

Vote: 610 Buhweju District

Structure of Budget Framework Paper

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Foreword

FOREWORD FOR LGBFB 2017/2018

This LGBFP has been developed as per guidelines given by the MoFPED using the LG OBT software. It highlights the First Quarter Performance for FY 2016/17 and planned priorities for FY 2017/18. This document gives the District the direction that it will follow in the course of the FY 2017/18. It integrates the priorities from the departments and the Lower Local Governments.

Preparation and development of this document came as a result of Consultative meetings in Lower Local Governments, DTPCs, and District Budget Conference was held to bring all the stakeholders on board and fruitful discussions were held which led to informed sector priorities.

This BFP was prepared in line with the District Mission which is to provide quality service through a coordinated delivery system, focusing on the national and local priorities for sustainable development. In order to achieve this mission; there is need for team work by all stakeholders so as to come up with holistic policy position that enables taking the right decisions.

To achieve the objectives of the Five Year District Development Plan, the District will focus on the following;

- Enhance the mobilization of local revenue.
- Completion of ongoing projects.
- Prioritizing council's expenditure (considering the most placing problems).
- Improve on partnership and harmonization with development partners.
- Effectiveness and efficiency in resource allocation
- District Roads and Community Access Roads.
- Improve on quality of education and health services.

To achieve the above; the sectors have prioritised the following ; access to information on improved farming practices under production sector, increase in human resource and infrastructure under health, retention of pupils and students in schools and improvement on academic performance under education, improvement on the existing road network and opening of new roads, increased access to safe water and maintenance of the protected water sources and increase on the acreage of trees planted and restoration and protection of destroyed and existing wetlands respectively.

I conclude by extending my gratitude to all stakeholders who participated in preparation of this LGBFP.

AHIMBISIBWE NATHAN
CHIEF ADMINISTRATIVE OFFICER
BUHWEJU LOCAL GOVERNMENT

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	192,157	40,884	197,657
2a. Discretionary Government Transfers	1,674,216	418,554	1,640,962
2b. Conditional Government Transfers	6,524,562	1,855,808	5,840,662
2c. Other Government Transfers	331,549	69,621	621,887
4. Donor Funding	268,860	0	75,000
Total Revenues	8,991,344	2,384,868	8,376,167

Revenue Performance in the first quarter of 2016/17

The district had received 40,884,000= against an approved budget of 192,157,000= Local Revenue by Sept 30th a 21% performance; For Government transfers; the district had received 2,343,983,000= against an approved budget of 8,530,327,000= by 30th September indicating about 27.4% performance; and no donor funding had been received since their calendar year is different from the one for Uganda Government.

Planned Revenues for 2017/18

Buhweju District plans to collect Ushs 197,657,000 and it is similar to FY 2016/17 since there have been consistent fewer sources and thus local revenue collections in the LG; Central government transfers are planned at 7,481,623,814= with Wages being 5,146,272,101=, Non wage recurrent is budgeted at 1,186,159,155 & Development at 753,486,882= Other Government transfers are budgeted at 637,862,556= while Donor funding is expected to be 75,000,000=.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,310,084	193,550	860,921
2 Finance	179,402	34,154	180,229
3 Statutory Bodies	362,349	95,940	449,077
4 Production and Marketing	295,544	58,711	270,497
5 Health	1,296,551	225,209	984,203
6 Education	4,086,889	1,297,966	3,947,977
7a Roads and Engineering	503,669	56,717	502,848
7b Water	464,801	21,488	498,508
8 Natural Resources	80,698	19,076	82,721
9 Community Based Services	273,278	19,966	497,261
10 Planning	94,654	7,323	55,535
11 Internal Audit	43,427	7,585	46,391
Grand Total	8,991,344	2,037,685	8,376,167
Wage Rec't:	5,060,969	1,583,796	5,060,969
Non Wage Rec't:	2,324,871	331,354	2,421,785
Domestic Dev't	1,336,645	122,535	818,414
Donor Dev't	268,860	0	75,000

Expenditure Performance in the first quarter of 2016/17

The district had received 40,884,000= against an approved budget of 192,157,000= Local Revenue by Sept 30th a 21% performance; For Government transfers; the district had received 2,343,983,000= against an approved budget of 8,530,327,000= by 30th September indicating about 27.4% performance; and no donor funding had been received since their calendar year is different from the one for Uganda Government.

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Executive Summary

Planned Expenditures for 2017/18

District plans to spend on sensitisation of farmers on improved farming, Renovation of existing structures in 7 HCs, construction of 9 VIP lined latrines in primary schools, completion of 3 classroom blocks, purchase of motorcycle at the HC IV; rehabilitation, maintenance of district and community roads, protection of 3 springs, construction of 4 shallow wells, supporting of 5 active community groups, support for Youth groups under Youth livelihood programme.

Medium Term Expenditure Plans

- To improve capacity of lower local governments in planning, budgeting, monitoring and evaluation by 2017 through trainings
- To increase transparency and accountability in the delivery of services by 2017 through proper financial and accounting services
- To improve community welfare and protect the rights of the vulnerable groups by 2017
- To improve and maintain district infrastructure to at least 75% feeder road coverage by 2017
- To ensure increased household incomes, food security

Challenges in Implementation

Underfunding due to low local and central government grants revenue.

Inadequate departmental logistics and equipments

Inadequate staff numbers and capacity

The poor state of roads and heavy rains which disrupt movements around the district

Inadequate facilitation for staff and their salaries and cost of living

Poor state of education infrastructure

Poor conditions of living and lack of access to main social amenities

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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	192,157	40,884	197,657
Miscellaneous	53,696	13,635	53,696
Animal & Crop Husbandry related levies	2,500	0	2,500
Application Fees	15,505	3,800	15,505
Business licences	19,456	2,413	19,456
Educational/Instruction related levies	12,000	7,179	12,000
Group registration	2,500	0	2,500
Inspection Fees	3,000	0	3,000
Land Fees	1,000	0	1,000
Liquor licences	10,467	0	10,467
Market/Gate Charges	12,550	0	12,550
Other Fees and Charges		0	5,500
Property related Duties/Fees	11,400	0	11,400
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,217	0	4,217
Royalties	20,000	0	20,000
Local Service Tax	23,866	13,858	23,866
2a. Discretionary Government Transfers	1,674,216	418,554	1,640,962
District Unconditional Grant (Non-Wage)	492,473	123,118	443,307
Urban Unconditional Grant (Non-Wage)	31,165	7,791	27,130
District Unconditional Grant (Wage)	934,798	233,699	934,798
District Discretionary Development Equalization Grant	118,637	29,659	140,225
Urban Unconditional Grant (Wage)	85,303	21,326	85,303
Urban Discretionary Development Equalization Grant	11,840	2,960	10,199
2b. Conditional Government Transfers	6,524,562	1,855,808	5,840,662
Development Grant	544,114	136,028	581,487
Sector Conditional Grant (Non-Wage)	1,072,101	187,218	1,009,402
Sector Conditional Grant (Wage)	4,126,171	1,345,596	4,126,171
Transitional Development Grant	427,348	105,287	21,576
Gratuity for Local Governments	171,827	42,957	0
General Public Service Pension Arrears (Budgeting)	80,977	13,215	0
Pension for Local Governments	102,025	25,506	102,025
2c. Other Government Transfers	331,549	69,621	621,887
PHC Credit Line(NDA-Drugs)	156,048	0	169,778
FUNDS FOR DHO'S OFFICE H/SUB DISTRICT	3,730	0	3,730
Community Road access	35,928	69,621	35,928
CAAIP- Under Roads sector	29,000	0	29,000
YOUTH LIVELIHOOD	92,920	0	268,793
UWEP		0	108,692
UNEB funds to monitor UPE exams	3,923	0	5,965
Uganda Aids Commission	10,000	0	
4. Donor Funding	268,860	0	75,000
Donations from LLGs & others	5,500	0	
UNICEF	254,000	0	64,000
GAVI	9,360	0	11,000
Total Revenues	8,991,344	2,384,868	8,376,167

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

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A. Revenue Performance and Plans

The district had 40,884,000= against an approved budget of 192,157,000= by Sept 30th a 21% performance instead of expected 25%. Failure to attain 25% was a result of; failure to pay property related dues by property owners like kaolin mines.

(ii) Central Government Transfers

For Government transfers; the district had received 2,343,983,000= against an approved budget of 8,530,327,000= by 30th September indicating about 27.4% performance. This performance was a result of a slightly better performance of local revenue collections as well as less government transfers especially as compared to last FY. However, there were no non wage conditional grant releases for roads.

(iii) Donor Funding

By 30th September; the district received 0 against an approved budget of 268,860,000= indicating 0% performance. This performance was a result of no funds released from donors since their calendar for release of funds is different from that of the Central Government

Planned Revenues for 2017/18

(i) Locally Raised Revenues

Buhweju District plans to collect Ushs 197,657,000 and it is similar to FY 2016/17 since there have been consistent fewer sources and thus local revenue collections in the LG. This revenue will be collected from market gate charges, business licence, royalties, LST, fines, fees, slaughter fees and other potential local revenue sources & 65% of this will be retained at the LLGs for their operations.

(ii) Central Government Transfers

Central government transfers are planned at 7,481,623,814= with Wages being 5,146,272,101=, Non wage recurrent is budgeted at 1,186,159,155 & Development at 753,486,882= Other Government transfers are budgeted at 637,862,556=. This budget has increased compared to that of FY 2016/17 due to the allocation of UWEP funds of 108,000,000 and an increase of the YLP Funds from 92,000,000= to 268,793,000= in this FY.

(iii) Donor Funding

The district has planned for 75,000,000= from donor funding. Its budget has decreased as compared to FY 2016/17 budget because of expectations funding from WHO, and UNICEF towards implementation of projects and activities under the health, education, Planning and CBS Sectors which are not yet realised for planning.

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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>	<i>1,105,151</i>	<i>282,605</i>	<i>738,542</i>
District Unconditional Grant (Non-Wage)	196,326	73,771	130,716
District Unconditional Grant (Wage)	269,024	67,256	269,024
General Public Service Pension Arrears (Budgeting)	80,977	13,215	0
Gratuity for Local Governments	171,827	42,957	0
Locally Raised Revenues		0	30,691
Multi-Sectoral Transfers to LLGs	254,282	52,229	93,652
Pension for Local Governments	102,025	25,506	102,025
Unspent balances – Locally Raised Revenues	30,691	7,673	
Urban Unconditional Grant (Non-Wage)		0	27,130
Urban Unconditional Grant (Wage)	0	0	85,303
<i>Development Revenues</i>	<i>204,932</i>	<i>48,308</i>	<i>122,378</i>
District Discretionary Development Equalization Grant	21,037	5,259	45,356
Multi-Sectoral Transfers to LLGs	78,395	19,599	66,824
Transitional Development Grant	100,000	23,451	
Unspent balances - donor	5,500	0	
Urban Discretionary Development Equalization Grant	0	0	10,199
Total Revenues	1,310,084	330,914	860,921
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,105,151</i>	<i>193,550</i>	<i>738,542</i>
Wage	269,024	67,256	269,024
Non Wage	836,127	126,294	469,518
<i>Development Expenditure</i>	<i>204,932</i>	<i>0</i>	<i>122,378</i>
Domestic Development	199,432	0	122,378
Donor Development	5,500	0	0
Total Expenditure	1,310,084	193,550	860,921

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

The sector had by 30th of September received UGX 330,914,000= of the planned 1,310,084,000= a 25% performance. The sector had spent 193,550,000= and had unspent balances of 137,364,000=. This was a result of late release of funds which delayed implementation of most activities

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has planned for shs. 927,898,000=. There is a slight decrease in the Budget for the sector compared to that of FY 2016/17 as a result of the removal of transitional grants. Multisectoral transfers to LLGs of 160,630,000 are planned for; and the budget will also cater for payroll management and printing, wages, & Capacity building.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Government programmes monitored, procurement training held in Sub Counties, consultations made with MDAs, salaries paid for three months by the 28th of every month

Plans for 2017/18 by Vote Function

The District plans on having 15 Government programs monitored , 2 consultations on legal issues made, 25 workshops and seminars attended in Kampala, Mbarara, 20 Planning and coordination meetings held, 30 disciplinary, reward and sanction cases handled, 7 functions celebrated, 2 consultative visits to PPDA & 2 visits to Solicitor General for

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Workplan 1a: Administration

contracts approval, staff appraised, disciplined & rewarded, servicing of CAO's office vehicle, office furniture procured and decentralised payroll managed

Medium Term Plans and Links to the Development Plan

Monitoring of projects both at in 11 departments at the District & 8 LLG levels ,Paying staff salaries and wages
Mentoring of staff of LLG on issues of planning, Attending workshops both at national & District level ,
Supervising and monitoring the performance of the field staff , Attending TPC both at the District Level and in LLGs

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

There are no off budget activities

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

1. Understaffing

The district is understaffed as it has failed to attract staff which makes implementation of planned activities especially those in the field difficult

2. Lack of Adequate means of transport

The department of administration lacks adequate and reliable transport which limits timely and effective monitoring and supervising of the government, programs

3. Inadequate office space and facilities

The district is facing a challenge of inadequate office space, inadequate power supply, no internet, which leads to crowding of the available space, and demotivation at work

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	174,197	32,972	176,023
District Unconditional Grant (Non-Wage)	84,447	1,000	84,447
District Unconditional Grant (Wage)	64,703	16,176	64,703
Locally Raised Revenues		0	26,873
Unspent balances – Locally Raised Revenues	25,046	15,796	
<i>Development Revenues</i>	5,205	1,301	4,206
District Discretionary Development Equalization Grant	5,205	1,301	4,206
Total Revenues	179,402	34,273	180,229
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	174,197	32,972	176,023
Wage	64,703	16,176	64,703
Non Wage	109,493	16,796	111,320
<i>Development Expenditure</i>	5,205	1,182	4,206
Domestic Development	5,205	1,182	4,206
Donor Development	0	0	0
Total Expenditure	179,402	34,154	180,229

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

The sector had by the 30th September received UGX 34,273,000= representing 19% of the planned 179,402,000=. 34,154,000= had been spent and had an unspent balance of 119,108=. Local Revenues over performed at 252% because as a result of the late release of funds, coordination activities in the sector had to be carried out, in addition to preparation, review and submission of the Final accounts, Annual budget and work plan.

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Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2017/18

The department of Finance has planned for 180,229,000= of which development is 4,206,000=, for investment servicing costs and retooling. The recurrent budget is 134,151,000= of which 64,703,000= is wage recurrent, local revenue is 26,000,000=. The sector budget has increased compared to that of FY 2016/2017 as it includes funds for local revenue enhancement not reflected in FY 2016/17 budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Annual Budget, Final Accounts prepared, reviewed and submitted, Sector activities coordinated, LG warrants prepared and submitted, Bank charges paid.

Plans for 2017/18 by Vote Function

8 sector staff to be paid their monthly salaries, 8 revenue collection and management meetings to be organised, accountability and disbursement of funds to departments, closure of books of account on a monthly basis and preparation of final accounts to Auditor General, OBT reports prepared and submitted to MOFPED

Medium Term Plans and Links to the Development Plan

Coordinating & guiding the Accounts staff to prepare financial reports in 8LLGs, Preparing and submitting annual performance report to council, Preparing and submission of budget estimates, framework paper and performance contract Form B to line Ministry and other Stakeholders, Holding Annual Budget Conference, Mentoring LLGs on the update of Books of A/Cs, final accounts and cash flow, and general Local Revenue enhancement

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

The department has no any activity to be funded by NGOs entirely funded by Government of Uganda

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

1. Limited office space

The department is allocated only one office room which is too small for the department.

2. Operating with Distant commercial Bank and other service providers

The only commercial Bank (Stanbic Bank) as well as other service providers are in more than 35 KM and this affects the transactions of depositing, withdrawing, collecting bank statements and increases cost of operation.

3. Lack of Computers and reliable means of transport

The department has no sufficient computers and this leads to use of Manual accounting packages and there are no reliable means of transport which hinders revenue mobilisation programmes and supervision of sub Accountants

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	356,652	95,165	440,380
District Unconditional Grant (Non-Wage)	103,566	32,500	169,175
District Unconditional Grant (Wage)	234,662	58,666	234,662
Locally Raised Revenues		0	36,542
Unspent balances – Locally Raised Revenues	18,424	4,000	
Unspent balances – Other Government Transfers		0	
Unspent balances – UnConditional Grants		0	
Development Revenues	5,697	1,424	8,697

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Workplan 3: Statutory Bodies

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
District Discretionary Development Equalization Grant	5,697	1,424	8,697
Total Revenues	362,349	96,590	449,077
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	356,652	94,516	440,380
Wage	234,662	63,166	234,662
Non Wage	121,990	31,351	205,718
<i>Development Expenditure</i>	5,697	1,424	8,697
Domestic Development	5,697	1,424	8,697
Donor Development	0	0	0
Total Expenditure	362,349	95,940	449,077

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

The sector had by 30th September received 96,590,000= representing a 27% of the planned 362,349,000=. The sector had spent 95,940,000= and had unspent balances of 6,490=

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has planned for 449,077,000=. These funds will include Ex- Gracia 72,600,000=, DSC Chairperson salary 24,336,000=, Boards and commissions 28,120,480= as well as Salaries and wages 234,662,000=.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The sector had conducted 1 council meeting, 1 standing committee meeting, 2 business committee meetings, and the DEC had held meetings, attended workshops, and monitored government programmes

Plans for 2017/18 by Vote Function

The statutory bodies will, facilitate 6 council sittings and operations, 6 standing committee meetings, Executive meetings will sit when need arises and as often as possible, to facilitate 4 Land board meetings and operations , contracts committee meetings, PAC meetings, will facilitate recruiting of staff, appointing of staff, promoting of staff

Medium Term Plans and Links to the Development Plan

6 council meetings held, Procurement services conducted, at least 97 Vacancies filled, 4 Land board meetings & 150 Land applications handled, 24 DLEC meetings held as and when need arises, 100 Monitoring visits conducted, 6 Standing committee services, contracts committee meetings, Training contractors on the Contract management, promoting and disciplining of staff in the district will be done.

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

There are no off budget activities

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

1. Limited office space

The Disitric has no surfficient office space to house all political officers, boards and commissions

2. Poor means of communication

The district has limited access to phone and internet services therefore hindering the flow of information and communication.

3. Poor means of Transport

The roads in the district are not well maintained (especially the central government roads) and besides, the district

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Workplan 3: Statutory Bodies

lacks enough vehicles which limits monitoring and supervision of government programmes

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	265,303	63,786	253,511
District Unconditional Grant (Non-Wage)	11,968	563	
District Unconditional Grant (Wage)	48,498	12,125	48,498
Sector Conditional Grant (Non-Wage)	22,740	5,685	23,361
Sector Conditional Grant (Wage)	181,652	45,413	181,652
Unspent balances – Locally Raised Revenues	444	0	
<i>Development Revenues</i>	30,241	7,560	16,986
Development Grant	15,241	3,810	16,986
District Discretionary Development Equalization Grant	15,000	3,750	
Total Revenues	295,544	71,346	270,497
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	265,303	58,711	253,511
Wage	230,151	57,538	230,151
Non Wage	35,153	1,173	23,361
<i>Development Expenditure</i>	30,241	0	16,986
Domestic Development	30,241	0	16,986
Donor Development	0	0	0
Total Expenditure	295,544	58,711	270,497

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

The sector had by 30th September received UGX 71,346,000= of the planned 295,544,000= representing a 24% performance. The sector had spent 58,711,000= and had unspent balances of 12,635,000=. This performance was as a result of late release of funds which led to pushing of some activities to the next Qtr.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has planned for 270,497,000= of which Agric. Ext. salaries is 181,652,000=, PMA 16,000,000=, Crops disease control 7,361,000=, Livestock 4,986,000=, Commercial services 8,000,000= and no NAADS funds. The sector budget has increased because FY 2016/17 budget due to an increase in the wage allocation for extension

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Verification of nursery beds for distribution of seedlings under the Operation wealth Creation programme done.

Plans for 2017/18 by Vote Function

The department of production will facilitate the procuring of inputs to farmers, Advisory services in farmer sites in the 8 LLGs, and pay salaries to contracted staff, control pests and diseases in crops and livestock monitored and prevented.

Medium Term Plans and Links to the Development Plan

The department aims at improving food security and household incomes by procuring and distribution of inputs to farmers in order to plant them in addition to Advisory services in farmer sites to increase household agricultural production and incomes; control pests and diseases in crops and livestock improving production in terms of quality and quantity, 50,000 tea seedlings and 23,000 coffee seedlings will be distributed.

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

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Workplan 4: Production and Marketing

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

The department does not receive any funding from the Donors

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

1. Limited funds

Due to limited funds allocated to the sector, some outputs have not been budgeted and planned for like tourism development

2. Under staffing

Production department is staffed at 15% as line departments of fisheries entomology, Trade & industry and veterinary have no heads

3. Inadequate transport facilities

There is no sufficient means of transport at Sub County and District levels and this affects implementation, monitoring and supervision

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	737,413	183,924	909,203
Other Transfers from Central Government		0	173,508
Sector Conditional Grant (Non-Wage)	105,201	26,300	105,201
Sector Conditional Grant (Wage)	630,494	157,623	630,494
Unspent balances – Locally Raised Revenues	1,718	0	
<i>Development Revenues</i>	559,138	75,000	75,000
Donor Funding		0	75,000
Other Transfers from Central Government	169,778	0	0
Transitional Development Grant	300,000	75,000	
Unspent balances – Conditional Grants		0	
Unspent balances - donor	89,360	0	
Unspent balances – Other Government Transfers		0	
Unspent balances – UnConditional Grants		0	
Total Revenues	1,296,552	258,924	984,203
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	737,413	162,178	909,203
Wage	630,494	157,623	630,494
Non Wage	106,919	4,554	278,710
<i>Development Expenditure</i>	559,138	63,031	75,000
Domestic Development	469,778	63,031	0
Donor Development	89,360	0	75,000
Total Expenditure	1,296,551	225,209	984,203

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

The sector had by 30th of September received 20% (UGX 258,024,000=) of the planned 1,296,924,000=. The sector had spent 225,924,000= and had unspent balances of 33,715,000= that will be spent in the next quarter due to delays in funds releases.

Department Revenue and Expenditure Allocations Plans for 2017/18

The health sector has planned for 984,203,000= of which donor funding 75,000,000=, grant to NGO hospitals

Vote: 610 Buhweju District

Workplan 5: Health

17,707,000=, PHC credit line 169,000,000=, PHC Non Wage 105,000,000=, PHC salaries 630,494,000=. The increase in the sector budget compared to that of FY 2016/17 is a result of an increase in PHC funds.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Conditional transfers to LLS done, supervision of health centers done, and meetings conducted.

Plans for 2017/18 by Vote Function

PHC funds will be used to renovate existing structures at HCs in the sub counties, pay staff in post, PHC non wage will be transferred to Nsiika H/C IV, Bihanga, Karungu and Burere H/C IIIs and various 8 H/Cs will receive credit line of Medical supplies, Donors funds will be used to support VHT strategy activities. The District will facilitate support supervision and monitoring of health activities in the District through DHO's office and DHT team.

Medium Term Plans and Links to the Development Plan

Renovation of existing structures at HCs in the sub counties, payment of staff in post, Medical supplies will be transferred to HCs, VHT strategy activities will be supported. The District will facilitate support supervision and monitoring of health activities in the District through DHO's office and DHT team.

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

GAVI, WHO, UNICEF will support the Measles immunisation.

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

1. Understaffing

The current district staffing level is 24.8%. This has been further deepened by a ban on recruitment.

2. Lack of enough infrastructure

There is lack of infrastructure especially staff accommodation at HC IV. Most structures are in bad condition and need renovation. Facilities lack basic equipment.

3. Inadequate transport means

The health department has less vehicles as well as ambulance services to transport emergency cases. Most health facility(s) don't have a running motorcycle which hinders outreach services & the poor terrain and hard to reach facilities reduce accessibility.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,879,920	1,297,966	3,809,520
District Unconditional Grant (Wage)	73,650	18,413	73,650
Other Transfers from Central Government	3,923	0	5,965
Sector Conditional Grant (Non-Wage)	475,496	136,993	415,880
Sector Conditional Grant (Wage)	3,314,025	1,142,560	3,314,025
Unspent balances – Locally Raised Revenues	12,826	0	
Unspent balances – Other Government Transfers		0	
Unspent balances – UnConditional Grants		0	
<i>Development Revenues</i>	206,969	34,242	138,456
Development Grant	136,969	34,242	135,456
District Discretionary Development Equalization Grant		0	3,000
Unspent balances - donor	70,000	0	

Vote: 610 Buhweju District

Workplan 6: Education

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	4,086,889	1,332,208	3,947,977
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,879,920	1,297,966	3,809,520
Wage	3,387,675	1,160,972	3,387,675
Non Wage	492,245	136,993	421,845
<i>Development Expenditure</i>	206,969	0	138,456
Domestic Development	136,969	0	138,456
Donor Development	70,000	0	0
Total Expenditure	4,086,889	1,297,966	3,947,977

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

The sector had by 30th September received UGX 1,332,208,000= (33%) of the planned 4,086,889,000=. The sector had spent 1,297,966,000= and had unspent balances of 34,242,000=. This performance was as a result of a slight increase on the education wagebill to cater for new recruitments of teachers.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has planned for 3,947,976,514= of which 3,387,675,000= is Wage, 421,845,000 Non wage for education and sports management, UPE, USE, and Special Needs. The sector also has 3,000,000= DDEG for vehicle maintenance, 138,456,000= for VIP latrine & Classroom Construction.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Supply of P.7 Mocks exams, IDs and Form X for 2016 candidates, Mountain climbing done at district, and national level competitions in Kapchorwa, Special needs day attended in Isingiro, and sector allocated vehicle maintained.

Plans for 2017/18 by Vote Function

Paying Primary & Secondary teachers, USE grant will be transferred to 5 secondary schools in the district, UPE grant will be transferred to 56 primary schools & SFG grant will be used to construct 5 stance VIP latrines at 9 primary schools and will be able to inspect primary schools and secondary schools in the district and 3 schools will be supported in roofing 3 classroom blocks.

Medium Term Plans and Links to the Development Plan

Improved standards of Education performance will be achieved, the sector of Education will pay 540 primary teachers, 37 secondary staff, USE grant will be transferred to 6 secondary schools in the district, UPE grant will be transferred to 56 primary schools and will supply iron sheets to 4 primary schools as SFG will be used to construct 5 stance VIP latrines at 5 primary schools and school inspection will be done.

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

No donor funds that is allocated to Education department.

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

1. Lack of reliable Means of Transport

The department has no sound motor vehicle and this has limited effective inspection of schools in the district.

2. No well facilitated Special Needs Childrens unit

The District does not have a well facilitated special needs childrens unit which denies a chance to mainstream education for the OVC especially CWDs

3. Inadequate Funds

Vote: 610 Buhweju District

Workplan 6: Education

The department of Education has limited funds to effectively fund all its activities as most of the funds in the department are conditional

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	438,741	10,554	437,921
District Unconditional Grant (Wage)	42,215	10,554	42,215
Sector Conditional Grant (Non-Wage)	395,706	0	395,706
Unspent balances – Locally Raised Revenues	820	0	
Unspent balances – Other Government Transfers		0	
Unspent balances – UnConditional Grants		0	
<i>Development Revenues</i>	64,928	69,621	64,927
Multi-Sectoral Transfers to LLGs		16,925	
Other Transfers from Central Government	64,928	52,696	64,927
Total Revenues	503,669	80,175	502,848
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	438,741	10,554	437,921
Wage	42,215	10,554	42,215
Non Wage	396,526	0	395,706
<i>Development Expenditure</i>	64,928	46,163	64,927
Domestic Development	64,928	46,163	64,927
Donor Development	0	0	0
Total Expenditure	503,669	56,717	502,848

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

The sector had by 30th September received UGX 80,175,000= of the planned 503,669,000= representing a 16% performance. This performance was as a result of no conditional sector non wage being released. The sector had spent 56,717,000= and had unspent balances of 23,458,000=.

Department Revenue and Expenditure Allocations Plans for 2017/18

The works sector has planned for 502,848,000= with wages at 42,215,000=, 395,706,000= for Urban and community Roads maintainance, 35,928,058 for community Access Roads, and 28,999,000= for maintainance of sector equipment.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Transfers made to Nsiika T/C for urban roads maintainance, District and community roads maintained, culverts installed on broken sections of the roads, reports submitted to URF.

Plans for 2017/18 by Vote Function

Works department is to maintain district feeder roads of 214KM in all sub counties and will grade and routinely maintain the roads Along Mpanga Kasende- Rwomujojwa in Rwengwe sub county 7KM, Karungu TC- Rugongo-Katara 9KM in karungu sub county, Kagorogoro-kasesenene- Bwonga 14 KM in Nyakishana and Rwengwe sub counties,& will transfer funds to Sub counties to maintain community Access roads . Monitoring of Construction works on Administration block phase II will be done.

Medium Term Plans and Links to the Development Plan

Construction and maintenance of District feeder roads, buildings & increased safe and sustainable road coverage will be done. The department will maintain district feeder roads of 214KM in all sub counties, will supply & install 80

Vote: 610 Buhweju District

Workplan 7a: Roads and Engineering

culverts of 900mm at various roads, and will grade and routinely maintain the community Access & district roads; and will continue with the construction of Administration block.

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

The department does not receive any funding from donors all activities are not off budget

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

1. Lack of Transport means

The works department has no sound vehicle that can ably facilitate Timely monitoring of road maintenance and monitor other construction activities

2. Lack of Marrum

The district faces a challenge of lacking marrum to put in the roads as marrum is on private land and land lords need compensation which is expensive in road maintenance

3. Lack of Road Unit

The district lacks a road Unit to maintain the roads and the construction work uses a lot of money and the funds from the road fund are not sufficient..

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	49,897	12,452	47,887
District Unconditional Grant (Wage)	15,075	3,769	15,075
Sector Conditional Grant (Non-Wage)	34,734	8,683	32,811
Unspent balances – Locally Raised Revenues	88	0	
Development Revenues	414,903	103,726	450,621
Development Grant	391,903	97,976	429,045
Transitional Development Grant	23,000	5,750	21,576
Total Revenues	464,801	116,178	498,508
B: Overall Workplan Expenditures:			
Recurrent Expenditure	49,897	12,039	47,887
Wage	15,075	3,769	15,075
Non Wage	34,822	8,270	32,811
Development Expenditure	414,903	9,449	450,621
Domestic Development	414,903	9,449	450,621
Donor Development	0	0	0
Total Expenditure	464,801	21,488	498,508

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

The sector had by the 30th of September received 25% (116,178,000=) of the planned UGX 464,801,000=. It had spent 21,488,000 and had unspent balances of 94,690,000=.

Department Revenue and Expenditure Allocations Plans for 2017/18

The water department has planned for 498,508,000= of which 25,500,000= is for sanitation and hygiene grant, and Rural water grant 391,000,000= including for construction of piped water system, and protection of springs, to mention. The sector budget has increased compared to that of FY 2016/17 because there has been an increase in planning for piped water system which has been up to now a challenge in the district.

Vote: 610 Buhweju District

Workplan 7b: Water

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Advocacy meetings held, water user committees formed and trained, Baseline survey conducted, procurement of goods and services done, and reports submitted to council and line ministry

Plans for 2017/18 by Vote Function

The water department will construct a GFS ,3 protected springs, 3 Public rain water harvesting tanks, and sanitation grant will be used to promote hygiene and sanitation activities at schools and household level and will focus on the GFS to ensure piped water reaches most homes.

Medium Term Plans and Links to the Development Plan

Improving safe water coverage through constructing GFS, Protected springs, public rain water harvesting tanks and shallow well construction hence reduction in water related diseases through access to safe water and improving sanitation and hygiene.

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

There are no off-budget activities

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

1. Inadequate funding

The department receives small funds yet the designed schemes like Bitsya GFS needs 1.5bns, Mabaga GFS- 450M, Karembe GFS - 450M proposed supply of Nsiika Town council and proposed supply of Omwitororo- Kajani areas.

2. Poor co-funding attitude and Operation and Maintenance of water source

Co-funding usually comes late which disrupts the planning process and vandalism of protected water sources.

3. Unreliable means of transport

The department uses only a motor cycle and it becomes a problem during rainy season and poor road network of the area and also during multi- sector supervision and monitoring of water projects.

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	80,698	19,871	80,721
District Unconditional Grant (Non-Wage)	3,500	875	3,500
District Unconditional Grant (Wage)	72,772	18,193	72,772
Locally Raised Revenues		0	1,215
Sector Conditional Grant (Non-Wage)	3,210	802	3,233
Unspent balances – Locally Raised Revenues	1,215	0	
Unspent balances – Other Government Transfers		0	
Unspent balances – UnConditional Grants		0	
<i>Development Revenues</i>	0	0	2,000
District Discretionary Development Equalization Grant		0	2,000

Vote: 610 Buhweju District

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	80,698	82,721
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>80,698</i>	<i>80,721</i>
Wage	72,772	72,772
Non Wage	7,925	7,949
<i>Development Expenditure</i>	<i>0</i>	<i>2,000</i>
Domestic Development	0	2,000
Donor Development	0	0
Total Expenditure	80,698	82,721

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

The sector had planned UGX 80,698,000= and had received 19,871,000= representing a 25% release. The sector had spent 19,076,000=and had unspent balances of 793,898=

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has planned for 82,721,000= of which wage is 72,772,000=, local revenues 1,215,000=, DDEG 2,000,000. The budget includes 2,000,000 for wetland restoration, 1,449,000 for tree planting, and 1,600,000= for land management, to mention; otherwise there are no projected changes in the planned activities that would necessitate variance in the sector funding.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Reports submitted to line ministry, wetlands to be restored assessed, and policy and legal enforcement as well as compliance monitoring done

Plans for 2017/18 by Vote Function

The sector activities will include stake holders at district sub-county level trained in Environment conservation management, wetland in the district will be monitored, sensitisation on protection of water catchment areas will be carried out, trees will be planted at district headquarter compound, sub-county lands and Nursery beds will be established at district, reference data will be compiled to facilitate surveying.

Medium Term Plans and Links to the Development Plan

The sector activities will be coordinated timely, stake holders at district level will be trained in Environment conservation management, wetland in the district will be monitored, Wetland catchment areas will be restored and protected, trees will be planted at district headquarter compound and Nursery beds will be established in farmer groups, reference data will be compiled to facilitate surveying.

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

The department has no any off budget activity

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

1. Limited Funds

The sector of Natural resources receives limited funds hence some of the activities are not budgeted for

2. Lack of means transport

The sector lacks sufficient and sound means of transport to monitor Environmental management strategies in the District especially compliance of Wetland management

3. Constant destruction of environment

Vote: 610 Buhweju District

Workplan 8: Natural Resources

The community constantly destroys the environment by bush burning, drainage of wetlands, as well as by natural disasters such as hail storms, which continuously leads the community in disasters especially when there are heavy rains

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	206,930	28,395	493,261
District Unconditional Grant (Non-Wage)	3,000	750	3,000
District Unconditional Grant (Wage)	75,565	18,891	75,565
Locally Raised Revenues		0	4,000
Other Transfers from Central Government	92,920	0	377,486
Sector Conditional Grant (Non-Wage)	35,015	8,754	33,210
Unspent balances – Locally Raised Revenues	430	0	
<i>Development Revenues</i>	66,348	1,087	4,000
District Discretionary Development Equalization Grant		0	4,000
Transitional Development Grant	4,348	1,087	
Unspent balances - donor	62,000	0	
Total Revenues	273,278	29,482	497,261
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	206,930	19,966	493,261
Wage	75,565	18,891	75,565
Non Wage	131,365	1,075	417,696
<i>Development Expenditure</i>	66,348	0	4,000
Domestic Development	4,348	0	4,000
Donor Development	62,000	0	0
Total Expenditure	273,278	19,966	497,261

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

The sector had by 30th March received UGX 29,482,000 an 11% of the planned 273,278,000=. This performance was due to lack of releases of the YLP funds which affected the overall performance. The sector had spent UGX 19,966,000= and had unspent balances of 9,516,000=

Department Revenue and Expenditure Allocations Plans for 2017/18

The department of community based services has planned for 497,261,000=; of which grants for Youth & Women is 377,487,000=, adult learning 6,938,000=, wage of 75,565,000= and Community Dev't Assistants Non Wage of 10,979,000= and 6,702,000 to support Youths and Women Councils in the district, 2,000,000 for children support. The budget for the department has increased because of the introduction of the UWEP.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Babies resettled in babies homes in Ibanda and Mbarara, Government programmes monitored at the LLGS, sector plans prepared and reviewed, and bank charges paid.

Plans for 2017/18 by Vote Function

The department of community based services will facilitate payment of incentives to 99 FAL instructors, training FAL instructors will be done, Counselling, probation & resettlement as well as services for children will be provided; support and monitoring of Groups under the YLP and UWEP will be done.

Medium Term Plans and Links to the Development Plan

Vote: 610 Buhweju District

Workplan 9: Community Based Services

The department of community based services will facilitate payment of incentives to 99 FAL instructors, training FAL instructors will be done, Counselling, probation & resettlement as well as services for children will be provided; support and monitoring of Groups under the YLP and UWEP will be done.

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

No off budget activities planned for this FY.

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

1. Limited Funding

Some important out puts like Gender mainstreaming have been under-budgeted for due to limited funds

2. Poor Transport and communication means

This affects effective information gathering as well as communication between the department and lower local governments and the line ministries; besides, the sector has no vehicle to use in social mobilisation for and Monitoring of government programs

3. Lack of sufficeint office space and Equipment

The department has no allocated office room and lacks computers and Laptops, Hydro- electric power which disrupts report preparation.

Workplan 10: Planning

(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>	47,511	6,037	51,393
District Unconditional Grant (Non-Wage)	29,501	1,620	35,501
District Unconditional Grant (Wage)	12,292	3,073	12,292
Locally Raised Revenues		0	3,600
Unspent balances – Locally Raised Revenues	5,718	1,344	
<i>Development Revenues</i>	47,142	1,286	4,142
District Discretionary Development Equalization Gran	5,142	1,286	4,142
Unspent balances - donor	42,000	0	
Total Revenues	94,654	7,323	55,535
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	47,511	6,037	51,393
Wage	12,292	3,073	12,292
Non Wage	35,219	2,964	39,101
<i>Development Expenditure</i>	47,142	1,286	4,142
Domestic Development	5,142	1,286	4,142
Donor Development	42,000	0	0
Total Expenditure	94,654	7,323	55,535

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

The Sector received UGX 7,323,000= representing an 8% of the planned 94,654,000=. The sector had spent all the 7,323,000= and had no unspent balances. This underperformance was as a result of no Donor funds released this Quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

The planning Unit has planned for 55,535,000=, of which Government transfers will be 39,644,000= including

Vote: 610 Buhweju District

Workplan 10: Planning

12,292,000= wage. The budget will also consist of 3,600,000= Local Revenues. The sector budget has reduced compared to that of FY 2016/17 due to lack of donor funding.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Annual workplan prepared, reviewed and submitted, LLGs supported in their planning

Plans for 2017/18 by Vote Function

The planning Unit will facilitate the planning to coordinate the finalisation and review of the Five year District Development plan, to facilitate the internal and National annual assessment, producing the annual BFPs, Performance contract Form B, and 8 OBT quarterly performance reports (4 to MoFPD, 4 to OPM), and will also coordinate the monitoring of District projects.

Medium Term Plans and Links to the Development Plan

The planning Unit will coordinate the Review and finalisation of the Five year District Development plan, facilitate & coordinate the internal and National annual assessment, producing the annual BFPs, Performance contract Form B, and 8 OBT quarterly reports, Scorecard performance reports. The planning unit will also coordinate the monitoring the Local Government projects

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

All activities will be funded by Government funds and local revenues.

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

1. Limited Funds

The planning Unit is inadequately funded hence some of the activities are not budgeted/under-budgeted

2. Understaffing and Lack of Office space

The Unit is understaffed with only the Senior Planner and the sector has no office space as they currently share with Finance.

3. Lack of adequate Facilities

The Department lacks a computer, printer and Copier & internet services which makes a number of activities including reporting, update of statistics, communication with the center & the LLGs difficult. There is also lack adequate power supply and transport.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	43,427	7,585	44,391
District Unconditional Grant (Non-Wage)	16,004	1,000	16,968
District Unconditional Grant (Wage)	26,340	6,585	26,340
Locally Raised Revenues		0	1,083
Unspent balances – Locally Raised Revenues	1,083	0	
<i>Development Revenues</i>	0	0	2,000
District Discretionary Development Equalization Grant		0	2,000

Vote: 610 Buhweju District

Workplan 11: Internal Audit

UShs Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	43,427	46,391
B: Overall Workplan Expenditures:		
Recurrent Expenditure	43,427	44,391
Wage	26,340	26,340
Non Wage	17,087	18,051
Development Expenditure	0	2,000
Domestic Development	0	2,000
Donor Development	0	0
Total Expenditure	43,427	46,391

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

The sector had for this FY planned for UGX 43,427,000= and had received 7,585,000= a 17% release. The sector had spent 7,585,000= and had no unspent balances.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Audit sub sector has planned for 46,391,000= of which 19,225,000= unconditional grants, 1,083,000= Local Revenue and Wage 19,487,000=. There are no forecasted recruitments and change in the sector activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Routine internal audit of the sectors was done, consultations done with Auditor General, and projects in all the LLGs audited

Plans for 2017/18 by Vote Function

The Audit sub sector will Audit 63, schools, 14 health centre units, 176.5 KM of feeder roads, and 9 district departments and 3 programs, and follow up on salary payments and carry out special Audit if need arises.

Medium Term Plans and Links to the Development Plan

Improved financial reporting, accountability and transparency through compliance with the laws and minimizing risks facing the council will be achieved by the Audit sub sector Auditing 63, schools, 14 health centre units, 176.5 KM of feeder roads, water projects, and 9 district departments and 3 programs, and follow up on salary payments.

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

All the workplan activities will be funded by central grants and local revenue

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

1. Limited funds allocation

The sub sector receives limited funds hence most of the activities are underbudgeted which makes carrying them out difficult

2. Inadequate Transport facilities

The Audit department faces a challenge of Auditing government Units in the field with out any vehicle attached to the sector.

3. Limited office space and understaffing

The sub sector has no any clear allocated office room, while its under staffed with just one personnel and the other one in an acting position.