

Vote: 605 Kibuku District

Structure of Budget Framework Paper

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- B: Summary of Performance by Department

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Foreword

In order to keep the development planning process of the District consistent with national policies, planning & budgeting is one way of documenting interventions in line with decentralisation framework. The completion of the budget framework process has set the foundation on which the planning and budgeting process for the financial year 2017/18 will be based & thus giving the opportunity to the local Government to identify projects which have a poverty focus approach and which are in harmony with the pillars of PEAP. While coming up with this BFP departments have had to refer to the benchmarks set at the beginning of the financial year. This has therefore enabled the harmonisation of the District priorities with the national ones, bearing in mind the result oriented management principle. The fact that this is an annual exercise, it is a reliable mechanism which provides a yardstick for realistic planning & budgeting in the local government and also provides a basis of comparison of the District achievements compared to national standards. The District is faced with a challenge of inadequate resources, there is need for our local Government to explore more into the existing and new sources of Local Revenue in order to ensure sustainability. Meanwhile we request the central Government to continue making available more resources to Kibuku District such that the gaps are filled in order to improve service delivery with the ultimate aim of reducing disparities and improving on the incomes and quality of life of our people. The District Local Government will therefore ensure successful implementation of all government programmes through a participatory approach, continuous monitoring and supervision. This will result into economy, effectiveness, and efficiency hence value for money as we realise the millennium development goals in the medium term and long term. For God and my Country

KADIAMA CHARLES - DISTRICT CHAIRPERSON

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	71,994	28,029	71,994
2a. Discretionary Government Transfers	3,590,451	897,613	3,346,142
2b. Conditional Government Transfers	11,644,664	3,044,086	11,505,108
2c. Other Government Transfers	206,080	179,876	0
Total Revenues	15,513,189	4,149,603	14,923,244

Revenue Performance in the first quarter of 2016/17

During the first quarter of financial year 2016/17 shillings 28,029,000 was received as local revenue and 4,121,574,000 was received from central government transfers which include all conditional transfers to departments and salaries to both teachers and other traditional staff in the district.

Planned Revenues for 2017/18

The district expects to collect shillings 71,994,000 from local revenue in the financial year 2017/18 and shillings 14,851,250,000 as central government transfers which will be realised from conditional transfers to departments and the wage bill of all staff in the district.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,061,398	337,397	1,543,923
2 Finance	639,854	61,551	592,285
3 Statutory Bodies	453,308	86,301	425,000
4 Production and Marketing	395,108	86,818	395,548
5 Health	1,741,163	486,561	1,634,416
6 Education	8,327,428	2,163,220	8,581,156
7a Roads and Engineering	644,607	52,536	762,309
7b Water	844,483	15,309	595,783
8 Natural Resources	95,511	23,044	93,879
9 Community Based Services	184,813	40,388	179,707
10 Planning	78,154	13,962	76,879
11 Internal Audit	47,360	8,514	42,360
Grand Total	15,513,189	3,375,602	14,923,244
Wage Rec't:	9,640,154	2,374,834	9,640,154
Non Wage Rec't:	3,568,513	955,865	3,197,258
Domestic Dev't	2,304,522	44,904	2,085,832
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2016/17

Administration department had an expenditure of shs 337,397,000 for the first quarter inclusive salaries representing 16%, Finance spent 61,551,000 of its budget representing 10%, statutory bodies spent 19% of its budget in the first quarter, production and marketing spent 86,818,000 representing 22%, Education spent shs 2,163,220,000 representing 26%, Roads spent shs 52,536,000 in the first quarter, water spent 15,536,000 representing 2% of its budget, Natural resources spent shs 23,044,000 representi

Planned Expenditures for 2017/18

Administration department has a budget estimate of shs 1,543,923,000 for the financial year 2017/18 as compared to shs 2,061,398,000 in financial year 2016/17 this because of reduction in the DDEG allocations, Finance has 592,285,000

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budget as compared to shs 639,854,000 in 2016/17 because of the direct transfers to lower local governments, statutory bodies has shs 425,000,000 budget slightly lower than the previous budget, production and marketing has 395,548,000 as in the previous year, Education h

Medium Term Expenditure Plans

The district expects to drill bore holes to enable the population to access safe water, construction of roads to ease transport, pay salaries to all employees of the district, restoration of wetlands, sensitisation of communities on sanitation and hygiene, immunisation campaigns, monitoring and supervision of government programmes, production and submission of reports, carry out council

Challenges in Implementation

The district has inadequate transport facilities for most departments which hinders service delivery, inadequate local revenue collections and staffing gaps.

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A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	71,994	28,029	71,994
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,575	450	1,575
Agency Fees	15,000	0	15,000
Application Fees	3,100	620	3,100
Business licences	4,500	206	4,500
Local Service Tax	34,625	26,553	34,625
Market/Gate Charges	1,281	0	1,281
Other Fees and Charges	9,313	200	9,313
Park Fees	2,600	0	2,600
2a. Discretionary Government Transfers	3,590,451	897,613	3,346,142
District Discretionary Development Equalization Grant	1,565,072	391,268	1,407,640
Urban Unconditional Grant (Non-Wage)	52,293	13,073	44,974
Urban Discretionary Development Equalization Grant	25,357	6,339	22,686
District Unconditional Grant (Non-Wage)	616,819	154,205	539,931
Urban Unconditional Grant (Wage)	140,247	35,062	140,247
District Unconditional Grant (Wage)	1,190,663	297,666	1,190,663
2b. Conditional Government Transfers	11,644,664	3,044,086	11,505,108
Transitional Development Grant	24,095	1,087	0
General Public Service Pension Arrears (Budgeting)	85,568	85,568	0
Development Grant	683,997	170,999	655,505
Gratuity for Local Governments	253,334	63,334	0
Pension for Local Governments	103,392	25,848	103,392
Sector Conditional Grant (Non-Wage)	2,184,683	619,851	2,436,616
Sector Conditional Grant (Wage)	8,309,595	2,077,399	8,309,595
2c. Other Government Transfers	206,080	179,876	
Other Transfers from Central Government(UNFPA)		88,345	
Other Transfers from Central Government(Child health days)		21,279	
Community Contribution (Water)	6,000	0	
Other Transfers from Central Government(School Inspection Fees)	28,080	7,020	
Other Transfers from Central Government(Water Aid)		19,992	
Unspent balances – Other Government Transfers	37,000	37,000	
Other Transfers from Central Government(YLP)		6,240	
Other Transfers from Central Government(Urban Paved Roads Uganda Road Fund)	135,000	0	
Total Revenues	15,513,189	4,149,603	14,923,244

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

The district has a local revenue budget of shillings 71,994,000 out of which 28,029,000 was collected in the first quarter. This was received from registrations, local service tax, business licences and other revenues.

(ii) Central Government Transfers

The district has received shillings 4,121,574,000 as central government transfers and this includes salaries and conditional grants to various departments.

(iii) Donor Funding

None was budgeted for.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

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A. Revenue Performance and Plans

The district anticipates to collect shillings 71,994,000 from locally raised revenue sources in the financial year 2017/18 and these will include markets, business licences, local service tax, agency fees, application fees and registration fees. This is the same figure expected to be collected in the financial year 2016/17.

(ii) Central Government Transfers

The district expects to receive shillings 14,851,250,000 as central government transfers as compared to shillings 15,235,115,000 in financial year 2016/17 this is because there will be no funding under Uganda sanitation grant, water aid, UNFPA has not indicated any funding in the coming financial year.

(iii) Donor Funding

No indicative planning figures received.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,008,867</i>	<i>328,153</i>	<i>654,965</i>
District Unconditional Grant (Non-Wage)	68,650	32,673	68,650
District Unconditional Grant (Wage)	482,922	120,731	482,922
General Public Service Pension Arrears (Budgeting)	85,568	85,568	0
Gratuity for Local Governments	253,334	63,334	0
Locally Raised Revenues	15,000	0	
Pension for Local Governments	103,392	25,848	103,392
<i>Development Revenues</i>	<i>1,052,531</i>	<i>21,932</i>	<i>888,958</i>
District Discretionary Development Equalization Grant	144,726	21,932	70,726
Multi-Sectoral Transfers to LLGs	907,806	0	818,232
Total Revenues	2,061,398	350,085	1,543,923
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,008,867</i>	<i>328,153</i>	<i>654,965</i>
Wage	482,922	120,731	482,922
Non Wage	525,944	207,422	172,042
<i>Development Expenditure</i>	<i>1,052,531</i>	<i>9,245</i>	<i>888,958</i>
Domestic Development	1,052,531	9,245	888,958
Donor Development	0	0	0
Total Expenditure	2,061,398	337,397	1,543,923

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

The department had an approved budget of shs 2,061,398,000 and received shs 350,085,000 which represents 17 % of the total budget. The quarterly plan was shs 515,350,000 and the actual receipts were shs 350,085,000 which represents 68 % of the plan.

Department Revenue and Expenditure Allocations Plans for 2017/18

the department plans to spend 1,543,923,000 of the total annual budget for FY 2017/2018, 146,611 of the department budget represents Pension and administrative expences , 818,232 are transfers to lower local Governments, 58,900 is CBGrants, 1,300 is records, 2,250 is information and dissemination expenditures and 21,881 is Human Resource expenditures.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Small office equipments procured, generator fuel procured, CAOs travel to line ministries facilitated, power bills paid, mandatory reports submitted to line Ministries office stationary procured, wages for compound cleaners paid, security at the district headquarters provided, District payroll managed, kilometre paid to PHRO and DCAO, Human resource audit carried out, Salaries pension and gratuity paid.

Plans for 2017/18 by Vote Function

The department plans to pay salaries, train staff, Cater for CAOs travels, pay for internet , manage records and renovate administration block and repair furniture.

Medium Term Plans and Links to the Development Plan

The Department plans to recruit staff, build capacity to improve service delivery, also the department plans to support lower local governments as a way of extending service to the people which are key priorities in the DDP.

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Workplan 1a: Administration

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

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

1. Office Space

The District has limited office space especially to house probation office, boards and Commissions and which is a problem to get immediate services.

2. Inadequate Transport Facilities

The department has only one vehicle that can not serve all the sectors for adequate service delivery.

3. Office Furniture

Most of the Offices have inadequate furniture to accommodate all the staff.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	604,497	74,083	564,599
District Unconditional Grant (Non-Wage)	85,531	45,844	85,531
District Unconditional Grant (Wage)	112,955	28,239	112,955
Locally Raised Revenues	30,500	0	30,500
Multi-Sectoral Transfers to LLGs	182,971	0	150,392
Urban Unconditional Grant (Non-Wage)	52,293	0	44,974
Urban Unconditional Grant (Wage)	140,247	0	140,247
<i>Development Revenues</i>	35,357	12,839	27,686
District Discretionary Development Equalization Grant	10,000	6,500	5,000
Urban Discretionary Development Equalization Grant	25,357	6,339	22,686
Total Revenues	639,854	86,922	592,285
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	604,497	49,389	564,599
Wage	252,851	28,008	252,851
Non Wage	351,646	21,381	311,748
<i>Development Expenditure</i>	35,357	12,162	27,686
Domestic Development	35,357	12,162	27,686
Donor Development	0	0	0
Total Expenditure	639,854	61,551	592,285

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

The dept had shs 639,854,000 as budgeted figure out of which shs 86,922,000 was received representing 14% this is because funds were transferred directly to sub counties yet the IPFs appear in our budget. Out of the received funds shs 61,551,000 was spent leaving an unspent balance of 25,375,000 meant for laptops which had not yet been delivered.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has a total wage expenditure of shs 252,851,000 including Town council, shs 85,000,000 is got from both local revenue and unconditional grant to run the departmental activities

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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Workplan 2: Finance

travel to line ministries, production of final accounts, joint monitoring, revenue mobilisation, responding to audit queries.

Plans for 2017/18 by Vote Function

Preparation of annual financial statements, Revenue mobilisation, procurement of books of accounts, backup support to subcounties, monitoring and supervision of subcounties, preparation of quarterly reports and submission to ministries.

Medium Term Plans and Links to the Development Plan

supervision of subcounties, procurement of books of accounts, backup support to subcounties

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

N/A

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

1. Lack of transport

The department does not have transport means and yet revenue mobilisation is key

2. Inadquate space

The department does not have enough space for the stores.

3.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	453,308	86,301	425,000
District Unconditional Grant (Non-Wage)	221,343	28,975	177,034
District Unconditional Grant (Wage)	214,971	53,743	214,971
Locally Raised Revenues	16,994	3,583	32,994
Total Revenues	453,308	86,301	425,000
B: Overall Workplan Expenditures:			
Recurrent Expenditure	453,308	86,301	425,000
Wage	214,971	53,743	214,971
Non Wage	238,337	32,558	210,028
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	453,308	86,301	425,000

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

The sector approved annual budget is shs 453,308,000 out of which shs 86,301,000 was received during the first quarter representing 19% of the approved annual Budget. During the first quarter, the sector spent shs 86,301,000 representing 19% of the approved annual budget. The sector also had a quarterly plan of shs 113,327,000, out of which shs 82,718,000 was received representing 73% of the quarterly plan. During the quarter, shs 82,718,000 was spent representing 76% of the quarterly plan.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector is expected to have a total annual budget of shs 425,000,000 out of which, the District unconditional grant

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Workplan 3: Statutory Bodies

(wage) takes shs 214,971,174 representing 51%, the District unconditional grant (non wage) takes shs 177,034,410 representing 42% and locally raised revenue will take shs 32,994,000

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Payment of monthly emoluments, payment of salary and gratuity for politically elected leaders, sitting allowances paid, District Chairperson's, Vice Chairperson's and speaker's travels facilitated, minutes produced, office requirements and stationery procured, meals and drinks procured, vehicle serviced and maintained. Advert for pre-qualification for FY 2016/17 placed in the News Papers, travels facilitated. DSC Chairpersons salaries paid, Subscriptions paid to ADSC, Meetings conducted at Kibu

Plans for 2017/18 by Vote Function

PAC meetings , District land board meetings , DSC meetings , DCC meetings , District Council meetings and Standing committee minutes and reports prepared and submitted to the relevant offices, adverts placed in papers and prequalification of service providers for 2016/17 conducted

Medium Term Plans and Links to the Development Plan

PAC meetings , District land board meetings , DSC meetings , DCC meetings , District Council meetings and Standing committee minutes and reports, adverts placed in news papers and prequalification of service providers for 2016/17 conducted. The above priorities are extracted from the current DDP implementation.

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

N/A

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

1. understaffing

This problem is majorly experienced in the procurement and land management sub sectors. This has greatly affected the performance of these offices.

2. office space and furniture

There is great inadequacy in office space for the statutory bodies making record keeping a big challenge. This is because all the sub sectors handle a lot of paper work load. It is also worsened by lack of office furniture to accommodate volumes of work.

3. under funding

The sector is under funded.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	341,709	87,552	342,430
District Unconditional Grant (Non-Wage)	4,500	3,500	4,500
District Unconditional Grant (Wage)	80,801	20,200	80,801
Locally Raised Revenues	1,000	0	
Sector Conditional Grant (Non-Wage)	34,296	8,574	36,016
Sector Conditional Grant (Wage)	221,113	55,278	221,113
Development Revenues	53,399	13,350	53,118
Development Grant	31,490	7,873	33,074

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Workplan 4: Production and Marketing

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
District Discretionary Development Equalization Grant	21,909	5,477	20,044
Total Revenues	395,108	100,902	395,548
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	341,709	84,225	342,430
Wage	301,913	75,478	301,913
Non Wage	39,796	8,747	40,516
<i>Development Expenditure</i>	53,399	2,593	53,118
Domestic Development	53,399	2,593	53,118
Donor Development	0	0	0
Total Expenditure	395,108	86,818	395,548

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

The department has a budget estimate of 395,108 out of which shs 100,902 was received in the first quarter representing 26%. The quarterly budget was 98,777 out of which 100,902 was received representing 102% this was because of the local revenue transferred for commercial activities of business registration shs 86,818 was spent representing 22%.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department plans to spend 76.8% on wage and 23.1% on Non wage operations. Of the Non wage, 16.2% will be spent on District production office operations, 13.4% on Crop diseases control and Marketing, 11.3% on Livestock health and Marketing, 14.4% on Fisheries Regulation, 26.9% on Tsetse, Vector control and 11.3% on Commercial Services development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

In Quarter 1, Salaries for extension staff were paid, assorted stationery, 1 Toner cartridge, 6 reams of photocopying paper were procured, 69 copies of Newspapers, 1,600 poultry, 25 pets were vaccinated, and backstopping conducted. Consultative visits to MOTIC headquarters were also conducted. Sensitized trader and collected market information data on agricultural prices.

Plans for 2017/18 by Vote Function

Consultative visits to MAAIF headquarters and NARO conducted. Livestock and Poultry treated and vaccinated against diseases, agricultural Goods quality assured through Inspection and Certification. Artificial Insemination services strengthened, ante mortem and postmortem inspection conducted on all stock going through the slaughter slabs one slaughter slab constructed, district. Motorcycles repaired and Serviced, Cold Chain facility maintained, Fish Farmers technically supported on Fish pond man

Medium Term Plans and Links to the Development Plan

Control Crops and Livestock pests/ vectors and diseases through inspection, vaccination, and treatment, increase Crops, Fish, Apiary and Livestock productivity in the district. Maintain an inventory of agricultural statistics. Conduct diseases' surveillance, investigations, diagnosis and reporting, carry out inspection and certification of agricultural inputs such as agro-biologicals, animals, feeds, ensure Veterinary public health and control of Zoonoses. Demonstrate Pasture multiplication produ

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

up scaling of technologies on cassava and maize will be under taken under Agricultural Technology and Agribusiness Advisory services KRC will under take the Mpologoma River Basin integrated Agricultural Development. FAO will support fish farmers to construct fish hatcheries and also provide fish feeds and other equipment in Buseta and Kasasira sub counties. NAADS will provide inputs for strategic enterprises under Operatin wealth creation such as citrus and mango seedings

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Workplan 4: Production and Marketing

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

1. In adequate staff in the Department

This was caused by termination of all NAADS staff and the delay in recruitment of Agriculture Extension Staff under implementation of the single spine structure.

2. un cordinated delivery of inputs under Operation Wealth Creation

Most of the in puts were delivered without the knowledge of the subject Matter Specialists

3. Poor weather conditions

as a result of prolonged drought most mango seedlings dried

Workplan 5: Health

(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>	<i>1,708,416</i>	<i>1,634,416</i>
District Unconditional Grant (Non-Wage)	2,000	2,000
Locally Raised Revenues	1,000	1,000
Other Transfers from Central Government		
Sector Conditional Grant (Non-Wage)	151,691	151,691
Sector Conditional Grant (Wage)	1,479,725	1,479,725
Unspent balances – Other Government Transfers	37,000	
Unspent balances – UnConditional Grants	37,000	
<i>Development Revenues</i>	<i>69,747</i>	<i>0</i>
District Discretionary Development Equalization Gran	50,000	0
Transitional Development Grant	19,747	0
Total Revenues	1,778,163	1,634,416
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,671,416</i>	<i>1,634,416</i>
Wage	1,479,725	1,479,725
Non Wage	191,691	154,691
<i>Development Expenditure</i>	<i>69,747</i>	<i>0</i>
Domestic Development	69,747	0
Donor Development	0	0
Total Expenditure	1,741,163	1,634,416

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

The department has a budget allocation of shs 1,741,163 out of which 548,280 was received during the first quarter representing 31% this is on a higher side because of funds received under other government transfers for NTD(Negelected Tropical Dieases) and UNFPA(Family planning) activities.

Department Revenue and Expenditure Allocations Plans for 2017/18

there is significant reduction in revenues expected in 2017/2018 as compared to the last three financial years, this is due to the cessation of the transitional development grant, limited donor funding and non allocation of DDEG grant to the health department

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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Workplan 5: Health

Radio talk shows, Mobilisation of VHTs for sanitation, community dialogues on family planning, family planning outreaches, family planning trainings District advocacy on NTD, Subcounty Advocacy on NTD, Training of teachers on NTD, Mass Drug administration by VHTs.

Plans for 2017/18 by Vote Function

Emphasis will be on increasing 4th Visit ANC attendance and Health facility deliveries, quality of care shall also be improved by direct investment into medical equipment and capacity building

Medium Term Plans and Links to the Development Plan

the district is on track to achieve the performance indicators that were set in the DDP however in terms of infrastructure, the greatest contribution is being made by the lower local governments that have prioritised investment in Health infrastructure

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

United Nations Population fund will support scale up of Family planning interventions, Fistula tracking and referral, maternal death tracking, audit and reporting. UNICEF will support scale up of immunisation services with emphasis on Child days in October 2017 and April 2018

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

1. inadequate wage allocation for payment of staff in post

for the last two financial years, the district has inadequate wage allocated to meet the wage demands, this has remained the case despite several correspondences from the district to relevant Ministries

2. low staffing levels in the District Health Office

only the biostatistician and assistant inventory manager are substantively appointed, all other officers have assignments

3. Inadequate operational funds to run the District Health office mandate

a lot in terms of field activities are demanded of the district Health office, however, the funds available are not commensurate, the old vehicles are very expensive to repair

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	8,124,428	2,168,038	8,346,620
District Unconditional Grant (Non-Wage)	2,000	0	2,000
District Unconditional Grant (Wage)	45,898	11,474	45,898
Locally Raised Revenues	1,000	0	1,000
Other Transfers from Central Government	28,080	27,150	
Sector Conditional Grant (Non-Wage)	1,438,693	477,224	1,688,966
Sector Conditional Grant (Wage)	6,608,757	1,652,189	6,608,757
<i>Development Revenues</i>	203,001	46,500	234,535
Development Grant	186,001	46,500	184,535
District Discretionary Development Equalization Grant	17,000	0	50,000

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Workplan 6: Education

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	8,327,428	2,214,538	8,581,156
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>8,124,428</i>	<i>2,161,411</i>	<i>8,346,620</i>
Wage	6,654,656	1,663,664	6,654,656
Non Wage	1,469,772	497,747	1,691,965
<i>Development Expenditure</i>	<i>203,001</i>	<i>1,809</i>	<i>234,535</i>
Domestic Development	203,001	1,809	234,535
Donor Development	0	0	0
Total Expenditure	8,327,428	2,163,220	8,581,156

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

The department received 2,214,538 out of a budget of 8,327,428 representing 27%. This was because of release of more funds under water Aid. Out of the expected quarterl release of 2,081,857 the dept received 2,214,538 representing 106% out of which 104% was spent leaving a balance of 51,318 meant for dev't activities to be implemented in second quarter since the works are not yet certified.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has a total annual budget of shs 8,581,156,000 of which conditional grants to both primary and secondary schools 1,438,693,000 shillings 6,608,757,000 for payment of salaries and shs 28,060,000 as inspection grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Consultations to the line ministry done, inspection of primary schools carried out, water Aid activities i.e training of senior women teachers carried out and payments of retentions for last years activities done.

Plans for 2017/18 by Vote Function

Payment of salaries to both primary and secondary school teaching and non teaching staff, administration of PLE, inspection done monitoring of projects implemented within the financial year

Medium Term Plans and Links to the Development Plan

Rehabilitation of classrooms blocks in schools, inspection of schools to maintain proper standards.

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

None identified as yet

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

1. Lack of transport

The sector does not have any means of transport

2.

3.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

Vote: 605 Kibuku District

Workplan 7a: Roads and Engineering

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	644,607	91,979	509,607
District Unconditional Grant (Non-Wage)	2,000	0	2,000
District Unconditional Grant (Wage)	37,227	9,307	37,227
Locally Raised Revenues	1,000	0	1,000
Other Transfers from Central Government	135,000	0	
Sector Conditional Grant (Non-Wage)	469,380	82,672	469,380
<i>Development Revenues</i>	0	0	252,702
District Discretionary Development Equalization Grant		0	252,702
Total Revenues	644,607	91,979	762,309
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	644,607	52,536	509,607
Wage	37,227	9,307	37,227
Non Wage	607,380	43,229	472,380
<i>Development Expenditure</i>	0	0	252,702
Domestic Development	0	0	252,702
Donor Development	0	0	0
Total Expenditure	644,607	52,536	762,309

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

The roads sector has an approved budget of UGX 644,607,350 of which a total UGX 91,979,088 was received representing 14% of the annual budget. The planned budget for quarter was UGX 161,152,731 implying 57% of the quarterly budget was received. The sector spent a total of UGX 52,536,979 representing 8% of the Annual budget and 33% of the quarterly budget.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has an estimated total budget of shs 762,309,000 of which shs 37,227,000 for salaries, 469,380,350 from Uganda road fund and 252,701,625 from DDEG for maintenance of community access roads.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Installation of metallic culverts at Kaigongo swamp along Kadama-Molokochomo-Kaderuna road,; manual routine maintenance of 85.3Km - Tirinyi-Bumiza-Bulangira, Kadama-Kibuku-Buseta, Kibuku-Saala-Kirika, Buseta-Kasasira-Kapyani, Kadama-Dodoi-Kagumu and Kadama-Kabweri-Kakutu roads; repair of road equipment; conducting of District Roads Committee meeting; payment of power bill; transfers to Town Council

Plans for 2017/18 by Vote Function

Bottle necks repaired, community access roads maintained, road unit maintained and repaired.

Medium Term Plans and Links to the Development Plan

Make all access roads in the district motorable through maintaining community access roads and bridges.

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

N/A

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

1. inadequate funding

The department receives less funding from Uganda road fund

Vote: 605 Kibuku District

Workplan 7a: Roads and Engineering

2. inadequate road equipment

The district has an incomplete road unit.

3. inadequate staff

The department has only three staff compared to the recommended number of staff.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	34,760	8,690	33,365
Sector Conditional Grant (Non-Wage)	34,760	8,690	33,365
Development Revenues	809,723	214,632	562,418
Development Grant	466,506	116,627	437,896
District Discretionary Development Equalization Grant	337,217	98,005	124,522
Other Transfers from Central Government	6,000	0	
Total Revenues	844,483	223,322	595,783
B: Overall Workplan Expenditures:			
Recurrent Expenditure	34,760	8,690	33,365
Wage		0	0
Non Wage	34,760	8,690	33,365
Development Expenditure	809,723	6,619	562,418
Domestic Development	809,723	6,619	562,418
Donor Development	0	0	0
Total Expenditure	844,483	15,309	595,783

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

The department has a total budget allocation of 844,483 out of which 223,322 was received during the first quarter representing 26%. Shs 15,309 was spent in the first quarter leaving unspent balance of 208,013 representing 25%. This was due to drilling works that are underway.

Department Revenue and Expenditure Allocations Plans for 2017/18

Operations of DWO will take UGX 18,133,400 representing 3% of the total budget, Supervision and monitoring will take UGX 27,497,500 representing 5%, Promotion of Community Based Mgt will take UGX 11,784,448 representing 2% Of the total budget, Promotion of sanitation and hygiene will take UGX 5,362,000 representing 3% of the total budget, Drilling of new water sources and rehabilitation of water sources will take UGX 535,836,445 representing 90% of the total budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Assessment of boreholes for rehabilitation was done, 30 water user committees were formed and monitoring of water source functionality was done.

Plans for 2017/18 by Vote Function

Planned outputs include: Communities aware of their roles and responsibilities, Water User Committees established and well functional, Functionality of safe water sources increased. Safe water coverage increased. Physical Performance include: Drilling of new water sources, Rehabilitation of non functional sources.

Medium Term Plans and Links to the Development Plan

Vote: 605 Kibuku District

Workplan 7b: Water

Increase in safe water coverage through drilling of 17 boreholes and rehabilitation of 25 boreholes.

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

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

1. Inadequate Staff

The Sector has only one staff with 2 others just assigned.

2.

3.

Workplan 8: Natural Resources

(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>	73,603	73,831
District Unconditional Grant (Non-Wage)	6,500	6,500
District Unconditional Grant (Wage)	60,697	60,697
Locally Raised Revenues	1,000	1,000
Sector Conditional Grant (Non-Wage)	5,406	5,634
<i>Development Revenues</i>	21,909	20,048
District Discretionary Development Equalization Grant	21,909	20,048
Total Revenues	95,511	93,879
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	73,603	73,831
Wage	60,697	60,697
Non Wage	12,906	13,134
<i>Development Expenditure</i>	21,909	20,048
Domestic Development	21,909	20,048
Donor Development	0	0
Total Expenditure	95,511	93,879

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

Out of the departmental approved annual budget of shs. 95,511,000/= (wage and non wage), shs. 25,503,000/= was received during the first quarter representing 27% of the annual budget. During the first quarter, the department spent shs.23,044,000 representing 24% of the approved annual budget. The department had a quarterly plan of shs. 23,878,000, out of which shs. 25,503,000 was received representing 107% of the quarterly plan. This was due to allocation from the district un conditional grant a

Department Revenue and Expenditure Allocations Plans for 2017/18

Out of the departmental total annual budget of 93,878,660 (wage, non wage and Development), shs 6,500,000 is the District unconditional Grant non wage representing 7%, shs 60,696,528 is the District unconditional grant (wage) representing 65%, shs 5,406,309 is the conditional grant representing 6%, shs 1,000,000 is the Locally raised revenue representing 1% and shs 20,048,111 is the Discretionary Development Equalization Grant representing 21% of the total annual budget.

Vote: 605 Kibuku District

Workplan 8: Natural Resources

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Procured 1kg of tree seeds, 20 kg seedling bags, mats payment of water bills, payment of casual laborers, Report submission to Ministry of Lands, Housing and Urban Development, District Physical Planning Committee meeting conducted, procured sign posts for compound direction and beautification, sensitized masses on physical planning and carried out follow up, supervision and monitoring of physical planning..

Plans for 2017/18 by Vote Function

wise use of Natural resources implemented, minutes and reports prepared in time and submitted to relevant offices, tree planting and afforestation carried out, Community training in wetland management conducted, River bank and wetland restoration, stakeholder environmental training and sensitisation conducted, Monitoring and evaluation compliance, and Infrastructure planning conducted.

Medium Term Plans and Links to the Development Plan

wise use of Natural resources implemented, tree planting and afforestation carried out, Community training in wetland management conducted, River bank and wetland restoration, stakeholder environmental training and sensitisation conducted, Monitoring and evaluation compliance, and Infrastructure planning conducted. All of these activities are core priorities for 2017/2018 and they are to the DPP.

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

N/A

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

1. Understaffing

The department has only five officer that is the DNRO, DEO, DFO, DPP and a Forest ranger compared to 11 total number of vacancies/ Officers in the department hence, the few available officers are over whelmed by work.

2. Lack of transport

There is no transport means to any of the five officer in the department hence, this makes the service delivery hard.

3. Poor attitudes by the community members

There is constant poor attitudes by the community members towards the wise use of wetlands and wetland restoration

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	158,557	44,754	159,663
District Unconditional Grant (Wage)	103,600	25,900	103,600
Locally Raised Revenues	4,500	0	4,500
Other Transfers from Central Government		6,240	
Sector Conditional Grant (Non-Wage)	50,457	12,614	51,563
<i>Development Revenues</i>	26,256	6,564	20,044
District Discretionary Development Equalization Grant	21,909	5,477	20,044
Transitional Development Grant	4,348	1,087	

Vote: 605 Kibuku District

Workplan 9: Community Based Services

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	184,813	179,707
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>158,557</i>	<i>159,663</i>
Wage	103,600	103,600
Non Wage	54,957	56,063
<i>Development Expenditure</i>	<i>26,256</i>	<i>20,044</i>
Domestic Development	26,256	20,044
Donor Development	0	0
Total Expenditure	184,813	179,707

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

The department has an approved budget estimate of shs 184,813 out of which shs 51,319 was received in the first quarter representing 28% this was because of increased funding under youth livelihood operation funds. Out of the received funds 22% was spent leaving unspent balance of shs 10,930 for activities to be implemented in the second quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects an estimated revenue of 179,707,000/= for financial year 2017/18. out of which 51,563,000 which is 28.6% is non wage recurrent, 103,600,000 which is 57.6% is wages and 20,044,000 which is 11.15% is for development. And 4,500,000 which is 2.5% is locally raised revenues and will be used to implement recurrent activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1 women council and 1 PWD committee meeting were held at the district level, a laptop was procured, 4 youth went to Koboko for youth day celebrations.

Plans for 2017/18 by Vote Function

Medium Term Plans and Links to the Development Plan

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

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

1.

2.

3.

Workplan 10: Planning

(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:		

Vote: 605 Kibuku District

Workplan 10: Planning

<i>US\$ Thousands</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Recurrent Revenues</i>	55,556	11,389	55,556
District Unconditional Grant (Non-Wage)	28,324	4,581	28,324
District Unconditional Grant (Wage)	27,232	6,808	27,232
<i>Development Revenues</i>	22,598	5,647	21,323
District Discretionary Development Equalization Grant	22,598	5,647	21,323
Total Revenues	78,154	17,036	76,879

B: Overall Workplan Expenditures:

<i>Recurrent Expenditure</i>	55,556	11,093	55,556
Wage	27,232	6,808	27,232
Non Wage	28,324	4,285	28,324
<i>Development Expenditure</i>	22,598	2,869	21,323
Domestic Development	22,598	2,869	21,323
Donor Development	0	0	0
Total Expenditure	78,154	13,962	76,879

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

The unit had a total budget of shs.78,154,000 and received shs.17,036,000 representing 22% receipts of the annual budget. The plan for quarter one was shs.19,539,000 and receipts amounted to shs.17,036,000 representing 87% of the quarterly plan. Out of the annual planned expenditure of shs.78,154,000, shs.13,962,000 was spent in quarter one representing 18% of the budgeted. The quarterly expenditure plan was shs.19,538,000 of which shs.13,962,000 was actually spent representing 71%. The Unit had u

Department Revenue and Expenditure Allocations Plans for 2017/18

The unit has a budget allocation of shs.76,879,000 of which recurrent expenditure is shs.55,556,000 and development (DDEG) of shs.21,323,000. The department intends to spend shs.27,233,000 on wage, shs.28,324,000 on non wage and shs.21,323,000 on development expenditures.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Two staff salaries paid, DEC, RDC and technical monitoring conducted, two toner cartridges and 10 reams of papers procured and submissions of the DDP and PAF reports made to line ministries,

Plans for 2017/18 by Vote Function

Three staff salaries paid, Internal assessment conducted, District Development plan and subcounty plans reviewed, mentoring conducted. Procurement of stationary done and a camera, 3 filling cabinets, office chairs and a book shelf procured, PAF and DDEG monitoring conducted.

Medium Term Plans and Links to the Development Plan

Back up support to subcounties, DDP and SDP reviews and stationary procured

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

Nil

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

1. Inadequate transport

The unit does not have any means of transport and therefore depends on other departments to carry out activities

2. Inadequate staff

The unit has got only two staff while the required is five.

Vote: 605 Kibuku District

Workplan 10: Planning

3. Inadequate funds

Funds allocated to the unit are inadequate to facilitate proper planning for the District

Workplan 11: Internal Audit

(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>	37,360	8,514	37,360
District Unconditional Grant (Non-Wage)	13,000	2,424	13,000
District Unconditional Grant (Wage)	24,360	6,090	24,360
<i>Development Revenues</i>	10,000	0	5,000
District Discretionary Development Equalization Gran	10,000	0	5,000
Total Revenues	47,360	8,514	42,360
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	37,360	8,514	37,360
Wage	24,360	6,090	24,360
Non Wage	13,000	2,424	13,000
<i>Development Expenditure</i>	10,000	0	5,000
Domestic Development	10,000	0	5,000
Donor Development	0	0	0
Total Expenditure	47,360	8,514	42,360

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

The department has an approved annual budget of shs. 47,360,000 out of which shs. 8,514,000 was received during the first quarter (Wage and non wage) representing 18% of the annual budget. By the end of the quarter, the total expenditure was shs. 8,514,000 representing 18% of the annual budget. The departmental quarterly plan was shs. 11,840,000 out of which shs. 8,514,000 was received representing 72% of the quarterly plan.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has a total budget allocation of shillings 42,360,000 of which 28,000,000 is meant for salaries and 13,000,000 is for activities in the department

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Carried out audit of 9 sub counties, 11 departments, consultations with the Auditor General and payment of staff salaries.

Plans for 2017/18 by Vote Function

Audit of all government entities is going on to ensure quality service delivery.

Medium Term Plans and Links to the Development Plan

All activities will be audited and works inspected to ensure delivery of quality services

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

Non so far identified

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

1. Inadquate staff

Vote: 605 Kibuku District

Workplan 11: Internal Audit

The department has only two staff and yet the structure provides for five.

2. Lack of transport

The department has only one motorcycle that is in bad mechanical condition.

3. Inadquate resources

The department only recieves shs 13,000,000 to carry out activities in the whole financial year.