

Vote: 616 Rubanda District

Structure of Budget Framework Paper

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Foreword

Rubanda District is among the newly created District carved out of Kabale district under Vote 616. The process of formulating this LGBFP 2017/2018 was participatory, bottom up and inclusive of all stakeholders engaged in the development process of the District. The Framework Paper 2017/2018 forms the basis for planning and budgeting for the financial year 2017/2018 where work plans and annual budget estimates will be linked to this planning and budgeting framework. It's a key instrument through which District implements its policies and provides the link between districts overall policies and annual budget. It lays out the fiscal policy framework and strategy for the year's budget and in the medium term setting out how the government intends to achieve its policy objectives over the medium term through the budget. The LGBFP 2017/2018 forms the basis for resource projections and indicative expenditure allocations. It also forms the detailed estimates of revenue and expenditure which will be laid before the council before 30th April 2017.

Therefore, the development budget proposals earmarked in this 2017/2018 Budget Framework Paper focuses on the key priorities of;

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

These intervention will enable the District realize its vision of "A modern and prosperous District by 2040" guided by the overall district goal of "Taking services nearer to the people for community transformation". In the medium term, the District will be committed to implement its policies and strategies towards achieving its Mission statement "To promote access and sustainable social - economic services for community development". The mission of the district will be achieved based on the following priority interventions that aim at poverty reduction. The district priorities in the medium term will focus on following; Rehabilitation and maintenance of rural feeder roads and bridges, Provision of Primary Health Care minimum packages and other assorted services. Construction of VIP latrines, staff house and classroom blocks as well as supply of iron sheets to primary schools. Construction of rain water harvesting tanks, construction and rehabilitation of GFSSs, construction of VIP latrines and Ecosan toilets at RGCs and rehabilitation of non functional boreholes and spring protection. Expand tax base, identify new sources and maximization of revenue collection. Enhance Human Resources Development through training, attachment and mentoring of LLGs. Protection of children and other marginalized section of the population. Conduct education on land and environmental management issues, undertake Tree planting, Tourism development and enhancement of physical planning activities. Ensure cross-cutting issues of; HIV/AIDS, poverty, nutrition, gender, human rights and environment are integrated into development planning and budgeting process. Use of environmental resources in sustainable manner and enhance agricultural advisory services through demonstration and quality farm inputs.

I wish to thank all those who worked tirelessly in producing this policy framework, more especially the Heads of Departments and the Budget Desk in particular. On submission of this policy framework, I am appealing to all Development Partners, the District Council, Technical Staff for their concerted effort and resources to make real what has been prepared as activities in this Local Government Budget Framework Paper 2017/2018.

Finally, I wish to urge all the elected and appointed officials of Rubanda District to use this policy framework as a guiding tool in preparation of 2017/2018 budget estimates of revenue and expenditure and annual work plan.

JOGO KENNETH BIRYABAREMA
CHAIRPERSON RUBANDA DISTRICT

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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	457,328	127,516	457,328
2a. Discretionary Government Transfers	2,038,433	509,608	1,965,474
2b. Conditional Government Transfers	8,559,089	2,905,675	7,950,937
2c. Other Government Transfers	190,732	0	0
Total Revenues	11,245,583	3,542,799	10,373,740

Revenue Performance in the first quarter of 2016/17

The district received 32% of the annual planned budget of which 28% was from Local Revenue, 32.2% from Central Government Transfers while 0% from Donor Funding. All this totaled up to Ug. Shs 3,542,799,000 of which Ug. Shs 3,513,990,000 was released to departments to execute their mandatory activities leaving a balance of Ug. Shs 28,809,000 at the end of the quarter.

Planned Revenues for 2017/18

The district is anticipating to receive 95.6% from central government transfers under district unconditional, conditional and other central government transfers while 4.4% will be from locally raised revenues within the district like markets, local service tax, business licenses and other fees/charges.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,540,382	210,760	738,491
2 Finance	402,176	91,259	396,234
3 Statutory Bodies	483,659	119,665	453,313
4 Production and Marketing	470,027	60,366	261,366
5 Health	1,894,445	456,281	1,892,304
6 Education	4,739,487	1,943,855	5,362,923
7a Roads and Engineering	603,245	24,551	599,204
7b Water	654,377	4,399	222,409
8 Natural Resources	70,451	3,322	64,837
9 Community Based Services	279,999	14,959	269,434
10 Planning	70,699	9,709	67,712
11 Internal Audit	36,634	11,118	45,513
Grand Total	11,245,583	2,950,243	10,373,740
Wage Rec't:	6,655,980	2,413,131	6,655,981
Non Wage Rec't:	2,566,984	487,389	3,097,357
Domestic Dev't	2,022,619	49,723	620,402
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2016/17

The expenditure performed at 83.2% of the total revenue received in the quarter for the department to execute their mandatory activities. Wage performed at 36%, N/wage 19%, Development budget performed at 2% while Donor funding at 0% of the total allocated budget for the financial year leaving a balance of Ug. Shs 563,747,000 at the end of the quarter. This balance resulted from receiving revenue from central government late and the district is new and needed serious orientation

Planned Expenditures for 2017/18

Facilitating private enterprises for increased investment, employment and economic growth. Commercializing

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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.

Medium Term Expenditure Plans

Rehabilitation and maintenance of feeder roads. Provision of Primary Health Care minimum packages and other associated services. Support increased access, quality and equity in primary & secondary education. Support improved access to quality services for all. Improved Water, sanitation and hygiene coverage in the District. Expanding tax base. Natural resource management land management practices including tree planting. Community mobilization for development and empowerment.

Challenges in Implementation

Inadequate local revenue collections due to poor markets performance & poor agriculture harvest. Health staff absenteeism and retention particularly in hard to reach areas. Dilapidated health infrastructures and equipment. High dropout rates, teacher absenteeism and retention in hard to reach areas, poor learning environment and inadequate staff accommodation. Community ownership and maintenance of completed investments. Crop pests and diseases, low level of adoption of improved technologies.

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A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	457,328	127,516	457,328
Public Health Licences	1,040	0	1,040
Agency Fees	2,272	3,580	2,272
Business licences	16,698	5,897	16,698
Liquor licences	16,108	3,178	16,108
Local Service Tax	65,841	33,429	65,841
Market/Gate Charges	275,484	73,987	275,484
Miscellaneous	37,361	3,949	37,361
Park Fees	416	352	416
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,663	685	4,663
Rent & Rates from private entities	12,819	1,750	12,819
Royalties	13,741	0	13,741
Other Fees and Charges	10,886	710	10,886
2a. Discretionary Government Transfers	2,038,433	509,608	1,965,474
Urban Unconditional Grant (Wage)	125,000	31,250	125,000
District Discretionary Development Equalization Grant	201,346	50,337	169,871
District Unconditional Grant (Non-Wage)	588,204	147,051	531,451
District Unconditional Grant (Wage)	1,068,035	267,009	1,068,035
Urban Discretionary Development Equalization Grant	16,585	4,146	19,243
Urban Unconditional Grant (Non-Wage)	39,264	9,816	51,874
2b. Conditional Government Transfers	8,559,089	2,905,675	7,950,937
Development Grant	688,457	172,114	411,789
Transitional Development Grant	904,348	212,142	
Sector Conditional Grant (Wage)	5,462,946	2,114,872	5,462,946
Sector Conditional Grant (Non-Wage)	1,503,339	406,547	2,076,203
2c. Other Government Transfers	190,732	0	
UWA	190,732	0	
Total Revenues	11,245,583	3,542,799	10,373,740

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

The district received 111.5% of the planned local revenue for the quarter compared to 28% of the total revenue planned for the financial year. There was good performance due to agency fees at 158% from contractors under the tea and temperate fruits as well as registration fees at 85% from political offices contestants. In addition business license at 35% and LST at 51%. However, some revenue that performed at zero include royalties and public health license

(ii) Central Government Transfers

There district received 129.2% of the planned revenue during the quarter compared to 32.2% of the planned revenue for the financial year. This better performance is attributed to receipt of more releases than planned especially in sector conditional grants under health and education that performed at 27% and 39% respectively.

(iii) Donor Funding

The District did not have any donor supporting the budget during the quarter.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The district is anticipating collecting locally raised revenue which forms 4.4% of the total budget compared to 4.1% in 2016/2017 financial year budget. The percentage increase in budget performance is due the fact that IPF for central government releases reduced in real terms while locally raised revenue remained unchanged and its performance was in line with the budget. Revenue sources are performing as budgeted.

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A. Revenue Performance and Plans

(ii) Central Government Transfers

The district is anticipating to receive 95.6% 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.

(iii) Donor Funding

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

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	591,303	184,413	680,083
District Unconditional Grant (Non-Wage)	129,103	33,444	116,748
District Unconditional Grant (Wage)	180,416	85,704	274,732
Locally Raised Revenues		0	64,291
Multi-Sectoral Transfers to LLGs	217,493	46,665	224,312
Unspent balances – Locally Raised Revenues	64,291	18,600	
<i>Development Revenues</i>	949,079	240,050	58,408
District Discretionary Development Equalization Grant	34,303	22,557	31,801
Multi-Sectoral Transfers to LLGs	14,776	6,438	26,607
Transitional Development Grant	900,000	211,055	
Total Revenues	1,540,382	424,463	738,491
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	591,303	167,785	680,083
Wage	305,416	104,007	399,733
Non Wage	285,887	63,778	280,350
<i>Development Expenditure</i>	949,079	42,975	58,408
Domestic Development	949,079	42,975	58,408
Donor Development	0	0	0
Total Expenditure	1,540,382	210,760	738,491

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

The department received 110% of the planned expenditure during the quarter and was able to utilize 49.7% leaving 213,703,080 unspent. During the quarter, the Multisectoral transfers to LLGs and transitional development performed poorly at 82% and 94% respectively while others performed above the target as they are under council discretionary powers in allocation. Cumulatively, the department received 28% of the allocated funds for the financial year of which 13.7% was utilized of the planned rev

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 7.1% of the district total budget and of which 7.9% will be spent on development activities, 54.1% will cater for staff salaries while 38.0% 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

Physical Performance in the first quarter of 2016/17

Supervised and monitored 7 sub counties and 1 town councils. Publicized the district in the Rubanda at Birth magazine. District records updated for easy retrieval. Renovated the district buildings at the headquarters. Attended Copnsultative meetings Attended workshops

Plans for 2017/18 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

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Workplan 1a: Administration

Improved Decentralized service delivery and social accountability of resources. Appropriate staffing and improved staff performance. Launch all government projects and programs. Support supervision. Mentoring staff and monitoring government programmes and projects. Ensure all staff/ employees access the Payroll.

(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

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	394,400	95,353	389,024
District Unconditional Grant (Non-Wage)	25,498	5,815	20,123
District Unconditional Grant (Wage)	221,313	46,960	221,313
Locally Raised Revenues		0	43,940
Multi-Sectoral Transfers to LLGs	103,648	33,278	103,648
Unspent balances – Locally Raised Revenues	43,940	9,300	
<i>Development Revenues</i>	7,777	106	7,209
Locally Raised Revenues		0	7,209
Unspent balances – Locally Raised Revenues	7,777	106	
Total Revenues	402,176	95,459	396,234
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	394,400	91,153	389,024
Wage	221,313	50,463	221,313
Non Wage	173,087	40,690	167,711
<i>Development Expenditure</i>	7,777	106	7,209
Domestic Development	7,777	106	7,209
Donor Development	0	0	0
Total Expenditure	402,176	91,259	396,234

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

The department received 95% of the planned expenditure during the quarter and was able to utilize 95.6% leaving 4,200,000 unspent. During the quarter, the Multisectoral transfers to LLGs performed at 128% while others performed poorly due to limited cash inflows. Cumulatively, the department received 24% of the allocated funds for the financial year of which 22.7% was utilized of the planned revenue.

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Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 3.8% of the district total budget and of which 1.8% will be spent on development activities, 55.9% 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

Physical Performance in the first quarter of 2016/17

Supervised Accounts staff in expenditure management. Attended Copnsultative meetings in Kampala
Attended workshops

Plans for 2017/18 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

Production and submission of monthly financial statements to relevant authorities. Posting and updating of financial books monthly. Locally raised revenue tax base expansion to 5% by 2019. Production of draft annual work plans and budget estimates for 2017/2018 and production and submission of quarterly progress reports to MoFPED.

(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

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	483,659	175,001	453,313
District Unconditional Grant (Non-Wage)	244,466	55,755	214,120
District Unconditional Grant (Wage)	118,200	78,937	118,200
Locally Raised Revenues		0	13,674
Multi-Sectoral Transfers to LLGs	107,319	37,937	107,319
Unspent balances – Locally Raised Revenues	13,674	2,372	

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Workplan 3: Statutory Bodies

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	483,659	175,001	453,313
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>483,659</i>	<i>119,665</i>	<i>453,313</i>
Wage	118,200	85,984	118,200
Non Wage	365,459	33,681	335,114
<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	483,659	119,665	453,313

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

The department received 143% of the planned expenditure during the quarter and was able to utilize 68.4% leaving 55,336,000 unspent. During the quarter, the Multisectoral transfers to LLGs performed at 141% and wage at 267% while others performed poorly due to limited cash inflows. Cumulatively, the department received 36% of the allocated funds for the financial year of which 24.7% was utilized of the planned revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 4.4% of the district total budget and of which 0.0% will be spent on development activities, 26.1% 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

Physical Performance in the first quarter of 2016/17

1 council meeting organised and conducted. 1 procurement report compiled and submitted to PPDA. Members of contracts committee nominated and submitted to the Ministry of Finance Planning and economic Development for approval

Plans for 2017/18 by Vote Function

6 Council sessions held. 6 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.

Medium Term Plans and Links to the Development Plan

Recruitment of competent staff. Award service providers to undertake district contracts. Promote good governance and accountability of public resources. Enhancement of land management issues. Approval and implementation of district policies and programs.

(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.

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Workplan 3: Statutory Bodies

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

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	258,680	66,040	236,751
District Unconditional Grant (Non-Wage)		0	2,000
District Unconditional Grant (Wage)	24,317	11,458	0
Locally Raised Revenues		0	14,213
Multi-Sectoral Transfers to LLGs	6,399	345	6,399
Sector Conditional Grant (Non-Wage)	32,099	8,025	32,487
Sector Conditional Grant (Wage)	181,652	45,413	181,652
Unspent balances – Locally Raised Revenues	14,213	800	
<i>Development Revenues</i>	211,348	6,285	24,615
Development Grant	18,016	4,504	22,015
Multi-Sectoral Transfers to LLGs	193,332	1,781	2,600
Total Revenues	470,027	72,325	261,366
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	258,680	58,585	236,751
Wage	205,969	56,871	181,652
Non Wage	52,711	1,714	55,099
<i>Development Expenditure</i>	211,348	1,781	24,615
Domestic Development	211,348	1,781	24,615
Donor Development	0	0	0
Total Expenditure	470,027	60,366	261,366

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

The department received 62% of the planned expenditure during the quarter and was able to utilize 83.5% leaving 11,959,340 unspent. During the quarter, sector conditional grant wage and non wage performed as planned while others performed below the planned due to limited cash flow to the department. Cumulatively, the department received 15.4% of the allocated funds for the financial year of which 12.8% was utilized of the planned revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 2.5% of the district total budget and of which 9.4% will be spent on development activities, 69.5% 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

Physical Performance in the first quarter of 2016/17

Verified inputs procured and distributed by NAADS under Operation Wealth Creation Program. Provided advice to crop and livestock farmers on management and pest/disease control. Attended trainings, participated in planning meetings. Made several consultations and liaison visits to MMAIF and developing strategies and plans for future activities

Plans for 2017/18 by Vote Function

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

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Workplan 4: Production and Marketing

Medium Term Plans and Links to the Development Plan

Training and advice to all the farmers, traders and entrepreneurs. Pest and disease prevention and control in crop, livestock and fish to ensure improved productivity. Promotion of strategic enterprises for the agro ecological zone which include; Dairy, Fish, Tea, Coffee and temperate fruits. Training of staff in improved commodity management and productivity. Quality assurance for inputs distributed to farmers under OWC and YLP. Promotion of sustainable land management activities.

(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.

(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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,862,505	461,910	1,860,364
District Unconditional Grant (Non-Wage)	2,967	677	5,469
Locally Raised Revenues		0	11,213
Multi-Sectoral Transfers to LLGs	21,977	4,604	17,333
Sector Conditional Grant (Non-Wage)	168,343	40,128	168,343
Sector Conditional Grant (Wage)	1,658,006	414,501	1,658,006
Unspent balances – Locally Raised Revenues	11,213	2,000	
<i>Development Revenues</i>	31,940	0	31,940
District Discretionary Development Equalization Gran	21,200	0	21,200
Multi-Sectoral Transfers to LLGs	10,740	0	10,740
Total Revenues	1,894,445	461,910	1,892,304
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,862,505	456,281	1,860,364
Wage	1,658,006	414,501	1,658,006
Non Wage	204,500	41,779	202,358
<i>Development Expenditure</i>	31,940	0	31,940
Domestic Development	31,940	0	31,940
Donor Development	0	0	0
Total Expenditure	1,894,445	456,281	1,892,304

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

The department received 98% of the planned expenditure during the quarter and was able to utilize 98.8% leaving 5,629,340 unspent. During the quarter, sector conditional grant wage performed as planned while other performed

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Workplan 5: Health

below the planned due to limited cash flow to the department. However, under donor and development revenue the department never received anything during the quarter. Cumulatively, the department received 24% of the allocated funds for the financial year of which 22.5% was ut

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 18.2% of the district total budget and of which 1.7% will be spent on development activities, 87.6% 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

Physical Performance in the first quarter of 2016/17

Held quarterly meeting with all the Health assistants and health inspectors on agreed outputs. Conducted community led total sanitation in Muko Sub County. Children immunized with pentavalent vaccines in health facilities. Deliveries conducted in health facilities. 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 health services in the district. Medical logisti

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

Conducting health education on environmental health and hygiene, reproductive health, immunization and HIV/AIDS plus TB prevention and control. Support supervision for delivery of health services in health centers.

(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 prvention.

(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 cetral government abolished phc development

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	4,543,489	1,943,397	5,118,324
District Unconditional Grant (Non-Wage)		0	2,000
District Unconditional Grant (Wage)	89,911	21,219	89,911
Locally Raised Revenues		0	28,424
Multi-Sectoral Transfers to LLGs	6,290	530	3,043
Sector Conditional Grant (Non-Wage)	805,261	265,690	1,371,658

Vote: 616 Rubanda District

Workplan 6: Education

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Sector Conditional Grant (Wage)	3,623,288	1,654,958	3,623,288
Unspent balances – Locally Raised Revenues	18,740	1,000	
<i>Development Revenues</i>	<i>195,998</i>	<i>55,272</i>	<i>244,600</i>
Development Grant	144,876	36,219	200,935
District Discretionary Development Equalization Grant	15,200	15,200	14,511
Multi-Sectoral Transfers to LLGs	35,922	3,853	29,154
Total Revenues	4,739,487	1,998,669	5,362,923

B: Overall Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>4,543,489</i>	<i>1,940,001</i>	<i>5,118,324</i>
Wage	3,713,199	1,676,177	3,713,199
Non Wage	830,291	263,824	1,405,125
<i>Development Expenditure</i>	<i>195,998</i>	<i>3,853</i>	<i>244,600</i>
Domestic Development	195,998	3,853	244,600
Donor Development	0	0	0
Total Expenditure	4,739,487	1,943,855	5,362,923

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

The department received 169% of the planned expenditure during the quarter and was able to utilize 97.2% leaving 54,815,000 unspent. During the quarter, DDDEG, education sector conditional grants wage and none wage performed more than the target apart from development grant which performed at 100% while other grants performed less than the planned budget during the quarter. Cumulatively, the department received 42% of the allocated funds for the financial year of which 41% was utilized of the pl

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 51.7% of the district total budget and of which 4.6% will be spent on development activities, 26.2% will cater for recurrent activities while 69.2% 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

Physical Performance in the first quarter of 2016/17

Initiated the process of procuring school roofing materials. Inspected all primary schools in the District. Conducted School exams. Monitored primary and secondary schools in the District

Plans for 2017/18 by Vote Function

Purchased and supplied iron sheets and roofing nails to 10 primary schools. 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.

Medium Term Plans and Links to the Development Plan

School inspection and monitoring for education standards and compliance conducted. Purchased and supplied Iron sheets and roofing nails to primary schools and 5 stance VIP latrines construction at primary schools. Promoted co-curricular activities at primary and secondary level.

(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

Vote: 616 Rubanda District

Workplan 6: Education

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

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	532,485	81,751	551,017
District Unconditional Grant (Wage)	81,910	2,606	101,820
Locally Raised Revenues		0	13,425
Multi-Sectoral Transfers to LLGs	3,378	1,606	
Sector Conditional Grant (Non-Wage)	433,772	76,739	433,772
Unspent balances – Locally Raised Revenues	13,425	800	
Urban Unconditional Grant (Non-Wage)		0	2,000
<i>Development Revenues</i>	70,760	5,820	48,187
District Discretionary Development Equalization Gran	23,480	0	20,000
Multi-Sectoral Transfers to LLGs	47,281	5,820	28,187
Total Revenues	603,245	87,571	599,204
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	532,485	24,551	551,017
Wage	81,910	2,606	101,820
Non Wage	450,575	21,945	449,197
<i>Development Expenditure</i>	70,760	0	48,187
Domestic Development	70,760	0	48,187
Donor Development	0	0	0
Total Expenditure	603,245	24,551	599,204

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

The department received 58% of the planned expenditure during the quarter and was able to utilize 28.0% leaving 63,020,000 unspent. During the quarter, the Multisectoral transfers to LLGs performed at 190% while others performed poorly due to limited cash inflows. Cumulatively, the department received 15% of the allocated funds for the financial year of which 4.1% was utilized of the planned revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 5.8% of the district total budget and of which 8.0% will be spent on development activities, 17.0% will cater for staff salaries while 75.0% 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

Physical Performance in the first quarter of 2016/17

Constructed Bridge at Habusinde Tc-Nangaro TC and now at 50% completion, 0.3kms of road maintained under periodic road maintenance program. Prepared and submitted workplans and reports relevant sector agencies and

Vote: 616 Rubanda District

Workplan 7a: Roads and Engineering

Ministry of Works in Kampala.

Plans for 2017/18 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

Have a motorable road net work throughout the financial year, increased income for the people as a result of good roads that make it easy for people to access markets for their produce.

(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

<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>	125,112	12,042	33,569
District Unconditional Grant (Wage)	89,910	3,242	
Sector Conditional Grant (Non-Wage)	35,202	8,800	33,569
<i>Development Revenues</i>	529,265	131,391	188,839
Development Grant	525,565	131,391	188,839
Multi-Sectoral Transfers to LLGs	3,700	0	
Total Revenues	654,377	143,433	222,409
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	125,112	4,399	33,569
Wage	89,910	3,242	0
Non Wage	35,202	1,157	33,569
<i>Development Expenditure</i>	529,265	0	188,839
Domestic Development	529,265	0	188,839
Donor Development	0	0	0
Total Expenditure	654,377	4,399	222,409

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

The department received 88% of the planned expenditure during the quarter and was able to utilize 0.09% leaving 139,035,291 unspent. During the quarter, there central government transfers performed at 100% while others performed poorly. Cumulatively, the department received 22% of the allocated funds for the financial year of which 0.7% was utilized of the planned revenue.

Vote: 616 Rubanda District

Workplan 7b: Water

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 2.1% of the district total budget and of which 84.9% will be spent on development activities, 15.1% 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

Physical Performance in the first quarter of 2016/17

Conducted District water and sanitation level coordination committee meeting. Made National consultative meetings.

Plans for 2017/18 by Vote Function

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

Medium Term Plans and Links to the Development Plan

In the medium term the sector plans to construct solar pumped piped water system, Rehabilitation of existing water systems, Construction of public latrines at RGCs and Construction of gravity flow schemes.

(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.

(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

<i>US\$ Thousand</i>	2016/17	2017/18	
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	64,951	5,661	64,837
District Unconditional Grant (Non-Wage)	8,575	1,956	10,027
District Unconditional Grant (Wage)	34,910	1,747	34,910
Locally Raised Revenues		0	15,055
Multi-Sectoral Transfers to LLGs	1,375	0	
Sector Conditional Grant (Non-Wage)	5,037	1,259	4,845
Unspent balances – Locally Raised Revenues	15,055	700	
<i>Development Revenues</i>	5,500	500	0
Multi-Sectoral Transfers to LLGs	5,500	500	

Vote: 616 Rubanda District

Workplan 8: Natural Resources

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	70,451	6,161	64,837
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>64,951</i>	<i>2,822</i>	<i>64,837</i>
Wage	34,910	1,747	34,910
Non Wage	30,041	1,075	29,927
<i>Development Expenditure</i>	<i>5,500</i>	<i>500</i>	<i>0</i>
Domestic Development	5,500	500	0
Donor Development	0	0	0
Total Expenditure	70,451	3,322	64,837

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

The department received 35% of the planned expenditure during the quarter and was able to utilize 53.9% leaving 2,839,213 unspent. During the quarter, there was under performance of district revenues apart from sector conditional grant none wage that performed at 100%. Cumulatively, the department received 9% of the allocated funds for the financial year of which 4.7% was utilized of the planned revenue.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 0.6% of the district total budget and of which 53.8% will cater for staff salaries while 46.2% 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

Physical Performance in the first quarter of 2016/17

1 site in the subcounties of Muko visited on conservation and fire fights. Monitoring and compliance inspections carried out on forestry resource use and revenue collection in Muko, Ikumba and Hamurwa subcounties.

Plans for 2017/18 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

Promotion of natural resources management towards soil and water conservation and protection of ecosystems for provision of services to the district populace and providing technical support to the Local Government on Land management issues.

(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

Vote: 616 Rubanda District

Workplan 8: Natural Resources

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 Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	259,047	17,775	252,830
District Unconditional Grant (Non-Wage)	2,905	663	5,397
District Unconditional Grant (Wage)	198,110	8,760	198,110
Locally Raised Revenues		0	13,425
Multi-Sectoral Transfers to LLGs	20,981	1,645	4,370
Sector Conditional Grant (Non-Wage)	23,626	5,907	31,528
Unspent balances – Locally Raised Revenues	13,425	800	
<i>Development Revenues</i>	20,952	1,595	16,604
Multi-Sectoral Transfers to LLGs	16,604	509	16,604
Transitional Development Grant	4,348	1,087	
Total Revenues	279,999	19,370	269,434
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	259,047	14,451	252,830
Wage	198,110	8,760	198,110
Non Wage	60,937	5,690	54,720
<i>Development Expenditure</i>	20,952	509	16,604
Domestic Development	20,952	509	16,604
Donor Development	0	0	0
Total Expenditure	279,999	14,959	269,434

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

The department received 28% of the planned expenditure during the quarter and was able to utilize 77.2% leaving 4,411,387 unspent. During the quarter, there was under performance of district all revenue apart from sector conditional grant due to limited cash inflow to the department. Cumulatively, the Unit received 7% of the allocated funds for the financial year of which 5.3% was utilized of the planned revenue.

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 6.2% will be spent on development activities, 73.5% 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

Physical Performance in the first quarter of 2016/17

Preparation and submission of Women Entrepreneurship work plan and Budgets. Made consultations on UWEP. Monitored Elderly and Youth groups in the district. Held planning meetings for the Department. 27 child related cases handled to completion and children re-integrated into their homes

Plans for 2017/18 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

Supported youth groups with youth livelihood funds engaged in viable enterprises. Supported PWD groups with

Vote: 616 Rubanda District

Workplan 9: Community Based Services

Special PWD grant to boost their income. Promoted rights of elderly, youth, women and People with Disability and children. Mainstream gender and HIV/AIDS in all sectors. Increased community participation in public service delivery. Improved performance of FAL through increased community literacy. Improved legal protection of children and other OVC.

(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 Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	70,699	18,510	67,712
District Unconditional Grant (Non-Wage)	34,881	13,955	31,893
District Unconditional Grant (Wage)	17,019	3,555	17,019
Locally Raised Revenues		0	10,940
Multi-Sectoral Transfers to LLGs	7,859	0	7,859
Unspent balances – Locally Raised Revenues	10,940	1,000	
Total Revenues	70,699	18,510	67,712
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	70,699	9,709	67,712
Wage	17,019	3,555	17,019
Non Wage	53,680	6,154	50,692
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	70,699	9,709	67,712

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

The department received 105% of the planned expenditure during the quarter and was able to utilize 52.5% leaving 8,801,000 unspent. During the quarter, there was over performance of district unconditional grant non-wage more than the planned target while local revenue, Multisectoral and wage performed poorly due to limited resource inflow and recruitment has not been done for staff. Cumulatively, the Unit received 26% of the allocated funds for the financial year of which 13.7% was utilized of th

Department Revenue and Expenditure Allocations Plans for 2017/18

The department is anticipated to receive 0.7% of the district total budget and of which 0.0% will be spent on development activities, 25.1% will cater for staff salaries while the balance will finance recurrent activities of the

Vote: 616 Rubanda District

Workplan 10: Planning

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

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

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. Meetings of TPC held at district headquarters for the months of July, August and September 2016 attracting all heads of departments.

Plans for 2017/18 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

Formulated Local Government Budget Framework Paper 2017/18. Produced and submitted OBT 2017/2018 and district quarterly progress reports as well as 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

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

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	36,634	11,119	45,513
District Unconditional Grant (Non-Wage)	7,552	3,883	10,831
District Unconditional Grant (Wage)	12,019	2,821	12,019
Locally Raised Revenues		0	14,213
Multi-Sectoral Transfers to LLGs	2,850	3,615	8,450
Unspent balances – Locally Raised Revenues	14,213	800	

Vote: 616 Rubanda District

Workplan 11: Internal Audit

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	36,634	45,513
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>36,634</i>	<i>45,513</i>
Wage	12,019	12,019
Non Wage	24,615	33,494
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0
Donor Development	0	0
Total Expenditure	36,634	45,513

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

The department received 121% of the planned expenditure during the quarter and was able to utilize 100% leaving zero unspent. During the quarter, there was over performance Multisectoral transfers to LLGs and district unconditional grant non-wage more than the planned target while local revenue performed poorly due to limited collections.

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 0.0% will be spent on development activities, 26.4% will cater for staff salaries while 73.6% 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

Physical Performance in the first quarter of 2016/17

Conducted Audit investigations in all the 7 sub counties in the District.

Plans for 2017/18 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

Audit of 9 LLGs. 48 health units both government and PNFs, 110 primary schools, District discretionary development Equalization grant activities in all 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.