

Vote: 602 Rubirizi District

Structure of Budget Framework Paper

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Foreword

Rubirizi District is a new local government which was carved out of Bushenyi District. This therefore is its 6th budget framework paper ever. This paper has been developed as per guidelines from the Ministry of Finance, Planning and Economic development. This document highlights the District's performance for the 1st three months up to September 2015, challenges faced in the implementation process and their explanation. In the preparation of this BFP, there were a number of consultative meetings like the District Technical planning committee, District Executive Committee and finally the Budget conference whose input was integrated into this document. The use of this software has helped us to capture both the annual workplan and draft annual budget. It captures all that is necessary in the planning and budgeting process. I wish to thank the Ministry of Finance, Planning and Economic Development for developing this software that accordingly will go along way in improving the preparation of this document and the reporting system. Most key sector staff have at least gained the skill despite a few challenges faced like inadequate resources for operation. Finally I wish to express my appreciation to all those who worked tirelessly to produce this Budget frame work paper.

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DISTRICT CHAIRPERSON - RUBIRIZI DISTRICT LOCAL GOVERNMENT

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Executive Summary

Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	296,612	104,107	372,951
2a. Discretionary Government Transfers	2,266,631	566,658	2,246,751
2b. Conditional Government Transfers	7,423,889	1,964,538	7,185,189
2c. Other Government Transfers	50,900	3,783	58,056
4. Donor Funding	355,000	47,272	415,000
Total Revenues	10,393,032	2,686,358	10,277,948

Revenue Performance in the first quarter of 2016/17

By end of September 2016, the district had received an overall total Revenue of Shillings 2,686,358,000, which accounts for 26.1% of the budget for 2016/17. However, some revenue sources performed at less than the expected 25%. Local revenue performed well at 35% because of local service tax, and Royalties. Discretionary Government transfers performed exactly at 25%. Conditional Government transfers performed above at 26% due to General public service pension arrears realised at once.

Planned Revenues for 2017/18

Rubirizi District Local Government expects to receive and spend a total of 10,277,948,000/= through various departments in the next FY 2017/18. This is lower than the previous budget. The overall decrease is due to a fall in discretionary Government transfers and a reduction on conditional government transfers. Of the planned expenditure, the biggest proportion will be spent on wages, followed by Non wage expenditures, Domestic Development and Donor Development.

Expenditure Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	942,080	404,360	767,339
2 Finance	368,966	89,541	370,256
3 Statutory Bodies	514,499	94,503	529,752
4 Production and Marketing	465,713	98,799	465,094
5 Health	1,283,494	250,495	1,350,051
6 Education	5,068,365	1,196,051	5,015,473
7a Roads and Engineering	649,649	113,498	673,629
7b Water	368,537	36,581	382,172
8 Natural Resources	232,151	29,281	234,979
9 Community Based Services	222,103	45,247	217,079
10 Planning	233,524	36,863	226,901
11 Internal Audit	43,951	7,118	45,223
Grand Total	10,393,032	2,402,338	10,277,948
Wage Rec't:	6,630,378	1,676,257	6,630,378
Non Wage Rec't:	2,676,064	659,565	2,577,103
Domestic Dev't	731,591	58,005	655,467
Donor Dev't	355,000	8,511	415,000

Expenditure Performance in the first quarter of 2016/17

By end of September 2016, the district had received 26.1% of the budget. In turn it was transferred to departments leaving a balance of 331,292,000/= on the General Fund account meant for LLGs who will receive the funds after a proof of co-funding and completion of procurement process. Education department had the highest expenditure and

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Executive Summary

Internal Audit was the least.

Planned Expenditures for 2017/18

Rubirizi District Local Government expects a budget cut in the next Financial Year 2017/18. The overall decrease is as a result of budget cuts on the discretionary government transfers. Of the planned expenditure, the biggest proportion will be spent on education followed by Health and the least will be Internal Audit. Also wages will take the highest share, Non wage Recurrent expenditures, domestic development and lastly donations.

Medium Term Expenditure Plans

Increasing access of communities to markets through improving feeder roads and construction of rural growth centres. Increasing access to health services, improving sanitation and hygiene through construction of latrines, construction of and rehabilitation of springs and shallow wells. Improving access to and quality of education services through constructing classrooms, regular inspection of schools, facilitating FAL classes.

Challenges in Implementation

Poor revenue base; The district local revenue base still remains low. its realisation is still a challenge especially collection of registration fees, sale of scrap which has become difficult to realise due to procedures involved. Limited office space: Most offices are sharing one room. This affects output and concentration. Inadequate un conditional grant: This district has more hard to reach areas like Katerera, Kyabakara. Lack of transport means for most staff.

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A. Revenue Performance and Plans

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	296,612	104,107	372,951
Inspection Fees	6,000	350	6,000
Property related Duties/Fees	1	0	1
Park Fees	28,000	7,860	38,000
Other licences	16,000	4,623	60,000
Occupational Permits	1,000	0	1,000
Market/Gate Charges	95,000	23,014	95,000
Lock-up Fees	1,000	0	1,000
Local Service Tax	30,000	31,111	33,000
Public Health Licences	1,000	0	1,000
Land Fees	6,700	850	6,700
Other Fees and Charges	39,905	6,626	49,905
Ground rent	1,000	0	1,000
Business licences	17,000	12,752	17,000
Application Fees	13,000	565	13,000
Animal & Crop Husbandry related levies	3,500	0	3,500
Agency Fees	5,000	719	5,000
Advertisements/Billboards	500	0	500
Advance Recoveries	1	430	0
Local Government Hotel Tax	10,000	3,794	10,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	5,000	260	5,000
Registration of Businesses	1	0	1
Rent & Rates from other Gov't Units	1	0	
Rent & Rates from private entities	1	0	
Rent & rates-produced assets-from private entities	1	0	
Royalties	11,000	11,152	20,344
Sale of (Produced) Government Properties/assets	1	0	
Miscellaneous	5,000	0	5,000
Refuse collection charges/Public convenience	1,000	0	1,000
2a. Discretionary Government Transfers	2,266,631	566,658	2,246,751
District Discretionary Development Equalization Grant	117,210	29,302	139,919
Urban Unconditional Grant (Non-Wage)	104,586	26,146	88,994
Urban Discretionary Development Equalization Grant	44,352	11,088	37,200
District Unconditional Grant (Wage)	1,428,427	357,107	1,428,427
District Unconditional Grant (Non-Wage)	498,880	124,720	479,035
Urban Unconditional Grant (Wage)	73,176	18,294	73,176
2b. Conditional Government Transfers	7,423,889	1,964,538	7,185,189
Development Grant	437,840	109,460	451,023
General Public Service Pension Arrears (Budgeting)	117,068	117,068	0
Gratuity for Local Governments	59,089	14,772	0
Transitional Development Grant	127,348	31,837	21,576
Sector Conditional Grant (Wage)	5,128,774	1,282,194	5,128,774
Sector Conditional Grant (Non-Wage)	1,472,270	388,833	1,502,315
Pension for Local Governments	81,501	20,375	81,501
2c. Other Government Transfers	50,900	3,783	58,056
MoGLSD	3,500	0	3,500
Head Count & Census	3,000	0	3,000
Commercial services		0	7,156
CAIIP-3	39,300	0	39,300

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A. Revenue Performance and Plans

Other Transfers from Central Government(Youth Livelihood Fund)		3,783	
PLE supervision (UNEB)	5,100	0	5,100
4. Donor Funding	355,000	47,272	415,000
UNICEF	70,000	46,930	130,000
UNEPI (SIAs),GAVI	160,000	0	160,000
UWA	115,000	0	115,000
Non Tropical Diseases (NTD)	10,000	343	10,000
Total Revenues	10,393,032	2,686,358	10,277,948

Revenue Performance in the first Quarter of 2016/17

(i) Locally Raised Revenues

Locally raised revenue performed well at 35% because of local service tax at 103%, business licence at 75% and Royalties at 100%. However, other sources like inspection fees, land fees and agency fees are still performing below the target.

(ii) Central Government Transfers

Discretionary Government transfers performed exactly at 25% as was expected. Conditional Government Transfers performed slightly above at 26.5%. The slight increase was due to receipt of general public service pension arrears at 100%. Other Government Transfers performed poorly at 7.4%. This was due to non receipt of funds on expected revenue sources like CAIIP -3 and PLE supervision.

(iii) Donor Funding

Donor funding performed slightly below the target at 21.7%. This lower performance was due to UNEPI, UWA and NTD partners who have not yet met their obligation. However, its UNICEF which has met its obligation at 67%.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The projected local revenue is 372,954,000. This is higher compared to financial year 2016/17. This is because the district expects to collect more local revenue especially from previously untapped revenue sources of Royalties, Other fees and charges and other licences especially from coffee traders.

(ii) Central Government Transfers

The Central Government transfers will be the major source of revenue for the District budget of 2017/2018. Discretionary Government transfers and Conditional Government transfers are expected to decrease due to reduction in the receipt of Urban un conditional grant Non wage, Urban DDEG, District un conditional grant Non wage and Gratuity for local governments.

(iii) Donor Funding

The Local Government expects to receive a total of shillings 555,000,000 in the Financial Year 2017/18 which is higher than for Financial Year 2016/17. This is because we expect more support from UNICEF as well as other partners meeting their obligation.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	935,994	403,276	758,946
District Unconditional Grant (Non-Wage)	48,280	12,070	48,780
District Unconditional Grant (Wage)	380,242	158,206	380,242
General Public Service Pension Arrears (Budgeting)	117,068	117,068	0
Gratuity for Local Governments	59,089	14,772	0
Locally Raised Revenues	21,400	9,797	25,600
Multi-Sectoral Transfers to LLGs	228,415	70,988	222,823
Pension for Local Governments	81,501	20,375	81,501
<i>Development Revenues</i>	6,086	1,221	8,393
District Discretionary Development Equalization Grant	4,886	1,221	7,193
Donor Funding	1,200	0	1,200
Total Revenues	942,080	404,497	767,339
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	935,994	403,139	758,946
Wage	453,419	213,088	453,419
Non Wage	482,576	190,050	305,527
<i>Development Expenditure</i>	6,086	1,221	8,393
Domestic Development	4,886	1,221	7,193
Donor Development	1,200	0	1,200
Total Expenditure	942,080	404,360	767,339

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

The department budgeted for 942,080,000/= but cumulatively received 404,497,000/= (43%). This overperformance is as a result of 100% receipt of pension arrears, local revenue performed high due to extra costs for salary payment which require moving to the center. 172% of the planned quarterly budget was received. Local revenue receipt is at 183% due to payment of salaries from the center which required more local revenue. Wages received was at 166% due to more staff accessing payroll, Pension received.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector budget 2017/18FY has reduced compared to 2016/17 budget. This reduction is a result of no receipts on gratuity and public service pension arrears. The sector intends to spend mainly on wage and non wage to do implementation of government programmes and projects, supporting CBG activities, proper filling of staff appraisal forms, and lawful decisions of the district council.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

None of the staff were trained against the planned. However recruitment is underway and mentorship likely to be done next quarters. The Capacity building plan is not in place but will be done next quarter. All the pensioners were paid as planned, all the staff were appraised as planned and all the staff were trained in record management as planned.

Plans for 2017/18 by Vote Function

The Major outputs in 2017/2018 will be coordination reports with central government ministries & agencies for strengthening efficiency, Monitoring and Supervision reports for Government programmes for economic delivery of services and value for money, Implementation of Government programmes and lawful decisions of the district council, implementing the approved capacity building plan 2016/2017. Supporting Staff to undertake Shortcourses, Conducting

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Workplan 1a: Administration

gender awareness and proper filling of staff ap

Medium Term Plans and Links to the Development Plan

coordination meetings with central government,national celebrations,pay roll management and printing of pay slips,appraising district staff,declaiming and submitting vaccancies to DSC.

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

Procurement of a vehicle for the CAO's office.

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

1. Lack of means of transport

The Sector does not have any means of transport which constrains the implementation and supervision of government programmes.

2. Inadequate office equipments

The Department needs two computers for CAO's office and registry for proper information management and timely response to line ministries.

3. Understaffing of critical positions

Need to fill critical positions for heads of departments like the PHRO,DEO,District Engineer. This understaffing currently affects service delivery as few staff being overwhelmed with work of many.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand		2016/17		2017/18
	Approved Budget	Outturn by end Sept		Proposed Budget
A: Breakdown of Workplan Revenues:				
Recurrent Revenues	368,966	92,744		370,256
District Unconditional Grant (Non-Wage)	36,601	9,150		33,846
District Unconditional Grant (Wage)	146,993	33,750		146,993
Locally Raised Revenues	16,800	6,905		20,400
Multi-Sectoral Transfers to LLGs	168,572	42,939		169,017
Total Revenues	368,966	92,744		370,256
B: Overall Workplan Expenditures:				
Recurrent Expenditure	368,966	89,541		370,256
Wage	146,993	33,750		146,993
Non Wage	221,973	55,792		223,263
Development Expenditure	0	0		0
Domestic Development	0	0		0
Donor Development	0	0		0
Total Expenditure	368,966	89,541		370,256

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

The department received shs92.7 million and spent 89.5 million which represents 97%.Of this expenditure, 92% was spent on wage while 101% non wage to do revenue collections, submitting final accounts to the Office of the Auditor General.The unspent balance of 3.2 million was as a results of a contractor whose claims are in process which funds were meant for payment of suppliers for fuel and stationery.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Sector plans to receive shs 370,256,000 which is higher than the previous budget. The increase is due to increase in

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Workplan 2: Finance

multisectoral transfers to LLGs and an increase in local revenue. The sector budget is expected to be spent as wage for payment of salaries, Non wage for Revenue inspection, Budget preparation and other sector activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department collected more local revenue than planned, On local hotel tax, the target was not hit because the season was not favourable for the tourists. The other indicators were achieved as planned. The department also carried out revenue inspection, submitted draft final accounts to Office of Auditor General (OAG)-Mbarara and Accountant General (AG)-Kampala

Plans for 2017/18 by Vote Function

The planned outputs are payment of wage, Revenue inspections, preparation of draft budgets and workplan, preparation of Monthly, quarterly and Annual Financial statements and their submissions to relevant offices.

Medium Term Plans and Links to the Development Plan

The planned outputs are payment of wage, Revenue inspections, preparation of draft budgets and workplan, preparation of Monthly, quarterly and Annual Financial statements and their submissions to relevant offices and all linked to the DDP.

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

Professional Training of Accounts staff may be undertaken by Ministry of Local Government.

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

1. Lack of enough equipment

The department doesn't have enough desktops and Laptops to do the accounting work in time.

2. Lack of Enough office space

The department doesn't have enough shelves to store in accounting documents. It is very overclouded.

3. Lack of IT equipment

The department doesn't have IFMS point. Staff have to travel to Kampala or other areas to look for IFMS point to prepare Accounting Warrants and Payment of salaries.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>512,699</i>	<i>121,294</i>	<i>527,952</i>
District Unconditional Grant (Non-Wage)	230,722	57,680	235,132
District Unconditional Grant (Wage)	234,106	35,311	234,106
Locally Raised Revenues	18,750	11,303	23,250
Multi-Sectoral Transfers to LLGs	29,122	17,000	35,465
<i>Development Revenues</i>	<i>1,800</i>	<i>0</i>	<i>1,800</i>
Donor Funding	1,800	0	1,800

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Workplan 3: Statutory Bodies

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	514,499	121,294	529,752
B: Overall Workplan Expenditures:			
Recurrent Expenditure	512,699	94,503	527,952
Wage	234,106	35,311	234,106
Non Wage	278,594	59,192	293,846
Development Expenditure	1,800	0	1,800
Domestic Development	0	0	0
Donor Development	1,800	0	1,800
Total Expenditure	514,499	94,503	529,752

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

The department budgeted for 514,499,000/=, cumulatively received 121,294,000/= (24%). Where wage performed low at 15% due to expired term of Chairperson DSC whose salary was received, local revenue overperformed at 60% due to massive monitoring of govt programmes by political leaders. Planned quarterly received was 121,294,000/= out of 128,625,000/= (100%). Of this wage performed at 60% due to zero receipt of salary for Chairperson DSC as a result of expiry of his term of office, local revenue o

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector budget 2017/18 FY has increased compared to the previous one. The increase is a result of an increment on multi sectoral transfers to LLGs, non wage and local revenue. The sector intends to spend mainly on wage and non wage to monitor government programmes, make policies, approve budgets and work plans.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The The department on the number of land applications , plan was 40 but achieved 21. This is high because people were sensitised on the use of titling their land, one land board meeting was held as planned, no of PAC reports were available for discussion.

Plans for 2017/18 by Vote Function

The Land board will handle land matters as per the land act, 40 Land applications, Registration, Renewal will be cleared, The district service commission will handle submissions made by the Chief Administrative Officer and take appropriate action. 4 PAC reports will be received and discussed by council. 7 Auditor Generals Queries will be reviewed as required. The Procurement unit will prepare and submit the approved procurement plan and reports to PPDA.

Medium Term Plans and Links to the Development Plan

6 council meetings are expected to be held, 12 DEC meetings to be held at district level, ULGA subscription to be made, Workshops and seminars will be attended & Government programmes are expected to be monitored, salaries to be paid, small disasters hit areas are also expected to be compensated in district and pledges by District chairperson to be met, 24 meetings for evaluation and award to be held, workshops & seminars to be attended, 4 quarterly reports to be produced, procurement plans to be pr

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

Procurement of a vehicle for the DEC members to strengthen monitoring and evaluation of Government programmes

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

1. Lack of office equipment

The sector lacks office equipment including storage cabins, seats, computers and their accessories

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Workplan 3: Statutory Bodies

2. Lack of transport means

DEC members lack transport means in terms of vehicles to effectively monitor and evaluate government programs

3. Lack of office space

The sector lacks office space especially for the district land board

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	426,140	102,699
District Unconditional Grant (Non-Wage)	3,000	750
District Unconditional Grant (Wage)	65,815	12,947
Locally Raised Revenues	2,600	1,020
Multi-Sectoral Transfers to LLGs	2,800	0
Other Transfers from Central Government		0
Sector Conditional Grant (Non-Wage)	23,964	5,991
Sector Conditional Grant (Wage)	327,962	81,990
<i>Development Revenues</i>	39,572	9,894
Development Grant	19,284	4,821
District Discretionary Development Equalization Grant	19,054	4,764
Locally Raised Revenues	1,235	310
Total Revenues	465,713	112,593
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	426,140	98,799
Wage	393,776	94,938
Non Wage	32,364	3,861
<i>Development Expenditure</i>	39,572	0
Domestic Development	39,572	0
Donor Development	0	0
Total Expenditure	465,713	98,799

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

The sector annual plan was 465,713,000/= but cumulatively received 112,593,000/= (24%). This is low because of no receipt of other transfers from central government, sectoral transfers performed poorly at 0% and local revenue performed well at 157% because of extra revenue received from District collections. The quarter plan was 116,428,000/= but the sector received 112,593,000/= (97%). This is because multisectoral transfers performed at 0%, zero receipt of multisectoral transfers to LLGs, local

Department Revenue and Expenditure Allocations Plans for 2017/18

The department will receive shs.465,093.936/= compared to shs 464,713,000. This increase is due to a rise in locally raised revenue and other transfers from Central Government and DDEG. The department will spend on wage and on non-wage to pay salaries, Vaccinate livestock, Control of crop pests and diseases, management of fishing activities, Cooperative Societies supervision, Support supervision of field activities, vermin control and maintenance of the banana demonstration.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Under production services, 1457 animals were vaccinated against the planned 2200 due to the increase in number of farmers engaging in poultry farming, on live stock taken for slaughter, 1000 planned and achieved 302 because people

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Workplan 4: Production and Marketing

have developed interest in rearing live stock as the FMD was eradicated in the district, 12000kgs of fish were harvested against 40,000kg planned. Under commercial services, most indicators were not achieved due to late release of funds as well as inadequacy whereas onl

Plans for 2017/18 by Vote Function

Support supervision of field activities, monitoring & evaluation of Government programmes/ projects, financial & technical auditing of agricultural supplies, farmer trainings, establishing/conducting demonstrations, procurement and distribution of agricultural technologies, consultations with MAAIF & development partners, enforcement of fisheries regulations & promotion of sustainable use of natural resources (fisheries & land), enforcement of crop pests and diseases (egBBW & BCTB) control by-

Medium Term Plans and Links to the Development Plan

Support supervision of field activities, Monitoring & Evaluation, financial & technical auditing of agricultural supplies, farmer trainings, establishing/conducting demonstrations, procurement and distribution of agricultural technologies, pests & disease control, construction of administrative offices.

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

Support to food security campaign by COVOID, development of irrigation system (Water for Production) by MAAIF, tourism development by MTIC, Installation and stocking of fish cages on minor lakes by MAAIF and Development partners, Support LED under Commercial sub sector by MTIC.

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

1. Inadequate funding & Understaffing

Understaffing and Inadequate funding for proper coordination, enforcement of agriculture sector laws & regulations and procurement of technologies to effectively accomplish sector activities.

2. Pests & Diseases

Banana Bacterial Wilt disease, Black Coffee Twig Borer & New castle disease which have made farmers to make huge losses from their enterprises. Also climate change has brought in major losses to farmer enterprises.

3. Low farmer adoption rate

Low farmer adoption rate of new/improved agricultural technologies and low capacity of farmer institutions to plan and demand for agriculture advisory services which constrains them from market oriented/ commercial farming.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,099,495</i>	<i>250,495</i>	<i>1,101,892</i>
District Unconditional Grant (Non-Wage)	1,500	375	1,500
District Unconditional Grant (Wage)	150,146	17,312	150,146
Locally Raised Revenues	2,600	1,284	4,997
Multi-Sectoral Transfers to LLGs	13,290	0	13,290
Sector Conditional Grant (Non-Wage)	106,818	25,239	106,818
Sector Conditional Grant (Wage)	825,142	206,285	825,142
<i>Development Revenues</i>	<i>183,999</i>	<i>39,755</i>	<i>248,159</i>
District Discretionary Development Equalization Grant	3,176	794	7,336
Donor Funding	180,000	38,762	240,000
Locally Raised Revenues	823	200	823

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Workplan 5: Health

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	1,283,494	1,350,051
B: Overall Workplan Expenditures:		
Recurrent Expenditure	1,099,495	1,101,892
Wage	975,287	975,287
Non Wage	124,208	126,605
Development Expenditure	183,999	248,159
Domestic Development	3,999	8,159
Donor Development	180,000	240,000
Total Expenditure	1,283,494	1,350,051

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

The Planned sector budget was 1,283,494,000= but cumulatively received 276,691,000=(22%). This low performance is a result of no receipt on sectoral transfers(0%), wage underperforming at 12% because of understaffing in the department, donors performed poorly at 14% due to delays to meet their obligation. Local revenue overperformed at 49% as a top up to help fight disease outbreak at the lake region. The quarterly plan was 320,874,000= but received 86% of it. This is low due to underperformance of

Department Revenue and Expenditure Allocations Plans for 2017/18

The department budget 2017/18 is higher than the previous budget. The increase is due to increase in DDEG allocation, increase in donor funding from UNICEF that was not available last FY and increase in local revenue allocation. The department will spend this budget on wages for salaries, Non wage for support supervision and Health care management. Development expenditure on renovation of maternity ward in kyabakara and conducting sanitation activities in all LLGs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Most of the indicators at both NGO and Health Facilities performed at an average of 19.5% achievement which is an under performance that can be explained by the late releases of both funds and medicines & health supplies. Immunisation of Children with Pentavalent Vaccine was best at NGO health facilities because their vaccine fridges were functional whereas those in the Government health facilities were functional at 50% causing an underperformance. The NGO delivered 77.9% because the Marriestope

Plans for 2017/18 by Vote Function

129480 OPD utilisation are expected, 3270 deliveries expected and 7019 children immunised with pentavalent vaccine are expected, 1 staff house renovated at Kishenyi, staff recruitment to atleast 80%, 50 health workers to be trained.

Medium Term Plans and Links to the Development Plan

conducting immunisation 100%, 3270 Deliveries, renovation of staff houses, staff recruitment and health workers trainings.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors control and elimination of NTD's from ENVISION and SIAS under UNEPI from GAVI funds.

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

1. under staffing

The staffing levels in the health sector still stands at 50% with very few support staff

2. lack of staff accomodation

Vote: 602 Rubirizi District

Workplan 5: Health

There is lack of accomodation for health workers in most health facilities

3.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	4,821,670	1,253,799	4,862,380
District Unconditional Grant (Non-Wage)	4,000	1,000	3,500
District Unconditional Grant (Wage)	72,966	11,340	72,966
Locally Raised Revenues	3,600	1,090	6,000
Multi-Sectoral Transfers to LLGs	4,530	0	4,530
Other Transfers from Central Government	8,100	0	8,100
Sector Conditional Grant (Non-Wage)	752,803	246,451	791,612
Sector Conditional Grant (Wage)	3,975,671	993,918	3,975,671
<i>Development Revenues</i>	246,695	59,173	153,094
Development Grant	128,862	32,216	126,940
District Discretionary Development Equalization Grant	6,351	1,588	14,672
Donor Funding	10,000	0	10,000
Locally Raised Revenues	1,481	370	1,481
Transitional Development Grant	100,000	25,000	
Total Revenues	5,068,365	1,312,973	5,015,473
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	4,821,670	1,196,051	4,862,380
Wage	4,048,637	1,005,197	4,048,637
Non Wage	773,033	190,853	813,743
<i>Development Expenditure</i>	246,695	0	153,094
Domestic Development	236,695	0	143,094
Donor Development	10,000	0	10,000
Total Expenditure	5,068,365	1,196,051	5,015,473

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

The Department had budgeted for 5,068,365,000= but cumulatively received 1,312,973,000 (26%). This is high due to conditional grants to Primary and secondary increased and performed well at 33%, local revenue also performed high at 30%. Receipt on donor funding is at 0% as donors have not yet met their obligations, other transfers also at 0% as PLE exams are scheduled for next quarter. 104% of the quarter plan was received where conditional grants to primary and secondary education overperformed

Department Revenue and Expenditure Allocations Plans for 2017/18

The department budget 2017/18 FY is low compared to 2016/17 FY budget. This reduction is due to decrease in development grants (SFG). The department will spend mainly on wage and non wage to do school inspection, construction of Classrooms in UPE schools, Reduce school drop out by sensitizing stakeholders, Coordinating DEOs office activities to increase enrolment both in primary and secondary Education.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Number of Pupils enrolled in UPE were achieved as planned. Dropout has reduced due to massive sensitisation by Education department, PLE and UCE performance on grade one will be reported on in the 3rd quarter, constructions are no longer carried since the centre has taken control. The construction of a laboratory at St Michael H school will be

Vote: 602 Rubirizi District

Workplan 6: Education

done in other quarters. 90 schools of 50 planned were inspected because the sector received a motorcycle from Global partnership for Education given Minist

Plans for 2017/18 by Vote Function

530 teachers to be paid mostly salaries, 4 Supervision and monitoring reports prepared and submitted to Council, Dropout rate monitored and reduced to 140 in all primary schools, improve PLE performance in primary schools , 2 classrooms with an office and store will be constructed in selected primary schools. 400 students are expected to pass olevel out of the 480 sitting, School inspection to be conducted in all secondary and primary to enhance better performance.

Medium Term Plans and Links to the Development Plan

530 teachers to be paid mostly salaries, 4 Supervision and monitoring reports prepared and submitted to Council, Dropout rate monitored and reduced to 140 in all primary schools, improve PLE performance in primary schools , 2 classrooms with an office and store will be constructed in selected primary schools. 400 students are expected to pass olevel out of the 480 sitting, School inspection to be conducted in all secondary and primary to enhance better performance.

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

Funding Special needs activities in the district, Need for a Government tertiary institution in the district.

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

1. lack of capacity to use computer

Most staff in this department cannot operate a computer which hinders performance in terms of proper planning, implementation and reporting

2. lack of means of transport

The department has no means of transport to supervise all the primary and secondary schools

3. lack of enough accommodation for teachers

Most teachers lack accommodation and end up travelling long distances to schools leading to late coming, absenteeism and poor performance.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	649,649	121,433	662,940
District Unconditional Grant (Non-Wage)	35,856	8,964	17,356
District Unconditional Grant (Wage)	47,902	8,033	47,902
Locally Raised Revenues	10,809	3,620	42,601
Multi-Sectoral Transfers to LLGs	10,596	10,540	10,595
Other Transfers from Central Government	39,300	0	39,300
Sector Conditional Grant (Non-Wage)	505,187	90,277	505,187
<i>Development Revenues</i>	0	0	10,689
District Discretionary Development Equalization Grant		0	9,781
Locally Raised Revenues		0	908

Vote: 602 Rubirizi District

Workplan 7a: Roads and Engineering

<i>US\$ Thousands</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	649,649	121,433	673,629
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>649,649</i>	<i>113,498</i>	<i>662,940</i>
Wage	47,902	8,033	47,902
Non Wage	601,747	105,465	615,039
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>10,689</i>
Domestic Development	0	0	10,689
Donor Development	0	0	0
Total Expenditure	649,649	113,498	673,629

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

The department planned for 649,649,000 but cumulatively received 121,433,000 (19%). Of this Local revenue performed at 134% due to more money that was allocated for vehicle maintenance. The department received 75% of its quarterly planned budget. Conditional grants performed at 71% and unconditional grant performed at 100%. Of this budget receipt, the expenditure is at 70%, where wage is at 67% and Non wage at 70%. This is low because funds were received late and road maintenance activities di

Department Revenue and Expenditure Allocations Plans for 2017/18

The department budget will be lower compared previous budget. This reduction is due to a fall in non wage from 35 Million to 17 million. The department will spend on wage for payment of salaries and non wage to maintenance of district feeder roads, grading and shaping of 52kms of district feeder roads, spot gravelling and installation of 10 lines of culverts on feeder roads and grading of CARS in LLG.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Construction of Mpanga box culvert/bridge (phase two) completed. Routine manual maintenance performed at 0kms out of 128 planned. This was due to the delay to recruit road gangs that wasn't finalised by end of the quarter. Periodically maintained roads at 0km out of 21 km planned, activity planned for quarter two. Rehabilitation of 50kms of CARS completed under CAIIP-3 project.

Plans for 2017/18 by Vote Function

manual maintenance of 128kms of district feeder roads using road gangs for 4 months, grading and shaping of 52kms of district feeder roads, spot gravelling of 3kms of district feeder roads, completion of CAIIP projects, grading and shaping of CARS in subcounties, Repair of office buildings and renovation of district store, maintenance of district compound, payment of utility bills, procurement of office furniture and construction of one office building.

Medium Term Plans and Links to the Development Plan

manual maintenance of 128kms of district feeder roads using road gangs for 4 months, grading and shaping of 52kms of district feeder roads, spot gravelling of 3kms of district feeder roads, completion of CAIIP projects, grading and shaping of CARS in subcounties,

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

Rehabilitation of community access roads by CAIIP

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

1. limited scope of works

district receives inadequate funds for road maintenance hence is unable to carry out all the required interventions on roads

2. No full road unit

Vote: 602 Rubirizi District

Workplan 7a: Roads and Engineering

District has no full road unit for effective implementation of road maintenance works

3.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	53,844	13,292	50,701
District Unconditional Grant (Wage)	17,451	4,444	17,451
Locally Raised Revenues	1,000	0	1,000
Sector Conditional Grant (Non-Wage)	35,393	8,848	32,250
<i>Development Revenues</i>	314,693	78,670	331,471
Development Grant	289,693	72,423	304,592
District Discretionary Development Equalization Grant	1,588	397	4,891
Locally Raised Revenues	412	100	412
Transitional Development Grant	23,000	5,750	21,576
Total Revenues	368,537	91,963	382,172
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	53,844	8,669	50,701
Wage	17,451	4,444	17,451
Non Wage	36,393	4,225	33,250
<i>Development Expenditure</i>	314,693	27,912	331,471
Domestic Development	314,693	27,912	331,471
Donor Development	0	0	0
Total Expenditure	368,537	36,581	382,172

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

Received funds: 8,848,000= (SCG-Non wage), 5,750,000= (TDG), 4,444,000= (DUG-Wage), 397,000= (DDDEG) and 100,000= (Local Revenue). Total funds received: 91,963,000= hence 25% of the annual budget of 368,537,000=. Total funds spent: 32,137,000= which is 9% of the total annual budget and 35% of the quarter release. The unspent balance is 55,381,000=. The bank balances of 50,758,000= (development) is meant for hardware projects which are under procurement. They will commence in second quarter. T

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector budget 2017/18 has increased compared to last year budget. This increase is a result of more funds allocated to capital projects, District Discretionary Equalisation grant and receipts on local revenue. The sector will spend mainly on wage and non wage to do supervision and monitoring of water projects, conducting coordination meetings, collection and analysis of data, purchase of office stationery. Development revenues on construction of shallow wells and GFS.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

10 supervision visits were held as per quarter plan. 20 points were tested for quality as per plan and the activity will be completed in 2nd quarter. 1 Coordination meeting was held as per plan. The rest are planned for subsequent quarters.

Plans for 2017/18 by Vote Function

Construction of Kyabakara GFS (Phase 2), Construction of 1 spring tank, Construction of 1 VIP Latrine, Rehabilitation of 5 shallow wells and 5 springs, Sanitation improvement, Water quality testing, Construction Supervision,

Vote: 602 Rubirizi District

Workplan 7b: Water

Coordination meetings, Data collection and analysis, Software activities, Feasibility and design review of Kyabakara GFS (Phase 2) before construction, Payment of Retention, Intercounty meetings.

Medium Term Plans and Links to the Development Plan

Construction of Kyabakara GFS (Phase 2), Construction of 1 spring tank, Construction of 1 VIP Latrine, Rehabilitation of 5 shallow wells and 5 springs,

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

Rehabilitation of Kabarogi GFS and Nyamabare GFS by UNICEF.

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

1. Low water coverage

Low funding yet the district is water stressed which has hindered fast increase of water coverage.

2. Land acquisition

Land wrangles where water points are to be constructed yet no compensation is planned.

3. Cutting of piped water by Road works

Road projects always cut many water pipes without reinstatement.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	118,399	30,247	120,369
District Unconditional Grant (Non-Wage)	4,300	1,075	4,300
District Unconditional Grant (Wage)	104,403	27,335	104,403
Locally Raised Revenues	3,400	1,090	5,500
Multi-Sectoral Transfers to LLGs	3,309	0	3,309
Sector Conditional Grant (Non-Wage)	2,987	747	2,857
<i>Development Revenues</i>	113,752	437	114,610
District Discretionary Development Equalization Grant	1,588	397	2,445
Donor Funding	2,000	0	2,000
Locally Raised Revenues	165	40	165
Multi-Sectoral Transfers to LLGs	110,000	0	110,000
Total Revenues	232,151	30,684	234,979
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	118,399	29,281	120,369
Wage	104,403	27,335	104,403
Non Wage	13,996	1,946	15,966
<i>Development Expenditure</i>	113,752	0	114,610
Domestic Development	1,752	0	2,610
Donor Development	112,000	0	112,000
Total Expenditure	232,151	29,281	234,979

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

The sector received 25% of the annual planned revenues. All the quarter conditional grant on natural resources protection was received 100% however this was not spent due to delay in availability. The expenditure on wage was 5% more than planned to cater for staff annual increments. Non wage at 56% to do environment and natural resource

Vote: 602 Rubirizi District

Workplan 8: Natural Resources

protection whose funds were availed to the sector late. The balance on account is because the money was availed late yet some of it was for facilitating training

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector's proposed budget has increased by a paltry 1.2% from its 2016/17 figure. The increment is attributed to a slight increase in local revenue. However, the ENR allocation has declined by 4.4% to Shs 2.8m which reduces us to only undertaking ecosystem inventories and minor compliance checks. A slight increase in discretionary development revenue will cater for afforestation of redundant district lands.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The sector used good will of the fuel service provider and staff to register some achievements. 4 environment compliance visits were undertaken in 8 fragile ecosystem place representing 50% of the planned target. This was required during the rainy period to map areas prone to degradation. Under forestry, 8 people were trained which is double the quarterly target. This was undertaken during a reconnaissance visit of areas/ eucalyptus forests infested with bronzebug pest. Under the number of people

Plans for 2017/18 by Vote Function

The department will ensure that the District ENR committee is trained in ENR monitoring; Wetland and Lake catchment action plans are developed, environment compliance checks are conducted, tree seedlings procured and planted on government land, Tree farmers advised are on forest management, Government land is surveyed and titled, development in urban centres is guided and Sector activities coordinated.

Medium Term Plans and Links to the Development Plan

Securing tenure of Government lands through demarcation, surveying and titling; undertaking training of tree farmers in forestry / plantation management; developing ecosystem action plans, conducting wetland compliance checks were conducted, offoresting government lands, coordination and supervision of Sector activities and guiding developments in urban centres provide a good link of this FY plans with the DDP.

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

Activities for climate change and REDD+ by Ministry of Water & Environment and Wildlife Conservation Society; Collaborative forest management activities by Nature Uganda and residual Oil & Gas management activities by USAID's Environment management for Oil.

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

1. Environment & Natural degradation

There is degradation of fragile ecosystem areas such as banks of river Kyambura, banks of Lake Edward and wetlands and shores of all minor lakes.

2. Inadequate funding to department activities

The level of funding to the sector is far outpaced by the rate of environment abuse.

3. Lack of local political will

Elected leaders only mention environmental and natural resources degradation but take no action to avert it at local level

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			

Vote: 602 Rubirizi District

Workplan 9: Community Based Services

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<i>Recurrent Revenues</i>	192,870	47,911	189,887
District Unconditional Grant (Non-Wage)	1,500	375	1,500
District Unconditional Grant (Wage)	132,301	31,473	132,301
Locally Raised Revenues	5,600	1,000	8,000
Multi-Sectoral Transfers to LLGs	4,851	0	4,851
Other Transfers from Central Government	3,500	3,783	3,500
Sector Conditional Grant (Non-Wage)	45,117	11,279	39,734
<i>Development Revenues</i>	29,233	10,819	27,192
Donor Funding	20,000	8,511	20,000
Multi-Sectoral Transfers to LLGs	4,886	1,221	7,192
Transitional Development Grant	4,348	1,087	
Total Revenues	222,103	58,730	217,079
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	192,870	36,737	189,887
Wage	132,301	31,473	132,301
Non Wage	60,569	5,264	57,586
<i>Development Expenditure</i>	29,233	8,511	27,192
Domestic Development	9,233	0	7,192
Donor Development	20,000	8,511	20,000
Total Expenditure	222,103	45,247	217,079

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

The sector approved budget for 2016/17FY was 222103,000/= but cumulatively received 58,730,000/= (26%). This is high because of other transfers from central Government performing at 108% because of the receipt of YLP funds more than planned, donor funding overperformed at 43% to coordinate stakeholder meeting to end child marriages and early pregnancies. The quarter plan was 55,526,000/= but received 58,730,000/= (106%). This is because central transfers performed well due to the receipt of Y

Department Revenue and Expenditure Allocations Plans for 2017/18

The department budget will be lower than the previous budget FY. This decrease is due to a reduction in no wage from 45,117,000 to 39,734,000. The department plans to spend on wage for payment of staff salaries, non wage for Conducting FAL review meetings in all sub counties and Town councils, Training FAL instructors, Paying FAL instructors their incentives and development activities of supporting groups under CDD programme.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

There was no child case reported for resettlement, all Community Development workers have been actively doing their work. All the 900 FAL learners are still under training and only 480 have been tested. The Youth council was not able to sit in the quarter due to late release of the quarter funds. The disabled have not yet been assisted as planned as there no immediate request made for assistance. One women council was held as planned.

Plans for 2017/18 by Vote Function

Conducting FAL review meetings in all sub counties and Town councils, Training FAL instructors, Paying FAL instructors their incentives, community groups support with CDD funds, 4 Youth council and 1 Youth Executive meetings held, 1 District Youth Celebrated, Two PWD council meetings held, Mobilisation of PWDs at sub county level to participate in government programmes, PWD chairperson facilitated to coordinate PWD activities.

Medium Term Plans and Links to the Development Plan

Conducting FAL review meetings in all sub counties and Town councils, Training FAL instructors, Paying FAL instructors their incentives, community groups support with CDD funds, 4 Youth council and 1 Youth Executive meetings held, 1 District Youth Celebrated, Two PWD council meetings held, Mobilisation of PWDs at sub county level

Vote: 602 Rubirizi District

Workplan 9: Community Based Services

to participate in government programmes, PWD chairperson facilitated to coordinate PWD activities.

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

Conducting community surveys on OVC, domestic violence and sanitation

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

1. Low response/turn up of community members to government programmes

There is low community participation in government programmes like CDD, FAL, CAIP which results into delays in implementation and reporting, efficiency and effectiveness in service delivery.

2. Transport means

The department has no transport means to implement, monitor and supervise government programmes

3. Limited follow up to mainstream cross cutting issues.

This has affected gender mainstreaming, monitoring and evaluation of CDD, youth livelihood programme which has led to misuse of funds, inadequate monitoring of implementing partners

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	83,985	12,195	83,785
District Unconditional Grant (Non-Wage)	20,537	5,134	18,537
District Unconditional Grant (Wage)	50,255	5,411	50,255
Locally Raised Revenues	4,000	1,650	5,800
Multi-Sectoral Transfers to LLGs	9,193	0	9,193
<i>Development Revenues</i>	149,539	29,883	143,115
District Discretionary Development Equalization Grant	6,107	1,527	7,192
Donor Funding	30,000	0	30,000
Locally Raised Revenues	726	180	726
Multi-Sectoral Transfers to LLGs	112,705	28,176	105,197
Total Revenues	233,524	42,078	226,901
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	83,985	8,296	83,785
Wage	50,255	5,411	50,255
Non Wage	33,730	2,886	33,530
<i>Development Expenditure</i>	149,539	28,567	143,115
Domestic Development	119,539	28,567	113,115
Donor Development	30,000	0	30,000
Total Expenditure	233,524	36,863	226,901

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

The Department annually budgeted for 233,524,000/=-, cumulatively received 42,078,000/=- (18%), This is lower due to wage at 11% as a result failure to attract a district Planner. Locally raised revenue performed at 41% due to internal Assessment to be conducted in all LLGs in 2nd quarter due to inadequate funds which requires all the annual budget at once than planned quarterly. The plan for the quarter was 58,381,000/=- but received 72% of it because of wage performing low at 43% due to failure

Department Revenue and Expenditure Allocations Plans for 2017/18

Vote: 602 Rubirizi District

Workplan 10: Planning

The department proposed budget for 2017/18FY is lower than the previous due to decreases in non wage and multi sectoral transfers to LLGs. However, DDEG and local revenue are expected to increase. The unit plans to spend mainly on wage to pay salaries, Non wage; to monitor govt programmes and projects, procure office stationery, prepare work plans and budgets as well as coordinating planning activities. Donor development for conducting Birth registration in the district.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

In the planning Unit there are two staff, Senior Planner and Population Officer. 3 out of 12 TPC meetings were held for the months of July, August and September as planned

Plans for 2017/18 by Vote Function

Conducting TPC meetings, Coordinating Planning activities, monitoring of all government projects and programmes, Retooling a laptop under LGMSD, technical backstopping to LLGs in planning, conducting internal assessment, Development of annual workplans, DDPs and quarterly preparation of progress reports.

Medium Term Plans and Links to the Development Plan

Preparing TPC meetings, Coordinating monitoring of all government projects and programmes, Retooling under LGMSD, technical backstopping to LLGs in planning, Development of annual workplans, DDPs and quarterly preparation of progress reports.

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

Strengthening CIS and BR programmes in the district. construction of office space to house planning unit, Procurement of a vehicle for coordinating planning unit activities.

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

1. Understaffing

The department is run by only two officers which requires the recruitment of an office secretary to properly manage the office records

2. lack of transport means

The planning unit has no means of transport to monitor and evaluate government programmes and projects

3. inadequate funding

lack of support to conduct population surveys like CIS

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	42,730	6,813	43,785
District Unconditional Grant (Non-Wage)	9,630	2,407	9,630
District Unconditional Grant (Wage)	25,849	2,398	25,849
Locally Raised Revenues	4,600	2,008	6,100
Multi-Sectoral Transfers to LLGs	2,651	0	2,206
<i>Development Revenues</i>	1,221	305	1,438
District Discretionary Development Equalization Gran	1,221	305	1,438

Vote: 602 Rubirizi District

Workplan 11: Internal Audit

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	43,951	7,119	45,223
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>42,730</i>	<i>6,813</i>	<i>43,785</i>
Wage	25,849	2,398	25,849
Non Wage	16,881	4,415	17,936
<i>Development Expenditure</i>	<i>1,221</i>	<i>305</i>	<i>1,438</i>
Domestic Development	1,221	305	1,438
Donor Development	0	0	0
Total Expenditure	43,951	7,118	45,223

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

The approved sector budget 2016/17 FY was 43,951,000/= but cumulatively received 7,119,000/=(16%). This was low because no multisectoral transfers to LLGs were realised, wage underperformed at 9% due to understaffing. More local revenue was realised (44%) than planned to carry more audit activities. The quarter plan was 10,988,000/= but received 7,119,000/=(65%). This is because wage performed poorly at 37% because of understaffing, also no multisectoral transfers to LLGs were realised. The planned

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector expects the budget to increase compared to the last financial year. This was brought about by the increase in local revenue and development grant in monitoring the projects. The expenditures will be on wage to pay salaries, development to do monitoring of projects and non wage to be spent on auditing activities in sub counties, schools roads, water sites, health centres, investigations.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The Audit reports produced were 30 against the planned 34. This is lower than the quarter plan because of inadequate funds to audit all the schools, health centres. Quarterly audit reports were submitted as planned to the relevant line ministries. Payment for staff salaries, reports produced, 11 departments audited and 9 sub counties audited

Plans for 2017/18 by Vote Function

conducting Audit in all 11 departments, in all 9 subcounties 48 primary schools, 8 secondary schools, 35km of roads graded and gravelled, 4 investigations and 8 water sites

Medium Term Plans and Links to the Development Plan

conducting audit in all 11 departments, in all 9 subcounties 48 primary schools, 8 secondary schools, 35km of roads graded and gravelled, 4 investigations and 8 water sites

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

motor vehicle and motor cycle

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

1. limited audit scope

this has been brought about by inadequate funding where by the department is not able to cover all parts of the district

2. lack of transport

it has made the sector difficult to access hard to reach areas since we are using our own vehicles to do the work.

3.

Vote: 602 Rubirizi District

Workplan 11: Internal Audit