

Vote: 567 Bukwo District

Structure of Budget Framework Paper

Foreword

Executive Summary

A: Revenue Performance and Plans

B: Summary of Performance by Department

Vote: 567 Bukwo District

Foreword

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

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

We also appreciate the development partners for contributing direct monetary support of UGX. 448 million (i.e. Strengthening Decentralisation for Sustainability (SDS), WHO/UNICEF, UNFPA, Global Fund will contribute respectively 250million, 70 million, 27 million and global fund 100million) and Off-budget support of UGX. 823 million (I.e. SDS, SUNRISE OVC, STAR-E, SURE and Marie stopes contributes respectively 312million, 17 million 250 million, 70 million and 195 million).

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

For God and my Country

Salimo Wilson Manjara
Chairperson LCV, Bukwo District Local Government

Vote: 567 Bukwo District

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	192,627	26,235	199,999
2a. Discretionary Government Transfers	2,105,794	461,429	3,473,539
2b. Conditional Government Transfers	9,047,461	2,168,349	8,494,292
2c. Other Government Transfers	556,635	110,213	340,635
4. Donor Funding	542,485	89,504	0
Total Revenues	13,795,540	2,855,729	12,508,465

Revenue Performance in the first quarter of 2015/16

The approved annual budget is 12.45 billion shillings and the cumulative receipt was 2.86 billion shillings representing 22.9% of the approved budget due to lower locally raised revenues collected (13% of the approved budget) due to low enforcement measures to enforce tax collectors, Donor funding received was 16% of the approved budget because most of their activities will be in second and third quarter and lastly central government transfers released was only 20% of the approved budget.

Planned Revenues for 2016/17

The proposed budget decreased by 9% from the approved budget of FY 2015/16. This is due to decrease in Discretionary Government Transfers by 64.95% of the approved budget of FY 2015/16. However was a reduction of proposed budget for locally raised revenues for FY 2016/17 because the local revenues expected to be collected this FY was exaggerated by the sub counties.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,296,589	219,776	1,420,323
2 Finance	251,331	64,208	313,091
3 Statutory Bodies	720,303	85,759	540,412
4 Production and Marketing	200,871	21,692	168,256
5 Health	2,430,248	460,747	2,433,372
6 Education	7,060,517	1,563,830	6,133,752
7a Roads and Engineering	525,191	102,601	509,573
7b Water	508,282	63,497	459,876
8 Natural Resources	86,752	19,278	67,762
9 Community Based Services	551,362	64,523	331,029
10 Planning	108,043	15,936	72,280
11 Internal Audit	56,051	12,262	58,739
Grand Total	13,795,540	2,694,109	12,508,465
Wage Rec't:	7,615,169	1,796,523	7,662,099
Non Wage Rec't:	4,103,735	684,451	3,627,424
Domestic Dev't	1,534,151	138,734	1,218,943
Donor Dev't	542,485	74,402	0

Expenditure Performance in the first quarter of 2015/16

Internal Audit, Planning unit and Finance performed very well in spending their releases with both at 100% of their releases spent. However, Water, Roads and Engineering and Water with 78% and 63% of their releases spent respectively performed poorly in terms of expenditures because Procurement process was at initial stage.

Planned Expenditures for 2016/17

Vote: 567 Bukwo District

Executive Summary

Out of the proposed budget, it will decrease by 9% because there was decrease in computed unconditional grant nonwage using the new allocation formula. Donor funding was not included because no implementing partner have shown interest to support in FY 2016/17. However budget for Youth Livelihood programme was not included because there was no corresponding IPF. Funds under discretionary district development equalization grant which was distributed to all departments in the FY 2015/16 is allocated

Medium Term Expenditure Plans

The district in the medium term will increase access to social services from 60.7% to 90.3%, Improve on the economic infrastructure from 20.6% to 40.2%, Increase household incomes from 30.9% to 60.1%, Reduce environmental degradation from 74.1% to 32.4% by using the natural resource base sustainability, Increase skilled manpower from 42.3% to 75%, Improve on the level of functional literacy from 20.4% to 40.1 %.

Challenges in Implementation

The Major constrains faced in implementing district future plans are (1) Poor roads. This have caused frequent breakdown of vehicles and therefore high cost of repairing and servicing this vehicles hence affecting implementation of government programmes (2) No hydroelectricity power. This have forced the district to use the generator to generate power which is very expensive because it uses 20 litres of fuel a day (3) under staffing (4) distant banking services- get banking services in kapchorwa

Vote: 567 Bukwo District

A. Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	192,627	26,235	199,999
Other Fees and Charges	43,117	35	23,239
Animal & Crop Husbandry related levies	3,000	0	
Application Fees	19,680	260	22,000
Business licences	10,447	100	28,000
Land Fees	1,000	465	21,760
Local Government Hotel Tax		0	25,000
Local Service Tax	65,000	22,451	50,000
Miscellaneous	37,729	2,924	30,000
Park Fees	3,491	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,000	0	
Registration of Businesses	5,162	0	
Market/Gate Charges	3,000	0	
2a. Discretionary Government Transfers	2,105,794	461,429	3,473,539
District Unconditional Grant (Wage)	1,364,476	288,140	1,354,456
Urban Discretionary Development Equalization Grant	0	0	21,601
District Unconditional Grant (Non-Wage)	219,676	54,919	1,227,883
District Discretionary Development Equalization Grant	322,570	64,514	677,353
Urban Unconditional Grant (Wage)	135,555	37,977	135,539
Urban Unconditional Grant (Non-Wage)	63,517	15,879	56,707
2b. Conditional Government Transfers	9,047,461	2,168,349	8,494,292
Development Grant	989,690	198,922	484,865
Transitional Development Grant	22,000	5,500	35,124
Support Services Conditional Grant (Non-Wage)	451,426	36,262	290,371
Sector Conditional Grant (Wage)	6,158,573	1,478,691	6,158,542
Sector Conditional Grant (Non-Wage)	1,425,773	448,975	1,525,391
2c. Other Government Transfers	556,635	110,213	340,635
YLP funds	216,000	2,900	
Uganda Road Fund-road maintenance	340,635	90,138	
Funds from MoH for recruitment and PHC non wage For FY 2014/15		14,248	
Road Rehabilitation Grant		0	340,635
Payment of head count for pupils in FY 2014/15		2,926	
4. Donor Funding	542,485	89,504	
WHO/UNICEF	356,829	72,683	
United Nations Population Fund/GOU Joint Programme	35,000	16,821	
SDS	150,656	0	
Total Revenues	13,795,540	2,855,729	12,508,465

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

The approved budget for Locally Raised Revenues is 192.6 million shillings and the revenues cumulatively collected by end of December was 26.24 million shillings representing 13% of the approved budget for locally raised revenues because contracting collection of some selected sources of local revenues was in award stage and also there is weak enforcement measures to enforce tax payers.

(ii) Central Government Transfers

The actual funds received by end of September was 2.7 billion shillings which contributes 20% of the approved budget for FY 2015/16. This was mainly because central government released 20% of the budget for FY 2015/16 to district local Governments.

(iii) Donor Funding

Vote: 567 Bukwo District

A. Revenue Performance and Plans

The approved budget under Donor Funding is 542.5 million shillings only and cumulative receipt be end of September was 89.5 million shillings contributing 16% of the approved budget. This was because implementing partners did not release the funds as in the funds as in the plan because most of the activities under this funding will be implemented in second and third quarter.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The local revenues is expected to increase from million shillings in FY 2016/17 to 200 million shillings in the FY 2016/17 because the locally raised budget in the FY 2016/17 expected to increase to this amount. Animal and crop husbandry related levies were not budgeted because in the last two years no tax was realized from this source. Hotel tax is supposed to increase by 100%.

(ii) Central Government Transfers

The proposed budget of 12.51billion shillings is from central government representing insignificant decrease from the approved budget of 2015/16. This was because most of the central government Indicative planning Figures did not change.

(iii) Donor Funding

There are no are no implementing partners who have shown interest to support the district in provision of service delivery.

Vote: 567 Bukwo District

Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	935,130	177,722	1,258,445
District Unconditional Grant (Non-Wage)	89,221	21,286	161,116
District Unconditional Grant (Wage)	133,949	31,221	145,506
Locally Raised Revenues	64,779	0	56,130
Multi-Sectoral Transfers to LLGs	640,886	123,642	605,322
Support Services Conditional Grant (Non-Wage)	6,295	1,574	290,371
<i>Development Revenues</i>	361,459	82,104	161,878
District Discretionary Development Equalization Gran	202,327	40,050	90,564
Donor Funding	147,470	33,971	
Locally Raised Revenues	4,000	8,084	
Multi-Sectoral Transfers to LLGs	7,662	0	71,314
Total Revenues	1,296,589	259,826	1,420,323
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	935,130	177,722	1,258,445
Wage	634,519	119,068	661,021
Non Wage	300,612	58,654	597,425
<i>Development Expenditure</i>	361,459	42,054	161,878
Domestic Development	213,989	8,084	161,878
Donor Development	147,470	33,971	0
Total Expenditure	1,296,589	219,776	1,420,323

Revenue and Expenditure Performance in the first quarter of 2015/16

The approved annual budget for the sector is 1.3 billion shillings and the funds received was 259.8 million shillings, which contributes 20% of the annual approved budget and 94% of the quarter one. The high performance in development revenue was because more LGMSD (Former LGDP) (619% of the plan for quarter) was received because the district budget breakdown was not followed by the ministry and Locally Raised Revenues allocated to administration department was high (808% of the quarter one plan) to

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector has a proposed budget of 1.42 billion shillings representing an increase of 8.7% from the approved budget of 2015/16. This increase is due to Multi-Sectoral Transfers to LLGs for development activities which increased due to change of priorities and also because funds under Support Services Conditional Grant (Non-Wage) to cater for pension and gratuity was budgeted under administration but was not there in the FY 2015/16.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

No outputs achieved because most of the capital projects are under procurement process.

Plans for 2016/17 by Vote Function

Implementation of LG capacity building policy and plan, Management of record, assets and facility management, Supervision of sub county programme implementation, Birth, Death and Marriage Registration and undertaking four capacity building sessions

Medium Term Plans and Links to the Development Plan

Monitoring and co-ordination of Council activities in order to realize efficient and effective use of resources. Adequate

Vote: 567 Bukwo District

Workplan 1a: Administration

logistical support to all departments

Develop capacity of 70 % of the staff Awareness of Government policies and regulations and to ensure compliance conducted to all stake holders by Mid 2018

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

No off-Budget Activities

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

1. Low local revenue base

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

2. Hard to reach and work communities

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

3.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	251,111	64,306	313,091
District Unconditional Grant (Non-Wage)	23,700	8,579	50,000
District Unconditional Grant (Wage)	93,876	23,241	93,876
Locally Raised Revenues	12,021	5,913	12,021
Multi-Sectoral Transfers to LLGs	121,514	26,573	157,194
<i>Development Revenues</i>	220	0	0
Multi-Sectoral Transfers to LLGs	220	0	0
Total Revenues	251,331	64,306	313,091
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	251,111	64,208	313,091
Wage	185,658	43,172	182,613
Non Wage	65,453	21,035	130,478
<i>Development Expenditure</i>	220	0	0
Domestic Development	220	0	0
Donor Development	0	0	0
Total Expenditure	251,331	64,208	313,091

Revenue and Expenditure Performance in the first quarter of 2015/16

The approved annual budget is 251.3 million and the cumulative outturn was 64.31 million which is equal to quarter one outturn representing 26% of the approved budget and 102% of quarter one budget (62.8 million shillings). This was because (1) More local revenues was reallocated (197% of the approved plan for quarter) and Transfer of District Unconditional Grant – Wage (145% of the plan for quarter) to finance department to pay for stationery and meals which was not paid last financial year due

Department Revenue and Expenditure Allocations Plans for 2016/17

The proposed budget for FY 2016/17 is 313.1 million shillings which represents 19.7% increase from the approved

Vote: 567 Bukwo District

Workplan 2: Finance

budget of financial year-2015/16 due to Change of priorities by the lower local government. Increase of District Unconditional Grant (Non-Wage) allocation to finance department to cater for proper financial management and accountability.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The Annual Performance Report was submitted on 28/08/2015, collected LG service tax collection 2,250,000=, Hotel Tax Collected 1,500,000=, Other Local Revenue Collections 15,000,000=, presented draft Budget and Annual work plan to the Council 15/04/2015, submitted annual LG final accounts to Auditor General 28/09/2015

Plans for 2016/17 by Vote Function

The department will submit the Annual Performance Report, Annual Work plan to the Council, present draft Budget and Annual work plan to the Council, and will collect LG service tax, Hotel Tax Collected, submit annual LG final accounts to Auditor general's office.

Medium Term Plans and Links to the Development Plan

Increase Monitoring and supervision of funds 4 times a year, Proper accountability of funds, increase local revenue collection by 50%, ensure budgets discipline by 100%, timely collection of release schedules.

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

No off-Budget activities.

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

1. No means of transport

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

2. Low revenue base

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

3. Distance Banking.

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

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	720,303	89,858	540,412
District Unconditional Grant (Non-Wage)	43,300	10,800	255,000
District Unconditional Grant (Wage)	211,032	41,312	211,032
Locally Raised Revenues	20,200	7,880	20,200
Multi-Sectoral Transfers to LLGs	27,398	2,903	54,180
Support Services Conditional Grant (Non-Wage)	418,374	26,963	

Vote: 567 Bukwo District

Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	720,303	89,858	540,412
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	720,303	85,759	540,412
Wage	170,091	41,312	211,032
Non Wage	550,212	44,448	329,380
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	720,303	85,759	540,412

Revenue and Expenditure Performance in the first quarter of 2015/16

The approved sector budget for the financial year was 720.3 million shillings and the actual cumulative funds received was 89.9 million which is equal to quarter one outturn comprising of 12% of the approved budget and 74% of the quarter one plan. This was because, District unconditional Grant non-wage allocation increased to meet the unpaid councilors sitting allowances, Conditional transfers to Councilors allowances and Ex-Gratia received was 12% of the approved budget and 47% of the plan for

Department Revenue and Expenditure Allocations Plans for 2016/17

The proposed budget for FY 2016/17 is 540.4 million shillings which represent an decrease of 33.29% from the approved budget of FY 2015/16 because Pension for Teachers and Gratuity for Local Governments was budgeted in the FY 2015/16 but it is not in the budget for FY 2016/17 because it is under the budget for administration department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department cleared 38 land applications (registration, renewal, lease extensions) because the applications were few, conducted 1 land board meetings, reviewed 1 Auditor Generals queries discussed one report by council and discussed one LG PAC reports.

Plans for 2016/17 by Vote Function

Conduct 6 council sittings and 6 standing committee meetings, 4 LG PAC reports discussed by Council, 4 DSC meetings, 6 Contract committee meetings and 4 evaluation committee meetings, 4 Land board meetings.

Medium Term Plans and Links to the Development Plan

By mid FY 2017/18 the sector expects to achieved the following; Council meetings are conducted as planned and that policies are formulated for effective implementation, Make 10 bye laws, Approve workplans and Budgets of various Departments, Effective implementation of all on-going Projects to ensure value money, Standing Committees of Council sit and make 100 recommendations to Council approval.

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

There are no off-budget activities to be undertaken by the sector.

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

1. Poor local revenue mobilization and enforcement.

The District Councilors are not doing their mandatory roles of mobilization and enforcement of tax payers. There is no political will to support collection of local revenue.

2.

Vote: 567 Bukwo District

Workplan 3: Statutory Bodies

3.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	181,198	17,137	168,256
District Unconditional Grant (Non-Wage)	4,000	0	4,000
District Unconditional Grant (Wage)	13,651	0	
Locally Raised Revenues	2,000	0	
Multi-Sectoral Transfers to LLGs		0	1,300
Sector Conditional Grant (Non-Wage)	24,629	6,157	26,054
Sector Conditional Grant (Wage)	136,919	10,980	136,902
<i>Development Revenues</i>	19,673	4,918	0
Development Grant	19,673	4,918	
Total Revenues	200,871	22,055	168,256
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	181,198	17,137	168,256
Wage	150,570	10,980	136,902
Non Wage	30,629	6,157	31,354
<i>Development Expenditure</i>	19,673	4,555	0
Domestic Development	19,673	4,555	0
Donor Development	0	0	0
Total Expenditure	200,871	21,692	168,256

Revenue and Expenditure Performance in the first quarter of 2015/16

The approved budget is 200.9 million shillings and the cumulative outturn is 22.1 million shillings which is equal to quarter outturn comprising of 11% of the approved budget and 49% of the plan for quarter. This was due to District Unconditional Grant – Wage which was budgeted but was not realized since the staff who used to benefit from this grant are now earning from Agric. Ext Salries. Agric. Ext Salaries received was only 32% of the plan for quarter because district service delayed to conduc

Department Revenue and Expenditure Allocations Plans for 2016/17

The proposed sector budget is 168.26 million shillings which represent 16.24% decrease from the approved budget of FY 2015/16. This is because the staff who used the earn salaries under district unconditional grant wage are now earning under sector conditional grant wage. The development grant was not allocated to the sector due change district priorities for FY 2016/17.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

1 Work plan prepared, 1 progress report prepared and submitted to MAAIF and 1 staff meetings held, 3 staffs paid salaries for 3 months, specifications for Agricultural technologies prepared. 85 farmers assisted to diagnose pests and diseases attacking their crops and train them on how to manage. 800 Pets vaccinated against Rabies, 450 Livestock undertaken in the slaughter slabs, Four streams treated with Copper Sulphate to control Leaches

Plans for 2016/17 by Vote Function

The Key sector outputs include; increase extention coverage to cater for all farmers under opration wealth creation; collect, carry out 6 pest, vector and disease control interventions, increase No. of livestock vaccinated to 133,000 up from 109,300 and improve breed using AI services and enforcement of agricultural laws and regulations.

Vote: 567 Bukwo District

Workplan 4: Production and Marketing

Medium Term Plans and Links to the Development Plan

The key Medium term sector plans include; Increase no. of farmers accessing Agriculture Advisory services to 45% by mid 2017; Increase no. of farmers adopting new production technologies to 40% by mid 2017; Increase fertilizer rate to 65% by mid 2017; Increase mechanization rate to 30% by mid 2017. Improve Inspection and registration of agro input dealers,, improve farmer training to 50% by mid 2017, increase demonstration of pests and diseases control measures, increase the No. of livestock vac

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

There are no off-budget activities

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

1. Thin Staffing at the LLGs

There are no extension workers at the sub county level due to delay by the district to recruit these staff.

2. Un predictable weather

Changes in the normal weather patterns does not permit proper planning by the farmers

3.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,908,948	449,135	2,193,444
District Unconditional Grant (Non-Wage)		0	388,430
Multi-Sectoral Transfers to LLGs	113,747	25,974	10,415
Other Transfers from Central Government		14,248	
Sector Conditional Grant (Non-Wage)	202,036	50,509	201,434
Sector Conditional Grant (Wage)	1,593,165	358,403	1,593,165
<i>Development Revenues</i>	521,300	70,161	239,928
Development Grant	157,244	31,449	31,614
District Discretionary Development Equalization Gran	8,646	0	168,191
Donor Funding	349,359	38,712	
Multi-Sectoral Transfers to LLGs	6,051	0	27,000
Transitional Development Grant	0	0	13,124
Total Revenues	2,430,248	519,295	2,433,372
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,908,948	429,202	2,193,444
Wage	1,593,165	358,403	1,593,165
Non Wage	315,783	70,798	600,279
<i>Development Expenditure</i>	521,300	31,545	239,928
Domestic Development	171,941	0	239,928
Donor Development	349,359	31,545	0
Total Expenditure	2,430,248	460,747	2,433,372

Revenue and Expenditure Performance in the first quarter of 2015/16

The approved sector budget is 2.43 billion and the cumulative funds received was 519.3 million which is equal to Quarter one outturn comprising of 21% of the approved budget and 92% of quarter one budget. The department

Vote: 567 Bukwo District

Workplan 5: Health

realized 448.967 Million of recurrent revenue which is equal to 94% and 24% of the quarterly and annual approved budget respectively and 70.161 million of development revenues which is equal to 79% and 13% of the Quarterly and annual approved budget respectively.

Department Revenue and Expenditure Allocations Plans for 2016/17

The proposed sector budget for F/Y 2016/17 is 2.433 billion shillings which represents 0.13% increase from the approved budget of 2015/16 due to increase of District Discretionary Development Equalization Grant to cater for construction of the OPD block in Chesimat HCII, The Multi-Sectoral Transfers to LLGs remains reduced by 90% because their hard to reach allowances was budgeted under District Health Office.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

There were 182 Deliveries conducted in the District/General Hospitals, 7,177 Patients visited the Outpatient department in the District/General Hospital, 569 Patients visited the Inpatient department in the District/General Hospital, 40 Deliveries conducted in the NGO Hospital Facility, 2,140 Patients visited the Outpatient department in the NGO Hospital Facility, 457 patients visited the Inpatient department in the NGO Hospital Facility, 29,341 Patients visited the Outpatient department.

Plans for 2016/17 by Vote Function

Rehabilitation of three OPD blocks, scaling up of out-patient service uptake in District Hospital facility to over 30000, deliveries to 500, in-patient to 2300, increasing of health related training sessions to 124, scaling up the proportion of deliveries conducted in the Govt. health facilities to 700, scaling up of in-patient service uptake in Govt. health facilities to 1200, Scaling up children immunized with Pentavalent Vaccine to 3650 children, scaling up of out-patient service uptake in D

Medium Term Plans and Links to the Development Plan

By Mid FY 2017/18 we intend to achieve the following; Scaling up the proportion of deliveries conducted in the Govt. health facilities to 3,244, scaling up of in-patient service uptake in Govt. health facilities to 4,002. Immunization of 6,151 children with Pentavalent vaccine, completion of one maternity ward and rehabilitation of two OPD blocks, scaling up of out-patient service uptake in District Hospital facility to over 29,000, increasing of health related training sessions to 320.

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

The off-budget activities will include mobilization of communities on the importance of health facility deliveries, distribution of mosquito nets to pregnant mothers, gumboots, umbrellas, raincoats and training of the VHT's by PACE, VCT services by Uganda Aids Commission

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

1. Low staffing level

There is severe shortage of critical cadres like the Medical officers, Midwives, Lab. Technicians and Technologists, this has tremendously affected delivery of services as planned. The current staffing level is at 56% against national 65%

2. Inadequate transport

The department has only one old vehicle for the District Health officer which currently requires high repair and maintenance costs, one vehicle for the hospital for coordination an ambulance. No motor cycles at all levels.

3.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

Vote: 567 Bukwo District

Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	6,752,658	1,510,076	5,800,633
District Unconditional Grant (Non-Wage)		0	132,854
District Unconditional Grant (Wage)	39,062	10,819	
Locally Raised Revenues	6,000	0	6,000
Multi-Sectoral Transfers to LLGs	1,135,973	10,018	6,100
Other Transfers from Central Government		2,926	
Sector Conditional Grant (Non-Wage)	1,143,134	377,005	1,227,204
Sector Conditional Grant (Wage)	4,428,489	1,109,308	4,428,475
<i>Development Revenues</i>	307,859	70,131	333,119
Development Grant	275,640	55,128	159,490
District Discretionary Development Equalization Grant	25,180	6,248	
Multi-Sectoral Transfers to LLGs	7,040	8,755	173,629
Total Revenues	7,060,517	1,580,207	6,133,752
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	6,752,658	1,508,798	5,800,633
Wage	4,467,551	1,120,127	4,428,475
Non Wage	2,285,107	388,671	1,372,158
<i>Development Expenditure</i>	307,859	55,032	333,119
Domestic Development	307,859	55,032	333,119
Donor Development	0	0	0
Total Expenditure	7,060,517	1,563,830	6,133,752

Revenue and Expenditure Performance in the first quarter of 2015/16

With the approved sector budget is 7.06 billion, the sector received 1.6 million shillings comprising of 22% of the approved budget and 93% of the plan for quarter. There was a high out turn for Development Revenues (891% of the plan for quarter) because at least 90% of the funds were budgeted to be spent UPE and USE are seen at 130% and 133% because government raised the threshold for release of the same grants after the sector had already completed budgeting. The overall expenditure was 1.56

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector's approved budget is 6.1billion which reduced from 7.06billion budget for last financial year. This is largely because of the funds allocated to secondary and primary education has been reduced compared to last year's allocation to the sector. The sector' capital developmentnt was also cut by half way due to change of priorities. The Hard to Reach Allowance to the sector was also reduced substantively due to proper computation of the allowances.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The sector has 111 teaching and non-teaching staff who are paid because one have retired and two have transferred their services out the district, no students are passing O level until we receive senior four result for 2015 academic year, there are 5,325 students currently enrolled in USE out 5,399 because others have dropped out. All outputs under Education & Sports Management and Inspection were achieved as planned. About 506 primary teachers are paid salaries, and 512 qualified primary teac

Plans for 2016/17 by Vote Function

The sector plans to pay salaries to 115 primary school teachers, 116 secondary staff, enroll 34364 pupils and 6500 secondary students, construct 2 classrooms and 1(one 5 stance latrine, inspect 96 primary schools, 14 secondary schools and 1 technical institue, supply and install lightening arrestors to 5 primary schools

Medium Term Plans and Links to the Development Plan

Vote: 567 Bukwo District

Workplan 6: Education

The sector plans to pay salaries to 115 primary school teachers, 116 secondary staff, enroll 34364 pupils and 6500 secondary students, construct 4 classrooms and 3(three) 5 stance latrine, inspect 90 primary schools, 11 secondary schools and 1 technical institute, supply and install lightening arrestors to 5 primary schools

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

No off-budget activities

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

1. Pupil absenteeism

parents don't want to send children to school on a daily basis and instead use them to do labour and domestic work at home. Pupils also absentee themselves because of lack of mid day meals at school.

2. Inadequate infrastructure

The classrooms, latrines and desks available is not adequate compared to the pupil enrollment

3. Inadequate monitoring and supervision

The difficult terrain and poor roads makes it very difficult to reach schools

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	416,727	112,135	423,293
District Unconditional Grant (Wage)	50,652	15,371	50,652
Multi-Sectoral Transfers to LLGs	25,440	6,625	32,006
Other Transfers from Central Government	340,635	90,138	340,635
<i>Development Revenues</i>	108,464	19,210	86,280
Development Grant	94,433	18,887	86,280
Multi-Sectoral Transfers to LLGs	14,030	323	86,280
Total Revenues	525,191	131,345	509,573
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	416,727	86,751	423,293
Wage	70,192	21,997	65,153
Non Wage	346,535	64,754	358,140
<i>Development Expenditure</i>	108,464	15,850	86,280
Domestic Development	108,464	15,850	86,280
Donor Development	0	0	0
Total Expenditure	525,191	102,601	509,573

Revenue and Expenditure Performance in the first quarter of 2015/16

The approved sector budget is 525.19 million shillings and the actual cumulative funds received were 131.35 million shillings comprising of 25% of the approved budget and 133% of the plan for quarter because, Roads Rehabilitation Grant performance was high (1600% of the plan for quarter) and 20% of the Budget because budget is expected to be implemented in third quarter, Other Transfers from Central Government was higher than planned (115% of plan for quarter) but multisectoral transfers to L

Department Revenue and Expenditure Allocations Plans for 2016/17

The proposed budget for F/Y 2016/2017 is 509 million shillings against 524 million shillings for the F/Y 2015/2016 representing a decrease of 2.86% of the approved budget of FY 2015/16 due to changes in the allocation of

Vote: 567 Bukwo District

Workplan 7a: Roads and Engineering

development funds which affected the department. The proposed expenditure of 509 million shillings will be on Operation of District roads office (51.470 million shillings)' Community access road maintenance 26 million, Urban unpaved road maintenance 60 million.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Only 40 Km of District roads routinely maintained in quarter one out of the planned 60Km for the whole year, Length in Km of Urban unpaved roads routinely maintained was 4km and Length in Km of District roads maintained. Was 1 km because most roads are expected to be implemented in third quarter when the weather is conducive

Plans for 2016/17 by Vote Function

District roads periodically maintained of 3.5km at Suam ,Senendet, Riwo/kabei sub counties. Routine road maintenance of 154.5Km across all the sub counties and town council. Repairs and maintenance of road equipment ,maintenance/repairs of 4 bridges,. Construction of 3km of road, remove 20 bottle necks removed from CARs, 69 people employed in labour based works and 5 Road user committees trained

Medium Term Plans and Links to the Development Plan

Routine road maintenance of 180km, Periodic maintenance of 20.5km ,Rehabilitation of roads 120km of the district road net work . This will make all this roads fair to goof and 90% of the community is networked by Mid 2018.

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

No off budget activities

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

1. High rate of Road Detoriation

The loose soils colapses and silt the roads easily

2. Lack of good qaulity gravel

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

3. Lack of complete road equipment

There is no dozer,wheel loader,surface vibretar and water boozer

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	24,181	5,353	64,139
District Unconditional Grant (Wage)	15,466	2,849	15,466
Multi-Sectoral Transfers to LLGs	8,715	2,505	12,383
Sector Conditional Grant (Non-Wage)	0	0	36,290
<i>Development Revenues</i>	484,100	95,191	395,738
Development Grant	442,699	88,540	293,762
District Discretionary Development Equalization Gran	5,000	0	
Multi-Sectoral Transfers to LLGs	14,401	1,151	79,976
Transitional Development Grant	22,000	5,500	22,000

Vote: 567 Bukwo District

Workplan 7b: Water

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	508,282	100,544	459,876
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	46,181	10,701	64,139
Wage	23,881	5,353	23,881
Non Wage	22,300	5,348	40,258
<i>Development Expenditure</i>	462,100	52,796	395,738
Domestic Development	462,100	52,796	395,738
Donor Development	0	0	0
Total Expenditure	508,282	63,497	459,876

Revenue and Expenditure Performance in the first quarter of 2015/16

The approved annual budget is 508.282 million shillings and the cumulative out turn is 100.544 million shillings which is equal to quarter one outturn representing 20% of the approved annual budget and 112% of quarter one plan (89.8 million) because Multi-Sectoral Transfers to LLGs under development was not realized because Local revenue collected was low because of inadequate staff to enforce tax collections.

Department Revenue and Expenditure Allocations Plans for 2016/17

The proposed budget for the sector is 459.88 million shillings which represents 10% decrease from the approved budget for financial year 2015/16 because though sector conditional grant non -wage was budgeted to cater for sanitation activities, development budget for FY 2016/17 was reduced by 18.25% due to change of priorities funded under District Discretionary Development Equalization Grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department conducted 5 supervision visits during and after construction, conducted one District Water Supply and Sanitation Coordination Meetings, tested 4 sources for water quality, 1 water and Sanitation promotional events undertaken, formed one water user committees and trained 30 of them and conducted one advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices

Plans for 2016/17 by Vote Function

Extension of Tasakya GFS -4.5KMs from Kapkoros Parish to Senendet Primary school in senendet sub county, extension of Chemwamat GFS 4KMs from Chepkwasta to Sungora parish in chepkwasta sub county and extension of Bukwo GFS from Chepkwasta Parish to Amanang and Muimet parish- 3.5KMs in Bukwo Sub county. 60 supervision visits, conduct 4 advocacy activities and 110 water points tested for quality.

Medium Term Plans and Links to the Development Plan

The key sector medium term plans include; increasing safe water coverage to 80% by mid 2017, increase awareness of communities on operation and maintenance of existing water facilities to 100% by mid 2017.

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

No off-budget activities

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

1. Poor operation and maintenance

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

2. Inadquate exemplary leadership

Vote: 567 Bukwo District

Workplan 7b: Water

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

3. Limited environment health staff

Inadquate sensitisation and follow ups in the communities.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	79,389	20,533	65,762
District Unconditional Grant (Wage)	52,579	14,633	52,579
Locally Raised Revenues	3,011	0	3,011
Multi-Sectoral Transfers to LLGs	200	0	5,807
Sector Conditional Grant (Non-Wage)	23,599	5,900	4,365
<i>Development Revenues</i>	7,363	0	2,000
Multi-Sectoral Transfers to LLGs	7,363	0	2,000
Total Revenues	86,752	20,533	67,762
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	79,389	19,278	65,762
Wage	52,579	14,633	52,579
Non Wage	26,810	4,645	13,183
<i>Development Expenditure</i>	7,363	0	2,000
Domestic Development	7,363	0	2,000
Donor Development	0	0	0
Total Expenditure	86,752	19,278	67,762

Revenue and Expenditure Performance in the first quarter of 2015/16

The approved budget is 86.752 million shillings and the cumulative outturn was 20.5 million shillings which is equal to quarter outturn Contributing to 24% of the approved budget and 97% of the plan for quarter one, because no local revenue was allocated to the department and no Multi-Sectoral Transfers to LLGs realized since sensitization of the community on local revenue was going on. The overall work plan expenditure is 19.3 million shillings (1% of the approved budget). The quarterly expen

Department Revenue and Expenditure Allocations Plans for 2016/17

The proposed budget is 67.8 million shillings which represents 21.9% decrease from FY-2015/16 approved budget due to reduction of Sector Conditional Grant (Non-Wage) by 81.5 % due to change of priorities by Multi-Sectoral Transfers to LLGs and those funded under district discretionary development equalization grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

one monitoring and compliance surveys and one environmental monitoring visits under PRDP) was conducted

Plans for 2016/17 by Vote Function

Formation of one water shed management committee, four wetland action plans and regulations developed, two hectares of wetlands demarcated and restored, conduct four monitoring and compliance surveys undertaken.

Medium Term Plans and Links to the Development Plan

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

Vote: 567 Bukwo District

Workplan 8: Natural Resources

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

No off-budget activities

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

1. Lack of transport

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

2. Uder staffing

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

3. Limited office space

All the Staff are congested in one small offices.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	279,216	70,184	331,029
District Unconditional Grant (Non-Wage)		0	13,498
District Unconditional Grant (Wage)	26,497	8,285	66,657
Locally Raised Revenues	7,000	0	7,000
Multi-Sectoral Transfers to LLGs	213,344	52,495	213,830
Sector Conditional Grant (Non-Wage)	32,375	9,404	30,044
<i>Development Revenues</i>	272,147	27,708	0
Donor Funding	35,000	16,821	
Multi-Sectoral Transfers to LLGs	21,147	7,987	
Other Transfers from Central Government	216,000	2,900	
Total Revenues	551,362	97,892	331,029
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	279,216	53,221	331,029
Wage	199,045	44,828	239,360
Non Wage	80,171	8,393	91,669
<i>Development Expenditure</i>	272,147	11,303	0
Domestic Development	237,147	2,417	0
Donor Development	35,000	8,886	0
Total Expenditure	551,362	64,523	331,029

Revenue and Expenditure Performance in the first quarter of 2015/16

The approved Sector annual budget is 551.362 million shillings and the cumulative outturn was 97.892 million shillings which is equal to quarter out turn comprising of 18% of the approved budget and 76% of the plan for the quarter (128.804 million shillings). The department only realized Recurrent Revenues of 70.184 Million and Development Revenues 27.708 Million. Locally raised revenues were not realized due to weak enforcement measures. This leaves unspent balances of 33.369 Million which is e

Department Revenue and Expenditure Allocations Plans for 2016/17

The proposed budget for FY 2016/17 is 331.03 million shillings representing 39.96 % decrease from the approved budget of FY 2015/16. This decrease is because implementing partners did not commit themselves to support funding the district activities, Change of priorities under Multi-Sectoral Transfers to LLGs and no IPF given under Other Transfers from Central Government (YLP). However allocation of district unconditional grant non-wage to cater for

Vote: 567 Bukwo District

Workplan 9: Community Based Services

operation of the office was done.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department has paid Staff salaries, Prepared and Submitted Quarter four report to Ministry of Gender, Supplied Sheep to One PWDs group, Held One Campaign against Female Genital Mutilation, Held One Women's council, Support supervision to LLG's and monitoring implementation of YLP projects

Plans for 2016/17 by Vote Function

There will be 26 Active Community Development Workers, train 520 FAL learners, support four youth councils, supply 12 assisted aids to disables and the elderly elderly, and support four women councils in the district.

Medium Term Plans and Links to the Development Plan

The department has a will to ensure to meet the following targets by mid of FY 2017/18 that the 12,392 Orphans and other vulnerable children are adequately provided for and that their human rights are fully met, 5 youth Executive meetings supported, 1 International womens day, 5 literacy days, 20 mobilization meetings conducted in 66 parishes, payment of 528 FAL Instructures and supervisors, 5 FAL review meetings conducted, 60 youth groups supported, 20 FAL Monitoring Conducted in 12 sub cou

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

No off-budget activities

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

1. No transport facilities

There are no motor cycles for community development workers both at district and lower local Government to facilitate government programmes.

2. Inadquate office space.

All staff are crowded in one office hence affecting service delivery

3.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	91,992	15,937	72,280
District Unconditional Grant (Non-Wage)	38,455	2,256	40,000
District Unconditional Grant (Wage)	29,280	5,956	29,280
Locally Raised Revenues		0	3,000
Support Services Conditional Grant (Non-Wage)	24,257	7,725	
<i>Development Revenues</i>	16,051	0	0
District Discretionary Development Equalization Gran	4,904	0	
Donor Funding	10,656	0	
Locally Raised Revenues	490	0	

Vote: 567 Bukwo District

Workplan 10: Planning

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	108,043	15,937	72,280
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	91,992	15,936	72,280
Wage	29,280	5,956	29,280
Non Wage	62,712	9,981	43,000
<i>Development Expenditure</i>	16,051	0	0
Domestic Development	5,395	0	0
Donor Development	10,656	0	0
Total Expenditure	108,043	15,936	72,280

Revenue and Expenditure Performance in the first quarter of 2015/16

The approved annual budget is 108.04 million shillings and the cumulative outturn was 15.9 million shillings contributing about 15% of the approved budget. In quarter one the sector planned to receive 26.6 million shillings and the quarterly outturn was 15.9 million shillings comprising of 60% of the plan for quarter. The funds realized were less than planned because only 23% of district unconditional grant non-wage (2.25 million shillings) realized due to reallocation to administration depart

Department Revenue and Expenditure Allocations Plans for 2016/17

The proposed budget is 72.3 million shillings which represents 33.1% decrease from FY-2015/16 approved budget due to closure of Strengthening decentralized services for sustainability (SDS) programme and change of priorities funded under District Discretionary Development Equalization Grant and Support Services Conditional Grant (Non-Wage) was now merged with district unconditional grant. However local revenue was allocated to cater for office operation.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Three staff paid salary, 3 copies of Minutes of TPC meetings produced and one copy of minutes of Council meetings with relevant resolutions as planned

Plans for 2016/17 by Vote Function

Prperation of one DTTPC meeting per month, and conduct six council meetings with relevant resolution.

Medium Term Plans and Links to the Development Plan

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

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

No off Budget activities

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

1. Few staff in the unit

The unit has only two staff affecting service delivery

2. Lack of transport

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

3. No reliable power supply.

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

Vote: 567 Bukwo District

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	56,051	12,262	58,739
District Unconditional Grant (Non-Wage)	8,000	998	10,500
District Unconditional Grant (Wage)	30,000	8,298	30,000
Locally Raised Revenues	4,000	0	5,000
Multi-Sectoral Transfers to LLGs	11,551	2,966	13,239
Support Services Conditional Grant (Non-Wage)	2,500	0	
Total Revenues	56,051	12,262	58,739
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	56,051	12,262	58,739
Wage	38,639	10,694	38,639
Non Wage	17,412	1,568	20,100
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	56,051	12,262	58,739

Revenue and Expenditure Performance in the first quarter of 2015/16

The approved annual budget is 56.05million shillings and the cumulative outturn was 12.3million shillings which is equal to quarter Outturn of contributing 88%of the plan for the quarter (14 million) and 22% of the approved budget. This was because local revenue realized and district unconditional grant Non wage was reallocated to administration department to facilitate payment of a debt for construction of the generator house and also Conditional Grant to PAF monitoring was not allocated to t

Department Revenue and Expenditure Allocations Plans for 2016/17

The Audit department plans to approved estimate of 56.05 million shillings which represents1.76% decrease from the approved budget of FY-2014/15 due to reduction of local revenue budget which was reallocated to administration for servicing of vehicles. These funds will help to Conduct Audit in sub counties, secondary and primary schools and health facilities

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The sector conducted 1primary school Audit, departmental Audit, Human resource and subcounty Audit during the quarter. However the following challenges where experienced during the quarter: Slow implementation of activities by departments and sub counties, Absenteesim among staff at both higher local government and lower local governments, Limited releases for Audit work and poor coordination between subcounty and district operations.

Plans for 2016/17 by Vote Function

The department intends to achieve 4 quarterly internal audit reports out of audit exercises in 11 sub counties, 49 primary schools, 9 secondary schools, 16 Health facilities, 9 District departments, conduct special audit excercises as directed by CAO and carry out project verification and inspection

Medium Term Plans and Links to the Development Plan

The number of Audit queries reduced to 40% to 2%, All Departments and other government istitution are 100 % Audited, all implemented projects are Verified

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

There are no off-Budget activities

Vote: 567 Bukwo District

Workplan 11: Internal Audit

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

1. Poor facilitation of the department

Of the planned revenue of shs15.500.000 under none wage, actual received is not more than shs4.500.000 for the whole F/Y. This cannot suport all the planned activities.

2. No action taken on internal audit reports

The department produces timely audit reports but little attention is given to by the council led to slow proceedings of the district public accounts committee. Gaps identified in the reports are not given the necessary timely actions needed.

3. Low staffing levels

The department is mandated to have 7 personnel but intead only two are substansively filled (district internal auditor and an exerminar of accounts) and one on assignment of duty, this has reduced the effectiveness of the department