

Vote: 567 Bukwo District

Structure of Budget Framework Paper

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Foreword

Bukwo District Local Government Council appreciates the importance of preparing Budget Framework Paper not only as a requirement in the guidelines Governing Local Governments planning process but as a necessary document in guiding the development partners and all other Pertinent stakeholders in improvement of services to people of Bukwo district.

This BFP takes into consideration the priorities of the people of Bukwo district that have been obtained through participatory planning which leads to accomplishment of the District Goal and therefore Vision. It has been formulated taking into account the budget ceiling by Local government finance Commission, expected Donor funding and projected Local revenue as well as cross-cutting issues of gender, environment, HIV/AIDS, employment, poverty, social protection and income distribution.

I therefore take this opportunity to thank all the pertinent stakeholders who contributed in the preparation of Budget Framework Paper.

For God and my Country

Chebet Michael
District Chairperson; Bukwo District Local Government

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	294,045	46,419	
2a. Discretionary Government Transfers	3,049,157	762,289	
2b. Conditional Government Transfers	9,945,827	2,570,661	
2c. Other Government Transfers		30,493	
4. Donor Funding	106,445	37,579	
Total Revenues	13,395,474	3,447,442	12,416,882

Revenue Performance in the first quarter of 2016/17

The percentage of the budget received was highest Conditional Government Transfers with 26% of the approved budget. Followed by discretionary Government Transfers and Locally Raised Revenues with 25% and 16% of approved budget respectively. The lowest was in locally raised revenues due to weak enforcement measures to tax payers.

Planned Revenues for 2017/18

The proposed budget reduced by 3.79% from the approved budget of FY 2016/17. Discretionary Government Transfers do not have significant increase, Locally raised decreased by 27% due reduced number of assets to be disposed, Conditional Government Transfers decreased by 3.24% due to retention of some funds inline ministerial presidential pledges and use retained primary health care and transitional development grant in Ministry of Health to purchase drugs in National Medical Stores.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
1a Administration	1,373,533	245,269	1,087,893
2 Finance	296,935	70,729	313,478
3 Statutory Bodies	589,507	108,580	554,551
4 Production and Marketing	643,537	67,937	654,287
5 Health	2,167,775	504,758	2,159,027
6 Education	6,643,177	1,672,880	6,556,236
7a Roads and Engineering	501,081	64,080	505,485
7b Water	435,438	21,502	483,414

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Expenditure Performance in the first quarter of 2016/17

The total release to the departments was 3.44 billion. Out of the cumulative release, only 2.85 billion shillings were spent contributing 21% of the budget spent. Internal Audit, Finance, Health, education and Natural resources performed very well in spending their releases because most of their grants are wages while the others performed poorly because the wages contribute a small percentage than the non-wage which was affected by late releases to the general fund account.

Planned Expenditures for 2017/18

The expected expenditure reduced by 3.79% from that of FY 2017/18 because Discretionary Government Transfers did not have significant increase, Locally raised decreased by 27% due to reduced number of assets to be disposed, Conditional Government Transfers decreased by 3.24% due to retention of some funds inline ministries to carry out presidential pledges and use retained primary health care and transitional development grant in Ministry of Health to purchase drugs in National Medical Stores.

Medium Term Expenditure Plans

Increase access to social services from 60.7% to 90.3%, Improve on the economic infrastructure from 20.6% to 60.1%, Increase household incomes from 30.9% to 60.1%, Reduce environmental degradation from 74.1% to 32.4%, Improve the natural resource base sustainability, Improve on the level of functional literacy from 20.4% to 40.1 %, Reduce malaria prevalence rate from 2.8% to 1%.

Challenges in Implementation

The Major constraints faced in implementing district future plans are; Poor roads including unmetalled kapchorwa-Suam road, No hydroelectricity power, under staffing of critical staff like Doctors, Low budget allocated to the district and little locally raised revenues collected due to limited tax base, No Bank in the district leading to no banking services in kapchorwa district and Disasters which destroy crops

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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	294,045	46,419	
Local Service Tax	57,705	20,385	
Animal & Crop Husbandry related levies	4,128	0	
Application Fees	10,680	80	
Business licences	26,585	0	
Ground rent		40	
Local Government Hotel Tax	2,025	0	
Market/Gate Charges	9,000	0	
Miscellaneous	27,729	1,345	
Other Fees and Charges	63,823	754	
Park Fees	1,500	0	
Registration of Businesses	400	425	
Sale of (Produced) Government Properties/assets	80,000	23,100	
Land Fees		220	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	10,470	70	
2a. Discretionary Government Transfers	3,049,157	762,289	
Urban Discretionary Development Equalization Grant	23,090	5,773	
Urban Unconditional Grant (Non-Wage)	50,180	12,545	
District Unconditional Grant (Wage)	1,460,125	365,031	
District Unconditional Grant (Non-Wage)	510,170	127,542	
District Discretionary Development Equalization Grant	850,864	212,716	
Urban Unconditional Grant (Wage)	154,728	38,682	
2b. Conditional Government Transfers	9,945,827	2,570,661	
Development Grant	451,738	112,935	
Transitional Development Grant	140,171	30,037	
Sector Conditional Grant (Wage)	7,276,539	1,819,135	
Sector Conditional Grant (Non-Wage)	1,837,076	488,050	
Pension for Local Governments	104,799	26,200	
Gratuity for Local Governments	54,933	13,733	
General Public Service Pension Arrears (Budgeting)	80,570	80,570	
2c. Other Government Transfers		30,493	
YLP_operational		4,073	
NuSAFIII		26,420	

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A. Revenue Performance and Plans

The local revenues collected was 46.4 million shillings contributing to 16% of the planned revenue to be collected (million shillings), because there was sensitization of the community on local revenue collection and also contracting collection of local revenues was going on. The sources of revenues like Local Service Tax which performed at 35% approved budget for local service tax to be collected. Sale of government assets performed at 29% because payment disposed assets is still

(ii) Central Government Transfers

The actual funds received in quarter one was 3.3 billion shillings which contributes 25.6% of the approved budget government transfers (13.03 billion shillings). This was because, though most revenues received performed as planned of the budget), several like, Sector Conditional Grant (Non-Wage) and General Public Service Pension Arrears (B) was released more than the target.

(iii) Donor Funding

The Approved donor budget is 106.45 Million shillings and of these we have received 37.6 million shillings contributing 35% of the approved budget. These are from strengthening decentralization for sustainability (SDS) programme and SDS released more than the district target to cater for HIV outreaches.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The proposed budget for locally raised revenues is 213.16 million shillings representing 27.5% decrease from the approved budget of 2016/17. This was because the Local Revenue is anticipated to decrease relative to 2016/17 approved budget. Other Fees and Charges, Business licenses due to exaggeration by the LLG the financial year. Sale of (Produced) Government Properties/assets is expected to reduce by 100% because there are no assets for sale next financial year.

(ii) Central Government Transfers

The proposed budget for FY 2017/18 is expected to decrease by 2.46 from the approved budget of 2016/17. This was because of though Discretionary Government Transfers have no significant increase, Conditional Government Transfers reduced by 3.24 % due to retention of funds in the center to cater for presidential pledges and also use part of retained primary health care to procure drugs in national Medical stores.

(iii) Donor Funding

At the time of preparing the Budget framework paper, no implementing partner have shown interest to support the government. So currently the donor revenues have reduced by 100%

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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>	1,126,843	341,408
District Unconditional Grant (Non-Wage)	46,420	15,272
District Unconditional Grant (Wage)	143,995	21,252
General Public Service Pension Arrears (Budgeting)	80,570	80,570
Gratuity for Local Governments	54,933	13,733
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs	592,124	149,059
Pension for Local Governments	104,799	26,200
Unspent balances – Locally Raised Revenues	104,000	35,322
<i>Development Revenues</i>	246,690	212,099
District Discretionary Development Equalization Gra	120,445	83,143
Multi-Sectoral Transfers to LLGs		0
Transitional Development Grant	100,000	23,451
Unspent balances – Conditional Grants		26,420
Unspent balances - donor	26,245	26,245
Unspent balances – Other Government Transfers		26,420
Unspent balances – UnConditional Grants		26,420
Total Revenues	1,373,533	553,507
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,126,843	218,884
Wage	655,882	152,555
Non Wage	470,961	66,329
<i>Development Expenditure</i>	246,690	26,385
Domestic Development	220,445	140
Donor Development	26,245	26,245
Total Expenditure	1,373,533	245,269

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

The approved annual budget is 1.37 billion shillings and the cumulative outturn was 500.6 million shilling contributing about 36% of the approved budget. In quarter one the sector planned to receive 291.96 million and the quarterly outturn was 500.67 million shillings comprising of 171% of the plan for quarter. The funds

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Workplan 1a: Administration

The sector will conduct four monitoring visits, generate four monitoring reports, undertake four capacity building sessions, Complete construction of district council hall, Bukwo Town council hall, pay retention for five staff, construct one latrine and implement LG capacity building policy and plan.

Medium Term Plans and Links to the Development Plan

Monitoring and co-ordination of Council activities in order to realize efficient and effective use of resources. A logistical support to all departments
Develop capacity of 70 % of the staff Awareness of Government policies and regulations and to ensure compliance conducted to all stake holders by Mid 2018

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

No off budget activities

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

1. Low local revenue base

The local government in Bukwo has limited area of revenue collection especially service tax and hotel tax leading to high dependency on central government transfers.

2. Hard to reach and work communities

During rainy season, all roads are impassable hindering effective monitoring and supervision of Government programmes and leading to break down of machinery and therefore high cost of repairing.

3.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	280,435	70,938	313,478
District Unconditional Grant (Non-Wage)	25,000	8,523	55,000
District Unconditional Grant (Wage)	94,697	23,674	94,697
Locally Raised Revenues		0	30,012
Multi-Sectoral Transfer of Funds	160,738	38,741	123,768

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Workplan 2: Finance

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	296,935	313,478
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	280,435	313,478
Wage	179,743	179,743
Non Wage	100,692	133,735
<i>Development Expenditure</i>	16,500	0
Domestic Development	16,500	0
Donor Development	0	0
Total Expenditure	296,935	313,478

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

The approved annual budget is 296.9 million and the cumulative outturn was 70.9 million which is equal to one outturn representing 24% of the approved budget and 103% of quarter one budget. This was because more revenues were reallocated to cater for preparation and submission of final accounts and Multi-Sectoral Transfers to LLGs realized was less than planned for quarter because sensitization of tax payers. The cumulative expenditure was 70.7 million shillings contributing 24%.

Department Revenue and Expenditure Allocations Plans for 2017/18

The approved sector budget is 313.478 million shillings which represent 5% increase from the approved budget for FY 2016/2017. This is due to introduction of IFMS system at the district, Multi-Sectoral Transfers to LLGs increased by 2% due to Change of priorities by the lower local governments. Local raised revenues allocations increased to cater for the Sector Management, Monitoring and collection of raised revenue, purchase of one book shelf for accounts section.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The Annual Performance Report was submitted on 29/07/2016, collected LG service tax collection 20,385,000, Other Local Revenue Collections 24,704,344=, presented draft Budget and Annual work plan to the Council on 07/03/2016, submitted annual LG final accounts to Auditor General 31/08/2016 ..

Plans for 2017/18 by Vote Function

The sector will submit Annual Performance Report on 15/07/2018; approve annual workplan by council on 7th February, 2018; present draft Budget and annual workplan to the council on 7th March, 2018; submit annual accounts to Auditor General on 31st August 2017, collect Hotel tax amounting 2 million, LG service tax and local

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Workplan 2: Finance

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

1. Low revenue base

There is a challenge in collecting local revenue from some local revenue sources because their are no enabling to collect.

2. Distance Banking.

The bank is 80km away from the district. This increases the cost of carrying out activities which intend affect effective implementation of government programmes

3. Lack of transport means

The department lacks motor cycles to monitor government programmes and mobilise local revenue.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	589,507	554,551
District Unconditional Grant (Non-Wage)	283,513	263,259
District Unconditional Grant (Wage)	208,612	208,612
Locally Raised Revenues	0	35,385
Multi-Sectoral Transfers to LLGs	48,253	47,295
Unspent balances – Locally Raised Revenues	45,385	0
Urban Unconditional Grant (Wage)	3,744	0
Total Revenues	589,507	554,551
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	589,507	554,551
Wage	212,356	212,356
Non Wage	377,151	342,195
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	589,507	554,551

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

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Workplan 3: Statutory Bodies

Budget for locally raised decreased due to Low revenue base ,

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department cleared 5 and applications (registration, renewal, lease extensions) because the applications v conducted 1 land board meetings, no reviewed Auditor Generals queries, discussed one report by council a PAC reports discussed.

Plans for 2017/18 by Vote Function

Conduct 6 council sittings and 6 standing committee meetings, 4 LG PAC reports discussed by Council, 4 meetings, 6 Contract committee meetings and 4 evaluation committee meetings, review 4 Auditor general's 4 Land board meetings and 100 land applications cleared.

Medium Term Plans and Links to the Development Plan

By FY 2017/18 the sector expects to achieved the following; 6 Council meetings are conducted as planned , Policies formulated for effective implementation, Make 15 bye laws, Approve workplans and Budgets of var Departments, Effective implementation of all on-going Projects to ensure value money, 12 Standing Committees of Council sit and make 50 recommendations to Council for a

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

No off budget activities.

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

1. Poor local revenue mobilization and enforcement

The District Councilors are not doing their mandatory roles of mobilization and enforcement of tax payers.

2. No Transport means

The departments lacks motor vihecles for monitoring and evaluation of Government programmes by the di councilors.

3. Un induction of newly elected district councillors,

The newly elected district councilors have not been inducted on their roles and responsibilities as a district c

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

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Workplan 4: Production and Marketing

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
<i>Development Revenues</i>	341,780	351,234
Development Grant	13,402	15,088
District Discretionary Development Equalization Gra	18,757	5,000
Multi-Sectoral Transfers to LLGs	309,622	331,146
Total Revenues	643,537	654,287
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	301,757	303,053
Wage	271,993	271,993
Non Wage	29,764	31,060
<i>Development Expenditure</i>	341,780	351,234
Domestic Development	341,780	351,234
Donor Development	0	0
Total Expenditure	643,537	654,287

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

The approved budget is 643.5 million and the cumulative outturn is 214.0 million which is equal to quarter comprising of 33% of the approved budget and 284% of the plan for quarter. This was because the department to receive development revenues (Development Grant, Multi-Sectoral Transfers to LLGs, and District in third but changed to quarter one by the sub counties to implement livelihood of programmes. The cumulative expenditure which is equal to quarter one expenditure

Department Revenue and Expenditure Allocations Plans for 2017/18

The approved sector budget is 654.3 million shillings which represent 9.8% increase from the approved budget 2016/17. local raised revenues allocations increased to cater for the reduction of sector conditional Grant (No

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1 Work plan prepared, 1 progress report prepared and submitted to MAAIF and 900 livestock by type under the slaughter slabs

Plans for 2017/18 by Vote Function

Prepare 4 workplans, 4 progress reports and submit to MAAIF, hold 4 staff meetings, pay staff salaries for 4 months, Prepare specifications for Agricultural technologies. Assist farmers to diagnose diseases for pets, and diseases attacking their crops and train them on how to manage. 2000 Pets to be vaccinated against Rabies, Livestock, undertaken in the slaughter slabs, Four streams treated with Copper Sulphate to control Leaches

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Workplan 4: Production and Marketing

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

1. *Thin Staffing*

inadequate wage bill

2. *Inadequate Transport means*

4 sub counties lack Motorcycles

3. *Climate change*

Low farm out puts

Workplan 5: Health

(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>	2,023,266	504,790
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs	3,106	0
Sector Conditional Grant (Non-Wage)	205,085	51,271
Sector Conditional Grant (Wage)	1,814,075	453,519
Unspent balances – Locally Raised Revenues	1,000	0
<i>Development Revenues</i>	144,508	11,334
District Discretionary Development Equalization Gra	113,685	0
Multi-Sectoral Transfers to LLGs	17,000	0
Transitional Development Grant	13,823	0
Unspent balances - donor		11,334
Total Revenues	2,167,775	516,124
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	2,023,266	493,423
Wage	1,814,075	445,360
Non Wage	209,191	48,063
<i>Development Expenditure</i>	144,508	11,334
Domestic Development	144,508	0
Donor Development	0	11,334
Total Expenditure	2,167,775	504,758

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Workplan 5: Health

recurrent & Domestic development grant and Multi-Sectoral Transfers to LLGs. Transitional Development C
Donor funding and development reduced to 0% because there is no allocation to Transitional Development C
most of the projects supporting the district are closing out this financial year and change of government poli
involved merging and coming up with new sources of funds

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

There were 183 Deliveries conducted in the District/General Hospitals, 10781 Patients visited the Outpatient
department in the District/General Hospital, 872 Patients visited the Inpatient department in the District/Gen
Hospital, 47 Deliveries conducted in the NGO Hospital Facility, 1861 Patients visited the Outpatient depart
the NGO Hospital Facility, 562 patients visited the Inpatient department in the NGO Hospital Facility, 232
Patients visited the Outpatient department in Govt.

Plans for 2017/18 by Vote Function

About 8,000 outpatients, and 2,000 inpatients will visit NGO Basic health facility, 112,828 outpatients, 1,2
inpatients will visit health facilities, 250 deliveries, 340 children immunized with pentavalent vaccine in NC
facility, 800 deliveries in Govt health facilities, train 100 health workers in health centers, hold 124 health re
training sessions. Have 75% of the approved positions filled and finally 4000 children immunized with Pent
Vaccine

Medium Term Plans and Links to the Development Plan

By Mid FY 2018/19 we intend to achieve the following; Scaling up the proportion of deliveries conducted i
Govt. health facilities to 800, scaling up of in-patient service uptake in Govt. health facilities to 1,200. Imm
of 4,000 children with Pentavalent vaccine, completion of one maternity, scaling up of out-patient service up
District Hospital facility to over 32,650, increasing of health related training sessions to 320.

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

The implementing Partners will facilitate Virol Load & CD4 Sample referrals, HCT outreaches, Sputum Sam
referral, CB-DOTS & Child days Plus

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

1. Low staffing level

There is severe shortage of critical cadres like the Medical officers, Midwives, Lab. Personnel. This has tren
affected delivery of services as planned. The current staffing level is at 60% against national 75%

2. Underfunding

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Workplan 6: Education

(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>	6,438,727	1,673,218
District Unconditional Grant (Wage)	46,322	20,813
Locally Raised Revenues		0
Multi-Sectoral Transfers to LLGs	1,500	0
Sector Conditional Grant (Non-Wage)	1,143,134	342,212
Sector Conditional Grant (Wage)	5,237,771	1,309,443
Unspent balances – Locally Raised Revenues	10,000	750
<i>Development Revenues</i>	204,450	32,439
Development Grant	129,755	32,439
District Discretionary Development Equalization Gra	22,360	0
Multi-Sectoral Transfers to LLGs	52,335	0
Total Revenues	6,643,177	1,705,656
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	6,438,727	1,672,880
Wage	5,284,093	1,330,256
Non Wage	1,154,634	342,625
<i>Development Expenditure</i>	204,450	0
Domestic Development	204,450	0
Donor Development	0	0
Total Expenditure	6,643,177	1,672,880

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

With the approved sector budget is 6.6 billion, the sector received 1.7 million shillings comprising of 26% approved budget and 100% of the plan for quarter. There was a high out turn for Development Revenues (34% plan for quarter) because at the district planned to receive and spend this funds in third quarter but the minister released them in first quarter. District Unconditional Grant (Wage) increased by 80% due to poor budgeting salaries. . The overall expenditure was 1.

Department Revenue and Expenditure Allocations Plans for 2017/18

The approved budget of 6.56 billion shillings which represents 1.3% decrease from the approved budget for year 2016/17 budget. This is because of budget cuts on Domestic Development, Multi-Sectoral Transfers to Non-Wage Recurrent, Removal of hard to reach allowances for teachers and transfer of District development equalization Grant to sub counties respectively

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Workplan 6: Education

inspect 104 primary schools, 15 secondary schools and 1 tertiary institution at least once in a quarter and provide one inspection report to council

Medium Term Plans and Links to the Development Plan

Reducing pupil Teacher Ratio from 1:73 to 1:50, Reducing Pupil Classroom Ratio from 1:73 to 1:50, Reducing pupil drop-out rate from 25% to 15 %, Reducing the pupil Stance ratio from 1:140 to 1:100, Reducing pupil ratio from 1:6 to 1:4, Reducing pupil Desk Ratio from 1:8 to 1:5

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

The sector has no off budget activities.

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

1. Inadequate support from parents

Some parents do not want to send their children to school and they retain them at home to do domestic work. They are also not willing to provide scholastic materials and mid day meals to the children.

2. Inadequate transport equipment and logistics

The sector lacks adequate transport equipment and logistics to do monitoring and supervision of schools. This is coupled with the difficult terrain and poor roads which leads to regular break down of equipment hence hindering inspection.

3. Inadequate accommodation for teachers

Teachers houses are inadequate and teachers have to traverse long distances to schools.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	490,741	494,485
District Unconditional Grant (Wage)	64,592	64,592
Multi-Sectoral Transfers to LLGs	29,016	32,760
Sector Conditional Grant (Non-Wage)	397,133	397,133
<i>Development Revenues</i>	10,340	11,000
Multi-Sectoral Transfers to LLGs	10,340	11,000

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Workplan 7a: Roads and Engineering

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

The approved annual sector budget is 501.081 Million and the cumulative funds received at end of quarter was 96.081 Million which is equal to annual outturn comprising of 19% of the approved budget and 92% of quarter one. Due to low locally raised revenues collected by sub counties since sensation was going on. The cumulative expenditure was 60.080 Million which is equal to 13% and 63% of the approved annual and quarter budget respectively. 6% of the funds unspent due to break down of

Department Revenue and Expenditure Allocations Plans for 2017/18

out of the proposed budget of 505.49 million shillings, 32 million shillings are from district discretionary development grant for road opening by the sub counties and Town council, 397.1 million shillings are from Conditional Grant (Non-Wage)/Uganda road fund for road rehabilitation, maintenance and repair of grader.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The sector conducted routine maintenance of 4 Kms of Urban unpaved roads.

Plans for 2017/18 by Vote Function

The plans to remove 28 bottle necks from CARs, maintain 17 Kilometers of Urban unpaved roads routinely maintained, periodically maintain 2 kilometers Urban unpaved roads, routinely maintain 82 Kilometers of district roads and finally maintain 1 kilometer of district roads.

Medium Term Plans and Links to the Development Plan

Routine road maintenance of 180km, Periodic maintenance of 340km, Rehabilitation of roads 120km of the district road network. This will make all these roads fair to go to and 90% of the community is networked by Mid 2018.

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

No off budget activities

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

1. High rate of Road Deterioration

The loose soils collapse and silt the roads easily

2. Lack of good quality gravel

The gravel is full of dead matter hence poor bonding of the road and the material

3. Lack of complete road equipment

Vote: 567 Bukwo District

Workplan 7b: Water

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
District Unconditional Grant (Wage)	11,964	11,964
Multi-Sectoral Transfers to LLGs	11,719	11,019
Sector Conditional Grant (Non-Wage)	37,202	34,738
<i>Development Revenues</i>	<i>374,553</i>	<i>425,693</i>
Development Grant	308,582	327,712
Multi-Sectoral Transfers to LLGs	43,971	77,343
Transitional Development Grant	22,000	20,638
Total Revenues	435,438	483,414
<i>B: Overall Workplan Expenditures:</i>		
<i>Recurrent Expenditure</i>	<i>60,885</i>	<i>57,721</i>
Wage	21,983	21,983
Non Wage	38,902	35,738
<i>Development Expenditure</i>	<i>374,553</i>	<i>425,693</i>
Domestic Development	374,553	425,693
Donor Development	0	0
Total Expenditure	435,438	483,414

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

The approved annual sector budget is 435.438 Million and the cumulative funds received at end of quarter was 97.929 Million which is equal to annual outturn comprising of 22% of the approved budget and 107% of quarter one outturn because low locally raised revenues collected by sub counties due to weak enforcement measures. The cumulative expenditure was 21.502 Million which is equal to 5% and 24% of the approved annual and quarter budget respectively and 21.96% of the funds received in the quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

The budget is expected to increase by 48.0% from approved budget of FY 2016/17 due to increase in development grant and also increased allocation of District Discretionary Development Equalisation Grant by sub counties for graft flow scheme extension from various sources. The grants will be used also to pay staff salaries, supervision works, conducting water quality testing, monitoring of projects and implementation of sanitation activities in the district.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The sector conducted 1 supervision visits for construction of Tasakya GFS

Plans for 2017/18 by Vote Function

Vote: 567 Bukwo District

Workplan 7b: Water

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

No off budget activities

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

1. Poor operation and maintenance

Neglegency by water user committes in performing their roles, in operation and maintenance of water and sanitation facilities

2. Inadquate exemplary leadership

Community leaders don't have sanitary facilities e.g pit latrines.

3. Limited enviroment health staff

Inadquate sensitisation and follow ups in the communities.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	66,514	69,814
District Unconditional Grant (Wage)	63,304	63,304
Locally Raised Revenues	0	2,000
Multi-Sectoral Transfers to LLGs	500	1,700
Sector Conditional Grant (Non-Wage)	2,710	2,810
<i>Development Revenues</i>	50,096	60,142
District Discretionary Development Equalization Gra	43,195	43,195
Multi-Sectoral Transfers to LLGs	6,901	16,947
Total Revenues	116,610	129,956
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	66,514	69,814
Wage	63,304	63,304
Non Wage	3,210	6,510
<i>Development Expenditure</i>	50,096	60,142
Domestic Development	50,096	60,142
Donor Development	0	0

Vote: 567 Bukwo District

Workplan 8: Natural Resources

The proposed budget is expected to increase by 13.3 million from the approved budget of FY 2016/17. This is due to an increase in the budget by sub counties from district discretionary development grant. The grants will be used for staff salaries, monitoring environmental compliance and procurement of tree seedlings for distribution to communities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

No outputs achieved

Plans for 2017/18 by Vote Function

The sector intends to formulate 1 Water Shed Management Committees and undertake one monitoring and compliance survey. Due to budget policy change and little funding to the department at higher local government level, most of the activities are implemented by the sub counties and Town council.

Medium Term Plans and Links to the Development Plan

Conservation of the environment for sustainable development, Sufficient tree cover of about 200 Square kilometers, Reduction in soil erosion; wetland salutation and encroachment by 20%, Minimize pollution on the environment by 10%.

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

No off budget activities

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

1. Lack of transport facilities

The department is made of sectors that are field based yet there is only one motorcycle and inadequate funding.

2. Low staffing levels

Sector of lands and physical planning do not have staff e.g surveyor, physical planner, cartographer.

3. Inadequate office space

Staff are crowded in a small office.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2016/17	2017/18
Approved Budget	Outturn by 31st Dec	Actual	Proposed Budget

Vote: 567 Bukwo District

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Unspent balances – Conditional Grants		
Unspent balances - donor	80,200	
Unspent balances – Other Government Transfers		
Unspent balances – UnConditional Grants		
Total Revenues	473,708	288,534
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>280,446</i>	<i>260,895</i>
Wage	212,036	212,036
Non Wage	68,410	48,858
<i>Development Expenditure</i>	<i>193,262</i>	<i>27,639</i>
Domestic Development	113,062	27,639
Donor Development	80,200	0
Total Expenditure	473,708	288,534

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

The approved Sector annual budget is 473.7 million shillings and the cumulative outturn was 67.8 million which is equal to quarter out turn comprising of 14% of the approved budget and 76% of the plan for the quarter (67.8 million shillings). The department only realized Recurrent Revenues of 62.6 Million and Development Revenue of 5.2 Million shillings. This was because development revenues will be allocated in third quarter. This leaves unspent balances of 8.6 Million shillings which is

Department Revenue and Expenditure Allocations Plans for 2017/18

The proposed budget is expected to reduce by 39.% due to removal of transitional development grant and other priorities by the sub counties and the town council. The Grants will be used to pay salaries, support people with disabilities, train adult learners and monitoring implementation of activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

P1 women councils supported, 3 assisted aids supplied to disabled and elderly community, 520 FAL Learners Trained and 1 Youth councils supported

Plans for 2017/18 by Vote Function

The sector intend to train 520 FAL learners, support one youth council, supply assisted aids to 12 disabled elderly community, support one women council and procurement of a motor cycle for the office of district community development officer.

Vote: 567 Bukwo District

Workplan 9: Community Based Services

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

1. Transport

There is no transport means at the district and at the sub county

2. Office Pace

There is Limited office space. All the staff using one small office.

3.

Workplan 10: Planning

(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>	87,540	17,504
District Unconditional Grant (Non-Wage)	43,000	10,750
District Unconditional Grant (Wage)	38,640	6,754
Unspent balances – Locally Raised Revenues	5,900	0
<i>Development Revenues</i>	5,630	0
District Discretionary Development Equalization Gra	5,630	0
Total Revenues	93,169	17,504
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	87,540	8,104
Wage	38,640	6,754
Non Wage	48,900	1,350
<i>Development Expenditure</i>	5,630	0
Domestic Development	5,630	0
Donor Development	0	0
Total Expenditure	93,169	8,104

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

The approved annual budget is 93.2 million shillings and the cumulative outturn was 17.5 million shillings contributing about 19% of the approved budget. In quarter one the sector planned to receive 21.7 million shillings and the quarterly outturn was 17.5 million shillings comprising of 81% of the plan for quarter. The funds realized

Vote: 567 Bukwo District

Workplan 10: Planning

Physical Performance in the first quarter of 2016/17

Three staff paid salary, 3 copies of Minutes of TPC meetings produced

Plans for 2017/18 by Vote Function

The unit expects 4 staff in the department and prepare 12 sets of Minutes of Technical planning Committee meetings, 12 senior management meeting, prepare one annual work plan, one statistical abstract and mit-term Five year development plan.

Medium Term Plans and Links to the Development Plan

Quarterly performance reports submitted for times to relevant ministries, 50% of the subcounties report time of the planned projects are implemented, 100% of the planned DTPC meetings are conducted.

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

No off budget activities

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

1. Lack of transport

The department is unable to conduct its activities effectively due to lack of transport.

2. No reliable power supply.

The department depends generator power which is costly to run hence affecting operation

3.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	60,504	66,565
District Unconditional Grant (Non-Wage)	11,580	14,580
District Unconditional Grant (Wage)	34,851	34,851
Locally Raised Revenues	0	6,000
Multi-Sectoral Transfers to L.G.s	14,073	11,134

Vote: 567 Bukwo District

Workplan 11: Internal Audit

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	61,004	66,565
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>60,504</i>	<i>66,565</i>
Wage	44,435	44,435
Non Wage	16,069	22,130
<i>Development Expenditure</i>	<i>500</i>	<i>0</i>
Domestic Development	500	0
Donor Development	0	0
Total Expenditure	61,004	66,565

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

The approved annual budget is 61.0 million shillings and the cumulative outturn was 14.4 million shillings equal to quarter Outturn of contributing 95% of the plan for the quarter 15.14 million shillings) and 24% of the approved budget. This was because little locally raised revenues were realized due to weak enforcement measures to enforce tax payers and also there was sensitization of tax payers regarding collections of these revenues. District Discretionary Development Equalization G

Department Revenue and Expenditure Allocations Plans for 2017/18

The proposed budget for FY 2017/18 is expected to increase by 5.6 million shillings only from the approved budget of FY 2016/17 to cater for vehicle repair. This revenue will be spent on salaries, management of internal audit and auditing of departments, sub counties, and other government institutions like health facilities, Government schools.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The sector conducted one Internal Department Audit and submitted Quarterly Internal Audit Reports on 24

Plans for 2017/18 by Vote Function

The Audit department intends to achieve 4 quarterly internal audit reports out of audit exercises in 11 sub counties, 49 primary schools, 9 secondary schools, 16 Health facilities, 9 District departments, conduct special audit exercises as directed by CAO and carry out project verification and inspection. The department will also submit quarterly internal audit reports to the office of the chief Administrative Officer with a copy to Auditor General's Office, the district chairperson and

Medium Term Plans and Links to the Development Plan

Vote: 567 Bukwo District

Workplan 11: Internal Audit

the district public accounts committee. Gaps identified in the reports are not given the necessary timely action.

2. Low staffing levels

The department is mandated to have 7 personnel but instead only two are substantively filled (district internal auditor and internal auditor) and one on assignment of duty, this has reduced the effectiveness of the department.

3.