

# Vote: 550 Rukungiri District

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## Structure of Performance Contract

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### 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](http://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](http://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:

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**Chief Administrative Officer/Accounting Officer**

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**Permanent Secretary / Secretary to The Treasury**

**Rukungiri 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

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	544,504	501,507	768,329
2a. Discretionary Government Transfers	3,439,684	2,650,569	3,585,871
2b. Conditional Government Transfers	25,225,516	19,086,933	26,314,424
2c. Other Government Transfers	788,400	90,972	1,239,886
4. Donor Funding	267,039	31,139	0
<b>Total Revenues</b>	<b>30,265,144</b>	<b>22,361,121</b>	<b>31,908,510</b>

#### Planned Revenues for 2017/18

The District expects a total of UGX.31,908,510,000 of which UGX.31,140,181,000 is central government transfers and UGX.768,329,000 is locally raised revenue .Overall Central Government and Local revenue constitutes 98% and 2% respectively of the expected district revenues. The budget increase is 5.4 percentages which is a result of allocation of gratuities and pension arrears , salary arrears and transitional development of the Administration block and start-up for Buyanja Town Council.

#### Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	3,992,983	3,088,026	5,731,413
2 Finance	503,178	377,335	559,848
3 Statutory Bodies	728,086	458,635	813,609
4 Production and Marketing	594,471	260,129	597,442
5 Health	4,354,450	2,905,628	3,901,963
6 Education	17,437,921	13,067,500	17,303,258
7a Roads and Engineering	1,061,770	657,334	1,237,149
7b Water	463,766	322,720	336,069
8 Natural Resources	198,622	120,618	201,784
9 Community Based Services	700,613	232,465	1,019,468
10 Planning	111,594	76,551	99,145
11 Internal Audit	117,691	48,234	107,362
<b>Grand Total</b>	<b>30,265,144</b>	<b>21,615,175</b>	<b>31,908,510</b>
Wage Rec't:	19,049,648	13,997,900	19,049,647
Non Wage Rec't:	9,489,593	6,389,358	11,331,994
Domestic Dev't	1,458,864	1,196,824	1,526,869
Donor Dev't	267,039	31,093	0

#### Planned Expenditures for 2017/18

The District expects a total of UGX.31,908,510,000 of which UGX. 31,140,181,000 is central government transfers and UGX.768,329,000 is locally raised revenue .Overall Central Government and Local revenue constitutes 98% , 2% respectively of the expected district revenues. The budget increase is 5.4 percentage which is a result of provision of pension and gratuity and salary arrears provision .The local Revenue has increased due proper assessment of the local sources.

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**Executive Summary**

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# Vote: 550 Rukungiri District

## 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
<b>1. Locally Raised Revenues</b>	<b>544,504</b>	<b>501,507</b>	<b>768,329</b>
Other licences	10,555	1,352	16,640
Advertisements/Billboards	1,600	0	2,450
Animal & Crop Husbandry related levies	45,450	15,836	44,900
Application Fees	17,300	5,624	17,820
Business licences	66,700	24,507	99,006
Land Fees	18,770	8,036	17,262
Local Government Hotel Tax	500	133	2,720
Local Service Tax	74,925	119,325	130,649
Locally Raised Revenues		36,332	
Market/Gate Charges	113,460	64,977	159,160
Other Fees and Charges	7,530	25,600	30,819
Park Fees	3,660	791	17,300
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	13,260	9,683	15,820
Registration of Businesses	12,320	12,370	16,800
Rent & Rates from other Gov't Units	53,176	29,855	36,826
Sale of non-produced government Properties/assets	17,500	0	90,351
Miscellaneous	21,179	104,141	13,887
Rent & Rates from private entities	66,620	42,947	55,920
<b>2a. Discretionary Government Transfers</b>	<b>3,439,684</b>	<b>2,650,569</b>	<b>3,585,871</b>
District Discretionary Development Equalization Grant	251,886	251,886	354,436
Urban Unconditional Grant (Non-Wage)	76,408	57,306	90,275
Urban Discretionary Development Equalization Grant	31,338	31,338	33,571
District Unconditional Grant (Non-Wage)	737,164	552,873	764,701
Urban Unconditional Grant (Wage)	377,295	282,971	377,295
District Unconditional Grant (Wage)	1,965,594	1,474,195	1,965,594
<b>2b. Conditional Government Transfers</b>	<b>25,225,516</b>	<b>19,086,933</b>	<b>26,314,424</b>
Transitional Development Grant	426,348	426,348	470,638
General Public Service Pension Arrears (Budgeting)	264,392	264,392	1,310,651
Gratuity for Local Governments	504,405	519,057	628,155
Pension for Local Governments	2,077,502	1,581,527	2,223,725
Development Grant	685,211	685,211	563,764
Salary arrears (Budgeting)		0	52,932
Sector Conditional Grant (Non-Wage)	4,560,902	3,080,331	4,357,805
Sector Conditional Grant (Wage)	16,706,756	12,530,067	16,706,756
<b>2c. Other Government Transfers</b>	<b>788,400</b>	<b>90,972</b>	<b>1,239,886</b>
MoES (UNEB)	16,155	16,039	16,155
Other Transfers from Central Government		48,940	
MoGLSD- Youth Livelihood Programme	268,745	12,914	490,719
MoH , UAC	450,000	0	450,000
UWEP		13,079	
UWA share	53,500	0	91,500
Uganda Women Enter Prog (UWEP)		0	191,511

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## A. Revenue Performance and Plans

<b>4. Donor Funding</b>	<b>267,039</b>	<b>31,139</b>	
Donor Funding	267,039	31,139	
<b>Total Revenues</b>	<b>30,265,144</b>	<b>22,361,121</b>	<b>31,908,510</b>

### Planned Revenues for 2017/18

#### (i) Locally Raised Revenues

In Financial Year 2017/18 Rukungiri District Local Government projects UGX.768,328,758 to be collected as locally raised revenue. This will be from the following categories : Local Service Tax (LST) UGX.130,648,508, Local Hotel Tax (LHT) - UGX.2,720,000 and other local revenue collection UGX.634,960,250. The local revenue will be from local taxes, fees, and property income.

#### (ii) Central Government Transfers

Planned revenue is UGX.31,140,181,000 of which UGX.26,314,424,000 is conditional government transfers, UGX.3,585,871,000 is discretionary Government transfers and UGX.1,239,886,000 is other Government transfers. UGX.182,967,037 is unconditional Grant and UGX. 207,471,146 is DDDEG for Decentralized services. Urban Unconditional Grant is UGX.90,275,360 and DDEG UGX.33,570,645 and wage UGX.377,294,616. A provision of UGX.1,301,650,604 pension Arrears and UGX. 52,931,988 salary arrears.

#### (iii) Donor Funding

The District plans to receive some money from donor/NGO funding and we hope the donors will commit themselves before the finalisation of the budget and in time for program implementation for those who want to implement through the district directly.

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## Summary: Department Performance and Plans by Workplan

### Workplan 1a: Administration

#### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	3,982,508	3,161,909	5,454,143
District Unconditional Grant (Non-Wage)	106,280	80,492	98,518
District Unconditional Grant (Wage)	601,688	351,128	601,688
General Public Service Pension Arrears (Budgeting)	264,392	264,392	1,310,651
Gratuity for Local Governments	504,405	519,057	628,155
Locally Raised Revenues	31,907	37,457	40,194
Multi-Sectoral Transfers to LLGs	396,334	325,856	498,281
Other Transfers from Central Government		2,000	
Pension for Local Governments	2,077,502	1,581,527	2,223,725
Salary arrears (Budgeting)		0	52,932
<i>Development Revenues</i>	10,475	10,475	277,270
District Discretionary Development Equalization Grant	10,475	10,475	14,697
Multi-Sectoral Transfers to LLGs		0	12,574
Transitional Development Grant		0	250,000
<b>Total Revenues</b>	<b>3,992,983</b>	<b>3,172,384</b>	<b>5,731,413</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	3,982,508	3,081,324	5,454,143
Wage	763,134	446,645	763,134
Non Wage	3,219,375	2,634,679	4,691,010
<i>Development Expenditure</i>	10,475	6,703	277,270
Domestic Development	10,475	6,703	277,270
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,992,983</b>	<b>3,088,026</b>	<b>5,731,413</b>

#### 2016/17 Revenue and Expenditure Performance up to March

The department received UGX.3,172,384,000 against the planned Budget of UGX.3,992,983,000 representing 79% cumulative. The release for the quarter was UGX. 1,050,555,000 against UGX. 920,290,000 which was 114%. The deviation was as a result of the multi-sectoral transfers under Town Councils which had expenditure for the start up. For the case of higher Local Government there was need to repair CAO and DCAOs Vehicle had to be released than expected for the Quarter.

The total expenditure for was UGX.3,088,026,000 against UGX. 3,992,983,000 which was 77%. The expenditure for the quarter was UGX.1,129,676,000 against UGX. 920,290,000 which was 123%. This was due to expenditure the was carried forward from second quarter and that done in this quarter under review.

The unspent balance is UGX. 84,358,000 of which UGX. 80,585,000 is recurrent and UGX. 3,772,000 domestic developments. The recurrent balance includes UGX. 41,364,357 Town Council unconditional grant wage not paid and UG wage and non-wage UGX. 42,993,643 for activities not paid.

#### Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue is UGX.5,731,413,000 for HLG and LLGs for 2017/18 compared to UGX.3,992,983,000 for 2016/17. The increase is a result of inclusion of Gratuity and pension arrears as well as the transitional Development for District and Buyanja Town Council. The expenditure allocation has not changed significantly other than pension and gratuity arrears and UGX.150,000,000 for the building and Start up UGX.100,000,000 for Buyanja TC.



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## Workplan 1a: Administration

### (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
<b>Function: 1281 Local Police and Prisons</b>			
<b>Function Cost (US\$ '000)</b>	<b>2,000</b>	<b>327,341</b>	<b>32,651</b>
<b>Function: 1381 District and Urban Administration</b>			
%age of LG establish posts filled	68	82	82
%age of staff appraised	99	99	99
%age of staff whose salaries are paid by 28th of every month	99	99	99
%age of pensioners paid by 28th of every month	99	99	99
No. (and type) of capacity building sessions undertaken	2	1	2
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
%age of staff trained in Records Management	99	99	99
No. of computers, printers and sets of office furniture purchased	0	0	1
No. of administrative buildings constructed	0	0	1
<b>Function Cost (US\$ '000)</b>	<b>3,990,983</b>	<b>3,086,541</b>	<b>5,698,763</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>3,992,983</b>	<b>3,088,026</b>	<b>5,731,413</b>

#### 2016/17 Physical Performance up to March

9 Senior Management meetings held.

1 Quarterly Progress Performance Report prepared and submitted to Ministry of Local Government.

1 Quarterly review with the LLGs held at District Headquarters.

3 National and District celebrations held ( Independence Day, International Youth Day, World AIDS Day.)

3 pay change reports prepared and submitted to Ministry of Public Service Kampala. 70 Staff inducted at District Headquarters. 1 Meetings of rewards and sanctions held.

1 Mandatory notice prepared and posted to all public notice board and other public places in the district. 1 PAF report produced.

District staff payroll managed and maintained.

#### Planned Outputs for 2017/18

4 management reports that include information on OWC, Child headed families, youth, PWDs and widows to ascertain if they are among recipient. UPE and USE considering changing rooms, separate stances for girls and boys; HIV/AIDS policy implementation at work place; Service delivery for marginalized reviewed in 36 Senior Management and 4 Quarterly review meetings held with LLGs and IPs; 8 public functions held to account to the public. Payroll displayed for access, right to information and transparency.

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

No activity so far planned under this department

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

#### 1. Inadquate means of transport

Lack of transport means to carry out supervision and monitoring of Government programs to improve service delivery, follow up the findings and recommendations made by the decision makers and power holders for the plight of the vulnerable people.

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## Workplan 1a: Administration

### 2. Inadequate staff

The Medical Board does not execute its mandate in time to recommend staff for retirement on medical grounds and also the structure is not filled at 100% due to budgetary constraints. This leads to poor service delivery.

### 3. Inadequate remuneration

Inadequate staff remuneration and motivation leading to high rate of turnover which affects service delivery and hinders development

## Workplan 2: Finance

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end March	2017/18 Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	503,178	400,831	551,031
District Unconditional Grant (Non-Wage)	111,518	78,138	102,607
District Unconditional Grant (Wage)	216,072	149,838	216,072
Locally Raised Revenues	21,200	33,000	24,715
Multi-Sectoral Transfers to LLGs	154,388	125,992	207,638
Other Transfers from Central Government		13,863	
Development Revenues		0	8,817
Multi-Sectoral Transfers to LLGs		0	8,817
<b>Total Revenues</b>	<b>503,178</b>	<b>400,831</b>	<b>559,848</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
Recurrent Expenditure	503,178	377,335	551,031
Wage	280,277	181,611	280,277
Non Wage	222,901	195,724	270,754
Development Expenditure	0	0	8,817
Domestic Development	0	0	8,817
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>503,178</b>	<b>377,335</b>	<b>559,848</b>

### 2016/17 Revenue and Expenditure Performance up to March

The budget was UGX. 503,178,000 and realized is UGX.400,831,000 which is 80% for Higher and Lower Local Governments as at the end of the Quarter. For the Quarter the department received UGX. 89,468,000 against UGX. 125,794,000 planned which is 71%. The details are; UGX. 18,451,000 is Unconditional Grant Non-wage, and UGX.43,453,000 is Unconditional Grant Wage, UGX. 4,000,000 is local revenue.

The Lower local Government received UGX. 23,563,000 under multi-sectoral transfers. The overall performance is at 71%.

The expenditure is UGX.385,360,000 against planned of UGX. 503,178,000 which is 77% cumulatively.

The total unspent balance is UGX.15,471,000 which include UGX. 7,445,775 maintenance of the IFMS Equipment's and other operations of the department for HLG and Urban Wage UGX.8,025,225 for staff salaries in urban for the previous quarters.

### Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue is UGX.559,848,000 for 2017/18 compared to UGX. 503,178,000 for 2016/17 and the increase is 11.3%. The increase is as a result of new Town Council allocation.

Revenue collection and management UGX. 18,441,840, Office management UGX. 262,951,759 of which UGX. 216,075,200 is wage and UGX. 46,876,559 operational, Budgeting and planning UGX. 14,500,000; Expenditure

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## Workplan 2: Finance

10,000,000, Accounting UGX. 7,500,000 which is intended to strengthen Financial Management and Accountability . UGX. 30,000,000. LLGs. UGX. 216,454,964

### (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
<b>Function: 1481 Financial Management and Accountability(LG)</b>			
Date for submitting the Annual Performance Report	31/8/2016	31/8/2016	31/8/2017
Value of LG service tax collection	74925	119325	126069
Value of Hotel Tax Collected	500	133	2720
Value of Other Local Revenue Collections	469079	382049	596537
Date of Approval of the Annual Workplan to the Council	25/5/2017	25/5/2017	25/5/2018
Date for presenting draft Budget and Annual workplan to the Council	16/2/2017	16/2/2017	16/2/2018
Date for submitting annual LG final accounts to Auditor General	31/8/2016	31/8/2016	31/8/2017
<b>Function Cost (US\$ '000)</b>	<b>503,178</b>	<b>377,335</b>	<b>559,849</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>503,178</b>	<b>377,335</b>	<b>559,849</b>

### 2016/17 Physical Performance up to March

1 sensitisation on local revenue conducted in 6 sub-counties. Preparation and submission of adjusted Financial statements 2015/2016 to Office of Auditor General and Accountant General.

Procurement of Accountability and Accounting record materials.

### Planned Outputs for 2017/18

Record books and accountable stationery procured for accountability and transparency. 1 LREP prepared for 2018/19 and charging policy to enable informed decision making through inclusive participation. Financial Statements 2016/17 prepared and submitted to OAG and AG to give feedback on performance. 4 supervision conducted to enhance local revenue collections. 3 sensitisation on tax payment, HIV/AIDS and Gender issues conducted. ABWP for FY 2017/18. BoS for 2016/17 conducted for decision makers.

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

No donor or central Government so far have expressed interest to specifically have activities to be undertaken.

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

#### 1. Lack of sufficient data on taxpayers

Data on taxpayers is inadequate for assessment which affects local revenue mobilisation, collection and management. The section is in the process of updating tax payer's registers at sub-counties and revenue departments at District.

#### 2. Lack of transport for revenue monitoring and mobilisation

The District lacks sound means of transport for revenue monitoring and supervision. This affects minimising the defaulting, late payment thus hindering timely remittance to the bank in time for service delivery.

#### 3. Lack of adequate Technical skills

Some staff lack adequate revenue administration, planning and financial management skills especially at Lower Local Governments which affects financial management and Accountability.

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## Workplan 3: Statutory Bodies

### (i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	726,086	539,098	811,976
District Unconditional Grant (Non-Wage)	260,648	201,983	318,616
District Unconditional Grant (Wage)	221,019	130,764	221,019
Locally Raised Revenues	124,567	98,855	124,567
Multi-Sectoral Transfers to LLGs	119,852	103,996	147,775
Other Transfers from Central Government		3,500	
<i>Development Revenues</i>	2,000	2,000	1,632
District Discretionary Development Equalization Grant	2,000	2,000	
Multi-Sectoral Transfers to LLGs		0	1,632
<b>Total Revenues</b>	<b>728,086</b>	<b>541,098</b>	<b>813,609</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	726,086	458,635	811,976
Wage	221,019	101,776	221,019
Non Wage	505,067	356,859	590,958
<i>Development Expenditure</i>	2,000	0	1,632
Domestic Development	2,000	0	1,632
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>728,086</b>	<b>458,635</b>	<b>813,609</b>

#### 2016/17 Revenue and Expenditure Performance up to March

The department received UGX.541,098,000 against UGX. 728,086,000 which is 74% for both higher and Lower Local Government.

The Lower Local Government received UGX.103,996,000 under multi-sectoral.

The expenditure was UGX. 458,635,000 for both higher and lower which is 63% of the overall expenditure against the budget.

The unspent balance is UGX.82,463,000 of which UGX. 2,000,000 was for development of BOQs under procurement that are in the process of being paid, UGX. 80,463,000 was for Ex-gratia set aside and office supplies.

#### Department Revenue and Expenditure Allocations Plans for 2017/18

Total revenue is UGX.813,609,000 for 2017/18 compared to UGX.728,086,000 for 2016/17 with increase of 11.7%. The increase is a result of increase in Ex-Gratia allocation which is UGX172,560,000. Expenditure allocation has changed significantly under Council Administration and the rest of the section the changes are not significant other than the inclusion of new Town Councils of Rwerere and Bikurungu.

### (ii) Summary of Past and Planned Workplan Outputs

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

**Function: 1382 Local Statutory Bodies**

# Vote: 550 Rukungiri District

## Workplan 3: Statutory Bodies

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	120	108	140
No. of Land board meetings	4	3	4
No. of Auditor General's queries reviewed per LG	14	9	14
No. of LG PAC reports discussed by Council	4	3	4
No of minutes of Council meetings with relevant resolutions	6	4	6
<b>Function Cost (US\$ '000)</b>	<b>728,086</b>	<b>458,635</b>	<b>813,609</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>728,086</b>	<b>458,635</b>	<b>813,609</b>

### 2016/17 Physical Performance up to March

2 DSC meeting held and minutes produced. Confirmation in appointment-16, Study leave -8, appointment -4, regularization in appointment -64, re-instatement in appointment-1, lifting interdiction -1, transfer of service-7 appointment on attainment of higher qualification-1 and appointment on contract Gang -55 (leaders-6, road workers-49) Land board members were inducted.

2 Council, 6 Standing committee for 3 standing Committees and 2 business committee were held.

Bids evaluated for works and services (open national bidding and call-off).

4 reports of Auditor General's queries reviewed for Buyanja, Nyarushanje, Nyakagyeme, Bugangari Sub-counties for the Financial Year 2013/14

60 Land applications (Registration, renewal, lease extension) cleared. 1 Land Board meeting held at District and report produced for submission.

### Planned Outputs for 2017/18

8 DSC sittings held geared towards equal opportunity employment and promotion for both females, males PWDs & unemployed youth. 4 DLB reports produced that ensure protection of land rights for marginalised. 6 Council and 6 standing committee meetings composed of 2 PWDs, 2 youth 16 males and 11 females held for decision making, 5 LGPAC reports discussed by Council. PDU submit the procurement plan and reports to MoFPED, MoLG and PPDA and publicize the procurement information for access to information.

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

No donor so far has expressed interest.

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

#### 1. Lack of skills in legislation.

The Councillors do not have the Law Books to aid them in their roles and responsibilities as well as empowering female youth and PWDs councilors to deliberate during council session.

#### 2. Inadequate funding to all Sections.

This limits in flow of local revenues that hinders functionality of council and its organs, follow up enactment of laws and gazetting ordinances.

#### 3. Lack of transport means

Inadequate means of transport that render Joint monitoring and supervision of government programs difficult hence poor service delivery.

## Workplan 4: Production and Marketing

# Vote: 550 Rukungiri District

## Workplan 4: Production and Marketing

### (i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	546,756	365,676	553,539
District Unconditional Grant (Wage)	120,863	60,432	120,863
Locally Raised Revenues	8,000	5,000	8,000
Multi-Sectoral Transfers to LLGs	30,700	9,850	36,708
Sector Conditional Grant (Non-Wage)	44,956	33,717	45,731
Sector Conditional Grant (Wage)	342,237	256,677	342,237
<i>Development Revenues</i>	47,716	47,400	43,903
Development Grant	42,716	42,716	43,903
District Discretionary Development Equalization Grant	5,000	4,684	
<b>Total Revenues</b>	<b>594,471</b>	<b>413,076</b>	<b>597,442</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	546,756	250,129	553,539
Wage	463,100	208,451	463,100
Non Wage	83,656	41,678	90,439
<i>Development Expenditure</i>	47,716	10,000	43,903
Domestic Development	47,716	10,000	43,903
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>594,471</b>	<b>260,129</b>	<b>597,442</b>

#### 2016/17 Revenue and Expenditure Performance up to March

The budget was UGX. 594,471,000 and realized is UGX.413,076,000 representing 69%. During the Quarter the department received UGX.120,121,000 against the expected UGX. 152,594,000 representing 98%. The variation was as a result of DDEG not disbursed during the quarter which performed at 00% in the quarter and Multi-Sectoral Transfers to LLGs that performed at 32%.

The department spent UGX. 413,076,000 out of planned UGX. 594,471,000 representing 69%.

This leaves unspent balance of UGX. 152,947,000 of which UGX.37,400,000 is development and UGX.115,547,000 is recurrent. The recurrent balances include wage balance of UGX. 107,542,172 for staff not yet recruited and UGX-8004828 for department operation.

#### Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue is UGX.597,442,000 for 2017/18 compared to UGX.594,471,000 for 2016/17 which is .5 % increase. The increase is a result of policy shift in implementation of single spine implementation. The multisectoral transfers is UGX.9,850,000. The allocation of UGX.13,719,345 has been made for Commercial Office. Expenditure allocation has not changed significantly and has been aligned to fulfil the departments mandate and government vision of prosperity for all and food security.

### (ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget and Planned outputs</b>	<b>Expenditure and Performance by End March</b>	<b>Approved Budget and Planned outputs</b>
<b>Function: 0181 Agricultural Extension Services</b>			
<i>Function Cost (UShs '000)</i>	342,237	138,267	342,237

# Vote: 550 Rukungiri District

## Workplan 4: Production and Marketing

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0182 District Production Services</b>			
No. of livestock vaccinated	5500	4681	4500
No. of livestock by type undertaken in the slaughter slabs	11500	9162	3500
No. of fish ponds constructed and maintained		0	10
No. of fish ponds stocked		0	120
Quantity of fish harvested	10	921	1450
No. of tsetse traps deployed and maintained	0	0	10
<b>Function Cost (US\$ '000)</b>	<b>241,744</b>	<b>114,633</b>	<b>241,635</b>
<b>Function: 0183 District Commercial Services</b>			
No. of market information reports disseminated	0	0	8
No of cooperative groups supervised	28	14	26
No. of cooperative groups mobilised for registration	4	5	10
No. of cooperatives assisted in registration	4	0	10
No. of tourism promotion activities mainstreamed in district development plans	4	0	3
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	25	5	10
No. and name of new tourism sites identified	4	0	6
No. of opportunities identified for industrial development	0	0	10
No. of producer groups identified for collective value addition support	2	0	10
No. of value addition facilities in the district	25	0	10
A report on the nature of value addition support existing and needed	YES	NO	Yes
No. of Tourism Action Plans and regulations developed	1	0	0
No of awareness radio shows participated in	2	0	0
No. of trade sensitisation meetings organised at the district/Municipal Council	1	0	1
No of businesses inspected for compliance to the law	800	225	600
No of businesses issued with trade licenses	800	225	1058
No of awareness radio shows participated in	1	0	0
No of businesses assisted in business registration process	2	0	0
No. of enterprises linked to UNBS for product quality and standards	2	0	2
<b>Function Cost (US\$ '000)</b>	<b>10,491</b>	<b>7,229</b>	<b>13,571</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>594,471</b>	<b>260,129</b>	<b>597,442</b>

### 2016/17 Physical Performance up to March

3 months payment of Agric staff at H/Quarter, 1 report submitted to MAAIF, Submission of tea seedlings payment requests to NAADs secretariat, Meeting with extension staff on establishment of demos under ATAAS project

3 water patrols in Lake Edward (Rweshama Fishing site) done where 2 illegal fishers were arrested, 12 visits for Fish data collection done, 2 meetings held with landing site committees and 7 farmers trained in aquaculture



# Vote: 550 Rukungiri District

## Workplan 4: Production and Marketing

1 surveillance and monitoring event on crop pests and diseases, 5 nursery beds inspected, Update of I statistical abstract, 20 farmers & 2 farmers from Nyakishenyi and Ruhinda trained on sustainable land management

23 bee keepers visited and trained on Quality Assurance of bee products, Data collected on honey production, other hive products hive type from 10 bee farmers. Their total harvest was 818 kg of honey, 87 kgs of beeswax, and 7kgs of propolis

Supervised 8 SACCOs, trained 17 mill fabricators and maize millers on food safety, quality and implementation of food safety standards, attended 5 annual general meetings, trained 70 people on leadership of SACCOs

1890 Dogs & 99 cats vaccinated, Livestock by type inspected and certified for human consumption - Cattle -1403, goats -1575, sheep-506 and pigs -238, Veterinary Inspection and Certification of 1,022 H/C for movement, 6 visits for livestock data collection, 4 days disease surveillance conducted district wide.

### Planned Outputs for 2017/18

SACCOs Strengthened to enable farmer's access credit. Tourism Promoted, new tourism sites identified. Disease and pests of crops, animals and fish controlled, training farmers on good production practices to improve household incomes and food security. Procure; 1 soil testing kit, 10 tsetse fly traps, 3,000 doses of rabies vaccine, 25 hives, 1 ton of rice and 1600 fruit seedlings and construction of 1 slaughter slab targeting marginalised and vulnerable.

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

MAAIF together with NARO will implement SLM project to improve land use in soil erosion prone subcounties. JICA, MAAIF will continue to implement Rice project in rice growing Subcounties, construct modern fish landing site. MAAIF shall together with the department set up demonstration on crop and animal enterprises under ATAAS project. Department shall work together with OWC commanders to improve access to agricultural inputs by females, males and vulnerable farmers in underserved areas.

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

#### 1. Prolonged dry spells

The dry seasons are longer than normal causing water stress to crops and animals thus reducing productivity which impacts negatively on food security. This most affects the vulnerable who can not afford the alternative mitigation measures.

#### 2. Lack of transport means

Inability to provide extension services to communities especially those who can not afford private extension services due to lack of transport means. This also impedes implementation of planned activities, supervision, monitoring and general service delivery

#### 3. Under funding

Inability to provide farming communities with expected services/outputs due to under funding.

## Workplan 5: Health

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	4,164,183	2,867,045	3,861,755
District Unconditional Grant (Wage)	166,486	222,646	166,486



# Vote: 550 Rukungiri District

## Workplan 5: Health

Locally Raised Revenues	4,000	4,500	4,000
Multi-Sectoral Transfers to LLGs	39,852	28,479	47,166
Other Transfers from Central Government	450,000	0	450,000
Sector Conditional Grant (Non-Wage)	939,266	687,985	629,525
Sector Conditional Grant (Wage)	2,564,578	1,923,434	2,564,578
<b>Development Revenues</b>	<b>190,267</b>	<b>53,838</b>	<b>40,208</b>
District Discretionary Development Equalization Gran	25,000	25,000	25,000
Donor Funding	165,267	24,743	
Multi-Sectoral Transfers to LLGs		0	15,208
Other Transfers from Central Government		4,095	
<b>Total Revenues</b>	<b>4,354,450</b>	<b>2,920,883</b>	<b>3,901,963</b>

### B: Breakdown of Workplan Expenditures:

<b>Recurrent Expenditure</b>	<b>4,164,183</b>	<b>2,861,176</b>	<b>3,861,755</b>
Wage	2,760,000	2,165,203	2,760,000
Non Wage	1,404,183	695,973	1,101,755
<b>Development Expenditure</b>	<b>190,267</b>	<b>44,452</b>	<b>40,208</b>
Domestic Development	25,000	19,755	40,208
Donor Development	165,267	24,697	0
<b>Total Expenditure</b>	<b>4,354,450</b>	<b>2,905,628</b>	<b>3,901,963</b>

### 2016/17 Revenue and Expenditure Performance up to March

The department budget was UGX. 4,354,450,000 and realized is UGX.2,920,883,000. This represents 67% of the total budget. During the Third Quarter UGX.964,528,000 was realized against UGX. 1,090,696,000 representing 88%. The salaries performed higher than anticipated as quarter provision was low for District Unconditional grant-wage to cover over all wage payment.

The department planned to spend UGX. 4,354,450,000 and spent UGX.2,905,628,000 representing 67% of the total budget. During the quarter, the department spent UGX.975,147,000 against the planned UGX. 1,090,696,000 representing 89%. This was as a result of under budgeting of PHC wage. The funds released for the three quarters UGX.1,923,433,622 could not cover the whole wages and District Unconditional Grant wage had to be used to wage paid fully.

This leaves unspent balance of UGX. 15,255,000 comprised of UGX. 5,869,000 for recurrent expenditure and UGX. 9,340,000 for domestic development.

### Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue is UGX.3,901,963,000 for 2017/18 compared to UGX.4,354,450,000 which is 10.4% decrease. The decrease is a result of policy shift of retaining funds for drugs to be paid to JMS. The expenditure allocation; Primary Health care UGX. 629,524,852 which include transfers to LLHU, Hospital services UGX.250,788,010 and Health management and supervision is UGX.378,736,842 and multisectoral transfers is UGX.62374,000

### (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

# Vote: 550 Rukungiri District

## Workplan 5: Health

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Value of essential medicines and health supplies delivered to health facilities by NMS	410000	415590	410000
Value of health supplies and medicines delivered to health facilities by NMS	40000	15000	
Number of health facilities reporting no stock out of the 6 tracer drugs.	88	88	88
Number of outpatients that visited the NGO Basic health facilities	55593	40452	55593
Number of inpatients that visited the NGO Basic health facilities	3760	7292	3760
No. and proportion of deliveries conducted in the NGO Basic health facilities	6105	1176	6105
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	2742	2126	2742
Number of trained health workers in health centers	350	350	350
No of trained health related training sessions held.	12	8	12
Number of outpatients that visited the Govt. health facilities.	389798	334536	389798
Number of inpatients that visited the Govt. health facilities.	2640	6013	2640
No and proportion of deliveries conducted in the Govt. health facilities	4314	3980	4314
% age of approved posts filled with qualified health workers	85	85	85
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	80	80	80
No of children immunized with Pentavalent vaccine	6892	5511	6892
<b>Function Cost (US\$ '000)</b>	<b>1,097,042</b>	<b>330,626</b>	<b>854,110</b>
<b>Function: 0882 District Hospital Services</b>			
Number of inpatients that visited the NGO hospital facility	20812	18616	20812
No. and proportion of deliveries conducted in NGO hospitals facilities.	6105	3096	6105
Number of outpatients that visited the NGO hospital facility	60638	36346	60638
<b>Function Cost (US\$ '000)</b>	<b>389,736</b>	<b>376,182</b>	<b>250,788</b>
<b>Function: 0883 Health Management and Supervision</b>			
<b>Function Cost (US\$ '000)</b>	<b>2,867,672</b>	<b>2,198,820</b>	<b>2,797,065</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>4,354,450</b>	<b>2,905,628</b>	<b>3,901,963</b>

### 2016/17 Physical Performance up to March

2 visits to Health Sub- Districts and Health Centre Ivs. 12 monitoring visits to Lower level Health centers and communities made. 8 emergency delivery of drugs and vaccines trips made. 7 consultation visits made by different officers. 1 Planning and review meetings held at district.

Under NGOs hospitals; the following were done: 9,820 inpatients were admitted, 949 deliveries conducted, 12,800 outpatients visited the NGO hospitals.

Under lower NGO basic health care; the following were done: 12,330 outpatients visited the basic health facility, 2,615 inpatients visited the basic health facility, 409 deliveries were conducted, 725 children immunized with Pentavalent vaccine.

Basic health care services(Government facilities) ; the following were done: 98,914 outpatients visited health facilities,

# Vote: 550 Rukungiri District

## Workplan 5: Health

1,856 inpatients visited health facilities, 1,292 deliveries were conducted, 1,786 children immunized with Pentavalent vaccine. Construction of toilet and waste pit at Kikongi Health Centre ii .

### Planned Outputs for 2017/18

Improved coordination of Health Care Delivery in the District, adolescent friendly health services provided. Immunization, treatment and prevention of diseases conducted for all. 16 visits to HSD and H/C Ivs. 48 support supervision and monitoring visits to LLHUs and communities made. 32 emergency deliveries of drugs and vaccines made to support disadvantaged that cannot afford private treatment. Family services to avert unwanted and risky pregnancies provided.

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

Will conduct malnutrition screening for OVC and make referrals. Promote health insurance in partnership with ICOBI. Carry out health talks, dialogues and interactive learning sessions on health, sanitation and hygiene to minimise disease burden.

Conduct cooking demonstrations that specifically target the HIV positive beneficiaries and make continuous follow ups through home visits to check their compliance.

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

#### 1. Inadequate funding

Health Centres underperform due to PHC non-wage for operations cost including utilities, outreaches, motor cycles /vehicle maintenance. Medicines and sundries are not adequate for improved surgical care impacting more on the vulnerable

#### 2. Limited staff Accommodation

Most health units lack accommodation for staff which impact on staff performance as they have to move to and from their work station on daily basis causing loss of valuable time thus impacting on delivering quality health services to patients.

#### 3. Disrepair and lack of Maintenance

Health Centre building need repairs for effective service delivery, hygienic working environment for patient safety and enhance cure. Submission was made to Permanent Secretary Ministry of Health to that effect since Development Grant was centralised.

## Workplan 6: Education

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	16,736,092	12,390,853	16,817,309
District Unconditional Grant (Wage)	94,550	176,358	94,550
Locally Raised Revenues	6,000	7,000	6,000
Multi-Sectoral Transfers to LLGs	6,722	7,861	11,920
Other Transfers from Central Government	16,155	16,039	16,155
Sector Conditional Grant (Non-Wage)	2,812,725	1,833,639	2,888,743
Sector Conditional Grant (Wage)	13,799,941	10,349,956	13,799,941
<i>Development Revenues</i>	701,828	701,828	485,949
Development Grant	261,828	261,828	263,689
District Discretionary Development Equalization Gran	40,000	40,000	

# Vote: 550 Rukungiri District

## Workplan 6: Education

Multi-Sectoral Transfers to LLGs		0	22,260
Transitional Development Grant	400,000	400,000	200,000
<b>Total Revenues</b>	<b>17,437,921</b>	<b>13,092,681</b>	<b>17,303,258</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>16,736,092</i>	<i>12,375,555</i>	<i>16,817,309</i>
Wage	13,894,491	10,526,267	13,894,490
Non Wage	2,841,601	1,849,288	2,922,819
<i>Development Expenditure</i>	<i>701,828</i>	<i>691,945</i>	<i>485,949</i>
Domestic Development	701,828	691,945	485,949
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>17,437,921</b>	<b>13,067,500</b>	<b>17,303,258</b>

### 2016/17 Revenue and Expenditure Performance up to March

The total budget for the department is UGX. 17,437,921,000 and received is UGX.13,092,681,000 which represented 75% of the total budget. During the quarter the department realised UGX. 4,749,597,000 out of the expected UGX.3,726,901,000 representing 102%.

Department spent UGX.13,067,500,000 out of expected expenditure of UGX.17,437,920,000 representing 75%. During the quarter the expenditure is UGX.4,837,373 of the expected expenditure of UGX.4,648,321,000 which is 104% due to under budgeting of the allocation. This leaves unspent balance of UGX 15,298,000 recurrent and UGX.9,883,000 Development .There is deficit in terms of conditional Grant wage to be offset by Unconditional Grant NW by close of the Financial Year.

### Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for the department is Shs.17,303,258,000 for 2017/18 compared to shs.17,437,921,000 for 2016/17 which is .8% decrease. The decrease is on the less Transitional Development Grant that has been included in the current allocation for Kasheshe Primary School rehabilitation. The expenditure allocation has been adjusted to fit within the allocation given. Allocation of UGX.200,000,000 has been made for Kasheshe Primary school rehabilitation.

### (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
<b>Function: 0781 Pre-Primary and Primary Education</b>			
No. of teachers paid salaries	1695	3319	1695
No. of qualified primary teachers	1695	1695	1695
No. of pupils enrolled in UPE	51986	51986	49394
No. of student drop-outs	140	136	130
No. of Students passing in grade one	833	833	1200
No. of pupils sitting PLE	6227	6238	6227
No. of classrooms constructed in UPE	0	1	3
No. of latrine stances constructed	40	40	50
No. of primary schools receiving furniture	0	0	100
<b>Function Cost (UShs '000)</b>	<b>11,569,830</b>	<b>8,717,976</b>	<b>11,648,258</b>

### Function: 0782 Secondary Education

# Vote: 550 Rukungiri 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 students enrolled in USE	14628	14628	14534
No. of teaching and non teaching staff paid	326	369	326
No. of students passing O level	2750	2750	2750
No. of students sitting O level	2750	2750	2750
No. of science laboratories constructed	1	2	
<b>Function Cost (US\$ '000)</b>	<b>4,657,311</b>	<b>3,496,220</b>	<b>4,537,972</b>
<b>Function: 0783 Skills Development</b>			
No. Of tertiary education Instructors paid salaries	65	65	70
No. of students in tertiary education	510	438	438
<b>Function Cost (US\$ '000)</b>	<b>918,348</b>	<b>623,772</b>	<b>964,672</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			
No. of primary schools inspected in quarter	120	148	120
No. of secondary schools inspected in quarter	12	15	12
No. of tertiary institutions inspected in quarter	4	8	4
No. of inspection reports provided to Council	4	3	4
<b>Function Cost (US\$ '000)</b>	<b>290,432</b>	<b>227,632</b>	<b>151,856</b>
<b>Function: 0785 Special Needs Education</b>			
<b>Function Cost (US\$ '000)</b>	<b>2,000</b>	<b>1,900</b>	<b>500</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>17,437,920</b>	<b>13,067,500</b>	<b>17,303,258</b>

### 2016/17 Physical Performance up to March

1 monitoring report was produced for 162 Government aided primary Schools on learning achievement in Primary Two.

162 Government aided primary Schools monitored on learning achievement in Primary Two. Funds to Support to construction of school dormitories for the disabled and vulnerable pupils at Rubanga Parents Nursury and Primary School in Buyanja Sub-county paid. Five stance pit latrine constructed at each of the 6 primary schools for both boys and girls ( separate).

Kakindo and Nyakariro P/S in Bugangari S/C, Mugyera and Nyabushenyi Upper P/S Nyarushanje S/C, Rwakanyeghero and Rugyendwa P/S in Kebisoni S/C, Rugando P/S in Nyakagyeme S/C and Karyamacumu P/S in Bwambara S/C.

### Planned Outputs for 2017/18

50 stances constructed for male and female pupils for their right to privacy and to minimize girl child dropout and absenteeism, 100 twin desks procured to improve on desk- pupil ratio. 136 inspections done quarterly. 64 rural Schools monitored per Quarter for teaching- learning. 6 meetings with stakeholders as decision makers .All staff on payroll to be paid in time as a right. Ensure access to education for children with special needs. Ungraded and absentees minimized.

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

Construction Of Facilities in Selected Three (3) Primary Schools of Kigina P/S in Nyarushanje S/C, Rwanyanja P/S in Bugangari S/C and Rwenyangi P/S in Buyanja S/C at a cost of UGX. 2,344,693,536 under Uganda Teacher and School Effectiveness Project (UTSEP) under the Global Partnership for Education (GPE) by ZIMU Construction Co LTD. USAID will train Teachers on numerous ,Literacy and retention of pupils in schools.

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

# Vote: 550 Rukungiri District

## Workplan 6: Education

### 1. Inedquate teachers accomodation .

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

### 2. Lack of transport and Ineffective teaching

The Department has one sound vehicle and two old with high maintenance costs which affect supervision and monitoring effective teaching. Some Teachers are sick and have failed to be retired on Medical grounds despite their chronical illness.

### 3. Low parental and community participation.

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

## Workplan 7a: Roads and Engineering

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	811,508	548,196	852,217
District Unconditional Grant (Wage)	79,355	54,906	79,355
Locally Raised Revenues	16,000	9,700	16,000
Multi-Sectoral Transfers to LLGs	49,276	31,409	62,979
Sector Conditional Grant (Non-Wage)	666,877	452,181	693,884
<i>Development Revenues</i>	250,262	206,522	384,932
District Discretionary Development Equalization Gran	7,704	7,704	99,920
Multi-Sectoral Transfers to LLGs	242,558	179,836	285,011
Other Transfers from Central Government		18,982	
<b>Total Revenues</b>	<b>1,061,770</b>	<b>754,718</b>	<b>1,237,149</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	811,508	476,128	852,217
Wage	121,233	51,621	121,233
Non Wage	690,274	424,507	730,984
<i>Development Expenditure</i>	250,262	181,206	384,932
Domestic Development	250,262	181,206	384,932
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,061,770</b>	<b>657,334</b>	<b>1,237,149</b>

### 2016/17 Revenue and Expenditure Performance up to March

The department received UGX.754,718,000 against the total planned UGX.1,061,770,000 budgeted for the year which is 71% for both higher and LLGs.

During the quarter, the department received UGX.266,986,000 against the planned UGX.228,979,000 which represents 117%. This was as a result of funds UGX.30,000,000 released from URF for emergence intervention.

The department spent UGX.657,334,000 out of the total planned expenditure of UGX.1,061,770,000 which represents 62%. During the quarter, the department spent UGX.237,837,000 against the planned expenditure UGX.228,979,000 representing 104% due to emergence intervention spending.

This leaves unspent balance of UGX.97,384,000 of which UGX 72,068,000 was recurrent and UGX 25,316,000 development. The balance on recurrent includes UGX.10,229,094 for urban wage.

# Vote: 550 Rukungiri District

## Workplan 7a: Roads and Engineering

### Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue for the department is UGX.1,237,149,000 for 2017/18 compared to UGX.1,061,770,000 for 2016/17 which is 16.5% increase. The increase is on the DDEG for the allocated under development and multisectoral transfers. The expenditure allocation has been adjusted to fit within the allocation given. Provisions for new Town Councils of UGX. 50,000,000 was made for Rwerere and Bikurungu Town Councils as Road Fund .

### (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
<b>Function: 0481 District, Urban and Community Access Roads</b>			
No of bottle necks removed from CARs	11	9	9
Length in Km of Urban unpaved roads routinely maintained		0	4
No. of bottlenecks cleared on community Access Roads	0	0	13
Length in Km of District roads routinely maintained	100	58	100
Length in Km of District roads periodically maintained	123	89	105
No. of bridges maintained	2	2	2
<b>Function Cost (US\$ '000)</b>	<b>1,019,992</b>	<b>555,587</b>	<b>1,121,229</b>
<b>Function: 0482 District Engineering Services</b>			
No. of Public Buildings Constructed	0	0	1
<b>Function Cost (US\$ '000)</b>	<b>41,778</b>	<b>101,747</b>	<b>115,920</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>1,061,770</b>	<b>657,334</b>	<b>1,237,149</b>

### 2016/17 Physical Performance up to March

Routine maintenance of roads using road gangs (manual) benefited the following roads:-Rukungiri-Rubabo-Nyarushanje 7.0km, Kebisoni-Mabanga-Kihanga-Ikuniro 7.0km, Buyanja-Nyakagyeme 5km, Kirimbe-Kagana-Nyakisoroza 6.0km, Mechanised Road maintenance using force account benefited the following roads:- Kakinga-Ahamuyanja 6.5, Kikarara-Garuka-Kyabahanga 12.6. Kisiizi-Nyarurambi-Kamaga 10.4, Nyakisoroza-Kabaranga-Murago 11.7, The un finished works are along Kashenyi-Rwengiri 10.5 Bull dozer and grader which were working on clearance broke down now under repairs. Rountine road maintainance to encourage women to participate in road works for an earning.

### Planned Outputs for 2017/18

100 kms maintained using Road gang giving preference to PLWHIV, unemployed youth, widows and single mothers, 104.7kms done using Mechanised maintenance using force account; 240 Field supervision visits done ,4 trainings conducted on AIDS/HIV awareness, Environmental protection done by planting trees where road works are done . 1 bridge maintained of Nyarurambi crossing along Kisiizi-Nyarurambi-Kamaga, 4 District Road committee Meetings conducted for service delivery evaluation.

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

No information so far given by centre or donor.

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

#### 1. Incomplete road Unit equipment.

Improving access on district road network is hampered by the available few road equipment that only covers 50% of the road network of 316.7km in F/Y thus requires a new Road unit equipment as the available is incomplete and breaks down frequently.



# Vote: 550 Rukungiri District

## Workplan 7a: Roads and Engineering

### 2. Inadequate funding for road and equipment maintenance

The 316.7 km of district road net work can not be maintained with only 303,865,649 shillings. 844,600= per km per month for gang members is on the lower side. 72,993,10/= is on alower side for mech Implest therefore budget should be doubled.

### 3. Encroachment on Road Reserves

There is a lot of encroachment on the road reserves which limits expansion and installation of service lines. There are no funds for compensation and enforcement.

## Workplan 7b: Water

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	61,099	48,246	59,259
District Unconditional Grant (Wage)	23,607	20,127	23,607
Sector Conditional Grant (Non-Wage)	37,492	28,119	35,652
Development Revenues	402,667	402,667	276,809
Development Grant	380,667	380,667	256,172
Transitional Development Grant	22,000	22,000	20,638
<b>Total Revenues</b>	<b>463,766</b>	<b>450,913</b>	<b>336,069</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
Recurrent Expenditure	61,099	45,468	59,259
Wage	23,607	20,008	23,607
Non Wage	37,492	25,460	35,652
Development Expenditure	402,667	277,252	276,809
Domestic Development	402,667	277,252	276,809
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>463,766</b>	<b>322,720</b>	<b>336,069</b>

### 2016/17 Revenue and Expenditure Performance up to March

The department received UGX.450,913,000 against the total planned UGX. 463,766,000 budgeted for the year which is 97% for both development grants, none wage recurrent and wage recurrent. During the quarter, the department received UGX.150,266,000 against the planned UGX 149,497,000 which represents 101%. Cumulatively. The department spent UGX.322,720,000 out of the total planned expenditure of UGX 463,766,000 which represents 70%. During the quarter, the department spent UGX.122,955 against the planned expenditure UGX 149,497,000 representing 82%. This leaves unspent balance of UGX.128,193,000 all being for the construction of Bugarama pumped water supply system and Borehole rehabilitation ongoing which the department submitted late to procurement unit.

### Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive UGX. 336,069,000 for 2017/18 compared to UGX.463,766,000 for 2016/17 which is 28% decrease. The decrease is a result of the reduction of transitional grant and for sanitation grant. Expenditure allocation to sections has changed significantly to fit in the available resource.

### (ii) Summary of Past and Planned Workplan Outputs

	2016/17	2017/18
Function/Indicator	Approved Budget	Approved Budget



# Vote: 550 Rukungiri District

## Workplan 7b: Water

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0981 Rural Water Supply and Sanitation</b>			
No. of supervision visits during and after construction	20	15	5
No. of water points tested for quality	200	200	250
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of sources tested for water quality	10	100	15
No. of water points rehabilitated	3	3	2
% of rural water point sources functional (Gravity Flow Scheme)	90	90	95
% of rural water point sources functional (Shallow Wells )	92	90	95
No. of water pump mechanics, scheme attendants and caretakers trained	10	10	10
No. of water and Sanitation promotional events undertaken	1	1	1
No. of water user committees formed.	18	16	18
No. of Water User Committee members trained	48	62	48
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	8	8	8
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	3	3	
No. of public latrines in RGCs and public places	1	1	1
No. of springs protected	4	3	3
No. of deep boreholes drilled (hand pump, motorised)	10	6	6
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	2	1	2
<b>Function Cost (US\$ '000)</b>	<b>463,766</b>	<b>322,720</b>	<b>336,068</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>463,766</b>	<b>322,720</b>	<b>336,068</b>

### 2016/17 Physical Performance up to March

Bugarama Gravity Flow Scheme PhaseII has been completed and the contractor paid all his monies as per project contract, Supply of pipes and fittings of GFS done and supplier paid, Follow up of Community Led Total Sanitation activities in Buyanja & Nyakagyeme sub counties, formation and taring of Water User Committees and advocacy meetings for District councillors.

### Planned Outputs for 2017/18

Extension of the construction of the mini-pumped Bugarama GFS phase IV ,construction of three a springs, and Rehabilitation of 7 boreholes construction of a water borne toilet with a changing room for femle pupils and for the diabled. Formation and training of water and sanitation committees for operation and maintenance of the facilities that are composed of not less that 1/3 of women. Sanitation promotion activities targeting rural underserved villages

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

Construction of Buhunga GFS by North Kigezi and Kikizi dioceses watsan project (NKKD), Rain water tank and sanitation improvement at Rumbungu church in kebisoni, Source protection shollow well- Nyakatembe A, Nyabugando/Nyakabungo, Mahanga, Kajunjo in Bwambara subcounty in Kikarara parish, Kakoni in Nyabubare parish in Bwambara sub-county, Nyarwimuka in Ruhinda S/C , for spring protection it wii be Rwesigiro in Kikarara Bwambara S/C, Kakoni in Bwambara, Katunguru resorvor spring and Nyamiyaga B resorvor spring in Kazindiro Parish

# Vote: 550 Rukungiri District

## Workplan 7b: Water

, Bugangari S/C by Literacy Action Development Action (LADA). The cost is estimated is shs. 43,000,000. Spring Protection 6Nos. and two latrines In Ruhinda and Nyakagyeme by Rukungiri Women Development Foundation(RWIDF)

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

#### 1. Static budgets

The Budgets released should match with the increase in cost of materials which have doubled since the last four years. The projects cannot be implemented in a single or two phases thus making it costly not only in implementation but also in O&M

#### 2. Ageing water projects that need special funding

Rehabilitation of Nyakabingo GFS & Kabutega GFS in Nyarushanje subcounty needs 550,000,000 for overhaul rehabilitation, Kabingo GFS in Buhunga needs rehabilitation. This has affected men, women, youth, PWDs in accessing safe water

#### 3. Acquiring Land for facilities

Communities are not willing to offer free land for rural water and sanitation projects thus need to include the cost of compensation in the rural water conditional grant.

## Workplan 8: Natural Resources

### (i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end March	2017/18 Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	194,194	133,455	200,784
District Unconditional Grant (Non-Wage)	5,000	3,750	5,000
District Unconditional Grant (Wage)	139,947	88,254	139,947
Locally Raised Revenues	7,600	11,510	7,600
Multi-Sectoral Transfers to LLGs	34,338	19,959	41,269
Other Transfers from Central Government		4,500	
Sector Conditional Grant (Non-Wage)	7,309	5,482	6,967
Development Revenues	4,427	4,427	1,000
District Discretionary Development Equalization Grant	4,427	4,427	1,000
<b>Total Revenues</b>	<b>198,622</b>	<b>137,882</b>	<b>201,784</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
Recurrent Expenditure	194,194	117,109	200,784
Wage	166,559	92,435	166,559
Non Wage	27,635	24,675	34,225
Development Expenditure	4,427	3,509	1,000
Domestic Development	4,427	3,509	1,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>198,622</b>	<b>120,618</b>	<b>201,784</b>

### 2016/17 Revenue and Expenditure Performance up to March

The budget was UGX. 198,622,000 and realised was UGX. 137,882,000 which is 69% of the total planned budget. During the quarter, the department received UGX. 30,929,000 out of the planned UGX 50,024,000 representing 62%. The department spent UGX 120,618,000 out of UGX. 198,622,000 annual budget which is 61%. During the quarter,

# Vote: 550 Rukungiri District

## Workplan 8: Natural Resources

UGX.41,428,000 was spent out of planned expenditure of UGX 50,024,000 representing 83%.  
The unspent balance of UGX.17,264,000 of which UGX.16,346,000 was recurrent and UGX. 918,000 development.  
The recurrent balance includes UGX.3,958,196 wages under unconditional grant and UGX. 13,305,804 for Urban Unconditional Grant –Wage for staff recruited late and not yet recruited and balance for department running.

### Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue is UGX.201784,000 for 2017/18 compared to UGX.198,622,000 for 2016/17 which is 1.6% increase. The increase has been as a result of more allocation of the multisectoral transfers compared to previous allocation. The expenditure allocation to section has not changed significantly.

### (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
<b>Function: 0983 Natural Resources Management</b>			
Area (Ha) of trees established (planted and surviving)	50	148	30
Number of people (Men and Women) participating in tree planting days	250	52	250
No. of Agro forestry Demonstrations	3	1	4
No. of community members trained (Men and Women) in forestry management	200	50	200
No. of monitoring and compliance surveys/inspections undertaken	20	12	24
No. of Water Shed Management Committees formulated	9	4	8
No. of Wetland Action Plans and regulations developed	4	1	4
Area (Ha) of Wetlands demarcated and restored	40	11	2
No. of monitoring and compliance surveys undertaken	9	4	4
No. of new land disputes settled within FY	30	25	32
<b>Function Cost (US\$'000)</b>	<b>198,622</b>	<b>120,618</b>	<b>201,784</b>
<b>Cost of Workplan (US\$'000):</b>	<b>198,622</b>	<b>120,618</b>	<b>201,784</b>

### 2016/17 Physical Performance up to March

108ha of trees planted on private and public lands, Kebisoni Local Forest Reserve not yet replanted due to delays in financial releases, 2 farmers supported in Forestry based income generating activities, 2 monitoring and compliance surveys were undertaken, 2 sensitisation meetings were held on rules and regulations of wood product utilization. 2 wetland management committees were formulated in 2 sub-counties. 6 government plots were surveyed in Rukungiri Municipality, 2 physical development plans were drawn in Kebisoni TC and Bugangari s/c. 4 town centres were inspected including Rwerere, Bikurungu, Bwanga and Rwenshaka and 1 quarterly report done. 10 New land disputes settled within the Financial Year

### Planned Outputs for 2017/18

32 cause to survey notices issued to ensure security of land tenure including land belonging to PWD's, Widows & orphans. To promote right to decent & planned environment & support LED, 8 market development plans will be drawn; 70 ha of forests will be planted. Training will be provided to 100 Men, 50 women, 35 Youths & 15 PWD's on forestry practices & environmental conservation. 4 wetland inspections & 4 wetland action plans will be done.

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

The information on activities to be implemented is not yet provided by development partners.

# Vote: 550 Rukungiri District

## Workplan 8: Natural Resources

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

#### 1. Inadequate funding in all sectors

The limited budget affects the implementation of activities on the right to a healthy and clean environment for men, women, youths, children & PWD's and sustainable use of natural resources.

#### 2. Inadequate staffing

Inadequate staff in forestry and land management affects customer care, staff performance and over all service delivery to women, men, youth and PWD's.

#### 3. Unreliable means of transport

Staff plan to access hard to reach areas but they find a challenge as they do not have transport means hindering service delivery as well as quick response to illegal activities related to the environment, forestry and land matters.

## Workplan 9: Community Based Services

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end March	2017/18 Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	594,493	261,667	1,019,468
District Unconditional Grant (Non-Wage)	5,000	3,750	5,000
District Unconditional Grant (Wage)	217,107	155,484	217,107
Locally Raised Revenues	10,827	10,000	16,827
Multi-Sectoral Transfers to LLGs	40,537	27,232	41,002
Other Transfers from Central Government	268,745	25,993	682,231
Sector Conditional Grant (Non-Wage)	52,277	39,208	57,302
<i>Development Revenues</i>	106,120	10,744	
Donor Funding	101,772	6,396	
Transitional Development Grant	4,348	4,348	
<b>Total Revenues</b>	<b>700,613</b>	<b>272,411</b>	<b>1,019,468</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	594,493	224,156	1,019,468
Wage	239,754	142,010	239,754
Non Wage	354,739	82,146	779,714
<i>Development Expenditure</i>	106,120	8,309	0
Domestic Development	4,348	1,913	0
Donor Development	101,772	6,396	0
<b>Total Expenditure</b>	<b>700,613</b>	<b>232,465</b>	<b>1,019,468</b>

#### 2016/17 Revenue and Expenditure Performance up to March

The total budget was UGX.700,613,000 and realised was UGX.272,411,000 which was 39% of the annual budget. During the quarter, the department realised UGX.85,773,000 out of the planned UGX.175,515,000 representing 49%. The funds for YLP and UWEP delayed to come from MoGLSD which put the overall revenue performance low. The department spent UGX.232,465,000 representing 33% of the annual planned expenditure of UGX.700,613,000. During the quarter, the department spent UGX.82,418,000 out of UGX. 175,515,000 representing 47%. The unspent balance was UGX.39,946,000 of which UGX.37,511,000 was recurrent and UGX.2,435,000 domestic development. The recurrent balance includes funds for department running and UGX. 1,095,822 Urban Unconditional grant wage.

# Vote: 550 Rukungiri District

## Workplan 9: Community Based Services

### Department Revenue and Expenditure Allocations Plans for 2017/18

Total revenue is UGX.1,019,468,000 for 2017/18 compared to shs.700,613,000 for 2016/17 which is 45.5% increase. The increase is as a result of the increase of funding of Youth Livelihood and Women Entrepreneur program. The expenditure allocation has changed significantly due to youth and women funding increase and the LLGs multisectoral transfers.

### (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
<b>Function: 1081 Community Mobilisation and Empowerment</b>			
No. of children settled	10	4	10
No. of Active Community Development Workers	18	16	18
No. FAL Learners Trained	400	1381	460
No. of children cases ( Juveniles) handled and settled	28	10	0
No. of Youth councils supported	1	1	1
No. of assisted aids supplied to disabled and elderly community	1	3	1
No. of women councils supported	1	1	1
<b>Function Cost (US\$ '000)</b>	<b>700,613</b>	<b>232,465</b>	<b>1,019,468</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>700,613</b>	<b>232,465</b>	<b>1,019,468</b>

### 2016/17 Physical Performance up to March

During the course of the quarter, 981 adult learners were enrolled in to FAL classes in whole District. 20 YIGs were formed, appraised and submitted to the Ministry of Gender for Funding. 3 Pwds groups were given support to do IGAs. Probation office was able to handle 30 social welfare cases. Youth, Women and PWD councils were facilitated to conduct their meetings.

### Planned Outputs for 2017/18

Empowerment of 360 Women, Youth, and PWDs training in IGAs, 300 youths and 300 women to access revolving funds, 36 family counselling, 68 participatory planning meetings where at least 50% of participants are female, Enforce children's rights through 20 child maintenance orders. Enforce rights of workers - 20 labour Disputes handled, Representation of Women, Youths, and PWDs through their council meetings. Providing Assistive devices to 5 People with Disabilities. 6 PWDs groups funded.

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

Most CSOs are involved in supporting marginalised groups to access resources, demand services and rights. They include LADA support to OVC, Compassion Assisted Projects: support to OVC, AGAPE Nyakibale - support to OVC, plus appliances to Children with Disabilities. Bridge of Hope Child Ministries - resettle abandoned Children, BRAC Uganda - Women Empowerment through Micro Credit. FOWODE - Empowerment of vulnerable women

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

#### 1. Lack of transport means

The departmental vehicle is very old and most of the time grounded. Therefore it is difficult to execute field work, including responding to the children emergencies, support supervision and mentoring and empowerment of Youth, women, and PWD groups

# Vote: 550 Rukungiri District

## Workplan 9: Community Based Services

### 2. Inadequate funding to Community Development Workers at Subcounties.

Community Development Workers are inadequately facilitated. They do not have motorcycles and are therefore unable to effectively support marginalised groups in hard to reach areas to access resources and improve livelihoods.

### 3. Inadequate funding to Sections.

Inadequate funding to sections which do not receive Government grant i.e. Labour, Culture, Gender, rehabilitation, Eldery, Probation and Welfare. These sections support marginalised groups to realise their rights, access resources, and meet their needs.

## Workplan 10: Planning

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end March	2017/18 Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	101,453	81,610	92,797
District Unconditional Grant (Non-Wage)	42,733	27,129	34,077
District Unconditional Grant (Wage)	44,477	33,981	44,477
Locally Raised Revenues	14,243	18,500	14,243
Other Transfers from Central Government		2,000	
Development Revenues	10,141	10,456	6,348
District Discretionary Development Equalization Grant	10,141	10,456	6,348
<b>Total Revenues</b>	<b>111,594</b>	<b>92,066</b>	<b>99,145</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
Recurrent Expenditure	101,453	72,009	92,797
Wage	44,477	32,556	44,477
Non Wage	56,976	39,453	48,320
Development Expenditure	10,141	4,542	6,348
Domestic Development	10,141	4,542	6,348
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>111,594</b>	<b>76,551</b>	<b>99,145</b>

### 2016/17 Revenue and Expenditure Performance up to March

The Unit cumulatively received UGX.92,066,000 out of the total planned budget UGX 111,594,000 representing 83% of the total planned budget. During the quarter the Unit received UGX.20,649,000 out of expected UGX 28,744,000 representing 72%.

The Unit spent UGX.76,551,000 out of UGX. 111,594,000 representing 69% of total planned expenditure and 57% of the quarterly out turn.

The unspent balance was UGX.15,514,000 of which UGX.9,601,000 was recurrent which include UGX.1,425,000 balance of Unconditional Grant Wage and UGX.5,914,000 development whose procurement of items has been done but not paid for.

### Department Revenue and Expenditure Allocations Plans for 2017/18

Total revenue is UGX. 99,145,000 for 2017/18 compared to UGX.111,594,000 for 2016/17 which is 11.2% reduction. The reduction is a result of reduction of District Discretionary Equalisation Grant and District Unconditional Grant non-Wage in 2017/18. The expenditure allocations to section has not changed significantly. It has been adjusted to available resources.

### (ii) Summary of Past and Planned Workplan Outputs

# Vote: 550 Rukungiri District

## Workplan 10: Planning

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1383 Local Government Planning Services</b>			
No of qualified staff in the Unit	4	7	4
No of Minutes of TPC meetings	12	9	12
<b>Function Cost (US\$ '000)</b>	<b>111,594</b>	<b>76,551</b>	<b>99,145</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>111,594</b>	<b>76,551</b>	<b>99,145</b>

### 2016/17 Physical Performance up to March

Conducted budget conference meeting to review performance of previous year and agree on priorities for next year and contribute inputs to the Local Government Budget Framework Paper. 3 Technical Planning Committee (TPC) meetings were coordinated and held at the District headquarters. 1 Quarterly Review meetings for all 9 LLGs departments were undertaken. 1 Quarterly progress report for 2016/17 was produced and submitted to MoFPED, Ministry of Local Government and Office of Prime Minister.

### Planned Outputs for 2017/18

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

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

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

#### 1. Lack of transport

Planning Unit vehicle is very old and expensive to maintain thus need to acquire a sound one to ease field work activities for planning purposes specifically to include cross cutting issues in workplans like gender equity, good governance, nutrition I

#### 2. Inadequate support from Donors and other agencies

Planning Unit has various underfunded activities as such there is need to solicit for donor support and writing project proposals to build capacity for district to identify alternative sources to address household income of both rural and urban poor.

#### 3. Inadequate flow of information

There is inadequate flow of financial as well as other statistical information from sectors vital for planning. This disables timely planning and production of statutory documents for the District and other stakeholders.

## Workplan 11: Internal Audit

### (i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	117,691	74,143	107,362



# Vote: 550 Rukungiri District

## Workplan 11: Internal Audit

District Unconditional Grant (Non-Wage)	18,977	13,185	17,915
District Unconditional Grant (Wage)	40,424	30,277	40,424
Locally Raised Revenues	8,000	7,000	8,000
Multi-Sectoral Transfers to LLGs	50,290	23,681	41,024
<b>Total Revenues</b>	<b>117,691</b>	<b>74,143</b>	<b>107,362</b>

### B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>117,691</i>	<i>48,234</i>	<i>107,362</i>
Wage	71,997	29,317	71,997
Non Wage	45,694	18,917	35,365
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>117,691</b>	<b>48,234</b>	<b>107,362</b>

### 2016/17 Revenue and Expenditure Performance up to March

The total budget was UGX. 117,691,000 and realised was UGX.74,143,000 which was 63% of the annual budget. During the quarter, the department realised UGX.23,687,000 out of the planned UGX . 29,423,000 representing 81%. The department spent UGX.48,234,000 representing 41% of the annual planned expenditure of UGX . 117,691,000. During the quarter, the department spent UGX 16,479,000 out of UGX . 29,423,000 representing 56%. The unspent balance was UGX.25,909,000 which all was recurrent. The recurrent balances include UGX. 23,680,541 for Urban Unconditional grant –wage and UGX. 2,228,459 for District internal Audit operations.

### Department Revenue and Expenditure Allocations Plans for 2017/18

Revenue is UGX.107,362,000 for 2017/18 compared to UGX.117,691,000 with 9% decrease. The funding has been maintained to the audit unit to strengthen public financial management and accountability and allocation for newly created Town Councils. The expenditure allocation has been changed to fit in the avail resources.

### (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
<b>Function: 1482 Internal Audit Services</b>			
No. of Internal Department Audits	142	176	155
Date of submitting Quaterly Internal Audit Reports	30/7/2016	30/10/2016	31/7/2017
<b>Function Cost (UShs '000)</b>	<b>117,691</b>	<b>48,234</b>	<b>107,362</b>
<b>Cost of Workplan (UShs '000):</b>	<b>117,691</b>	<b>48,234</b>	<b>107,362</b>

### 2016/17 Physical Performance up to March

1 LOGIAA workshop to be attended in Entebbe Municipality.

Internal department audits conducted 4 departments , 6 H/C ii , 1 H/C ivs ,5 NGO H/Cs,19 primary schools, 4 secondary schools,9 audits of sub-counties and , 1GMSD site, 2 Roads and 1 school constructed ( LGMSD) 2 Health centres/ construction, 1 NGO Hospital

2 NAADS field visits. 3SFG latrines for benefiting Primary Schools districtwide and 1 VIP latrine in Kikongi H/C II. 1 quarterly Internal audit report prepared and submitted to Council ,relevant ministries and departments.

### Planned Outputs for 2017/18

Audits for 8 departments, institutions and projects, 10 secondary school,9 sub-counties,12 HCII, 5HCIII, 3HCIV,10 NGOS H/Units District wide,2 NGO Hospitals , 2 Special audits, 4 Rural water tanks,4 ISFG Latrines for primary



## Vote: 550 Rukungiri District

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### ***Workplan 11: Internal Audit***

schools, 2 Secondary schools under construction, 5 Roads, 5 LGMSD and PAF projects, 10 UPE Schools supplied 3-seater twine desks and mentoring of staff. VFM conducted, LOGIIA Workshop, AGM, IIA conference and mentoring of district staff on FM & accountability.

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

Ministry of Local Government: Institute of Internal Auditors annual conference/ training.

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

##### *1. Poor means of transport*

There is a need for a new vehicle for the department to carry out verification of accountability, transparency and value for money as well as ascertaining compliance with the gender and equity in all departments. The department's vehicle is very old.

##### *2. Untimely and inadequate releases*

Local funds are usually released towards the end of the quarter which gives us little time to carry out audits and report in a timely manner. This hinders information flow to management that should make informed decisions for service delivery.

##### *3. Poor infrastructure*

Some roads are almost impassable and the terrain of the district is hilly and poses many transport difficulties.