

Vote: 579 Bududa 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 against 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 three months of 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 2016/17. These take the form of summaries of Ministerial Policy 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 2016/17 subject to the availability of 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 behalf of staff 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 Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned 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 FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

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

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Bududa District

MoFPED

Signed on Date: _____

Signed on Date: _____

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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, 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

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

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

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and 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 outputs of all 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 projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should 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 projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the 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 relating to priority Programme/Project expenditure.

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

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the 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

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	332,312	121,849	185,358
2a. Discretionary Government Transfers	1,951,860	1,129,958	3,472,861
2b. Conditional Government Transfers	11,489,335	8,777,419	12,597,752
2c. Other Government Transfers	883,795	285,293	142,490
3. Local Development Grant		430,904	0
4. Donor Funding	430,644	449,634	440,061
Total Revenues	15,087,946	11,195,057	16,838,522

Planned Revenues for 2016/17

The projected resource envelop for FY 2016/17 is Shs 16,838,522,000 as compared to 15,087,946,000 indicating a slight increase attributed to salary enhancement under Production department and reforms which led to the merging of PRDP and LGMSD grants into Discretionary Development Equalization Grant (DDEG) where 70% of these funds are to be transferred to Lower Local Governments for purposes of strengthening service delivery at that level.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	738,096	357,326	1,431,377
2 Finance	272,835	128,563	269,615
3 Statutory Bodies	1,287,319	713,726	658,450
4 Production and Marketing	301,211	152,058	787,508
5 Health	2,640,734	1,911,762	3,522,696
6 Education	7,492,484	5,092,172	8,178,320
7a Roads and Engineering	819,455	321,260	592,255
7b Water	767,537	157,911	632,054
8 Natural Resources	125,205	51,276	177,734
9 Community Based Services	487,550	160,517	441,769
10 Planning	85,377	119,426	72,988
11 Internal Audit	70,144	30,642	73,757
Grand Total	15,087,946	9,196,639	16,838,522
Wage Rec't:	8,779,525	6,568,279	9,779,958
Non Wage Rec't:	3,357,689	1,626,143	3,756,922
Domestic Dev't	2,520,088	609,587	2,861,581
Donor Dev't	430,644	392,630	440,061

Planned Expenditures for 2016/17

The District plans to spend Shs 16,838,522,000 and the Budget strategy for FY 2016/17 has been developed in the context of the National Development Plan (NDPII) for 2016/16-2019/20 and the District Five year development plan II.(2015/16 -2019/20). The district will focus on increasing access to quality social Services, improving on infrastructure for development, increasing household income and promoting of sustainable use of natural resources.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	332,312	121,849	185,358
Loan Application Fees	12,000	500	
Animal & Crop Husbandry related levies		0	2,340
Application Fees		0	12,000
Business licences	8,318	0	8,318
Educational/Instruction related levies		0	2,300
Forest / Timber Permits	21,000	2,550	
Group registration		0	2,000
Identity Cards	10,000	6	
Livestock Fees	5,512	0	
Local Service Tax	29,000	34,673	40,000
Market/Gate Charges		0	32,000
Market/Parish Charges	32,400	18,710	
Other Fees and Charges		1,439	53,000
Other Fees and Charges/ Remittances	134,327	0	
Other licences	1,000	2,344	1,000
Registration of Businesses	6,300	5,306	6,300
Rent & Rates from other Gov't Units	15,000	0	15,000
Tender Fees	32,000	6,263	
Unspent balances – Locally Raised Revenues	14,355	49,919	
Land Fees	10,000	140	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,100	0	1,100
2a. Discretionary Government Transfers	1,951,860	1,560,862	3,472,861
Urban Discretionary Development Equalization Grant	0	0	20,656
Urban Unconditional Grant (Non-Wage)	51,957	37,553	46,307
District Unconditional Grant (Wage)	871,923	653,942	1,038,889
District Unconditional Grant (Non-Wage)	446,873	325,810	699,996
District Discretionary Development Equalization Grant	430,904	430,904	1,512,881
Urban Unconditional Grant (Wage)	150,204	112,653	154,132
2b. Conditional Government Transfers	11,489,335	8,777,419	12,597,752
Development Grant	1,473,375	1,458,956	732,569
Gratuity for Local Governments		0	213,958
Pension for Local Governments	508,262	381,196	528,983
Sector Conditional Grant (Non-Wage)	1,610,814	1,098,847	2,092,822
Sector Conditional Grant (Wage)	7,506,540	5,629,905	8,586,937
Support Services Conditional Grant (Non-Wage)	368,344	192,014	
Transitional Development Grant	22,000	16,500	442,484
2c. Other Government Transfers	883,795	285,293	142,490
PLE Supervision	5,855	6,373	
Other Government transfers(for recruitment of health workers)		10,125	
Bududa- Nabweya Gravity Flow Scheme	284,898	0	
Roads maintenance- URF	445,552	257,489	
Youth Livelihood Programme	147,490	11,307	142,490

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A. Revenue Performance and Plans

4. Donor Funding	430,644	449,634	440,061
USAID/SDS	163,247	64,222	
GAVI	20,000	34,825	20,000
PACE		930	
WWF	32,000	0	
Unicef Uganda	95,296	193,189	128,903
world Health Organisation	120,102	156,468	
World Health Organisation (WHO)		0	194,000
Strengthening Decentralisation for Sustainability (SDS)		0	97,158
Total Revenues	15,087,946	11,195,057	16,838,522

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The local revenue of 185,358,000 million as compared to 332,312,000 is expected. Projections have been based on local revenue performance for financial year 2015/16. However amounts from some sources have been maintained like projections from forest products, market dues local service tax among others.

(ii) Central Government Transfers

Expected central government transfers are slightly higher compared to previous FY year as a result of increase in discretionary Government transfers from 1,951,860,000 to 3,472,861,000 for strengthening service delivery at lower local governments and conditional grant has increased from 11,489,335,000 to 12,597,752,000 as a result of enhancement on the sector water grant to support improving safety water coverage specifically in sub counties that are below the national average.

(iii) Donor Funding

The District Plans to receive Donor Funding amounting to shs 440,061,000 as compared to 430,644,00 from SDS/ USAID funded program to support OVC, HIV, UNICEF Uganda for quality enhancement program under education, Early childhood development and providing birth certificates to children under five years. Off budget support is expected from PATH, PACE, for health advocacy initiatives, UDEWO for support to persons with disabilities.

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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>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	548,356	363,424	1,248,458
District Unconditional Grant (Non-Wage)	77,495	72,455	62,560
District Unconditional Grant (Wage)	214,023	162,517	238,458
Gratuity for Local Governments		0	213,958
Locally Raised Revenues	51,093	8,128	45,026
Multi-Sectoral Transfers to LLGs	109,074	45,921	68,785
Pension for Local Governments		0	528,983
Support Services Conditional Grant (Non-Wage)	14,642	10,982	
Unspent balances – Locally Raised Revenues	7,595	7,595	
Urban Unconditional Grant (Wage)	74,435	55,826	90,688
<i>Development Revenues</i>	189,740	189,740	182,918
District Discretionary Development Equalization Grant	180,739	180,739	35,899
Locally Raised Revenues		0	3,500
Multi-Sectoral Transfers to LLGs	9,001	9,001	142,066
Urban Discretionary Development Equalization Grant		0	1,453
Total Revenues	738,096	553,164	1,431,377
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	548,356	346,734	1,248,458
Wage	299,994	226,553	329,147
Non Wage	248,362	120,181	919,312
<i>Development Expenditure</i>	189,740	10,592	182,918
Domestic Development	189,740	10,592	182,918
Donor Development	0	0	0
Total Expenditure	738,096	357,326	1,431,377

2015/16 Revenue and Expenditure Performance up to March

The department received shillings 184,247,000 during the quarter which is 63 % of the quarterly performance and this cumulatively translates to shillings 553,164,000 represented by 75% of the approved annual budgetary performance. This indicates on target performance mainly due to release of entire development grant during the third quarter which is also contributed to the above performance of LGMSD and multisectoral. Local revenue on the other hand performed below target due to delay by service providers to remit funds to the district's general fund account. The department in total spent shillings 149,818,000 which is 81% and cumulatively translates to 357,326,000 which is 48% of the annual performance leaving 195,838,000 shillings as unspent balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department Plans to receive shs 1,431,377,000 shillings as compared to 650,333,000 from all sources. The increase is as a result of the DDEG grant for the district and Lower local governments and funds for pension and gratuity. The expenditure will be targeted towards completing of sub county administration blocks and procuring of land for sub county headquarters, support supervision of staff for purposes of improving efficiency and effectiveness in the delivery of services

(ii) Summary of Past and Planned Workplan Outputs

	2015/16	2016/17
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Workplan 1a: Administration

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1281 Local Police and Prisons			
Function Cost (US\$ '000)	3,000	51,829	4,000
Function: 1381			
Availability and implementation of LG capacity building policy and plan	yes	yes	yes
No. (and type) of capacity building sessions undertaken	5	1	2
No. of computers, printers and sets of office furniture purchased		0	1
No. of existing administrative buildings rehabilitated		0	1
Function Cost (US\$ '000)	735,096	355,416	1,427,377
Cost of Workplan (US\$ '000):	738,096	357,326	1,431,377

2015/16 Physical Performance up to March

Salaries and pension paid, payroll management conducted, preparation of workplans and reports, monitoring and supervision of activities, maintenance of facilities and plans,

Planned Outputs for 2016/17

2 sub county headquarters completed, land for sub county headquarters procured 4 monitoring reports produced, 4 performance review reports produced, annual capacity building plan prepared and shared with relevant stakeholders, radio talk shows conducted

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors
none

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

1. Understaffing

The district staffing levels are at 31%. This affects timely delivery of services to the community.

2. Inadequate funding

The District collects inadequate revenue to finance all departmental activities. The Little collected is used to finance council allowances

3. Transport facility

There are few vehicles by the administration and this affects timely supervision and follow up on critical issues.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	268,835	186,702	263,615
District Unconditional Grant (Non-Wage)	53,659	53,441	45,000
District Unconditional Grant (Wage)	90,008	68,506	123,502
Locally Raised Revenues	23,789	4,422	19,464

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Workplan 2: Finance

Multi-Sectoral Transfers to LLGs	57,929	27,745	57,321
Support Services Conditional Grant (Non-Wage)	5,122	3,841	
Urban Unconditional Grant (Wage)	38,329	28,747	18,329
Development Revenues	4,000	0	6,000
District Discretionary Development Equalization Grant		0	4,000
Locally Raised Revenues	4,000	0	2,000
Total Revenues	272,835	186,702	269,615

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	268,835	128,563	263,615
Wage	126,504	94,878	141,831
Non Wage	142,331	33,685	121,785
Development Expenditure	4,000	0	6,000
Domestic Development	4,000	0	6,000
Donor Development	0	0	0
Total Expenditure	272,835	128,563	269,615

2015/16 Revenue and Expenditure Performance up to March

The Department Received shillings 65,760,000 during the second quarter 92% and translates to shillings 186,702,000 represented by 68 % cumulatively. Performance below target is attributed to poor local revenue due to delay by service providers to deposit funds on the district general fund account. The department in total spent shillings 35,505,000 which 50 % of the quarterly expenditure and this cumulatively translates to 128,563,000 represented by 47 % of the annual budget leaving 58,139,000 as unspent balance on the departmental account. .

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue expected by the department is 269,615,000 shillings from all sources as compared to 272,835,000 .The slight reduction is under the district non wage where allocations to lower local governments has increased as compared to the previous financial year. Expenditure will be geared towards improving local revenue performance, timely budgeting and reporting.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481			
Date for submitting the Annual Performance Report	30/06/2016	15/01/2016	30/06/2017
Value of LG service tax collection	60000000	106055017	40000000
Value of Other Local Revenue Collections	134000000	58505713	145358000
Date of Approval of the Annual Workplan to the Council	15/02/2016	15/02/2016	15/02/2017
Date for presenting draft Budget and Annual workplan to the Council	30/may/2016	15/03/2016	01/04/2017
Date for submitting annual LG final accounts to Auditor General	31/07/2016	15/01/2016	31/07/2017
Function Cost (US\$ '000)	272,835	128,563	269,615
Cost of Workplan (US\$ '000):	272,835	128,563	269,615

2015/16 Physical Performance up to March

supported 16 sub counties in local revenue mobilisation and writing of financial statements. Conducted the district budget conference, prepared and submitted the first quarter financial report to the ministry of finance planning and

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Workplan 2: Finance

economic development.

Planned Outputs for 2016/17

The planned outputs 2016/17 include: Revenue mobilised and collected up to 90% of the planned target; Annual Work plan 2017/18 and budget estimated prepared and approved by the district council. Quarterly and annual financial and physical performance reports prepared and submitted Ministry of finance, planning and economic development and to other relevant offices.

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

none

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

1. Under staffing

The department is highly understaffed and at 30% which is inadequate to handle departments work.

2. No Transport facility.

The department does not have any transport facility to run its activities.

3. Low Funding

The department does not have any central government funding. It relies entirely on Local revenue

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	779,058	449,820	649,163
District Unconditional Grant (Non-Wage)	75,955	60,556	355,485
District Unconditional Grant (Wage)	232,341	176,256	202,432
Locally Raised Revenues	60,539	4,073	30,454
Multi-Sectoral Transfers to LLGs	79,121	34,727	57,048
Other Transfers from Central Government		10,125	
Support Services Conditional Grant (Non-Wage)	327,357	161,274	
Urban Unconditional Grant (Wage)	3,744	2,808	3,744
<i>Development Revenues</i>		0	9,287
District Discretionary Development Equalization Grant		0	4,287
Locally Raised Revenues		0	5,000
Total Revenues	779,058	449,820	658,450
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,287,319	713,726	649,163
Wage	477,500	352,309	206,176
Non Wage	809,819	361,417	442,987
<i>Development Expenditure</i>	0	0	9,287
Domestic Development	0	0	9,287
Donor Development	0	0	0
Total Expenditure	1,287,319	713,726	658,450

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Workplan 3: Statutory Bodies

2015/16 Revenue and Expenditure Performance up to March

The department received shillings 261,707,000 out of 321, 820, 000 of the quarterly target and this is represented by 82 % which cumulatively translates to 831,016,000 which is 65 % of the approved annual budgetary performance. Performance below target is attributed to poor performance under local revenue mainly due to the delay of service providers to deposit funds on the District general fund account. The department spent shs.2 65,303,000 during the quarter which is 82 % and this translates to 713,726,000 represented by 55% cumulatively leaving 117,291,000 as unspent balances.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shillings 658,450,000 as compared to 1,287,319,000. The reduction is because transfer of funds of staff pension and gratuity to Administration which boosted the 2015/16 allocation to this sector. The department plans to spend all these funds on Facilitating of Council, Executive and standing committee meetings, Procurement of service providers.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of Auditor General's queries reviewed per LG	1	0	1
No. of LG PAC reports discussed by Council	4	2	4
No. of Land board meetings	8	0	8
No. of land applications (registration, renewal, lease extensions) cleared	60	0	60
Function Cost (US\$ '000)	1,287,319	713,726	658,449
Cost of Workplan (US\$ '000):	1,287,319	713,726	658,449

2015/16 Physical Performance up to March

The performance of the sector were mainly on non standard outputs which included, 1 council meetings conducted, 5 sectoral committee meetings, 3 DEC meetings, confirmation of staff by the district service commission, award of contracts.

Planned Outputs for 2016/17

6 council meeting, with relevant resolutions conducted, 12 district executive committee meetings with relevant policies formulated, 6 standing committee meetings conducted, 4 Internal audit and 2 Auditor general reports reviewed and corrective action made, 8 land board committee meetings conducted, leases offered to eligible tenants. Procurement work plan prepared and approved by council, procurement reports prepared and submitted to relevant office, contracts to service providers awarded.

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

None

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

1. inadequate Funding

All sectors in the department receive inadequate revenue to run the mandatory activities as required by law.

2. Delay in submission of procurement requisition and plans.

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Workplan 3: Statutory Bodies

Departments delay to submit procurement requisitions which inturn also delays the general procurement process hence the blame game

3. Influence Peddling

There is political interference in the general recruitment, Land management, and procurement processes.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	240,033	153,133	371,574
District Unconditional Grant (Non-Wage)	9,428	5,028	
District Unconditional Grant (Wage)	31,721	23,791	31,721
Locally Raised Revenues	2,722	430	
Multi-Sectoral Transfers to LLGs	28,742	0	2,283
Sector Conditional Grant (Non-Wage)	25,954	19,466	33,820
Sector Conditional Grant (Wage)	138,105	103,579	303,750
Unspent balances – Locally Raised Revenues	3,360	840	
<i>Development Revenues</i>	61,178	43,258	415,934
Development Grant	57,678	43,258	26,239
District Discretionary Development Equalization Gran		0	307,877
Locally Raised Revenues	3,500	0	
Multi-Sectoral Transfers to LLGs		0	81,817
Total Revenues	301,211	196,391	787,508
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	240,033	152,058	371,574
Wage	169,826	127,370	335,471
Non Wage	70,207	24,689	36,103
<i>Development Expenditure</i>	61,178	0	415,934
Domestic Development	61,178	0	415,934
Donor Development	0	0	0
Total Expenditure	301,211	152,058	787,508

2015/16 Revenue and Expenditure Performance up to March

Total revenue received by the department by the end of the quarter was 65,122,000 which is 82% of the quarterly outturn and this cumulatively translates to 196,391,000 represented by 65% of the annual approved budget. Under performance is attributed to low performance under local revenue performance. Out of the quarterly release, the department spent 51,514,00 which is 65 % and this cumulatively translates to 152,058,000 represented by 50 % of the annual budgetary performance leaving 44,333,000 million as un spent balance on the department account.

Department Revenue and Expenditure Allocations Plans for 2016/17

The planned departmental revenue for FY 2016/17 projected at shs 787,508,000 as compared to 301,211,000 of FY2015/16. This shows an increase attribute to DDEG guidelines where 75% of the PRDP grant under DDEG should be allocated to production and livelihood related outcomes. Expenditure will focus on constructing slaughter houses, establishing demonstration gardens and plant clinics.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 579 Bududa District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
Function Cost (US\$ '000)	0	0	423,162
Function: 0182 District Production Services			
No. of livestock vaccinated	203000	0	0
No. of livestock by type undertaken in the slaughter slabs	3200	1765	3200
No. of fish ponds constructed and maintained	0	0	01
No. of fish ponds stocked	1	0	4
Quantity of fish harvested	0	0	300
No of slaughter slabs constructed	0	0	2
No of plant clinics/mini laboratories constructed	0	0	3
Function Cost (US\$ '000)	299,106	150,371	354,200
Function: 0183 District Commercial Services			
No. of trade sensitisation meetings organised at the district/Municipal Council	0	0	2
No of businesses inspected for compliance to the law	0	0	160
No of businesses issued with trade licenses	0	0	160
No of businesses assisted in business registration process	0	0	4
No. of enterprises linked to UNBS for product quality and standards	0	0	1
No. of producers or producer groups linked to market internationally through UEPB	0	0	4
No of cooperative groups supervised	12	9	4
No. of cooperative groups mobilised for registration	6	4	8
No. of cooperatives assisted in registration	12	3	4
A report on the nature of value addition support existing and needed	NO	no	
Function Cost (US\$ '000)	2,105	1,688	10,146
Cost of Workplan (US\$ '000):	301,211	152,058	787,508

2015/16 Physical Performance up to March

all staff salaries paid from January to March, 1 quarterly meeting conducted at the department, quarterly report yet to be submitted to Maaif, supervision carried out by DAO, DISEASE SURVEILLANCE ON CROP CARRIED OUT BY THE Agric extension staff in 4 sub counties, 982 animals inspected and admitted for slaughter, supervision carried out in veterinary sector by the DVO in 5 sub counties, training was conducted on animal management and production by Vet extension offices and 113 farmers were trained, one supervision carried on fish farming at the district, 1 training took place at Arling ton Academy Bulucheke sub county, Training on bee hive making took place at Bubiita sub county and 28 farmers attended, 3 saccoes were supervised by the cooperative officer, one society was mobilized and one sensitization of the youth group at Bunamubi Parish, Bukigai Ssub county occurred. All development projects have not been supplied by the contractors due to delays in the procurement process.

Planned Outputs for 2016/17

1 fish ponds stocked, 12 cooperatives mobilised and sensitised and registered, operation wealth creation program monitored and supervised, 3200 cows slaughtered through the District gazetted Slaughter slabs. 4 demonstration gardens established in 3 primary schools.

Vote: 579 Bududa District

Workplan 4: Production and Marketing

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

Supply of inputs to farmers under the Operation wealth Creation (OWC) and NUSAF 3 Program .

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

1. Inadquate staff

Extension workers in the department are limited and this affects timely delivery of services.

2. Poor farmer attitude toward improves methods of farming

This hampers adaption to new method of farming by the farmers

3. Natural disaster

Displacing people and this affects delivery of services especially in hard to reach areas

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,229,700	1,663,420	2,461,464
District Unconditional Grant (Non-Wage)	17,001	6,899	2,100
District Unconditional Grant (Wage)		0	67,140
Locally Raised Revenues	3,515	0	7,488
Multi-Sectoral Transfers to LLGs	1,470	736	640
Sector Conditional Grant (Non-Wage)	275,319	206,489	278,638
Sector Conditional Grant (Wage)	1,932,394	1,449,296	2,105,458
<i>Development Revenues</i>	411,034	455,666	1,061,232
Development Grant	153,079	153,079	0
District Discretionary Development Equalization Grant		0	166,664
Donor Funding	239,992	284,624	440,061
Multi-Sectoral Transfers to LLGs	17,963	17,963	38,370
Transitional Development Grant	0	0	416,136
Total Revenues	2,640,734	2,119,086	3,522,696
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,229,700	1,644,213	2,461,464
Wage	1,932,394	1,449,296	2,172,598
Non Wage	297,306	194,918	288,866
<i>Development Expenditure</i>	411,034	267,549	1,061,232
Domestic Development	171,042	39,685	621,171
Donor Development	239,992	227,864	440,061
Total Expenditure	2,640,734	1,911,762	3,522,696

2015/16 Revenue and Expenditure Performance up to March

The Department received shs.820,487,000 which is 120% of the quarterly Performance and this cumulatively translates to shs 2,119,086,000 which is 80% of the total annual budget. The over performance is attributed to the above target receipts in PHC development and Donor development funds of 133% and 275% respectively. Out of the received revenue above, shs 691,966,000, represented by 101% of the quarterly performance was spent, translating to shs 1,911,763,000, which is 72% of the annual performance target leaving shs 207,324 000 as unspent.

Vote: 579 Bududa District

Workplan 5: Health

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive total revenue of shillings 3,522,969 showing an increase from 635,260,000 for previous year. This is attributed to salary enhancement, DDEG funding for lower local governments. The Department plans to spend all the funds focusing on payment of salaries, complete Maternity ward at Bulucheke and Bukibokolo HCIIIs.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Value of health supplies and medicines delivered to health facilities by NMS		0	6
Number of outpatients that visited the NGO Basic health facilities	21848	1876	350
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	3500	528	1100
Number of trained health workers in health centers	125	96	120
No of trained health related training sessions held.	6	5	6
Number of outpatients that visited the Govt. health facilities.	112000	36555	165000
Number of inpatients that visited the Govt. health facilities.	2400	6930	5000
No and proportion of deliveries conducted in the Govt. health facilities	1520	2044	2800
% age of approved posts filled with qualified health workers	99	71	72
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	87	60	80
No of children immunized with Pentavalent vaccine	7400	7400	7500
No of standard hand washing facilities (tippy tap) installed next to the pit latrines	0	0	40
No of maternity wards rehabilitated		0	2
No of OPD and other wards constructed	1	0	0
Function Cost (US\$ '000)	2,640,734	1,911,762	2,867,540
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	532,000
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	123,156
Cost of Workplan (US\$ '000):	2,640,734	1,911,762	3,522,696

2015/16 Physical Performance up to March

Reports prepared and submitted to relevant stakeholders, Bulucheke Maternity constructed.

Planned Outputs for 2016/17

Two maternity wards at Bukibokolo and Bulucheke Health centre III completed. support supervision both internal and lower health facilities, mentoring of healthworkers on different activities conducted.

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

UNICEF for social mobilization, WHO and GAVI Support towards immunization activities, PACE supports in ART

Vote: 579 Bududa District

Workplan 5: Health

services by providing water vessel and mosquito nets

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

1. Lack of transport

This affects timely supervision, monitoring of staff and programs.

2. Facilities located in hard reach areas

Difficulty in deploying and retention of staff in health centers like Bufuma, Bukibokolo, Bukalasi, Bushiyi, Buwakiyu, Bumusi

3. Under staffing

Health worker patient ratio resulting into inefficient health service delivery

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	6,745,844	4,951,032	7,458,470
District Unconditional Grant (Non-Wage)	13,169	10,203	2,100
District Unconditional Grant (Wage)	49,614	37,211	35,064
Locally Raised Revenues	4,537	2,005	5,990
Multi-Sectoral Transfers to LLGs		0	957
Other Transfers from Central Government	5,855	6,373	
Sector Conditional Grant (Non-Wage)	1,236,629	818,209	1,236,629
Sector Conditional Grant (Wage)	5,436,041	4,077,030	6,177,729
<i>Development Revenues</i>	746,639	735,314	719,850
Development Grant	612,605	612,605	202,675
District Discretionary Development Equalization Grant	22,206	22,206	10,292
Donor Funding	70,000	60,114	
Locally Raised Revenues	2,881	1,440	
Multi-Sectoral Transfers to LLGs	38,949	38,949	506,883
Total Revenues	7,492,484	5,686,345	8,178,320
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	6,745,844	4,920,336	7,458,470
Wage	5,485,655	4,114,230	6,212,793
Non Wage	1,260,190	806,106	1,245,677
<i>Development Expenditure</i>	746,639	171,836	719,850
Domestic Development	676,640	111,722	719,850
Donor Development	70,000	60,114	0
Total Expenditure	7,492,484	5,092,172	8,178,320

2015/16 Revenue and Expenditure Performance up to March

The department received 2,161,627 which is 112 % of the quarterly performance and this cumulatively translates to 5,686,345 000 represented by 76 % of annual approved budget performance. This indicated above target performance attributed to release of the entire development grant for the department for the whole financial year in the third quarter. On the other hand local revenue and non wage performed poorly. The department in total spent shillings

Vote: 579 Bududa District

Workplan 6: Education

1,865,402,000 which is 97 % of the quarterly performance and this translates to 5,092,172,000 represented by 68 % of the annual performance leaving 594,175,000 as unspent balance on the departmental account.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shillings 8,178,320,000 as compared to 7,492,484,000 for 2015/16. The increase in funding is attributed to salary enhancement and increase in the capitation grant for both primary and secondary school. Funding areas in the budget include- capitation for Universal Education, salaries, inspection and monitoring, classroom, pit latrines, and supply of furniture.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	45826	48384	47000
No. of student drop-outs	120	97	200
No. of Students passing in grade one	130	98	130
No. of pupils sitting PLE	2720	2599	27000
No. of classrooms constructed in UPE	6	3	6
No. of latrine stances constructed	30	00	0
No. of teacher houses constructed	0	00	0
No. of primary schools receiving furniture	7	0	1
Function Cost (US\$ '000)	5,833,374	3,956,052	6,442,833
Function: 0782 Secondary Education			
No. of students enrolled in USE	7800	7800	4560
No. of teacher houses constructed	2	0	0
Function Cost (US\$ '000)	1,539,217	1,074,609	1,656,279
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	89	71	148
No. of secondary schools inspected in quarter	8	9	8
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	105,138	61,512	77,207
Function: 0785			
No. of SNE facilities operational	0	0	4
No. of children accessing SNE facilities		0	210
Function Cost (US\$ '000)	14,755	0	2,000
Cost of Workplan (US\$ '000):	7,492,484	5,092,172	8,178,320

2015/16 Physical Performance up to March

Total schools inspected were - 3 secondary and 78 primary, payment towards construction of 09 classrooms at Bukari, Bubuyer and Bukhatelema primary schools. Completion of VIP - five stance pit latrine was done

Planned Outputs for 2016/17

2016/17 outputs include: of 6 classrooms constructed at Bukiga and Bunandutu primary schools, furniture supplied to 02 primary schools, furniture for 2 primary schools supplied. A total of 89 primary schools inspected and monitored once in a term

Vote: 579 Bududa District

Workplan 6: Education

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

UNICEF Uganda to provide technical support and financial support for capacity building and community sensitisation

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

1. Lack of Transport facilities

This affects timely supervision of headteachers, inspection and monitoring of schools

2. Location of schools in hard to reach areas.

affects deployment and retentions of teachers in some schools like Bufuma, Buraba etc- such schools are understaffed

3. Inadequate institutions

No BT/VET government institutions in both constituencies still affects skills development, no government secondary schools in 10 sub counties and no primary schools in 26 parishes

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	55,223	36,047	513,442
District Unconditional Grant (Non-Wage)	12,147	5,303	4,230
District Unconditional Grant (Wage)	32,008	24,006	40,992
Locally Raised Revenues	2,084	0	4,493
Sector Conditional Grant (Non-Wage)		0	453,356
Urban Unconditional Grant (Wage)	8,984	6,738	10,372
<i>Development Revenues</i>	764,232	576,002	78,812
Development Grant	219,304	219,304	
District Discretionary Development Equalization Grant	73,717	76,811	16,861
Locally Raised Revenues	3,260	0	
Multi-Sectoral Transfers to LLGs	22,398	22,398	61,951
Other Transfers from Central Government	445,552	257,489	
Total Revenues	819,455	612,049	592,255
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	55,223	31,311	513,442
Wage	40,992	29,311	51,364
Non Wage	14,231	2,000	462,079
<i>Development Expenditure</i>	764,232	289,949	78,812
Domestic Development	764,232	289,949	78,812
Donor Development	0	0	0
Total Expenditure	819,455	321,260	592,255

2015/16 Revenue and Expenditure Performance up to March

The department received shs, 261,120,000 during the third quarter out of the planned target of 204,864,000 which is 127% of the quarterly outturn and this cumulatively translates 612,049,000 represented by 77 % of the annual approved budget which indicates on target performance. However LGMSD and Multi sectoral transfers (217% and

Vote: 579 Bududa District

Workplan 7a: Roads and Engineering

200%) performed above target due to release of the entire development grant for the financial year in the third quarter. On the other hand there was non realisation of local revenue and reduction in release of other transfers from Central Government (Uganda Road Fund). The department spent in total shillings 149,349,000 which is 73% of quarterly expenditure 321,260,000 cumulatively represented by 39 % of the annual target leaving unspent balances of 290,789,000.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects a total of shs 592,255,000 as compared to 819,455,000 indicating a drop from the previous financial year attributed to reforms leading to more allocations to lower local government under DDEG. The department expenditure will be geared towards improving on the roads network in the district, paying of staff salaries, community mobilisation and sensitisation to enhance ownership of government projects.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481			
No of bottle necks removed from CARs	1	1	1
Length in Km of Urban paved roads routinely maintained	1	0	
Length in Km of Urban unpaved roads routinely maintained	14	14	14
Length in Km of Urban unpaved roads periodically maintained	2.2	0	
Length in Km of District roads routinely maintained	142	142	143
Length in Km of District roads periodically maintained	3	0	2
No. of bridges maintained	1	0	3
Length in Km. of rural roads constructed		0	1
Function Cost (US\$ '000)	724,755	321,260	585,393
Function: 0482			
Function Cost (US\$ '000)	94,700	0	6,861
Cost of Workplan (US\$ '000):	819,455	321,260	592,255

2015/16 Physical Performance up to March

maintained 142km of district feeder roads using road gangs and mechanized routine maintenance of 34.3km, transferred ug shs 36,010,987 to Bududa Town Council for road maintenance and design of 1km roads for sealing. Manafwa river concrete bridge deck on Bukigai- Bukalasi road was cast including payment of retention on randa- buwakhata road under road rehabilitation grant.

Planned Outputs for 2016/17

The district has planned to maintain 143km out of 227km using roadgangs, maintain 111km out of the 142km using routine mechanized maintenance, timber deck 3 bridges of nashifungu, tsabalalu and kaato.

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

The central government is maintaining the Bubulo- Bududa -circular road under UNRA.

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

1. Hard to reach/difficult terrain

The District is mountainous with lack of construction materials like gravel within the allowable haulage distance which makes construction expensive. Because of the high altitudes coupled with long rain season, the gravel wears off first

Vote: 579 Bududa District

Workplan 7a: Roads and Engineering

2. Lack of road unit/Resources not adequate

The road net work is 227km but resources received cannot allow maintenance of the roads coupled with construction of bridges. Lack of complete road unit makes implementation of force on account expensive as hire of private equipment is expensive.

3. Mudslides/landslides

Some roads during the rains season get blocked requiring resources to maintain which are not available

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	314,827	19,095	66,559
District Unconditional Grant (Non-Wage)	2,978	0	2,100
District Unconditional Grant (Wage)	25,461	19,095	25,461
Locally Raised Revenues	1,491	0	4,493
Other Transfers from Central Government	284,898	0	
Sector Conditional Grant (Non-Wage)	0	0	34,506
Development Revenues	452,709	447,209	565,495
Development Grant	430,709	430,709	503,655
Multi-Sectoral Transfers to LLGs		0	39,840
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	767,537	466,305	632,054
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	336,827	34,246	66,559
Wage	25,461	19,095	25,461
Non Wage	311,367	15,151	41,099
Development Expenditure	430,709	123,665	565,495
Domestic Development	430,709	123,665	565,495
Donor Development	0	0	0
Total Expenditure	767,537	157,911	632,054

2015/16 Revenue and Expenditure Performance up to March

The department planned and received ug shs 245,582,00 out of 191,884,000 which is 128 % of the quarterly performance and this cumulatively translates to 466,305,000 represented by 61% of the approved budget . Performance below target is attributed to non receipt of Bududa Nabweya gravity flow scheme funds and local revenue. The expenditure in the quarter was ug shs 97,597,000 which is 30% of the quarterly out turn and 156,546,000 cumulatively represented by 20% of the approved budget leaving unspent balance of ug shs 308,394,000 which is 40% of the budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue consists of Shs 632,054,000 as compared to 767,537,000 in 2015/16 indicating a reduction which is attributed to non inclusion of funding for Nabweya gravity flowscheme software activities implemented by the Ministry of Water and Environment directly. The sector plans to spent all funds on salaries and wages, constructions of GFS, protection of 20 springs, Software activities and Home improvement Campaign.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 579 Bududa District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0981			
No. of supervision visits during and after construction	12	9	12
No. of water points tested for quality	100	0	191
No. of District Water Supply and Sanitation Coordination Meetings	8	6	8
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of sources tested for water quality	100	0	191
No. of water points rehabilitated	8	8	1
% of rural water point sources functional (Gravity Flow Scheme)	90	90	90
No. of water pump mechanics, scheme attendants and caretakers trained	50	50	65
No. of water and Sanitation promotional events undertaken	120	96	205
No. of water user committees formed.	50	50	30
No. of Water User Committee members trained	50	50	30
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	50	50	65
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	2	2	1
No. of public latrines in RGCs and public places	1	1	1
No. of springs protected	16	12	20
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	4	3	4
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	0	0	3
Function Cost (US\$ '000)	767,537	157,911	632,054
Cost of Workplan (US\$ '000):	767,537	157,911	632,054

2015/16 Physical Performance up to March

held two quarterly meetings, completed protection of 12 medium springs though not paid, completed extension of bumayoka into buwali though not paid, completed construction of three stance vip latrine at malandu RGC, carried commissioning of completed water sources for financial year 2014/2015. completed reactivation of water user committees and training of water user committees.

Planned Outputs for 2016/17

The planned out puts include protection of 20 medium springs, reconstruction of 10 springs, completion of the extension of Bumayoka GFS into Buwali, Phase one of the construction of Bumwalukani GFS, Extension of Bukibokolo GFS into Bumasheti sub county, construction of 3 stance composite vip latrine at namaistu and 220 software activities that include community sensitization meetings, advocacy meeting, workshop, commissioning of completed water sources and home and village campaign held in Bumayoka and Bududa sub counties. Water quality testing of water sources shall be done in house with support from kyoga wate management zone.

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

Vote: 579 Bududa District

Workplan 7b: Water

The Ministry of Water and Environment is constructing the 13.7billion bududa- nabweya gravity flow scheme to serve 6 sub counties of bushiyi, bulucheke, bukigai, nabweya, bushiribo and bududa town council. It designed to serve a population of 116,919.

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

1. Weak Community Based Management Systems (CBMS)

The beneficiaries through CBMS sign letters of understanding to maintain the completed water sources in order to enhance functionality however the CBMS on the ground is weak.

2. Hard to reach/terrain is difficult

Bududa district is mountainous without infrastructre like roads which makes ferrying of materials difficult/ carried on the heads that delays implementation of projects coupled with nine months of rainfall in the year.

3. Procurement delays and capacity of contractors

Procurement of service providers takes 6 months and most times works start in the third quarter which affects timely implementation. The contractors lack capacity in terms of financial reasons to implement projects on time.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	85,075	56,755	109,325
District Unconditional Grant (Non-Wage)	11,859	7,580	9,000
District Unconditional Grant (Wage)	39,705	29,779	66,316
Locally Raised Revenues	8,940	117	9,733
Multi-Sectoral Transfers to LLGs		0	18,755
Sector Conditional Grant (Non-Wage)	21,172	15,879	5,520
Unspent balances – Locally Raised Revenues	3,400	3,400	
<i>Development Revenues</i>	40,130	7,030	68,409
District Discretionary Development Equalization Gran	4,200	4,200	25,158
Donor Funding	32,000	0	
Locally Raised Revenues	1,100	0	
Multi-Sectoral Transfers to LLGs	2,830	2,830	43,251
Total Revenues	125,205	63,785	177,734
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	85,075	47,075	109,325
Wage	39,705	29,779	66,316
Non Wage	45,371	17,297	43,009
<i>Development Expenditure</i>	40,130	4,200	68,409
Domestic Development	8,130	4,200	68,409
Donor Development	32,000	0	0
Total Expenditure	125,205	51,276	177,734

2015/16 Revenue and Expenditure Performance up to March

The department received a total amount of shillings 21,875,000 which is 70 % of the quarterly budget and this translates to 63,785,000 represented by 51 % of the annual planned budget. Under performance is attributed to non

Vote: 579 Bududa District

Workplan 8: Natural Resources

realization of local revenue due to delay in disbursement to departments, under allocation of non – wage to the department and 0% of donor funding under Wild Wide fund. LGMSD and Multi sectoral transfers on the other hand performed above target (400% and 200%) due to the release of the entire development grant in the third quarter. Out of the total receipts, 23,089,000 was spent which is 74 % of the quarterly target and this translates to 51,276,000, represented by 41% of the annual performance leaving 12,509,000 as unspent balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to receive a total of 177,734,000 for 2016/17 which is compared to 125,205,000 in 2015/16 showing an increase which is mainly attributed to the DDEG allocation for restoring of degraded areas and river banks. Funds will be spent on salaries, training of communities on wise use of wetlands, Environmental compliance for all projects, and enforcement of environment policy.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	5	5	5
Number of people (Men and Women) participating in tree planting days	1500	5	500
No. of Agro forestry Demonstrations	4	3	2
No. of community members trained (Men and Women) in forestry management	150	107	100
No. of monitoring and compliance surveys/inspections undertaken	24	18	24
No. of Water Shed Management Committees formulated	16	9	6
No. of Wetland Action Plans and regulations developed	9	2	2
Area (Ha) of Wetlands demarcated and restored	11	2	2
No. of community women and men trained in ENR monitoring		0	80
No. of monitoring and compliance surveys undertaken		0	10
No. of new land disputes settled within FY	2	1	4
Function Cost (US\$ '000)	125,205	51,276	177,734
Cost of Workplan (US\$ '000):	125,205	51,276	177,734

2015/16 Physical Performance up to March

Formation of watershed committees in the sub counties of Bumasheti and Bukibokolo sub counties with help of Bogere Sam as field officer,

Planned Outputs for 2016/17

Restoration of 5 hectares of degraded Bukigai Local Forest Reserve and public institutions, Restoration of 2 km of degraded river banks, training and sensitisation of 70 males and 30 females in sustainable forestry management, training and sensitisation of 30 females and 70 males in sustainable wetlands management and ensuring environmental compliance of 10 projects

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

None

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

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Workplan 8: Natural Resources

1. inadequate funding

The planned funds are never fully realised and this affects the quality and amount of work to be done.

2. Understaffing

some sectors within the department like lands and physical planning have no responsible officers to execute the planned activities.

3. Delayed release of funds

At times funds are released to the department by the last month of the quarter yet activities are supposed to run within or during the quarter. This affects the timely implementation of the activity.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	230,233	165,066	257,300
District Unconditional Grant (Non-Wage)	21,643	8,426	2,000
District Unconditional Grant (Wage)	121,158	98,710	157,877
Locally Raised Revenues	6,453	1,960	10,483
Multi-Sectoral Transfers to LLGs	19,055	9,527	20,117
Sector Conditional Grant (Non-Wage)	51,739	38,804	50,352
Urban Unconditional Grant (Wage)	10,185	7,639	16,471
<i>Development Revenues</i>	257,317	50,027	184,469
District Discretionary Development Equalization Grant	40,005	37,987	6,158
Donor Funding	66,089	0	
Locally Raised Revenues	3,000	0	
Multi-Sectoral Transfers to LLGs	733	733	31,473
Other Transfers from Central Government	147,490	11,307	142,490
Transitional Development Grant		0	4,348
Total Revenues	487,550	215,093	441,769
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	230,233	136,259	257,300
Wage	131,343	105,040	174,349
Non Wage	98,890	31,219	82,951
<i>Development Expenditure</i>	257,317	24,258	184,469
Domestic Development	191,228	24,258	184,469
Donor Development	66,089	0	0
Total Expenditure	487,550	160,517	441,769

2015/16 Revenue and Expenditure Performance up to March

The department received a total of Shs 82,321,000 which is 64 % of the quarterly target and this cumulatively translated to 215,093,000 which represents 44% of the annual approved budget. Under performance is attributed to non-realization of the youth livelihood programme funds which had not been received by the district by the end of the quarter. The department spent a total of 60,633,000 which is 50 % of the quarterly outturn and cumulatively translates to 160,516,000 representing 33% of the annual of the annual budget, leaving shillings 54,575,000 as unspent balance on the account.

Vote: 579 Bududa District

Workplan 9: Community Based Services

Department Revenue and Expenditure Allocations Plans for 2016/17

The resource envelope for the department is shillings 441,769,000 as compared to 487,550,000 for 2015/2016. This indicates a decrease which is largely attributed to the reduction of the IPF under the Local Revenue, non allocation of funds under CDD and Donor Development. The expenditure is on salaries, sector meetings and monitoring, livelihood support to Community PWD Groups, women and youth day national celebrations and support to youth interest groups.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	60	55	30
No. of Active Community Development Workers	17	17	41
No. FAL Learners Trained	1515	1515	1515
No. of children cases (Juveniles) handled and settled	200	20	60
No. of Youth councils supported	16	0	16
No. of assisted aids supplied to disabled and elderly community	10	4	16
No. of women councils supported	3	0	16
Function Cost (US\$ '000)	487,550	160,517	441,769
Cost of Workplan (US\$ '000):	487,550	160,517	441,769

2015/16 Physical Performance up to March

Salaries paid for 18 District and sub county staff; Quarterly Meetings held for Women, PWDs, FAL and Youth; monitoring Youth, YLP, Women and FAL groups; FAL Instructor's honorarium, staff field facilitation, remittances to CDD and PWD groups, procurement of camera, stationery, reporting.

Planned Outputs for 2016/17

18 staff paid, 22 coordination meetings held; 2 support supervision visits conducted; 11 monitoring visits conducted; 8 quarterly remittances made to Sub Counties, 2 training sessions conducted, culture documented, Imbalu inaugurated, cultural tourism promoted, CBO certificates printed, 3 national days commemorated, maintenance activities conducted, quarterly reporting done, coordination activities conducted.

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

Advocacy, Support to OVC education, Health, Income Generating Activities; Hygiene and Sanitation; Literacy, women, youth and disabled

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

1. Staffing

The department has 11 CDOs to man 16 sub counties. 8 of these have been assigned other duties outside the department, and non substantive CDOs have been deployed who have to be closely supervised if they are to perform.

2. Inadequate Facilitation

There is inadequate facilitation for staff to do field work both at the district and sub county level. The department lacks transport for staff-motorcycles for Sub County CDOs and vehicle for district staff.

3. Low Budgetary Allocations

Vote: 579 Bududa District

Workplan 9: Community Based Services

The department is constantly under funded. In addition to this the department HARDLY ever realises it's allocated budget allocation, especially under LOCAL REVENUE. In addition programmes such as YLP have minimal operation funds to support the programme.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	43,624	17,804	66,390
District Unconditional Grant (Non-Wage)	5,281	5,338	17,493
District Unconditional Grant (Wage)	17,122	0	31,163
Locally Raised Revenues	4,600	0	17,734
Support Services Conditional Grant (Non-Wage)	16,621	12,466	
<i>Development Revenues</i>	41,752	123,058	6,597
District Discretionary Development Equalization Grant	18,162	18,162	6,597
Donor Funding	22,564	104,896	
Locally Raised Revenues	1,026	0	
Total Revenues	85,377	140,862	72,988
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	43,624	9,258	66,390
Wage	16,863	0	31,163
Non Wage	26,762	9,258	35,227
<i>Development Expenditure</i>	41,752	110,168	6,597
Domestic Development	19,188	5,516	6,597
Donor Development	22,564	104,652	0
Total Expenditure	85,377	119,426	72,988

2015/16 Revenue and Expenditure Performance up to March

The unit received a total of 15,245,000 which is 71 % of what was expected for the quarter and this cumulatively translates to 140,862,000 represented by 165 % of the total annual budget. This indicates above target performance attributed to funds received from UNICEF Uganda for Birth registration for all the children under five years. LGMSD performed at 200% because the entire development grant was released in the third quarter by Ministry of Finance planning and economic development. On the other hand local revenue, nonwage performed poorly. The unit in total spent 6,909,000 which is 32 % of the quarterly target translating to 119,426,000 represented by 140% of the annual planned target leaving shillings 21,436,000 as unspent balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector expects a total budget of 72,988,000 compared to 85,377,000 for previous year. Unspent balances captured during last financial year and reduction in donor support accounts for a reduction in the current year's expected revenues. The expenditures will be mainly on coordinating the planning and budgeting process, reporting and monitoring of projects and programs.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Vote: 579 Bududa District

Workplan 10: Planning

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383			
No of qualified staff in the Unit	4	0	3
No of Minutes of TPC meetings	12	9	12
Function Cost (US\$ '000)	85,377	119,426	82,740
Cost of Workplan (US\$ '000):	85,377	119,426	82,740

2015/16 Physical Performance up to March

3 DTPC meetings conducted with the secretariat being the planning unit. Financial and technical reports prepared and submitted to SDS regional Office in Kampala, technical support in planning issues provided to both the heads of departments and LLGs. Monitoring of projects conducted under PRDP 2 and LGMSD

Planned Outputs for 2016/17

A district website instituted, annual work plan 2016/17 prepared, DTPC meetings conducted, sub Counties mentored and support supervised.

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

Off budget support is expected from SDS in areas of capacity building and support to the district technical planning committee

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

1. Lack of Staff in the unit

there is apparently no substantive staff in the planned unit and this affects timely delivery of services and outputs.

2. lack of transport facility

this hampers follow up and mentoring of sub Counties

3. Inadequate funding

this affects completion of projects which complicates planning and budgeting.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	66,144	42,774	71,118
District Unconditional Grant (Non-Wage)	11,907	8,930	12,199
District Unconditional Grant (Wage)	18,763	14,072	18,763
Locally Raised Revenues	10,464	1,013	19,500
Multi-Sectoral Transfers to LLGs	5,882	4,411	6,129
Support Services Conditional Grant (Non-Wage)	4,602	3,452	
Urban Unconditional Grant (Wage)	14,527	10,895	14,527
<i>Development Revenues</i>	4,000	0	2,639
District Discretionary Development Equalization Grant		0	2,639

Vote: 579 Bududa District

Workplan 11: Internal Audit

Locally Raised Revenues	4,000	0	
Total Revenues	70,144	42,774	73,757
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	66,144	30,642	71,118
Wage	33,290	20,420	33,290
Non Wage	32,854	10,222	37,828
Development Expenditure	4,000	0	2,639
Domestic Development	4,000	0	2,639
Donor Development	0	0	0
Total Expenditure	70,144	30,642	73,757

2015/16 Revenue and Expenditure Performance up to March

The unit received 13,920,000 which is 68% of the quarterly target and this cumulatively translates to 42,774,000 represented by 61 %. The reason for performance below target is attributed to low local revenue performance which had not been disbursed to the department by the end of the quarter. The department in total spent 8987000 which 44 % of the quarterly out turn and this cumulatively translates to 30,642,000 represented by 44% of the annual approved budget leaving 12,132,000 as unspent balances

Department Revenue and Expenditure Allocations Plans for 2016/17

The unit expects to receive a total of 73,757 which shows an increase from 70,144,000 of the previous financial year attributed to capital administration under DDEG which is attributed to reduction in the entire district allocation of the district non wage. Expenditure will be geared towards routine audit activities in the department.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
Date of submitting Quarterly Internal Audit Reports	15/08/2015	15/01/2015	15/07/2016
No. of Internal Department Audits	4	3	4
Function Cost (US\$ '000)	70,144	30,642	73,757
Cost of Workplan (US\$ '000):	70,144	30,642	73,757

2015/16 Physical Performance up to March

3 secondary schools of Bulucheke, Bududa and Bumayoka audited during the quarter. 4 lower health facilities of Bukibokolo, Bukigai, Bushika and Bukalasi health centre III audited. 4 Lower local governments of Buhika, Bukigai, Nabweya and Nalwanza audited and 1 internal audit report produced

Planned Outputs for 2016/17

The department will prepare and submit reports to the respective authorities, undertake routine verifications and ensure value for money, guide the district on use of the scarce resources.

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

None

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

1. Lack of transport Facility

Vote: 579 Bududa District

Workplan 11: Internal Audit

This affects timely inspection of projects , schools and lower local government facilities.

2. Inadequate staffing levels

This affects timely implementation of activities.

3. Inadequate funding of the sector activities

The department depends mainly on local revenue as there is no budget line from the centre.