

Vote: 616 Rubanda District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2017/18. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2017/18 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2017/18.

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

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

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Rubanda District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

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

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

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

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

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

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

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

| US\$ 000's | 2016/17 | | 2017/18 |
|--|-------------------|-----------------------|-------------------|
| | Approved Budget | Receipts by End March | Approved Budget |
| 1. Locally Raised Revenues | 457,328 | 328,561 | 457,328 |
| 2a. Discretionary Government Transfers | 2,038,433 | 1,583,308 | 2,322,143 |
| 2b. Conditional Government Transfers | 8,559,089 | 10,391,965 | 13,440,701 |
| 2c. Other Government Transfers | 190,732 | 18,278 | 0 |
| Total Revenues | 11,245,583 | 12,322,111 | 16,220,173 |

Planned Revenues for 2017/18

The district is anticipating to receive 97% from central government transfers under district unconditional, conditional and other central government transfers while 3% will be from locally raised revenues within the district like markets, local service tax, business licenses and other fees/charges.

Expenditure Performance and Plans

| US\$ 000's | 2016/17 | | 2017/18 |
|----------------------------|-------------------|------------------------------------|-------------------|
| | Approved Budget | Actual Expenditure by end of March | Approved Budget |
| 1a Administration | 1,540,382 | 1,118,865 | 1,765,529 |
| 2 Finance | 402,176 | 308,647 | 417,794 |
| 3 Statutory Bodies | 483,659 | 480,881 | 473,703 |
| 4 Production and Marketing | 470,027 | 181,874 | 261,165 |
| 5 Health | 1,894,445 | 1,386,102 | 1,879,867 |
| 6 Education | 4,739,487 | 7,144,940 | 9,896,260 |
| 7a Roads and Engineering | 603,245 | 262,173 | 592,346 |
| 7b Water | 654,377 | 23,810 | 503,515 |
| 8 Natural Resources | 70,451 | 12,594 | 67,794 |
| 9 Community Based Services | 279,999 | 80,808 | 267,000 |
| 10 Planning | 70,699 | 44,382 | 56,688 |
| 11 Internal Audit | 36,634 | 31,717 | 38,513 |
| Grand Total | 11,245,583 | 11,076,792 | 16,220,173 |
| Wage Rec't: | 6,655,980 | 8,538,619 | 11,606,766 |
| Non Wage Rec't: | 2,566,984 | 1,801,977 | 3,486,880 |
| Domestic Dev't | 2,022,619 | 736,196 | 1,126,528 |
| Donor Dev't | 0 | 0 | 0 |

Planned Expenditures for 2017/18

Facilitating private enterprises for increased investment, employment and economic growth. Commercializing Production and Productivity in Primary growth Sectors especially agriculture. Expansion of local revenue tax base. Increase the stock and quality of strategic infrastructure to accelerate the district's competitiveness. Enhancing social service delivery. Enhancing efficiency in government management.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

| US\$'s 000's | 2016/17 | | 2017/18 |
|--|-------------------|-----------------------|-------------------|
| | Approved Budget | Receipts by End March | Approved Budget |
| 1. Locally Raised Revenues | 457,328 | 328,561 | 457,328 |
| Public Health Licences | 1,040 | 0 | 1,040 |
| Agency Fees | 2,272 | 16,661 | 2,272 |
| Business licences | 16,698 | 13,870 | 16,698 |
| Liquor licences | 16,108 | 10,133 | 16,108 |
| Local Service Tax | 65,841 | 97,136 | 90,841 |
| Market/Gate Charges | 275,484 | 160,050 | 217,484 |
| Miscellaneous | 37,361 | 8,945 | 37,361 |
| Park Fees | 416 | 1,382 | 416 |
| Registration (e.g. Births, Deaths, Marriages, etc.) Fees | 4,663 | 6,080 | 2,663 |
| Rent & Rates from private entities | 12,819 | 6,100 | 12,819 |
| Sale of (Produced) Government Properties/assets | | 0 | 30,000 |
| Other Fees and Charges | 10,886 | 8,203 | 15,886 |
| Royalties | 13,741 | 0 | 13,741 |
| 2a. Discretionary Government Transfers | 2,038,433 | 1,583,308 | 2,322,143 |
| District Unconditional Grant (Non-Wage) | 588,204 | 441,153 | 513,631 |
| Urban Unconditional Grant (Non-Wage) | 39,264 | 29,448 | 102,183 |
| District Unconditional Grant (Wage) | 1,068,035 | 801,026 | 1,268,035 |
| District Discretionary Development Equalization Grant | 201,346 | 201,346 | 265,152 |
| Urban Unconditional Grant (Wage) | 125,000 | 93,750 | 125,000 |
| Urban Discretionary Development Equalization Grant | 16,585 | 16,585 | 48,142 |
| 2b. Conditional Government Transfers | 8,559,089 | 10,391,965 | 13,440,701 |
| Development Grant | 688,457 | 688,457 | 690,712 |
| Transitional Development Grant | 904,348 | 904,348 | 100,000 |
| Sector Conditional Grant (Wage) | 5,462,946 | 7,660,298 | 10,213,731 |
| Sector Conditional Grant (Non-Wage) | 1,503,339 | 1,138,861 | 1,871,665 |
| Pension for Local Governments | | 0 | 234,593 |
| Gratuity for Local Governments | 0 | 0 | 330,000 |
| 2c. Other Government Transfers | 190,732 | 18,278 | |
| UWA | 190,732 | 0 | |
| MoGLSD | | 18,278 | |
| Total Revenues | 11,245,583 | 12,322,111 | 16,220,173 |

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The district is anticipating collecting locally raised revenue which forms 3% of the total budget compared to 4.1% in 2016/2017 financial year budget. The percentage decrease in budget performance is due the fact that IPF for central government releases increased in real terms (by pension and gratuity) while locally raised revenue remained unchanged and its performance was in line with the budget. Revenue sources are performing as budgeted.

(ii) Central Government Transfers

The district is anticipating to receive 97% of the total District Budget from central government transfers of the financial year 2016/2017 as compared 95.9% of the Financial year 2016/17. It will be both conditional and unconditional grants as well as other transfers from Central Government Ministries.

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A. Revenue Performance and Plans

(iii) Donor Funding

The District Doesn't have any donor supporting the budget in the financial year.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

| UShs Thousand | 2016/17 | | 2017/18 |
|---|------------------|----------------------|------------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 591,303 | 560,383 | 1,447,999 |
| District Unconditional Grant (Non-Wage) | 129,103 | 89,210 | 103,873 |
| District Unconditional Grant (Wage) | 180,416 | 270,304 | 474,732 |
| Gratuity for Local Governments | 0 | 0 | 330,000 |
| Locally Raised Revenues | 64,291 | 32,186 | 61,268 |
| Multi-Sectoral Transfers to LLGs | 217,493 | 168,682 | 243,533 |
| Pension for Local Governments | | 0 | 234,593 |
| <i>Development Revenues</i> | 949,079 | 1,006,953 | 317,530 |
| District Discretionary Development Equalization Grant | 34,303 | 73,936 | 92,920 |
| Locally Raised Revenues | | 7,799 | 10,232 |
| Multi-Sectoral Transfers to LLGs | 14,776 | 25,218 | 114,378 |
| Transitional Development Grant | 900,000 | 900,000 | 100,000 |
| Total Revenues | 1,540,382 | 1,567,336 | 1,765,529 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 591,303 | 559,947 | 1,447,999 |
| Wage | 305,416 | 325,181 | 599,732 |
| Non Wage | 285,887 | 234,766 | 848,266 |
| <i>Development Expenditure</i> | 949,079 | 558,918 | 317,530 |
| Domestic Development | 949,079 | 558,918 | 317,530 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,540,382 | 1,118,865 | 1,765,529 |

2016/17 Revenue and Expenditure Performance up to March

The department received 134% of the planned expenditure during the quarter and was able to utilize 79.7% leaving 428,716,701 on department Bank Account and 19,768,642 on DDEG Bank Account balances unspent. During the quarter, locally raised revenue, multi-sectoral transfers to LLGs, and un conditional grant non wage performed poorly at 79%, 80% and 65% respectively while others performed above the target. This over budget performance resulted from using previous quarter balances during the quarter and ministerial discretionary power of releasing all the development grants by third quarter. Cumulatively, the department received 102% of the allocated funds for the financial year of which 73% was utilized of the planned.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 10.9% of the district total budget and of which 18.0% will be spent on development activities, 34.0% will cater for staff salaries while 48.0% will finance recurrent activities of the department. Recurrent budget caters for pensions and gratuity of local government staff and teachers. The budget will be financed by central government transfers and locally raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

| Function, Indicator | 2016/17 | | 2017/18 |
|---------------------|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |

Vote: 616 Rubanda District

Workplan 1a: Administration

| Function, Indicator | 2016/17 | | 2017/18 |
|---|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 1381 District and Urban Administration | | | |
| %age of LG establish posts filled | 55 | 13 | 90 |
| %age of staff appraised | 0 | 0 | 99 |
| %age of staff whose salaries are paid by 28th of every month | 0 | 0 | 90 |
| No. (and type) of capacity building sessions undertaken | 0 | 0 | 4 |
| Availability and implementation of LG capacity building policy and plan | yes | Yes | Yes |
| No. of monitoring visits conducted | 12 | 4 | 4 |
| No. of monitoring reports generated | 12 | 4 | 4 |
| No. of computers, printers and sets of office furniture purchased | 30 | 13 | 0 |
| No. of existing administrative buildings rehabilitated | 10 | 7 | 0 |
| No. of administrative buildings constructed | 3 | 1 | 1 |
| Function Cost (US\$ '000) | 1,540,382 | 1,118,865 | 1,765,529 |
| Cost of Workplan (US\$ '000): | 1,540,382 | 1,118,865 | 1,765,529 |

2016/17 Physical Performance up to March

Supervised and monitored 7 sub counties and 1 town councils. District records updated for easy retrieval. Renovated the district buildings at the headquarters. Attended Consultative meetings and workshops. Managed staff payroll. Inducted staff on performance agreements and performance appraisal. Mentored staff in the sub counties. Updated the district asset register. Launched government projects. Publicized the district achievements on radio stations.

Planned Outputs for 2017/18

Maintain district asset register. Pay roll management for all staff. Appointment and deployment of staff. Coordinate Government programs and development partners for improved service delivery. Ensure compliance with existing government laws and regulations. Manage and participate in National and local functions.

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

Free Air time provided by Private FM radio stations to help and facilitate the explanation and understanding of government programmes. Kick Corruption of Uganda. This will target good governance and transparency for improved service delivery.

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

1. Coordination

NGOs lack NGO forum for coordinating their activities in the District.

2. Understaffing

Critical Staff at all levels of service delivery is lacking eg. Parish Chiefs are not adequate due to budgetary constraints this affects service delivery in vacant parishes

3. Lack transport

All sector heads do not have government vehicles some sub county chiefs do not have motorcycles this will affect monitoring and supervision of government programmes

Vote: 616 Rubanda District

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

| <i>US\$ Thousand</i> | 2016/17 | | 2017/18 |
|---|------------------------|-----------------------------|------------------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 394,400 | 308,338 | 417,794 |
| District Unconditional Grant (Non-Wage) | 25,498 | 40,516 | 15,675 |
| District Unconditional Grant (Wage) | 221,313 | 140,875 | 221,313 |
| Locally Raised Revenues | 43,940 | 25,168 | 43,940 |
| Multi-Sectoral Transfers to LLGs | 103,648 | 101,779 | 136,865 |
| <i>Development Revenues</i> | 7,777 | 309 | |
| Locally Raised Revenues | 7,777 | 0 | |
| Multi-Sectoral Transfers to LLGs | | 309 | |
| Total Revenues | 402,176 | 308,647 | 417,794 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 394,400 | 308,338 | 417,794 |
| Wage | 221,313 | 155,590 | 221,313 |
| Non Wage | 173,087 | 152,748 | 196,481 |
| <i>Development Expenditure</i> | 7,777 | 309 | 0 |
| Domestic Development | 7,777 | 309 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 402,176 | 308,647 | 417,794 |

2016/17 Revenue and Expenditure Performance up to March

The department received 102% of the planned expenditure during the quarter and was able to utilize 108% leaving no balance unspent. The department received more than planned due to reporting, budgeting and planning activities that the council had discretionary powers to allocate revenue and over budget performance was due to spending previous quarter balances during the quarter. During the quarter, District unconditional grant non wage, and multi-sectoral transfers to LLGs performed above the target at 459% and 100% respectively while the rest performed below average. Cumulatively, the department received 77% of the allocated funds for the financial year and was utilized fully leaving no balance unspent.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 2.6% of the district total budget and of which 52.9% will cater for staff salaries while the rest will finance recurrent activities of the department. The budget will be financed by central government transfers and locally raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

| <i>Function, Indicator</i> | 2016/17 | | 2017/18 |
|----------------------------|--|---|--|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |

Function: 1481 Financial Management and Accountability(LG)

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Workplan 2: Finance

| Function, Indicator | 2016/17 | | 2017/18 |
|---|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Date for submitting the Annual Performance Report | 30/06/2017 | 30/06/2017 | 30/04/2018 |
| Value of LG service tax collection | 40000000 | 81468529 | 65841000 |
| Value of Hotel Tax Collected | 1000000 | 280000 | 1500000 |
| Value of Other Local Revenue Collections | 70374552 | 89735407 | 389987000 |
| Date of Approval of the Annual Workplan to the Council | 30/4/2016 | 30/4/2017 | 30/4/2016 |
| Date for presenting draft Budget and Annual workplan to the Council | 11/3/2017 | 11/03/17 | 01/04/2018 |
| Date for submitting annual LG final accounts to Auditor General | | 30/08/2016 | 30/04/2017 |
| Function Cost (US\$ '000) | 402,176 | 308,647 | 417,794 |
| Cost of Workplan (US\$ '000): | 402,176 | 308,647 | 417,794 |

2016/17 Physical Performance up to March

Mobilized and collected local revenues. Mentored Accounts Assistants in Financial Management, Financial Laws and Regulations. Supervised Accounts staff in expenditure management. Attended Consultative meetings in Kampala.

Planned Outputs for 2017/18

Local revenue enhanced and administered, financial management practices ensured. Monthly financial statements for FY 2017/2018 produced and submitted to relevant authorities in time. Timely disbursement of funds to departments and LLGs in a transparent manner.

(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. Budgeting under OBT

Heads of departments are limited to use OBT to generate work plans and budgets. Also some heads of departments do not fully participate in generating the budget using the OBT

2. Fluctuation of IPF's from Central Government

Fluctuations and unreliable Indicative planning figures from Central Government. The figures change during the middle of financial year and this undermines realistic planning and Budgeting for improved service delivery

3. Inadequate local Revenue potentials in the district

Unreliable local revenue collection due to inadequate database and political involvement in revenue administration and management.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

| US\$ Thousand | 2016/17 | | 2017/18 |
|---|-----------------|----------------------|-----------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| Recurrent Revenues | 483,659 | 502,765 | 473,703 |

Vote: 616 Rubanda District

Workplan 3: Statutory Bodies

| | | | |
|---|----------------|----------------|----------------|
| District Unconditional Grant (Non-Wage) | 244,466 | 171,492 | 217,720 |
| District Unconditional Grant (Wage) | 118,200 | 233,968 | 118,200 |
| Locally Raised Revenues | 13,674 | 2,556 | 13,674 |
| Multi-Sectoral Transfers to LLGs | 107,319 | 94,749 | 124,110 |
| <i>Development Revenues</i> | | 2,100 | |
| Multi-Sectoral Transfers to LLGs | | 2,100 | |
| Total Revenues | 483,659 | 504,865 | 473,703 |

B: Breakdown of Workplan Expenditures:

| | | | |
|--------------------------------|----------------|----------------|----------------|
| <i>Recurrent Expenditure</i> | 483,659 | 478,781 | 473,703 |
| Wage | 118,200 | 246,495 | 118,200 |
| Non Wage | 365,459 | 232,286 | 355,504 |
| <i>Development Expenditure</i> | 0 | 2,100 | 0 |
| Domestic Development | 0 | 2,100 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 483,659 | 480,881 | 473,703 |

2016/17 Revenue and Expenditure Performance up to March

The department received 129% of the planned expenditure during the quarter and was able to utilize 99.9% leaving 23,984,139 unspent. During the quarter, District unconditional grant non wage, Multit-sectral transfers to LLGs and locally raised revenues performed poorly at 87%, 86% and 0% respectively due to limited cash flow while District unconditional grant wage performed above the target at 268%. Cumulatively, the department received 104% of the allocated funds for the financial year of which 99% was utilized of the planned revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 2.9% of the district total budget and of which 0.0% will be spent on development activities, 24.9% will cater for staff salaries while the rest will finance recurrent activities of the department. The budget will be financed by central government transfers and locally raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

| Function, Indicator | 2016/17 | | 2017/18 |
|--|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 1382 Local Statutory Bodies | | | |
| No. of land applications (registration, renewal, lease extensions) cleared | 600 | 1 | 360 |
| No. of Land board meetings | 4 | 1 | 8 |
| No. of Auditor Generals queries reviewed per LG | 4 | 1 | 4 |
| No. of LG PAC reports discussed by Council | 4 | 1 | 4 |
| No of minutes of Council meetings with relevant resolutions | 6 | 4 | 6 |
| Function Cost (US\$ '000) | 483,659 | 480,881 | 473,703 |
| Cost of Workplan (US\$ '000): | 483,659 | 480,881 | 473,703 |

2016/17 Physical Performance up to March

1 council sessions held. 1 set of Council minutes and minute extracts prepared and submitted for implementation. 3 standing committee meetings held. 3 Contracts committee meetings conducted. 1 Quarterly report prepared and submitted to PPDA.

Planned Outputs for 2017/18

Vote: 616 Rubanda District

Workplan 3: Statutory Bodies

6 Council sessions held. 4 Standing Committee meetings held. 360 Land applications cleared. Public accounts Committee meetings held and reports prepared and submitted to the relevant authorities. 40 sittings of the District Service Commission held and 4 quarterly reports submitted. 15 Contracts Committee meetings held, 70 contracts awarded. Procurement plan prepared & board of survey conducted.

(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. Heavy workload and High advertising cost.

The District Local Government Public Accounts Committee and Land Board is supposed to meet 8 times in a quarter but funds can only cater for two meetings in a quarter. This results into a backlog of unrelieved internal audit reports.

2. Limited Coordination of council activities.

The Council does not have a vehicles for the District Chairperson and hence the Chairperson and this undermines activity implementation.

3. Council session take many hours.

This is caused by discussing some management issues and spending a lot of time on them. There has been persistent increase on the cost of adverting without corresponding increase on the budget.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

| US\$ Thousand | 2016/17 Approved Budget | 2016/17 Outturn by end March | 2017/18 Approved Budget |
|---|----------------------------|---------------------------------|----------------------------|
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 258,680 | 182,573 | 236,378 |
| District Unconditional Grant (Non-Wage) | | 0 | 1,000 |
| District Unconditional Grant (Wage) | 24,317 | 11,458 | 0 |
| Locally Raised Revenues | 14,213 | 8,761 | 14,213 |
| Multi-Sectoral Transfers to LLGs | 6,399 | 2,041 | 6,399 |
| Sector Conditional Grant (Non-Wage) | 32,099 | 24,074 | 33,114 |
| Sector Conditional Grant (Wage) | 181,652 | 136,239 | 181,652 |
| <i>Development Revenues</i> | 211,348 | 25,903 | 24,787 |
| Development Grant | 18,016 | 18,016 | 22,187 |
| Multi-Sectoral Transfers to LLGs | 193,332 | 7,887 | 2,600 |
| Total Revenues | 470,027 | 208,476 | 261,165 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 258,680 | 170,836 | 236,378 |
| Wage | 205,969 | 153,940 | 181,652 |
| Non Wage | 52,711 | 16,897 | 54,726 |
| <i>Development Expenditure</i> | 211,348 | 11,038 | 24,787 |
| Domestic Development | 211,348 | 11,038 | 24,787 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 470,027 | 181,874 | 261,165 |

Vote: 616 Rubanda District

Workplan 4: Production and Marketing

2016/17 Revenue and Expenditure Performance up to March

The department received 56% of the planned expenditure during the quarter and was able to utilize 92% leaving 26,601,774 unspent. During the quarter, sector conditional grant wage, and non wage performed as planned, development performed, locally raised revenue performed above the target 133% and 177% respectively while other grants performed below the target and this affected the overall performance of the department. Cumulatively, the department received 44% of the allocated funds for the financial year of which 39% was utilized of the planned revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 1.6% of the district total budget and of which 9.5% will be spent on development activities, 69.6% will cater for staff salaries and the balance will finance recurrent activities of the department. The budget will be financed by central government transfers and locally raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

| Function, Indicator | 2016/17 | | 2017/18 |
|--|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 0181 Agricultural Extension Services | | | |
| Function Cost (US\$ '000) | 207,857 | 13,368 | 16,739 |
| Function: 0182 District Production Services | | | |
| No. of livestock vaccinated | 0 | 1 | 0 |
| No. of fish ponds stocked | 0 | 0 | 180 |
| No of slaughter slabs constructed | 0 | 0 | 2 |
| No of plant clinics/mini laboratories constructed | 0 | 0 | 4 |
| Function Cost (US\$ '000) | 253,541 | 166,706 | 244,425 |
| Function: 0183 District Commercial Services | | | |
| No of businesses inspected for compliance to the law | 0 | 47 | |
| A report on the nature of value addition support existing and needed | NO | No | |
| Function Cost (US\$ '000) | 8,630 | 1,800 | 0 |
| Cost of Workplan (US\$ '000): | 470,027 | 181,874 | 261,165 |

2016/17 Physical Performance up to March

Monitored performance of farm inputs supplied under OWC. Held a coordination meeting for extension staff and district level stakeholders. Mobilised tea nursery operators to submit relevant documents and reports to the district. Participated in national level functions in Entebbe. Procured seven health certificate books. Inspected site for construction of communal livestock watering troughs. Inspected livestock and fish markets and slaughter areas. Procured two statutory instruments from Government Printery Entebbe to guide service delivery in Fisheries. Made consultative visits on Production, marketing and trade in Kampala.

Planned Outputs for 2017/18

Plant clinic kit procured. Plant clinics operated. Cattle water troughs constructed, Nile tilapia fish fry procured and supplied. Honey harvest equipment procured.

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

Distribution of inputs to farmers under Operation Wealth Creation and Youth Livelihoods Project, Africa 2000 network on improving rural livelihoods, Nature Uganda on Sustainable land management, Diocese of Kigezi on Conservation, Caritas on nutrition in Nyamweru and Ruhija.

Vote: 616 Rubanda District

Workplan 4: Production and Marketing

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

1. Under Staffing

Few staff especially in Livestock sector

2. Transport

Field supervision, monitoring and technical backstopping is hindered due to limited transport facilities.

3. High costs agro inputs

High costs of agro inputs demotivates farmers from engaging in large scale and intensive production.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

| UShs Thousand | 2016/17 Approved Budget | 2016/17 Outturn by end March | 2017/18 Approved Budget |
|--|----------------------------|---------------------------------|----------------------------|
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 1,862,505 | 1,387,280 | 1,846,127 |
| District Unconditional Grant (Non-Wage) | 2,967 | 6,340 | 3,169 |
| Locally Raised Revenues | 11,213 | 5,617 | 11,213 |
| Multi-Sectoral Transfers to LLGs | 21,977 | 11,436 | 17,333 |
| Sector Conditional Grant (Non-Wage) | 168,343 | 120,383 | 156,407 |
| Sector Conditional Grant (Wage) | 1,658,006 | 1,243,504 | 1,658,006 |
| <i>Development Revenues</i> | 31,940 | 21,200 | 33,740 |
| District Discretionary Development Equalization Gran | 21,200 | 21,200 | 23,000 |
| Multi-Sectoral Transfers to LLGs | 10,740 | 0 | 10,740 |
| Total Revenues | 1,894,445 | 1,408,480 | 1,879,867 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 1,862,505 | 1,375,816 | 1,846,127 |
| Wage | 1,658,006 | 1,243,504 | 1,658,006 |
| Non Wage | 204,500 | 132,312 | 188,121 |
| <i>Development Expenditure</i> | 31,940 | 10,285 | 33,740 |
| Domestic Development | 31,940 | 10,285 | 33,740 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 1,894,445 | 1,386,102 | 1,879,867 |

2016/17 Revenue and Expenditure Performance up to March

The department received 97% of the planned expenditure during the quarter and was able to utilize 100.9% leaving 11,464,348 on health department Bank Account and 10,914,130 on DDEG Bank Account unspent. During the quarter, Multi-sectoral transfers to LLGs and sector conditional grant non wage performed poorly at 56% and 95% respectively, Sector conditional grant wage performed as planned at 100% while other performed below the planned target. However, under donor revenue the department never received anything during the quarter. Cumulatively, the department received 74% of the allocated funds for the financial year of which 73% was utilized of the planned revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 11.6% of the district total budget and of which 1.8% will be spent on development activities, 88.2% will cater for staff salaries while the rest will finance recurrent activities of the

Vote: 616 Rubanda District

Workplan 5: Health

department. The budget will be financed by central government transfers and locally raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

| Function, Indicator | 2016/17 | | 2017/18 |
|--|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 0881 Primary Healthcare | | | |
| Value of essential medicines and health supplies delivered to health facilities by NMS | 0 | 0 | 43872 |
| Number of outpatients that visited the NGO Basic health facilities | 0 | 43260 | 4500 |
| Number of inpatients that visited the NGO Basic health facilities | 0 | 623 | 2500 |
| No. and proportion of deliveries conducted in the NGO Basic health facilities | 0 | 511 | 800 |
| Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities | 0 | 824 | 2000 |
| Number of trained health workers in health centers | 150 | 136 | 205 |
| No of trained health related training sessions held. | 30 | 23 | 4 |
| Number of outpatients that visited the Govt. health facilities. | 250000 | 77845 | 200000 |
| Number of inpatients that visited the Govt. health facilities. | 4000 | 2569 | 5000 |
| No and proportion of deliveries conducted in the Govt. health facilities | 4500 | 2369 | 3000 |
| % age of approved posts filled with qualified health workers | 67 | 61 | 36 |
| % age of Villages with functional (existing, trained, and reporting quarterly) VHTs. | 95 | 92 | 15 |
| No of children immunized with Pentavalent vaccine | 7400 | 5118 | 5000 |
| No of new standard pit latrines constructed in a village | 0 | 0 | 5 |
| No of staff houses rehabilitated | 2 | 0 | 0 |
| No of maternity wards rehabilitated | 0 | 0 | 1 |
| Function Cost (US\$ '000) | 182,733 | 118,156 | 190,580 |
| Function: 0883 Health Management and Supervision | | | |
| Function Cost (US\$ '000) | 1,711,713 | 1,267,946 | 1,689,287 |
| Cost of Workplan (US\$ '000): | 1,894,445 | 1,386,102 | 1,879,867 |

2016/17 Physical Performance up to March

Health care services coordinated in the district covering 35 health centers and NGOs / CBOs involved in health care delivery in the district; coordinated planning process for Directorate of Health Services in the District. Medical logistics are well managed and Distributed in the district; mobilized more resources for health in the district. Health Education conducted, 4000 VHTs trained. Supervised Cold chain maintenance in 2 HC IVs, 7 HC IIIs, and Carried out support supervision and follow up at static/outreaches. TB/Leprosy monitored and supervised in 2HCIVs and 7HC IIIs. Monitored and supervised Immunization in 2 health centre IVs, 7 HC IIIs, 26HC IIs conducted. Surveillance (prediction and detection of epidemics) in 35 health centres and 10 private clinics. Monitored HMIS in, 2 HC IVs, 7 HC IIIs, 26HC IIs. Monitored, supervised, trained and mentored maternal, Newborn, child and adolescent health services in 35 health centres. Monitored and supervised injection safety and infection prevention in, in 35 health centres and 10 PHP clinics. Coached and mentored in quality improvement in 35 health centres and 10 PHP clinics. Coached and monitored IMCI in 35 health centres. Monitored, supervised and Mentored Nutrition activities in 2 HCIVs, and 7 HCIIIs, distributed Micronutrient Powders and RUTF, Supervised and mentored Staff in Health Care

Vote: 616 Rubanda District

Workplan 5: Health

waste Management, Monitored and supervised palliative care in 2 HC IVs and 7 HC IIIs, Assessed laboratory performances for external quality assurance in, 2 HC IVs and 7 HC IIIs and 7 PHP clinics, Monitored /supervised TB/HIV collaborative activities in 2 hospitals, 2 HC IVs, 7 HC IIIs and 1 PHP clinic. Monitored and supervised quality counseling in 2 HC IVs and 7 HC IIIs. Monitored and supervised sanitation & hygiene activities in 8 LLGs. Monitored and supervised malaria data in 8 LLGs. Predicted detected and responded to malaria epidemics in 35 health units. Conducted NTD control activities, Attended Nurses day Celebrations, Participated in Nurse Leaders Annual Meeting and Attended adolescent Health Conference.

Planned Outputs for 2017/18

Maternity ward of Ruhija H/C/III rehabilitated and three stance VIP latrines constructed at Hamurwa H/C IV.

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

Jahpahgo - USAID supporting the district on Implant removals by training health worker in health facilities. USAID RHITES support the district in improving service delivery in reporting and HIV prevention.

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

1. Lack of Staff houses

This has resulted in staff absenteeism, late arrival to work and long waiting hours for patients

2. Inadequate funds allocation, especially to Lower health units

Little funds allocated to health Facilities lead to: Limited referral of patients, inadequate repairs of vehicles & servicing, lack of Fuel for routine Health Center operations e.g. support supervision & payment for utilities. Also

3. Limited health infrastructure

Some facilities operate in rented houses as the central government abolished phc development

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

| <i>US\$ Thousand</i> | 2016/17 | | 2017/18 |
|---|------------------------|-----------------------------|------------------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | <i>4,543,489</i> | <i>7,053,059</i> | <i>9,668,699</i> |
| District Unconditional Grant (Non-Wage) | | 232 | 1,000 |
| District Unconditional Grant (Wage) | 89,911 | 61,001 | 89,911 |
| Locally Raised Revenues | 18,740 | 13,965 | 28,425 |
| Multi-Sectoral Transfers to LLGs | 6,290 | 3,566 | 3,043 |
| Sector Conditional Grant (Non-Wage) | 805,261 | 693,739 | 1,172,248 |
| Sector Conditional Grant (Wage) | 3,623,288 | 6,280,555 | 8,374,073 |
| <i>Development Revenues</i> | <i>195,998</i> | <i>172,732</i> | <i>227,560</i> |
| Development Grant | 144,876 | 144,876 | 198,406 |
| District Discretionary Development Equalization Grant | 15,200 | 15,206 | |
| Multi-Sectoral Transfers to LLGs | 35,922 | 12,651 | 29,154 |

Vote: 616 Rubanda District

Workplan 6: Education

| | | | |
|---|------------------|------------------|------------------|
| Total Revenues | 4,739,487 | 7,225,791 | 9,896,260 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | <i>4,543,489</i> | <i>7,034,589</i> | <i>9,668,699</i> |
| Wage | 3,713,199 | 6,322,994 | 8,463,984 |
| Non Wage | 830,291 | 711,595 | 1,204,715 |
| <i>Development Expenditure</i> | <i>195,998</i> | <i>110,351</i> | <i>227,560</i> |
| Domestic Development | 195,998 | 110,351 | 227,560 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 4,739,487 | 7,144,940 | 9,896,260 |

2016/17 Revenue and Expenditure Performance up to March

The department received 293% of the planned expenditure during the quarter and was able to utilize 99% leaving 80,851,844 unspent. During the quarter, education sector conditional grants non wage, Sector conditional grant wage and development grant performed above target at 209%, 328%, and 133% respectively. Recurrent multi-sectoral transfers to LLG performed at 64% , Development multi-sectoral transfers to LLG performed at 98% while the rest of the grant performed t zero percent. Cumulatively, the department received 152% of the allocated funds for the financial year of which 151% was utilized of the planned revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 61.0% of the district total budget and of which 2.3% will be spent on development activities, 12.2% will cater for recurrent activities while 85.5% will finance staff salaries. The budget will be financed by central government transfers and locally raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

| <i>Function, Indicator</i> | 2016/17 | | 2017/18 |
|---|--|---|--|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 0781 Pre-Primary and Primary Education | | | |
| No. of teachers paid salaries | 1278 | 1215 | 1278 |
| No. of qualified primary teachers | 1278 | 1215 | 1278 |
| No. of pupils enrolled in UPE | 50689 | 54856 | 56000 |
| No. of student drop-outs | 100 | 168 | 120 |
| No. of Students passing in grade one | 150 | 109 | 300 |
| No. of pupils sitting PLE | 3900 | 0 | 4000 |
| No. of latrine stances constructed | 30 | 20 | 30 |
| No. of teacher houses constructed | 10 | 13 | 10 |
| Function Cost (US\$'000) | 3,424,226 | 5,978,137 | 6,677,644 |
| Function: 0782 Secondary Education | | | |
| No. of students enrolled in USE | 1299 | 1300 | 3000 |
| No. of teaching and non teaching staff paid | 12 | 85 | 121 |
| No. of students passing O level | 1140 | 0 | 1200 |
| No. of students sitting O level | 1280 | 0 | 1500 |
| Function Cost (US\$'000) | 980,467 | 1,070,637 | 2,726,776 |
| Function: 0783 Skills Development | | | |

Vote: 616 Rubanda District

Workplan 6: Education

| Function, Indicator | 2016/17 | | 2017/18 |
|--|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| No. Of tertiary education Instructors paid salaries | 84 | 0 | 100 |
| No. of students in tertiary education | 200 | 0 | 300 |
| Function Cost (US\$ '000) | 161,852 | 0 | 161,853 |
| Function: 0784 Education & Sports Management and Inspection | | | |
| No. of primary schools inspected in quarter | 110 | 80 | 110 |
| No. of secondary schools inspected in quarter | 12 | 10 | 12 |
| No. of tertiary institutions inspected in quarter | 2 | 2 | 2 |
| No. of inspection reports provided to Council | 4 | 1 | 4 |
| Function Cost (US\$ '000) | 162,942 | 95,141 | 319,985 |
| Function: 0785 Special Needs Education | | | |
| No. of SNE facilities operational | 1 | 1 | 1 |
| No. of children accessing SNE facilities | 60 | 14 | 100 |
| Function Cost (US\$ '000) | 10,000 | 1,024 | 10,001 |
| Cost of Workplan (US\$ '000): | 4,739,487 | 7,144,940 | 9,896,260 |

2016/17 Physical Performance up to March

inspected / monitored 90% of the educational institutions. In the process of currying out massive transfers for efficiency and effectiveness in education service delivery. Attended a number of sensitization meetings and rendered there techical advice,

Planned Outputs for 2017/18

Constructed 40 stances of VIP latrine at 8 primary schools. Intensified school inspection to 110 primary schools and 12 USE schools for equity, accessibility, quality and affordable education to learners at all private & government aided schools.

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

Compassion International - Diocese of Kigezi supports education through provision of school fees and other basic needs of students. School Health Reading Programme by MoESTS and Sportstrains teachers and provides support supervision. UNICEF support to primary schools in Hamurwa sub county.

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

1. Inadequate funds and logistics

The department is usually faced with inadequate funds to utilize for inspection, monitoring and even carrying out co-curricular activities.

2. Understaffing

The department is in-charge of 110 schools (government) plus 5 private ones, more than 12 secondary schools yet with only 2 senior staff members to handle all education aspect

3. Bad Terrain

Some parts of Rubanda district have very poor terrain-hilly without access roads. Some areas should be declared as hard to -to reach and to fetch related benefits

Workplan 7a: Roads and Engineering

Vote: 616 Rubanda District

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

| <i>UShs Thousand</i> | 2016/17 | | 2017/18 |
|---|------------------------|-----------------------------|------------------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 532,485 | 267,270 | 564,159 |
| District Unconditional Grant (Non-Wage) | | 0 | 9,000 |
| District Unconditional Grant (Wage) | 81,910 | 11,817 | 101,820 |
| Locally Raised Revenues | 13,425 | 980 | 13,425 |
| Multi-Sectoral Transfers to LLGs | 3,378 | 1,706 | |
| Sector Conditional Grant (Non-Wage) | 433,772 | 252,767 | 439,913 |
| <i>Development Revenues</i> | 70,760 | 50,488 | 28,187 |
| District Discretionary Development Equalization Grant | 23,480 | 23,480 | |
| Multi-Sectoral Transfers to LLGs | 47,281 | 27,008 | 28,187 |
| Total Revenues | 603,245 | 317,758 | 592,346 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 532,485 | 235,165 | 564,159 |
| Wage | 81,910 | 11,817 | 101,820 |
| Non Wage | 450,575 | 223,347 | 462,339 |
| <i>Development Expenditure</i> | 70,760 | 27,008 | 28,187 |
| Domestic Development | 70,760 | 27,008 | 28,187 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 603,245 | 262,173 | 592,346 |

2016/17 Revenue and Expenditure Performance up to March

The department received 90% of the planned expenditure during the quarter and was able to utilize 56% leaving 32,108,316 on department Bank Account and 23,479,677 on DDEG Bank Account unspent. During the quarter, DDEG performed at 400%, multi-sectoral transfers to LLGs development component performed at 121% while others performed poorly due to limited cash inflows. Cumulatively, the department received 53% of the allocated funds for the financial year of which 43% was utilized of the planned revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 3.7% of the district total budget and of which 4.8% will be spent on development activities, 17.2% will cater for staff salaries while 78.1% will finance recurrent activities of the department. The budget will be financed by central government transfers and locally raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

| <i>Function, Indicator</i> | 2016/17 | | 2017/18 |
|----------------------------|--|---|--|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |

Function: 0481 District, Urban and Community Access Roads

Vote: 616 Rubanda District

Workplan 7a: Roads and Engineering

| Function, Indicator | 2016/17 | | 2017/18 |
|---|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| No of bottle necks removed from CARs | 33 | 14 | 30 |
| Length in Km of Urban unpaved roads routinely maintained | 13 | 3 | 14 |
| Length in Km of Urban unpaved roads periodically maintained | 6 | 4 | 0 |
| Length in Km of District roads routinely maintained | 353 | 74 | 207 |
| Length in Km of District roads periodically maintained | 0 | 0 | 2 |
| No. of bridges maintained | 10 | 2 | 15 |
| Length in Km. of rural roads rehabilitated | 14 | 14 | |
| Function Cost (US\$ '000) | 556,435 | 238,608 | 572,729 |
| Function: 0482 District Engineering Services | | | |
| Function Cost (US\$ '000) | 46,810 | 23,566 | 19,617 |
| Cost of Workplan (US\$ '000): | 603,245 | 262,173 | 592,346 |

2016/17 Physical Performance up to March

Prepared and submitted work plans and reports to relevant sector agencies and Ministry of Works in Kampala. 13Kms of District roads routinely maintained by mechanized equipment. Borrowed road equipment repaired. Held 3 district roads committee meetings. Supervised renovation of district existing building and construction of one new office block.

Planned Outputs for 2017/18

259. km of District Roads routinely maintained by road gangs, headmen and overseers (manual maintenance) and using mechanized means (mechanized maintenance). 15 Bridges maintained. Road equipment maintained and repaired, 33km of community access roads maintained. 14 km of roads maintained in Hamurwa town council.

(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. Hilly Terrain

Erosions and landslides during rain seasons

2. No Road equipment

The district has no road equipment and only depend on borrowing from Kabale Municipal Council

3. Little Funding

The District Road network is 259km and on average a km is maintained at a cost of 950,000 ug shs which is very little

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

| US\$ Thousand | 2016/17 | | 2017/18 |
|---|-----------------|----------------------|-----------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| Recurrent Revenues | 125,112 | 45,642 | 33,395 |
| District Unconditional Grant (Wage) | 89,910 | 8,125 | |

Vote: 616 Rubanda District

Workplan 7b: Water

| | | | |
|-------------------------------------|----------------|----------------|----------------|
| Locally Raised Revenues | | 10,876 | |
| Multi-Sectoral Transfers to LLGs | | 240 | |
| Sector Conditional Grant (Non-Wage) | 35,202 | 26,401 | 33,395 |
| Development Revenues | 529,265 | 525,565 | 470,119 |
| Development Grant | 525,565 | 525,565 | 470,119 |
| Multi-Sectoral Transfers to LLGs | 3,700 | 0 | |
| Total Revenues | 654,377 | 571,207 | 503,515 |

B: Breakdown of Workplan Expenditures:

| | | | |
|--------------------------------|----------------|---------------|----------------|
| Recurrent Expenditure | 125,112 | 17,819 | 33,395 |
| Wage | 89,910 | 8,125 | 0 |
| Non Wage | 35,202 | 9,694 | 33,395 |
| Development Expenditure | 529,265 | 5,991 | 470,119 |
| Domestic Development | 529,265 | 5,991 | 470,119 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 654,377 | 23,810 | 503,515 |

2016/17 Revenue and Expenditure Performance up to March

The department received 114% of the planned expenditure during the quarter and was able to utilize 3.1% leaving 547,397,432 unspent. During the quarter, sector conditional grant non wage performed at 100%, Development grant performed at 133% while others performed poorly. Cumulatively, the department received 87% of the allocated funds for the financial year of which 4% was utilized of the planned revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 3.1% of the district total budget and of which 93.4% will be spent on development activities, 6.6% will finance recurrent activities of the department. The budget will be financed by central government transfers and locally raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

| Function, Indicator | 2016/17 | | 2017/18 |
|---------------------|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |

Function: 0981 Rural Water Supply and Sanitation

Vote: 616 Rubanda District

Workplan 7b: Water

| Function, Indicator | 2016/17 | | 2017/18 |
|---|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| No. of supervision visits during and after construction | 33 | 8 | 36 |
| No. of water points tested for quality | 20 | 5 | 12 |
| No. of District Water Supply and Sanitation Coordination Meetings | 4 | 1 | 4 |
| No. of Mandatory Public notices displayed with financial information (release and expenditure) | 4 | 1 | 4 |
| No. of sources tested for water quality | 4 | 0 | 10 |
| No. of water points rehabilitated | 0 | 0 | 10 |
| % of rural water point sources functional (Gravity Flow Scheme) | 95 | 89 | 0 |
| % of rural water point sources functional (Shallow Wells) | 80 | 70 | 0 |
| No. of water pump mechanics, scheme attendants and caretakers trained | 60 | 0 | 0 |
| No. of water and Sanitation promotional events undertaken | 47 | 5 | 10 |
| No. of water user committees formed. | 10 | 5 | 13 |
| No. of Water User Committee members trained | 10 | 5 | 44 |
| No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation | 60 | 0 | 0 |
| No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices | 10 | 5 | 1 |
| No. of public latrines in RGCs and public places | 1 | 0 | 1 |
| No. of springs protected | 8 | 0 | 10 |
| No. of piped water supply systems constructed (GFS, borehole pumped, surface water) | 5 | 0 | 3 |
| No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water) | 1 | 0 | 0 |
| Function Cost (US\$ '000) | 654,377 | 23,810 | 503,515 |
| Cost of Workplan (US\$ '000): | 654,377 | 23,810 | 503,515 |

2016/17 Physical Performance up to March

Conducted District water and sanitation level coordination committee meeting. Made National consultative meetings. Supervised water projects under implementation.

Planned Outputs for 2017/18

Conducting 4 Stake holders coordination committee meetings. 1 advocacy meeting at District level, 7 Advocacy meetings at sub county level, sensitizing communities to fulfill critical requirements, formation and training of water user committees. Post construction support to water user committees. Competitions. 3 springs protected, 1 Communal Rainwater tank, and A solar pumped piped water system

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

Diocese of Kigezi does the following ;Spring protection, Rain Water harvesting at household level, gravity flow schemes, institutional rain water harvesting and software activities. Bakiga community project does Spring protection institutional rain water harvesting and software activities. Caritas an NGO does Rain Water harvesting at household level.

Vote: 616 Rubanda District

Workplan 7b: Water

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

1. lack of Transport

The sector has no vehicle to help in the supervision and monitoring of Water and Sanitation activities

2. Lack of necessary tools

The district lacks GPS receiver sets to help in data collection and has no laboratory to test water quality

3. Low community involvement in O&M

Many communities do not want to participate in maintenance of water infrastructure and many members of existing water user committees are not active

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

| US\$ Thousand | 2016/17 Approved Budget | 2016/17 Outturn by end March | 2017/18 Approved Budget |
|---|-------------------------------|------------------------------------|-------------------------------|
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 64,951 | 16,793 | 59,794 |
| District Unconditional Grant (Non-Wage) | 8,575 | 4,529 | 5,335 |
| District Unconditional Grant (Wage) | 34,910 | 5,240 | 34,910 |
| Locally Raised Revenues | 15,055 | 1,302 | 15,055 |
| Multi-Sectoral Transfers to LLGs | 1,375 | 1,945 | |
| Sector Conditional Grant (Non-Wage) | 5,037 | 3,777 | 4,494 |
| <i>Development Revenues</i> | 5,500 | 500 | 8,000 |
| District Discretionary Development Equalization Grant | | 0 | 8,000 |
| Multi-Sectoral Transfers to LLGs | 5,500 | 500 | |
| Total Revenues | 70,451 | 17,293 | 67,794 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 64,951 | 12,094 | 59,794 |
| Wage | 34,910 | 5,240 | 34,910 |
| Non Wage | 30,041 | 6,854 | 24,884 |
| <i>Development Expenditure</i> | 5,500 | 500 | 8,000 |
| Domestic Development | 5,500 | 500 | 8,000 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 70,451 | 12,594 | 67,794 |

2016/17 Revenue and Expenditure Performance up to March

The department received 28% of the planned revenue during the quarter and was able to utilize 50% leaving 4,699,166 unspent. During the quarter, sector conditional grant non wage performed at 100% while other performed below the planned due to limited cash flow to the department. Cumulatively, the department received 25% of the allocated funds for the financial year of which 18% was utilized of the planned revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 0.4% of the district total budget and of which 51.5% will cater for staff salaries while 36.7% will finance recurrent activities of the department while 11.8 will finance development activities. The budget will be financed by central government transfers and locally raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 616 Rubanda District

Workplan 8: Natural Resources

| Function, Indicator | 2016/17 | | 2017/18 |
|---|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 0983 Natural Resources Management | | | |
| Area (Ha) of trees established (planted and surviving) | 0 | 0 | 100 |
| No. of community members trained (Men and Women) in forestry management | 0 | 0 | 80 |
| No. of monitoring and compliance surveys/inspections undertaken | 12 | 23 | 12 |
| No. of Water Shed Management Committees formulated | 0 | 0 | 8 |
| No. of community women and men trained in ENR monitoring | 50 | 88 | 0 |
| No. of monitoring and compliance surveys undertaken | 8 | 1 | 6 |
| No. of new land disputes settled within FY | 8 | 2 | 0 |
| Function Cost (US\$ '000) | 70,451 | 12,594 | 67,794 |
| Cost of Workplan (US\$ '000): | 70,451 | 12,594 | 67,794 |

2016/17 Physical Performance up to March

Timber Dealers Mobilized for Buyer - Seller Agreement forms compliance in a bid to secure a hummer stamp. Monitoring and compliance inspections carried out on forestry resource use and revenue collection in Muko, Ikumba and Hamurwa sub Counties. Environment Impact Assessment compliance by Twibi Fuel Station and Audit Report forwarded to the respective body (NEMA).

Planned Outputs for 2017/18

Forestry regulation and inspections carried out. Trees planted on Ten Hectares at District Headquarters and schools and health facilities land in Rubanda District. District compound maintained and wash rooms cleaned. EIA's for environment compliance reviewed. Quality assurance by private surveyors supervised, instructions to survey issued and land disputes settled.

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

Tree planting and eco-tourism around Echuya forest reserve in Muko and Bufundi sub-counties by Nature Uganda

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

1. Absence of stakeholder buy-laws in environment management

Community leaders at all levels and the communities are still not accommodating environment and natural resources management in their thinking.

2. Delays in reporting, planning and budgeting for the department

The department is dependent on only one staff that is over whelmed with work.

3. Limited transport facilities

The department has no transport facilities at all.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

| US\$ Thousand | 2016/17 | | 2017/18 |
|---------------|-----------------|----------------------|-----------------|
| | Approved Budget | Outturn by end March | Approved Budget |

Vote: 616 Rubanda District

Workplan 9: Community Based Services

| A: Breakdown of Workplan Revenues: | | | |
|---|----------------|---------------|----------------|
| <i>Recurrent Revenues</i> | 259,047 | 81,094 | 250,396 |
| District Unconditional Grant (Non-Wage) | 2,905 | 1,937 | 2,397 |
| District Unconditional Grant (Wage) | 198,110 | 36,473 | 198,110 |
| Locally Raised Revenues | 13,425 | 980 | 13,425 |
| Multi-Sectoral Transfers to LLGs | 20,981 | 5,706 | 4,370 |
| Other Transfers from Central Government | | 18,278 | |
| Sector Conditional Grant (Non-Wage) | 23,626 | 17,720 | 32,094 |
| <i>Development Revenues</i> | 20,952 | 9,696 | 16,604 |
| Multi-Sectoral Transfers to LLGs | 16,604 | 5,349 | 16,604 |
| Transitional Development Grant | 4,348 | 4,348 | |
| Total Revenues | 279,999 | 90,790 | 267,000 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | 259,047 | 71,112 | 250,396 |
| Wage | 198,110 | 36,473 | 198,110 |
| Non Wage | 60,937 | 34,639 | 52,286 |
| <i>Development Expenditure</i> | 20,952 | 9,696 | 16,604 |
| Domestic Development | 20,952 | 9,696 | 16,604 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 279,999 | 80,808 | 267,000 |

2016/17 Revenue and Expenditure Performance up to March

The department received 36% of the planned expenditure during the quarter and was able to utilize 117% leaving the unspent balance of 9,981,628. During the quarter, there was under performance of all revenue in the department apart from sector conditional grant non wage at 100% and transitional development grant at 133%. Cumulatively, the department received 32% of the allocated funds for the financial year of which 29% was utilized of the planned revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 1.6% of the district total budget and of which 6.2% will be spent on development activities, 74.2% will cater for staff salaries while the balance will finance recurrent activities of the department. The budget will be financed by central government transfers and locally raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

| <i>Function, Indicator</i> | 2016/17 | | 2017/18 |
|---|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 1081 Community Mobilisation and Empowerment | | | |
| No. of children settled | 60 | 44 | 60 |
| No. of women councils supported | 4 | 1 | 4 |
| No. of Active Community Development Workers | 20 | 15 | 16 |
| No. FAL Learners Trained | 120 | 100 | 600 |
| No. of children cases (Juveniles) handled and settled | 100 | 22 | 80 |
| No. of Youth councils supported | 8 | 8 | 12 |
| No. of assisted aids supplied to disabled and elderly community | 20 | 1 | 16 |
| Function Cost (US\$'000) | 279,999 | 80,808 | 267,000 |

Vote: 616 Rubanda District

Workplan 9: Community Based Services

| Function, Indicator | 2016/17 | | 2017/18 |
|--------------------------------------|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Cost of Workplan (UShs '000): | 279,999 | 80,808 | 267,000 |

2016/17 Physical Performance up to March

Prepared and submitted UWEP groups file for funding. Monitored Elderly and disability, women's day celebrations and Youth groups in the district and conducted women council meeting. Held planning meetings for the Department. 19 child related cases handled to completion and children re-intergrated into their homes

Planned Outputs for 2017/18

Community mobilized and empowered through trainings and sensitization meetings in the community. The special interest groups mobilized to enhance their potentials, conducting councils for the special interest groups and monitored their projects, implemented government programmes like WEP, YLP, PWDs grant and SAGE among others.

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

The off budget activities will include the projects/programmes initiated by the MGLSD like WEP, YLP and SAGE and partnerships with implementing partners like EGPAF, USAID RHITES, Nature Uganda and BMCT among others

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

1. Limited funds to implement planed activities

The indicative planning figures for CBS are always very low and therefore the plans are restricted to the figures given.

2. lack of transport means

The department has no vehicle

3. Capacity Gaps

There is no funds for refreshier trainings and orientation of new staff.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

| UShs Thousand | 2016/17 | | 2017/18 |
|---|-----------------|----------------------|-----------------|
| | Approved Budget | Outturn by end March | Approved Budget |
| A: Breakdown of Workplan Revenues: | | | |
| <i>Recurrent Revenues</i> | 70,699 | 44,382 | 56,688 |
| District Unconditional Grant (Non-Wage) | 34,881 | 29,253 | 24,869 |
| District Unconditional Grant (Wage) | 17,019 | 11,249 | 17,019 |
| Locally Raised Revenues | 10,940 | 3,880 | 10,940 |
| Multi-Sectoral Transfers to LLGs | 7,859 | 0 | 3,859 |

Vote: 616 Rubanda District

Workplan 10: Planning

| | | | |
|---|---------------|---------------|---------------|
| Total Revenues | 70,699 | 44,382 | 56,688 |
| B: Breakdown of Workplan Expenditures: | | | |
| <i>Recurrent Expenditure</i> | <i>70,699</i> | <i>44,382</i> | <i>56,688</i> |
| Wage | 17,019 | 11,249 | 17,019 |
| Non Wage | 53,680 | 33,133 | 39,668 |
| <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 | 70,699 | 44,382 | 56,688 |

2016/17 Revenue and Expenditure Performance up to March

The department received 81% of the planned expenditure during the quarter and was able to utilize 100% leaving no balance unspent. During the quarter, locally raised revenue performed at 100% while other revenue sources in the department performed below the planned target due to limited resource inflow and recruitment of staff has not been done. Cumulatively, the Unit received 63% of the allocated funds and was fully utilized.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 0.3% of the district total budget and of which 0.0% will be spent on development activities, 30.0% will cater for staff salaries while the balance will finance recurrent activities of the department. The budget will be financed by central government transfers and locally raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

| Function, Indicator | 2016/17 | | 2017/18 |
|--|-------------------------------------|--|-------------------------------------|
| | Approved Budget and Planned outputs | Expenditure and Performance by End March | Approved Budget and Planned outputs |
| Function: 1383 Local Government Planning Services | | | |
| No of qualified staff in the Unit | 1 | 1 | 3 |
| No of Minutes of TPC meetings | 12 | 9 | 12 |
| Function Cost (US\$ '000) | 70,699 | 44,382 | 56,688 |
| Cost of Workplan (US\$ '000): | 70,699 | 44,382 | 56,688 |

2016/17 Physical Performance up to March

Coordinated development planning activities in 8 LLGs and 11 departments. Linked the district with other development partners, Central government ministries and NGOs. Monitored district and sub county investments financed during the financial year, and Displayed mandatory notices at public gathering places and sub county/district notice boards. Coordinated district budget retreat for the preparation of draft budget estimates. Coordinated preparation of annual work plans. Meetings of TPC held at district headquarters for the months of January February and March 2017 attracting all heads of departments and section heads.

Planned Outputs for 2017/18

Formulated LGBFP 2017/2018, Produced District Development Plan 2016/17 – 2019/20. Produced and submitted district quarterly progress reports under OBT 2017/2018 and district quarterly progress reports for District Discretionary Equalization Grant.(DDEG) quarterly reports to MoFPED and MoLG respectively. Guided 9 LLGs and 8 departments in development Planning and Budgeting.

(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

Vote: 616 Rubanda District

Workplan 10: Planning

1. Late submission of progress reports and workplans

There exists parallel reporting required by other line ministries. This delays compilation of district work plan and progress reports

2. Inadequate computer skills.

IT related activities in departments undermine coordination of planning, budgeting and financial reporting across departments. Staff cannot handle ICT issues adequately while financial reporting & budgeting under OBT.

3. Transport

The department has no vehicle to help staff monitor, supervise and coordinate government programs

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

| US\$ Thousand | 2016/17 Approved Budget | 2016/17 Outturn by end March | 2017/18 Approved Budget |
|---|----------------------------|---------------------------------|----------------------------|
| A: Breakdown of Workplan Revenues: | | | |
| Recurrent Revenues | 36,634 | 31,717 | 38,513 |
| District Unconditional Grant (Non-Wage) | 7,552 | 2,832 | 7,831 |
| District Unconditional Grant (Wage) | 12,019 | 10,515 | 12,019 |
| Locally Raised Revenues | 14,213 | 6,640 | 14,213 |
| Multi-Sectoral Transfers to LLGs | 2,850 | 11,729 | 4,450 |
| Total Revenues | 36,634 | 31,717 | 38,513 |
| B: Breakdown of Workplan Expenditures: | | | |
| Recurrent Expenditure | 36,634 | 31,717 | 38,513 |
| Wage | 12,019 | 18,010 | 12,019 |
| Non Wage | 24,615 | 13,707 | 26,494 |
| Development Expenditure | 0 | 0 | 0 |
| Domestic Development | 0 | 0 | 0 |
| Donor Development | 0 | 0 | 0 |
| Total Expenditure | 36,634 | 31,717 | 38,513 |

2016/17 Revenue and Expenditure Performance up to March

The department received 150% of the planned expenditure during the quarter and was able to utilize 100% leaving zero unspent. During the quarter, there was over performance of Multisectoral transfers to LLGs, locally raised revenues and district unconditional grant at 358, 159 and 128 respectively while district unconditional grant non wage performed below the planned target due to limited collections. Cumulatively the department received 87% of the allocated funds and was fully utilized.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 0.2% of the district total budget and of which 0.0% will be spent on development activities, 31.2% will cater for staff salaries while 68.8% will finance recurrent activities of the department. The budget will be financed by central government transfers and locally raised revenues.

(ii) Summary of Past and Planned Workplan Outputs

| Function, Indicator | 2016/17 | | 2017/18 |
|---------------------|-----------------------------|--------------------------------|-----------------------------|
| | Approved Budget and Planned | Expenditure and Performance by | Approved Budget and Planned |

Vote: 616 Rubanda District

Workplan 11: Internal Audit

| | outputs | End March | outputs |
|--|---------------|---------------|---------------|
| Function: 1482 Internal Audit Services | | | |
| No. of Internal Department Audits | 4 | 3 | 4 |
| Date of submitting Quaterly Internal Audit Reports | 15/10/2016 | 15/4/2017 | 15/10/2016 |
| Function Cost (US\$ '000) | 36,634 | 31,717 | 38,513 |
| Cost of Workplan (US\$ '000): | 36,634 | 31,717 | 38,513 |

2016/17 Physical Performance up to March

Conducted Audit investigations in all the 7 sub counties in the District. Prepared and submitted internal audit reports to council and internal audit general's office.

Planned Outputs for 2017/18

Audit of 7 sub counties. 48 health units both government and PNFs, 110 primary schools, District discretionary development Equalization grant activities in the district and across the 7 sub counties and 2 urban councils. Make special audit investigations and value for money audits.

(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. No means of transport

Audit staff will depend on borrowing of vehicles to carry out audit work.

2. Poor logistical facilitation

Logistical facilitation does not match with the planned activities as audit depends on locally raised revenues.

3. Inaccessible areas and institutions

Areas to reach are too remote and hence operations will not be easy.