

Vote: 550 Rukungiri District

Structure of Budget Framework Paper

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Foreword

The budget Framework Paper (BFP) 2016/2017 provides detailed information on the financial situation of the District and performance of various sectors in delivering the mandated services. The BFP has been prepared through wider consultations with stakeholders and it will serve as a background to the 2016/2017 Budget. A budget conference was held on 4/11/2015 and views of various stakeholders have been incorporated in this BFP. Their views have formed the basis of producing this document and agreeing on the priorities of this Council for coming Financial Year.

The District key priority areas of intervention in the Financial Year 2016/17 are expected to be promotion of universal primary and Secondary education, improving the health of the communities through primary health care, promoting food security and increased household incomes through increased agricultural productivity, increasing accessibility to markets through improved road network, provision of clean and safe water for humans and livestock, promotion of tourism, strengthening good governance, transparency and accountability through monitoring, supervision and coordination.

On behalf of Rukungiri District Local Government and on my own behalf, I wish to extend my sincere gratitude to Central Government and other development partners for their continued support to Rukungiri District which has enabled us to implement development programs.

My special tribute goes to Heads of Department and Members of Budget Desk for their inputs into the preparation of this document.

Finally I have the honour to present the 2016/2017 BFP to Government of Uganda, political leaders and stakeholders in the name of the people of Rukungiri District.

Byabakama Charles Kwebangira
DISTRICT CHAIRPERSON

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Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	479,665	149,144	479,665
2a. Discretionary Government Transfers	3,448,535	776,271	2,897,950
2b. Conditional Government Transfers	22,394,932	5,852,529	21,667,802
2c. Other Government Transfers	1,366,670	254,322	1,351,777
4. Donor Funding		16,841	0
Total Revenues	27,689,802	7,049,107	26,397,194

Revenue Performance in the first quarter of 2015/16

The district received Shs.7,049,107,000 out of the Budgeted amount of shs.27,689,802,000 representing 26%. The Locally raised revenue performance was 31% of the projected. The performance shown in donor funding cannot be compared as the donors had not committed themselves. Discretionary Government transfers performed at 23% Conditional Grant transfers performed at 25%, Other Government transfers performed at 19%.

Planned Revenues for 2016/17

The District expects a total of shs.26,397,194,000 of which Ugx.25,917,529,000 is central government transfers and Ugx. 479,665,000 is locally raised revenue .Overall Central Government and Local revenue constitutes 98 and 2% respectively of the expected district revenues. The budget reduction is 4.6 percentages which is a result of reduction in discretionary of government transfers and conditional grants. The local Revenue has remained constant.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,083,399	230,132	3,681,109
2 Finance	449,082	91,472	432,576
3 Statutory Bodies	3,293,619	873,150	730,927
4 Production and Marketing	308,355	93,904	313,934
5 Health	3,741,910	1,004,539	3,651,770
6 Education	15,854,303	4,001,599	15,481,311
7a Roads and Engineering	1,562,272	358,971	851,756
7b Water	417,701	58,000	372,907
8 Natural Resources	183,106	36,440	155,741
9 Community Based Services	584,862	81,267	534,711
10 Planning	145,625	26,806	123,552
11 Internal Audit	65,567	14,539	66,900
Grand Total	27,689,802	6,870,820	26,397,194
Wage Rec't:	16,641,183	4,116,639	16,698,122
Non Wage Rec't:	9,262,009	2,403,601	8,890,181
Domestic Dev't	1,786,610	334,209	808,891
Donor Dev't	0	16,371	0

Expenditure Performance in the first quarter of 2015/16

The expenditure up to the first quarters was shs. 6,870,820,000 of which shs.4,116,639,000 was wage. Salaries for the three months have been paid promptly through STP . Shs. 2,403,601,000 was Non Wage, shs. 334,209,000 is Domestic development and shs. 16,371,000 is donor development. We had the delay in the procurement process which has pushed most of the development expenditure to second quarter as the contracts were awarded late in the quarter.

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Planned Expenditures for 2016/17

The District plans to spend Shs. 26,397,802,000 compared to shs. 27,667,902,000 in 2015/16 representing a decrease of 4.6 percent. The upward changes under Administration is a result of decentralizing pension payments. The budget reduction is 4.6 percentages which is a result of reduction in discretionary of government transfers and conditional grants. This calls for expenditure allocation adjustment.

Medium Term Expenditure Plans

The District total wage component 63.3% of the resource envelope. The MTEF is shared within sectors as follows: Administration : 14 % of the budget , Finance ; 1.6 % of the budget , Statutory Boards ; 2.8 % of the budget , Production ; 1.9 % of the budget, Health ; 13.8% of the budget , Education; 58% of the budget, Roads and Engineering ; 3.2 % of the budget, Water; 1.4% of the budget, Natural Res .6 % of the budget , CBS ; 2 % Planning Unit ; .5% and Internal Audit 0.2% of the budget.

Challenges in Implementation

Crop and animal pests and diseases affect agriculture production and productivity mainly BBW, LSD and coffee Twig Borer. Understaffing due to high rate of staff exodus/attrition and rigid recruitment ceiling under Health Sector and education. Under funding of the services especially medicines and functionality of theatres . Inadequate teacher's / health accommodation and this affects deployment and undermines efficiency. The community has reclaimed road reserves .

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A. Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	479,665	149,144	479,665
Park Fees	4,040	80	4,040
Advertisements/Billboards	900	0	900
Animal & Crop Husbandry related levies	29,550	3,762	29,550
Application Fees	16,300	3,053	16,300
Business licences	71,850	3,007	71,850
Land Fees	16,362	453	16,362
Local Government Hotel Tax		0	820
Local Hotel Tax	820	0	
Local Service Tax	80,000	35,326	80,000
Market/Gate Charges	99,960	15,182	99,960
Miscellaneous	9,277	556	9,277
Other licences	9,150	0	9,150
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	12,460	580	12,460
Registration of Businesses	11,800	885	11,800
Rent & Rates from private entities	53,820	12,200	53,820
Sale of non-produced government Properties/assets	7,000	291	7,000
Unspent balances – Locally Raised Revenues		63,709	
Rent & Rates from other Gov't Units	41,426	4,070	41,426
Other Fees and Charges	14,950	5,992	14,950
2a. Discretionary Government Transfers	3,448,535	776,271	2,897,950
District Unconditional Grant (Wage)	1,764,174	374,193	1,751,219
District Unconditional Grant (Non-Wage)	1,304,102	326,025	968,451
District Discretionary Development Equalization Grant	380,260	76,052	178,280
2b. Conditional Government Transfers	22,394,932	5,852,529	21,667,802
Development Grant	660,373	132,075	556,341
Sector Conditional Grant (Non-Wage)	3,887,856	1,186,074	3,594,866
Sector Conditional Grant (Wage)	14,946,931	3,742,445	14,946,904
Support Services Conditional Grant (Non-Wage)	2,877,773	786,435	2,547,692
Transitional Development Grant	22,000	5,500	22,000
2c. Other Government Transfers	1,366,670	254,322	1,351,777
MoH	450,000	67,349	
UWA share	50,000	57,385	50,000
MoH , UAC		0	450,000
MoGLSD- Youth Livelihood Programme	268,745	4,594	268,745
MoES (UNEB)	12,768	0	16,155
District Road fund Grant	585,157	119,931	566,877
Bank interest		26	
Stanbic Bank Uganda		5,036	
4. Donor Funding		16,841	
SDS, Ministry Of Health		16,841	
Total Revenues	27,689,802	7,049,107	26,397,194

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

The district received Shs. 149,144,000 for the and as at First Quarter against UGX. 476,665,000 representing 31 % . This performance has been as a result of intensified monitoring and regular revenue meeting and mobilisation. Under performance is due to unwillingness of Tax owners and drivers not paying loading and offloading fees.

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A. Revenue Performance and Plans

(ii) Central Government Transfers

The District had planned to receive Shs. 22,394,932,000 for the financial year as conditional transfers and to date shs.7,049,107,000 has been received which is 25.6%, shs.776,271,000 has been received against shs.3,488,535,000 as discretionary transfers which is 22.5% , shs.254,322,000 has been received against shs.1,366,670,000 as other transfers which is 18.6%.

(iii) Donor Funding

The District did not planned to receive funds from the donors but later the donor Strengthening Decentralization for Sustainability (SDS) released Ugx 16,841,000 and more is to be released which call for supplementary budget.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In 2016/17 Rukungiri District local government projects Shs. 476,665,000 to be collected as locally raised revenue .The following will perform as follows : LST- Shs. 80,000,000, Hotel Tax -Shs.820,000 and other local revenue collection Shs. 398,845,000. The local revenue will be from local taxes, fees, and property income.

(ii) Central Government Transfers

Planned revenues is UGx24,565,752,000 of which UGx.21,667,802,000 is conditional government transfers, UGX.2,897,950,000 is discretionary Government transfers and shs.1,351,777,000 is other Government transfers. UGx. 313,911,535 is unconditional Grant and UGX. 115,941,419 is DDDEG for Decentralized services at LLGs.

(iii) Donor Funding

The District plans to receive funds from donor/NGO funding through Strengthening Decentralisation Strategy (SDS) . We hope the donors will commit themselves during the Financial Year and release the funds in time for program implementation.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,041,615	223,375	3,675,109
District Unconditional Grant (Non-Wage)	115,080	29,000	149,889
District Unconditional Grant (Wage)	647,414	126,673	662,934
Locally Raised Revenues	31,907	5,000	31,907
Multi-Sectoral Transfers to LLGs	197,411	34,034	282,687
Other Transfers from Central Government		26	
Support Services Conditional Grant (Non-Wage)	49,803	12,423	2,547,692
Unspent balances – Locally Raised Revenues		6,500	
Unspent balances – Other Government Transfers		9,718	
<i>Development Revenues</i>	41,784	7,833	6,000
District Discretionary Development Equalization Gran	39,167	7,833	6,000
Multi-Sectoral Transfers to LLGs	2,617	0	
Total Revenues	1,083,399	231,208	3,681,109
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,041,615	222,299	3,675,109
Wage	577,306	126,673	662,934
Non Wage	464,309	95,626	3,012,175
<i>Development Expenditure</i>	41,784	7,833	6,000
Domestic Development	41,784	7,833	6,000
Donor Development	0	0	0
Total Expenditure	1,083,399	230,132	3,681,109

Revenue and Expenditure Performance in the first quarter of 2015/16

The department received UGX. 231,208,000 against the planned UGX.1,083,399,000 representing 21%. The release for the quarter was shs.231,208,000 against UGX.270,850,000 which was 85%. The underperformance was due to low performance of local revenue that was to be shared by LLGs and HLGs

The total expenditure for was UGX.230,132,000 against UGX.1,083,399,000 which was 21%. The expenditure for the quarter was UGX.230,132,000 against UGX.270,850,000 which was 85%.

The unspent balance is UGX.

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue is UGX.3,681,109,000 for HLG and LLGs for 2016/17 compared to UGX.1,083,399,000 for 2015/16. The increase is a result of Decentralization of pension budget. The expenditure allocation has not changed significantly other than multi sectoral transfer recurrent which changed by 43% and SDS .Ugx.2,547,692,056 has been planned for pension payment

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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.

1 National and District celebrations held -(Youth day).

3 pay change reports prepared and submitted to Ministry of Public Service Kampala.

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

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Workplan 1a: Administration

District staff payroll manag

Plans for 2016/17 by Vote Function

4 Monitoring and supervision reports produced for Government programmes (Operation Wealth Creation(OWC), CDD, Health, SACCOs,Roads, UPE and USE). Government programs and Lawful Council decisions implemented. newly recruited staff inducted, Capacity building plan rolled over. Developing career for staff, public notices displayed. 36 Senior Management and Quarterly review meeting with LLGs held. 8 National and District functions held. pay slips for staff printed.

Medium Term Plans and Links to the Development Plan

Payment of salaries to staff and Political Leaders, Managing and supervising Subcounties, declaring vacancies and filling them, Conducting TPC Meetings , Revenue mobilisation and management . Appraising staff and conducting capacity building programs.

(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. Inadquate means of transport

The vehicles are too old and very expensive to maintain. Carrying out supervision and monitoring of projects/programmes and consultations become problematic.The said vehicles are cross board in the district

2. Staff turnover

There is high rate of turnover especially health and education and taking some time to replace them. The Medical Board does not give feedback in time to replace those who have applied for retirement on medical grounds.

3. Poor coordination

Lack of integration of plans from the development partners, CBOs, Lower Local Governments, Lack of Joint Monitoring .This calls for a coordinating structure.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	449,082	98,150	432,576
District Unconditional Grant (Non-Wage)	96,052	19,416	95,218
District Unconditional Grant (Wage)	213,481	45,344	203,481
Locally Raised Revenues	21,200	0	21,200
Multi-Sectoral Transfers to LLGs	106,509	21,260	112,676
Support Services Conditional Grant (Non-Wage)	11,841	2,899	
Unspent balances – Locally Raised Revenues		8,000	
Unspent balances – Other Government Transfers		1,232	

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Workplan 2: Finance

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	449,082	98,150	432,576
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	449,082	91,472	432,576
Wage	213,481	45,344	203,481
Non Wage	235,601	46,129	229,094
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	449,082	91,472	432,576

Revenue and Expenditure Performance in the first quarter of 2015/16

The budget was UGX. 449,082,000 and realized is UGX.98,150,000 which is 22% for Higher Local Government as at the end of the Quarter. For the Quarter the department received UGX.98,150,000 against UGX.112,271,000 planned which is 87% . The details are; UGX. 2,899,000 is PAF monitoring, UGX.19,416,000 is Unconditional Grant Non-wage, and UGX.45,344,000 is Unconditional Grant Wage, UGX.1,232,000 is unspent balance from 2014/15. The Lower local Government received UGX.21,260,000 under multi

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue is UGX.432,576,000 for 2016/17 compared to UGX.449,082,000 for 2015/16 and the decrease is 4% . Expenditure allocation to sections has not change significantly; collection and management UGX.20,200,000, Office management UGX.261,973,351 of which 203,481,392 is wage and 58,491,959 operational ,Budgeting UGX.15,250,229;Expenditure 7,000,000,accounting UGX.15,476,266 which is intended to strengthen Financial Management and Accountability.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Preparation of final Budget and Annual Workplan 2015/2016 after Council approval. Submission of budget documents to relevant stakeholders. Preparation and submission of Financial statements 2014/2015 to Office of Auditor General and Accountant General. Procurement of Accountability and Accounting record materials.

Plans for 2016/17 by Vote Function

Accounting record books and accountable stationery procured.1 Local revenue Enhancement plan prepared for 2017/18.Targeted to collect shs.479,665,000 local revenue. Final Accounts 2015/16 prepared and submitted to OAG and Accountant General. 36 supervision on the revenue points conducted,charging policy 2017/18 prepared. 3 sensitisation on tax payment conducted. Prepare draft budget annual workplan for FY 2017/18.Board of survey for 2015/16 conducted.

Medium Term Plans and Links to the Development Plan

Improvement in public accountability is part of the DDP and will be done through Strengthening Control and manage Public funds in accordance with the provisions of the LG FA R and PFMA. Improvement of financial management and accountability and Coordination of preparation and submission of Performance Contract Form B and Budget requests to MOFPED and the sector Ministries. Procurement of accountability materials and accounting record books will be done in time. Maintaining financial accounting r

(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 sufficient data on taxpayers

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Workplan 2: Finance

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

2. Lack of transport for revenue monitoring and mobilisation

The District lacks adequate transport facilities for carrying out necessary revenue monitoring and supervision. This affects preventing the defaulting, late payment thus hindering the collection of monies for remittance to the bank in time.

3. Lack of adequate Technical skills

Some staff lack adequate revenue administration, planning and financial management skills especially in Lower Local Governments affects the process of financial management and Accountability.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,292,119	892,601	729,427
District Unconditional Grant (Non-Wage)	94,260	23,065	327,728
District Unconditional Grant (Wage)	191,661	42,625	203,126
Locally Raised Revenues	119,526	26,310	110,666
Multi-Sectoral Transfers to LLGs	95,496	22,305	87,907
Other Transfers from Central Government		10,125	
Support Services Conditional Grant (Non-Wage)	2,791,176	764,786	
Unspent balances – Locally Raised Revenues		3,385	
<i>Development Revenues</i>	1,500	0	1,500
District Discretionary Development Equalization Grant	1,500	0	1,500
Total Revenues	3,293,619	892,601	730,927
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,292,119	873,150	729,427
Wage	191,848	42,625	203,126
Non Wage	3,100,271	830,525	526,301
<i>Development Expenditure</i>	1,500	0	1,500
Domestic Development	1,500	0	1,500
Donor Development	0	0	0
Total Expenditure	3,293,619	873,150	730,927

Revenue and Expenditure Performance in the first quarter of 2015/16

The department received UGX.892,601,000 against UGX.3,293,619,000 which is 27% for both higher and Lower Local Government.

The Lower Local Government received UGX.22,305,000 under multi-sectoral.

The expenditure was UGX.873,150,000 for both higher and lower which is 27% of the overall expenditure against the budget.

The unspent balance is UGX.19,451,000 is for HLG allowances and office supplies, the Council sittings already held and Executive allowances not paid for.

Department Revenue and Expenditure Allocations Plans for 2016/17

Total revenue is UGX.730,927,000 for 2016/17 compared to shs.3,393,619,000 for 2015/16 which is significant decrease. The increase is a result of transfer of funds of pension and gratuity for teachers and local government staff to administration. Expenditure allocation has changed significantly under Council Administration from UGX.

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Workplan 3: Statutory Bodies

2,582,246,980 to Ugx.42,612,954 and the rest of the section the changes are not significant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

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.

1 Council, 3 Standing committee and 1 business committee were held.
Bids evaluated for works and services (open national bi

Plans for 2016/17 by Vote Function

The submissions handled by CAO District Service Commission. 4 Land Board reports produced. 6 Council and 6 standing committee meetings held, 5 LGPAC reports discussed by Council. PDU will prepare and submit the procurement plan and reports to MoFPED, MoLG and PPDA;

Medium Term Plans and Links to the Development Plan

Conducting Councils and political Oversight.

(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 skills in legislation.

The Councillors do not have the Law Books to aid them in their roles and responsibilities.

2. Inadequate funding to all Sections.

This limits in flow of local revenues that permits functionality of council and its organs, especially banana bacteria Wilt disease which affects local revenues to fund Council and Executive oversight functions..

3. Lack of transport means

Lack of transport facility preferably a minibus to ease joint monitoring hence renders the monitoring very expensive for the council.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	303,355	111,121	313,934
District Unconditional Grant (Non-Wage)	4,000	1,000	4,000
District Unconditional Grant (Wage)	89,651	22,321	102,173
Locally Raised Revenues	10,000	0	8,000
Multi-Sectoral Transfers to LLGs	15,131	12,534	15,431
Other Transfers from Central Government		78	
Sector Conditional Grant (Non-Wage)	78,499	19,625	78,269
Sector Conditional Grant (Wage)	106,074	36,238	106,061
Unspent balances – Locally Raised Revenues		19,324	
<i>Development Revenues</i>	5,000	0	0
District Discretionary Development Equalization Gran	5,000	0	

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Workplan 4: Production and Marketing

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	308,355	111,121	313,934
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	303,355	93,904	313,934
Wage	195,725	58,559	208,234
Non Wage	107,630	35,345	105,701
<i>Development Expenditure</i>	5,000	0	0
Domestic Development	5,000	0	0
Donor Development	0	0	0
Total Expenditure	308,355	93,904	313,934

Revenue and Expenditure Performance in the first quarter of 2015/16

The budget was UGX. 764,967,000 and realized is UGX. 111,121,000 representing 36%. During the Quarter the department received UGX.111,121,000 against the expected UGX.77,089,000 representing 144%. The variation as a result of Conditional Grant to Agric. Ext Salaries used to pay staff which performed at 137% in the quarter and Multi-Sectoral Transfers to LLGs that performed at 331% as this was at LLGs.

The department spent UGX. 93,904,000 out of planned UGX. 308,355,000 representing 3

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue is Shs.313,934,00 for 2016/17 compared to shs.308,355,000 for 2015/16 which is 1.8 % increase. The increase is a result of policy shift in implementation of single spine implementation. Expenditure allocation has not changed significantly other than the unconditional grant wage which has moved from 89,651,000 to 102,173,000 using the current staffing levels.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Salaries for 3 months of Agric staff at H/Quarters paid, held pre-season meeting with all production staff, monitoring processes of input distribution by operation wealth creation program in all sub-counties with executive members, 11 soil testing kits refilled, Office supplies and utilities paid for, 1 report submitted to MAAIF

112 Farmers sensitised and trained on pest and disease control of passion fruits, coffee, bananas, Irish, beans, maize, rice and cassava, 62 farmers attended to by plant

Plans for 2016/17 by Vote Function

Procure 1000 doses of rabies vaccine, 1 set of honey processing tank, 4 fish seine nets, 2 fish weighing scales and 2 fish tape measures, 24 markets visits will be conducted, 400 farmers will be trained in crop pests and disease control, 10 traders trained in providing quality agriculture inputs, 20 Coffee traders trained in quality Coffee, 30 Coffee store & 20 coffee nurseries inspected. Statistical Data collected on crop production in 9 subcounties.

Medium Term Plans and Links to the Development Plan

Production department will collaborate with operation wealth creation program commanders to ensure beneficiaries get agricultural inputs and advice.

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

National Fisheries Research Institute (NaFRI) will implement alternative Livelihood Enhancement for lake Edward fishing community at Rweshama.

Ministry of Agriculture Animal Industry and Fisheries together with NARO will implement sustainable land management project to improve land use in Katonya Parish Nyarushanje subcounty. JICA, MAAIF will continue to implement Rice project in Bwambara, Bugangari and Ruhinda Subcounty. Rukungiri District Farmers Association (RUDFA): Provision of Agro input t

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

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Workplan 4: Production and Marketing

1. Disease and epidemics

The Banana Bacterial Wilt disease ,Coffee Twig Bore, Coffee wilt disease and LSD have remained a challenge in the district and has affected farmers income and food security in the district and beyond.

2. Inadequate staff

Some departments are under staffed like Commercial , fisheries and agriculture extention workers. This affected the implimentation of planned activities like organising farmers to tap markets,orient farmers to achieve department mandate.

3. Lack of Sound transport means.

Lack of sound transport means has effected delivery of services to farmers at right time.The Department has an old vehicle whose operation and mentainance is very high.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,643,832	996,257	3,602,795
District Unconditional Grant (Non-Wage)	3,000	2,000	
Locally Raised Revenues	4,000	0	4,000
Multi-Sectoral Transfers to LLGs	6,068	1,294	6,268
Other Transfers from Central Government	450,000	72,385	450,000
Sector Conditional Grant (Non-Wage)	939,266	234,816	901,028
Sector Conditional Grant (Wage)	2,241,498	671,698	2,241,498
Unspent balances – Locally Raised Revenues		10,000	
Unspent balances – Other Government Transfers		4,064	
<i>Development Revenues</i>	98,078	30,320	48,975
Development Grant	35,578	7,116	48,975
District Discretionary Development Equalization Gran	62,500	0	
Donor Funding		16,841	
Unspent balances – Other Government Transfers		6,363	
Total Revenues	3,741,910	1,026,577	3,651,770
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,643,832	988,168	3,602,795
Wage	2,241,498	671,698	2,241,498
Non Wage	1,402,334	316,470	1,361,297
<i>Development Expenditure</i>	98,078	16,371	48,975
Domestic Development	98,078	0	48,975
Donor Development	0	16,371	0
Total Expenditure	3,741,910	1,004,539	3,651,770

Revenue and Expenditure Performance in the first quarter of 2015/16

The department budget was UGX.3,741,910,000 and realized is shs.1,026,577,000. This represents 27% of the total budget. During the first quarter UGX. 1,026,577,000 was realized against UGX.935,478,000 representing 110%. District Unconditional Grant - Non Wage was released at a level 67% of the annual budget to operationalize theaters at health centre fours and the salaries performed higher than anticipated as quarter provision was low. The department planned to spend UGX. 3,741,910,000. It

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue is Shs.3,651,770,000 for 2016/17 compared to shs.3,741,910,000 which is 2.5% reduction.The reduction is under PHC NGO and unconditional grant non wage.The expenditure allocation ;Health care management Shs.

Vote: 550 Rukungiri District

Workplan 5: Health

2,241,498,276 wage is not sufficient as the in post staff requires shs.2,702,457,756.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

4 monitoring visits done, 8 emergency deliveries of drugs, 4 visits to Health Sub- Districts and Health Centre iv, 5 consultation visits made by different officers and vaccines made.

Under NGOs hospitals; the following were done: 4,433 inpatients were admitted, 1,078 deliveries conducted, 14,870 outpatients visited the NGO hospitals.

Under lower NGO basic health care; the following were done:: 14,603 outpatients visited the basic health facility, 2,393 inpatients visited the basic health fa

Plans for 2016/17 by Vote Function

Improved coordination of Health Care Delivery in the District, Funds transferred to NGO Hospitals and Lower Level Units. Conduct Immunization, treatment and prevention of diseases. 16 visits to Health Sub- Districts and Health Centre Ivs. 48 monitoring visits to Lower level Health centers and communities made. 32 emergency deliveries of drugs and vaccines trips made. 28 consultation visits made by different officers. 4 Planning and review meetings held at district.

Medium Term Plans and Links to the Development Plan

Health infrastructure development for improving service delivery. Capacity building to staff in managing health services .

Ensuring availability of medicines and sundries by timely ordering and distribution to lower units and hospitals. Control and management of malaria, HIV/AIDS, STD's and TB. Maintain support to NGO health service delivery.

Improve MCH service delivery by functionalizing all HC III's to conduct ANC and deliveries

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

RUDFA-SCORE PROJECT.

Will conduct malnutritional screening for ovc and make referals.Promote health insurance in partnership with ICOBI.

Carry out health talks, dialogues and interactive learning sessions on health, sanitation and hygiene.

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

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

1. Inability to attract or retain doctors, laboratory, anaesthetic staff

Health centre ivs are not fully operational because of lack of anesthetic staff and theatre staff.The MOH and MoES should train more anaesthetic staff and theatre staff so that they available for recruitment

2. Inadequate Accommodation at health units

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

3. Inadequate budget for drugs and health centre IV s

The annual Budget for Health Centre Ivs of Shs 14,000,000 is very low. Only minor operations such as draining abscesses and stitching wounds can be done. The Health centre IV recurrent budget should increased from 14,000,000 to 80,000,000.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget

Vote: 550 Rukungiri District

Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	15,524,917	4,003,648	15,225,869
District Unconditional Grant (Non-Wage)	6,000	3,000	
District Unconditional Grant (Wage)	80,211	18,240	80,211
Locally Raised Revenues	6,000	0	6,000
Multi-Sectoral Transfers to LLGs	7,855	477	7,855
Other Transfers from Central Government	12,768	0	16,155
Sector Conditional Grant (Non-Wage)	2,812,725	915,221	2,516,304
Sector Conditional Grant (Wage)	12,599,358	3,034,509	12,599,344
Unspent balances – Other Government Transfers		32,201	
<i>Development Revenues</i>	329,387	56,518	255,441
Development Grant	268,665	53,733	217,131
District Discretionary Development Equalization Grant	50,000	0	38,310
Multi-Sectoral Transfers to LLGs	10,721	2,785	
Total Revenues	15,854,303	4,060,165	15,481,311
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	15,524,917	3,973,138	15,225,869
Wage	12,679,569	3,052,749	12,679,555
Non Wage	2,845,348	920,389	2,546,314
<i>Development Expenditure</i>	329,387	28,461	255,441
Domestic Development	329,387	28,461	255,441
Donor Development	0	0	0
Total Expenditure	15,854,303	4,001,599	15,481,311

Revenue and Expenditure Performance in the first quarter of 2015/16

The total budget for the department is UGX. 15,854,303,000 and received is UGX.4,060,165,000 which represented 26% of the total budget. During the quarter the department realised UGX.4,060,165,000 out of the expected UGX.3,960,384,000. this represented 103%. The variation is as a result of releasing the education grant to primary, secondary and Tertiary by school calendar. Secondly, the release of unconditional grant at level of 50% in preparation for PLE exams.

During the quarter the department

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue for the department is Shs.15,481,311,000 for 2016/17 compared to shs.15,854,303,000 for 2015/16 which is 2.4% reduction. The reduction is on the inspection funds not provided for, unconditional grant reduction. The expenditure allocation has been adjusted to fit within the allocation given.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

One inspection report was produced for 100 government schools, 36 private primary schools and 7 Government secondary schools.

Plans for 2016/17 by Vote Function

Staff for office, primary, secondary and tertiary paid salaries PLE 2016 conducted. 84 Schools monitored per Quarter. 4 Quarterly monitoring reports submitted to Directorate of Education Standards, 6 meetings with Headteachers and other stakeholders held. 40 Students with special needs to access the SNE. 1 School facilitated for Music Dance and Drama Competition. 4 accountability reports and budget request submitted to Ministry of Education.

Medium Term Plans and Links to the Development Plan

Regular monitoring and inspection of schools

Evaluating performance of teachers and pupils through term and end of year examinations.

Vote: 550 Rukungiri District

Workplan 6: Education

Regular monitoring and inspection of schools
Evaluating performance of teachers and pupils through term and end of year examinations.-
Regular monitoring and support supervision
Distribution of capitation grant to Primary Schools.

(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. Inedquate teachers accomodation .

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

2. Lack of transport,brain drain and Ineffective teaching

The vehicles are too old with high maintenance costs which affect supervision and monitoring effective teaching. Most experienced teachers transferred services to neighbouring countries which provide relatively high wages.

3. Low parental and community participation.

The parents and community has 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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,387,811	311,877	673,967
District Unconditional Grant (Non-Wage)	675,500	169,875	
District Unconditional Grant (Wage)	110,154	17,698	69,283
Locally Raised Revenues	16,000	0	16,000
Multi-Sectoral Transfers to LLGs	1,000	0	21,807
Other Transfers from Central Government	585,157	119,931	566,877
Unspent balances – Other Government Transfers		4,372	
<i>Development Revenues</i>	174,462	101,769	177,789
District Discretionary Development Equalization Gran	2,500	0	9,578
Multi-Sectoral Transfers to LLGs	171,962	69,958	168,212
Unspent balances – Locally Raised Revenues		16,500	
Unspent balances – Other Government Transfers		15,311	
Total Revenues	1,562,272	413,646	851,756
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	717,311	120,040	673,967
Wage	110,154	17,698	69,283
Non Wage	607,157	102,341	604,684
<i>Development Expenditure</i>	844,962	238,931	177,789
Domestic Development	844,962	238,931	177,789
Donor Development	0	0	0
Total Expenditure	1,562,272	358,971	851,756

Revenue and Expenditure Performance in the first quarter of 2015/16

The department received UGX 413,646,000 against the total planned expenditure UGX .1,562,272,000 budgeted for the year which is 26% for both higher and LLGs.

During the quarter, the department received UGX. 413,646,000 against the planned UGX 374,426,000. This represents

Vote: 550 Rukungiri District

Workplan 7a: Roads and Engineering

106%. The District Unconditional Grant - Non Wage was released at 45% of the annual budget. The department spent UGX 358,971,000 out of the total planned expenditure of UGX 1,562,272,000 which represents 23%. During the quart

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue for the department is Shs.851,756,000 for 2016/17 compared to shs.1,562,272,000 for 2015/16 which is 54% reduction. The reduction is on the Unconditional Grant non-wage for the allocated under development and wage. The expenditure allocation has been adjusted to fit within the allocation given.UGx419,549,650 is for road maintenance, UGX. 74,334,232 id for CAR and Ugx.72,993,104 is for mechanical imprest.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Routine maintenance using force account (manual) will benefit the following roads:- Kakinga -Ahamuyanja 2.4 km, Bwambara - Ntugwa 1.3 km, Kihanga -Rwemburara 0.5 km, Kebisoni-Kabigo - Mabanga 0.5 km, Kagashe-Ikuniro-Buhunga 2.1 km, Buhunga-Rwemburara 0.5 km, Ruhinda-Rwengiri 2.5km, Kisiizi-Nyarurambi-Kamaga 2.6km, Ikuniro-Rutooma 0.5km, Kashenyi-Rusheshe 0.5km, Bikurungu-Kakoni 0.5km, Nyabikuku-Rwakigaju 0.5 km, Nyakishenyi-Marashaniro-Kyabamba 0.5km, Bugangari - Nyabitete 0.5 km, Omukikun

Plans for 2016/17 by Vote Function

120 kms done using Routine manual maintenance using Road gang, 155kms done using Mechanised maintenance using force account;240 Field supervision visits done Routine manual Road maintenance using Road gang. 2 bridges maintained of Nyakanyinya along Kashenyi-Rusheshe Road and Kimbugwe along Rukungiri-Rubabo-Nyarushanje Road, 3 Road committee Meetings conducted and buildings maintained.

Medium Term Plans and Links to the Development Plan

Routine road maintenance as part of promotion of community based management to road maintenance ref to page 143 of DDP, maintenance of Community Access roads to be done by LLGs.Maintenance of buldings,Construction of public building(Admistration block) to increase office accomodation and improvement of sanitation at the District Ref page 144.

(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. Inedquate teachers accomodation .

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

2. Lack of transport,brain drain and Ineffective teaching

The vehicles are too old with high maintenance costs which affect supervision and monitoring effective teaching. Most experienced teachers transferred services to neighbouring countries which provide relatively high wages.

3. Low parental and community participation.

The parents and community has 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 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			

Vote: 550 Rukungiri District

Workplan 7b: Water

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Recurrent Revenues</i>	34,412	7,647	60,673
District Unconditional Grant (Wage)	34,412	7,647	23,433
Sector Conditional Grant (Non-Wage)	0	0	37,240
<i>Development Revenues</i>	383,289	76,726	312,235
Development Grant	356,129	71,226	290,235
District Discretionary Development Equalization Grant	5,159	0	
Transitional Development Grant	22,000	5,500	22,000
Total Revenues	417,701	84,373	372,907
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	56,412	13,105	60,673
Wage	34,412	7,647	23,433
Non Wage	22,000	5,458	37,240
<i>Development Expenditure</i>	361,289	44,895	312,235
Domestic Development	361,289	44,895	312,235
Donor Development	0	0	0
Total Expenditure	417,701	58,000	372,907

Revenue and Expenditure Performance in the first quarter of 2015/16

During the first quarter the district received UG. Shs.71, 226,000= (Seventy one million two hundred twenty six thousand shillings only).UG. Shs.42, 716,495= (Forty two million, seven hundred sixteen thousand four hundred ninety five shillings)

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive UGX. 372,907,000 for 2016/17 compared to UGX.417,701,000 for 2015/16 which is 11% decrease. The decrease is a result of the exclusion of LGMSD funds for sanitation improvement for PWDs and reduction of development grant. Expenditure allocation to sections has not changed significantly.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

1 Quarterly review meetings with extension staff to be conducted.

1 Quarterly District Coordination meetings conducted.

Plans for 2016/17 by Vote Function

Construction of Bugarama GFS phase II ,construction of a springs in Bwambara, Design and construction of mini-water supply system of Bwambara T/C in Bwambara and Rehabilitation of 4 boreholes in Buyanja, Kebisoni,Bugangari and Nyakishenyi subcounties, construction of pit lined latrine in Bwambara.

Medium Term Plans and Links to the Development Plan

Spring protection in Buyanja, and Construction of Shallow wells in Nyakagyeme subcounty.

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

Construction of Nyarushanje GFS,rain water tank and sanitation improvement at Nyabiteete SSS abd Buhunga GFS by North Kigezi and Kikizi dioceses watsan project (NKKD), Source protection shallow 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 reservoir spring and Nyami

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

1. Static Budget funds

Vote: 550 Rukungiri District

Workplan 7b: Water

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

Nyakabingo GFS in Nyarushanje subcounty needs 350,000,000 for rehabilitation, Kabutega GFS in Nyarushanje subcounty needs over 100,000,000 for overhaul rehabilitation, Kabingo GFS in Buhunga needs rehabilitation.

3. Acquiring Land for facilities

Source land for water projects, water structures is a big problem as the land owners ask for compensations and giving land on lease terms which is expensive. The cost of materials is increasing tremendously which affects the quantity of work done.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	150,606	39,217	155,741
District Unconditional Grant (Non-Wage)	11,000	2,750	5,000
District Unconditional Grant (Wage)	118,491	28,997	124,637
Locally Raised Revenues	7,600	1,500	7,600
Multi-Sectoral Transfers to LLGs	7,294	650	7,294
Other Transfers from Central Government		2,869	
Sector Conditional Grant (Non-Wage)	6,221	1,555	11,209
Unspent balances – Other Government Transfers		895	
<i>Development Revenues</i>	32,500	35,000	0
District Discretionary Development Equalization Grant	32,500	25,000	
Unspent balances – Other Government Transfers		10,000	
Total Revenues	183,106	74,217	155,741
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	150,606	36,440	155,741
Wage	118,491	28,997	124,637
Non Wage	32,115	7,443	31,103
<i>Development Expenditure</i>	32,500	0	0
Domestic Development	32,500	0	0
Donor Development	0	0	0
Total Expenditure	183,106	36,440	155,741

Revenue and Expenditure Performance in the first quarter of 2015/16

The budget was UGX.183,106,000 and realised was UGX 74,217,000 which is 41% of the total planned budget.

During the quarter, the department received UGX 74,217,000 out of the planned UGX 45,777,000 representing 162%. The deviation as a result of the funding for the procurement of Total station for seveying the lands.

The department spent UGX 36,440,000 out of UGX.183,106,000 annual budget which is 20% . During the quarter, UGX 36,440,000 was spent out of planned expenditure of UGX

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue is Ugx.155,741,000 for 2016/17 compared to shs.183,106,000 for 2015/16 which is 15% decrease. The decrease has been a result of shs.32,500,000 which was allocated for procurement of Surveying Equipment in 2015/16. The expenditure allocation to section has not changed significantly.

Vote: 550 Rukungiri District

Workplan 8: Natural Resources

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

10Ha) of trees established (planted and surviving) in 9 sub-counties on private land.

1 Monitoring and compliance surveys/ inspection were undertaken. 1 sensitization meeting of forestry product dealers in the rules and regulations governing forests utilization in 4 timber collection centres was carried out. 2 wetland inspections were made in 9 Sub Counties.

10 participants to be sensitized on wetland regulations in 9 Sub Counties. 2 Ha of River banks and wetlands to be restored and demarcated

Plans for 2016/17 by Vote Function

Plant 50 hectares of forest. To increase compliance, 8 monitoring and inspections will be undertaken. 4 wetland action plans and regulations will be developed. 30 Area (Ha) of wetland demarcated and restored, 9 Monitoring and compliance surveys undertaken, 20 new land disputes are to be settled in the FY. 50 new development will be approved, 4 townboards planned, 5 new market plans drawn.

Medium Term Plans and Links to the Development Plan

The activities of Wetland management, forestry management (Fuel Saving Technology, Water Shed Management), River Bank and Wetland Restoration, Monitoring and Evaluation of Environmental Compliance (EIA) on the projects, management, Land Management Services (Surveying, Valuations, Titling and lease management) for the Health Centre and District Land are part of the DDP.

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

The activities to be implemented are not yet given by development partners.

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

1. Noncompliance by some individuals, under funding of lands Department

Some individuals and institutions are adamant and tend to refuse to comply to the approved environmental standards. The Lands is not fully facilitated with office equipment and office operation needs.

2. Inadequate staffing

The staffing in lands and forestry section are prone to leaving their jobs for greener pasture leaving the sections stranded thus impacting to the performance of the sector.

3. Inadequate transport

Given the field-based nature of the department's work, the department needs reliable transport means that are in most cases not readily available.

Although forestry sector has two motorcycles, they pose a health risk over long distances.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	536,768	84,488	534,711
District Unconditional Grant (Non-Wage)	9,000	2,500	6,000
District Unconditional Grant (Wage)	185,477	43,647	187,387
Locally Raised Revenues	8,813	2,000	9,138
Multi-Sectoral Transfers to LLGs	13,587	2,075	12,627
Other Transfers from Central Government	268,745	4,594	268,745
Sector Conditional Grant (Non-Wage)	51,146	14,857	50,815

Vote: 550 Rukungiri District

Workplan 9: Community Based Services

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Unspent balances – Other Government Transfers		14,815	
<i>Development Revenues</i>	48,094	12,484	0
District Discretionary Development Equalization Grant		12,484	
Multi-Sectoral Transfers to LLGs	48,094	0	
Total Revenues	584,862	96,973	534,711
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	536,768	68,783	534,711
Wage	185,477	43,647	187,387
Non Wage	351,291	25,136	347,324
<i>Development Expenditure</i>	48,094	12,484	0
Domestic Development	48,094	12,484	0
Donor Development	0	0	0
Total Expenditure	584,862	81,267	534,711

Revenue and Expenditure Performance in the first quarter of 2015/16

The total budget was UGX.584,862,000 and realised was UGX 96,973,000 which was 17% of the annual budget. During the quarter, the department realised UGX .96,973,000 out of the planned UGX .146,215,000 representing 66%.

The department spent UGX .81,267,000 representing 14% of the annual planned expenditure of UGX .584,862,000. During the quarter, the department spent UGX 81,267,000 out of UGX .146,215,000 representing 56%.

The unspent balance was UGX .15,706,000 almost all of it recurrent

Department Revenue and Expenditure Allocations Plans for 2016/17

Total revenue is UGX.534,711,000 for 2016/17 compared to shs.584,862,000 for 2015/16 which is 9% decrease. The decrease is as a result of the reduction of unconditional grant allocation Government grant transfers. The expenditure allocation has only changed significantly .

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 with foster parents supported in Nyakagyeme, 40 cases handled at district headquarters. 6 Child Maintenance orders issued at District Headquarters. Carrying out Court inquiries on 6 juveniles.

364 FAL learners monitored ,3 foster parents supported,1 monitoring visit carried out to LLGs 1 District level FAL program review meeting held. Kibirizi Barema Tukore and Ruyonza PWDs Association PWDs groups selected to be supported with IGA. Nyarubare Twekambe Group, Buzooba FAL catering, Ihambi

Plans for 2016/17 by Vote Function

12 CBOs monitored, 360 Women, Youth, and PWDs trained in leadership skills and IGAs, 36 family counseling and follow-ups conducted, 68 participatory planning meetings at parish level held, 800 Adult Learners instructed, 200 social welfare cases handled, support supervision to 21 OVC Service providers. 20 labour Disputes handled, 5 inspections to workplaces to be done, 4 PWDs groups funded, Youth day and Women's day celebrated, 5 District Disability, Women and Youth council meetings held.

Medium Term Plans and Links to the Development Plan

The activities are as per the DDP .They are activities to be implemented in the year 2016/17

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

Literacy Action And Development Agency (LADA) :will give holistic support to Orphans and Other Vulnerable Children Paying school fees, provision of food

Vote: 550 Rukungiri District

Workplan 9: Community Based Services

The Uganda Red Cross :will give holistic support to Orphans and Other Vulnerable Children Paying school fees, provision of food

COMPASSION ASSISTED PROJECTS: (under North Kigezi Diocese and Revival Mission) :will give holistic support to Orphans and Other Vulnerable Children Paying school fees, provision of food.

AGAPE(Nyakibale parish)

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

1. Lack of transport.

The departmental vehicle is very old and requires constant repairs and maintenance. The allocation to such is too little to meet the expenditure on maintenance.

2. Inadequate funding to Community Development Workers at Subcounties.

Community Development Workers at subcounty are inadequately facilitated in respect of fuel , transport and duty allowances. The subcounties are not able to repair and maintain Community Development worker motor cycles.

3. Inadequate funding to Sections.

There is inadequate funding to sections which do not receive central Government grant ie Labour ,Culture, Gender, Social rehabilitation, Probation and Social Welfare.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	121,608	25,201	116,602
District Unconditional Grant (Non-Wage)	30,757	8,593	47,727
District Unconditional Grant (Wage)	54,632	11,024	54,632
Locally Raised Revenues	14,243	0	14,243
Support Services Conditional Grant (Non-Wage)	21,976	5,583	
<i>Development Revenues</i>	24,017	1,605	6,950
District Discretionary Development Equalization Gran	21,617	1,605	6,950
Locally Raised Revenues	2,400	0	
Total Revenues	145,625	26,806	123,552
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	121,608	25,201	116,602
Wage	54,632	11,024	54,632
Non Wage	66,976	14,177	61,970
<i>Development Expenditure</i>	24,017	1,605	6,950
Domestic Development	24,017	1,605	6,950
Donor Development	0	0	0
Total Expenditure	145,625	26,806	123,552

Revenue and Expenditure Performance in the first quarter of 2015/16

The Unit cumulatively received UGX. 26,806,000 out of the total planned budget UGX 145,625,000 representing 18% of the total planned budget. During the quarter the Unit received UGX 26,806,000 out of expected UGX 36,406.000 representing 74%.

The Unit spent UGX. 26,806,000 out UGX .145,625,000 representing 18% of total planned expenditure and 74% of the quarterly out turn.

The unspent balance was zero.

Vote: 550 Rukungiri District

Workplan 10: Planning

Department Revenue and Expenditure Allocations Plans for 2016/17

Total revenue is UGx.123,552,000 for 2016/17 compared to UGx.145,625,000 for 2015/16 which is 16% reduction. The reduction is a result of reduction of District Discretionary Equalisation Grant in 2016/17. The expenditure allocation has to section has not changed significantly. And has been adjusted to available resources.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Staff salaries were paid for 3 months. Planning office activities coordinated. 3 TPC meetings were coordinated and held at the District headquarters. 1 Quarterly Review meetings for all 9 LLGs departments were undertaken. Quarter 4 report for 2014/15 was produced and submitted to MoFPED, Ministry of Local Government and Office of Prime Minister

Plans for 2016/17 by Vote Function

Internal Assessment for FY 2015/2016. Prepare and submit BFP for 2017/2018. Monitoring the implementation of the DDP 2015/16- 2019/20. Prepare and submit quarterly accountability reports and workplans. Prepare annual statistical abstract 2015. Carry out M & E of district projects. Support participatory bottom-up planning process in 9 sub-counties. Conduct a budget conference for 2017/18 budget. Conduct monthly DTTPC meetings. Procurement of retooling items.

Medium Term Plans and Links to the Development Plan

Training of staff in planning, Producing workplans and reports.

Developing formats and questionnaires for use in data management. Analysing and interpreting data.

Disseminating information to stakeholders for planning purposes. Training data management and equipping the data Bank to improve data management for effective planning and decision making. Increased public awareness on the relationship between population factors, family planning and development. Registration, collection and analysis

(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 hindering field work activities for planning purposes. Planning Unit need a better vehicle to facilitate monitoring activities.

2. Inadequate support from Donors and other agencies

Planning Unit has various under funded activities which would have helped the department in Development planning. Need to solicit for donor support and writing project proposals.

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	65,567	16,720	66,900
District Unconditional Grant (Non-Wage)	16,000	4,000	18,977
District Unconditional Grant (Wage)	38,590	9,976	39,923
Locally Raised Revenues	8,000	2,000	8,000

Vote: 550 Rukungiri District

Workplan 11: Internal Audit

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Support Services Conditional Grant (Non-Wage)	2,977	744	
Total Revenues	65,567	16,720	66,900
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	65,567	14,539	66,900
Wage	38,590	9,976	39,923
Non Wage	26,977	4,563	26,977
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	65,567	14,539	66,900

Revenue and Expenditure Performance in the first quarter of 2015/16

During first Quarter, Internal Audit received UGX. 16,720,000 out of total planned budget of UGX .65,567,000 representing 26%. During the quarter, the department received UGX. 16,720,000 out of expected UGX 14,593,000 which was 99 %.

The department spent UGX. 14,539,000 during the quarter which was 22% of the total planned expenditure and 89% of the quarters out turn.

The unspent balance was all recurrent of UGX .2,181,000.

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue is UGx.66,900,000 for 2016/17 compared to Ugx.65,567,000 which is 2% increase. The increase is a result of more local revenue allocated to the audit unit to strengthen public financial management and accountability. The expenditure allocation has changed on the Internal Audit significantly other than the wage increment.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

A total of 36 audits were carried out as follows; 2 departments , 2 H/C iis , 1 H/C III, 2 NGO H/Cs,10 primary schools, 9 sub-counties , 2 roads and culvert crossings, 5 secondary schools, 2 PAF and LGMSD projects, 1 rural water project.

Audit of supply of tea seedlings under Operation Wealth Creation (NAADS) program.

The quarter one internal audit report will be submitted to Council and relevant Ministries at the end of October.

Plans for 2016/17 by Vote Function

Audits for 8 departments,40 primary schools,10 secondary school,9 sub-counties,12 HCII, 5HCIII, 3HC1V,10 NGOS H/Units District wide,2 NGO Hospitals , 2 Special audits, 4 Rural water tanks,4 ISFG Latrines for primary schools,2 Secondary schools under construction,3 H/C 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.

Medium Term Plans and Links to the Development Plan

Internal Audit audits for 8 departments, 30 primary schools, 12 secondary school and 9 subcounties, Value for money for projects and road matainance, LOGIIA Workshop, AGM, IIA conference and mentoring of district staff on financial management and 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.

Vote: 550 Rukungiri District

Workplan 11: Internal Audit

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

1. Poor means of transport

The motor vehicle owned by the department is too old and expensive to maintain. We have got breakdowns several times while in the field but fortunately no harm has been sustained by any of us.

2. Untimely releases

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.

3. Poor infrastructure

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