

Vote: 525 Kiboga District

Structure of Budget Framework Paper

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Foreword

Kiboga District Local Government in consultations with Lower Local Governments and other stakeholders for this Budget Framework Paper (BFP) FY 2017/18. To this effect, this BFP highlights key activities and policies as a basis for the formulation of a realistic forthcoming Development work plans and the forthcoming Budget 2017/18.

Local Governments are required to submit their Budget Framework Paper (BFP) to the Ministry of Finance in November 2016. However this was not possible due to Ministry of Finance delay to release IPFs. Section 82(1) of the Local Government Act (LGA), mandates the District Chairperson to cause the preparation of balanced estimates of revenue and expenditure for every financial year. In doing so, the principle of bottom-up planning and consultation must be adhered to, hence the BFP of the FY 2017-18. A number of achievements have been registered in areas of staff recruitment to fill the gaps in financial, public health care, education and infrastructure development through assistance from Central Government transfers and grants and other donors/NGO's. The district is grateful to the Central Government and all those who have extended support that has enabled us to register these commendable achievements.

Let me take this opportunity to thank the Technical staff and my Executive plus all Honorable Councilors at District level for the input given to produce this Budget Framework Paper (BFP) for the period 2017/2018.

I appeal to all stakeholders to recognize that there are a number of reforms and policy issues that will influence the production and implementation of the forthcoming Budgets at District and Lower Local Governments. As a result, we recognize that there are a number of policy issues that have been introduced by the Government some of which may impact on the coming Budget preparation, implementation, reporting and monitoring both at District and Lower Local Government levels.

During implementation of the 1st quarter activities FY 2016/17 we experienced staff gaps and this affected the quality and effectiveness of service delivery. However, some gaps now have been filled and the exercise is still on-going. Therefore, we political leaders should monitor and our effort should focus on value for money and improvement of the people's social welfare.

I once again appeal to more development partners to join us in this struggle and mobilize more funds and use all government structures in all planning processes and implementations, if we are to realize the Sustainable Development Goals.

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	911,417	173,609	
2a. Discretionary Government Transfers	2,912,515	728,129	
2b. Conditional Government Transfers	13,276,315	3,556,182	
2c. Other Government Transfers	167,572	95,254	
4. Donor Funding	246,740	15,735	
Total Revenues	17,514,559	4,568,909	16,503,140

Revenue Performance in the first quarter of 2016/17

By the end of the 1st quarter of 2016/17 the district had received UGX 4,568,909,000 representing 26%, of Budget of 17,514,559,000. Out of the total receipts UX 4,568,909,000 (19%) was from local revenue, UGX 728,129,000 (25%) was Discretionary Government Transfers. UGX 3,556,182,000 (27%) was Conditional Government transfers, UGX 95,254,000 (57%) was Other Central Government Transfers, UGX 15,735,000 and Donor funding was beyond target at 121% because there was for mas

Planned Revenues for 2017/18

District Budget Framework Paper for Financial Year 2017/2018 was prepared in line with the current financial management system introduced by Ministry of Finance Planning and Economic Development.

The District expects a total of shs. 16,503,140,000 of which shs12, 409,457,000 is Conditional Central Government Transfers, shs. 2,797,515,000 is discretionary Government transfers, 157,572,000 other government transfers (YLP), 257,000,000 donor funding and 881,596,000 local revenue for the district

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
1a Administration	1,957,640	541,506	1,732,433
2 Finance	797,468	159,964	847,467
3 Statutory Bodies	436,888	66,166	395,809
4 Production and Marketing	471,724	98,886	572,990
5 Health	3,409,565	710,547	3,177,528
6 Education	8,001,854	2,151,940	7,566,657
7a Roads and Engineering	1,036,661	34,822	982,661

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UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
Grand Total	17,503,781	3,939,795	16,503,140
Wage Rec't:	10,645,973	2,965,421	10,500,079
Non Wage Rec't:	4,695,077	791,357	4,560,166
Domestic Dev't	1,915,990	175,175	1,185,896
Donor Dev't	246,740	7,843	257,000

Expenditure Performance in the first quarter of 2016/17

The expenditure up to the quarter was shs 3,939,795,000 of which 2,965,421,000 was wage. Salaries for the first three months have been paid promptly through IFMS. Shs. 791,357,000 was Non Wage, shs. 175,175,000, Domestic development and shs. 7,843,000 is donor development.

There was a delay in the payment due to introduction of IFMS and delay procurement process which has delayed most of the development expenditure to third quarter as the contracts were awarded late in the quarter. For

Planned Expenditures for 2017/18

The District plans to spend Shs. 16,503,140,000 compared to shs. 17,645,494 in 2016/17 representing a decrease of 6.5 percentage. The decrease is as a result of the budget cuts of grants by the Ministry. The projected Donor support is expected to reduce from 377,675,000 to 257,000,000 and local revenue to reduce from 911,417,000 to 881,596,000 in 2017/18.

Medium Term Expenditure Plans

Key priority areas of intervention in the medium term are expected to be promotion of Universal Primary Education (UPE),

Improving the health of the communities through Primary Health Care, improvement on Maternal Child Health (MCH), promoting food security and increased household

Increasing incomes through Operation Wealth Creation to increase agricultural productivity, increasing access to markets through improved road and value addition

Network, provision of clean and safe water for

Challenges in Implementation

Funds are not released as planned especially the capital development which in turn affect payment of already awarded contracts.

Failure to Meet the planned Local Revenue Targets due to changes in economic conditions, defaulting by local revenue contractors due to laxity of ground contract managers and quoting high prices. Lack of transport for Local Revenue Monitoring and Mobilization to department of Finance

Introduction of Integrated Financial Management System (IFMS) delayed release of funds

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A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18 Proposed
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	911,417	173,609	
Group registration	12,050	480	
Advertisements/Billboards	2,193	0	
Agency Fees	520	0	
Animal & Crop Husbandry related levies	105,170	17,460	
Application Fees	11,790	185	
Business licences	70,189	16,854	
Ground rent	120,000	14,833	
Inspection Fees	1,750	2,182	
Land Fees	103,000	9,747	
Liquor licences	1,300	0	
Local Service Tax	87,758	47,474	
Market/Gate Charges	33,444	5,012	
Other Fees and Charges	210,259	34,230	
Park Fees	112,780	18,260	
Property related Duties/Fees	14,925	4,905	
Public Health Licences	4,500	315	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,390	1,673	
Fees from Hospital Private Wings	15,000	0	
Other licences	3,400	0	
2a. Discretionary Government Transfers	2,912,515	728,129	
District Discretionary Development Equalization Grant	446,897	111,724	
Urban Discretionary Development Equalization Grant	94,355	23,589	
District Unconditional Grant (Non-Wage)	474,007	118,502	
Urban Unconditional Grant (Non-Wage)	201,948	50,487	
Urban Unconditional Grant (Wage)	371,933	92,983	
District Unconditional Grant (Wage)	1,323,377	330,844	
2b. Conditional Government Transfers	13,276,315	3,556,182	
Development Grant	598,980	129,017	
Transitional Development Grant	556,348	138,622	
General Public Service Pension Arrears (Budgeting)	86,464	86,464	
Gratuity for Local Governments	166,332	41,583	
Pension for Local Governments	363,707	90,927	

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A. Revenue Performance and Plans

IDI		0	
Makerere University /METS/CDC		0	
Unicef	130,934	0	
World Health Organisation (WHO)		0	
Unicef Child Fund		0	
Total Revenues	17,514,559	4,568,909	10

Revenue Performance in the first Quarter of 2016/1

(i) Locally Raised Revenues

The district, Urban and Lower Local Councils collected only UGX 173,609,000 against the planned Budget of UGX 911,417,000 of Locally raised revenue representing 19.00%. The under performance was a result various sources performed poorly.

There are some revenue sources which performed extremely well while others were low. Those which performed well were Inspection fee and registration of Businesses and Birth and local service tax at more than 25%. However, some revenue sources performed below 10%.

(ii) Central Government Transfers

By the end of the 1st quarter 2016/17 the overall revenue performance was 4,462,155,000 this being 25% of the Total Revenue of 17,514,559,000. The detailed performance was as follows;

Discretionary Government Transfers performed at 728,129,000 being 25%, Conditional Government transfers performance was 3,556,182,000 being 27%, Other Central Government Transfers performance was 95,254,000 this was 27%, Local Government revenue performance was 173,609,000 being 19%, and Donors only managed 15,735,000 being 10%.

(iii) Donor Funding

By the end of 1st Quarter for FY 2016/17 the donor funds received was UGX 15,735,000 against the planned of UGX 246,740,400 representing 6.38%.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

In 2017/18 the Kiboga District local government and its LLGs projects Shs. 881,596,000 to be collected. The revenues will perform as follows: group registration 10,900,000, advertisement/bill boards 3,642,000, agency fees 1,950,000, animal & crop levy 123,298,000, applications fees 20,000,000 and business license 108,528,000. Other revenues will perform as follows: ground rent 42,000,000, land fees 71,812,000, LST- Shs. 33,039,000, other fees and charges 142,321,000, park fees 195,752,000.

(ii) Central Government Transfers

The District plans to receive Shs. 12,409,457,000 of which Shs. 157,572,000 for YLP is other central Government Transfers and 2,297,515,000 is Discretionary Government Transfers.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	1,891,794	564,643
District Unconditional Grant (Non-Wage)	61,968	29,651
District Unconditional Grant (Wage)	486,683	147,726
General Public Service Pension Arrears (Budgeting)	86,464	86,464
Gratuity for Local Governments	166,332	41,583
Locally Raised Revenues	63,162	2,423
Multi-Sectoral Transfers to LLGs	663,478	165,869
Pension for Local Governments	363,707	90,927
<i>Development Revenues</i>	65,846	12,247
District Discretionary Development Equalization Gra	20,846	5,211
Locally Raised Revenues	15,000	0
Transitional Development Grant	30,000	7,035
Total Revenues	1,957,640	576,890
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,891,794	538,556
Wage	486,683	240,709
Non Wage	1,405,111	297,847
<i>Development Expenditure</i>	65,846	2,950
Domestic Development	65,846	2,950
Donor Development	0	0
Total Expenditure	1,957,640	541,506

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

By the end of 1st quarter 2014/15 the cumulative receipt of funds by the department was UGX 576,890,000 representing 29% of the total approved budget. This was slightly above the target because the department received 100% of pension arrears, the department also received 48% unconditional Grant wage.

The quarterly performance was 118% above the target because the department received 400% to cater for pension arrears and 191% of unconditional Grant wage. Expenditure: The department

Department Revenue and Expenditure Allocations Plans for 2017/18

The total work plan revenue and expenditures for 2017/18 FY will decrease by 12% over 2016/17. This is due to

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Workplan 1a: Administration

Plans for 2017/18 by Vote Function

36 monitoring and support supervision visits to LLGs and project sites; bi-annual LG assessment for legal and delivery standards compliance; routine monitoring and coordination of government policies, Programmes and projects; management support services rendered and coordinated; 6 national and local gazetted days and functions celebrated; labeling, furnishing 25 administration offices; connection of Kiboga House to the urban piped water system; construction of a perimeter wall/ fence

Medium Term Plans and Links to the Development Plan

Staff recruitment, deployment, training and development for retention to increase levels of service delivery in line with the human capital development strategy under the NDP II and the DDP; supervision, monitoring and accountability of public resources, assets and inventories transparently to achieve value for money and good governance; coordination and integration of development partners' activities and Programmes geared towards service delivery and marshal synergies in line

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

In health, education and production sectors there will be support from world Vision, District NGO Forum, MCH Consortium, BDF, Intra-Health support to performance management to health sector, USAID/GAPP Project and IDI development partners towards the coordination of administration support services function focusing on malaria, HIV/AIDS reducing child and maternal mortality; It is expected under the education continued PPP for private pre- and primary education, secondary education

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

1. High staff attrition, low motivation and high costs of recruitment

Hard to stay-reach/work/manage service delivery units especially under the PHC & UPE schooling Program due to low remuneration levels and limitations to recruit on replacement basis; uncompetitive salary and motivation in the sector comparatively.

2. Limited financial and logistical resource to support service delivery

Over-dependence on central government transfers at 98% and declining and/or stagnating local revenue performance support discretionary funding to capital and recurrent budget priorities identified locally.

3. Low competence levels of staff and skill gaps.

New public management focusing on ROM strategic shift to public sector management requires a dynamic, competent Human resources capable of continuous professional development which is still farfetched to achieve for the district admin. & low CBG

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Workplan 2: Finance

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Multi-Sectoral Transfers to LLGs	508,040	566,295
Total Revenues	797,468	847,467
B: Overall Workplan Expenditures:		
Recurrent Expenditure	797,468	847,467
Wage	137,069	137,069
Non Wage	660,399	710,398
Development Expenditure	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	797,468	847,467

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

By the end of the quarter FY 2016/17 the department had received of UGX 168,588,000 of the total approved budget of 797,468,000= representing 21% of the approved budget.. This was below the target because of no which was 16% far below the anticipated 25%. In regard to expenditure, the department spent UGX 159,964,000 representing 20% leaving a balance of 1% unspent UGX 8,624,000= on recurrent allocation.

Department Revenue and Expenditure Allocations Plans for 2017/18

The total work plan revenue and expenditures for 2017/18 is UGX 847,467,000= compared to UGX797,468,000= 2016/17 F/Y representing an increase in the indicative planning figure for the department. This is because of some increase in unconditional grant Non wage form 660,0399,000 to 710398,000= there was also a decrease in sectoral allocation to LLGs which rose from 508,040,000 to 566,295,000 .The department is anticipating to receive UGX 847,467,000 Wage, Non wage and LRR.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

By the end of 1st quarter the department achieved the following key outputs: 11 staff salaries paid for 3 months (September), We presented draft final accounts to Auditor General and Accountant General, Attended to Budget Consultative Workshops, Approved annual work plan for financial year 2016/2017, Final budget and fourth financial report submitted to MoF. Other outputs included over 27% of local revenue and procured accounting stationery. Fully migrated from

Plans for 2017/18 by Vote Function

The planned outputs and physical performance for financial year 2017/18 include preparation and submission of Quarterly Financial statements and ORT, Contact performance and BFP Reports and Statements, Preparation

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Workplan 2: Finance

Coordination of Government activities related to finance in all Departments, Assist development partners in Budgeting and Planning.

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

1. Poor Local revenues performance in all subcounties

The department has put up all the strategies of improving Locally raised revenue how ever the plan has not been funded for over four years now. Negative political approach to Local revenue mobilization efforts and inability to manage newly recruited staff.

2. Lack of Vehicle and Motorcycles to Mobilise revenues

Lack of any means of transport in the department to facilitate field activities such as monitoring revenue mobilization, collection enforcement and tracking.

3. Over dependence of local revenue

Since Local revenue performance is poor therefore Facilitation is also poor hence Vicious cycle of Poor performance.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	436,888	395,809
District Unconditional Grant (Non-Wage)	188,718	148,160
District Unconditional Grant (Wage)	189,189	189,189
Locally Raised Revenues	58,981	58,460
Total Revenues	436,888	395,809
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	436,888	395,809
Wage	189,189	189,189
Non Wage	247,699	206,620
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	436,888	395,809

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

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Workplan 3: Statutory Bodies

for elected leaders amounting to 261,789,000, conditional transfers to councilors allowance of 20,7000,000; conditional transfer to unconditional to non-wage amounting to 206,620,000; locally raised revenue will contribute 58,460,000, transfer to district unconditional grant

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1 District Local Council (DLC) meeting held & 1 political monitoring exercise held while staff salaries paid for 3 months to all staff in the department; 1 DCC meeting held & 1 DCC monitoring on contract management performance; 1 submission made to PSC for the appointment of 1 DSC member and 1 DSC Chairperson; 1 session attended on land matters at Mubende High Court; 1 DPAC meeting held & 1 internal Audit report relating to Qtr 4 2015/16 FY' 3 DEC meetings held & 1 political monitoring

Plans for 2017/18 by Vote Function

The department is planning to hold 6 council meetings, 6 standing committee meetings, 4 DLB meetings, 8 monitoring visits, DPAC to convene 4 times, and 4 DCC meetings.

Medium Term Plans and Links to the Development Plan

To strengthen accountability and land management, holding consultative meetings with district leadership surrounding subcounty leadership including other stakeholders and coordination of the implementation of county central government priorities.

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

Facilitation of trainings in environment and land management by NGOs, and technical coordination teams/organizations at the centre on various inspection and backup support programmes.

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

1. Inadequate funding

Inadequate funding affects the operation of DPU, DCC, DSC and standing committees in execution of their mandates and statutory mandates.

2. Staffing limitations

The DSC is not fully constituted as it lacks a chairperson.

3. Limited Transport logistics

The department has no transport means to facilitate field work for DCC, DPU and standing committees

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Workplan 4: Production and Marketing

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
Sector Conditional Grant (Non-Wage)	28,801	29,627
Sector Conditional Grant (Wage)	314,110	314,110
<i>Development Revenues</i>	<i>46,045</i>	<i>145,520</i>
Development Grant	25,200	25,520
District Discretionary Development Equalization Gra	20,846	120,000
Total Revenues	471,724	572,990
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>425,679</i>	<i>427,470</i>
Wage	378,929	378,929
Non Wage	46,750	48,541
<i>Development Expenditure</i>	<i>46,045</i>	<i>145,520</i>
Domestic Development	46,045	145,520
Donor Development	0	0
Total Expenditure	471,724	572,990

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

The cumulative receipt of funds in the department was 115,610,000 representing 25% of the approved budget. In the quarter the following were the receipts: Sector Conditional Grant - Non wage: 7,200,267= (25%), Sector Conditional Grant - wage: 78,527,584= (25%), Locally Raised Revenues: 360,000= (3%), District Unconditional Grant Non Wage: 1,806,500= (25%), District Unconditional Grant, Wage: 16,204,250= (25%), Development 6,299,902= (25%), District Discretionary Development Equalization

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue is UGX.572,990,000 for 2017/18 compared to UGX471,724,000 for 2016/17 representing a 17.7% increase over the indicative Planning figure. The increase is a result of an increase on District Development Equalization Grant for food security as a result of Presidential campaign. There has been an increase of District Unconditional Grant (Non Wage) and an increase in locally raised revenue. The unconditional Grant wage will be used to pay headquarters. Expenditure allocation has not changed.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The funds were spent on monitoring of pests and diseases of crops, monitoring fish ponds and procurement of nitrogen for preserving semen for Artificial Insemination.

Plans for 2017/18 by Vote Function

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Workplan 4: Production and Marketing

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

ATAAS Programme will be funded by World Bank to upscale technologies, Operation Wealth Creation to agriculture inputs. FAO (Global Climate Change Alliance) will provide water for production

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

1. climate change

Climate change effects include prolonged droughts, short rainy seasons with poorly distributed rains. High temperatures resulting in massive losses of crops.

2. Prevalence of Diseases and pests of livestock and crops

As a result of climate change there is increasing prevalence of diseases and pests of livestock and crops.

3. Inadequate funding for carrying out extension activities

There is inadequate funding for extension services.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	2,963,759	2,890,430
District Unconditional Grant (Non-Wage)	0	8,000
District Unconditional Grant (Wage)	90,018	0
Locally Raised Revenues	13,520	23,000
Sector Conditional Grant (Non-Wage)	252,809	252,018
Sector Conditional Grant (Wage)	2,607,412	2,607,412
<i>Development Revenues</i>	445,806	287,098
District Discretionary Development Equalization Gra	30,000	24,098
Donor Funding	115,806	257,000
Locally Raised Revenues	0	6,000
Transitional Development Grant	300,000	
Total Revenues	3,409,565	3,177,528
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	2,963,759	2,890,430
Wage	2,607,430	2,607,412

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Workplan 5: Health

performance was mainly due to delayed release of funds

The balance was 104,244,000 of which 82,500,000 was for Hospital renovation and payment of Kambugu ret

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector is expected to receive funds from central Government transfers for wage, Non wage, DDEG and the un-conditional grant. These funds will be used to support management services at district level, Hospital services (both in and outpatients), support primary health care activities and management for HCII to HCIV including inspection and support NGO health facilities to subsidize care and extend PHC activities in the community. Additional funds will come from local revenue wh

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

By the end of the quarter the department achieved the following key outputs:

The cumulative OPD attendance for Hospital was 10161, LLF 40952 and NGO Facilities 1311 while cumulative admission admissions stood at 66,1696 and 2449 for NGO, LLF & hospital

Plans for 2017/18 by Vote Function

The Department is expected to handle 54620, 10922 and 137892 outpatients for Hospital, NGO facilities and respectively. It will also handle 8964, 522 and 4914 admissions and 3034, 408 and 2202 deliveries for Hospital, NGO and lower level units

respectively.

Other activities

Immunization both routine and Mass, Supervision of all health facilities, coordination meetings for D

Medium Term Plans and Links to the Development Plan

Hospital Renovation, construction of maternity unit at Kyanamuyonjo HCIII, construction Latrines at Lwaramba, Kachwanguzi and Bukomero. Kambugu OPD renovation, Renovation of Bulaga, Renovation of Kikwatamba house construction at Lwamata, Kambugu, Katwe, Muwanga and Bukomero, Renovation of Lwamata OPD. The sector also plans to install lighting system at selected health facilities as well as install six water tanks for selected health facilities that have difficulties in accessing water.

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

World vision Makerere University, Malaria consortium and IDI will provide capacity building for 90 staffs, equipments are also expected to be donated by Save the children, world Vision, Makerere university and IDI is expected to donate a vehicle and additional motorcycles. Intra health will support

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

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Workplan 5: Health

Most health facilities have debilitated infrastructure and others lack key infrastructure like Kyanamuyonjo HC lacks a maternity. There is Inadequate staff accommodation and latrines at health facilities, lack of lighting systems.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Outturn by end Sept
		Proposed Budget
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	7,429,474	2,109,818
District Unconditional Grant (Non-Wage)	4,000	6,000
District Unconditional Grant (Wage)	32,514	8,129
Locally Raised Revenues	15,000	0
Other Transfers from Central Government	10,000	0
Sector Conditional Grant (Non-Wage)	934,373	288,009
Sector Conditional Grant (Wage)	6,433,587	1,807,680
<i>Development Revenues</i>	572,380	116,931
Development Grant	159,221	39,805
District Discretionary Development Equalization Gra	108,625	27,126
Donor Funding	104,534	0
Transitional Development Grant	200,000	50,000
Total Revenues	8,001,854	2,226,750
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	7,429,474	2,095,490
Wage	6,433,587	1,815,809
Non Wage	995,887	279,681
<i>Development Expenditure</i>	572,380	56,450
Domestic Development	467,846	56,450
Donor Development	104,534	0
Total Expenditure	8,001,854	2,151,940

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

By the end of 1st quarter 2016/17 the cumulative receipt of funds to Education Department was UGX 2,226,750 representing 28% of the total approved budget. This was above the target because the department received 100% of the District Unconditional grant non -Non wage and the department received 31% of sector Conditional Grant 28% of sector conditional grant wage. However the depart received all the Development funds at 25%. The performance was 111% above the target because

Vote: 525 Kiboga District

Workplan 6: Education

15 primary Schools and 4 secondary schools were inspected

Plans for 2017/18 by Vote Function

5 lined pit latrines constructed for male and female pupils for their right to privacy and to minimize girl child and absenteeism. 87 inspections done quarterly, 15 Schools monitored per Quarter for teaching-learning. 6 with stakeholders as decision makers. All staff on payroll to be paid in time as a right. Ensure access to education for children with special needs. Ungraded and absentees minimized.

Medium Term Plans and Links to the Development Plan

890 teachers to be paid monthly salaries, 4 Supervision and monitoring reports prepared and submitted to County. Dropout rate monitored and reduced to 140 in all primary schools, improve PLE performance in primary schools. classrooms with an office and store will be constructed in selected primary schools. 400 students are expected to level out of the 480 sitting, School inspection to be conducted in all secondary and primary to enhance better performance.

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

World Vision will construct latrine and some classroom blocks in their sub counties where they operate

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

1. Lack of transport

The vehicles are too old with high maintenance costs which affect supervision and monitoring effective teaching. Most experienced teachers transferred services to neighbouring countries which provide relatively high wages.

2. Inadequate teachers accommodation.

Limited number of teachers accommodation at most of the Government Aided primary schools and Secondary schools which affect the teachers performance in hard to reach area with no alternative accommodation.

3. Low parental and community participation.

The parents and community has low participation in UPE and USE programs and activities. Sanitation facilities poor especially for the girl child. Problem of not offering lunch by parents which affects regular attendance of children.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousands		2016/17	2017/18
Approved Budget	Outturn by end Sept	Proposed Budget	

Vote: 525 Kiboga District

Workplan 7a: Roads and Engineering

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	1,036,661	982,661
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	967,822	969,661
Wage	75,289	75,289
Non Wage	892,533	894,372
<i>Development Expenditure</i>	68,839	13,000
Domestic Development	68,839	13,000
Donor Development	0	0
Total Expenditure	1,036,661	982,661

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

By the end of 1st quarter 2014/15 the cumulative receipt of funds by Roads and Engineering department was 197,821,000 representing 19% of the total approved budget. This was slightly below the target because the department never received local revenue. The quarterly performance was 76% above the target because the department received 0% local revenue. The department spent UGX 34,822,000 representing 3% of the received funds. The expenditure was too low because funds from Uganda road Fund

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for the department is Shs. 982,661,000 for 2017/18 compared to shs.1,056,661,000 for 2016/17 which translated to 7% decrease. The decrease is on unspent balance which was given to the department in 2016/17. Expenditure allocation has been adjusted to fit within the allocation

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

There were no Physical performance during the quarter under review

Plans for 2017/18 by Vote Function

170Km of district feeder roads are to be worked on under mechanized maintenance, 230Km will be maintained manually.

90Km of Urban Roads will be maintained in Town Councils. Newly expected Road unit will be maximal and maintained.

Medium Term Plans and Links to the Development Plan

Routine road maintenance as part of promotion of community based management to road maintenance in District. Maintenance of Community Access roads to be done by LLGs. Maintenance of buildings. Construction of public

Vote: 525 Kiboga District

Workplan 7a: Roads and Engineering

2. Lack of a complete road unit

currently there is only a grader and 2 tipper trucks. The unit is not yet complete. Even then the available grader is meant for light grading works only.

3. Understaffing

The department is understaffed.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	15,096	52,493
District Unconditional Grant (Non-Wage)	963	2,000
District Unconditional Grant (Wage)	14,132	14,130
Locally Raised Revenues	0	1,000
Sector Conditional Grant (Non-Wage)	0	35,363
<i>Development Revenues</i>	436,560	348,983
Development Grant	414,560	328,345
Transitional Development Grant	22,000	20,638
Total Revenues	451,656	401,477
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	38,259	52,493
Wage	14,132	14,130
Non Wage	24,126	38,363
<i>Development Expenditure</i>	414,560	348,983
Domestic Development	414,560	348,983
Donor Development	0	0
Total Expenditure	452,819	401,477

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

The department received Ushs 82,912,000/= for the Rural Water Grant; and 5,500,000/= for the Sanitation and Hygiene grant. This totals to 20% of the annual budget. The department has utilized 4% of the above received during the quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

<i>UShs Thousand</i>	2016/17		2017/18
	Approved	Outturn by	Proposed

Vote: 525 Kiboga District

Workplan 8: Natural Resources

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	151,609	132,032
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>151,609</i>	<i>132,032</i>
Wage	108,996	108,996
Non Wage	42,613	23,036
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	151,609	132,032

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

By the end of 1st quarter 2016/17 the cumulative receipt of funds to Natural Resources Department was UGX 32,086,000/= representing 21% of the total approved budget. This was below the target because there was no release under District Unconditional Grant (Non – wage). Local revenue performance was at 21%. The quarter performance was 85% and below the target because release under LRR was 86% and no funds released under Unconditional Grant (Non – wage).

Expenditure: The dep

Department Revenue and Expenditure Allocations Plans for 2017/18

In the fy 207/18, the Sector expects to receive 132,032,000. It is far below what we received in FY 2016/17. Department received budget cuts from allocations in ENR Conditional Grant, Locally Raised Revenue and Unconditional Grant - Non Wage. The expected sources of funds are: Conditional Grant - Wage: 122, 070,500; Conditional Grant: 3,188,000; LRR: 9,629,000 and Unconditional Grant - Non wage: 10,218,000. The funds will be spent along Tree Planting and afforestation, training in forestry.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

A total of 32 Jobs were completed in the quarter (28 Mailo land title holders 04 Leasehold titles); 70 private landowners were mobilised to plant 250,000 tree seedling in the 2nd Quarter.

Plans for 2017/18 by Vote Function

During the FY 2017/18, 12 Departmental staff will be paid salaries, 350 Hectares of trees to be established by farmers, 15 Monitoring / forestry regulation Compliance will be covered under the Forest Department. Under Environment management, 01 trainings will be conducted in community wetland management, 50 stakeholders will be trained (including all members of Sub-county Environment Committees) and 04 Environment Compliance

Vote: 525 Kiboga District

Workplan 8: Natural Resources

Forming and training Charcoal Production Groups in Dwaniro and Kapeke Sub - counties and providing them with Improved Charcoal Production Equipments and Briquetting Machines; Expanding / Establishment of District Charcoal Nursery with Production capacity of 400,000 seedlings per season; Promotion of Conservation Agriculture Technologies to 25 Households spread out across the District; Establishment of Charcoal feedstock on private owned Land within the District. All these activities will be funded.

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

1. Low investment in Forestry and environment related projects

Limited appreciation and awareness on forestry as a source of income leading to low investment by private and public sectors. Some are concerned about the long gestation period from planting to harvesting and the investment needed to maintain the plantation.

2. Low coverage by extension workers

Limited extension services to support private sector players who are the majority in the sector. The Department lacks a Vehicle and field staff have no reliable means of transport to coordinate extension services.

3. Land Conflicts

The low level of awareness on land issues, including land rights and / or obligations and therefore making some sections of the population vulnerable.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	142,352	141,885
District Unconditional Grant (Non-Wage)	7,644	16,218
District Unconditional Grant (Wage)	78,408	78,408
Locally Raised Revenues	15,629	8,629
Sector Conditional Grant (Non-Wage)	40,671	38,629
<i>Development Revenues</i>	161,920	157,572
Other Transfers from Central Government	157,572	157,572
Transitional Development Grant	4,348	
Total Revenues	304,272	299,457
B: Overall Workplan Expenditures:		

Vote: 525 Kiboga District

Workplan 9: Community Based Services

at the end of the quarter to implement a few planned activities in Functional Adult Literacy, Library services, women, and youth councils. 10,167,719 was for sectoral grant and 1,086,957 was transition grant

Department Revenue and Expenditure Allocations Plans for 2017/18

Total revenue is UGX.299,457,000 for 2017/18 compared to shs.304,272,000 for 2016/17 which is 1.6% decrease. The decrease is as a result of reduction on sector conditional grant. The expenditure allocation has changed significantly due to available funding reduction and the general grant cut of transitional development grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The little funds released to the department were used to hold department meeting and facilitate the Community Development Officers, refurbish the public Library, support the Youth and Women Councils and also monitor the Functional Literacy Program. However, some planned activities for the 1st quarter have been deferred to the 2nd quarter due to IFMS/ systems failure to release the funds in time.

Plans for 2017/18 by Vote Function

Prepare and submit BFP for 2017/2018 that is gender and equity responsive. Monitor the implementation of DDP 2015/16- 2019/20 to ensure Budget compliance to DDPII, NDPII and BFPs. Prepare and submit quarterly accountability reports and workplan outputs capturing provision to specific marginalised interest groups. Prepare annual statistical abstract for 2016. Carry out M & E of district projects capturing progress and specific provision to marginalised groups.

Medium Term Plans and Links to the Development Plan

These planned outputs are linked to the five year District Development Plan

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

Most CSOs are involved in supporting marginalised groups to access resources, demand services and rights.

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

1. Low Staffing levels in the department

The subcounties of Bukomero, Kibiga and Lwamata do not have substantive Community Development officers. The department does not have the Office Messenger and the secretary.

2. Lack of transport means

The department does not have a Motorvehicle and the motorcycles used by the Community Development officers have worn out and have outlived their service. This leaves supervision of government programs in balance and a

Vote: 525 Kiboga District

Workplan 10: Planning

	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	62,456	4,928	48,854
District Unconditional Grant (Non-Wage)	20,426	2,107	6,914
District Unconditional Grant (Wage)	29,218	2,821	29,218
Locally Raised Revenues	12,812	0	12,723
<i>Development Revenues</i>	387,335	91,549	314,097
District Discretionary Development Equalization Gra	28,142	7,035	25,429
Donor Funding	26,400	0	
Multi-Sectoral Transfers to LLGs	332,793	84,513	288,668
Total Revenues	449,791	96,476	362,951
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	62,456	4,621	48,854
Wage	29,218	2,821	29,218
Non Wage	33,238	1,800	19,636
<i>Development Expenditure</i>	387,335	84,513	314,097
Domestic Development	360,935	84,513	314,097
Donor Development	26,400	0	0
Total Expenditure	449,791	89,134	362,951

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

By the end of quarter one FY 2016/17 the cumulative receipt of funds to planning Unit was UGX 96,476,000 representing 21% of the total approved budget. This was below the target because no local revenue was allocated to the unit and no donor funds received from UNICEF during the quarter. The revenues received by the department were from wage 10% due lack of staff in the unit, 10% of funds was received from district unconditional grant Non-Wage and Multi sectoral transfers to LLGs and Discretionary Development Grants.

Department Revenue and Expenditure Allocations Plans for 2017/18

Total revenue is UGX. 362,951,000 for 2017/18 compared to Ugx.449,791,000 for 2016/17 which is 20% reduction. The reduction is a result of reduction of District Discretionary Equalization Grant and District Unconditional Grant Non-Wage in 2017/18. The expenditure allocations has to section has not changed significantly. And has been adjusted to available resources.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

One staff paid salaries for 3 months, 3 DTPC meetings were held

Plans for 2017/18 by Vote Function

Vote: 525 Kiboga District

Workplan 10: Planning

population factors such as gender, Age, marital status OVC, PWDS and livelihood, family planning and development. Registration, collection and analysis of vital statistics on death rate, birth, livelihood and nut to DDP II .

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

World Vision and UNICEF will design, launch and roll out of birth registration in the whole district by reg and issuing of birth certificates to the children under 5 years.

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

1. Low staffing levels

Low levels of staff in the unit. The unit is maned by 1 staff instead of 5.

2. Lack of means of transport

The department has no transport means which make it difficult to supervise, monitor and evaluate planned p and programmes.

3. Funding

There is lack of funding in the department. The department does not recive any conditional funds which ma difficult to monitor and evaluate development projects in the district.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	33,490	31,678
District Unconditional Grant (Non-Wage)	7,743	5,914
District Unconditional Grant (Wage)	17,042	17,042
Locally Raised Revenues	8,705	8,723
Total Revenues	33,490	31,678
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	33,490	31,678
Wage	17,042	17,042
Non Wage	16,448	14,636
<i>Development Expenditure</i>	0	0

Vote: 525 Kiboga District

Workplan 11: Internal Audit

. The quarterly performance was 74% below the target because no locally raised revenue allocation was given to the department.

Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue is UGX. 31,678,000 for 2017/18 compared to UGX. 33,490,000 with a slight decrease. The funding for the internal audit unit is aimed at strengthening public financial management and accountability and allocation for newly formed Town Councils. The expenditure allocation has not changed on the Internal Audit.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

One audit report produced,

Plans for 2017/18 by Vote Function

Four quarterly reports produced and two special investigation reports produced

Medium Term Plans and Links to the Development Plan

Training of staff in planning

Producing workplans and reports.

Developing formats and questionnaires for use in data management.

Analyzing and interpreting census results

Disseminating information to stakeholders for planning purposes

Training data management and equipping the data Bank to improve data management for effective planning and decision making.

Increased public awareness on the relationship between population factors, family planning and development

Registration,

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

None

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

1. Under staffing

The department is being run by one staff and one secretary instead of 3 staffs ie District Internal Auditor and

2. Lack of transport

The department has only one old motorcycle which could not be used to ride long distances to the field

3. Lack of funding