

# Vote: 550    Rukungiri District

## Structure of Budget Framework Paper

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## Foreword

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Rukungiri District Local Government budget Framework Paper ( BFP) 2017/2018 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 2017/2018 Budget. A budget conference was held on 26/10/2016 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 the coming Financial Year.

The BFP has ensured that Gender and equity concerns are addressed. The BFP has taken into account the following key gender concerns as well as equity including representation, access to productive resources like land, needs of the marginalised categories of people, protection of land rights including the rights of widows, orphans, and People With Disabilities (PWDs) to their land and its utilisation hard to reach or hard to stay areas, protection of vulnerable people, food security, local economic development (LED), access to information and participation.

The District key priority areas of intervention in the Financial Year 2017/18 are expected to be promotion of universal primary and secondary education targeting minimising ungraded and absentees during final assessment, improving the health of the rural, urban and vulnerable communities. This will be achieved through promotion of Primary Health Care, targeting the disadvantaged and vulnerable.

The district shall promote food security and increased household incomes through improved agricultural productivity taking into consideration the needs of the vulnerable categories. The district shall prioritise the following; increasing accessibility to markets through improved road network, provision and improved access to clean and safe water for both rural and urban communities and water for agricultural production. Other priorities include promotion of tourism in both rural and urban sites; strengthening good governance; transparency and accountability through monitoring and supervision; coordination and empowering communities to demand for services, accountability as well as their rights. Women and youth will continue to benefit from revolving funds in ways that will empower them to meet their practical and strategic needs to improve their livelihoods.

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

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

Finally I have the honour to present the 2017/2018 BFP to the Government of Uganda, political leaders and stakeholders in the name of the people of Rukungiri District.

**Kateebire Andrewson Charles**  
**DISTRICT CHAIRPERSON**

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## Executive Summary

### Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	544,504	293,708	553,512
2a. Discretionary Government Transfers	3,439,684	859,921	3,448,058
2b. Conditional Government Transfers	25,225,516	6,629,805	23,849,072
2c. Other Government Transfers	788,400	6,457	788,400
4. Donor Funding	267,039	31,139	0
<b>Total Revenues</b>	<b>30,265,144</b>	<b>7,821,030</b>	<b>28,639,042</b>

#### Revenue Performance in the first quarter of 2016/17

The district received UGX.7,821,030,000 out of the Budgeted amount of UGX.30,265,144,000 representing 26% . The Locally raised revenue performance was 54% of the projected. The performance shown in donor funding cannot be compared as the donors had not committed themselves. Discretionary Government transfers performed at 25% Conditional Grant transfers performed at 26%, Other Government transfers performed at 0.8%.

#### Planned Revenues for 2017/18

The District expects a total of UGX.28,639,042,000 of which UGX.28,085,530,000 is central government transfers and UGX.553,512,000 is locally raised revenue .Overall Central Government and Local revenue constitutes 98% and 2% respectively of the expected district revenues. The budget decrease is 5.4 percentages which is a result of non-allocation of pension gratuities, pension arrears and conditional grants non-wage reduction. The local Revenue has increased due market performance increase.

### Expenditure Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	3,992,983	1,082,604	3,203,985
2 Finance	503,178	108,526	490,878
3 Statutory Bodies	728,086	126,010	804,716
4 Production and Marketing	594,471	85,340	590,609
5 Health	4,354,450	979,775	4,161,170
6 Education	17,437,921	4,443,561	16,875,008
7a Roads and Engineering	1,061,770	132,601	1,119,564
7b Water	463,766	114,845	381,030
8 Natural Resources	198,622	33,051	194,836
9 Community Based Services	700,613	80,089	595,836
10 Planning	111,594	15,765	103,718
11 Internal Audit	117,691	15,783	117,691
<b>Grand Total</b>	<b>30,265,144</b>	<b>7,217,950</b>	<b>28,639,043</b>
Wage Rec't:	19,049,648	4,572,461	19,049,647
Non Wage Rec't:	9,489,593	2,371,893	8,641,522
Domestic Dev't	1,458,864	242,502	947,873
Donor Dev't	267,039	31,093	0

#### Expenditure Performance in the first quarter of 2016/17

The District expenditure for the First Quarter was UGX.4,572,461,000 for wage. Salaries for the three months have been paid promptly ; UGX. 3,371,781,000 was Non-Wage; UGX. 242,502,000 for Domestic development and UGX.31,093,000 for donor development.

We had the delay in the procurement due to late submission of statement of requirements by the departments and Bills

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## Executive Summary

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of Quantities (BOQs) thus the development expenditure was pushed to second Quarter.

### *Planned Expenditures for 2017/18*

The District expects a total of UGX.30,265,144,000 of which UGX.29,209,704,000 is central government transfers, UGX.267,039,000 donor development and UGX.544,504,000 is locally raised revenue .Overall Central Government, Donor and Local revenue constitutes 97% ,1% and 2% respectively of the expected district revenues. The budget increase is 9.4 percentages which is a result of increase in teacher's wages and conditional grants. The local Revenue has increased due market performance increase.

### *Medium Term Expenditure Plans*

The District wage is 66.5%, Non-wage recurrent is 30.2%, and the domestic development is 3.3% of the resource envelope. The wages have taken a big percentage leaving less for domestic development. The MTEF is shared within sectors as follows: Administration 11.2% ,Finance 1.7 % ;Statutory Boards 2.8 % ; Production 2.1% ; Health 14.5 ; Education 58.9% ; Roads and Engineering 4.0 % ; Water 1.3% ;Natural Res 0.7 % ;CBS 2% ;Planning Unit 0.4% and Internal Audit 0.4% of the budget.

## Challenges in Implementation

Lack of staff accommodation and other social amenities affects deployment staff particularly female employees in hard to reach and stay areas, thus undermining service delivery.

Underfunding to departments and sections thus undermining the capacity of staff to deliver and the right of the community to access services.

Crop and animal pests and diseases affect agriculture production and productivity leading to food insecurity and reduced household incomes which affects the vulnerable most.

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## A. Revenue Performance and Plans

UShs 000's	2016/17		2017/18
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>544,504</b>	<b>293,708</b>	<b>553,512</b>
Other licences	10,555	0	10,555
Advertisements/Billboards	1,600	0	1,600
Animal & Crop Husbandry related levies	45,450	6,787	45,450
Application Fees	17,300	653	17,300
Business licences	66,700	4,182	66,700
Land Fees	18,770	144	18,770
Local Government Hotel Tax	500	0	500
Local Service Tax	74,925	80,303	83,932
Market/Gate Charges	113,460	15,996	113,460
Other Fees and Charges	7,530	20,054	7,530
Park Fees	3,660	711	3,660
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	13,260	3,043	13,260
Registration of Businesses	12,320	1,418	12,320
Rent & Rates from private entities	66,620	15,807	66,620
Sale of non-produced government Properties/assets	17,500	0	17,500
Unspent balances – Locally Raised Revenues		72,664	
Miscellaneous	21,179	64,369	21,179
Rent & Rates from other Gov't Units	53,176	7,580	53,176
<b>2a. Discretionary Government Transfers</b>	<b>3,439,684</b>	<b>859,921</b>	<b>3,448,058</b>
District Discretionary Development Equalization Grant	251,886	62,972	212,979
Urban Unconditional Grant (Non-Wage)	76,408	19,102	97,069
Urban Discretionary Development Equalization Grant	31,338	7,835	35,256
District Unconditional Grant (Non-Wage)	737,164	184,291	759,867
Urban Unconditional Grant (Wage)	377,295	94,324	377,295
District Unconditional Grant (Wage)	1,965,594	491,398	1,965,594
<b>2b. Conditional Government Transfers</b>	<b>25,225,516</b>	<b>6,629,805</b>	<b>23,849,072</b>
Development Grant	685,211	171,303	605,913
Transitional Development Grant	426,348	106,587	20,638
Sector Conditional Grant (Wage)	16,706,756	4,176,689	16,706,756
Sector Conditional Grant (Non-Wage)	4,560,902	1,265,358	4,438,263
Pension for Local Governments	2,077,502	519,376	2,077,502
Gratuity for Local Governments	504,405	126,101	0
General Public Service Pension Arrears (Budgeting)	264,392	264,392	0
<b>2c. Other Government Transfers</b>	<b>788,400</b>	<b>6,457</b>	<b>788,400</b>
UWA share	53,500	0	53,500
MoH , UAC	450,000	0	450,000
MoGLSD- Youth Livelihood Programme	268,745	6,457	268,745
MoES (UNEB)	16,155	0	16,155
<b>4. Donor Funding</b>	<b>267,039</b>	<b>31,139</b>	
Donor Funding	267,039	31,139	
<b>Total Revenues</b>	<b>30,265,144</b>	<b>7,821,030</b>	<b>28,639,042</b>

### Revenue Performance in the first Quarter of 2016/17

#### (i) Locally Raised Revenues

The district received UGX. 293,708,000 for the and as at First Quarter against UGX. 544,504,000 representing 54 % . This performance has been as a result of intensified monitoring and regular revenue meeting and mobilisation. Unspent balances and more LST due to increased salaries for teachers. Lease of plots and recoveries from staff. Under performance is due to unwillingness of Tax owners and drivers not paying loading and offloading fees and sources collected following calendar year.

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## A. Revenue Performance and Plans

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### *(ii) Central Government Transfers*

The District had planned to receive UGX. 29,453,600,000 for the Financial Year as conditional transfers and to date UGX. 7,496,183,000 has been received which is 25.4%, shs.859,921,000 has been received against UGX.3,439,684,000 as discretionary transfers which is 22.5% , UGX.6,629,805,000 has been received against UGX.25,225,516,000 which is 26.3% and UGX.6,457,000 against UGX. 788,400,00 of other government transfers which .08 % due to delay of YLP releases.

### *(iii) Donor Funding*

The District planned to receive UGX.267,039,000 funds from the donors Strengthening Decentralization for Sustainability (SDS) released UGX.31,139,000 which is 11.7%. The donors did not release the money as expected due to change in policy of the funding.

### **Planned Revenues for 2017/18**

#### *(i) Locally Raised Revenues*

In Financial Year 2017/18 Rukungiri District Local Government projects UGX. 553,512,000 to be collected as locally raised revenue .This will be from the following categories : Local Service Tax (LST) UGX. 83,932,000, Local Hotel Tax (LHT) - UGX.500,000 and other local revenue collection UGX. 469,080,000. The local revenue will be from local taxes, fees, and property income.

#### *(ii) Central Government Transfers*

Planned revenue is UGX.28,085,530,000 of which UGX.23,849,072,000 is conditional government transfers, UGX.3,448,058,000 is discretionary Government transfers and shs.788,400,000 is other Government transfers. UGX. 232,262,418 is unconditional Grant and UGX. 147,139,012 is DDDEG for Decentralized services at LLGs. The Town Councils is UGX.79,068,735 and DDEG UGX.35,255,700 and wage UGX.377,294,618. Shortfall for PHC and secondary wages are UGX.223,314,692 UGX.431,841,876 in post.

#### *(iii) Donor Funding*

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

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## Summary of Performance and Plans by Department

### Workplan 1a: Administration

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

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	3,982,508	1,212,500	3,203,985
District Unconditional Grant (Non-Wage)	106,280	29,277	96,554
District Unconditional Grant (Wage)	601,688	113,023	601,688
General Public Service Pension Arrears (Budgeting)	264,392	264,392	0
Gratuity for Local Governments	504,405	126,101	0
Locally Raised Revenues	31,907	11,408	31,907
Multi-Sectoral Transfers to LLGs	396,334	143,923	396,334
Pension for Local Governments	2,077,502	519,376	2,077,502
Unspent balances – Locally Raised Revenues		5,000	
<i>Development Revenues</i>	10,475	2,619	0
District Discretionary Development Equalization Grant	10,475	2,619	
<b>Total Revenues</b>	<b>3,992,983</b>	<b>1,215,118</b>	<b>3,203,985</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	3,982,508	1,082,604	3,203,985
Wage	763,134	113,023	763,134
Non Wage	3,219,375	969,581	2,440,851
<i>Development Expenditure</i>	10,475	0	0
Domestic Development	10,475	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,992,983</b>	<b>1,082,604</b>	<b>3,203,985</b>

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

The department received UGX. 1,215,118,000 against the planned UGX. 3,992,983,000 representing 30%. The release for the quarter was UGX. 1,215,118,000 against UGX. 1,197,413,000 which was 101%. The deviation was as a result of the multisectoral transfers under Town Councils which had expenditure for the start up. For the case of higher Local Government there was need to repair CAOs Vehicle and local revenue and unconditional Grant had to be released than expected for the Quarter.

The total expenditure

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

Revenue is UGX.3,203,985,000 for HLG and LLGs for 2017/18 compared to UGX.3,992,983,000 for 2016/17. The decrease is a result of non-inclusion of Gratuity and pension arrears as well as the general cut of unconditional grant non-wage. The expenditure allocation has not changed significantly other than UCGNW recurrent no pension arrears and gratuity provision and UGNW from UGX.106,280,000 to UGX.96,554,000. The pension is not sufficient as per list

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

##### Physical Performance in the first quarter of 2016/17

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 -( Day of African Child ).

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.

District staff p

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## Workplan 1a: Administration

### Plans for 2017/18 by Vote Function

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

### Medium Term Plans and Links to the Development Plan

Promotion of participatory democracy and good governance through holding consultative meeting and enactment of laws the address the concern marginalised and minority groups. Regular updating of the district website to ease access to information, transparency and accountability. Regular training of staff to empower and build their to plan and deliver service especially to marginalised groups ref; page 134 of DDPII.

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

No activity so far planned under this department

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

#### 1. Inadquate means of transport

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

#### 2. Inadequate staff

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

#### 3. Inadequate remuneration

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

## Workplan 2: Finance

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

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	503,178	168,264	490,878
District Unconditional Grant (Non-Wage)	111,518	29,844	99,218
District Unconditional Grant (Wage)	216,072	52,366	216,072
Locally Raised Revenues	21,200	8,000	21,200
Multi-Sectoral Transfers to LLGs	154,388	64,055	154,388
Unspent balances – Locally Raised Revenues		14,000	
<b>Total Revenues</b>	<b>503,178</b>	<b>168,264</b>	<b>490,878</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	503,178	108,526	490,878
Wage	280,277	47,202	280,277
Non Wage	222,901	61,323	210,601
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>503,178</b>	<b>108,526</b>	<b>490,878</b>

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## **Workplan 2: Finance**

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

The budget was UGX. 503,178,000 and realized is UGX. 168,264,000 which is 33% for Higher and Lower Local Governments as at the end of the Quarter. For the Quarter the department received UGX. 168,264,000 against UGX. 125,794,000 planned which is 134%. The details are; UGX. 29,844,000 is Unconditional Grant Non-wage, and UGX. 52,366,000 is Unconditional Grant Wage, UGX. 14,000,000 is unspent balance from 201/15. The Lower local Government received UGX. 64,055,000 under multi-sectoral tra

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

Revenue is UGX.490,878,000 for 2017/18 compared to UGX. 503,178,000 for 2016/17 and the decrease is 2% . Revenue collection and management UGX.14,927,000, Office management UGX.261,563,200 of which UGX.216,075,500 is wage and UGX.45,488,000 operational , Budgeting and planning UGX.12,500,000;Expenditure 10,000,000,Accounting UGX.7,500,000 which is intended to strengthen Financial Management and Accountability . UGX.30,000,000. LLGs. UGX.154,388,000

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

### *Physical Performance in the first quarter of 2016/17*

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 2015/2016 to Office of Auditor General and Accountant General. Procurement of Accountability and Accounting record materials.

### *Plans for 2017/18 by Vote Function*

Record books and accountable stationery procured for accountability and transparency.1 LREP prepared for 2018/19 and charging policy to enable informed decision making through inclusive participation. Financial Statements 2016/17 prepared and submitted to OAG and AG to give feedback on performance. 36 supervision conducted to enhance local revenue collections. 3 sensitisation on tax payment, HIV/AIDS and Gender issues conducted.ABWP for FY 2017/18.BoS for 2016/17 conducted for decision makers.

### *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. Maintaining financial accounting records, preparation and submission of accountability reports to relevant Ministries and Departments in a bid to account to the public and ref: page 258 and 259 of the DDPII.

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

No donor so far has expressed interest.

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

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

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

### *3. Lack of adequate Technical skills*

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

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## **Workplan 3: Statutory Bodies**

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## Workplan 3: Statutory Bodies

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

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	726,086	180,817	804,716
District Unconditional Grant (Non-Wage)	260,648	60,417	318,617
District Unconditional Grant (Wage)	221,019	55,255	221,019
Locally Raised Revenues	124,567	17,492	124,567
Multi-Sectoral Transfers to LLGs	119,852	42,321	140,513
Unspent balances – Locally Raised Revenues		5,332	
<i>Development Revenues</i>	2,000	650	0
District Discretionary Development Equalization Grant	2,000	650	
<b>Total Revenues</b>	<b>728,086</b>	<b>181,467</b>	<b>804,716</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	726,086	126,010	804,716
Wage	221,019	31,169	221,019
Non Wage	505,067	94,842	583,697
<i>Development Expenditure</i>	2,000	0	0
Domestic Development	2,000	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>728,086</b>	<b>126,010</b>	<b>804,716</b>

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

The department received UGX. 181,467,000 against UGX. 728,086,000 which is 25% for both higher and Lower Local Government.

The Lower Local Government received UGX. 42,321,000 under multi-sectoral.

The expenditure was UGX. 126,010,000 for both higher and lower which is 17% of the overall expenditure against the budget.

The unspent balance is UGX. 55,457,000 of which UGX. 650,000 was for development of BOQs under procurement, UGX.54, 807,000 of which UGX. 24,086,000 was for wage balance and UG

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

Total revenue is UGX.804,716,000 for 2017/18 compared to UGX.728,086,000 for 2016/17 with increase of 11%. The increase is a result of increase in Ex-Gratia allocation increase. Expenditure allocation has changed significantly under Council Administration 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 2016/17

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 bid)

#### Plans for 2017/18 by Vote Function

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

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## Workplan 3: Statutory Bodies

### Medium Term Plans and Links to the Development Plan

Land issues managed through mobilisation, sensitisation and settling land disputes, Good governance promoted through overseeing law enforcement, approving plans and budgets and monitoring and evaluation, Accountability of resources promoted and goods and services procured and staff recruited Ref page 248 DDP II

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

No donor so far has expressed interest.

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

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

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

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

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

#### 3. Lack of transport means

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

## Workplan 4: Production and Marketing

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

<i>US\$ Thousand</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	546,756	134,064
District Unconditional Grant (Wage)	120,863	30,216
Locally Raised Revenues	8,000	2,000
Multi-Sectoral Transfers to LLGs	30,700	5,050
Sector Conditional Grant (Non-Wage)	44,956	11,239
Sector Conditional Grant (Wage)	342,237	85,559
<i>Development Revenues</i>	47,716	10,679
Development Grant	42,716	10,679
District Discretionary Development Equalization Grant	5,000	0
<b>Total Revenues</b>	<b>594,471</b>	<b>144,743</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	546,756	85,340
Wage	463,100	69,788
Non Wage	83,656	15,552
<i>Development Expenditure</i>	47,716	0
Domestic Development	47,716	0
Donor Development	0	0
<b>Total Expenditure</b>	<b>594,471</b>	<b>85,340</b>

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

The budget was UGX. 594,471,000 and realized is UGX. 144,743,000 representing 24%. During the Quarter the department received UGX. 144,743,000 against the expected UGX. 152,594,000 representing 95%. The variation was as a result of DDEG not disbursed during the quarter which performed at 0% in the quarter and Multi-Sectoral Transfers to LLGs that performed at 66%.

# Vote: 550 Rukungiri District

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## ***Workplan 4: Production and Marketing***

The department spent UGX. 85,227,000 out of planned UGX. 594,471,000 representing 14%. This leaves unspent balance of UGX.

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

Revenue is UGX.590,609,000 for 2017/18 compared to UGX.594,471,000 for 2016/17 which is 1 % decrease. The decrease is a result of policy shift in implementation of single spine implementation. The multisectoral transfers is UGX.30,700,000. The unconditional Grant wage will be used to pay headquarters staff.

Expenditure allocation has not changed significantly and has been aligned to fulfil the departments mandate and government vision

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

#### *Physical Performance in the first quarter of 2016/17*

Salaries for 3 months of Agric staff at H/Quarters paid, held pre-season meeting with all production staff, Office supplies and utilities paid for, 1 report submitted to MAAIF, Mobilisation for coffee, tea and apple growing done, 1 radio talk show held on apple growing

98 Farmers sensitised and trained on pest and disease control of passion fruits, coffee, bananas, Irish, apples, rice and cassava, 10 farmers attended to by plant clinic doctors, 10 input dealers premises inspected, 10 coffee stores

#### *Plans for 2017/18 by Vote Function*

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

#### *Medium Term Plans and Links to the Development Plan*

Production department will work towards enhancing food security and improvement of household incomes through empowering the communities to demand services, access to resources and rights to meet their needs; through sensitising and supporting councils of women, PWDs, Youth, and people living with HIV/AIDS; establishing demonstrations on production technologies; control of plant and animal pests and diseases. Ref 267 and 268 DDP II

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

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

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

#### *1. Prolonged dry spells*

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

#### *2. Lack of transport means*

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

#### *3. Under funding*

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

# Vote: 550 Rukungiri District

## Workplan 5: Health

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

<i>UShs Thousand</i>	2016/17	2017/18	
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	4,164,183	959,645	4,161,170
District Unconditional Grant (Wage)	166,486	79,020	166,486
Locally Raised Revenues	4,000	1,000	4,000
Multi-Sectoral Transfers to LLGs	39,852	9,713	39,852
Other Transfers from Central Government	450,000	0	450,000
Sector Conditional Grant (Non-Wage)	939,266	227,768	936,253
Sector Conditional Grant (Wage)	2,564,578	641,145	2,564,578
Unspent balances – Locally Raised Revenues		1,000	
<i>Development Revenues</i>	190,267	24,743	0
District Discretionary Development Equalization Gran	25,000	0	
Donor Funding	165,267	24,743	
Unspent balances – Locally Raised Revenues		0	
<b>Total Revenues</b>	<b>4,354,450</b>	<b>984,388</b>	<b>4,161,170</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	4,164,183	955,078	4,161,170
Wage	2,760,000	722,898	2,760,000
Non Wage	1,404,183	232,181	1,401,170
<i>Development Expenditure</i>	190,267	24,697	0
Domestic Development	25,000	0	0
Donor Development	165,267	24,697	0
<b>Total Expenditure</b>	<b>4,354,450</b>	<b>979,775</b>	<b>4,161,170</b>

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

The department budget was UGX. 4,354,450,000 and realized is UGX. 984,388,000. This represents 23% of the total budget. During the first quarter UGX. 984,388,000 was realized against UGX. 1,090,696,000 representing 90%. The salaries performed higher than anticipated as quarter provision was low for District Unconditional grant-wage to cover over all wage payment.

The department planned to spend UGX. 4,354,450,000. It spent UGX. 979,645,000 representing 22% of the total budget. During the qu

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

Revenue is UGX.4,161,170,000 for 2017/18 compared to UGX.4,354,450,000 which is 4% decrease. The decrease is under donor support. The expenditure allocation; Health care management UGX. 2,787,892,908 for PHC under District wage is not sufficient as the in post is UGX.2,564,578,216 leaving a shortfall of UGX.223,314,692.

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

#### Physical Performance in the first quarter of 2016/17

5 visits to Health Sub- Districts and Health Centre Ivs. 14 monitoring visits to Lower level Health centers and communities made. 8 emergency delivery of drugs and vaccines trips made. 7 consultation visits made by different officers. 1 Planning and review meetings held at district.

Under NGOs hospitals; the following were done: 4,717 inpatients were admitted, 1,133 deliveries conducted, 12,179 outpatients visited the NGO hospitals.

Under lower NGO basic health care; the following were

#### Plans for 2017/18 by Vote Function

Improved coordination of Health Care Delivery in the District, adolescent friendly health services provided. Immunization, treatment and prevention of diseases conducted for all. 16 visits to HSD and H/C Ivs. 48 support supervision and monitoring visits to LLHUs and communities made. 32 emergency deliveries of drugs and vaccines

# Vote: 550 Rukungiri District

## Workplan 5: Health

made to support disadvantaged that cannot afford private treatment. Family services to avert unwanted and risky pregnancies provided.

### 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

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

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

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

#### 1. Inadequate funding

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

#### 2. Limited staff Accommodation

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

#### 3. Disrepair and lack of Maintenance

Health Centre building need repair for effective service delivery, hygienic working environment for patient safety and enhance cure.

## Workplan 6: Education

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

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	16,736,092	4,368,444	16,613,794
District Unconditional Grant (Wage)	94,550	23,637	94,550
Locally Raised Revenues	6,000	1,500	6,000
Multi-Sectoral Transfers to LLGs	6,722	3,904	6,722
Other Transfers from Central Government	16,155	0	16,155
Sector Conditional Grant (Non-Wage)	2,812,725	887,417	2,690,426
Sector Conditional Grant (Wage)	13,799,941	3,449,985	13,799,941
Unspent balances – Locally Raised Revenues		2,000	
<i>Development Revenues</i>	701,828	173,457	261,214
Development Grant	261,828	65,457	261,214
District Discretionary Development Equalization Grant	40,000	8,000	
Transitional Development Grant	400,000	100,000	
Unspent balances – Locally Raised Revenues		0	

# Vote: 550 Rukungiri District

## Workplan 6: Education

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>17,437,921</b>	<b>4,541,901</b>	<b>16,875,008</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>16,736,092</i>	<i>4,343,561</i>	<i>16,613,794</i>
Wage	13,894,491	3,465,210	13,894,490
Non Wage	2,841,601	878,351	2,719,304
<i>Development Expenditure</i>	<i>701,828</i>	<i>100,000</i>	<i>261,214</i>
Domestic Development	701,828	100,000	261,214
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>17,437,921</b>	<b>4,443,561</b>	<b>16,875,008</b>

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

The total budget for the department is UGX. 17,437,921,000 and received is UGX. 4,541,901,000 which represented 26% of the total budget. During the quarter the department realised UGX. 4,541,901,000 out of the expected UGX. 4,648,321,000 representing 98%.

During the quarter the department spent UGX. 4,443,561,000 out of expected expenditure of UGX. 4,648,321,000 representing 96%. This leaves unspent balance of UGX 98,340,000 comprised of UGX 73,457,000 for domestic development and UGX 24,883

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

Revenue for the department is Shs.16,875,008,000 for 2017/18 compared to shs.17,437,921,000 for 2016/17 which is 3% decrease. The decrease is on the Transitional Development Grant that has not been included in the current allocation. The expenditure allocation has been adjusted to fit within the allocation given. Shortfall of UGX431,841,876 is on secondary wage.

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

### Physical Performance in the first quarter of 2016/17

One inspection report was produced for 69 government primary schools, 59 private primary schools 5 Government secondary schools 7 private secondary schools and 3 government tertiary institutions 1 private tertiary institution.

### Plans for 2017/18 by Vote Function

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

### Medium Term Plans and Links to the Development Plan

Evaluating performance of male and female teachers ; pupils and students through term and end of year examinations. Increased access to information through regular monitoring, inspection of schools for proper implementation of Government programs.

Regular monitoring and support supervision to education institutions for effective teaching and learning.

Female and male education stakeholders sensitised on policies and their responsibilities as per Education Act 2008. Ref 259 to 261 DDP II

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

No information given as of now.

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

1. Inedquate teachers accomodation .

# Vote: 550 Rukungiri District

## Workplan 6: Education

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

### 2. Lack of transport, brain drain and Ineffective teaching

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

## Workplan 7a: Roads and Engineering

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

US\$ Thousands	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	811,508	148,972	811,508
District Unconditional Grant (Wage)	79,355	19,839	79,355
Locally Raised Revenues	16,000	4,000	16,000
Multi-Sectoral Transfers to LLGs	49,276	10,470	49,276
Sector Conditional Grant (Non-Wage)	666,877	114,664	666,877
<i>Development Revenues</i>	250,262	52,362	308,057
District Discretionary Development Equalization Grant	7,704	5,704	75,172
Multi-Sectoral Transfers to LLGs	242,558	46,658	232,885
<b>Total Revenues</b>	<b>1,061,770</b>	<b>201,335</b>	<b>1,119,564</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	811,508	91,765	811,508
Wage	121,233	18,427	121,233
Non Wage	690,274	73,338	690,274
<i>Development Expenditure</i>	250,262	40,836	308,057
Domestic Development	250,262	40,836	308,057
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,061,770</b>	<b>132,601</b>	<b>1,119,564</b>

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

The department received UGX 201,335,000 against the total planned UGX . 1,061,770,000 budgeted for the year which is 19% for both higher and LLGs.

During the quarter, the department received UGX. 201,335,000 against the planned UGX 287,539,000 which represents 70%. DDEG performed at 222% due to the need to renovate the District Chairperson's house

The department spent UGX 132,601,000 out of the total planned expenditure of UGX 1,061,770,000 which represents 12%. During the quarter, the depar

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

Revenue for the department is Shs.1,119,564,000 for 2017/18 compared to shs.1,061,770,000 for 2016/17 which is 5% increase. The increase 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. UGX.419,549,650 is for road maintenance, UGX. 174,334,000 is 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 2016/17

# Vote: 550 Rukungiri District

## Workplan 7a: Roads and Engineering

Routine maintenance of roads using road gangs (manual) benefited the following roads:-Rukungiri-Rubabo-Nyarushanje 2.2km, Bikongozo-kirimbe 4.1km, Kebisoni-Mabanga-Kihanga-Ikuniro 7.9km, St.Francis-Ikuniro 1.9km, Buyanja-Nyakagyeme 5km, Kirimbe-Kagana-Nyakisoroza 0.9km, Bikurungu-Kakoni 6.3km. Mechanised Road maintenance using force account benefited the following roads:- Kigaga-Birara 1.5km, Rukungiri-Rubabo Nyarushanje 20.0km, Omukikunika-Rusheshe 4.2km. Kimbugwe cr

### Plans for 2017/18 by Vote Function

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

### 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( Administration 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

No information so far given by centre or donor.

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

#### 1. Incomplete road Unit equipment.

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

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

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

#### 3. Encroachment on Road Reserves

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

## Workplan 7b: Water

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

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	61,099	16,928	59,267
District Unconditional Grant (Wage)	23,607	7,555	23,607
Sector Conditional Grant (Non-Wage)	37,492	9,373	35,660
<i>Development Revenues</i>	402,667	100,667	321,763
Development Grant	380,667	95,167	301,125
Transitional Development Grant	22,000	5,500	20,638

# Vote: 550 Rukungiri District

## Workplan 7b: Water

<i>US\$ Thousands</i>	<b>2016/17</b>	<b>2017/18</b>
	<b>Approved Budget</b>	<b>Proposed Budget</b>
	<b>Outturn by end Sept</b>	
<b>Total Revenues</b>	<b>463,766</b>	<b>117,595</b>
		<b>381,030</b>
<b>B: Overall Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	<i>61,099</i>	<i>14,178</i>
Wage	23,607	7,555
Non Wage	37,492	6,623
<i>Development Expenditure</i>	<i>402,667</i>	<i>100,667</i>
Domestic Development	402,667	100,667
Donor Development	0	0
<b>Total Expenditure</b>	<b>463,766</b>	<b>114,845</b>
		<b>381,030</b>

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

The department received UGX 117,595,000 against the total planned UGX . 463,766,000 budgeted for the year which is 25% for both higher and LLGs.

During the quarter, the department received UGX. 117,595,000 against the planned UGX 149,497,000 which represents 79%.

The department spent UGX 114,845,000 out of the total planned expenditure of UGX 463,766,000 which represents 25%. During the quarter, the department spent UGX 114,845,000 against the planned expenditure UGX 149,497,000 representing

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

The department will receive UGX. 381,030,000 for 2017/18 compared to UGX.463,766,000 for 2016/17 which is 8% decrease. The decrease is a result of the reduction of transitional grant and for sanitation grant. Expenditure allocation to sections has not changed significantly.

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

#### Physical Performance in the first quarter of 2016/17

Bugarama Gravity Flow Scheme is at 90% completion. All the nine taps have been constructed and the 20cm reservoir tank finished.

#### Plans for 2017/18 by Vote Function

Extension of the construction of the mini-pumped Bugarama GFS phase II ,construction of four a springs, and Rehabilitation of 7 boreholes construction of a latrine for the minority vulnerable community providing for separate stances of male and female. Formation and training of water and sanitation committees for operation and maintenance of the facilities that are composed of not less than 1/3 of women. Sanitation promotion activities targeting rural underserved villages

#### Medium Term Plans and Links to the Development Plan

Spring protection in Bwambara, Nyarushanje and Buhunga, and Construction of latrine in Bwambara subcounty in the rural marginalized community providing for male and female stances

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

Construction of Buhunga GFS by North Kigezi and Kikizi dioceses watsan project (NKKD), Rain water tank and sanitation improvement at Rumbungu church in kebisoni, Source protection 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 will be Rwesigiro in Kikarara Bwambara S/C, Kakoni in Bwambara, Katunguru reservoir spring and Nyamiyaga

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

#### 1. Static budgets

# 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

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

### 3. Acquiring Land for facilities

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

## Workplan 8: Natural Resources

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

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	194,194	48,717	193,836
District Unconditional Grant (Non-Wage)	5,000	1,250	5,000
District Unconditional Grant (Wage)	139,947	34,987	139,947
Locally Raised Revenues	7,600	2,000	7,600
Multi-Sectoral Transfers to LLGs	34,338	6,653	34,338
Sector Conditional Grant (Non-Wage)	7,309	1,827	6,951
Unspent balances – Locally Raised Revenues		2,000	
<i>Development Revenues</i>	4,427	3,000	1,000
District Discretionary Development Equalization Grant	4,427	3,000	1,000
<b>Total Revenues</b>	<b>198,622</b>	<b>51,717</b>	<b>194,836</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	194,194	33,051	193,836
Wage	166,559	29,231	166,559
Non Wage	27,635	3,820	27,277
<i>Development Expenditure</i>	4,427	0	1,000
Domestic Development	4,427	0	1,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>198,622</b>	<b>33,051</b>	<b>194,836</b>

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

The budget was UGX. 198,622,000 and realised was UGX 51,717,000 which is 26% of the total planned budget. During the quarter, the department received UGX 51,717,000 out of the planned UGX 50,024,000 representing 103%. The deviation was as a result release of DDEG to fund the Livelihood support under forestry which performed at 203%. The department spent UGX 33,051,000 out of UGX. 198,622,000 annual budget which is 17%. During the quarter, UGX 33,051,000 was spent out of planned expenditure

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

Revenue is UGX.194,836,000 for 2017/18 compared to UGX.198,622,000 for 2016/17 which is 2% decrease. The decrease has been as a result of less allocation of the DDEG compared to previous allocation. The expenditure allocation to section has not changed significantly.

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

#### Physical Performance in the first quarter of 2016/17

# Vote: 550 Rukungiri District

## Workplan 8: Natural Resources

108ha of trees planted on private and public lands, Kebisoni Local Forest Reserve not yet replanted due to delays in financial releases, 2 farmers supported in Forestry based income generating activities, 2 monitoring and compliance surveys were undertaken, 2 sensitisation meetings were held on rules and regulations of wood product utilization. 2 wetland management committees were formulated in 2 sub-counties. 6 government plots were surveyed in Rukungiri Municipality, 2 physical development pla

### Plans for 2017/18 by Vote Function

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

### 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 the projects, management), Land Management Services (Surveying, Valuations, Tittling and lease management) for the District Land are part of the DDP. Ref. DDP2 Pgs 24, 100, 137, 250.

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

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

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

#### 1. Inadequate funding in all sectors

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

#### 2. Inadequate staffing

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

#### 3. Unreliable means of transport

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

## Workplan 9: Community Based Services

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

<i>US\$ Thousand</i>	<b>2016/17</b>		<b>2017/18</b>
	<b>Approved Budget</b>	<b>Outturn by end Sept</b>	<b>Proposed Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	594,493	89,630	595,836
District Unconditional Grant (Non-Wage)	5,000	1,250	5,000
District Unconditional Grant (Wage)	217,107	54,277	217,107
Locally Raised Revenues	10,827	2,500	10,827
Multi-Sectoral Transfers to LLGs	40,537	11,077	37,298
Other Transfers from Central Government	268,745	6,457	268,745
Sector Conditional Grant (Non-Wage)	52,277	13,069	56,860
Unspent balances – Locally Raised Revenues		1,000	
<i>Development Revenues</i>	106,120	7,483	0
Donor Funding	101,772	6,396	
Transitional Development Grant	4,348	1,087	

# Vote: 550 Rukungiri District

## Workplan 9: Community Based Services

UShs Thousand	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
<b>Total Revenues</b>	<b>700,613</b>	<b>595,836</b>
<b>B: Overall Workplan Expenditures:</b>		
Recurrent Expenditure	594,493	595,836
Wage	239,754	239,754
Non Wage	354,739	356,082
Development Expenditure	106,120	0
Domestic Development	4,348	0
Donor Development	101,772	0
<b>Total Expenditure</b>	<b>700,613</b>	<b>595,836</b>

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

The total budget was UGX. 700,613,000 and realised was UGX 97,113,000 which was 14% of the annual budget. During the quarter, the department realised UGX . 97,113,000 out of the planned UGX . 175,515,000 representing 55%. The department spent UGX . 80,089,000 representing 11% of the annual planned expenditure of UGX . 700,613,000. During the quarter, the department spent UGX 80,089,000 out of UGX . 175,515,000 representing 46%. The unspent balance was UGX 17,025,000 of which UGX. 16,938,000 w

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

Total revenue is UGX.595,836,000 for 2017/18 compared to shs.700,613,000 for 2016/17 which is 15% decrease. The decrease is as a result of the donor funding of the SDS. The expenditure allocation has changed significantly due to donor funding reduction and the general grant cut of transitional development grant.

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

#### Physical Performance in the first quarter of 2016/17

During the course of the quarter, 981 adult learners were enrolled in to FAL classes in whole District. 20 YIGs were formed, appraised and submitted to the Ministry of Gender for Funding. 3 Pwds groups were given support to do IGAs. Probation office was able to handle 57 social welfare cases. Youth, Women and PWD councils were facilitated to conduct their meetings.

#### Plans for 2017/18 by Vote Function

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

#### Medium Term Plans and Links to the Development Plan

The activities in the plans support access to resources, demand for rights, representation, and empowerment for vulnerable groups : Sensitisation on children's rights, Children's welfare cases, resettlement of children. FAL. mentoring staff on gender issues . Training of women, Youth, and PWDS . Participatory planning, grants and assistive devices to PWDs. Handling labour complaints Youth and Women revolving funds. Youth and Women Council meetings ref; page 253&4 of DDPII

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

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

# Vote: 550 Rukungiri District

## Workplan 9: Community Based Services

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

#### 1. Lack of transport means

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

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

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

#### 3. Inadequate funding to Sections.

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

## Workplan 10: Planning

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

UShs Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	101,453	31,392	91,453
District Unconditional Grant (Non-Wage)	42,733	10,773	32,733
District Unconditional Grant (Wage)	44,477	11,119	44,477
Locally Raised Revenues	14,243	3,500	14,243
Unspent balances – Locally Raised Revenues		6,000	
Development Revenues	10,141	6,214	12,266
District Discretionary Development Equalization Gran	10,141	6,214	12,266
<b>Total Revenues</b>	<b>111,594</b>	<b>37,605</b>	<b>103,718</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	101,453	15,765	91,453
Wage	44,477	10,847	44,477
Non Wage	56,976	4,918	46,976
Development Expenditure	10,141	0	12,266
Domestic Development	10,141	0	12,266
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>111,594</b>	<b>15,765</b>	<b>103,718</b>

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

The Unit cumulatively received UGX. 37,605,000 out of the total planned budget UGX 111,594,000 representing 34% of the total planned budget. During the quarter the Unit received UGX 37,605,000 out of expected UGX 28,744.000 representing 131%. The deviation was as a result of DDEG released to procure items for records office for records handling.

The Unit spent UGX. 15,765,000 out UGX . 111,594,000 representing 14% of total planned expenditure and 55% of the quarterly out turn.

The unspent ba

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

Total revenue is UGX. 103,718,000 for 2017/18 compared to UGX.111,594,000 for 2016/17 which is 7% reduction. The reduction is a result of reduction of District Discretionary Equalisation Grant and District Un conditional Grant non- Wage in 2017/18.The expenditure allocations has to section has not changed significantly. And has been adjusted

# Vote: 550 Rukungiri District

## Workplan 10: Planning

to available resources.

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

#### *Physical Performance in the first quarter of 2016/17*

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 2015/16 was produced and submitted to MoFPED, Ministry of Local Government and Office of Prime Minister.

#### *Plans for 2017/18 by Vote Function*

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

#### *Medium Term Plans and Links to the Development Plan*

Training of staff in planning, Producing workplans, budgets and reports incorporating crosscutting issues like gender mainstreaming, HIV/AIDS, good governance, and nutrition. Increased public awareness on the relationship between population factors such as gender, Age, marital status OVC, PWDS and livelihood, family planning and development. Registration, collection and analysis of vital statistics on death rate, birth, livelihood and nutrition Page refer to DDP II page 135 & 136

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

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

#### *1. Lack of transport*

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

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

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

#### *3. Inadequate flow of information*

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

## Workplan 11: Internal Audit

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

US\$ Thousand	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	117,691	24,729	117,691
District Unconditional Grant (Non-Wage)	18,977	4,729	18,977
District Unconditional Grant (Wage)	40,424	10,106	40,424
Locally Raised Revenues	8,000	2,000	8,000
Multi-Sectoral Transfers to LLGs	50,290	7,894	50,290

# Vote: 550 Rukungiri District

## Workplan 11: Internal Audit

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>117,691</b>	<b>24,729</b>	<b>117,691</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>117,691</i>	<i>15,783</i>	<i>117,691</i>
Wage	71,997	9,848	71,997
Non Wage	45,694	5,935	45,693
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>117,691</b>	<b>15,783</b>	<b>117,691</b>

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

The total budget was UGX. 117,691,000 and realised was UGX 24,729,000 which was 21% of the annual budget. During the quarter, the department realised UGX . 24,729,000 out of the planned UGX . 29,423,000 representing 84%. The department spent UGX . 15,783,000 representing 13% of the annual planned expenditure of UGX . 117,691,000. During the quarter, the department spent UGX 15,783,000 out of UGX . 29,423,000 representing 54%. The unspent balance was UGX. 8,945,000 which all was recurrent. The

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

Revenue is UGX.117,691,000 for 2017/18 compared to UGX.117,691,000 with no increase. The funding has been maintained to the audit unit to strengthen public financial management and accountability and allocation for newly created Town Councils. The expenditure allocation has not changed on the Internal Audit.

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

#### Physical Performance in the first quarter of 2016/17

Internal department audits conducted in 2 departments , 2 H/C ii , 1 H/C iii , 1 NGO H/C, 49 primary schools, 3 secondary schools, 9 sub-counties and , 1 LGMSD site. 1 UWA site under Bwambara Sub-county. 5 roads visited; 3 under district road fund, and 2 under sub-counties' road fund.

#### Plans for 2017/18 by Vote Function

Audits for 8 departments, institutions and projects, 10 secondary school, 9 sub-counties, 12 HCII, 5HCIII, 3HCIV, 10 NGOS H/Units District wide, 2 NGO Hospitals , 2 Special audits, 4 Rural water tanks, 4 ISFG Latrines for primary schools, 2 Secondary schools under construction , 5 Roads, 5 LGMSD and PAF projects, 10 UPE Schools supplied 3-seater twine desks and mentoring of staff. VFM conducted, LOGIIA Workshop, AGM, IIA conference and mentoring of district staff on FM & accountability.

#### Medium Term Plans and Links to the Development Plan

Routine audit of departments, institutions and projects,, Value for money reviews of constructed projects, provision of goods and services, preparation and submission of quarterly reports, procurement of a motorvehicle, attending LOGIIA Workshops, AGMs, IIA conference and mentoring of district staff on financial management and accountability and procurement of a laptop. Reference page 143 of DDP.

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

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

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

#### 1. Poor means of transport

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

# Vote: 550 Rukungiri District

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

### *2. Untimely and inadequate releases*

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

### *3. Poor infrastructure*

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