

Vote: 567 Bukwo District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2017/18. These take the form of summaries of Ministerial Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2017/18 subject to the available budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on my behalf that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under the performance contract.

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY 2017/18.

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

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to

Bukwo District

MoFPED

Signed on Date: _____

Signed on Date: _____

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws of the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various CIPs for budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on procurement portal.

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

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Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They will be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements and Programme/Project expenditure.

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

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with requirements and how they will be assessed.

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

US\$ 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Receipts by End March	
1. Locally Raised Revenues	294,045	120,579	
2a. Discretionary Government Transfers	3,049,157	2,505,356	
2b. Conditional Government Transfers	9,945,827	7,421,335	
2c. Other Government Transfers		42,137	
4. Donor Funding	106,445	108,361	
Total Revenues	13,395,474	10,197,769	13,395,474

Planned Revenues for 2017/18

The approved budget will increase by 1.77% from the approved budget of FY 2016/17. Discretionary Government Transfers reduced by 1.7%, Locally raised will be increased by 9% due to increased number of assets to be disposed. Conditional Government Transfers increased by 3.3% due to increase of funds to pay pensioners and PHC no longer in the district. However by the time of preparing this budget only Fiefoc have shown interest to support the district with 4000 shillings.

Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Actual Expenditure by end of March	
1a Administration	1,373,533	877,431	1,858,340
2 Finance	296,935	212,940	321,121
3 Statutory Bodies	589,507	334,946	554,551
4 Production and Marketing	643,537	484,204	570,653
5 Health	2,167,775	1,521,024	2,162,716
6 Education	6,643,177	4,904,412	6,620,795
7a Roads and Engineering	501,081	306,665	414,882
7b Water	435,438	162,714	334,646
8 Natural Resources	116,611	59,445	169,434
9 Community Based Services	473,708	313,904	460,020

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Executive Summary

Planned Expenditures for 2017/18

The expenditure will increase by 1.77% from that of FY 2016/17. These funds will be used to fund wealth c activities like mini irrigation schemes, Completion of Bukwo town council hall, construction of district cou maternity ward, Latrines, classrooms, Gravity flow schemes, rehabilitation and maintenance of roads and pay salaries and pension

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	294,045	120,579	
Local Service Tax	57,705	36,716	
Animal & Crop Husbandry related levies	4,128	0	
Application Fees	10,680	5,737	
Business licences	26,585	3,223	
Ground rent		40	
Local Government Hotel Tax	2,025	222	
Market/Gate Charges	9,000	525	
Miscellaneous	27,729	11,155	
Other Fees and Charges	63,823	5,364	
Park Fees	1,500	1,910	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	10,470	1,650	
Registration of Businesses	400	2,325	
Royalties		0	
Sale of (Produced) Government Properties/assets	80,000	51,062	
Land Fees		650	
2a. Discretionary Government Transfers	3,049,157	2,505,356	
District Unconditional Grant (Wage)	1,460,125	1,095,094	
Urban Unconditional Grant (Non-Wage)	50,180	37,635	
District Unconditional Grant (Non-Wage)	510,170	382,627	
District Discretionary Development Equalization Grant	850,864	850,864	
Urban Unconditional Grant (Wage)	154,728	116,046	
Urban Discretionary Development Equalization Grant	23,090	23,090	
2b. Conditional Government Transfers	9,945,827	7,421,335	1
Development Grant	451,738	451,738	
Salary arrears (Budgeting)		0	
General Public Service Pension Arrears (Budgeting)	80,570	80,570	
Gratuity for Local Governments	54,933	41,200	
Pension for Local Governments	104,799	78,599	

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A. Revenue Performance and Plans

FIEFOC Funding		0	
United Nations Population fund /GoU Joint programme on Female Genital Mutilation/Cutting	80,200	10,639	
Strengthening decentralisation for sustainability		11,334	
Total Revenues	13,395,474	10,186,125	13,395,474

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The approved budget for locally raised revenues is 323.159 million shillings representing 9% increase from the approved budget of 2016/17. However, though some sources like Other Fees and Charges, Business licenses of (Produced) Cattle Properties/assets are expected to reduce, most sources of revenue like Local Service Tax, Market/Gate Charges, Royalties are expected to increase.

(ii) Central Government Transfers

The approved budget for FY 2017/18 will increase by 2.1% from the approved budget of 2016/17. This was because though Discretionary Government Transfers will decrease by 1.8% of the approved budget of FY 2016/17, Conditional Government Transfers increased by 4.3% due to increase in General Public Service Pension Arrears (Budgeting), Pension for Local Governments, Gratuity for Local Governments and introduction of Arrears (Budgeting).

(iii) Donor Funding

At the time of preparing the final performance contract, only FIEFOC had shown interest to support the local government. So currently, the donor revenues have reduced by 62.4%. This fund is to support environment-related activities.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
A: Breakdown of Workplan Revenues:	Outturn by end March	
<i>Recurrent Revenues</i>	1,126,843	894,682
District Unconditional Grant (Non-Wage)	46,420	117,967
District Unconditional Grant (Wage)	143,995	77,718
General Public Service Pension Arrears (Budgeting)	80,570	80,570
Gratuity for Local Governments	54,933	41,200
Locally Raised Revenues	104,000	62,993
Multi-Sectoral Transfers to LLGs	592,124	435,635
Pension for Local Governments	104,799	78,599
Salary arrears (Budgeting)		0
<i>Development Revenues</i>	246,690	273,603
District Discretionary Development Equalization Gra	120,445	120,445
Donor Funding	26,245	26,245
Multi-Sectoral Transfers to LLGs		493
Other Transfers from Central Government		26,420
Transitional Development Grant	100,000	100,000
Total Revenues	1,373,533	1,168,285
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,126,843	751,902
Wage	655,882	452,873
Non Wage	470,961	299,028
<i>Development Expenditure</i>	246,690	125,529
Domestic Development	220,445	99,284
Donor Development	26,245	26,245
Total Expenditure	1,373,533	877,431

2016/17 Revenue and Expenditure Performance up to March

With the approved budget of 1.37 million shillings, the cumulative outturn was 1.17 million shillings and three outturn was 335.4 million shillings contributing 85% of the approved budget and 89% of the plan for c respectively. The general performance was good with the cumulative outturn performing above the expected the approved budget. This was due to some work plan revenues for instance, General Public Service Pension

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Workplan 1a: Administration

is now in advert stage and weak enforcement measures to enforce tax payers.

The cumulative expenditure was 877.4 million shillings and quarter three expenditure was 312.9 million shillings contributing 64% of the approved budget and 83% of the plan for quarter leaving unspent balance of 290.9 million shillings only for capital projects and payment of arrears for pensioners.

Department Revenue and Expenditure Allocations Plans for 2017/18

The approved sector budget is 1.86 billion shillings which represent 26.1% increase from the approved budget 2016/2017. This was due to increase in General Public Service Pension Arrears (Budgeting) which was not paid in the financial year, Gratuity for Local Governments, Pension for Local Governments and introduction Domestic Aids (Budgeting), and increase in development grant due to change of priorities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381 District and Urban Administration			
%age of LG establish posts filled		0	82
%age of staff appraised		0	99
%age of staff whose salaries are paid by 28th of every month		0	99
%age of pensioners paid by 28th of every month		0	99
No. (and type) of capacity building sessions undertaken	1	0	2
Availability and implementation of LG capacity building policy and plan	yes	Yes	yes
No. of monitoring visits conducted	4	2	4
No. of monitoring reports generated	4	2	4
No. of administrative buildings constructed	2	1	2
Function Cost (US\$ '000)	1,373,533	877,431	1,858,000
Cost of Workplan (US\$ '000):	1,373,533	877,431	1,858,000

2016/17 Physical Performance up to March

Conducted two monitoring visits and produced two monitoring reports. Availability and implementation of capacity building plan.

Planned Outputs for 2017/18

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Workplan 1a: Administration

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

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	280,435	321,121
District Unconditional Grant (Non-Wage)	25,000	55,000
District Unconditional Grant (Wage)	94,697	94,697
Locally Raised Revenues	29,012	40,012
Multi-Sectoral Transfers to LLGs	131,726	131,412
<i>Development Revenues</i>	16,500	
District Discretionary Development Equalization Gra	500	
Locally Raised Revenues	16,000	
Total Revenues	296,935	321,121
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	280,435	321,121
Wage	179,743	179,743
Non Wage	100,692	141,378
<i>Development Expenditure</i>	16,500	0
Domestic Development	16,500	0
Donor Development	0	0
Total Expenditure	296,935	321,121

2016/17 Revenue and Expenditure Performance up to March

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Workplan 2: Finance

realized was less than planned for quarter because sensitization of tax payers.

The cumulative expenditure was 212.9 million shillings and quarter outturn was 66.3million shillings contra 72%of the approved budget and 94%of the plan for quarter leaving unspent balance of 589 thousand shillings bank charges and purchase of furniture in fourth quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

The approved budget is 321.1million shillings which represent 7.5% increase from the approved budget of 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 the Sector Management, Monitoring and collection of locally raised revenue, purchase of one book shelve for the section

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	15/07/2016	15/04/2017	15/07/2017
Value of LG service tax collection	57705000	34695000	55000000
Value of Hotel Tax Collected	2025000	222000	5000000
Value of Other Local Revenue Collections	56036000	71621931	116959000
Date of Approval of the Annual Workplan to the Council	15/02/2017	15/02/2017	15/02/2017
Date for presenting draft Budget and Annual workplan to the Council	07/03/2016	07/03/2016	07/03/2016
Date for submitting annual LG final accounts to Auditor General	31/08/2016	29/9/2016	31/08/2016
Function Cost (UShs '000)	296,935	212,940	321,100
Cost of Workplan (UShs '000):	296,935	212,940	321,100

2016/17 Physical Performance up to March

The Annual Performance Report was submitted on 15/04/2017, collected LG service tax collection 34,695,000=, Other Local Revenue Collections 71,621,931=, presented draft Budget and Annual work plan to the Council on 15/02/2017, submitted annual LG final accounts to Auditor General 29/9/2016.

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Workplan 2: Finance

No off budget activities.

(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 environment to collect.

2. Distance Banking.

The bank is 80km away from the district. This increases the cost of carrying out activities which intend affect the 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>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
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	45,385	35,385
Multi-Sectoral Transfers to LLGs	48,253	47,295
Urban Unconditional Grant (Wage)	3,744	0
Total Revenues	589,507	554,551
B: Breakdown of 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

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Workplan 3: Statutory Bodies

costs incurred in payment of salaries.

The cumulative expenditure was 334.946 million shillings and quarter expenditure was 100.869million shillings only contributing 57% of the approved budget and 93% of the plan for quarter leaving unspent balance of 9.0 million shillings (2% of the approved budget) for ex-gratia to pay political leaders.

Department Revenue and Expenditure Allocations Plans for 2017/18

The approved budget for FY 2017/18 is 554.55 million shillings which represents a decrease 6% from the approved budget of FY 2016/17, because Unconditional Grant (Non-Wage) much of it was allocated to administration. Sectoral Transfers to LLGs decreased due to changes in priorities lower local government, Budget for locally raised decreased due to Low revenue base ,

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	150	83	100
No. of Land board meetings	4	3	4
No. of Auditor General's queries reviewed per LG	4	3	4
No. of LG PAC reports discussed by Council	4	3	4
No. of minutes of Council meetings with relevant resolutions	6	2	6
Function Cost (US\$ '000)	589,507	334,946	554,554
Cost of Workplan (US\$ '000):	589,507	334,946	554,554

2016/17 Physical Performance up to March

The department cleared 83 land applications, 3 LG PAC meeting held, 2 minutes of Council meetings with relevant resolution, 3 Auditor General's queries reviewed per LG and 3 Land board meetings.

Planned Outputs for 2017/18

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 reports, 4 Land board meetings and 100 land applications cleared.

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Workplan 3: Statutory Bodies

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

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	301,757	222,163
District Unconditional Grant (Wage)	47,300	35,424
Locally Raised Revenues	8,000	1,897
Multi-Sectoral Transfers to LLGs		0
Sector Conditional Grant (Non-Wage)	21,764	16,323
Sector Conditional Grant (Wage)	224,693	168,519
<i>Development Revenues</i>	341,780	307,747
Development Grant	13,402	13,402
District Discretionary Development Equalization Gra	18,757	18,757
Multi-Sectoral Transfers to LLGs	309,622	275,588
Total Revenues	643,537	529,910
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	301,757	211,943
Wage	271,993	196,113
Non Wage	29,764	15,830
<i>Development Expenditure</i>	341,780	272,261
Domestic Development	341,780	272,261
Donor Development	0	0
Total Expenditure	643,537	484,204

2016/17 Revenue and Expenditure Performance up to March

With the approved budget of 643.5 million shillings, the cumulative outturn was 529.9 million shillings and three outturn was 97.4 million shillings contributing 82% of the approved budget and 41% of the plan for out

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Workplan 4: Production and Marketing

Department Revenue and Expenditure Allocations Plans for 2017/18

The approved sector budget is 1.78 billion shillings which represent 22.7% increase from the approved budget 2016/2017. This was due to increase in General Public Service Pension Arrears (Budgeting) which was not in the financial year, Gratuity for Local Governments, Pension for Local Governments and introduction Domestic a (Budgeting), and increase in development grant due to change of priorities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
Function: 0181 Agricultural Extension Services			
Function Cost (US\$ '000)	235,013	163,905	488,000
Function: 0182 District Production Services			
No. of livestock vaccinated	160000	3229	180000
No. of livestock by type undertaken in the slaughter slabs	5000	1018	5000
Function Cost (US\$ '000)	401,995	317,481	76,000
Function: 0183 District Commercial Services			
No. of awareness radio shows participated in	2	1	4
No. of trade sensitisation meetings organised at the district/Municipal Council	48	12	42
No. of businesses inspected for compliance to the law	60	12	60
No. of businesses issued with trade licenses	60	12	60
No. of cooperative groups supervised	20	12	20
No. of cooperative groups mobilised for registration	5	3	10
No. of cooperatives assisted in registration	5	1	6
No. of tourism promotion activities mainstreamed in district development plans	1	0	0
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	6	0	0
No. and name of new tourism sites identified	3	0	0
No. of opportunities identified for industrial development		0	3

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Workplan 4: Production and Marketing

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Cost of Workplan (UShs '000):	643,537	484,204	570,000

2016/17 Physical Performance up to March

Vaccinated 3,229 livestock, 1,018 livestock by type was undertaken to slaughter slabs, 12 trade sensitization meetings organized at the district, businesses inspected for compliance to the law and businesses issued with licenses, cooperative groups supervised, 3 cooperative groups mobilized for registration and 1 cooperative a registration

Planned Outputs for 2017/18

Prepare 4 workplans, 4 progress reports and submitte to MAAIF, hold 4 staff meetings, pay staff salaries for months, Prepare specifications for Agricultural technologies . Assist farmers to diagnonise diseases for pets, 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

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

No off-budget activies

(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

UShs Thousand	2016/17	2017/18
Approved Budget and Planned outputs		

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Workplan 5: Health

District Discretionary Development Equalization Gra	113,685	113,685	108,770
Donor Funding		11,334	
Multi-Sectoral Transfers to LLGs	17,000	17,000	1,108
Transitional Development Grant	13,823	0	
Total Revenues	2,167,775	1,656,727	2,162,716
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>2,023,266</i>	<i>1,486,219</i>	<i>2,052,838</i>
Wage	1,814,075	1,332,079	1,814,075
Non Wage	209,191	154,140	238,763
<i>Development Expenditure</i>	<i>144,508</i>	<i>34,804</i>	<i>109,877</i>
Domestic Development	144,508	23,470	109,877
Donor Development	0	11,334	0
Total Expenditure	2,167,775	1,521,024	2,162,716

2016/17 Revenue and Expenditure Performance up to March

With approved annual sector budget of 2.167 billion, the cumulative funds received were 1.657 billion shillings. Quarter outturn was 526.3 million shillings comprising of 76% of the approved budget and 91% of quarter target budget. This is because the department did not realize Locally Raised Revenues and Multi-Sectoral Transfers to LLGs. Performance was low due to low locally raised revenues collected which was affected by weak enforcement. Transitional Development Grant was not released by ministry of health and the cause to why is being investigated. The cumulative expenditure was 1.52million shillings and quarter expenditure was 512.89 million shillings comprising of 70 % of the approved budget and 89% of the plan for quarter respectively leaving unspent balance of the approved budget for capital projects.

Department Revenue and Expenditure Allocations Plans for 2017/18

The approved budget decreased by 0.23% from the approved budget of 2016/17, because of a decrease in Non recurrent and Domestic development grant and Multi-Sectoral Transfers to LLGs due to change of priorities. Transitional Development Grant & most of the projects supporting the district are closing out this financial year and change of government policy which involved merging and coming up with new sources of funds.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0881 Primary Healthcare

Vote: 567 Bukwo District

Workplan 5: Health

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Number of outpatients that visited the NGO Basic health facilities	9000	4660	8000
Number of inpatients that visited the NGO Basic health facilities	1800	732	2000
No. and proportion of deliveries conducted in the NGO Basic health facilities	240	141	250
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	320	540	340
Number of trained health workers in health centers	84	70	100
No of trained health related training sessions held.	124	82	124
Number of outpatients that visited the Govt. health facilities.	112828	78334	112828
Number of inpatients that visited the Govt. health facilities.	1200	642	1200
No and proportion of deliveries conducted in the Govt. health facilities	700	588	800
% age of approved posts filled with qualified health workers	65	62	75
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	70	26	50
No of children immunized with Pentavalent vaccine	3650	3528	4000
No of new standard pit latrines constructed in a village	3	0	0
No of maternity wards constructed	0	0	1
Function Cost (US\$ '000)	1,397,489	869,796	1,303,000
Function: 0882 District Hospital Services			
%age of approved posts filled with trained health workers	70	52	72
Number of inpatients that visited the District/General Hospital(s) in the District/ General Hospitals.	2300	2695	2500
No. and proportion of deliveries in the District/General Hospital(s)	500	460	640

Vote: 567 Bukwo District

Workplan 5: Health

2016/17 Physical Performance up to March

There were 143 Deliveries conducted in the District/General Hospitals, 9339 Patients visited the Outpatient department in the District/General Hospital, 910 Patients visited the Inpatient department in the District/General Hospital, 35 Deliveries conducted, 255 Children Immunized with Pentavalent vaccine, 1239 Patients visited Outpatient department & 282 patients visited the Inpatient department in the NGO Hospital Facility, 23418 visited the Outpatient department, 189 Patients visited the Inpatient department, 208 Deliveries, and 1071 Children Immunized with Pentavalent vaccine in Govt. Health Facilities.

Planned Outputs for 2017/18

About 8,000 outpatients, and 2,000 inpatients will visit NGO Basic health facility, 112,828 outpatients, 1,200 inpatients will visit health facilities, 250 deliveries, 340 children immunized with pentavalent vaccine in NGO facility, 800 deliveries in Govt health facilities, train 100 health workers in health centers, hold 124 health training sessions. Have 75% of the approved positions filled and finally 4000 children immunized with Pentavalent Vaccine.

(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 Sample 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 tremendously affected delivery of services as planned. The current staffing level is at 60% against national 75%

2. Underfunding

The health sector still receives little funding both for recurrent and development grants and this was hard-hit in FY

budget cuts of PHC non wage. The small wage bill has also failed the department to recruit the critical cadres mentioned above

3. Inadequate transport

The department has only one vehicle for the District Health officer. The Current Vehicle for the hospital for coordination of HSD & Administration requires high repair and maintenance costs

Workplan 6: Education

Vote: 567 Bukwo District

Workplan 6: Education

Multi-Sectoral Transfers to LLGs	1,500	0	1,461
Sector Conditional Grant (Non-Wage)	1,143,134	726,812	1,189,724
Sector Conditional Grant (Wage)	5,237,771	3,928,328	5,237,771
<i>Development Revenues</i>	<i>204,450</i>	<i>203,359</i>	<i>135,516</i>
Development Grant	129,755	129,755	125,662
District Discretionary Development Equalization Gra	22,360	22,360	2,200
Multi-Sectoral Transfers to LLGs	52,335	51,244	7,655
Total Revenues	6,643,177	4,927,074	6,620,795
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>6,438,727</i>	<i>4,722,083</i>	<i>6,485,278</i>
Wage	5,284,093	3,990,766	5,284,093
Non Wage	1,154,634	731,317	1,201,185
<i>Development Expenditure</i>	<i>204,450</i>	<i>182,328</i>	<i>135,516</i>
Domestic Development	204,450	136,409	135,516
Donor Development	0	45,919	0
Total Expenditure	6,643,177	4,904,412	6,620,795

2016/17 Revenue and Expenditure Performance up to March

With the approved sector budget is 6.6 billion, the cumulative outturn was 4.9billion shillings and quarter was 1.8 billion shillings comprising 75% of the approved budget and 105 % of the plan for quarter. District Unconditional Grant (Wage) increased by 85% due to poor budgeting for salaries. Multi-Sectoral Transfers to LLGs was not realized due to weak enforcement measures to enforce tax payers.

The cumulative expenditure 4.9 billion shillings and quarter expenditure was 1.8 billion shillings comprising 75% of the approved budget and 103% of the plan for quarter leaving unspent balance of 86.3 million shillings of the approved budget) for capital projects

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector approved budget is 6.6 billion shillings which represents a minor decrease from the approved budget for financial year 2016/17. This is because of decreased in allocation of development grants to schools due to changing priorities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Vote: 567 Bukwo District

Workplan 6: Education

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of teachers paid salaries	512	500	512
No. of qualified primary teachers	512	500	512
No. of pupils enrolled in UPE	34274	34274	34274
No. of student drop-outs	2000	500	2000
No. of Students passing in grade one	19	35	19
No. of pupils sitting PLE	2406	0	2406
No. of classrooms constructed in UPE	2	0	0
No. of classrooms rehabilitated in UPE	0	0	4
No. of latrine stances constructed	10	5	5
Function Cost (UShs '000)	4,645,250	3,369,944	4,256,000
Function: 0782 Secondary Education			
No. of students enrolled in USE	5870	5870	6270
No. of teaching and non teaching staff paid		105	112
No. of students passing O level		0	114
No. of students sitting O level		0	305
Function Cost (UShs '000)	1,905,562	1,346,943	2,241,000
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	104	104	104
No. of secondary schools inspected in quarter	15	12	15
No. of tertiary institutions inspected in quarter	1	0	1
No. of inspection reports provided to Council	1	0	1
Function Cost (UShs '000)	89,364	187,525	119,000
Function: 0785 Special Needs Education			
Function Cost (UShs '000)	3,000	0	3,000
Cost of Workplan (UShs '000):	6,643,177	4,904,412	6,620,000

2016/17 Physical Performance up to March

500 teachers paid salaries, 529 qualified primary teachers, 34274 pupils enrolled in UPE, 500 student drop-outs, 19 students passing in grade one, 2406 pupils sitting PLE, 2 classrooms constructed in UPE, 0 classrooms rehabilitated in UPE, 10 latrine stances constructed, 5870 students enrolled in USE, 105 teaching and non teaching staff paid, 0 students passing O level, 0 students sitting O level, 104 primary schools inspected in quarter, 15 secondary schools inspected in quarter, 1 tertiary institutions inspected in quarter, 1 inspection reports provided to Council, 89,364 Function Cost (UShs '000), 1,905,562 Function Cost (UShs '000), 1,346,943 Function Cost (UShs '000), 2,241,000 Function Cost (UShs '000), 3,000 Function Cost (UShs '000), 0 Function Cost (UShs '000), 6,643,177 Cost of Workplan (UShs '000), 4,904,412 Cost of Workplan (UShs '000), 6,620,000 Cost of Workplan (UShs '000).

Vote: 567 Bukwo District

Workplan 6: Education

(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>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	490,741	407,582
District Unconditional Grant (Wage)	64,592	64,592
Multi-Sectoral Transfers to LLGs	29,016	32,760
Sector Conditional Grant (Non-Wage)	397,133	310,229
<i>Development Revenues</i>	10,340	7,300
Multi-Sectoral Transfers to LLGs	10,340	7,300
Total Revenues	501,081	414,882
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	490,741	407,582
Wage	89,108	92,852
Non Wage	401,633	314,729

Vote: 567 Bukwo District

Workplan 7a: Roads and Engineering

than the target because lower locally raised revenues collected are low due to weak enforcement measures to tax payers and Sector Conditional Grant (Non-Wage) released by the sector ministry was lower than planned. Cumulative expenditure was 306.7 million shillings and quarter three expenditure was 105.8 million shillings contributing 61% of the approved budget and 71% of the plan for quarter leaving unspent balance of 10.3 million shillings (2% of the approved budget) road rehabilitation.

Department Revenue and Expenditure Allocations Plans for 2017/18

The approved budget will decrease by 17.2 m shillings from the approved budget of FY 2016/17 to cater for maintenance of the grater in ministry of works. About 32 million shillings are for road opening; 397.1 million shillings are from Sector Conditional Grant (Non-Wage)/Uganda road fund for road rehabilitation, maintenance and repair of grader

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	28	28	30
Length in Km of Urban paved roads periodically maintained		0	34
Length in Km of urban unpaved roads rehabilitated		0	17
Length in Km of Urban unpaved roads routinely maintained	17	13	
Length in Km of Urban unpaved roads periodically maintained	2	1	
Length in Km of District roads routinely maintained	60	30	74
Length in Km of District roads periodically maintained	1	1	1
Function Cost (US\$ '000)	428,081	279,919	341,000
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	73,000	26,745	73,000
Cost of Workplan (US\$ '000):	501,081	306,665	414,000

2016/17 Physical Performance up to March

Vote: 567 Bukwo District

Workplan 7a: Roads and Engineering

(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. High rate of Road Detoriation

The loose soils colapses and silt the roads easily

2. Lack of good quality gravel

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

3. Lack of complete road equipment

There is need for dozer, wheel loader, surface vibretar and water boozier

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	60,885	58,164
District Unconditional Grant (Wage)	11,964	11,964
Multi-Sectoral Transfers to LLGs	11,719	11,019
Sector Conditional Grant (Non-Wage)	37,202	35,181
<i>Development Revenues</i>	374,553	276,482
Development Grant	308,582	251,186
Multi-Sectoral Transfers to LLGs	43,971	4,658
Transitional Development Grant	22,000	20,638
Total Revenues	435,438	334,646
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	60,885	58,164
Wage	21,983	21,983
Non Wage	38,902	36,181
<i>Development Expenditure</i>	374,553	276,482
Domestic Development	374,553	276,482

Vote: 567 Bukwo District

Workplan 7b: Water

of little locally raised revenues collected due to weak enforcement measures to enforce tax payers. The cumulative expenditure was 162.7 million shillings and quarter three expenditure was 71.7 million shillings contributing 37% of the approved budget and 47% of the plan for quarter leaving unspent balance of 263 million shillings (61% of the approved budget) for capital projects

Department Revenue and Expenditure Allocations Plans for 2017/18

The approved budget will decrease by 23.1% from approved budget of FY 2016/17 due to decrease in development grant and non wage grant, and also change of priorities for sub counties. The grants will be used also to pay salaries, supervision of works, conducting water quality testing, monitoring of projects and implementation of sanitation activities in the district.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0981 Rural Water Supply and Sanitation			
No. of supervision visits during and after construction	60	15	60
No. of water points tested for quality	55	13	60
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of sources tested for water quality	3	2	
% of rural water point sources functional (Gravity Flow Scheme)	95	0	85
% of rural water point sources functional (Shallow Wells)	98	0	90
No. of water pump mechanics, scheme attendants and caretakers trained	50	0	60
No. of water and Sanitation promotional events undertaken	4	2	0
No. of water user committees formed.	40	20	40
No. of Water User Committee members trained	240	120	120
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	40	0	60
No. of advocacy activities (drama shows, radio spots, public meetings)	1	0	0

Vote: 567 Bukwo District

Workplan 7b: Water

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<i>Function Cost (US\$ '000)</i>	<i>11,519</i>	<i>7,514</i>	<i>11,519</i>
Cost of Workplan (US\$ '000):	435,438	162,714	334,438

2016/17 Physical Performance up to March

15 supervision visits during and after construction done, 13 water points tested for quality done, 3 District Water Supply and Sanitation Coordination Meetings done, 2 sources tested for water quality, 2 water and Sanitation promotional events undertaken, 20 water user committees formed, 120 Water User Committee members trained.

Planned Outputs for 2017/18

The sector will conduct 60 supervision visits during and after construction, test 55 water points for quality, 4 District Water Supply and Sanitation Coordination Meetings, test 3 sources for water quality, rehabilitate 1 water point, train 40 water pump mechanics, scheme attendants and caretakers, conduct 4 water and Sanitation promotional events, train 240 water user committees train 40 private sector Stakeholders in preventative maintenance, hygiene, sanitation, conduct 1 advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices and rehabilitate 1 piped water supply system(GFS)

(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. Poor operation and maintenance

Negligence by water user committees in performing their roles, in operation and maintenance of water and sanitation facilities

2. Inadequate exemplary leadership

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

3. Limited environment health staff

Inadequate sensitisation and follow ups in the communities.

Workplan 8: Natural Resources

Vote: 567 Bukwo District

Workplan 8: Natural Resources

Multi-Sectoral Transfers to LLGs	500	0	1,700
Sector Conditional Grant (Non-Wage)	2,710	2,032	2,789
Development Revenues	50,096	50,096	99,641
District Discretionary Development Equalization Gra	43,195	43,195	48,195
Donor Funding		0	40,000
Multi-Sectoral Transfers to LLGs	6,901	6,901	11,446
Total Revenues	116,610	99,641	169,434
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	66,514	49,545	69,793
Wage	63,304	47,512	63,304
Non Wage	3,210	2,032	6,489
Development Expenditure	50,096	9,901	99,641
Domestic Development	50,096	9,901	59,641
Donor Development	0	0	40,000
Total Expenditure	116,611	59,445	169,434

2016/17 Revenue and Expenditure Performance up to March

With the approved budget of 116.6 million shillings, the cumulative outturn was 99.6 million shillings and three outturn was 66.6 million shillings contributing 85% of the approved budget and 306% of the plan for quarter respectively. The general performance was good with the cumulative outturn performing above expected 75% approved budget (85% of the approved budget) and quarter outturn 306% of the plan for quarter. These was b District Discretionary Development Equalization Grant received was 100% of the plan for quarter because it v planned to be implemented in fourth quarter when procurement process is complete but the fund was received quarter. The cumulative expenditure was 59.4 million shillings contributing 51% of the approved budget and the plan for quarter was spent leaving unspent balance of 40.2 million shillings for tree seedlings.

Department Revenue and Expenditure Allocations Plans for 2017/18

The approved budget will increase by 52.8m shs from the approve budget of FY 2016/17. This was due to i the budget by sub counties and district for tree planting in district discretional development grant and Firefo. The grants will be used to pay salaries monitoring environmental compliance and procurement of tree seedli

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs

Vote: 567 Bukwo District

Workplan 8: Natural Resources

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Area (Ha) of trees established (planted and surviving)	15000	0	47000
Number of people (Men and Women) participating in tree planting days	100	0	150
No. of Agro forestry Demonstrations		0	2
No. of Water Shed Management Committees formulated	1	0	1
No. of community women and men trained in ENR monitoring		0	1
No. of monitoring and compliance surveys undertaken	4	3	4
Function Cost (US\$ '000)	116,611	59,445	169,000
Cost of Workplan (US\$ '000):	116,611	59,445	169,000

2016/17 Physical Performance up to March

Three Monitoring and compliance surveys undertaken

Planned Outputs for 2017/18

The sector intends to formulate 1 Water Shed Management Committees and undertake two monitoring and compliance survey, trained 1 community women and men in ENR monitoring, conduct one Agro Forestry demonstrations and plant 47,000 trees

(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

Vote: 567 Bukwo District

Workplan 9: Community Based Services

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	280,446	191,072	260,664
District Unconditional Grant (Wage)	43,045	31,252	43,045
Locally Raised Revenues		0	4,000
Multi-Sectoral Transfers to LLGs	207,352	137,283	185,228
Sector Conditional Grant (Non-Wage)	30,049	22,537	28,390
<i>Development Revenues</i>	193,262	130,743	199,356
District Discretionary Development Equalization Gra	7,500	7,500	16,000
Donor Funding	80,200	10,639	
Multi-Sectoral Transfers to LLGs	101,214	96,037	183,356
Other Transfers from Central Government		12,220	
Transitional Development Grant	4,348	4,348	
Total Revenues	473,708	321,815	460,020

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	280,446	191,081	260,664
Wage	212,036	157,995	212,036
Non Wage	68,410	33,085	48,628
<i>Development Expenditure</i>	193,262	122,824	199,356
Domestic Development	113,062	112,195	199,356
Donor Development	80,200	10,629	0
Total Expenditure	473,708	313,904	460,020

2016/17 Revenue and Expenditure Performance up to March

With the approved budget of 473.7 million shillings, the cumulative outturn was 322.3 million shillings and three outturn was 175.6 million shillings contributing 68% of the approved budget and 123% of the plan for quarter respectively. The cumulative performance was below three quarters because Donor Funding received was 13% delayed release of funds by implementing partner since most of the activities are scheduled to be implemented in fourth quarter. Unspent balances – Locally Raised Revenues was not received due to weak enforcement measures to enforce tax payers. However, the Other Transfers from Central Government was received though it was not budgeted for to cater for monitoring of youth Livelihood projects. Development revenues received in the quarter was higher than planned because it was planned to be received and spent in quarter but all development funds was received in quarter. The cumulative expenditure was 313 million shillings and quarter outturn was 177.8 million shillings contributing 66% of the approved budget and 124% of the Plan for quarter leaving unspent balance of 8.4 million shillings which contributes 2% of the approved budget for furniture and stationery.

Department Revenue and Expenditure Allocations Plans for 2017/18

The approved budget will reduce by 2.9% due to removal of transitional development grant and change of priorities.

Vote: 567 Bukwo District

Workplan 9: Community Based Services

Function: 1081 Community Mobilisation and Empowerment

No. FAL Learners Trained	520	520	0
No. of children cases (Juveniles) handled and settled		4	
No. of Youth councils supported	1	1	1
No. of assisted aids supplied to disabled and elderly community	12	9	1
No. of women councils supported	1	1	1
Function Cost (UShs '000)	473,708	313,904	460,000
Cost of Workplan (UShs '000):	473,708	313,904	460,000

2016/17 Physical Performance up to March

520 FAL Learners trained, 1 Youth council supported, 9 assisted aids supplied to disabled and elderly community and 1 women council supported.

Planned Outputs for 2017/18

The sector intend to support one youth council, supply assisted aids to 1 disabled and elderly community, support one women council and procurement of a motor cycle for the office of district community development officer.

(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. Transport

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

2. Office Space

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

3.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

Vote: 567 Bukwo District

Workplan 10: Planning

Total Revenues	93,169	45,604	103,358
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>87,540</i>	<i>39,974</i>	<i>92,116</i>
Wage	38,640	20,263	38,640
Non Wage	48,900	19,711	53,476
<i>Development Expenditure</i>	<i>5,630</i>	<i>0</i>	<i>11,242</i>
Domestic Development	5,630	0	11,242
Donor Development	0	0	0
Total Expenditure	93,169	39,974	103,358

2016/17 Revenue and Expenditure Performance up to March

With the approved budget of 93.2 million shillings, the cumulative outturn was 45.6 million shillings and three outturn was 15.0 million shillings contributing 49% of the approved budget and 67% of the plan for quarter respectively. The general performance was poor with the cumulative outturn performing less than expected 50% of the approved budget (49% of the approved budget) and quarter outturn was less than expected 100% because District Unconditional Grant (Non-Wage) was used to cater for payment of salaries. These because District Unconditional Grant (Wage) and District Unconditional Grant (Non-Wage) allocated to the departments was lower than planned to respectively budgeting for recruitment of assistant statistical officer which have been removed in the new JICA structure. Locally raised revenues received were higher than planned to cater for District Unconditional Grant (Wage) which was not received in the quarter. District Discretionary Development Equalization Grant received in the quarter was higher than planned because all development grants were received in the quarter. The cumulative expenditure was 39/97 million shillings contributing 43% of the approved budget leaving unspent balance of 53.4 million shillings for capital projects.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Approved budget will increase by 10.19 million due to increase in District Unconditional Grant (Non-Wage) to cater for Monitoring costs and discretionary development equalization grant to cater for retooling of the department. The grants will be used to pay salaries, review of five year development plan, conducting district technical planning committee meetings prepare statistical abstract and monitoring of projects and sector work plans

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Vote: 567 Bukwo District

Workplan 10: Planning

Planned Outputs for 2017/18

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-ten Five year development plan.

(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 transportt

The department is unable to conduct it 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>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
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 LLGs	14,073	11,134
<i>Development Revenues</i>	500	
District Discretionary Development Equalization Gra	500	
Total Revenues	61,004	66,565
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	60 504	66 565

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2016/17 Revenue and Expenditure Performance up to March

With the approved budget of 61.0 million shillings, the cumulative outturn was 47.36 million shillings and three outturn was 14.7 million shillings contributing 78% of the approved budget and 97% of the plan for quarter respectively. The performance of quarter three -outturn was not 100% because District Unconditional Grant (Wage) was not allocated to the department because it was used to cater payment of salaries; District Discretionary Development Equalization Grant was received this quarter though it was not planned because all development were released in the quarter. However multi-Sectoral Transfers to LLGs was low (68% of the plan for quarter) weak enforcement measure to enforce tax payers. The cumulative expenditure was 46.8 million shillings contributing 94% of the approved budget leaving unspent balance of 500 thousand shillings only.

Department Revenue and Expenditure Allocations Plans for 2017/18

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

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	1	4
Date of submitting Quaterly Internal Audit Reports	25/07/2016	25/04/2017	25/07/2016
Function Cost (UShs '000)	61,004	46,858	66,000
Cost of Workplan (UShs '000):	61,004	46,858	66,000

2016/17 Physical Performance up to March

The sector conducted one Internal Department Auditst and submitted Quaterly Internal Audit Reports on 25/07/2016

Planned Outputs for 2017/18

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, Kampala.

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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.