

Vote: 582 Buikwe District

Structure of Budget Framework Paper

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Foreword

As enshrined under section 9 of the Public Finance and Management Act 2015 which mandates the District and the Accounting Officer to prepare the Budgets and Plans for the District, Buikwe District attaches great importance to this process and it is the basis upon which the BFP for FY 2017/18 has been prepared. The key priority interventions earmarked in our DDP II and aligned to NDP II include 4 broad areas i.e. Agriculture, Tourism, Infrastructure development and Human Development in Health and Education.

The ensuing FY 2017/18 marks the third year of our 5 year DDP-II under our Vision “A transformed population in Buikwe District enjoying improved quality of life by the year 2040”. Preparation of the BFP commenced on 20th, 2016 in which we convened our Budget Conference. Our Budget Desk and the Technical Teams have scrutinized the proposed interventions and we believe they will contribute to the much needed socio-economic development results.

Our budget strategy for the ensuing financial year 2017/18 will encompass increasing Local revenue mobilization, harnessing new sources and streamlining revenue management, scaling up expenditure on infrastructural development especially under Education in the fishing communities, and strengthening the quality of public service delivery to facilitate private sector investments by maintaining our roads network in good condition. More outlays are expected to improve on Water and Sanitation coupled with livelihood interventions for the Youths and Women through group project funding from YLP and UWEP on a revolving scheme. Overall, the resource envelope earmarked for 2017/18 is estimated at Ushs.19.87bn of which (15.2bn-76.7% is expected from the Centre, (3.88bn-19.6%) from partners and a paltry (0.73bn-3.7%) from our locally raised revenues.

Despite the milestones achieved by the District together with the Central Government, our partners in particular the Government of Iceland supporting BDFCDP, World Vision and Makerere Walter Reed Project, we are still constrained financially to meet our development outcomes estimated to cost over Ushs.80bn in development expenditure by the year 2020.

In conclusion, we look forward to executing this BFP in order to improve service delivery and the livelihoods of our people as mandated.

For God and my country

MATHIAS KIGONGO
DISTRICT CHAIRPERSON
BUIKWE DISTRICT LG

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Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	706,271	226,589	226,589
2a. Discretionary Government Transfers	2,820,742	705,186	705,186
2b. Conditional Government Transfers	13,566,909	3,373,599	3,373,599
2c. Other Government Transfers	125,358	5,680	5,680
4. Donor Funding	8,540,030	595,968	595,968
Total Revenues	25,759,310	4,907,021	4,907,021

Revenue Performance in the first quarter of 2016/17

A total of Ushs.4.91bn which is 19% of the Annual budget of (Ushs.25.76bn) had been realized by the District at the close of 1st Quarter FY 2016/17. A total of Ushs.4.68bn(95%) was released to the respective cost centres having Ushs.224.56m remained on the General Fund Account and the bulk of which being Wage balances and Local Government Transfers (Ushs.43.3m) . Of the cumulative receipts the District managed to expend Ushs.3.67bn representing 78% of receipts by end of 1st Quarter FY 2016/17

Planned Revenues for 2017/18

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
1a Administration	2,579,278	323,193	1,527,537
2 Finance	487,426	111,222	476,891
3 Statutory Bodies	612,423	119,666	611,366
4 Production and Marketing	694,334	81,109	665,107
5 Health	3,558,745	671,734	3,746,166
6 Education	12,816,546	1,636,788	9,737,197
7a Roads and Engineering	1,057,931	399,242	1,033,545
7b Water	3,282,469	230,836	924,945
8 Natural Resources	155,011	32,441	159,021
9 Community Based Services	319,889	32,326	811,808
10 Planning	132,259	17,649	111,572

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providers accruing to FY 2015/16 were settled, retention on completed projects FY 2015/16 under WASH I were cleared coupled with administration costs. By close of Q.1, a total of Ushs.3.67bn had been expended representing 78% absorption of receipts

Planned Expenditures for 2017/18

The resource envelope for next FY 2017/18 is estimated at Ushs.19.87bn down from Ushs.25.76bn approved 2016/17. In respect to appropriation, the Education sector will utilize 9.74bn(49%) mainly for UPE, USE and infrastructural development. Health will access 18.9% (3.75bn) mainly for renewed HIV/AIDS response while Administration and Roads will settle at 7.7%(1.53bn) and 5.2% (1.03bn) respectively. Other departments will Ushs.3.82bn representing 19.2%

Medium Term Expenditure Plans

The District Vision is “A transformed population of Buikwe District enjoying improved quality of life by the year 2040”. Through strategic and evidence based planning, in the medium term we shall focus on: key infrastructure development in Health and Education, Increasing household incomes, ensuring retention of children in schools, promoting Vocational training, achieve 95% accessibility of District trunk roads, attaining 79% safe water coverage and maximization of revenue collection.

Challenges in Implementation

The increasing cost of service delivery against declining revenue inflows will greatly affect service delivery. Significant gaps especially at the Lower Local Governments for critical staff (CDOs, Parish Chiefs/Town Agents and other Extension workers) - constrains mobilization of local revenues, low participation of communities in development programmes coupled with weak enforcement of physical planning laws.

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A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18 Proposed
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	706,271	226,589	
Land Fees	12,000	0	
Advance Recoveries	6,217	0	
Advertisements/Billboards	427	50	
Animal & Crop Husbandry related levies	3,189	0	
Application Fees	15,000	14,054	
Business licences	64,848	22,875	
Inspection Fees	34,424	4,980	
Liquor licences	100	0	
Local Government Hotel Tax	4,909	108	
Local Service Tax	77,549	32,242	
Locally Raised Revenues	54,673	0	
Market/Gate Charges	99,388	13,980	
Miscellaneous	20,000	4,548	
Other Fees and Charges	79,890	34,850	
Property related Duties/Fees	4,009	6,638	
Public Health Licences	500	0	
Quarry Charges	7,000	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	12,613	1,975	
Royalties	145,000	86,529	
Fees from appeals	100	0	
Park Fees	64,435	3,760	
2a. Discretionary Government Transfers	2,820,742	705,186	
District Discretionary Development Equalization Grant	188,243	47,061	
Urban Discretionary Development Equalization Grant	58,745	14,686	
District Unconditional Grant (Non-Wage)	666,666	166,667	
Urban Unconditional Grant (Non-Wage)	135,221	33,805	
Urban Unconditional Grant (Wage)	600,000	150,000	
District Unconditional Grant (Wage)	1,171,868	292,967	
2b. Conditional Government Transfers	13,566,909	3,373,599	1
Development Grant	625,390	156,347	
General Public Service Pension Arrears (Budgeting)	273,141	0	
Gratuity for Local Governments	407,690	101,923	

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A. Revenue Performance and Plans

Global Fund	30,000	0	
ICEIDA	7,840,000	553,687	
Mildmay/MWRP	120,000	0	
NTD Bilharzia	50,000	0	
PACE/MWRP	30,000	6,429	
PREFA/MWRP	100,000	6,656	
UNEPI	100,000	0	
WHO	45,000	0	
UNICEF	225,030	29,196	
Total Revenues	25,759,310	4,907,021	19

Revenue Performance in the first Quarter of 2016/1

(i) Locally Raised Revenues

The performance of the Local revenues was apparently positive with Ushs. 226.59m collected from the 6 LLGs representing a significant 128% outturn against the quarterly budget of Ushs. 176.56m. The bulk of the funds came from Royalties which we share with Wakisi Division, Local Service tax since it was the beginning of the FY and Business licence fees. However, this outturn ought to be sustained in subsequent quarters through combined revenue enhancement strategies.

(ii) Central Government Transfers

By the end of the Q.1, the District had received Ushs 4.08bn representing 97% of the quarterly expected receipts amounting to Ushs. 4.19bn. The bulk of these funds were mainly quarterly sector wage and Non-wage, and Development grants. The District posted 25% outturn. No deficits were registered however the absorption of our wage ceilings was still curtailed by the delayed clearance of our recruitment plan by MoPS. OGT were expected to pick up in subsequent quarters upon the receipt of YLP funds.

(iii) Donor Funding

Donor funding posted a paltry 7% (Ushs. 595.97m) outturn by end of 1st Quarter but was expected to significantly increase in the 2nd Quarter upon the commencement of the implementation stage for both the WASH II and Education Projects under the BDFCDP with support from ICEIDA.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The District expects to collect a total of Ushs. 729.8m up from the previous FY estimate of Ushs. 706.3m. This increase in revenues is as a result of implementation of revenue enhancement strategies and the expected recruitment of Parish Councils. However, the District will continue streamlining revenue management to reduce losses/evasions, and explore other revenue sources to finance the increasing recurrent and development expenditure.

(ii) Central Government Transfers

The Centre is expected to transfer total of Ushs. 15.26bn which is 76.8% of the estimated total budget (Ushs. 19.87bn).

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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	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	2,253,585	345,046
District Unconditional Grant (Non-Wage)	116,668	44,062
District Unconditional Grant (Wage)	387,953	40,861
General Public Service Pension Arrears (Budgeting)	273,141	0
Gratuity for Local Governments	407,690	101,923
Locally Raised Revenues	86,797	15,712
Multi-Sectoral Transfers to LLGs	783,279	92,974
Pension for Local Governments	198,057	49,514
<i>Development Revenues</i>	325,693	64,133
District Discretionary Development Equalization Gra	31,729	2,057
Locally Raised Revenues	33,800	0
Multi-Sectoral Transfers to LLGs	60,164	15,175
Transitional Development Grant	200,000	46,901
Total Revenues	2,579,278	409,179
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	2,253,585	315,439
Wage	804,208	56,125
Non Wage	1,449,377	259,314
<i>Development Expenditure</i>	325,693	7,754
Domestic Development	325,693	7,754
Donor Development	0	0
Total Expenditure	2,579,278	323,193

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

The total receipts to the Administration department by end of Q.1 FY 2016/17 accounted for only 16% (Ushs.409.18m) out of the approved budget of Ushs.2.58bn. Of these receipts, none wage allocation to the d posted 151% due to settlement of arrears accruing to service providers incurred during FY 2015/16. In regard expenditure, a total of Ushs.323.19m had been utilized translating into 79% absorption of receipts and a balance of Ushs.85.97m was retained. The low absorption of wage was

Department Revenue and Expenditure Allocations Plans for 2017/18

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Workplan 1a: Administration

- 1 monitoring exercise on service delivery standards particularly under Health and Education conducted, report compiled

- Pension and Gratuity files processed coupled with management of the payroll. However, due to separation of functions upon creation of Njeru and Lugazi MC some staff were paid off the District Wage

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Plans for 2017/18 by Vote Function

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 will be held.

Medium Term Plans and Links to the Development Plan

Reducing the cost of service delivery through investing in ICT facilities, recruitment of critical staff, maintaining Central Registry for better records management, continuous capacity building of Staff in a bid to sharpen their skills and promoting Local Economic Development

(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

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Workplan 2: Finance

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	43,408	2,999	43,407
Multi-Sectoral Transfers to LLGs	230,421	58,149	207,473
<i>Development Revenues</i>	<i>3,531</i>	<i>0</i>	<i>2,384</i>
District Discretionary Development Equalization Gra	3,000	0	
Multi-Sectoral Transfers to LLGs	531	0	2,384
Total Revenues	487,426	111,454	476,891
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>483,895</i>	<i>111,222</i>	<i>474,507</i>
Wage	223,423	50,084	227,693
Non Wage	260,472	61,138	246,814
<i>Development Expenditure</i>	<i>3,531</i>	<i>0</i>	<i>2,384</i>
Domestic Development	3,531	0	2,384
Donor Development	0	0	0
Total Expenditure	487,426	111,222	476,891

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

The Finance department 1st Quarter budget outturn posted 23% (Ushs.111.45m) of which Ushs 111.22m has been expended on planned activities by close of the Quarter representing 100% absorption of receipts. Of the receipts, wage accounted for 106% outturn due to clearance of outstanding arrears for catering and IT service providers from FY 2015/16. The funds were mainly expended on revenue enhancement, technical backstopping of LLGs, book keeping and compilation and submission of Dra

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, Finance has been allocated a total Ushs.476.89m down from Ushs.487.43m which depicts a decline in revenues attributed to a decline in overall Non-wage District allocation. Of the overall workplan revenues, NWR will account for 47.7%, NWR is expected to post 51.8% while the development budget only 0.5%. These funds will facilitate revenue enhancement to bridge the revenue shortfalls coupled with improving in efficiency and integrity of activities to cut on field costs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- Final Accounts for FY 2015/16 submitted to the OAG on 30/08/16

- Revenue register updated, technical backstopping of LLGs of closure and opening of books of accounts, revenue mobilization and enhancement conducted in 3LLGs of Ngogwe, Ssi and Buikwe T/C

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Workplan 2: Finance

all URA deductions and maintain zero obligations.

Medium Term Plans and Links to the Development Plan

Financing our DDP II remains a critical challenge however in the medium term, focus will be on scaling up mobilization and enhancement, streamlining management of collected revenues, promoting partnerships to complement service delivery through on and off-budgetary support, utilization of ICTs in the collection and management of local revenues, exploring new financing mechanisms for the District.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Others:
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	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	612,423	611,366
District Unconditional Grant (Non-Wage)	247,361	246,458
District Unconditional Grant (Wage)	177,998	161,347
Locally Raised Revenues	100,994	121,892
Multi-Sectoral Transfers to LLGs	86,070	81,670
Total Revenues	612,423	611,366

B: Overall Workplan Expenditures:

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Workplan 3: Statutory Bodies

realized representing 23% budget outturn by close of Q.1. Of the total releases, 20% was expended on wage and wage expenditures settled at 19%. However, 84% of the receipts had been expended by close of Q.1 leaving a balance of Ushs. 22.84m on the recurrent account. Most of the planned activities were conducted by Council and Statutory bodies playing their oversight role and functions

Department Revenue and Expenditure Allocations Plans for 2017/18

In the coming financial year 2017/18, Statutory bodies have been allocated a total of Ushs. 611.36m down from Ushs.612.42m allocated the year ending June 2017. Out of these revenue allocations, wage constitutes 26.4%. NWR expenditure is expected to post 73.6% of the total statutory bodies budget. Expenditure plans will entail maintaining the functional business of the District Council, boards and commissions through making lawful resolutions and monitoring government programmes

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- 1 council meeting held and Council committees convened to discuss Children's Rights and other cross-cutting issues, minutes on file
- 1 Monitoring exercise undertaken by DEC on PAF and Donor funded programmes and projects, reports on file
- 1 District Land Board and 1 LGPAC meetings held during the 1st Quarter FY 2016/17, minutes on file
- 2 DSC meetings and 2 Contracts Committee meetings convened during 1st Quarter FY 2016/17, Minutes on file
- 8 lease and mailo land titles processed

Plans for 2017/18 by Vote Function

The planned outputs for the ensuing FY 2017/18 will include: a) 6 Council meetings convened with resolutions implemented; b) 6 Standing Committee meetings held to inform Council business; c) 4 Quarterly monitoring reports discussed and recommendations implemented, 12 DEC meetings will be held to discuss Council policies and 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

Medium Term Plans and Links to the Development Plan

In exercising the mandate of the District Council, focus in the medium term will entail formulating ordinances that can compel communities act on Public Health issues (household sanitation), ensuring that all school going children are enrolled in school, promote financial prudence and accountability of public funds through DPAC, coupled with playing the oversight role through continuous monitoring of District projects to ensure quality workmanship

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Workplan 3: Statutory Bodies

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	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	642,652	155,916
District Unconditional Grant (Non-Wage)	4,799	0
District Unconditional Grant (Wage)	120,597	27,673
Locally Raised Revenues	1,279	0
Multi-Sectoral Transfers to LLGs	21,626	4,655
Sector Conditional Grant (Non-Wage)	49,054	12,263
Sector Conditional Grant (Wage)	445,298	111,324
<i>Development Revenues</i>	51,682	14,519
Development Grant	48,074	12,019
District Discretionary Development Equalization Gra	2,500	2,500
Multi-Sectoral Transfers to LLGs	1,108	0
Total Revenues	694,334	170,434
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	642,652	81,109
Wage	577,396	72,540
Non Wage	65,256	8,569
<i>Development Expenditure</i>	51,682	0
Domestic Development	51,682	0
Donor Development	0	0
Total Expenditure	694,334	81,109

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

The Production and Marketing department received a total of Ushs.170.43m translating into a 25% budget close of the 1st Quarter FY 2016/17. However only 48% (Ushs 81.11m) of the receipts had been expended

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Workplan 4: Production and Marketing

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- Inspection of selected sites for maize and banana school demonstration gardens was accomplished in Buikwe T/c, Najja, Ngogwe and Nkokonjeru LLGs.
- Fishing communities in Najja, Nyenga, Ngogwe and Ssi were sensitized on Value addition
- 1 training session conducted for farmers involved in Agro-Processing and traders on registration and formal businesses in 2LLGs of Nkokonjeru and Ngogwe
- Collected and disseminated market information from existing markets in Buikwe D

Plans for 2017/18 by Vote Function

The department expects to attain the following outputs in the coming FY 2017/18; Promote technology adaptation in commodity crops and livestock, operationalize 4 diagnostic plant clinics, vaccinate 58,400 livestock in a bid to control epidemic diseases, establish and stock one fish pond in Najja S/c as a demo on fish/cage farming, support Cooperatives for registration, map out tourism sites and hospitality centres in Buikwe District and also support Apiary production in 4LLGs.

Medium Term Plans and Links to the Development Plan

Increased provision of agricultural inputs to farm families but priority given to the 5 commodities i.e. Coffee, banana, Dairy and Poultry; ensure improved facilitation of extension workers to reach out to farm families with extension advice, control diseases of economic importance, continuously collect Agricultural statistics, promote Local Economic Development Initiatives and development of Tourism potential sites in the District

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

World Vision support towards livelihood of selected families in the ADP of Buikwe and Ngogwe Sub-county
Operation wealth creation (OWC) support to farm families with agricultural inputs

(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 procurement of fake seeds and agro-chemicals on the market is a major challenge in the district.

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Workplan 5: Health

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	2,918,434	731,386
District Unconditional Grant (Non-Wage)	2,727	0
Locally Raised Revenues	3,174	0
Multi-Sectoral Transfers to LLGs	11,600	6,153
Sector Conditional Grant (Non-Wage)	633,563	158,391
Sector Conditional Grant (Wage)	2,267,369	566,842
<i>Development Revenues</i>	640,311	43,825
District Discretionary Development Equalization Gra	15,311	1,544
Donor Funding	625,000	42,281
Total Revenues	3,558,745	775,211
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	2,918,434	639,890
Wage	2,267,369	481,034
Non Wage	651,065	158,856
<i>Development Expenditure</i>	640,311	31,845
Domestic Development	15,311	0
Donor Development	625,000	31,845
Total Expenditure	3,558,745	671,734

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

The total receipts to the Health department by end of Q.1 FY 2016/17 accounted for 22% (Ushs.775.21m) of approved budget of Ushs.3.56bn. Of these receipts, 87% (671.74m) had been expended on health service provision leaving a balance of Ushs.103.48m, the bulk of which was wage (Ushs.85.81m). The low wage absorption is attributed to the delayed clearance of recruitment of additional critical Health Staff. Overall, the number of clients seeking medical care in Government and PNFP health facilities increased by 15%.

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.3.75bn has been earmarked for health services up from Ushs.3.56bn allocated the year 2016/17. The increase in revenues is attributed to the expected donor funding under Makerere Waltered project towards renewed HIV/AIDS response in the District. Of the allocations, Wage constitutes 60.5%, 17.4% for non-wage and 22.1% from donor budgetary support.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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Workplan 5: Health

Plans for 2017/18 by Vote Function

The planned outputs will mainly entail; Interventions towards Child survival and safe motherhood will be strengthened and supported, 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 MWRP. Enforcement of Public Health Act especially in urban councils and at landing sites will be emphasized coupled with regular supervision of frontline health staff in lower health units.

Medium Term Plans and Links to the Development Plan

We plan to concentrate on disease prevention strategies and health promotion services so as we attain health goals enshrined in our DDP: This will entail increasing public education and awareness campaigns on HIV/AIDS (especially among MARPs) and other preventable diseases. Special attention and emphasis will be put on completion of immunisation cycles by child caretakers, safe motherhood and child survival coupled with strong coordination with implementing partners.

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

We expect more funding from Makerere University Walter Reed Project which is our major HIV partner: Support towards immunisation, health systems strengthening, HIV/AIDS care and treatment, disease surveillance management and the Central Government.

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

1. Inadequate Staff houses especially in hard to serve areas

Quite a number of health facilities have no staff houses while others have fewer staff houses than those required. This often leads to staff absenteeism and late reporting for duty.

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 repairs 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

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

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Workplan 6: Education

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Development Revenues</i>	5,289,634	122,544	2,807,199
Development Grant	242,134	60,533	155,708
Donor Funding	5,040,000	62,011	2,651,491
Multi-Sectoral Transfers to LLGs	7,500	0	
Total Revenues	12,816,546	1,933,310	9,737,197
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	7,526,912	1,574,777	6,929,998
Wage	5,740,340	1,237,640	5,745,083
Non Wage	1,786,572	337,136	1,184,915
<i>Development Expenditure</i>	5,289,634	62,011	2,807,199
Domestic Development	249,634	0	155,708
Donor Development	5,040,000	62,011	2,651,491
Total Expenditure	12,816,546	1,636,788	9,737,197

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

The overall approved budget for Education department amounted to Ushs.12.82bn of which Ushs.1.93bn was released by end of 1st Quarter, translating into a paltry 15% budget outturn and 85% (Ushs.1.64bn) absorption of receipts. The department did not access any allocation from Local Revenues and Non-wage due to high administrative costs. Due to late release of the Sector Non-wage and development grants, most of the funds remained unspent (Ushs.298.52m) though through networking with development

Department Revenue and Expenditure Allocations Plans for 2017/18

In the coming FY 2017/18, Ushs.14.63bn has been allocated to the Education Department up from Ushs.12.82bn approved for the year ending June 2017. The significant increase in revenues is attributed to the commencement of Education project under BDFCDP with support from ICEIDA. Of the revenues, Wage constitutes 39.3%, a 8.1% for NWR, donor support 51.6% and 2.1% from the Development grant. The development grants will be used for education infrastructure development in 4LLGs.

Despite th

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- 18 Schools supported to participate in Athletics, ball games and other co-curricular activities during the 1st quarter. Buikwe teams performed well in the National Athletics and Ball games

Vote: 582 Buikwe District

Workplan 6: Education

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 kitchen and 4 latrine constructed, sports kits and drama sets will be procured.

Medium Term Plans and Links to the Development Plan

Construction of additional school infrastructure and maintaining the existing facilities/blocks, provision of user friendly WATSAN facilities to support retention of the girl child in school, talent and sports development, emphasis on vocational training to support skills development will be emphasized. Overall focus is improving performance UPE especially for the Government Aided Schools

(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, BT/VET

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

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousands		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			

Vote: 582 Buikwe District

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	1,057,931	1,033,545
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	994,392	1,001,695
Wage	72,411	75,143
Non Wage	921,981	926,552
<i>Development Expenditure</i>	63,539	31,850
Domestic Development	63,539	31,850
Donor Development	0	0
Total Expenditure	1,057,931	1,033,545

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

The total receipts to the Roads and Engineering department by end of Q.1 FY 2016/17 accounted for 40% (Ushs.422.48m) out of the approved budget of Ushs.1.06bn. However, due to emergency road works, the department was advanced with Ushs.23m off the local revenues translating into 9,200% quarterly outturn. Again the 2 Urban Councils of Lugazi and Buikwe received extra funding from URF and MoLG respectively to work on key urban roads. Therefore, 94% (Ushs.399.24m) of the quarterly receipts had been

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, a total of Ushs.1.03bn down from Ushs.1.06bn has been allocated to the Roads and Engineering department. The slight decline in workplan revenues is attributed to reduction in scope of works by LLGs compared to the previous FY 2016/17. Therefore support from URF and District Support will account for 89.6% while Local Revenue constitutes 7.3% and Development a paltry 3.1%. These funds will be expended on periodic and routine maintenance of District/urban roads, CARs and spot improvement

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- Periodic maintenance done on 9kms along Nangunga-Ssi Bukunja Road linking Buikwe and Ssi Sub-counties
- Routine maintenance of District roads done along: Sezibwa-kasubi, Aliwa-Kikajja, Balimanyankya-Ngogwe, Kawomya -Ssenyi, Buikwe- Misindye 3.5km, Kasirye-Nkombwe, Kawomya-Ziba, Makindu-Lweru-Busagazi and Namukuma-Ssi
- Emergency works done on Kawomya-Ssenyi 2kms and reshaping 8kms of Kalagala-Nalwewungula road (Local Revenue)

Vote: 582 Buikwe District

Workplan 7a: Roads and Engineering

ensuring total functionality of investment projects and administrative infrastructure through timely Operation and maintenance (O&M)

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

Construction of Mukono-Katosi road with some sections going through Nyenga and Najja Sub-counties. Maintenance and construction of the second Jinja-Express highway and the Standard Gauge Railway (SGR)

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

1. Heavy loaded sand and sugarcane vehicles plying our roads

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 need to acquire 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>US\$ Thousands</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	66,298	66,181
District Unconditional Grant (Non-Wage)	5,638	3,416
District Unconditional Grant (Wage)	22,844	23,647
Locally Raised Revenues	1,000	5,000
Sector Conditional Grant (Non-Wage)	36,816	34,118
<i>Development Revenues</i>	3,216,171	858,764
Development Grant	335,181	447,050
Donor Funding	2,842,000	378,008
Multi-Sectoral Transfers to LLGs	16,990	13,068
Transitional Development Grant	22,000	20,638
Total Revenues	3,282,469	924,945

Vote: 582 Buikwe District

Workplan 7b: Water

pipled water systems and Gravity Flow Schemes, the department managed to deliver on some activities. In financials, the department received 18% (Ushs.592,99m) out of the Annual budget of Ushs.3.28bn by close FY 2016/17, and had only absorbed 39% (Ushs.230.84m). The low absorption rate experienced during the Quarter was attributed to lengthy process of approving

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, a total of Ushs.924.9m has been allocated to the Water Workplan 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 4.6%. The bulk of the remaining funds will come from Domestic grants (51.9%) and donor (40.9%) and support increasing safe water coverage in water stressed LLGs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- 75% of the Gravity Flow Scheme functional, expected to hit 100% in subsequent quarters upon completion rehabilitation works
- 80% of the shallow wells functional due to oversue
- 1 District Water and Sanitation Coordination meeting (DWSCC) held at the District HQs
- 5 supervision visits during and after construction; Najja, Nyenga, Buikwe, Kawolo and Ssi-boreholes drilled financial year
- 4 Sub-county review meetings held in 4LLGs of Najja, Buikwe, Ngogwe and Ssi to identify

Plans for 2017/18 by Vote Function

In regard to planned outputs, the sector expects to lay one underground piped water system in Ssenyi RGC to safe water coverage and provide water for production. Rehabilitation of Nangunga piped water system in Ngogwe will be accomplished coupled with drilling 3 deep boreholes and rebilitation of 12 hand pumps. In respect to Sanitation and Hygiene, 1 Public toilet will be constructed in a RGC coupled with scaling up sensitization communities on best practices on WASH.

Medium Term Plans and Links to the Development Plan

In the medium term, our focus will be on attaining 79% rural safe water coverage and 100% urban water coverage 90% sanitation coverage. This will translate into productive communities and more so scale up production and provision of adequate Water for Production. Operation and Maintenance of infrastructure (O&M) will be extr

Vote: 582 Buikwe District

Workplan 7b: Water

Weak community structures to sustain operation and maintenance of completed projects; they disintergrate and are not well trained making it hard to sustain the functionality of water sources

2. Long dry spell which affected the water table

The prolonged dry spell has led to drying up of some water sources hence a need to protect the catchment area and replanting trees

3. Vandalism of WASH equipment by Scrap Dealers

A number of hand pumps and piped water points/pipes are being vandalized by scrap dealers making it hard for 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	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	133,860	29,662
District Unconditional Grant (Non-Wage)	3,108	1,500
District Unconditional Grant (Wage)	91,317	21,044
Locally Raised Revenues	3,821	0
Multi-Sectoral Transfers to LLGs	29,025	5,471
Sector Conditional Grant (Non-Wage)	6,589	1,647
<i>Development Revenues</i>	21,151	3,000
District Discretionary Development Equalization Grant	18,729	3,000
Multi-Sectoral Transfers to LLGs	2,422	0
Total Revenues	155,011	32,662
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	133,860	29,441
Wage	118,893	26,515
Non Wage	14,967	2,926
<i>Development Expenditure</i>	21,151	3,000
Domestic Development	21,151	3,000
Donor Development	0	0
Total Expenditure	155,011	32,441

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

The total receipts to Natural Resources department by end of Q 1 accounted for UShs 32.66m (21%) out of the total

Vote: 582 Buikwe District

Workplan 8: Natural Resources

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- 40 Wetland Community members in Najjembe Sub-county next to Musamya wetland initiated in livelihood projects (crafts from papyrus)
- 6 Monitoring and compliance inspections in selected Eco-systems and forest patrols undertaken in the 6LL
- 37 members of the Local Environment Committees (LECs) trained in Natural Resource Management and m in Najja Sub-county

Plans for 2017/18 by Vote Function

Despite limited funding mechanisms, the Department expects to attain the following outputs: At least 180 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 2-hactares of trees and ensure survival, conduct sensitization meetings on land matters, conduct 2 demonstrations on agro-forestry in Buikwe and Ssi Sub-counties, Wetland Action Planning

Medium Term Plans and Links to the Development Plan

In the medium term, our focus will be on reversing the impacts of human activity on the natural environment by scaling up tree planting campaigns especially for tree species for economic gains and environment replenishment. Wetland/ecological zones protection and demarcation, stepping up community mobilisation and sensitization on Natural resources management and conservation coupled with and environmental monitoring and inspections to ensure increased environmental compliance.

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

Demarcation and protection of Mabira forest by the Central Government, Kalagala downstream protection and conservation Plan, enforcing evictions by the Central Government from encroachments on protected ecological areas in particular forest reserves, river and lake shorelines.

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

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.

Vote: 582 Buikwe District

Workplan 9: Community Based Services

	Budget	end Sept	Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	174,037	33,269	776,147
District Unconditional Grant (Non-Wage)	1,691	900	870
District Unconditional Grant (Wage)	64,240	13,355	73,512
Locally Raised Revenues	2,558	0	5,500
Multi-Sectoral Transfers to LLGs	52,463	5,743	49,312
Other Transfers from Central Government		0	600,162
Sector Conditional Grant (Non-Wage)	53,085	13,271	46,791
<i>Development Revenues</i>	145,853	12,047	35,661
District Discretionary Development Equalization Gra	2,000	2,000	2,000
Donor Funding	23,030	0	23,030
Multi-Sectoral Transfers to LLGs	11,917	3,280	10,631
Other Transfers from Central Government	104,558	5,680	
Transitional Development Grant	4,348	1,087	
Total Revenues	319,889	45,316	811,808
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	174,037	24,020	776,147
Wage	82,224	14,729	90,901
Non Wage	91,813	9,291	685,246
<i>Development Expenditure</i>	145,853	8,305	35,661
Domestic Development	122,823	8,305	12,631
Donor Development	23,030	0	23,030
Total Expenditure	319,889	32,326	811,808

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

The total receipts to the Community Based Services department by end of Q.1 FY 2016/17 accounted for 14 (Ushs.45.32m) out of the Annual budget of Ushs.319,89m. The 213% outturn in Q.1 on Non-wage was to CBS department scale up mobilization of communities for YLP and UWEP, and strengthening the core functions of CDOs deployed at the 6LLGs. On the other hand, the 400% outturn on development allocation (DDEG) was earmarked to promote Village Savings and Loans Associations (VSLAs) in 1L

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, a total of Ushs. 811.81m has been allocated to the Community Based Services Department. Ushs.529m attributed to increase in YLP and UWEP programme IPFs. Of the allocations, 11.2% will finance Salaries, 84.4% will support activities geared towards improving the livelihoods of Vulnerable persons especially Youths and Women and a paltry 4.4% will come from donor to support programmes to reduce the vulnerability of Orphans and Vulnerable Children (OVCs).

(ii) Summary of Past and Planned Workplan Outputs

Vote: 582 Buikwe District

Workplan 9: Community Based Services

- Sector None wage allocation transferred to 2LLGs of Buikwe and Ssi Sub-counties to support decentralized under Community Development

Plans for 2017/18 by Vote Function

By close of FY 2017/18 the following outputs will be attained;

- Resettle at least 12 displaced children and also hold District cultural gala,
- Implement OVC activities with support from MWRP, and reduce HIV/AIDS among MARPS
- Train 250 FAL learners in 6LLGs and compile and disseminate Gender performance reports
- Select-train and equip 4 community groups with skills in Village Saving and Loans Associations (VSLAs)
- Support Youths and Women groups to access and repay YLP and UWEP funds

Medium Term Plans and Links to the Development Plan

In the medium term, the CBS department will focus on promoting social inclusion of all vulnerable persons development programmes especially YLP and UWEP, step up supervision and monitoring of workplaces to compliance with labour standards and also promote of positive cultural values. More emphasis will be laid on promoting awareness on HIV/AIDS especially among Most At Risk Populations (MARPs)

(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

Vote: 582 Buikwe District

Workplan 10: Planning

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
District Discretionary Development Equalization Gra	6,674	6,543
District Unconditional Grant (Non-Wage)	15,000	
Donor Funding	10,000	0
Multi-Sectoral Transfers to LLGs	531	
Total Revenues	132,259	111,572
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>100,054</i>	<i>105,029</i>
Wage	42,630	45,821
Non Wage	57,424	59,208
<i>Development Expenditure</i>	<i>32,205</i>	<i>6,543</i>
Domestic Development	22,205	6,543
Donor Development	10,000	0
Total Expenditure	132,259	111,572

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

A total of Ushs.27.19m which is 21% of the Annual budget of (Ushs.132.26m) had been realized by close of 2016/17. The development budget allocation posted 427% outturn overall to enable the drafting of project B procurement of IT equipment, supervision and monitoring of ongoing DDEG projects. In regard to expenditure a total of Ushs.17.65m had been expended representing 65% absorption of receipts and leaving a balance of Ushs.9.54m on the development account.

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, the Department expects to receive and expend Ushs.111.57m down from the previous FY 2016/17 allocation of Ushs.132.26m attributed to decline in central government grants. Of the allocations, Wage component 41.1%, NWR 53.1% and development a paltry 5.8% mainly for supervision and investment service costs for projects. The recurrent expenditure will District Planning Processes, facilitate monitoring of PAF projects, and updating the District Database.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- Annual Budget Performance report for FY 2015/16 compiled and submitted to MoFPED and OPM
- Final Budget Estimates for FY 2016/17 compiled and distributed to HoDs, Accountants and Political Leaders
- With support from UNICEF, Birth Notification for Children under 5y/o compiled from 3LLGs of Najja, S...

Vote: 582 Buikwe District

Workplan 10: Planning

Notification in 4LLGs to reduce on vulnerability of children, f) Update the District database and website; g) laptop computer for District Statistics.

Medium Term Plans and Links to the Development Plan

Following the DDP-II, the department will support Evidence Based Planning through maintaining the District Integrated Database, invest in human capital development infrastructure in Health and Education coupled with monitoring and evaluation of Sector workplans and budgets.

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

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 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

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	60,656	62,563
District Unconditional Grant (Non-Wage)	10,593	7,451
District Unconditional Grant (Wage)	17,050	18,327
Locally Raised Revenues	12,888	15,501
Multi-Sectoral Transfers to LLGs	20,125	21,284
<i>Development Revenues</i>	2,343	0
District Discretionary Development Equalization Grants	2,343	2,300

Vote: 582 Buikwe District

Workplan 11: Internal Audit

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

At the close of 1st Quarter, 27% (Ushs.16.73m) of the departmental Annual budget amounting to Ushs.62.9m had been realized. Of the receipts, Ushs.14.43m had been spent representing 86% absorption of funds. The 116% of the Local Revenue allocation was attributed to payment of arrears for FY 2015/16 accruing to catering services. The overall wage expenditure accounted for 20% and other vote functions settled at 31%. Most of the recurrent expenditure was used for conducting Internal Audit

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, the Internal Audit department has been allocated Ushs.62.56m, depicting a slight drop in the FY 2016/17 workplan allocation of Ush. 62.99m. Wage will account for 47.3% and Non-wage 52.7%, and the funds will be from Non-wage grant and Locally raised revenues. These funds will entirely support efficiency of service delivery through conducting Quarterly departmental and LLGs Internal Audits, monitor implementation of programmes and projects and also at LLG levels.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

- Annual closure of Books of Accounts accomplished and 4th Quarter Internal Audit reports FY 2015/16 were produced and submitted to relevant authorities
- 4 Internal Audit of District Departments and 6LLGs conducted, report on file and submitted to relevant authorities
- 2 Special audits for 2 USE Schools conducted i.e. Victoria SSS in Ssi Sub-county and Ngogwe Baskerville in Ngogwe Sub-county
- Arrears accruing to Kudiza catering services all were cleared in Q.1
- Staff salaries paid

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

The DDP II emphasizes timely implementation and completion of activities/projects, value for money and

Vote: 582 Buikwe District

Workplan 11: Internal Audit

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