

Vote: 582 Buikwe 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 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 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 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 available 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 or controlled by me 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 the performance contract.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Minister of Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplan progress reports by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Planning and Economic Development will not disburse funds unless it has received complete submissions of the annual performance 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 FY 2017/18.

Vote: 582 Buikwe District

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

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to

Buikwe District

MoFPED

Signed on Date: _____

Signed on Date: _____

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

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 (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws of 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 CIPs for budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and 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, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and 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 procurement portal.

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

Vote: 582 Buikwe District

Public Accounts Committee.

Vote: 582 Buikwe District

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 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 (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They will 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 programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement 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 and Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, 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 requirements and how they will be assessed.

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

Vote: 582 Buikwe District

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Receipts by End March	
1. Locally Raised Revenues	706,271	544,873	2,107,877
2a. Discretionary Government Transfers	2,820,742	2,177,304	445,014
2b. Conditional Government Transfers	13,566,909	9,955,573	623,291
2c. Other Government Transfers	125,358	384,528	790,828
4. Donor Funding	8,540,030	5,032,841	3,897,410
Total Revenues	25,759,310	18,095,119	21,329,596

Planned Revenues for 2017/18

The total resource envelope for FY 2017/18 is estimated at Ushs.33.95bn up from Ushs. 25.76bn approved ending June 2017. The 31.8% increase in revenues is attributed to scaled up infrastructural development in rural communities through Education and WASH projects under BDFCDP with support from ICEIDA. Despite reduction in CG transfers compared to the previous FY 2016/17, wage will consume 30%, NWR 16.7% and support will hit 50.5% out of the total budget.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Actual Expenditure by end of March	
1a Administration	2,579,278	1,436,008	2,107,877
2 Finance	487,426	337,587	445,014
3 Statutory Bodies	612,423	428,700	623,291
4 Production and Marketing	694,334	307,632	790,828
5 Health	3,558,745	2,272,928	3,897,410
6 Education	12,816,546	7,490,213	21,329,596
7a Roads and Engineering	1,057,931	935,220	936,572
7b Water	3,282,469	560,766	2,458,282
8 Natural Resources	155,011	113,382	161,599
9 Community Based Services	319,889	146,305	814,722

Vote: 582 Buikwe District

Executive Summary

Planned Expenditures for 2017/18

The resource envelope for FY 2017/18 estimated at Ushs.33.95bn is appropriated as follows:- Of the total budget, the Education department will utilize 21.3bn(62.8%) mainly for UPE, USE and Infrastructural development in rural communities. Health will access 3.9bn(11.5%) mainly for Wage and renewed HIV/AIDS response among NCDs while Water and Administration will settle at 2.5bn(7.2%) and 2.1bn(6.2%) respectively. Other departments share Ushs.4.2bn representing 12.3% of the total budget.

Vote: 582 Buikwe District

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	706,271	544,873	
Land Fees	12,000	33,089	
Park Fees	64,435	29,670	
Other Fees and Charges	79,890	107,235	
Miscellaneous	20,000	4,548	
Market/Gate Charges	99,388	36,750	
Locally Raised Revenues	54,673	0	
Property related Duties/Fees	4,009	9,555	
Local Government Hotel Tax	4,909	588	
Liquor licences	100	0	
Fees from appeals	100	0	
Business licences	64,848	52,576	
Application Fees	15,000	23,021	
Animal & Crop Husbandry related levies	3,189	0	
Advertisements/Billboards	427	520	
Advance Recoveries	6,217	0	
Local Service Tax	77,549	59,043	
Quarry Charges	7,000	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	12,613	3,039	
Royalties	145,000	165,815	
Inspection Fees	34,424	19,424	
Public Health Licences	500	0	
2a. Discretionary Government Transfers	2,820,742	2,177,304	
District Discretionary Development Equalization Grant	188,243	188,243	
Urban Discretionary Development Equalization Grant	58,745	58,745	
District Unconditional Grant (Wage)	1,171,868	878,901	
District Unconditional Grant (Non-Wage)	666,666	500,000	
Urban Unconditional Grant (Non-Wage)	135,221	101,416	
Urban Unconditional Grant (Wage)	600,000	450,000	

Vote: 582 Buikwe District

A. Revenue Performance and Plans

Gratuity for Local Governments	407,690	502,497	
2c. Other Government Transfers	125,358	384,528	
Youth Livelihood Project	85,197	21,866	
MoEST-Education Data		7,444	
Uganda Women Entrepreneurship Project	19,361	12,340	
OPM-Nursery Bed		28,539	
PLE-UNEB	20,800	21,198	
Uganda Road Fund		20,000	
Gratuity and Pension		273,141	
4. Donor Funding	8,540,030	5,032,841	1
BDFCDP		0	13
Global Fund	30,000	0	
ICEIDA	7,840,000	4,673,679	
Mildmay/MWRP	120,000	63,276	
NTD Bilharzia	50,000	39,884	
PACE/MWRP	30,000	6,429	
PREFA/MWRP	100,000	168,319	
UNEPI	100,000	0	
UNICEF	225,030	62,348	
World Vision-Buikwe Cluster		0	
WHO	45,000	18,906	
Total Revenues	25,759,310	18,095,119	33

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The District expects to collect a total of Ushs.882.6m (approximately 3% of the total budget) though up from the previous estimate of Ushs.706.3m. This increase in local revenues is as a result of implementation of revenue enhancement strategies and the expected recruitment of Parish Chiefs. However, the District will continue streamlining revenue management to reduce losses/evasions, and explore other revenue sources to finance the increasing recurrent and development expenditures.

(ii) Central Government Transfers

The Centre is expected to transfer total of Ushs.15.9bn which is 46.9% of the estimated total budget of Ushs.33.9bn for FY 2017/18. There is a 4% drop in this resource envelope compared to the previous FY allocation of Ushs.16.51bn as a result attributed to reduction in District Non-wage allocation, inadequate Salary provisions for Tertiary Education and

(iii) Donor Funding

The expected budgetary support from development partners is estimated at Ushs.17.1bn up from Ushs.8.54bn earmarked for FY 2017/18.

Vote: 582 Buikwe District

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	Approved Budget
A: Breakdown of Workplan Revenues:	Outturn by end March	
<i>Recurrent Revenues</i>	2,253,585	1,558,932
District Unconditional Grant (Non-Wage)	116,668	114,045
District Unconditional Grant (Wage)	387,953	118,936
General Public Service Pension Arrears (Budgeting)	273,141	0
Gratuity for Local Governments	407,690	502,497
Locally Raised Revenues	86,797	73,012
Multi-Sectoral Transfers to LLGs	783,279	299,741
Other Transfers from Central Government		273,141
Pension for Local Governments	198,057	177,560
Salary arrears (Budgeting)		0
<i>Development Revenues</i>	325,693	307,183
District Discretionary Development Equalization Gra	31,729	31,728
Locally Raised Revenues	33,800	0
Multi-Sectoral Transfers to LLGs	60,164	75,455
Transitional Development Grant	200,000	200,000
Total Revenues	2,579,278	1,866,115
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	2,253,585	1,296,110
Wage	804,208	169,778
Non Wage	1,449,377	1,126,332
<i>Development Expenditure</i>	325,693	139,898
Domestic Development	325,693	139,898
Donor Development	0	0
Total Expenditure	2,579,278	1,436,008

2016/17 Revenue and Expenditure Performance up to March

Charged with the Management function of streamlining and coordinating service delivery, the Administration department delivered on her mandate during Quarter under review. In terms of resource envelope, 72% which Ushs.1.86bn out of the Annual budget of Ushs.2.58bn had been realized by close of 3rd Quarter. On the quarter basis, the department realized 101% due to remittance of Gratuity and implementation of a cross-section of

Vote: 582 Buikwe District

Workplan 1a: Administration

In FY 2017/18, the Administration department has been allocated a total of Ushs.2.11bn down from Ushs.2.20bn in FY 2016/17, a drop attributed to decline in Wage, Non-Wage and Development budgetary allocations in comparison FY 2016/17 which had Ushs.200m as transitional development. Of the workplan revenues, Wage shall account for 33.4%, NWR and Development grants are expected to post 60.5% and 6.1% respectively. Development expenditure for Administrative Infrastructure development expected to cause efficiency in service delivery while recurrent expenditure will support Staff and Pension Payroll management, and regular supervision of LLGs

(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: 1381 District and Urban Administration			
%age of LG establish posts filled	68	66	70
%age of staff appraised	80	78	90
%age of staff whose salaries are paid by 28th of every month	98	98	99
%age of pensioners paid by 28th of every month	95	95	95
No. (and type) of capacity building sessions undertaken	4	2	4
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
No. of monitoring visits conducted	4	3	4
No. of monitoring reports generated	4	3	4
%age of staff trained in Records Management	2	2	2
No. of computers, printers and sets of office furniture purchased	5	0	2
No. of administrative buildings constructed	1	0	2
Function Cost (US\$ '000)	2,579,278	1,436,008	2,107,000
Cost of Workplan (US\$ '000):	2,579,278	1,436,008	2,107,000

2016/17 Physical Performance up to March

- Civil works on the construction of the New Administration Block had reached roofing stage by close of the Quarter whereas procurement process for Phase III completion of Buikwe Sub-county Administration Block concluded after review of the scope of work

Vote: 582 Buikwe District

Workplan 1a: Administration

- Districe membership with ULGA was re-activated

- Procurement of assorted furniture for Administration office to be accomplished in 4th Quarter; awaiting completion of the Administration Block under construction

Planned Outputs for 2017/18

Under Capacity building Grant, funds will be committed on initiating the District Staff SACCO, conduct Training building sessions coupled with supporting Staff for Career Advancement. The Department will ensure timely payment of staff salaries and pension, recruitment of staff in critical posts, Appraise, monitor and supervise staff and ensure HRIS is updated regularly. During the FY 4 District Leaders forum to assess progress and performance service delivery shall be held. Completion of Buikwe District Administration Block and furnishing, and completion of Buikwe Sub-county Administration Block will be attained.

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

Capacity building of staff and newly elected Local Leaders by the Central Government

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

1. Declining resource envelope to support effective service delivery

The rising cost of service delivery is not in tandem with the resource envelope a scenario which has critically impacted service delivery and made it difficult for staff to implement planned activities

2. Increasing cost of administration despite low receipts

The cost of service delivery is exponentially increasing due to rising commodity prices and yet the demand for service delivery is ever increasing.

3. Staffing norms at LLGs not complete

The critical staff at Sub-counties (CDOs, CDWs and Parish Chiefs) are missing at some stations which impacts service delivery especially mobilization of local revenues and communities for development programmes

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

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

Vote: 582 Buikwe District

Workplan 2: Finance

Total Revenues	487,426	340,633	445,014
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	483,895	336,837	443,400
Wage	223,423	154,333	223,095
Non Wage	260,472	182,504	220,305
<i>Development Expenditure</i>	3,531	750	1,614
Domestic Development	3,531	750	1,614
Donor Development	0	0	0
Total Expenditure	487,426	337,587	445,014

2016/17 Revenue and Expenditure Performance up to March

With the mandate to mobilize and enhance local revenues to support service delivery across the District, the department is still constrained to deliver on this mandate due to tax evasion and unsustainable tax bases. However, during the Quarter under review, the department realized 70% which is Ushs. 340.6m out of the Annual budget of Ushs.487.43m.

In terms of expenditure, a total of Ushs.337.59m (99.1%) was expended during the Quarter mainly to support revenue enhancement/mobilization coupled with production of half-year Accounts. The department managed to absorb recurrent receipts however, Ushs.3m remained on the development account

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, Finance has been allocated a total Ushs.449m down from Ushs.487.43m attributed to reduced Non-wage allocations due to settlement of most of the domestic arrears by close of the FY 2016/17. Based on the overall workplan revenues, wage will account for 49.7%, NWR is expected to post 49.9% and development 1.4%. These funds will facilitate revenue enhancement to bridge the revenue shortfalls coupled with improving efficient revenue mobilization.

(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: 1481 Financial Management and Accountability(LG)

Vote: 582 Buikwe District

Workplan 2: Finance

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	20-07-2017	20-07-2017	20-07-2017
Value of LG service tax collection	77549000	3002500	91192000
Value of Hotel Tax Collected	4909000	512000	550000
Value of Other Local Revenue Collections	623813000	485242000	790837000
Date of Approval of the Annual Workplan to the Council	14/02/2017	15/02/2017	13/02/2017
Date for presenting draft Budget and Annual workplan to the Council	10/03/2017	15/03/2015	13/03/2017
Date for submitting annual LG final accounts to Auditor General	31/08/2016	31/08/2016	31/08/2016
Function Cost (US\$ '000)	487,426	337,587	445,000
Cost of Workplan (US\$ '000):	487,426	337,587	445,000

2016/17 Physical Performance up to March

After implementation of revenue enhancement strategies and strengthening controls, overall local revenue performance by end of 3rd Quarter had posted 77% though revenues from LST and Hotel tax remained below the 50% mark attributed to provision of inconsistent workforce numbers by the employers. Other performance highlights include:

- Annual workplan for FY 2017/18 was prepared and approved by Council on 15/02/2017. In the same vein, Finance and Planning Departments prepared the Draft Budget Estimates for FY 2017/18 which were laid before Council on 15/03/2017. All documents were presented to Council before the expiry of the mandatory deadline enshrined in the PFMA 2015.

- Supervision of LLGs on remittance of 35% and transfer of the URA deductions done

- Finance and Administration team facilitated to effect warrants for 3rd Quarter Release for all cost centres

- Half Year Accounts (FY 2016/17) prepared and submitted to Accountant General's Office

- The Sub-counties of Buikwe, Najja, Ngogwe, Ssi and Buikwe T/C backstopped on maintenance of books and Accounts, financial records, verification of 35% remittance to the District and remittance of VAT and other taxes to URA

Vote: 582 Buikwe District

Workplan 2: Finance

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

None

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

1. Increasing cost of service delivery

The cost of service delivery has been steadily increasing against a declining resource envelope which has critically impacted on service delivery.

2. Lack of a vehicle for revenue mobilization

The department is constrained to effectively and efficiently mobilize local revenues in the LLGs.

3. Declining revenue sources

The District is yet to recover from the revenue shortfall brought about by the creation of Lugazi and Njeru Municipalities and this has dented performance of sectors which used to rely heavily on local revenues

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	612,423	623,291
District Unconditional Grant (Non-Wage)	247,361	243,385
District Unconditional Grant (Wage)	177,998	161,347
Locally Raised Revenues	100,994	122,092
Multi-Sectoral Transfers to LLGs	86,070	96,467
Total Revenues	612,423	623,291
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	612,423	623,291
Wage	177,998	161,347
Non Wage	434,425	461,944
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0

Vote: 582 Buikwe District

Workplan 3: Statutory Bodies

Department Revenue and Expenditure Allocations Plans for 2017/18

In financial year 2017/18, Statutory bodies have been allocated a total of Ushs. 623.09m up from Ushs.612.4m allocated the year ending June 2017. Out of these revenue allocations, wage constitutes 25.9% while NWR e is expected to post 74.1% of the total workplan budget. Expenditure plans will entail maintaining the function oversight business of the District Council, Boards and Commissions through making lawful resolutions and monitoring Government programmes

(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 and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	50	80	50
No. of Land board meetings	6	4	6
No. of Auditor General's queries reviewed per LG	15	6	10
No. of LG PAC reports discussed by Council	4	3	4
No. of minutes of Council meetings with relevant resolutions	6	5	6
Function Cost (UShs '000)	612,423	428,700	623,090
Cost of Workplan (UShs '000):	612,423	428,700	623,090

2016/17 Physical Performance up to March

- Council approved the Annual District Development Workplan on 15/02/2017 and then Draft Budget Estimates for the coming FY 2017/18 were laid before Council on 15/03/2017
- 5 Council meetings were held coupled with 5 Standing Committee meetings, minutes on file
- A total of 80 land applications had been cleared by end of 3rd Quarter and 4 DLB meetings held, minutes on file
- Other statutory bodies i.e. DSC, DCC and DPAC convened their mandatory meetings while executing lawful duties. In particular, the DSC was more busy by conducting selections and interviews for new Staff

Vote: 582 Buikwe District

Workplan 3: Statutory Bodies

priorities; 6 DPAC meetings held to enforce accountability of public funds; 6 DSC meetings held; 12 DLB meetings held; and 6 DCC meetings held to ensure timely procurements

(iii) **Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and other stakeholders**
None

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

1. *Land wrangles and grabbing by private developers*

Several cases have been reported regarding land and encroachment on public land without going through the legal procedures hence a need to map out and securing all public land.

2. *High cost of Council business*

Maintaining of Council business is becoming a challenge due to decline in District Resource envelope and a budgetary cut on Council emoluments sparks disharmony between the Administration and Political Leaders

3. *Unfulfilled presidential pledges and poor state of CG roads*

The communities are still expectant on the numerous unfulfilled presidential pledges which continue to stand in the way of attaining holistic development of the District case in point, the poor state of Lugazi-Kiyindi Road

Workplan 4: Production and Marketing

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

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	642,652	748,977
District Unconditional Grant (Non-Wage)	4,799	2,309
District Unconditional Grant (Wage)	120,597	182,958
Locally Raised Revenues	1,279	1,200
Multi-Sectoral Transfers to LLGs	21,626	76,158
Other Transfers from Central Government		
Sector Conditional Grant (Non-Wage)	49,054	41,054
Sector Conditional Grant (Wage)	445,298	445,298
<i>Development Revenues</i>	51,682	41,851
Development Grant	48,074	41,211
District Discretionary Development Equalization Grant	2,500	2,500

Vote: 582 Buikwe District

Workplan 4: Production and Marketing

Total Revenues	694,334	550,426	790,828
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>642,652</i>	<i>256,240</i>	<i>748,977</i>
Wage	577,396	212,917	653,871
Non Wage	65,256	43,323	95,106
<i>Development Expenditure</i>	<i>51,682</i>	<i>51,392</i>	<i>41,851</i>
Domestic Development	51,682	51,392	41,851
Donor Development	0	0	0
Total Expenditure	694,334	307,632	790,828

2016/17 Revenue and Expenditure Performance up to March

At the beginning of the 3rd Quarter, the dry spell was still on though it fed away in February when the rains began. Upon the beginning of the planting season, the department experienced a challenge of containing the Fall Armyworm which was ravaging maize plantations. In terms of funding, 79% which is Ushs.550.4m out of the Annual budget of Ushs.694.3m had been realised by end of 3rd Quarter. In the quarter under review, expenditure mainly focused on improvement of crop and livestock yields and through this the department managed to absorb 55% of the recurrent expenditure only 44% of the annual budget and the bulk of unspent balances were on Agricultural Extension wage accounts.

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, a total of Ushs.790.83m has been earmarked for Production and Marketing up from Ushs.694.3m in FY 2016/17 approved the year ending June 2017. This shows a 12.2% increase in workplan revenues attributed to increased expenditure by LLGs on production and value addition. The bulk of the budget will go towards payment of salaries 58.2% while 12.7% will support Non-wage activities and 29.2% development activities. These funds will support technology promotion in 5 priority commodities and control of epidemic diseases among small holders.

(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: 0181 Agricultural Extension Services			
<i>Function Cost (UShs '000)</i>	<i>754</i>	<i>0</i>	<i>3,000</i>
Function: 0182 District Production Services			
No. of fish ponds constructed and maintained	0	0	2
No. of fish ponds stocked	0	0	1

Vote: 582 Buikwe District

Workplan 4: Production and Marketing

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of trade sensitisation meetings organised at the district/Municipal Council	5	0	4
No. of businesses inspected for compliance to the law	0	0	80
No. of awareness radio shows participated in	4	3	2
No. of businesses assisted in business registration process	4	4	
No. of enterprises linked to UNBS for product quality and standards	0	0	4
No. of market information reports disseminated	4	3	4
No. of cooperative groups supervised		0	2
No. of cooperative groups mobilised for registration		0	6
No. of cooperatives assisted in registration		0	6
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)		0	2
A report on the nature of value addition support existing and needed		No	
Function Cost (US\$ '000)	14,717	9,931	12,000
Cost of Workplan (US\$ '000):	694,334	307,632	790,000

2016/17 Physical Performance up to March

In Q.3: Miazee Seed Longe 7H (51,935kgs) distributed to Njeru and Lugazi MCs, 2 Town Councils and 4 Sub-counties though farmers experienced a challenge of containing the Fall Army Worm which was attacking young plantlets.

Vegetable demonstrations established and maintained at 6 Primary Schools maintained i.e. Nkoyoyo Boarding School, Buikwe C/U, Kazansaya P/S, St. Jude Zzinga P/S, Nkokonjeru Boys P/S and Ngogwe Baskerville P/S

- 7 fisheries staff trained in good aquaculture practices) at NAFIRRI-Kajjansi

Planned Outputs for 2017/18

The department expects to attain the following outputs in the coming FY 2017/18; Promote technology adoption

Vote: 582 Buikwe District

Workplan 4: Production and Marketing

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

1. Unfavorable weather conditions

The drought spells tend to last longer than before and then the heavy rains lead to crop failure and more so in post harvest handling difficult which then leads to seed spoilage

2. Fake seeds and agro-chemicals on the market

The poor regulation of those involved in sale of seeds and agro-chemicals has led to importation of fake products which have led to crop failure and stunted growth for livestock hence the low agricultural produce/turnover

3. Inadequate funding of the extension workers

The department is still under funded to support production and productivity of farm families. Again despite recruitment of Extension workers, they are poorly facilitated to undertake meaningful extension work yet the demand by farm families is enormous.

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>	2,918,434	2,183,759	2,760,433
District Unconditional Grant (Non-Wage)	2,727	0	312
Locally Raised Revenues	3,174	386	3,000
Multi-Sectoral Transfers to LLGs	11,600	7,673	44,805
Sector Conditional Grant (Non-Wage)	633,563	475,173	444,947
Sector Conditional Grant (Wage)	2,267,369	1,700,527	2,267,369
<i>Development Revenues</i>	640,311	374,019	1,136,977
District Discretionary Development Equalization Gra	15,311	14,858	40,467
Donor Funding	625,000	359,161	1,095,522
Multi-Sectoral Transfers to LLGs		0	988
Total Revenues	3,558,745	2,557,778	3,897,410
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,918,434	1,952,092	2,760,433
Wage	2,267,369	1,468,859	2,267,369

Vote: 582 Buikwe District

Workplan 5: Health

plans to revamp Kawolo Hospital and together with partners we are having a renewed response towards Malaria and AIDS.

In regard to funding, 72% which is Ushs.2.56bn out of the Annual budget of Ushs.3.56bn had been realized 64% (Ushs.2.27bn) had been expended by close of the 3rd Quarter. Further, Interventions supported by partner picked up (140%) during the Quarter mainly targeting prevention of HIV and AIDS in fishing communities 1 Ushs.284.8m remained unspent the bulk of which were wage balances.

Department Revenue and Expenditure Allocations Plans for 2017/18

Health of our communities remains one of the critical service delivery indicators. Therefore in the coming FY 2017/18, a total of Ushs.3.89bn has been earmarked for health services up from Ushs.3.56bn allocated the year June 2017. The 9.5% increase in revenues is attributed to the expected donor funding under Makerere Walter project towards renewed HIV/AIDS response in the District specifically targeting Most At Risk Populations (MARPs). Of the allocations, Wage constitutes 58.2%, 12.7% for NWR and 29.2% from partner development and DDEG.

(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: 0881 Primary Healthcare

Vote: 582 Buikwe District

Workplan 5: Health

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Number of outpatients that visited the NGO Basic health facilities	55000	30489	12000
Number of inpatients that visited the NGO Basic health facilities	2000	1550	1500
No. and proportion of deliveries conducted in the NGO Basic health facilities	2700	511	300
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	3000	2158	1000
Number of trained health workers in health centers	200	245	60
No of trained health related training sessions held.	15	11	10
Number of outpatients that visited the Govt. health facilities.	22000	159342	90000
Number of inpatients that visited the Govt. health facilities.	9500	3656	800
No and proportion of deliveries conducted in the Govt. health facilities	5100	2699	1100
% age of approved posts filled with qualified health workers	65	66	50
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	55	55	50
No of children immunized with Pentavalent vaccine	16000	5213	14000
No of health centres rehabilitated	1	1	0
Function Cost (US\$ '000)	124,917	75,292	1,600,
Function: 0882 District Hospital Services			
%age of approved posts filled with trained health workers	78	81	78
Number of inpatients that visited the District/General Hospital(s) in the District/ General Hospitals.	10000	9268	10000
No. and proportion of deliveries in the District/General hospitals	4150	3006	4200
Number of total outpatients that visited the District/	60600	58776	60800

Vote: 582 Buikwe District

Workplan 5: Health

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	3,011,980	1,814,854	545,000
Cost of Workplan (US\$ '000):	3,558,745	2,272,928	3,897,000

2016/17 Physical Performance up to March

During the 3rd Quarter, there was an increase in the uptake of primary health care services at all Government PNFPH health facilities attributed to reduction in drug stockouts and continuous support supervision of Staff by DHT.

- With support from partners; an initiative was launched by Save the Mothers in collaboration with Uganda University (UCU) to reduce high maternal deaths in selected areas; on HIV and AIDS with support from MUWRP a number of interventions were undertaken among key populations to mitigate new infections, Data Quality Assessments and supporting community structures to create awareness on HIV and AIDS; IMCI mentorship clinical audits undertaken with support from UNICEF

- In reducing NTDs, mass drug administration was implemented in 208 villages, 38 parishes in 6LLGs

- Integrated HCT outreaches undertaken among Most At Risk Populations (MARPs) in Kiyindi, Lugazi with support from MUWRP

- Staff salaries cleared for 9 months among 273 medical staff

Planned Outputs for 2017/18

The planned outputs will mainly entail; Interventions towards Child survival and safe motherhood will be strengthened, roll out implementation of our 5year HIV/AIDS Strategic Plan with renewed focus on Prevention strategies, care and treatment, and systems strengthening with support from MUWRP. Enforcement of Public Health Act especially in urban councils, landing sites coupled with regular support supervision of frontline health staff. 1 Construction of a Maternity Ward at Buikwe H/C III

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

We expect more funding from Makerere University Waltered Project which is our major HIV partner: Support towards immunisation, health systems strengthening, HIV/AIDS care and treatment, disease surveillance and

Vote: 582 Buikwe District

Workplan 5: Health

2. Poor state of health infrastructure

A number of our health facilities are in poor state ever since the withdraw of PHC development grant. Minor on the floor, lighting, and other critical health infrastructure is a big challenge

3. Inadequate medical equipment

Most of the new health facilities still lack medical equipment and often experience stockouts which makes our communities shun them and seek medical attention from unqualified health practitioners

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	7,526,912	7,225,323
District Unconditional Grant (Non-Wage)	2,800	1,347
District Unconditional Grant (Wage)	57,965	55,724
Locally Raised Revenues	13,223	15,000
Multi-Sectoral Transfers to LLGs		10,158
Other Transfers from Central Government	20,800	21,198
Sector Conditional Grant (Non-Wage)	1,749,749	1,439,520
Sector Conditional Grant (Wage)	5,682,375	5,682,375
<i>Development Revenues</i>	5,289,634	14,104,273
Development Grant	242,134	156,831
Donor Funding	5,040,000	13,946,454
Multi-Sectoral Transfers to LLGs	7,500	988
Total Revenues	12,816,546	21,329,596
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	7,526,912	7,225,323
Wage	5,740,340	5,738,099
Non Wage	1,786,572	1,487,224
<i>Development Expenditure</i>	5,289,634	14,104,273
Domestic Development	249,634	157,819
Donor Development	5,040,000	13,946,454
Total Expenditure	12,816,546	21,329,596

Vote: 582 Buikwe District

Workplan 6: Education

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, Ushs.21.33bn has been allocated to the Education Department up from Ushs.12.82bn approved for the year ending June 2017. This shows a 66.4% significant increase in workplan revenues attributed to approval of construction of Education Infrastructure and other software activities under BDFCDP-Education Project operation of 4LLGs. Of the revenues, Wage accounts for 27% %, 7% for NWR, Development and Partner support shall account for 66%. The Education Dev't grant will support Education infrastructure development and capacity building of staff.

Despite the creation of the 2 municipalities now with separate votes, the Education Department has not lost sight of the need to regard to revenue allocations in the ensuing FY 2016/17. A total of Ushs.13.9bn is expected down from Ushs.12.82bn allocated the previous FY. However a big chunk of these funds (36.1%) will come from Buikwe/ICEIDA partnership support towards the Education sector infrastructural development. Wage will contribute 47.3%, NWR-13.9%, and the paltry 2.7% will be sourced from DDEG.

(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: 0781 Pre-Primary and Primary Education			
No. of textbooks distributed	60637	30910	
No. of teachers paid salaries	603	577	579
No. of qualified primary teachers	603	577	579
No. of pupils enrolled in UPE	26500	27376	27000
No. of student drop-outs	80	218	100
No. of Students passing in grade one	1015	1038	265
No. of pupils sitting PLE	9750	9282	3900
No. of classrooms constructed in UPE	27	0	2
No. of classrooms rehabilitated in UPE	0	0	59
No. of latrine stances constructed	45	0	5
No. of teacher houses constructed	27	0	
No. of teacher houses rehabilitated	0	0	26
No. of primary schools receiving furniture	15	19	19
Function Cost (UShs '000)	9,813,700	5,882,427	12,106,000

Vote: 582 Buikwe 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
No. of students enrolled in USE	6600	7284	5320
No. of teaching and non teaching staff paid	128	127	129
No. of students passing O level	450	744	225
No. of students sitting O level	640	1240	290
No. of classrooms rehabilitated in USE		0	13
No. of teacher houses constructed		0	3
Function Cost (UShs '000)	2,295,094	1,243,980	6,040,000
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	27	26	27
No. of students in tertiary education	300	383	355
Function Cost (UShs '000)	395,653	243,469	450,000
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	100	186	45
No. of secondary schools inspected in quarter	2	7	3
No. of tertiary institutions inspected in quarter	2	2	2
No. of inspection reports provided to Council	4	3	4
Function Cost (UShs '000)	312,009	120,337	2,732,000
Cost of Workplan (UShs '000):	12,816,546	7,490,213	21,329,000

2016/17 Physical Performance up to March

- Registered improvement in number of students passing in Grade one in both PLE and UCE exams done in both PLE and UCE exams though reduction of failures is priority moving forward
- Slight increase in both UPE (3.3%) and USE (10.3%) enrolments compared to the same period last year 2016/17
- Under Buikwe District Fishing Community Development Programme (BDFCDP)-Education Project, construction of 27 classrooms was in advanced stages (most of them at roofing stage) by end of the quarter however, construction of the 45 latrine stances and the 27 teachers houses in the project schools was pushed to period July-December 2017 due to work overload

Vote: 582 Buikwe District

Workplan 6: Education

- Salaries per category paid to 577 Primary Teachers, 127 Secondary teachers, and 26 Tutors at SANTA Maria Nkokonjeru

- A total of 186 Primary Schools (Government and Private), 7 Secondary schools and 3 Tertiary Institutions inspected during the 3rd Quarter and some were closed due to lack of Standard Operating Procedures set by LGA

Planned Outputs for 2017/18

The planned outputs for the coming FY 2017/18 include: Construction of 3 classroom block at Ssenyi P/S, rehabilitation of 35 Classroom Blocks under BDFCDP/Education project, 5 Stance pit latrine constructed at Sanganzira P/S, 21 teachers houses rehabilitated, 885 school desks procured for 19 schools and assorted sports and drama sets procured for primary schools in the project area. In Secondary, 4 school kitchens and 4 latrines shall be constructed, sports kits and drama sets will be procured.

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

BRAC Student Sponsorships targeting 5,000 students in 10 years; Provision of capacity building seminars by UNEB, UNICEF, and other agencies in multidisciplinary trainings across the board in particular ECD training training children with disabilities; training of SMCs and PTAs by World Vision, SAO Uganda, and Leonard Cheshire Homes among others.

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

1. High School drop out around lake shores

Enrollment in schools surrounding the lake shores especially in Najja, Ssi, Ngogwe and Nyenga have continued registered school dropouts due to exposure of children to fishing activities

2. Inability of parents to support feeding of pupils

Many pupils attend classes on empty stomachs due to no break/lunch and this has drastically reduced their concentration in class and hence the poor grades. Commitment of parents towards school feeding programme very poor

3. Low progression to HSC, BTVET

Despite completion of PLE, we have noted that quite a number of pupils do not progress to either HSC or V training institutions hence dropping out of the education system

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

Vote: 582 Buikwe District

Workplan 7a: Roads and Engineering

Multi-Sectoral Transfers to LLGs	32,883	42,542	65,485
Other Transfers from Central Government		20,000	
Sector Conditional Grant (Non-Wage)	912,386	754,824	760,624
<i>Development Revenues</i>	63,539	61,647	54,034
Multi-Sectoral Transfers to LLGs	63,539	61,647	54,034
Total Revenues	1,057,931	946,311	936,572
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	994,392	873,573	882,538
Wage	72,411	52,011	83,019
Non Wage	921,981	821,562	799,519
<i>Development Expenditure</i>	63,539	61,647	54,034
Domestic Development	63,539	61,647	54,034
Donor Development	0	0	0
Total Expenditure	1,057,931	935,220	936,572

2016/17 Revenue and Expenditure Performance up to March

A total of Ushs.946.3m had been received out of the Annual budget of Ushs.1.06bn hence posting 89% budget turnover by close of the 3rd Quarter. During the 3rd Quarter, expenditure by the LLGs towards roads maintenance picked up (261%) with funding from DDEG coupled with removal of bottlenecks from CARs using URF. The department however is experiencing high costs of hiring a grader since the District grader is down. In regard to expenditure, Ushs.935.2m had been expended signifying 98.8% absorption of receipts and 88% of the Annual budget by close of the quarter. The unspent funds (Ushs.11m) on the recurrent account were earmarked for routine maintenance by the road gangs.

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, a total of Ushs.936.57m has been allocated to the Roads and Engineering department down from Ushs.1.06bn allocated the year ending June 2017. The 11.5% drop in workplan revenues is attributed to diversion of URF funds to Njeru and Lugazi MCs which were originally going through the District during FY 2016/17. Due to the increase in traffic and cost of road maintenance there has been no increase in funding towards roads maintenance. Therefore URF and District support will account for 87.7% while Wage constitutes 7.1% and Development constitutes 5.2% mainly for LLG DDEG projects. These funds will be expended on periodic and routine maintenance of District roads, CARs and spot improvement.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget	Expenditure and	Approved

Vote: 582 Buikwe District

Workplan 7a: Roads and Engineering

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of bottle necks removed from CARs	28	21	65
Length in Km of Urban unpaved roads routinely maintained	8	52	40
Length in Km of Urban unpaved roads periodically maintained	8	5	8
No. of bottlenecks cleared on community Access Roads		0	2
Length in Km of District roads routinely maintained	138	138	110
Length in Km of District roads periodically maintained	45	32	42
Function Cost (US\$ '000)	971,779	919,541	936,000
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	86,152	15,679	100,000
Cost of Workplan (US\$ '000):	1,057,931	935,220	936,000

2016/17 Physical Performance up to March

The performance of the planned outputs was above average by end of the quarter despite breakdown of the road equipment (grader) however;

- All the 138kms of District roads were routinely maintained, and 5kms of Urban unpaved roads were periodically maintained and 32kms out of the planned 45kms of District roads had been worked upon under periodic maintenance.
- Spot improvement and installation of culverts along 3kms Kawoomya-Ssenyi Road; 7kms Kalagala-Nalweya Road in Wakisi S/c was accomplished
- A total 24 bottlenecks were removed from CARs in the 8LLGs

Planned Outputs for 2017/18

The department expects to undertake periodic maintenance on 42kms of District roads while routine maintenance will be conducted along 110kms. A total of 8kms of urban unpaved roads will be worked on and 40kms routinely maintained coupled with spot improvement on 2kms of Ssezibwa Swamp will be done by close of FY 2017/18. Restitution of borrow pit areas and re-planting grass and trees upon completion of road works. This is will support the replenishment of damaged ecological systems

Vote: 582 Buikwe District

Workplan 7a: Roads and Engineering

The heavily loaded sand and sugarcane trucks have greatly damaged our roads hence increasing the maintenance costs.

2. Inadequate road unit equipment

The District has a single grader and other road units are lacking yet the road network coverage is huge. There is a need for an excavator to enable excavation and loading of gravel, a roller and water bowser.

3. Heavy rains damaging roads, drainage

The rains have critically damaged quite a number of spots and drainage channels blocked. This has led to hindrance of transport during movement of goods and services upon change of course of direction

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	66,298	46,053
District Unconditional Grant (Non-Wage)	5,638	960
District Unconditional Grant (Wage)	22,844	16,359
Locally Raised Revenues	1,000	1,122
Multi-Sectoral Transfers to LLGs		0
Sector Conditional Grant (Non-Wage)	36,816	27,612
<i>Development Revenues</i>	3,216,171	1,796,950
Development Grant	335,181	335,181
Donor Funding	2,842,000	1,429,811
Multi-Sectoral Transfers to LLGs	16,990	9,958
Transitional Development Grant	22,000	22,000
Total Revenues	3,282,469	1,843,003
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	66,298	44,723
Wage	22,843	16,359
Non Wage	43,455	28,364
<i>Development Expenditure</i>	3,216,171	516,042
Domestic Development	374,171	27,608
Donor Development	2,842,000	488,434
Total Expenditure	3,282,469	560,766

Vote: 582 Buikwe District

Workplan 7b: Water

resources by the contractors hence leaving a balance of Ushs.1.2bn

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, a total of Ushs.947.87m has been allocated to the Water Department down from Ushs.3.28bn ending June 2017. This sharp drop in workplan revenues is attributed to the phasing out of the WASH project BDFCDP with support from ICEIDA. Of this resource envelope, Wage and Non-Wage will constitute Ushs. and 4.5%. The bulk of the remaining funds will come from Domestic grants (53.1%) and Donor (39.9%) and support increasing safe water coverage in water stressed LLGs.

(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 and Planned outputs
Function: 0981 Rural Water Supply and Sanitation			
No. of supervision visits during and after construction	42	18	15
No. of District Water Supply and Sanitation Coordination Meetings	4	3	12
No. of Mandatory Public notices displayed with financial information (release and expenditure)	10	8	10
No. of sources tested for water quality	200	120	200
% of rural water point sources functional (Gravity Flow Scheme)	95	70	95
% of rural water point sources functional (Shallow Wells)	95	80	95
No. of water pump mechanics, scheme attendants and caretakers trained	4	2	16
No. of water user committees formed.	18	6	5
No. of Water User Committee members trained	108	42	35
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	3	2	7
No. of public latrines in RGCs and public places	1	0	1
No. of deep boreholes drilled (hand pump, motorised)	6	0	3

Vote: 582 Buikwe 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
Cost of Workplan (US\$ '000):	3,282,469	560,766	2,458,000

2016/17 Physical Performance up to March

Most of the planned outputs under hardware had just commenced by end of the 3rd quarter arising out of numerous challenges i.e. land issues on where construct the pump houses for the piped water systems, contractors abandoning sites for more than the stipulated days in the contract.

- For the piped water systems, only 5 pump houses had been completed and laying of pipes was ongoing. Work just commenced on most sites
- Rehabilitation of Nangulwe GFS was in advanced stages with laying of new pipes and casting the reservoir completed while construction of the VIP Public latrine at Nangunga in Ngogwe S/c was at finishing works
- Drilling of handpumps and deep boreholes, only 1 had been successfully drilled while others were yet to start due to the abandonment of site by the contractor
- Software outputs were yet to hit the 50% mark since most of them were dependent on progress in hardware

Planned Outputs for 2017/18

In regard to planned outputs, the sector expects to lay one underground piped water system in Ssenyi RGC to provide safe water coverage and provide water for production. Rehabilitation of Nangunga piped water system in Ngogwe S/c will be accomplished coupled with drilling 3 deep boreholes and rehabilitation of 21 hand pumps. In respect to Sanitation and Hygiene, 1 Public toilet will be constructed in a RGC coupled with scaling up sensitization activities in communities on best practices on WASH.

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

World Vision-Uganda is still committed to providing safe and clean water to Schools, Health facilities and other communities of Buikwe and Ngogwe Sub-counties. This is supported by other NGOs implementing WASH activities especially in Najja and Ngogwe Sub-counties

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

1. Poor operation and Maintenance (O&M) of WASH facilities by communities

Vote: 582 Buikwe District

Workplan 7b: Water

A number of hand pumps and piped water points/pipes are being vandalized by scrap dealers making it hard beneficiary communities to access safe and clean water regularly

Workplan 8: Natural Resources

(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>	133,860	92,890	150,579
District Unconditional Grant (Non-Wage)	3,108	4,500	5,495
District Unconditional Grant (Wage)	91,317	63,134	96,413
Locally Raised Revenues	3,821	872	10,000
Multi-Sectoral Transfers to LLGs	29,025	19,442	35,474
Sector Conditional Grant (Non-Wage)	6,589	4,942	3,197
<i>Development Revenues</i>	21,151	21,342	11,020
District Discretionary Development Equalization Gra	18,729	18,729	10,000
Multi-Sectoral Transfers to LLGs	2,422	2,613	1,020
Total Revenues	155,011	114,232	161,599
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	133,860	92,879	150,579
Wage	118,893	82,576	124,677
Non Wage	14,967	10,303	25,902
<i>Development Expenditure</i>	21,151	20,503	11,020
Domestic Development	21,151	20,503	11,020
Donor Development	0	0	0
Total Expenditure	155,011	113,382	161,599

2016/17 Revenue and Expenditure Performance up to March

With the mandate to promote conservation of ecosystems, the Natural Resources department is still constrained to deliver on its mandate due to insufficient funding though management advocating for a multi-sectoral approach to integrate ENR issues in all planning and budgeting processes. However, 74% which is Ushs.114.2m out of the Annual budget of Ushs.155.01m had been realized by end of 3rd Quarter. Out of the receipts, 99% had been realized by close of quarter leaving a balance of Ushs.8m on the account.

Department Revenue and Expenditure Allocations Plans for 2017/18

Vote: 582 Buikwe District

Workplan 8: Natural Resources

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)	4	4	1
Number of people (Men and Women) participating in tree planting days	150	158	120
No. of Agro forestry Demonstrations	4	2	2
No. of community members trained (Men and Women) in forestry management	120	158	60
No. of monitoring and compliance surveys/inspections undertaken	24	18	12
No. of Water Shed Management Committees formulated	2	2	2
No. of Wetland Action Plans and regulations developed	2	1	2
No. of community women and men trained in ENR monitoring	80	88	40
No. of monitoring and compliance surveys undertaken		0	12
No. of new land disputes settled within FY	15	12	12
Function Cost (US\$ '000)	155,011	113,382	161,382
Cost of Workplan (US\$ '000):	155,011	113,382	161,382

2016/17 Physical Performance up to March

By close of the 3rd Quarter, most of the planned outputs were above 80% attained save for agro-forestry demonstrations and wetland action plans which were also within reach by close of the FY 2016/17.

- The most significant outputs attained were the construction of 2 institutional fuel saving stoves at 2 UPE schools i.e. Buikwe CoU and Nakatyaba P/S all geared towards reducing consumption of wood, planting 4ha of trees on selected farmers and increasing the participation of communities in tree planting days

Planned Outputs for 2017/18

Despite limited funding mechanisms, the Department expects to attain the following outputs: At least 40 community members trained and participate in forestry management and ENR monitoring; 2 institutional fuel saving stoves constructed at 2 selected UPE Schools to reduce on wood consumption, establish 1-hactare of trees and ensure

Vote: 582 Buikwe District

Workplan 8: Natural Resources

1. Rapid urban extension

The District is rapidly becoming an urban area and this is not yet synchronized with physical planning activities

2. Low levels of environmental awareness

Low efforts by the communities to own and actively participate in natural resources management and protection activities

3. High dependence on natural resources

Over 71 percent of the households use firewood for cooking with 85 percent in the rural and 31 percent in the urban areas hence over reliance on natural resource/biomass a scenario which has greatly impacted on the environment

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>174,037</i>	<i>121,504</i>
District Unconditional Grant (Non-Wage)	1,691	1,836
District Unconditional Grant (Wage)	64,240	43,673
Locally Raised Revenues	2,558	900
Multi-Sectoral Transfers to LLGs	52,463	30,452
Other Transfers from Central Government		4,830
Sector Conditional Grant (Non-Wage)	53,085	39,813
<i>Development Revenues</i>	<i>145,853</i>	<i>47,758</i>
District Discretionary Development Equalization Grant	2,000	2,000
Donor Funding	23,030	0
Multi-Sectoral Transfers to LLGs	11,917	12,034
Other Transfers from Central Government	104,558	29,376
Transitional Development Grant	4,348	4,348
Total Revenues	319,889	169,262
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>174,037</i>	<i>111,266</i>
Wage	82,224	55,895
Non Wage	91,813	55,371

Vote: 582 Buikwe District

Workplan 9: Community Based Services

(YLP and UWEP) were still experiencing low uptake due to poor recovery of advances from youth groups. In FY 2017/18, the department received advances from Non-wage (221%) to support technical backstopping of the CDOs and to monitor YLP and UWEP programmes. Absorption of receipts was still below average at 46% (Ushs.146.3m) leaving a total balance of Ushs.22.9m.

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, a total of Ushs. 814.72m has been allocated to the Community Based Services Department. Ushs.319.9m. The 15.5% increase in workplan revenues is attributed to expected increase in YLP and UWEP programme funds. Of the allocations, 12.7% will finance Staff Salaries, 84.2% will support activities geared towards improving the livelihoods of Vulnerable persons especially Youths and Women and 3.1% will come from other sources (MWRP) to support reduction of Vulnerability of Orphans and Vulnerable Children (OVCs).

(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
<i>Function: 1081 Community Mobilisation and Empowerment</i>			
No. of children settled	20	15	12
No. of Active Community Development Workers	6	6	6
No. FAL Learners Trained	350	276	250
No. of Youth councils supported	6	4	3
No. of women councils supported	6	5	1
<i>Function Cost (UShs '000)</i>	319,890	146,305	814,720
<i>Cost of Workplan (UShs '000):</i>	319,890	146,305	814,720

2016/17 Physical Performance up to March

- In cumulative terms, most of the planned outputs are likely to be attained by close of the FY 2016/17 and in nutshell, a total of 276 FAL learners are undergoing training in the 6LLGs, 5 Women Councils and 4 Youth Councils.

- A total of 14 YLP groups from 3LLGs of Buikwe S/c-4, Ssi-bukunja-6, Buikwe T/c-4 have been duly approved for funding by the YLP-Secretariate amounting to Ushs.114.5m

- A total of 33 UWEP group projects have been duly approved for funding by the UWEP-Secretariate MGLS amounting to Ushs.114.5m coming from 5LLGs except Nkokonjeru T/C

Vote: 582 Buikwe District

Workplan 9: Community Based Services

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

Swisscontact an NGO supported by the Master card foundation and the private sector in Switzerland to conduct Vocational Skills training for the Youths in selected LLGs. World vision supporting Child protection and V livelihood programmes in Buikwe and Ngogwe Sub Counties

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

1. Limited office space

The department is operating in small office affecting confidentiality by clients especially those seeking for prob counselling and child welfare solutions.

2. Lack of a departmental vehicle

This limits effective monitoring of projects including YLP, UWEP and following up probation cases couple support supervision of CDOs/CDWs deployed at the 6LLGs

3. Inadequate records storage facilities

The departmental records are not well kept due to limited office space and inadequate filing cabinets

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>100,054</i>	<i>93,958</i>
District Unconditional Grant (Non-Wage)	27,026	13,003
District Unconditional Grant (Wage)	42,630	45,821
Locally Raised Revenues	28,798	28,501
Multi-Sectoral Transfers to LLGs	1,600	6,633
<i>Development Revenues</i>	<i>32,205</i>	<i>230,365</i>
District Discretionary Development Equalization Gra	6,674	9,011
District Unconditional Grant (Non-Wage)	15,000	15,000
Donor Funding	10,000	206,354
Multi-Sectoral Transfers to LLGs	531	
Total Revenues	132,259	324,323

Vote: 582 Buikwe District

Workplan 10: Planning

2016/17 Revenue and Expenditure Performance up to March

The Unit managed to coordinate all departments in formulating the Annual Workplan for FY 2017/18 for only approval by Council. In terms of resources, the Unit is still underfunded to deliver the planned activities which Ushs.69.92m had been received out of the Annual budget of Ushs.132.3m translating into only 53% budget. In Q.3 there was an increase in non-wage allocation (200%) which was co-funding obligations for 2nd and 3rd mainly to support construction of Buikwe S/c Administration Block. A total of Ushs.69.6m had been expended close of 3rd Quarter representing 99% absorption of receipts.

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, the Department expects to receive and expend Ushs.324.32m up from the previous FY 2016/17 allocation of Ushs.132.26m attributed to the expected funding of (56.5m) from World Vision-Buikwe Cluster Ushs.149.9m for Quantitative Monitoring of BDFCDP. Of the allocations, Wage constitutes 14%, NWR 15%, Development expenditure 71% mainly for Birth Notification, investment service costs and monitoring of DD donor funded projects. Recurrent expenditure will support District Planning processes and updating the District Statistics.

(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 qualified staff in the Unit	3	3	3
No of Minutes of TPC meetings	12	9	12
Function Cost (US\$ '000)	132,259	69,567	324,320
Cost of Workplan (US\$ '000):	132,259	69,567	324,320

2016/17 Physical Performance up to March

- With support from UNICEF, a total of 11,495 (5,921-M, and 5,574-F) Birth Notification Records for children 5 y/o were distributed to beneficiaries in 3LLGs of Najja, Ssi and Buikwe T/C)
- Statistical Abstract for 2017 completed, final print expected in Q.4
- District Planning/Budgeting Conference for FY 2017/18 successfully held on 20/10/2016 at the District H

Vote: 582 Buikwe District

Workplan 10: Planning

- 9 DTPC meetings convened at District HQs, minutes on file and Staff salaries paid on time in the last 9 months

Planned Outputs for 2017/18

Planned outputs for the ensuing FY 2017/18 will include: a) Internal Assessment of District; b) Prepare 4 quarterly budget performance and Annual reports, c) Formulate Annual District Development Workplan for FY 2018/19, d) Formulate and submit to UBOS the District Statistical Abstract for 2017, e) Birth Notification in 5LLGs, 60% Notifications distributed; f) Update the District Statistics, BDFCDP Database and Website; g) procure 2 Laptop computers for District Statistics and Procurement Offices and lastly conduct Mid-term Review of the 5 year Development Plan

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

Livelihood support projects/interventions in Buikwe and Ngogwe Sub-counties

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

1. Coordinating partners (NGOs, CBOs and Civil Society) in Planning

The Civil society, NGOs/partners tend to divert from the MoUs signed with the DLG, conceal their revenue and expenditure plans and this leads to duplication of resources

2. Data collection for Evidence Based Planning

High cost of data collection to update the District database on a regular basis and many stakeholders are yet to appreciate Evidence Based Planning

3. Inadequate resource envelope to finance development projects

The funding mechanisms have continued to decline over the years which has impacted on the much needed service delivery by the populace and this may deter the attainment of our 5 year development objectives

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	60,656	39,170	64,117
District Unconditional Grant (Non-Wage)	10,593	8,887	5,097
District Unconditional Grant (Wage)	17,050	12,177	28,390

Vote: 582 Buikwe District

Workplan 11: Internal Audit

Total Revenues	62,999	41,513	65,072
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	60,656	39,079	64,117
Wage	37,175	24,162	39,674
Non Wage	23,481	14,917	24,443
Development Expenditure	2,343	2,343	955
Domestic Development	2,343	2,343	955
Donor Development	0	0	0
Total Expenditure	62,999	41,422	65,072

2016/17 Revenue and Expenditure Performance up to March

The Internal Audit department mandated to ensure financial prudence and accountability received 70% (Ushs. 41.5m) of the quarterly planned revenues and in cumulative terms, Ushs.41.5m out of the Annual budget of Ushs. 65.07m, translating into 66% budget outturn by end of 3rd Quarter. The above average budget turnover is attributed to advances made to the department towards ensuring financial accountability and all the funds were expended.

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, the Internal Audit department has been allocated Ushs.65.07m, depicting a 3.3% increase from previous FY 2016/17 workplan allocation of Ush. 62.99m. Wage will account for 61%, NWR 37.6%, and Development a paltry 1.4%. These funds will support efficiency and compliance in utilization of funds through conducting Quarterly departmental and LLGs Internal Audits, monitor implementation of programmes and projects and service delivery across delegated functions in LLGs (UPE, USE, 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: 1482 Internal Audit Services			
No. of Internal Department Audits	10	8	4
Date of submitting Quaterly Internal Audit Reports	30-10-2016	15-04-2017	30-10-2016
Function Cost (UShs '000)	62,999	41,422	65,072
Cost of Workplan (UShs '000):	62,999	41,422	65,072

2016/17 Physical Performance up to March

Vote: 582 Buikwe District

Workplan 11: Internal Audit

Planned Outputs for 2017/18

The Department expects to produce four (4) Quarterly Internal Audit reports and submit them in time to relevant authorities. These will cover mainly District departments, 4 LLGs of Buikwe, Najja, Ngogwe and Ssi, Health Facilities, UPE and USE schools. Conduct, Annual closure of books of Accounts for all the District and Local Governments, conduct Special Audits at cost centres, and conduct at least 2 technical backstopping sessions with Vote controllers to ensure timely accountability

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

None

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

1. Inadequate Staff at District Internal Audit

Currently the department is manned by one person which certainly impacts on efficiency in delivery of services. There is work overload but recruitment of additional staff is underway

2. Untimely accountability public funds and low absorption

Delays to initiate procurement process often leads to untimely utilization and accountability of development grants. More so the financial management skills of Head teachers and Health Facility Incharges are still weak

3. Poor operation and maintenance of projects

Quite often it has been observed that operation and maintenance structures for projects put in place disintegrate and become non-functional within a few months upon handover of projects. Case in point is on Water and Sanitation committees