

Vote: 507 Busia District

Structure of Budget Framework Paper

- Foreword
- Executive Summary
- A: Revenue Performance and Plans
- B: Summary of Performance by Department

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Foreword

The Budget Framework Paper for which I have prepared this Foreword is the first in the current term of office of the current Political leadership. Otherwise, it should be noted that Decentralisation is one the major policy initiatives of the present Government aimed at empowering the people, democratise state power and facilitate the modernisation of our communities. Under the policy, a range of powers, responsibilities and functions have been transferred to District Local Governments and Lower Local Governments. Besides the responsibility of planning and management, collecting and allocating resources have equally been transferred to Local Governments. This is to enable the people take decisions which affect their lives and the communities in which they live. Busia District on an annual basis prepares a budget framework paper as a guiding document for the local council in setting realistic plans and therefore budgets. The fact that it is annual, it provides a basis for assessing the achievements. The formulation of this paper, passed through a number of stages commencing with the review and consideration of National Policy Direction through the Budget Call Circular and sector Guidelines for the FY 2017/18, then holding of the District Budget Conference on 04/11/2016. The conference attracted participants from both District Political and Technical leadership, Sub-county Political and Technical Leadership, Elders, Donor/NGO Representatives specifically, USAID, World Vision and Child Fund. I therefore call upon all stakeholders for their continued commitment to provide good working environment for the implementation of the contents of the paper in order to improve the welfare of the community of Busia District. Over the next financial year 2017/18, the district plans to realize and operate a budget of UGX. 23.6billion down from UGX 24billion in 2016/17 financial year, a decrease of 1.86% because of the reduction in funding from Central Government mainly under the Discretionary grant. The reduction shall affect construction to completion of a maternity unit at Majanji HC II among others requiring a phased approach. Otherwise although no written commitment from Donors has been received, the District expects USAID and UNICEF among others to continue funding interventions of birth registration and HIV/AIDS.

The budget is focused on financing interventions geared towards staff capacity improvements, support to community group projects, financial management & accountability improvements, strengthening of the district boards & committees, food security & household income improvement, improvement of the health care services, provision of basic education facilities for improved learning, rehabilitation/maintenance of roads, buildings & machinery/vehicles, provision of clean & safe water to the population, environment conservation & protection, land management & security, community mobilization, and more outcome based planning & budgeting.

I finally call upon stakeholders to join hands to deliver better services for our people.

Oguttu Boniface Paul District Chairperson

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	236,098	50,920	245,158
2a. Discretionary Government Transfers	4,176,631	1,044,158	3,976,464
2b. Conditional Government Transfers	18,021,018	4,745,393	17,477,603
2c. Other Government Transfers	1,306,404	25,580	1,527,838
4. Donor Funding	392,379	43,525	457,379
Total Revenues	24,132,531	5,909,576	23,684,441

Revenue Performance in the first quarter of 2016/17

The District budgeted for Ushs. 24,132,531,000 and by end of first quarter Ushs. 5,909,576,000 (24%) had been realised of which Ushs. 4,845,700,000 (84%) of the funds realised were absorbed. All sources performed on average as expected/budgeted save for other Government transfers and Donor funds that performed poorly i.e at 2% and 11% respectively due to non-remittance of NUSAF III and Youth Livelihood Programme funds since identification of Sub-projects was on-going.

Planned Revenues for 2017/18

The overall performance during the next Financial Year is expected to decrease by 1.86% i.e from Ushs. 24billion to Ushs. 23.6billion mainly as a result of less funding under the Central government funding. Although Local revenue is projected to increase by 3.84%, the increase shall be less than the reduction in discretionally and conditional grant budget of 3.4%. The decrease shall affect construction to completion of a maternity unit at Majanji HC II uity and payment of gratuity.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,152,914	519,183	1,611,763
2 Finance	300,827	56,951	324,027
3 Statutory Bodies	611,930	90,582	624,902
4 Production and Marketing	1,600,156	128,087	1,294,287
5 Health	2,825,330	549,471	2,756,855
6 Education	13,063,405	3,343,751	13,091,788
7a Roads and Engineering	943,103	88,919	1,168,258
7b Water	622,840	23,071	557,645
8 Natural Resources	1,079,556	39,140	1,087,915
9 Community Based Services	610,816	39,015	864,593
10 Planning	273,318	53,343	254,074
11 Internal Audit	48,334	14,187	48,334
Grand Total	24,132,531	4,945,700	23,684,441
Wage Rec't:	13,945,076	3,325,910	13,944,178
Non Wage Rec't:	5,536,037	1,492,619	5,189,176
Domestic Dev't	4,259,039	87,527	4,093,708
Donor Dev't	392,379	39,644	457,379

Expenditure Performance in the first quarter of 2016/17

The District planned to spend 24,132,531,000 and by end of first quarter Ushs. 5,909,576,000 (24%) had been realised of which Ushs. 4,845,700,000 (84%) of the funds realised were absorbed. Audit department absorbed all its release, followed by Finance at 99%, Education 97% and Planning at 91%. Water performed poorly at 15% and closely

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followed by Production at 32% due to on-going procurement processes.

Planned Expenditures for 2017/18

The expenditure plans for the FY 2017/2018 amount to UGX. 23,684,442,000 down from UGX 24,132,531,000 in 2016/17 financial year, a decrease of 1.86%. The reduction shall affect payment of gratuity arrears, purchase of agriculture inputs at District level and due to poor state of roads more funds have been allocated.

Medium Term Expenditure Plans

The medium term plans of expenditure for Busia District Local Government include the delivery of safe water sources, schools infrastructure, health infrastructure (placenta pits, maternity units and staff housing for the midwives to address maternal and child mortality) and accessibility to markets through improved road infrastructure by way of maintaining and opening of community access roads in sub-counties. These are in line with the district five year development plan for 2015/16 to 2019/20.

Challenges in Implementation

The major constraints in the implementation of the plans include: (1). Low staffing levels in the district which currently stand at 51% to effectively implement the plans. The staffing level is worse in the department of health, community based services and Parish Chiefs.

(ii). Inability to attract high calibre staff in key Departments like Natural Resources and Health, and worse female heads of departments.

(iii). Multiple planning & reporting formats affecting time for actual implementati

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A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	236,098	50,920	245,158
Land Fees	6,724	300	7,397
Agency Fees	11,970	4,600	12,568
Animal & Crop Husbandry related levies	1,731	0	1,818
Application Fees	163	0	171
Inspection Fees	7,718	0	8,103
Local Service Tax	100,000	40,143	110,000
Market/Gate Charges	5,145	749	5,402
Miscellaneous	4,518	0	4,744
Other Fees and Charges	77,098	4,838	77,098
Park Fees	405	0	405
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,745	74	1,200
Royalties	6,000	0	6,000
Business licences	7,407	217	7,777
Property related Duties/Fees	2,474	0	2,474
2a. Discretionary Government Transfers	4,176,631	1,044,158	3,976,464
District Discretionary Development Equalization Grant	2,144,388	536,097	1,898,966
District Unconditional Grant (Wage)	1,257,883	314,471	1,257,883
District Unconditional Grant (Non-Wage)	774,360	193,590	819,614
2b. Conditional Government Transfers	18,021,018	4,745,393	17,477,603
Sector Conditional Grant (Wage)	12,686,294	3,171,574	12,686,294
Sector Conditional Grant (Non-Wage)	3,344,786	983,246	3,404,734
Pension for Local Governments	707,670	176,917	707,670
Gratuity for Local Governments	331,682	82,921	0
General Public Service Pension Arrears (Budgeting)	130,339	130,339	0
Transitional Development Grant	45,010	6,587	20,638
Development Grant	775,237	193,809	658,266
2c. Other Government Transfers	1,306,404	25,580	1,527,838
Uganda Women Entrepreneur Programme(UWEP)		0	221,433
PLE	12,000	0	12,000
Northern Uganda Social Action Fund III (NUSAF III)	942,404	25,580	942,404
Climate Smart Agriculture	24,000	0	24,000
Youth Livelihood Programme	328,000	0	328,000
4. Donor Funding	392,379	43,525	457,379
Global Fund_GAVI	18,000	0	18,000
IGAAD	13,000	0	13,000
NTD-Neglected tropical diseases	29,950	0	29,950
PACE	5,028	0	5,028
USAID_SDS	60,000	7,598	125,000
UNICEF	266,401	35,927	266,401
Total Revenues	24,132,531	5,909,576	23,684,441

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

By end of the first quarter, only 21.6% of funds had been realised as against the approved Local Revenue budget. Local service tax performed well i.e at 40% as deductions are made in 1st and 2nd quarter mainly, while the rest of the sources performed below 5% of the budgeted figures as market dues due to delays in award of tenders and less commitments in follow up of payments or tax payers which is now being addressed.

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A. Revenue Performance and Plans

(ii) Central Government Transfers

The District realised 24.7% of the approved central government transfers by end of first quarter. Conditional grant releases by Ministry of Finance, Planning and Economic Development performed at 24.7% while unconditional grant performed at 25% as expected. Otherwise, other transfers performed poorly i.e at only 2% mainly under Youth Livelihood Programme, NUSAF III and Women Entrepreneurship grant for which preparation of beneficiaries was on-going.

(iii) Donor Funding

Donor performance in the first quarter was just fair i.e at 11% of the approved budget as most interventions under health like immunization were expected after the end of the quarter. Funds were only realized under GoU-UNICEF Country programme and SDS/USAID for Birth Registration of Children and support supervision in health facilities. The District expects to realise from other sources in the subsequent quarters.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The District expects an increase in Local Revenue performance from Ushs. 236,098,000 to Ushs. 245,158,000 i.e by 3.8%, mainly in areas of Local Service Tax and Land fees collection. We expect that more staff shall be recruited hence increased revenue and at the same time, the District Land Board shall be functional and equally expect an increase in land fees in nominal terms. The increase is minimal to avoid unrealistic budgeting.

(ii) Central Government Transfers

The District expects a reduction in Central Government funding by 2.2% i.e from Ushs. 23.5billion down to Ushs. 22.9billion as a reduction in the Discretionary Grant funding. The rest of the sources like wage shall remain unchanged. The reduction shall affect the planned construction to completion of maternity ward at Majanji HC II upgrade.

(iii) Donor Funding

Under Donor funding, no commitments have been received yet. However based on trends, the District expects to realize increased funding by 17% mainly from GoU-UNICEF Country Programme and USAID to address Birth Registration with a focus on Children and to support health interventions mainly HIV/AIDS under USAID.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,950,830</i>	<i>660,285</i>	<i>1,475,063</i>
District Unconditional Grant (Non-Wage)	49,972	35,937	84,154
District Unconditional Grant (Wage)	351,141	158,064	351,141
General Public Service Pension Arrears (Budgeting)	130,339	130,339	0
Gratuity for Local Governments	331,682	82,921	0
Locally Raised Revenues		0	72,180
Multi-Sectoral Transfers to LLGs	307,846	64,659	259,919
Pension for Local Governments	707,670	176,917	707,670
Unspent balances – Locally Raised Revenues	72,180	11,448	
<i>Development Revenues</i>	<i>202,084</i>	<i>50,521</i>	<i>136,700</i>
District Discretionary Development Equalization Grant	91,696	22,924	67,168
Multi-Sectoral Transfers to LLGs	110,388	27,597	69,532
Total Revenues	2,152,914	710,806	1,611,763
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,950,830</i>	<i>513,543</i>	<i>1,475,063</i>
Wage	351,141	79,273	351,141
Non Wage	1,599,688	434,270	1,123,922
<i>Development Expenditure</i>	<i>202,084</i>	<i>5,640</i>	<i>136,700</i>
Domestic Development	202,084	5,640	136,700
Donor Development	0	0	0
Total Expenditure	2,152,914	519,183	1,611,763

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

The department received 132% of its quarterly budget and 33% of the annual budget which was above target. This was because of the release of all the pension arrears budget for the year around in the first quarter. Additionally, more funds (188%) were released to the department under unconditional grant non-wage to cater for court awards among others. Release under the wage component was 180% to cater for additional recruitment but advert is yet to be effected after clearance from Ministry of P

Department Revenue and Expenditure Allocations Plans for 2017/18

The department allocation shall decline by 25% in FY 2017/18 compared to FY 2016/17 because of a non-provision of pension arrears and gratuity for retired public servants. Otherwise unconditional condition has increased from Ushs. 49.9million to Ushs. 84million to cater for IPPS management, website design and hosting and payment for internet subscription with NITA.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department was able to timely pay staff and pensioners salaries, support Sub-county Administration operations and district departments and units, carry out national level consultations, and co-ordinate court process activities.

Plans for 2017/18 by Vote Function

14 LLG supervised, 4 National days marked (Independence Day, NRM day, Womens Day to take care of Gender Awareness and Labour Day), Consultation and reviews held with Line ministries, Monitoring of government programs, Salaries for 56 staff paid, District Payroll Controlled and Updated, paychange forms prepared and processed through IPPS, training of staff conducted in areas including mainstreaming of cross-cutting issues e.g gender concerns.

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Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

61 staff in Administration are to be recruited i.e 1 Senior IT, 2 Stenographer Secretary, 16 Office typist, 1 Senior Human Resource Officer, 5 Senior Assistant Secretaries, 23 Parish Chiefs, and 13 Office Attendant.

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

No commitment as yet.

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

1. Low staffing level Vs wage bill allocations

Inadquate wage bill has affected the recruitment of staff in critical areas of Administration especially Parish Chiefs. The allocated wage provision cannot cover even up to 60% of staffing level

2. Inadequate office space especially in the Lower Local Governments

Four of the five newly established Lower Local Governments have continued to rent office premises, at the cost of other critical service delivery areas. The resource envelope is inadequate to meet costs for land acquisition and construction of offices.

3. Narrow revenue base

The department mainly depends on local revenue to implement the planned activities. In most cases, the local revenue allocated is insufficient to fund the activities of administration.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	291,027	56,951	321,027
District Unconditional Grant (Non-Wage)	40,212	14,269	70,212
District Unconditional Grant (Wage)	209,953	39,095	209,953
Locally Raised Revenues		0	40,862
Unspent balances – Locally Raised Revenues	40,862	3,587	
<i>Development Revenues</i>	9,800	450	3,000
District Discretionary Development Equalization Grant	9,800	450	3,000
Total Revenues	300,827	57,401	324,027
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	291,027	56,951	321,027
Wage	209,953	39,095	209,953
Non Wage	81,074	17,856	111,074
<i>Development Expenditure</i>	9,800	0	3,000
Domestic Development	9,800	0	3,000
Donor Development	0	0	0
Total Expenditure	300,827	56,951	324,027

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

The department received 76% of its quarterly budget and 19% of the annual figure. 142% unconditional grant non-wage was realized to compensate for the low allocation under Local revenue of 35% of the first quarter budget. Discretionary Development equalization grant was equally low i.e at 5% of the annual budget and 18% of the quarterly figure, as most funds were allocated to works to cover the capital works. Otherwise, absorption level was good i.e at 99%.

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Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will realise an increase of 7.7% in funding for the FY 2017/18 as compared to the previous year i.e FY 2016/17. This is as a result of a budgetary provision of Ushs. 30million to cater for IFMS costs. Ushs. 230million shall cater for LG Financial Management Services and Ushs. 20million for revenue management and collection.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department was able to prepare and submit Final Accounts on time, prepared with collaboration with Planning Unit, final Performance Contract and fourth quarter report for on-ward submission to Ministry of Finance, Planning and Economic Development. Responses to Audit queries were compiled and submitted to Parliament.

Plans for 2017/18 by Vote Function

The department plans to provide timely accountability by preparing statutory Financial reports which include among others: the annual financial statements, bi annual financial statements, quarterly and monthly statements. The department will coordinate the preparation of district Budget for Council's approval; Revenue Enumeration Assessment and collection, provide Budget execution oversight role by way of preparing payments and Creditors paid.

Medium Term Plans and Links to the Development Plan

The Department plans to enhance Revenue collection to meet the planned target in the medium term. This will be allocated to different sectors to facilitate their planned programs.

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

Donor Agencies Including USAID/SDS, RTI, UNICEF, WORLD Vision and Child Fund will continue to provide off-budget support activities in areas of social mobilisation, health activities and training among others.

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

1. Transport facility

The Department Requires a vehicle to enable it travers the District in mobilisation of revenue resources for the District.

2. Inadequate Funding

The Department only depends on Local Revenue which is inadequate. There is need for a specific grant to help finance the activities of the Department

3. Staffing gaps

Most positions of the department are vacant and need recruitment. E.G the Position of Accountant, Finance officer, and 11 Senior accounts Assistant Positions at subcounty level are vacant yet they are critical in the Department.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	605,930	117,134	611,930
District Unconditional Grant (Non-Wage)	326,287	59,196	332,287
District Unconditional Grant (Wage)	250,911	38,744	250,911
Locally Raised Revenues		0	28,733
Unspent balances – Locally Raised Revenues	28,733	19,194	
<i>Development Revenues</i>	6,000	1,500	12,971
District Discretionary Development Equalization Gran	6,000	1,500	12,971

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Workplan 3: Statutory Bodies

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	611,930	118,634	624,902
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	605,930	90,582	611,930
Wage	250,911	38,744	250,911
Non Wage	355,020	51,838	361,020
<i>Development Expenditure</i>	6,000	0	12,971
Domestic Development	6,000	0	12,971
Donor Development	0	0	0
Total Expenditure	611,930	90,582	624,902

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

The department received 78% of its quarterly budget and 19% of the annual budget which was fair. Releases from Ministry of Finance, Planning and Economic Development (DDEG) performed at 100% of the quarterly release and 25% of the annual budget. However there was low performance of 62% of the quarterly budget under wage because the District lacks a District Executive Committee and less unconditional grant non-wage was remitted due to over performance under Local revenue of 267% of the quarterl

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to realise Ushs. 624,902,000 up from 611,930,000 an increase by 2.1% arising out of the expected increase in funding as a result of increased number of Villages. Equally, the re-tooling budget has increased from Ushs. 3.6million to Ushs. 10.3million. Out of the expected budget of Ushs 624,902,000, shs.291,064,452 will cater for Council Administration Services, UGX 188,799,000 for Political and Executive oversight and UGX 36,575,000 for Standing Committee.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

One council meeting and a meeting for each of the four council committees were held . A Public Accounts Committee session of 4 days and a 4 days session of DSC meetings were held respectively. DCC also met three times and was able to run both national and local adverts for procurements. Salaries and allowances for both political and technical staff for the first quarter were paid and adequate facilitation necessary for running their offices was also provided. Multi-sectoral monitoring by the

Plans for 2017/18 by Vote Function

It is planned that during the year, Council and its committees (30% female members) will be facilitated to conduct their business, as well as other Statutory Commitments. Boards & other Organs of Council specifically District Service Commission, District Land Board, District Public Accounts Committee and District Contracts Committee will be facilitated to carry out their manadory obligations. Six Council meetings and six meetings for each standing committee respectively are specifically plan

Medium Term Plans and Links to the Development Plan

It is planned that during the medium term, Council and its committees as well as other Statutory bodies of Council specifically District Service Commission, District Land Board, District Public Accounts Committee and District Contracts Committee will be facilitated to carry out their r manadory obligations. The Statutory bodies will be facilitated to ensure that Public Resources are planned and used for the purpose for which they are appropriated.

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

No commitment yet

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

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Workplan 3: Statutory Bodies

1. Inability to attract high calibre staff in key Departments

Out of the ten critical heads of Departments only 5 positions (no female) are substantively filled. The District Service Commission has advertised four times without attracting the Head of Natural Resources, District Engineer and Community Based Services.

2. Inadequate skills to effectively execute oversight roles

The Political leadership has had limited training in areas of Policy/bye-law formulation, planning and budgeting and monitoring of government programmes, affecting effective service delivery.

3. Inadequate funding

The ceiling that is provided to meet operations of Council within the Law is inadequate to cover the mandatory sittings of Council and its Committees, resulting in inadequacy to effectively carry out their Political oversight.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	454,259	117,065	451,550
District Unconditional Grant (Non-Wage)	0	3,500	
Sector Conditional Grant (Non-Wage)	55,552	13,888	52,844
Sector Conditional Grant (Wage)	398,706	99,677	398,706
<i>Development Revenues</i>	1,145,897	280,474	842,737
Development Grant	55,525	13,881	53,460
District Discretionary Development Equalization Grant	304,664	76,166	
Multi-Sectoral Transfers to LLGs	761,708	190,427	765,276
Other Transfers from Central Government	24,000	0	24,000
Total Revenues	1,600,156	397,539	1,294,287
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	454,259	90,318	451,550
Wage	398,706	75,078	398,706
Non Wage	55,552	15,240	52,844
<i>Development Expenditure</i>	1,145,897	37,769	842,737
Domestic Development	1,145,897	37,769	842,737
Donor Development	0	0	0
Total Expenditure	1,600,156	128,087	1,294,287

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

The department received all its budgeted for funds during the quarter under review which was very good, although the funds were received late. However, only 32% of the funds were absorbed due to late release of funds.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Departmental allocation for the FY 2017/2018 is expected to decrease by 19% due to a decrease in funding under the District Discretionary equalisation grant. Otherwise, funding for agricultural inputs remain high even in the next FY to a tune of Ushs. 750 million at both District and in all 14 Lower Local Governments which is likely to improve the food security situation and wealth creation at household level if stable remains are received.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The Department carried out sector planning and review meeting at the District Headquarters, vaccinated 3500 Dogs and 1400 cattle against ECF and Lumpy skin across Sub-counties and 2000 head of cattle were dipped in Buhehe cattle

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Workplan 4: Production and Marketing

dip. 20 goat farmers, and 50 poultry farmers were trained. in Masinya, Sikuda, Busia MC, , Masaba, Lunyo, Busitema. 9200 livestock slaughtered (1800 head of cattle, 4800 goats and sheep and 3600 pigs) across Sub-counties and Municipal Council. Stocked 4 fish pond

Plans for 2017/18 by Vote Function

Vaccination of 2000 pets, 4,000 livestock to access Dips in Buhehe and Lumino sub counties and a further 5,000 to access spraying services in the constructed cattle crushes. 35,400 livestock accessing slaughter facilities, 200 traps maintained and more 75 traps procured, Agricultural Formation of cooperatives promoted including among vulnerable women groups and enterprise development encouraged including vulnerable women groups.

Medium Term Plans and Links to the Development Plan

In the medium term the department plans to procure and disseminate agricultural inputs such as improved seeds and breeds, insecticides and interventional infrastructure and equipment such as small irrigation facilities, artificial insemination accessories, laboratory reagents. The Department will also promote fish farming, construction of cattle crushes and Value addition among others.

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

The central government through operation wealth creation will continue to directly supply seed to the farmers including vulnerable female headed households in the villages. NGOs such as child fund, world vision will carry out restocking of livestock in the district. Promotion of animal traction will also be carried out by world vision. Improved seed distribution to farmer groups will be carried out by Child fund and world vision. VODP and UNDP will train farmers on climate change.

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

1. Inadequate staff

The staffing level is 64% and expected to cover all 36,000 farm households majority of whom are peasant women

2. High farmer expected due to poverty issues

The majority of the targeted female farmers are very poor and vulnerable and have very high expectations.

3. Harsh climate changes

The weather patterns have changed requiring a radical shift from traditional practices to adoption of modern practices which are costly to farmers majority of whom are vulnerable women.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,452,505	604,513	2,457,196
District Unconditional Grant (Non-Wage)	24,558	2,817	24,558
Locally Raised Revenues		0	5,708
Sector Conditional Grant (Non-Wage)	372,859	86,942	371,842
Sector Conditional Grant (Wage)	2,055,088	513,772	2,055,088
Unspent balances – Locally Raised Revenues	0	982	
<i>Development Revenues</i>	372,825	41,794	299,659
District Discretionary Development Equalization Grant	86,000	21,500	82,280
Donor Funding		0	217,379
Multi-Sectoral Transfers to LLGs	50,784	12,696	0
Transitional Development Grant	18,662	0	0
Unspent balances - donor	217,379	7,598	

Vote: 507 Busia District

Workplan 5: Health

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	2,825,330	2,756,855
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	2,452,505	2,457,196
Wage	2,055,088	2,055,088
Non Wage	397,417	402,108
<i>Development Expenditure</i>	372,825	299,659
Domestic Development	155,446	82,280
Donor Development	217,379	217,379
Total Expenditure	2,825,330	2,756,855

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

The department received 92% of its quarterly budget and 23% of the annual budget which was good. Releases from Ministry of Finance, Planning and Economic Development performed at 100% of the quarterly release and 23% of the annual budget. However there was low performance of 14% of the quarterly budget under Donor funding as most funds are to cater for immunization that is to be done in the 2nd and other subsequent quarters. The District unconditional grant was equally low i.e 11% of the annu

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is to realise a slight decrease of 2.4% in allocations in 2017/18 FY compared to the previous Financial Year 2016/17. The decrease is mainly in the sector conditional grant. On the expenditure side, 87% of the budget estimates will be recurrent expenditure while 13% will be development expenditure. Of the recurrent expenditure, 73% is to cover wages.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

OPD attendance was 134%, Children completing the pentavalent vaccines for DPT 3 was 102%, while those for Measles were 86%. This means however that not all children started on immunization actually completed the schedule. All these indicators were above the National average of 95% except Measles coverage. Out of 4,187 expected pregnant mothers in the quarter only 2652 (63%) delivered under skilled supervision, while only 1,450 (55% of those who delivered from H/Facilities) attended ANC for a

Plans for 2017/18 by Vote Function

4 quarterly reports for support supervision to 32 HFs produced, 12 District monthly HMIS reports collected from the 27 HFs prepared and submitted to MOH, and other partners on time; Minutes of 4 quarterly DHMT meetings prepared; 150 Out reaches for HCT conducted; 12 Quality Improvement coaching visits conducted to ART sites; All Health Workers trained on comprehensive HIV care; Community mobilized and sensitized on HIV/AIDs, Sanitation and Hygiene, 1 Maternity ward (Phase 1) etc.

Medium Term Plans and Links to the Development Plan

The Department will ensure that the following targets are achieved: (1) To achieve 100% OPD attendances (2) To achieve 60% deliveries at health facilities (3) To achieve 52% staffing level (4) To achieve 90% DPT3 immunization coverage (5) To achieve 35% Contraceptive prevalence rate (6) To reduce morbidity to diseases by 10%. Additionally the department prioritises to improve functionality of existing health facilities by equipping them with basic medical equipment among others.

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

The department expects to realise Ushs. 182 million from World Health Organisation (WHO), RTI -Envision and IGAD. IGAD will support issues of HIV/AIDS interventions in Busia Municipal Council, WHO will be supporting the District to conduct Disease Surveillance, carry out campaigns against measles, polio etc, while RTI-Envision will address the Neglected Tropical Diseases.

Vote: 507 Busia District

Workplan 5: Health

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

1. Inadequate Human Resource for Health

The district staffing level is currently at 49%. This has high staff work load. There is insufficient vote to recruit more staff including midwives and the turn over of Doctors in the District is High.

2. Inadequate Essential Medical Supplies

This is partly due to inadequate funding, stockouts of certain essential medicines at NMS, but also sometimes NMS fails to stick to its delivery schedules.

3. Inadequate Finances

The operational costs for vehicle repairs (DHO's Office, and HSD Ambulances), are now quite high and this affects the overall budget for service delivery. The vehicles are now quite old (over 12 years) which results in high maintenance costs.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	12,621,571	3,345,791	12,689,448
District Unconditional Grant (Non-Wage)	0	2,132	
District Unconditional Grant (Wage)	42,324	10,581	42,324
Locally Raised Revenues		0	4,500
Other Transfers from Central Government	12,000	0	12,000
Sector Conditional Grant (Non-Wage)	2,333,598	774,907	2,398,124
Sector Conditional Grant (Wage)	10,232,500	2,558,125	10,232,500
Unspent balances – Locally Raised Revenues	1,148	46	
<i>Development Revenues</i>	441,834	110,459	402,341
Development Grant	239,012	59,753	238,058
District Discretionary Development Equalization Grant		0	164,283
Multi-Sectoral Transfers to LLGs	202,822	50,705	
Total Revenues	13,063,405	3,456,249	13,091,788
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	12,621,571	3,342,941	12,689,448
Wage	10,275,722	2,568,706	10,274,824
Non Wage	2,345,848	774,235	2,414,624
<i>Development Expenditure</i>	441,834	810	402,341
Domestic Development	441,834	810	402,341
Donor Development	0	0	0
Total Expenditure	13,063,405	3,343,751	13,091,788

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

The department received 106% of its quarterly budget and 26% of its annual budget. Release from Ministry of Finance, Planning and Economic development was made as planned i.e 25% of the annual budget, save for capitation grants to schools which was 33% due to Policy requirement of releasing funds on termly basis. Otherwise, Local Revenue performed as low as 16% of the quarterly budget and 4% of the annual figure due to low realization of funds and equally the commitment to compensate for trees

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department shall receive an increase of 0.2% in revenues in the Financial Year 2017/2018 as compared to the

Vote: 507 Busia District

Workplan 6: Education

previous year due to an additional allocation under DDEG to support construction of 6 classrooms. By allocation, primary education is to receive Ushs. 9billion (69%) due to high enrolment followed by Secondary and then skills development. The capital development budget will cost UGX 402million

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Capitation grant to all schools was effected. 1281 primary, 196 secondary and 70 tertiary teachers were paid salaries in addition to Education department carrying out school inspections.

Plans for 2017/18 by Vote Function

During the year, the following outputs will be achieved. 6 classrooms constructed, 44 latrine stances constructed 25 shall be allocated to the girl child, 3 setaer desks procured for 5 primary school. 117 Primary schools fully functioning. Secondary and Tertiary Institutions supported and functioning. School inspections shall be carried out in all primary and secondary schools. 1,547 (987 males and 560 females) teachers paid salary and 85,848 pupils enrolled and taught.

Medium Term Plans and Links to the Development Plan

Reduce classroom to pupil ratio from 1:99 to 1:85 by constructing 60 classrooms at the current levels of enrolment, Reduce desk-pupil ratio from 1:4.4 to 1:3 by supplying 180 3-seater desks, To increase and sustain pupil enrolment rate at 98%, To increase the level of access to basic education to 98% with special focus on the Girl Child, to increase level of primary school pupil retention from 32 % to 70%, to reduce proportion of children failing PLE from 3.08 – 1.0%.

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

No commitments yet

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

1. Low staffing level

The Inspectorate section is understaffed (with only one officer) who cannot effectively manage the office.

2. Irrational deployment of female teachers

Majority of female teachers in primary schools prefer near urban setting leaving some schools without a single female teacher i.e senior woman teacher an issue that management is to address during the year.

3. Insufficient Local Revenue allocated to the department

Local revenue allocated to the department cannot enable it have maintenance of office and vehicles.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	611,750	94,730	631,750
District Unconditional Grant (Non-Wage)	12,450	3,916	32,450
District Unconditional Grant (Wage)	98,957	10,134	98,957
Locally Raised Revenues		0	30,344
Sector Conditional Grant (Non-Wage)	469,999	79,315	469,999
Unspent balances – Locally Raised Revenues	30,344	1,365	
<i>Development Revenues</i>	331,354	83,485	536,508
District Discretionary Development Equalization Gran	320,354	80,735	376,412
Multi-Sectoral Transfers to LLGs	11,000	2,750	160,096

Vote: 507 Busia District

Workplan 7a: Roads and Engineering

UShs Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	943,103	1,168,258
B: Overall Workplan Expenditures:		
Recurrent Expenditure	611,750	631,750
Wage	98,957	98,957
Non Wage	512,793	532,793
Development Expenditure	331,354	536,508
Domestic Development	331,354	536,508
Donor Development	0	0
Total Expenditure	943,103	1,168,258

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

The department received 76% of its quarterly budget and 19% of its annual budget. Release from Ministry of Finance, Planning and Economic development was made as planned i.e 25% of the annual budget. Otherwise, Local Revenue performed as low as 18% of the quarterly budget and 4% of the annual figure due to low realization of funds and equally the commitment to compensate for trees destroyed during road rehabilitation under natural resources. Un-conditional grant non-wage performed as high as 1

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects a big increase in funding by 23.8% due to increased allocation under DDEG to fix the poor state of roads that is affecting service delivery. On the expenditure side Ushs.198.7million is to be spent on administrative operations; Ush 272,566,000 is earmarked for District Road maintenance, 220,000,000 for maintenance of community access roads while Ushs. 272 million is earmarked for Road Construction and rehabilitation.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Mechanised maintainance of Lumino-Masaba-Masafu road(15.95km) and Nahayaka-Masaba-Lumuli-Omenya(4km) works commenced and Spot improvement of Okame river crossing on Kateki 'C'-Rarak-Angorom-Tiira P/s equally on-going. 10 staff were paid salaries for the three months.

Plans for 2017/18 by Vote Function

129.1 Kms of community access roads and 455.05km of District Roads maintained using gang workers with at least 10% to be women and 47.8 km District roads mechanically maintained.

Medium Term Plans and Links to the Development Plan

(1) Mannual Routine maintenance of 334 km of Feeder Roads at UGX 592,683,000/=, (2) Mechanised Routine maintenance of 162km of Feeder Roads at UGX 217,080,000/=, (3) Spot improvement at UGX 17,367,700/=, (4) Rehabilitation of 50.5km of community access roads at UGX 1,443,355,000/= .

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

4. No commitment

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

1. Inadequate Technical capacity

The engineering department is apparently very understaffed. There is only 1 technical officer (male) to manage all projects during the financial year if status quo is maintained

2. Inadequate funding

This specifically the road maintenance funds (URF). The funds allocated are so meager as compared with the actual maintenance requirements. We can only maintain our maintainable road segments for approx a 1/3 of the FY using the

Vote: 507 Busia District

Workplan 7a: Roads and Engineering

current budgets

3. Political interests

Sometimes political priorities are indifferent with technical assessments and priorities

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	62,389	11,831	61,047
District Unconditional Grant (Non-Wage)	0	40	
District Unconditional Grant (Wage)	26,135	2,800	26,135
Locally Raised Revenues		0	345
Sector Conditional Grant (Non-Wage)	35,910	8,977	34,567
Unspent balances – Locally Raised Revenues	345	14	
<i>Development Revenues</i>	560,451	140,113	496,598
Development Grant	480,700	120,175	366,748
Donor Funding		0	90,000
Multi-Sectoral Transfers to LLGs	57,751	14,438	19,212
Transitional Development Grant	22,000	5,500	20,638
Total Revenues	622,840	151,943	557,645
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	62,389	7,554	61,047
Wage	26,135	2,800	26,135
Non Wage	36,254	4,754	34,912
<i>Development Expenditure</i>	560,451	15,517	496,598
Domestic Development	560,451	15,517	406,598
Donor Development	0	0	90,000
Total Expenditure	622,840	23,071	557,645

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

The department received 98% of its quarterly budget and 24% of its annual budget. Release from Ministry of Finance, Planning and Economic development was made as planned i.e 25% of the annual budget. Otherwise, Local Revenue and unconditional grant wage performed at 11 and 4% respectively of the annual budget due to low staffing level as recruitment of the water officer is yet to be done. Otherwise, overall expenditure performance stood at only 15% as no capital projects had commenced by clo

Department Revenue and Expenditure Allocations Plans for 2017/18

In the Financial year 2017/18, the sector expects to realise less funds by 8.8% due to a decrease in the conditional grants to the water sector by MoFPED. 15 deep wells to be constructed and 16 are to be rehabilitated at UGX 342million.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Paid salaries for 2 staff for three months, conducted the Extension staff meeting, Q1 Report submitted, Water Quality Analysis done, District Water and Sanitation Coordination Committee meeting held, District Advocacy Meeting Conducted, Sub-county Advocacy Meeting Conducted, Formation of Water User Committees done, sensitized Communities on critical requirements and Assessed non-functional Water sources

Plans for 2017/18 by Vote Function

Vote: 507 Busia District

Workplan 7b: Water

The following outputs will be realised during the Financial Year : 15 hand pump boreholes drilled and installed to address long distances by women and children to safe water points, Construct 2 - 2 Stance RGC latrines, and Rehabilitate 16 old Boreholes. This is expected to increase the safe water coverage to 76%

Medium Term Plans and Links to the Development Plan

The following outputs are expected to be realised during the medium term: 45 hand pump boreholes drilled and installed, 45 old unfunctional boreholes rehabilitated and 1 piped water system for Lumino Rural Growth Center constructed. This is expected to increase the safe water coverage to 76% according to the current trends in resource in-flow, otherwise to 80% by 2019.

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

UNICEF ,Truevine Ministries,World Vision, Child Fund, Water School and Central Government to contribute to safe water provision

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

1. Inadequate safe Water coverage

The safe water coverage stands at 74% and according to the trend, the annual increase is on average 1.4% implying a significant population is not served mainly women and children who form majority population.

2. The on purchase of new vehicles

The current vehicle is too old with high maintenance costs, the restriction on purchase of new vehicles should be relaxed

3. Water stressed areas

Areas around the Lake (Victoria) have poor ground water potential and sometimes poor water quality making the common technologies un- feasible specific projects could be identified to serve these areas with surface water- rather expensive for the district

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand		2016/17		2017/18
	Approved Budget	Outturn by end Sept		Proposed Budget
A: Breakdown of Workplan Revenues:				
<i>Recurrent Revenues</i>	80,229	21,470		81,170
District Unconditional Grant (Non-Wage)	13,759	4,710		13,759
District Unconditional Grant (Wage)	57,907	14,311		58,630
Locally Raised Revenues		0		1,149
Sector Conditional Grant (Non-Wage)	7,414	1,853		7,633
Unspent balances – Locally Raised Revenues	1,149	596		
<i>Development Revenues</i>	999,327	39,811		1,006,744
District Discretionary Development Equalization Gran	31,000	7,750		29,040
Multi-Sectoral Transfers to LLGs	25,923	6,481		35,300
Other Transfers from Central Government	942,404	25,580		942,404

Vote: 507 Busia District

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	1,079,556	1,087,915
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	80,229	81,170
Wage	57,907	58,630
Non Wage	22,322	22,541
<i>Development Expenditure</i>	999,327	1,006,744
Domestic Development	999,327	1,006,744
Donor Development	0	0
Total Expenditure	1,079,556	1,087,915

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

The department received 23% of its quarterly budget and 6% of the annual budget. Release from Ministry of Finance, Planning and Economic development was made as planned i.e 25% of the annual budget. Otherwise, the overall quarterly performance was below expectation as NUSAF 3 Sub-project funds are yet to be made after Sub-projects are identified. Local Revenue and unconditional grant performed at 52 and 34% respectively of the annual budget to cater for the physical planning exercise of Daban

Department Revenue and Expenditure Allocations Plans for 2017/18

In the 2017/18 FY, the Natural Resources Department expects a slight increase of 0.8% as compared to the previous year to cater for tree planting that shall address the devastated environment result in adverse climatic conditions. On the expenditure side Ushs. One billion has been allocated for Natural resource management, Ushs. 48million for tree planting while Land management shall receive Ushs. 11.4million.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

55 development projects screening, monitoring visits conducted to industries and plants for compliance with environmental standards, Physical planning exercise of Dabani Town board initiated, Training of District Natural Resources committee conducted, Orientation of District and Sub-county leaders on NUSAF 3 implementation modalities carried out and staff wages for the three months paid.

Plans for 2017/18 by Vote Function

The department is focused at realizing three major outputs of sustainable utilization of fragile ecological systems, Addressing issues of climate change through increased tree coverage and Planned Rural Growth Centers in the District. 25 Ha of trees planted in at least 28 institutions identified, Development Projects and other fragile ecological systems monitored and Enforcement of ENR regulations and physical planning of Masafu Townboard.

Medium Term Plans and Links to the Development Plan

The Medium term plans are to increase awareness and participation of the communities in protecting and sustainably exploit Natural resources, tree planting and growing to replenish the lost tree coverage and to have preplanned development of Masafu Town Board. These plans are purely linked to the DDP by contributing towards the vision of "A wealthy, healthy, knowledgeable and self-reliant society".

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

It is anticipated that some NGOs i.e Trees for the Future, Youth Environmental Services and Child Fund will provide tree seedlings to some individuals and institutions. World vision is active in the training of communities in the making and use of local energy saving cookstoves in Busitema and Sikuda Subcounties and the operationalisation of disaster management plans in the Sub Counties of Sikuda, Busitema, Busime and Lunyo.

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

Vote: 507 Busia District

Workplan 8: Natural Resources

1. Illegal ownership of Wetlands by individuals, and institutions

Some institutions and very high profiled persons have 'owned' whole or parts of some wetlands making it very difficult to convince a common rural farmer to move out of a wetland.

2. Unplanned Developments of trading centers

All the up-coming rural Groth Centers do not have physical plans.

3. High rate of deforestation in the District.

The higher percentage of the population that depends on wood products has exacerbated deforestation to a level far greater than tree planting rates in the District.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	213,771	41,054	213,319
District Unconditional Grant (Non-Wage)	0	132	
District Unconditional Grant (Wage)	143,167	23,512	142,445
Locally Raised Revenues		0	1,149
Sector Conditional Grant (Non-Wage)	69,454	17,364	69,726
Unspent balances – Locally Raised Revenues	1,149	46	
<i>Development Revenues</i>	397,045	17,262	651,273
District Discretionary Development Equalization Grant	3,647	912	3,840
Multi-Sectoral Transfers to LLGs	61,050	15,263	98,000
Other Transfers from Central Government	328,000	0	549,433
Transitional Development Grant	4,348	1,087	
Total Revenues	610,816	58,315	864,593
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	213,771	37,641	213,319
Wage	143,167	23,512	142,445
Non Wage	70,604	14,129	70,875
<i>Development Expenditure</i>	397,045	1,374	651,273
Domestic Development	397,045	1,374	651,273
Donor Development	0	0	0
Total Expenditure	610,816	39,015	864,593

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

The department received 38% of its quarterly budget and 10% of the annual budget. Release from Ministry of Finance, Planning and Economic development was made as planned i.e 25% of the annual budget. Otherwise, the overall quarterly performance was below expectation as Youth Livelihood Funds and the Women Fund were not made. Wage performance was equally low i.e 16% due to retirement of one staff and recruitment on replacement basis is yet to be done. Overall expenditure performance stood at

Department Revenue and Expenditure Allocations Plans for 2017/18

The Department expects to realise a 41.5% age increase in next years budget as compared to the previous Financial Year 2016/2017 as a result to provision of a revolving fund to address women livelihoods. The rest of the revenue sources shall not significantly change. Specifically support to Youth under Livelihoods has been allocated Ushs. 328millions (38%) while women allocated Ushs. 227million (26%) to cater for the Entrepreneur fund.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 507 Busia District

Workplan 9: Community Based Services

Physical Performance in the first quarter of 2016/17

- (1) Salaries for community development workers paid for the months of July, August & Sept 2016. (2) Vocational skills training for PWD'S conducted at Kireka.
 (3) Home based interventions conducted in the homes of PWD's in the Sub-counties of Masafu, Lumino & Masaba.
 (4) Two PWD patients referred for appropriate medical care at Cure hospital Mbale.
 (5) Monitoring of CBR activities conducted in the Sub-counties of Masafu, Masaba, Lunyo, Buetba, Sikuda & Buyanga. (6) CDD projects monitored in the

Plans for 2017/18 by Vote Function

Community based services department operations effectively managed, 25 Youth Groups to be supported under the Livelihood Programme, 4 quarterly progress reports submitted to CAO and to the Ministry of Gender & Social Development, 13 Departmental Staff paid monthly salary for 12 months, 200 Home based interventions for PWDs conducted, 5 PWDs referred to appropriate centres for health and social services & 10 PWDs referred for vocational skills training etc.

Medium Term Plans and Links to the Development Plan

The Department will continue to focus resources on the following areas annually: 200 Home based interventions for PWDs conducted, 25 PWDs referred to appropriate centres for health, social, education & vocational centres, Communities empowered with information, Probation & social welfare issues addressed, Capacities of CBOs developed, 2 Review meetings held per annum, FAL test conducted for FAL Learners, ALMIS software up-dated & Literacy day celebrated etc

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

World Vision and Child Fund are expected to fund activities in the department

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

1. Under staffing

Out of the 36 required staff, only 13 (5 females and 8 male) are in-post.

2. Lack of development partners in the field of Legal support

There are no development partners in the field of legal support especially to children in contact with the law

3. Limited transport facilities

Out of the 14 Subcounties only nine have motorcycles to support field operations

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	91,118	19,618	94,118
District Unconditional Grant (Non-Wage)	31,821	7,037	34,821
District Unconditional Grant (Wage)	51,252	10,987	51,252
Locally Raised Revenues		0	8,045
Unspent balances – Locally Raised Revenues	8,045	1,594	
<i>Development Revenues</i>	182,200	39,080	159,956
District Discretionary Development Equalization Grant	7,200	3,153	9,956
Donor Funding		0	150,000
Unspent balances - donor	175,000	35,927	

Vote: 507 Busia District

Workplan 10: Planning

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	273,318	254,074
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>91,118</i>	<i>94,118</i>
Wage	51,252	51,252
Non Wage	39,866	42,866
<i>Development Expenditure</i>	<i>182,200</i>	<i>159,956</i>
Domestic Development	7,200	9,956
Donor Development	175,000	150,000
Total Expenditure	273,318	254,074

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

The unit received 86% of its quarterly budget and 21% of the annual budget which was good. Release average 21% across the various sources. 175% of the first quarter DDEG was realized to cater for assessment of all the Lower Local Government that occurs in the first quarter. Otherwise, the overall expenditure performance stood at 90.9%.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Unit expects a reduction in funding by 7% next Financial Year due to the expected reduction in funding the Birth Registration exercise under support from GoU-UNICEF, this is due to the fact that four Lower Local Governments have been covered in the Financial Year 2016/2017.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Final Performance Contract (work plan & budget) was submitted to MoFPED on 4th July, 2016. Fourth Quarter report (OBT) format was prepared & submitted to Ministry of Finance, Planning & Economic Dev't, Local Government and Office of the Prime Minister on 22/7/2016. Appraisal of Sub-county Projects was done in the first quarter, 2016/17 and report shared. July, August and September technical Planning Committee meetings were held and minutes are on file i.e for 29/7/16, 15/8/2016 & 29/9/16 and B

Plans for 2017/18 by Vote Function

The planned outputs include: 1 Budget framework paper produced, Integrated work plan produced, Performance assessment done, projects appraised, Statistical abstract produced, Birth Registration of Children conducted and monitoring and evaluation of government programs done.

Medium Term Plans and Links to the Development Plan

The Unit will continue to support both Higher and Lower Local Governments in preparation of their plans, and ensure follow ups for timely implementation and reporting. Support will also be provided in areas of improved monitoring and programme evaluation by ensuring that monitorable indicators are reported on, as a measure of tracking performance.

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

The Unit expects to realise support from, USAID, Child Fund and World Vision towards supporting Departments and Lower Local Governments in areas of Development Planning and Monitoring and Evaluation of Programmes

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

1. Multiple planning & reporting formats

There is too much duplication (arising from numerous formats) in preparation of plans and reports that are needed by various Ministries, Agencies and the donor community, thus affecting actual implementation of activities.

2. Inadequate staffing in key sister departments

Vote: 507 Busia District

Workplan 10: Planning

There is inadequate levels of staffing to handle data collection and analysis across sectors

3. Inadequate capacity in planning, monitoring and reporting by key depts

Inadequate capacity leading to delays in submission of plans and inadequate/poor documentation.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	45,734	13,537	45,734
District Unconditional Grant (Non-Wage)	13,853	6,510	13,853
District Unconditional Grant (Wage)	26,135	6,243	26,135
Locally Raised Revenues		0	5,747
Unspent balances – Locally Raised Revenues	5,747	784	
<i>Development Revenues</i>	2,600	650	2,600
District Discretionary Development Equalization Gran	2,600	650	2,600
Total Revenues	48,334	14,187	48,334
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	45,734	13,537	45,734
Wage	26,135	6,243	26,135
Non Wage	19,599	7,294	19,599
<i>Development Expenditure</i>	2,600	650	2,600
Domestic Development	2,600	650	2,600
Donor Development	0	0	0
Total Expenditure	48,334	14,187	48,334

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

The department received 117% of its quarterly budget and 29% of its annual budget. Releases from Ministry of Finance performed as expected i.e at 100% under development. Otherwise Local Revenue performance was 55% of the quarterly budget and 14% of its annual budget. Performance of unconditional grant non-wage was 188% of its quarterly budget and 47% of its annual budget to cater for special audit of Buwembe S.S and Health Units. And all funds released were absorbed.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department shall almost maintain its level of funding next Financial Year and specifically Ushs. 31,634,950 (65%) will cater for management services while Ushs. 16,699,296 (35%) for Internal Audit activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The Unit was able to carry out fourth quarter audit for the FY 2015/2016 and report submitted to the District Chairperson on 22/8/16. Equally Audit of Health Units and special Audit for Buwembe S.S was done in addition to value for money Audit for DDEG

Plans for 2017/18 by Vote Function

Performance Contract Form B and agreement Compiled and submitted to the Chief Executive.

Annual/Quarterly audit workplan prepared and submitted to council for approval.

Annual/Quarterly performance reviews carried out.

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Workplan 11: Internal Audit

Financial Audits carried out in an acceptable standard following a prescribed program in each quarter of the Financial year.

Mandatory Quarterly audit reports compiled and submitted to the District Chairperson
Timely Quarterly audit reports produced which frankly

Medium Term Plans and Links to the Development Plan

Mandatory Quarterly audit reports compiled and submitted to the District Chairperson, Financial Audits carried out in an acceptable standard following a prescribed program in each quarter of the Financial year. Annual/Quarterly performance reviews carried out.

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

None at the moment

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

1. Lack of reliable Transport means

The Department does not have a vehicle to help the departmental staff move across the district to carry out audit work effectively

2. Inadequate funds

The level of funding is inadequate to meet the expected mandatory tasks

3. Understaffing

The Pricincipal Internal Audit is now acting Chief Finance Officer