

Vote: 546 Ntungamo District

Structure of Budget Framework Paper

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- B: Summary of Performance by Department

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Foreword

This BFP was prepared in consideration of the National Vision of “transforming the Ugandan society from a peasant dominant population to a modern and prosperous Country and the District theme of “Enhanced Infrastructure Development for increased productivity and Socio-Economic Transformation” Bottom – up planning process as a decentralization policy of acquiring priorities was used and all stakeholders from the grassroots level were consulted, their issues captured and integrated in this Budget Frame Work Paper.

The major interventions include: improving infrastructure for education to create a better learning environment at schools, infrastructure for health centres, renovation of health centres, grading and maintenance of roads, construction of gravity flow schemes, protection of water sources and rain water harvesting technologies.

Finally, I appeal to all stakeholders and development partners to support us as we strive to improve the standards of living of our people

Dennis Singahache
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	1,273,949	176,163	1,273,949
2a. Discretionary Government Transfers	4,154,425	1,038,606	4,015,023
2b. Conditional Government Transfers	31,470,384	8,472,948	29,099,524
2c. Other Government Transfers	806,149	517,708	0
4. Donor Funding	4,713,478	151,689	4,713,478
Total Revenues	42,418,385	10,357,114	39,101,974

Revenue Performance in the first quarter of 2016/17

The overall first quarter budget performed at 24% . About 96% was released to the departments leaving 4% on the general fund account. The reason for untransferred funds was due to road funds which hit the collection fund account towards the end of quarter one. Of the total released to departments, 365,804,000= was not spent by the end of quarter due to late procurement for capital development projects.

Planned Revenues for 2017/18

The District expects Ushs 39,101,974,000 reflecting a drop of 7.8%. The reduction in the budget is due to nonallocation Other Government Transfers. There was no change in projected local revenue because potential of revenue collection is still unexploited. The District expects Shs 29,099,524,000 from Central Government implying a decrease of 7.5%. This was due to non allocation of Gratuity for Local Governments and General Public Service Pension Arrears (Budgeting), and minimal allocation of Tra

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	5,784,406	1,512,007	4,899,358
2 Finance	349,691	52,222	175,613
3 Statutory Bodies	944,030	137,517	609,817
4 Production and Marketing	2,803,196	77,605	430,334
5 Health	7,065,777	1,140,868	9,338,743
6 Education	21,641,471	5,892,703	21,364,726
7a Roads and Engineering	1,423,765	181,852	1,317,482
7b Water	925,289	76,610	558,173
8 Natural Resources	45,430	2,784	57,811
9 Community Based Services	1,116,679	14,776	124,798
10 Planning	295,445	6,700	152,873
11 Internal Audit	23,206	13,509	72,246
Grand Total	42,418,385	9,109,154	39,101,974
Wage Rec't:	24,092,181	6,442,752	23,922,141
Non Wage Rec't:	10,346,782	2,480,459	8,853,619
Domestic Dev't	3,265,944	185,943	1,612,736
Donor Dev't	4,713,478	0	4,713,478

Expenditure Performance in the first quarter of 2016/17

During the first quarter, the District received 10,313,341,000. Discretionary Government Transfers performed at 100%, Conditional Government transfers performed at 108% due to increase in Sector conditional non wage performing. Other Government transfers performed at 257% due realization of Youth Livelihood and Uganda Women Entrepreneurs' Programme grants.

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Executive Summary

Planned Expenditures for 2017/18

The major interventions will cover improving infrastructure and sanitation for education facilities, grading and maintenance of roads, construction of gravity flow schemes, protection of water sources, and rain water harvesting technologies, capacity development, payment of staff salaries, training in crosscutting issues.

Medium Term Expenditure Plans

The priorities for medium term are part of the Five Year Development Plan as aligned to the thematic areas of the National Development Plan whose core principle aim at transforming Ugandan Society from a peasant to a modern and prosperous Country.

Challenges in Implementation

1. Frequent changes in indicative Planning figures
2. Some standard outputs in OBT do not match with what is actually implemented by sectors
3. Limited resources to facilitate participatory planning and Budgeting
4. Increasing unfunded priorities due to limited resource envelope.
5. IPF percentage allocation for operations for government grants (e.g. Road Fund, Rural Water grant) is low making it difficult to coordinate, report and maintain the existing facilities
6. Political overs

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A. Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,273,949	176,163	1,273,949
Local Government Hotel Tax	336,550	0	45,600
Animal & Crop Husbandry related levies	17,184	2,100	17,184
Application Fees	33,176	1,520	33,176
Business licences	103,400	7,050	103,400
Inspection Fees	11,456	0	11,456
Liquor licences	2,800	400	2,800
Local Service Tax	45,600	103,445	336,550
Market/Gate Charges	281,650	53,500	281,650
Miscellaneous	279,110	0	279,110
Other licences	53,618	4,620	53,618
Property related Duties/Fees	3,635	0	3,635
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,500	988	1,500
Rent & Rates from other Gov't Units	42,550	0	42,550
Land Fees	52,860	2,540	52,860
Park Fees	8,860	0	8,860
2a. Discretionary Government Transfers	4,154,425	1,038,606	4,015,023
Urban Discretionary Development Equalization Grant	109,804	27,451	87,452
Urban Unconditional Grant (Non-Wage)	243,324	60,831	204,968
District Unconditional Grant (Wage)	2,013,540	503,385	2,013,540
District Unconditional Grant (Non-Wage)	1,026,605	256,651	1,035,915
District Discretionary Development Equalization Grant	395,588	98,897	307,586
Urban Unconditional Grant (Wage)	365,562	91,391	365,562
2b. Conditional Government Transfers	31,470,384	8,472,948	29,099,524
Development Grant	1,131,953	282,988	967,532
Transitional Development Grant	822,449	205,612	20,638
Sector Conditional Grant (Wage)	21,643,038	5,870,842	21,643,038
Sector Conditional Grant (Non-Wage)	5,281,584	1,267,954	5,129,680
Pension for Local Governments	1,338,636	334,659	1,338,636
Gratuity for Local Governments	989,109	247,277	0
General Public Service Pension Arrears (Budgeting)	263,615	263,615	0
2c. Other Government Transfers	806,149	517,708	
Other Transfers from Central Government	806,149	517,708	
4. Donor Funding	4,713,478	151,689	4,713,478
Global		14,261	
Donor Funding	4,713,478	107,916	4,713,478
UNICEF		29,512	
Total Revenues	42,418,385	10,357,114	39,101,974

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

Overall the source performed at 5% due to LHT, Inspection Fees, Property related Duties/Fees, Rent & Rates from other Gov't Units and Park Fees performing at 0%.

(ii) Central Government Transfers

Overall the source performed at 11%. The highest out turn was realized in District road maintenance under URF performed at 21%.

(iii) Donor Funding

Overall the source performed at 8%, with only UNICEF at 4% and GAVI at 3%. This was due review of UNICEF corporation

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A. Revenue Performance and Plans

programme and as the result of reprogramming, they have have changed the schedule of quarterly releases..

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The district maintained projected Local Revenue of Shs 1,273,949,000 from FY 2016/2017 because potential of revenue collection is still unexploited. The major sources of local revenue are Local Service Tax, market fees, taxes on goods and services, application fees and business licences

(ii) Central Government Transfers

The District expects Shs 29,099,524,000 from Central Government to cater for wages, non wage transfers and development, Capitation Grants, PHC, SFG, and DDEG and Transitional Development Grant. This reflects a decrease of 7.5%. There is also marked increase in District non-wage of Transitional Development, other Government transfers to cater UWEP funds and YLP

(iii) Donor Funding

The district expects Shs 4,713,478,000 as donor funds of which UNICEF will offer 650,000,000, SDS will provide Shs 122,165,853, Global Fund/GAVI will provide Shs 270,000,000,WHO will give Shs 230,000,000 and world bank will provide 2,337,111,800 to support Nutrition activities in the district.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(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>	5,775,306	1,512,007	4,771,733
District Unconditional Grant (Non-Wage)	51,924	16,473	114,772
District Unconditional Grant (Wage)	1,828,716	457,179	1,828,716
General Public Service Pension Arrears (Budgeting)	263,615	263,615	0
Gratuity for Local Governments	989,109	247,277	0
Locally Raised Revenues		0	120,000
Multi-Sectoral Transfers to LLGs	1,205,022	192,803	1,369,609
Pension for Local Governments	1,338,636	334,659	1,338,636
Unspent balances – Locally Raised Revenues	68,755	0	
Urban Unconditional Grant (Non-Wage)	29,528	0	
<i>Development Revenues</i>	9,100	0	127,624
District Discretionary Development Equalization Grant	9,100	0	9,100
Multi-Sectoral Transfers to LLGs		0	118,524
Total Revenues	5,784,406	1,512,007	4,899,358
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	5,775,306	1,512,007	4,771,733
Wage	2,379,102	560,369	2,279,103
Non Wage	3,396,203	951,638	2,492,630
<i>Development Expenditure</i>	9,100	0	127,624
Domestic Development	9,100	0	127,624
Donor Development	0	0	0
Total Expenditure	5,784,406	1,512,007	4,899,358

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

The department realised 91% of quarterly revenue arising from 400% rise in General Public Service Pension Arrears (Budgeting), and 127% in District Unconditional Grant (Non-Wage)

The expenditure realised 91% due to a rise up to 155% in Non Wage

Department Revenue and Expenditure Allocations Plans for 2017/18

The proposed Budget of 2016/2017 is 5,568,192,000= which is composed of development revenues (Capacity building) amounting to 9,100,000 = and recurrent revenues amounting to 5,559,092,000 ,out of which 1,827,976,000 will be wage for all District staff while 2,591,361,000= will be for pension and gratuity, arising from Unconditional grant non wage which constitutes the biggest contribution of recurrent budget. While 232,626,000 = will be for routine activities with in the department.

The

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

%age of LG establish posts filled 41

%age of staff appraised, %age of staff whose salaries are paid by 28th of every month, and

%age of pensioners paid by 28th of every month were all 99%.

Plans for 2017/18 by Vote Function

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Workplan 1a: Administration

The Sector will continue to improve the capacity of staff through capacity building and 1 capacity building sessions will be carried out. To improve on the capacity of heads of departments to prepare workplans, selected staff will be trained on public administration and financial management. Continued supervision of all Government projects, timely implementation of all District Council resolutions, ensuring safe custody of properties, documents, and records of council, Coordination of preparation of

Medium Term Plans and Links to the Development Plan

The department will continue to implement the priorities of five year development plan through staff training, continued supervision of all Government projects, timely implementation of all District Council resolutions, ensuring safe custody of properties, documents, and records of council, Coordination of preparation of responses to queries raised by Auditor General and take actions on recommendations of PAC, enforcing timely accountability of administrative advances of council employees and continue

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

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

1. Inadequate capacity building funds

The district capacity building grant has been reduced by over 90% yet many staff need support to undergo training.

2. Inadequate staffing

Some sectors have unfilled critical posts that are vital for service delivery.

3. Outstanding pension and gratuity claims

There are many pensioners and gratuity claimants whose payments are long overdue while some pensioners are still undecentralised.

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:			
Recurrent Revenues	349,691	52,222	175,613
District Unconditional Grant (Non-Wage)	57,169	18,137	95,613
Locally Raised Revenues	31,977	34,085	80,000
Multi-Sectoral Transfers to LLGs	260,545	0	
Total Revenues	349,691	52,222	175,613
B: Overall Workplan Expenditures:			
Recurrent Expenditure	349,691	52,222	175,613
Wage		0	0
Non Wage	349,691	52,222	175,613
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	349,691	52,222	175,613

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

The department realised 60% of the release arising from an increase of 426% in local revenue and 127% in District Unconditional Grant (Non-Wage).

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Workplan 2: Finance

All the release was spent leaving no balance

Department Revenue and Expenditure Allocations Plans for 2017/18

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

All the targets were achieved as planned

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

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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>	<i>944,030</i>	<i>173,443</i>
District Unconditional Grant (Non-Wage)	546,689	173,443
Locally Raised Revenues	117,049	0
Multi-Sectoral Transfers to LLGs	280,292	0
Total Revenues	944,030	173,443
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>944,030</i>	<i>137,517</i>
Wage	70,041	0
Non Wage	873,989	137,517
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	944,030	137,517

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

The revenue out turn for the quarter was 73% because we didn't receive any amount under local revenue and multisectoral transfers. Multisectoral transfers funds were directly sent to the beneficiary lower local governments. Similarly, District Unconditional Grant (Non-Wage) realised 127%

Department Revenue and Expenditure Allocations Plans for 2017/18

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Workplan 3: Statutory Bodies

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The over all expenditure was 21% which was spent on conducting 1 council and 7 committee meetings as follows; council meeting on 28/7/2016, rules and welfare committee on 25/7/2016 & 22/8/2016 while standing committees were held on finance & planning 29/8 & 15/9/2016, Health & Education 1/9 & 21/9/2016, works committee 16 & 22/9/2016, Production & Natural resources 29/8 & 15/9/2016. Holding DSC and contracts committee.

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

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Workplan 4: Production and Marketing

(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	359,841	306,639	361,916
District Unconditional Grant (Non-Wage)	1,228	390	
Locally Raised Revenues	10,200	0	12,000
Other Transfers from Central Government		219,146	
Sector Conditional Grant (Non-Wage)	69,161	17,290	70,664
Sector Conditional Grant (Wage)	279,252	69,813	279,252
Development Revenues	2,443,356	16,311	68,418
Development Grant	65,244	16,311	68,418
Donor Funding	2,378,112	0	
Total Revenues	2,803,196	322,950	430,334
B: Overall Workplan Expenditures:			
Recurrent Expenditure	359,841	77,605	361,916
Wage	279,252	69,813	279,252
Non Wage	80,589	7,792	82,664
Development Expenditure	2,443,356	0	68,418
Domestic Development	65,244	0	68,418
Donor Development	2,378,112	0	0
Total Expenditure	2,803,196	77,605	430,334

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

Production and marketing sector had a total quarterly revenue budget of 700,799,000=and of this PMG recurrent

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Workplan 4: Production and Marketing

revenue performed at (17,290 000) 100%, Wage recurrent performed at 100% (69,813,000=), District unconditional grant non-wage 127% local revenue at 0%. Donor funding for multisectoral food security performed at 0% and development PMG performed at 100%. Overall by end of the quarter, Ughs 77,605,000 = had been spent ie 11% this was due to delaying procurement of capital projects, such and

Department Revenue and Expenditure Allocations Plans for 2017/18

Proposed production sector budget 2016/17 FY expected to be 432,696,000= from 572,066,000= indicating a decline of 24%. Non-recurrent will take 23%, Capital development will constitute 15% Non wage recurrent 20% and wage 65%, 26%. Off total funds budgeted for 98% will consist of grants from Ministry of Finance and Planning and 2% from locally raised revenue.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

27570 livestock were vaccinated against FMD, ECF, Anthrax, and rabies, 4876 cattle, sheep, goats, sheep and dogs respectively. 54 fish ponds maintained 3565 kgs of fish 10 cooperative and Saccos.

Plans for 2017/18 by Vote Function

108 Staff supervision for both production coordination office and Fisheries office construction of Slaughter slab with a 4- stance VIP latrine in Rubaare T/C, 5 Stance VIP latrine at Kanyehunde Banana Market., Procurement of Artificial Insemination Kit, 20 Bee protective gears for apiary farmers, Preparation and submission of workplans and reports to MAAIF and MOFPED, 12 monitoring visits, Repair and servicing of production vehicle and computers, Conducting of one exchange visit to Rwanda, a

Medium Term Plans and Links to the Development Plan

Production sector is expected to implement the following projects which are in the development plan; Construction of 5 stance vip latrine at Kanyehunde Market Rubaare. a slaughter slab in Rubaare T/C. Procurement of 20 Bee protective gears and all are in 5 year development plan.

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

Promotion of use of Fertilisers in Bwonyera, Itojo and Rwikiniro s/cs by SESEKAWA 2000.

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

1. Inadequate funds

The sector has been provided with inadequate funds to facilitate Agriculture extension staff at subcounties ie shs 35000 for every extension staff at subcounties.

2. Poor transport

Production sector for much of the year has had no motor vehicle after the one of NAADs broke down seriously and could not be easily repaired and most motorcycles are in very poor running condition.

3. Delayed and undelivery of inputs

There has been delayed supply of Maize, fruit trees, cows and worth mainly of poor quality.

Workplan 5: Health

(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	4,630,411	1,142,368	4,625,265
District Unconditional Grant (Non-Wage)	977	310	

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Workplan 5: Health

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	10,200	0	7,000
Multi-Sectoral Transfers to LLGs	51,000	0	51,000
Sector Conditional Grant (Non-Wage)	511,113	127,778	510,144
Sector Conditional Grant (Wage)	4,057,121	1,014,280	4,057,121
<i>Development Revenues</i>	<i>2,435,366</i>	<i>125,000</i>	<i>4,713,478</i>
Donor Funding	1,935,366	0	4,713,478
Transitional Development Grant	500,000	125,000	
Total Revenues	7,065,777	1,267,368	9,338,743
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>4,630,411</i>	<i>1,140,868</i>	<i>4,625,265</i>
Wage	4,057,121	1,014,280	4,057,121
Non Wage	573,290	126,588	568,144
<i>Development Expenditure</i>	<i>2,435,366</i>	<i>0</i>	<i>4,713,478</i>
Domestic Development	500,000	0	0
Donor Development	1,935,366	0	4,713,478
Total Expenditure	7,065,777	1,140,868	9,338,743

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

Of the expected Quarterly recurrent revenue of 1,76,444,000, the sector received 1,267,368,000 (18 %) of the approved budget. The sector conditional (wage and non wage) were received as expected. However no locally raised revenues were received as expected in addition to multisectoral transfers to the sector. The district received 32 % of the expected unconditional grant. Of the expected development revenues, only the transitional development grant was realised with no donor funding. The overall r

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive a total of 9,287,743,000 of which the recurrent revenue will be 4,574,265,000 of which the wage will be 4,057,121,000, non wage 510,144,000. There is no allocated unconditional grant to the sector but the department expects to receive 7,000,000 as locally raised revenue. The expected development revenue is 4,713,478,000 all expected to be donor development funds. The funds are expected to be spent as planned.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1. All sector lower health facilities received their direct transfers to the individual accounts as per the revised allocations by the MOH and all planned activities were carried out as planned with remarkable improvements as per their set targets.
2. All planned activities by the health care management were carried out as per the OBT workplan.
- 3.

Plans for 2017/18 by Vote Function

The planned expected output are payments of all in service health workers, monitoring and supervision of health services in all 42 health facilities, workplan development and compilation and submission of quarterly reports to MOH as well as conducting performance review meetings. At lower health facilities, the outputs are as planned in the OBT.

Medium Term Plans and Links to the Development Plan

These will include construction of health facilities by MOH and improvements in service delivery indicators for maternal and child health, sanitation and hygiene campaigns.

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

Training of VHT in the use of phones for reporting on health related issues by UNICEF, HIV/AIDS campaigns by RHITES and UNICEF and Maternal and child survival programmes by MCSP.

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Workplan 5: Health

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

1. Transport means

The department has no functional vehicles for supervising health services and all lower units lack transport means for carrying out outreaches.

2. Underfunding

The budget allocation to the sector is about 7 % that is not enough for all planned activities

3. Staff accommodation

Most health facilities lack accommodation for critical cadres as required.

Workplan 6: Education

(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:			
<i>Recurrent Revenues</i>	20,964,517	5,888,057	20,645,972
District Unconditional Grant (Non-Wage)	31,660	12,877	24,000
Locally Raised Revenues	80,935	0	10,000
Multi-Sectoral Transfers to LLGs	90,676	0	10,000
Sector Conditional Grant (Non-Wage)	3,454,581	1,088,432	3,295,306
Sector Conditional Grant (Wage)	17,306,665	4,786,748	17,306,665
<i>Development Revenues</i>	676,954	129,541	718,754
Development Grant	399,579	99,895	400,381
District Discretionary Development Equalization Grant	126,065	0	67,063
Locally Raised Revenues		0	200,000
Multi-Sectoral Transfers to LLGs	51,310	4,646	51,310
Transitional Development Grant	100,000	25,000	
Total Revenues	21,641,471	6,017,598	21,364,726
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	20,964,517	5,888,057	20,645,972
Wage	17,306,665	4,786,748	17,306,665
Non Wage	3,657,852	1,101,308	3,339,306
<i>Development Expenditure</i>	676,954	4,646	718,754
Domestic Development	676,954	4,646	718,754
Donor Development	0	0	0
Total Expenditure	21,641,471	5,892,703	21,364,726

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

The sector received 6,012,953,000 Ushs representing 28% and 111% of the annual budget and quarterly budgets respectively. This over performance was due to sector conditional non wage and District non wage performing at 32%, 28% and 41% respectively.

Out of the received funds the sector spent Ugsh 5,888,577,000 leaving Ugsh124,895,000 unspent which is composed of SFG for construction of classrooms and VIP latrines in primary schools.

Department Revenue and Expenditure Allocations Plans for 2017/18

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Vote: 546 Ntungamo District

Workplan 6: Education

Staff salaries paid for 3 months. 2178 qualified teachers in primary schs. 6000 pupils enrolled in UPE. 1800 pupils passing PLE. 1 classroom block constructed. 328 primary, 45 secondary and 3 tertiary schs inspected.

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.

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Workplan 7a: Roads and Engineering

(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>1,133,848</i>	<i>132,247</i>
District Unconditional Grant (Non-Wage)	3,084	979
Locally Raised Revenues	21,850	0
Other Transfers from Central Government		131,268
Sector Conditional Grant (Non-Wage)	1,108,914	0
<i>Development Revenues</i>	<i>289,917</i>	<i>146,155</i>
District Discretionary Development Equalization Grant	12,328	0
Multi-Sectoral Transfers to LLGs	277,589	146,155
Total Revenues	1,423,765	278,402
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,133,848</i>	<i>67,120</i>
Wage		0
Non Wage	1,133,848	67,120
<i>Development Expenditure</i>	<i>289,917</i>	<i>114,732</i>
Domestic Development	289,917	114,732
Donor Development	0	0
Total Expenditure	1,423,765	181,852

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

The quarter's recurrent revenues performed at 41% because there was no local revenue as well as sector unconditional grant non wage.

Overall quarterly expenditure performed at 36% leaving unspent balance amounting to Ugsh 124,895,000= for capital Development projects whose procurement is underway.

Department Revenue and Expenditure Allocations Plans for 2017/18

Vote: 546 Ntungamo District

Workplan 7a: Roads and Engineering

The department expects to receive Sh 1,058,914,015= from the Uganda road fund, Sh 95,000,000= from local revenue, Sh 3,000,000= from unconditional funds. The department is to expend the above funds for routine mechanical maintainance 8 District roads approx 66.51km, installation of 12 lines of conc. Culverts on selected district roads, 15km of urban roads and approx 68km Community access roads.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

3 contract staff salaries paid for 3 months, Road equipments maintained, Culvert bridges installed. Field monitoring and supervision done. Departmental computers serviced, Stationary procured

Plans for 2017/18 by Vote Function

8 District roads approx 66.51km, 12 lines of conc. Culvert lines installed, 15km of urban roads and 68km of community access roads routinely mechanically maintained.

Medium Term Plans and Links to the Development Plan

155km of District feeder roads will continue being routinely mechanically maintained annually, construction of 40 lines of culverts along selected district roads and 60km of district roads manually maintained annually using road gangs. Both preventive maintainance and past repair of road equipment.

(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, No refresher trainings AND Salary Gaps

Lack of training in RAMPS, Lack of substantive District Engineer, Senior Engineer in charge of Mechanics among other critical staffs required, are Major challenges.

2. Inadequate funding

Cut in the District budget with strict guidelines, Very little funds received from central Government of average 300,000= for maintenance per km

3. Poor quality of road Equipment and Constant Mechanical break down.

Chinese road equipment very fake and break continuously and Lack of a low bed and supervision vehicle.

Workplan 7b: Water

(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>	40,057	10,014	38,802
Sector Conditional Grant (Non-Wage)	40,057	10,014	38,802
<i>Development Revenues</i>	885,232	221,308	519,371
Development Grant	667,131	166,783	498,733
Transitional Development Grant	218,101	54,525	20,638

Vote: 546 Ntungamo District

Workplan 7b: Water

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	925,289	231,322	558,173
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	40,057	11,133	38,802
Wage		0	0
Non Wage	40,057	11,133	38,802
<i>Development Expenditure</i>	885,232	65,477	519,371
Domestic Development	885,232	65,477	519,371
Donor Development	0	0	0
Total Expenditure	925,289	76,610	558,173

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

Budget for the quarter was 231,322,000= which included nonwage of 10,014,000=, development grant of 166,786,000= and transitional development grant of 54,525,000=

Expenditure for the quarter is 66,597,000= which is 37%. Spent nonwage of 1,120,000= (11%) and Development of 65,477,000= (38%).

Unspent balance of 164,725,000= which is 18%

Department Revenue and Expenditure Allocations Plans for 2017/18

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Computer supplies, contract staff salaries, sanitation and hygiene and travel inland.

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

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Workplan 8: Natural Resources

(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>	45,430	4,615	57,811

Vote: 546 Ntungamo District

Workplan 8: Natural Resources

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
District Unconditional Grant (Non-Wage)	5,601	1,777	15,000
Locally Raised Revenues	28,475	0	31,760
Sector Conditional Grant (Non-Wage)	11,354	2,839	11,051
Total Revenues	45,430	4,615	57,811
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>45,430</i>	<i>2,784</i>	<i>57,811</i>
Wage		0	0
Non Wage	45,430	2,784	57,811
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	45,430	2,784	57,811

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

Natural Resources sector budgeted for 11,358,000 for the Quarter, actual receipt was 4,615,000 which is 10% and spent 3,814,000 which reflects 34% leaving unspent balance of 802,000/=

Department Revenue and Expenditure Allocations Plans for 2017/18

the department received 4,615,000 representing 41% of the expected revenues. Shs 3,814,000 was spent. This was represented 83% of the receipt.

The low receipt in revenue was due non realisation of local revenue.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The Sector was able to carry out environmental inspections, wetland compliance monitoring in the ten sub-counties undertaken, restoration of 3 acres of wetlands, footage allowance paid to staff.

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. Underfunding

The department gets little funding that hampers service delivery

2. inadequate staffing

The sector has only 7 staff against 17 supposed to be there.

3. No means of transport in terms of vehicles and motorcycles.

The department has no means of transport yet it is the heart of other sectors in terms of natural resources management.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget

Vote: 546 Ntungamo District

Workplan 9: Community Based Services

<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>	106,182	64,010	124,798
District Unconditional Grant (Non-Wage)	1,449	460	10,000
Locally Raised Revenues	18,329	0	20,000
Other Transfers from Central Government		41,949	
Sector Conditional Grant (Non-Wage)	86,404	21,601	94,798
<i>Development Revenues</i>	1,010,497	1,087	0
Donor Funding	200,000	0	
Other Transfers from Central Government	806,149	0	
Transitional Development Grant	4,348	1,087	
Total Revenues	1,116,679	65,097	124,798
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	106,182	13,689	124,798
Wage		0	0
Non Wage	106,182	13,689	124,798
<i>Development Expenditure</i>	1,010,497	1,087	0
Domestic Development	810,497	1,087	0
Donor Development	200,000	0	0
Total Expenditure	1,116,679	14,776	124,798

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

Revenues for the quarter were realized at 241% arising from sector conditional grant , none wage up to 100%, district unconditional grant at 127% and also traditional development grant was realized at 100%, it was also boasted by realization of 41,949,000for women revolving fund which had not been previously planned, overall revenue shortfall quarterly out turn at 23% due to failure to realize any locally raised revenue, donor fund and other transfers from central government.

Recurrent expend

Department Revenue and Expenditure Allocations Plans for 2017/18

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

8 children settled, 1 community development worker's meeting held, 50 FAL learners trained, 1 youth council meeting supported, 3 disabled and elderly groups given aid, 3 women council meetings supported

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. Underfunding

the department has a lot of activities which not supported by grantd

2. Poor transport

Motorcycles for CDOs are few and those that exist are old

3.

Vote: 546 Ntungamo District

Workplan 9: Community Based Services

Workplan 10: Planning

(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>	66,445	6,733	152,873
District Unconditional Grant (Non-Wage)	29,221	6,733	92,873
Locally Raised Revenues	37,224	0	60,000
<i>Development Revenues</i>	229,000	0	0
District Discretionary Development Equalization Gran	29,000	0	
Unspent balances - donor	200,000	0	
Total Revenues	295,445	6,733	152,873
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	66,445	6,700	152,873
Wage		0	0
Non Wage	66,445	6,700	152,873
<i>Development Expenditure</i>	229,000	0	0
Domestic Development	29,000	0	0
Donor Development	200,000	0	0
Total Expenditure	295,445	6,700	152,873

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

The unit realised 9% of the planned revenue just because no releases for development grants.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is expecting to receive revenue of 0.4% of the district total budget compared to 0.6% during the financial year 2016/2017 of which 100.0% of the revenue will cater recurrent activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

All the release was spent

Plans for 2017/18 by Vote Function

Formulate LGBFP 2018/2019, Produced District Development Plan ; Produced and submitted OBT 2017/2018 and district quarterly progress reports as well as DDDEG quarterly reports to MoFPED and MoLG respectively. Guided 19 LLGs and 11 departments in development Planning and Budgeting.

Medium Term Plans and Links to the Development Plan

The unit is a support department and will conduct Monitoring and evaluation of Projects and programmes for the district

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

Not Applicable

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

1. poor transport facility

the department has an old vehicle which keeps breaking down

2. na

Vote: 546 Ntungamo District

Workplan 10: Planning

na

3. na

na

Workplan 11: Internal Audit

(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	23,206	13,509	72,246
District Unconditional Grant (Non-Wage)	6,206	1,969	22,246
District Unconditional Grant (Wage)		11,541	
Locally Raised Revenues	17,000	0	50,000
Total Revenues	23,206	13,509	72,246
B: Overall Workplan Expenditures:			
Recurrent Expenditure	23,206	13,509	72,246
Wage		11,541	0
Non Wage	23,206	1,969	72,246
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	23,206	13,509	72,246

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

Quarter one Budget performed at 233% due to wage which was budgeted under Administration.

Overall expenditure also performed at 233% leaving un spent balance.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive 72.246.000 of which 50.000.000 is local revenue and 22.246.000 is from District un conditional grant and it will be spent at 100%.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

One mandatory Quarterly Audit Report was prepared and submitted to relevant ministries and departments.

Verification of monthly Payrolls was done, 4 subcounties were Audited, 15 primary schools were Audited and 12 Health Units were also Audited,

Plans for 2017/18 by Vote Function

4 mandatory quarterly internal Audit reports prepared and submitted to relevant offices in time.

Carrying out Audit inspection in 9 departments at the district headquarters, 15 subcounties, 40 primary schools, 8 secondary schools, 15 health units and 1 District hospital.

Medium Term Plans and Links to the Development Plan

Continuous preparation and submission of Internal audit reports to relevant offices

(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

Vote: 546 Ntungamo District

Workplan 11: Internal Audit

1. lack of means of transport

The department has neither a motor vehicle nor motorcycle. This is an inconvenience for audit staff when going to the field for audit inspection.

2. Under staffing

The department is understaffed compared to the work load. One internal Auditor retired and no replacement made.

3.