditor General & Accountant General by the statutory deadline.
- Quarterly budget desk meetings held.
- Provided information for internal and external audits
- Revenue enhancement Committee operationalized that prepared the Revenue Enhancement Plan 2020/21.
- Internal Control systems reviewed/enhanced/maintained
- IFMS maintained and utilized to enhance public financial management.
- Updated the Business register in the data base provided by the LGFC



2.5 DEPARTMENT PERFOMANCE SUMMARY CONTINUED...



- The finance committee had an exchange visit to Soroti District for experience sharing on Local revenue mobilisation.
- Fencing of Kimwanga Market was completed
- Purchased a motorcycle for the Revenue Officer which has facilitated monitoring and revenue follow up in the field.
- Rehabilitated the Finance Office whose ceiling was collapsing.



3.2 SUMMARY BUDGET ALLOCATION F/Y 2020/2021



Department	Unconditional/ Local Revenue	Development	Donor/ Grants form other Gov't Units	Total Amount.9
MANAGEMENT	6,167,908,326	1,076,631,016		7,244,539,342
FINANCE	648,153,928			648,153,928
STATUTORY BODIES	940,831,664			940,831,664
PRODUCTION	1,239,838,879	109,695,193	7,302,874,288	8,652,408,360
HEALTH	5,742,001,614	519,030,333	883,519,501	7,144,551,448
EDUCATION	2,203,7247,502	595,520,019	21,799,000	22,654,566,521
WORKS	795,489,037	771,236,249	992,195,000	



3.2 SUMMARY BUDGET ALLOCATION F/Y 2020/2021 CONTINUED.....



Department	Unconditional/Lo cal Revenue	Development	Donors/OGT	Total
N/RESOURCES	171,534,750	41,550,107	82,000,000	295,084,857
COMMUNITY	332,394,757		243,134,611	575,529,368
PLANNING UNIT	192,218,921	35,916,846		228,135,767
AUDIT	82,394,112			82,394,112
TDADE				
TRADE Total	44,701,231 38,394,714,718		9,525,522,400	66,924,317 51,092,039,968



4.0 BUDGET CHALLENGES AND STRATEGIES



Constraints / Challenges	Measures / Strategies
Inadequate Local Revenue	\succ Updating of the Business Registers at all
	local government levels and sensitization of
	tax payers on service delivery
	\succ Utilisation of available land for housing
	estates through PPP arrangement.

	4.0 Constraints and Strategies continued		
Re	eliance on the traditional LG Local evenue sources	Strategies > Pursue the business modal for real estate development ,agriculture and tourism taking advantage of the available land and other resources .	
	nants reluctance to clear their nt/ rent arrears on time	> Compel and ensure that the revenue enhancement committee drives regular billing and evictions.	



5.0 DEPARTMENTAL PRIORITIES FOR FY 2021/22.



- Efficient and effective financial management through adherence to policies & procedures
- Expanding local revenue sources through PPP in real estate investment.
- Prudent Budget management and control.
- Enhanced accountability and timely reporting.
- Staff capacity building/Professional development for Staff.
- Timely processing of payments.
- Rehabilitate markets in Bubyangu, Busano, Bungokho and Busoba.



Let us manage the available resources objectively for the benefit of the present and future generations

Thank You for listening

