

Vote: 504 Bugiri District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Bugiri District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	658,284	431,523	333,955
2a. Discretionary Government Transfers	3,142,909	1,997,469	3,141,513
2b. Conditional Government Transfers	19,049,300	13,452,208	19,463,785
2c. Other Government Transfers	1,633,230	1,083,061	0
3. Local Development Grant		728,061	0
4. Donor Funding	511,061	609,627	571,824
Total Revenues	24,994,784	18,301,948	23,511,076

Planned Revenues for 2016/17

The District budget for FY 2016-17 is worth Ug.Shs 23,511,076,000/=. This is a 6% reduction in the District Budget in relation to FY 2015-16. The reduction is mainly due to the 5% reduction in Central government transfers and the drastic fall in the local revenue estimate by more than 50% because of the commencement of the Bugiri Municipal Council in FY 2016-17. The District budget will be contributed by Central government with 96% LR contributing 1.4% and Donor contributing the 2.6%.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,108,059	881,721	1,938,149
2 Finance	471,829	338,422	474,472
3 Statutory Bodies	1,651,137	409,494	607,783
4 Production and Marketing	299,954	313,767	748,549
5 Health	4,315,132	3,342,022	4,591,942
6 Education	13,457,315	9,786,944	12,539,822
7a Roads and Engineering	1,654,909	931,373	1,104,919
7b Water	745,439	634,017	731,577
8 Natural Resources	147,604	105,797	163,030
9 Community Based Services	877,737	804,169	375,050
10 Planning	166,262	95,868	165,564
11 Internal Audit	99,408	49,591	70,218
Grand Total	24,994,784	17,693,183	23,511,076
	<i>Wage Rec't:</i>	<i>13,838,122</i>	<i>10,194,783</i>
	<i>Non Wage Rec't:</i>	<i>7,051,353</i>	<i>5,782,367</i>
	<i>Domestic Dev't</i>	<i>3,594,248</i>	<i>1,924,380</i>
	<i>Donor Dev't</i>	<i>511,061</i>	<i>571,824</i>

Planned Expenditures for 2016/17

The District depends on Central Government transfers for the delivery of services and as such cognisant of guidelines from the Centre. The Departments of Education, Health and Administration share 81% of the District budget but of which 74% is salaries, pension and gratuity. The District utilises more than 60% of the District budget on salaries, pension and gratuity and the remaining utilised in the delivery of services under the departments. There were no major

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Executive Summary

changes in resource allocations.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	658,284	431,523	333,955
Local Government Hotel Tax		390	
Property related Duties/Fees	15,000	13,742	5,000
Park Fees	78,424	25,915	11,024
Other Fees and Charges	139,325	82,929	38,310
Occupational Permits	13,970	840	
Miscellaneous	6,450	10,738	17,410
Market/Gate Charges	76,726	29,832	33,270
Public Health Licences		4,400	
Local Service Tax	139,012	117,405	102,270
Liquor licences		640	
Land Fees	7,600	5,518	7,950
Business licences	110,852	36,051	28,460
Application Fees	12,800	14,945	12,500
Animal & Crop Husbandry related levies		3,970	6,300
Agency Fees	58,125	16,685	58,125
Advertisements/Billboards		2,180	
Lock-up Fees		150	
Registration of Businesses		350	
Unspent balances – Locally Raised Revenues		32,883	
Ground rent		31,962	12,085
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		0	1,250
2a. Discretionary Government Transfers	3,142,909	2,713,017	3,141,513
District Discretionary Development Equalization Grant	869,397	834,063	453,172
Urban Unconditional Grant (Non-Wage)	105,973	76,595	
District Unconditional Grant (Wage)	1,523,061	1,250,527	1,766,980
District Unconditional Grant (Non-Wage)	623,928	454,899	877,481
Urban Unconditional Grant (Wage)	20,549	96,933	43,879
2b. Conditional Government Transfers	19,049,300	13,460,549	19,463,785
General Public Service Pension Arrears (Budgeting)		0	128,743
Transitional Development Grant	22,000	16,500	426,348
Support Services Conditional Grant (Non-Wage)	269,881	161,061	
Sector Conditional Grant (Wage)	12,393,538	8,884,106	13,387,093
Sector Conditional Grant (Non-Wage)	2,900,763	1,977,512	3,584,349
Pension for Local Governments	1,025,751	0	539,159
Gratuity for Local Governments		0	382,452
Development Grant	2,437,366	2,421,371	1,015,640
2c. Other Government Transfers	1,633,230	1,083,061	
MoH-Recruitment of Health Staff		8,505	
MoGLSD	12,000	0	
UNEB	14,675	13,514	
National Women Council	3,500	0	
Youth Livelihood Programme	342,194	355,452	

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A. Revenue Performance and Plans

CAIIP 3	15,000	19,133	
Vegetable Oil Development	15,000	0	
Roads Maintenance URF	1,216,861	653,615	
Unspent balances – UnConditional Grants		22,151	
Climate Smart Agriculture	14,000	10,691	
4. Donor Funding	511,061	609,627	571,824
GAVI	25,000	88,794	
UNICEF COUNTRY PROGRAM		0	104,000
CEDOVIP	7,000	6,916	
CODES PROJECT	25,000	35,000	51,624
GAVI PROJECT		0	65,000
GLOBAL FUND		0	61,200
GLOBAL FUND MALARIA, HIV AND TB	56,400	0	
MoH/WHO	76,600	183,108	
NTD		0	76,000
NTD/RTI	35,001	51,695	
PACE	8,000	0	
SDS		0	140,000
UNICEF	104,000	59,967	
WHO		0	74,000
SDS Programme	174,060	184,147	
Total Revenues	24,994,784	18,297,778	23,511,076

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The District plans to collect local revenue worth Ug.shs. 333,955,000/=. This is a drastic reduction in the local revenue estimate by 49% in relation to FY 2015-16, and this is because of the commencement of the Bugiri Municipal Council in FY 2016-17. Bugiri Town Council was the highest contributor of local revenue because of its ability to enforce collection. Local Revenue is 1.4% of the District budget with the District to collect 67% of the planned LR.

(ii) Central Government Transfers

The District budget for Central Government transfers for FY 2016-17 is Ug.Shs 22,605,298,000/=. Central government transfers are contributing 96% of the budget. The Central government transfers for FY 2016-17 have reduced by 5% in relation to FY 2015-16 and this is mainly because of the commencement of the Bugiri Municipal Council in FY 2016-17. However this emphasises that the district largely depends on the Central Government transfers for the delivery of services.

(iii) Donor Funding

Donor funding is contributing 2.6% of the District Budget for FY 2016-17, There is an increment of 12% donor funding in relation to FY 2015-16 which funds are majorly for delivery of health services in the District. The major donors are UNICEF, WHO and SDS- USAID contributing more than 80% of the Donor funding to the District towards the National Immunisation campaigns .

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,008,309	812,605	1,859,378
District Unconditional Grant (Non-Wage)	91,402	77,561	142,908
District Unconditional Grant (Wage)	534,316	388,373	476,704
General Public Service Pension Arrears (Budgeting)		0	128,743
Gratuity for Local Governments		0	382,452
Locally Raised Revenues	23,491	40,315	19,693
Multi-Sectoral Transfers to LLGs	289,825	195,248	125,839
Pension for Local Governments		0	539,159
Support Services Conditional Grant (Non-Wage)	48,727	33,268	
Unspent balances – Locally Raised Revenues		22,126	
Urban Unconditional Grant (Wage)	20,549	55,714	43,879
<i>Development Revenues</i>	99,750	142,530	78,772
District Discretionary Development Equalization Grant	46,649	46,649	20,827
Multi-Sectoral Transfers to LLGs	53,101	94,905	57,945
Unspent balances – UnConditional Grants		976	
Total Revenues	1,108,059	955,135	1,938,149
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,008,309	790,763	1,859,378
Wage	534,316	444,087	520,583
Non Wage	473,993	346,676	1,338,794
<i>Development Expenditure</i>	99,750	90,958	78,772
Domestic Development	99,750	90,958	78,772
Donor Development	0	0	0
Total Expenditure	1,108,059	881,721	1,938,149

2015/16 Revenue and Expenditure Performance up to March

By end of third quarter, the department was allocated Ushs. 955,135,000 for expenditure of which 47% was wage. The above department allocation was 86% of the budget against the 75% expected. The revenue to the department was boosted by the Unconditional Grant - Urban wage that currently stand at 271% of the budget, PAF Monitoring that performed at 230%, CBG that performed at 219% in the quarter and the Multi-sectoral transfers by the LLGs to the Department that performed at 376% for development revenues. The resources were utilised to meet the legal expenses, coordinate, monitor and supervise delivery of services and facilitated the many National, International and District days that were observed in the quarter. Out of the receipts, the department absorbed Ushs.875,144,000/= to deliver mandated services leaving Ushs. 79,991,000 unspent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department budget is Ug. Shs1,938,149,000/= .This is a 75% increase in the dept budget in relation to FY 2015-16. This is because of the grants for pension and gratuity that were allocated to the dept. The rest of the funds are used for provision of a conducive environment for staff to deliver services through facilitating the coordination, supervision, monitoring of service delivery, build capacity of staff, facilitate procurement and disposal, promote records management and provision of information to stakeholders.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 504 Bugiri District

Workplan 1a: Administration

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381 District and Urban Administration			
%age of LG establish posts filled			65
No. (and type) of capacity building sessions undertaken	4	4	3
Availability and implementation of LG capacity building policy and plan	Yes	Yes	yes
Function Cost (UShs '000)	1,108,059	881,721	1,938,149
Cost of Workplan (UShs '000):	1,108,059	881,721	1,938,149

2015/16 Physical Performance up to March

The Administration department oversees all district operations. The department organized functions to commemorate and celebrate national functions like NRM's day, Women's day. It also monitored and mentored LLGs, handled all legal cases against the district with support from the district lawyer, made various consultations from the ministry and other agencies, attended and chaired important meetings including TPC, SMC, DEC, Council and Security meetings. It further ensured accountability and information sharing through conducting radio programmes and publicizing district programmes and funds received. Managed the pay roll through cleaning and updating the district payroll. Kept good custody of all district record and effectively dispatched incoming and out going mails.

Planned Outputs for 2016/17

The key planned outputs include; staff salaries, pension and gratuity paid on time, staff capacity enhanced through capacity building, procurement and disposal for the entity managed, vital registrations carried out, District records managed, council assets managed for service delivery and lawful decisions by the District Council , Executive and TPC implemented, legal cases handled, National functions celebrated and commemorated.

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

There will be coordination meetings for improved service delivery bringing all development partners in the district on board supported by development partners.

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

1. Inadequate local revenue

Inadequate local revenue and delayed disbursement of funds by donors and central government which affected timely implementation of activities.

2. Inadequate storage facilities

Inadequate storage facilities for documents which leads to loss of information.

3. Inadequate transport facilities

Inadequate transport facilities for coordination, support supervision and monitoring of government programmes at both the Higher and Lower local Governments.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

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

Vote: 504 Bugiri District

Workplan 2: Finance

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	442,916	307,817	468,720
District Unconditional Grant (Non-Wage)	112,968	58,811	107,301
District Unconditional Grant (Wage)	123,863	128,610	195,334
Locally Raised Revenues	53,213	29,256	71,077
Multi-Sectoral Transfers to LLGs	127,603	45,431	95,007
Support Services Conditional Grant (Non-Wage)	25,270	28,708	
Unspent balances – Locally Raised Revenues		2,054	
Urban Unconditional Grant (Wage)		14,948	
<i>Development Revenues</i>	28,912	31,694	5,753
District Discretionary Development Equalization Grant	20,000	27,452	
Multi-Sectoral Transfers to LLGs	8,912	4,242	5,753
Total Revenues	471,829	339,511	474,472

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	442,916	306,728	468,720
Wage	123,863	143,558	195,334
Non Wage	319,054	163,170	273,386
<i>Development Expenditure</i>	28,912	31,693	5,753
Domestic Development	28,912	31,693	5,753
Donor Development	0	0	0
Total Expenditure	471,829	338,422	474,472

2015/16 Revenue and Expenditure Performance up to March

The actual outturn in the third quarter was shs.339,511,000/= which was 72% of the planned budget for the FY. and 89% for the quarter. The performance was mainly due the Unconditional grant -wage which was at 104% by the third quarter coupled with the LGMSD allocation that performed at 549% in the quarter. The department was able to absorb 99% of the actual release to deliver services leaving an unspent balance of 1,089,000/= on account.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department's budget is worth Ug. Shs.474,472,000/=. An increase of 1% in relation to the budget for FY 2015-16. The increment is due to the 57% increase of the District Unconditional grant wage allocation to the Department. The resources will be utilised in the payment of salaries by 3% of the budget and the rest of the resources utilised in providing services geared at enhancing local revenue mobilisation, maintenance of books of accounts, staff training and facilitating the planning and budgeting process in the District.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1481 Financial Management and Accountability(LG)

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	19/12/2015	19/12/2015	31/12/2016
Value of LG service tax collection	90000000	117405000	60000000
Value of Hotel Tax Collected	20000000	390000	0
Value of Other Local Revenue Collections	126937000	313728000	156937000
Date of Approval of the Annual Workplan to the Council	30/6/2015	31/5/2015	31/5/2016
Date for presenting draft Budget and Annual workplan to the Council	29/5/2016	15/03/2015	15/03/2016
Date for submitting annual LG final accounts to Auditor General	30/9/2015	31/08/2015	31/08/2016
Function Cost (US\$ '000)	471,829	338,422	474,472
Cost of Workplan (US\$ '000):	471,829	338,422	474,472

2015/16 Physical Performance up to March

The department does the function of mobilizing and collecting revenue for the district, budgeting and managing all departmental expenditures. It constructed a five stance lined pit latrine at Wakawaka market, mobilized revenue as indicated above and also able to achieve the following; Finance staff on local payroll paid salaries, cleared some financial outstanding obligations, Co-funded LGMSD and SDS development programmes, markets supervised and monitored, Revenue enhancement plan in place, Accounts staff supervised in prudent financial management using the IFMS, Emerging audit queries responded to.

Planned Outputs for 2016/17

The department's planned outputs inline with its responsibility of mobilisation of revenue, maintenance of up to date books of accounts and taking lead in accounting for district resources include the following; Budget estimates for FY 2016-17 approved, Final accounts for FY 2015-16 produced and submitted to the Office of the Auditor General, Local revenue enhancement plan for FY 2016-17 produced. Financial records for the FY kept, continuous training of staff carried out including the maintenance & servicing of ICT equipment especially for the IFMS.

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

None so far declared by other development partners.

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

1. Inadequate transport facilities.

the department is faced with a challenge of inadequate transport facilities to allow for smooth monitoring and supervision of the government projects but also to mobilise the local revenue leading to low locally raised revenue collections.

2. IFMS operations

IFMS provides operational challenges like bank related delays, breakdowns in service, limited capacity to facilitate transactions of more than 5 users at one time.

3. Poor performance of local revenue sources

There is need to evaluate most of the local revenue sources, as performances are poor. Sources like Hotel tax are yielding no returns at all.

Workplan 3: Statutory Bodies

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Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	625,386	410,431	607,783
District Unconditional Grant (Non-Wage)	87,974	68,125	256,205
District Unconditional Grant (Wage)	146,189	115,197	203,986
Locally Raised Revenues	84,935	36,160	79,798
Multi-Sectoral Transfers to LLGs	127,903	76,593	67,794
Other Transfers from Central Government		8,505	
Support Services Conditional Grant (Non-Wage)	178,384	93,789	
Unspent balances – Locally Raised Revenues		6,650	
Urban Unconditional Grant (Wage)		5,412	
<i>Development Revenues</i>		770	
Multi-Sectoral Transfers to LLGs		770	
Total Revenues	625,386	411,201	607,783
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,651,137	408,724	607,783
Wage	59,264	120,609	203,986
Non Wage	1,591,873	288,115	403,797
<i>Development Expenditure</i>	0	770	0
Domestic Development	0	770	0
Donor Development	0	0	0
Total Expenditure	1,651,137	409,494	607,783

2015/16 Revenue and Expenditure Performance up to March

The department received Shs. 411,201,000/= by the end of third quarter which was 25% of the budget for the FY. The failure to achieve the expected 75% of the budget was mainly due to the difficulty to upload expenditure for pension and gratuity which are key revenue sources to the department and the deliberate policy of government to release most of the Conditional transfers to Councillors allowances and ex-gratia in the fourth quarter. However other sources of revenue are also seen to have performed dismally like LR and PAF monitoring but there were over performances mainly wages for political leaders and staff. The department was able to absorb all the resources received to deliver the mandated services save for Ug. Shs 1,707,000/=

Department Revenue and Expenditure Allocations Plans for 2016/17

The department budget is of Ug. Shs 607,783,000/=, a reduction by 63% of the budget for FY 2015 -16. This is because of the relocation of the pension and gratuity grant to administration department and reduction in resources to the Department by the LLGs. The resources would be utilised in facilitating the statutory bodies conduct their business, which includes District Council and Executive committees holding meetings, PAC, Procurement Committee and the DSC all facilitated to deliver services.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 1382 Local Statutory Bodies

Vote: 504 Bugiri District

Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	160	131	
No. of Land board meetings	160	6	
No. of LG PAC reports discussed by Council	4	3	
Function Cost (US\$ '000)	1,651,137	409,494	607,783
Cost of Workplan (US\$ '000):	1,651,137	409,494	607,783

2015/16 Physical Performance up to March

The unit executed its mandate of having the District Council and its other organs hold the mandated meetings, minutes taken and resolutions communicated to the responsible officers; Prompt payment of councilor's allowances made. The other organs like the DSC transacted business where recruitment of staff were undertaken and normal DSC business carried out. PAC and Contracts Committee and the Land Board were also able to carry out their mandates within the quarter.

Planned Outputs for 2016/17

The Departments output will include; Council resolutions made through holding of 6 council meetings, 18 standing committee meetings for the 3 standing committees of council, 12 District Executive Committee meetings, Appointment, confirmation, Disciplinary and related services for the Staff as mandated by the DSC, Approval of applications for land titles and related land matters as mandated by the Land Board, Procurement and Disposal managed as mandated by the Contracts Committee and value for money enforced as mandated by the PAC.

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

We envisage Central Government, most especially MoH and her partners to support recruitment of health staff to beef up the staff levels and the MoLG to carryout capacity building for the newly elected leaders.

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

1. Inadequate funding

The department receives a very small resource envelope which makes it difficult to implement all the planned activities

2. Late release of funds

The department receives funds late which affects timely delivery of services

3. Political interference

Since the department involves Politicians, every activity is politically interfered with which affects smooth service delivery.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	235,971	313,400	665,171
District Unconditional Grant (Non-Wage)	5,292	1,280	3,768

Vote: 504 Bugiri District

Workplan 4: Production and Marketing

District Unconditional Grant (Wage)	43,702	85,402	108,189
Locally Raised Revenues	4,894	500	4,103
Multi-Sectoral Transfers to LLGs		1,090	14,520
Other Transfers from Central Government	29,000	10,691	
Sector Conditional Grant (Non-Wage)	51,490	38,618	64,839
Sector Conditional Grant (Wage)	100,593	175,820	469,752
Support Services Conditional Grant (Non-Wage)	1,000	0	
Development Revenues	63,983	51,987	83,378
Development Grant	63,983	47,987	62,835
Multi-Sectoral Transfers to LLGs		4,000	20,542
Total Revenues	299,954	365,387	748,549

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	235,971	280,126	665,171
Wage	144,296	224,440	577,940
Non Wage	91,676	55,686	87,230
Development Expenditure	63,983	33,641	83,378
Domestic Development	63,983	33,641	83,378
Donor Development	0	0	0
Total Expenditure	299,954	313,767	748,549

2015/16 Revenue and Expenditure Performance up to March

The department received Ushs. 365,387,000/=, which was 122% of the budget for the FY. The performance above the expected receipts of 75% were mainly due to wages paid out to the newly recruited staff in the department and the good performance of the conditional transfers to the department. The operational funds have been spent as per the planned activities and a balance of Ushs. 51,620,000/= has not been spent but committed to pay for supplies that were order but not yet delivered aaand therefore not paid.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department budget is Ug.Shs 748,549,000/=, This is a 250% increment in the department budget in relation to FY 2015-16. This is mainly due to the 466% increment in the sector conditional grant wage and the 248% increment in the unconditional grant wage allocations to the department. Therefore 77% of the department budget is for wage. The funds will be utilised in enhancing production and productivity in the District, mainly through provision of extension services and demonstrations of modern agricultural methods by staffing the department that has been thinly staffed.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0181 Agricultural Extension Services

Function Cost (UShs '000)

0

344

506,729

Function: 0182 District Production Services

Vote: 504 Bugiri District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Plant marketing facilities constructed	2	0	2
No. of livestock vaccinated	500	250	1500
No of livestock by types using dips constructed	1200	883	1200
No. of livestock by type undertaken in the slaughter slabs	1600	1200	1600
No. of fish ponds constructed and maintained	10	8	19
No. of fish ponds stocked	10	4	30
Quantity of fish harvested	307	268	500
No. of tsetse traps deployed and maintained	350	303	270
No of valley dams constructed	2	0	
No of plant marketing facilities constructed	2	0	
Function Cost (US\$ '000)	296,954	313,423	221,960
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	4	0	4
No. of trade sensitisation meetings organised at the district/Municipal Council	4	1	4
No of businesses inspected for compliance to the law	4	2	4
No of businesses issued with trade licenses	20	9	20
No of awareness radio shows participated in	4	2	4
No of businesses assisted in business registration process	4	2	4
No. of enterprises linked to UNBS for product quality and standards	2	0	2
No. of producers or producer groups linked to market internationally through UEPB	3	2	4
No. of market information reports disseminated	8	3	8
No of cooperative groups supervised	8	4	12
No. of cooperative groups mobilised for registration	2	6	2
No. of cooperatives assisted in registration	2	0	2
No. of tourism promotion activities mainstreamed in district development plans	0	0	2
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	0	0	10
No. and name of new tourism sites identified	0	0	2
No. of producer groups identified for collective value addition support	3	2	
No. of value addition facilities in the district	1	1	
A report on the nature of value addition support existing and needed	Yes	yes	
Function Cost (US\$ '000)	3,000	0	19,860
Cost of Workplan (US\$ '000):	299,954	313,767	748,549

2015/16 Physical Performance up to March

The most outstanding achievements of the department in the quarter was conducting of plant clinics in the Sub Counties of Nankoma and Bugiri Town Council, the verification and distribution of inputs under operation wealth creation at the district headquarters as 90% of the population depend on agriculture. Besides the department; produced

Vote: 504 Bugiri District

Workplan 4: Production and Marketing

mandatory PMG reports and workplans, vaccinated 250 dogs/cats against rabies and 8,000 birds. Monitored agric. activities of operation wealth creation. 27 staffs paid salaries. 1 demo garden and 1 compound maintained at Namayemba unit. Agricultural data collected in all sub counties and disseminated for agricultural planning, field supervision visits conducted in the sub counties by the sector heads. Quarterly Report prepared and submitted to MAAIF Hqs. Production staffs supervised and mentored, Surveillance of crop pests and disease more especially Banana bacterial wilt, Coffee Wilt and Maize Necrotic Lethal Disease was conducted for early detection and prevention of disease outbreak in all the 11 LLGs of Nabukalu, Buwunga, Nankoma, Bulidha, Budhaya, Bulesa, Kapyanga, Buluguyi, Iwemba Bugiri T, C and Mutere. Data collected and one quarterly report compiled and submitted to Commissioner crop production at Entebbe, Vegetable oil development project and Climate Smart Agriculture activities implemented in the sub counties of Kapyanga, Bulesa, Nabukalu, Mutere, Nankoma, Buluguyi, Iwemba and Buwunga. Routine supervision, inspection and registration of agric inputs and produce stores and crop processing units conducted in the sub counties of Nabukalu, Mutere, Nankoma, Bugiri Town council, Bulesa, Buwunga, Kapyanga and Bulidha. And imparted skills of Agro input handling to Agro input dealers in the those sub counties, General Fisheries supervision carried out in the sub counties of Budhaya, Bulidha and Iwemba, 1 lake patrol conducted in Bulidha and Budhaya SC and illegal fishing gears impounded and destroyed.

Planned Outputs for 2016/17

The Departments planned outputs will include; Demonstrations for improved production and productivity through fish farming by stocking 30 ponds, cassava and coffee multiplication, as well as animal farming. Functional transport facilities for delivery of extension services. Reduction of disease and pests that affect agricultural production and increased acreage through optimal utilisation of inputs provided under the programme of wealth creation.

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

Two bulking centres to be constructed in Kapyanga and Buwunga Sub Counties by sesekawa global 2000. Conducting capacity building for both farmers and technical staffs by USAID and Facilitating District Production stakeholders meetings by RECO-PIN.

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

1. poor facilitation to extension service

Although the district has recruited and posted staff in all sub counties, they lack fuel and motorcycles for efficient and effective service delivery.

2. Pests, parasites and Diseases

Pests and diseases reduce the production and productivity of both crop and livestock making farming very expensive

3. Low soil fertility

The low soil fertility leads to poor yields since farmers can't afford fertilizers.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	2,985,750	2,259,420	3,609,931
District Unconditional Grant (Non-Wage)	5,292	1,300	3,768
District Unconditional Grant (Wage)		122,798	142,669
Locally Raised Revenues	4,894	6,530	4,103
Multi-Sectoral Transfers to LLGs	500	23,963	5,841

Vote: 504 Bugiri District

Workplan 5: Health

Sector Conditional Grant (Non-Wage)	447,443	335,582	430,099
Sector Conditional Grant (Wage)	2,526,622	1,769,246	3,023,451
Support Services Conditional Grant (Non-Wage)	1,000	0	
Development Revenues	1,329,382	1,260,083	982,011
Development Grant	734,706	734,706	0
District Discretionary Development Equalization Grant	20,000	25,490	
Donor Funding	453,989	459,788	571,824
Multi-Sectoral Transfers to LLGs	120,687	40,099	10,187
Transitional Development Grant	0	0	400,000
Total Revenues	4,315,132	3,519,503	4,591,942

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	2,985,750	2,259,340	3,609,931
Wage	2,526,622	1,892,045	3,166,120
Non Wage	459,128	367,295	443,810
Development Expenditure	1,329,382	1,082,682	982,011
Domestic Development	875,393	634,741	410,187
Donor Development	453,989	447,942	571,824
Total Expenditure	4,315,132	3,342,022	4,591,942

2015/16 Revenue and Expenditure Performance up to March

By close of third quarter, the department was allocated Ushs. 3,519,503,000/= which was 82% of the budget against the 75% expected. The performance beyond plan was mainly boosted by the 100% remittance of the development grants to the department, coupled with over performances in Donor funding, local revenue, LGMSD and LLG allocations in the period of reporting. Out of the receipts, the department absorbed Ushs. 3,342,022,000/= to deliver services leaving an unspent balance Ushs. 177,481,000/=. Unspent balances were due to late release of donor funds coupled with the receipt of 100% development grants.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department budget is Ugshs. 4,591,942,000/=. This is a 6% increment of the budget in relation to that for FY 2015-16 caused by the increase in the wage grants. 65% of the budget are salaries leaving 35% for delivery of health services in the District. The above resources are for delivery of preventive and curative services by facilitating government and NGO health facilities. Health sector financing remains a big challenge with many unfunded priorities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0881 Primary Healthcare

Vote: 504 Bugiri District

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Number of health facilities reporting no stock out of the 6 tracer drugs.	20	3	20
Number of outpatients that visited the NGO Basic health facilities	17400	8367	17400
No. and proportion of deliveries conducted in the NGO Basic health facilities	400	114	400
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1200	1425	1280
Number of trained health workers in health centers	320	210	330
No of trained health related training sessions held.	75	66	75
Number of outpatients that visited the Govt. health facilities.	292000	175483	296000
Number of inpatients that visited the Govt. health facilities.	4480	4108	6400
No and proportion of deliveries conducted in the Govt. health facilities	3300	3666	4060
% age of approved posts filled with qualified health workers	68	49	65
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	70	99
No of children immunized with Pentavalent vaccine	16720	12235	16720
No of healthcentres constructed	1	0	0
Function Cost (UShs '000)	4,315,132	3,342,022	242,064
Function: 0882 District Hospital Services			
Function Cost (UShs '000)	0	0	551,840
Function: 0883 Health Management and Supervision			
Function Cost (UShs '000)	0	0	3,798,038
Cost of Workplan (UShs '000):	4,315,132	3,342,022	4,591,942

2015/16 Physical Performance up to March

Physical performance highlights include mass measles campaign where health workers immunised the children under five and implementation of NTD activities. Projects included facelifting of Bugiri hospital and transfer of PHC funds to LHUs and NGO health facilities.

Planned Outputs for 2016/17

The facelist of the District hospital will continue, as we plan to have 65% of approved posts filled with trained health workers in all health centres, 6400 inpatients to visit the Govt Health Centres, 4060 deliveries in the Govt Health Centres, 296000 out patients to visit Govt Health Centres , 17400 out patients to visit NGO basic Health facilities. Increasing pentavalent vaccine from 95% to 100%, increasing pitlatrine coverage from 82% to 87%,supervision of lower health facilities from 4 to greater than 4 times in a year and increase TB case detection rate from 56% to 65%.

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

Carrying out mass polio and mass measles campaign by WHO/UNICEF and MoH.

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

1. Inadequate transport and communication

Few transport means by the department which hinders officers from carrying out the different activities like support

Vote: 504 Bugiri District

Workplan 5: Health

supervision, distribution of different items

2. Inadequate human resource

There has been no provision of recruitment of support staff especially askaris, porters and cleaners for security and for a conducive working environment

3. limited staff accomodation

This has resulted into absenteeism/late coming because of health workers residing at long distances from health facilities

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	12,251,215	8,571,117	12,071,850
District Unconditional Grant (Non-Wage)	17,850	9,783	14,322
District Unconditional Grant (Wage)	118,244	68,545	95,786
Locally Raised Revenues	5,872	1,263	4,923
Multi-Sectoral Transfers to LLGs	12,400	895	11,405
Other Transfers from Central Government	14,675	13,514	
Sector Conditional Grant (Non-Wage)	2,314,850	1,538,077	2,051,524
Sector Conditional Grant (Wage)	9,766,323	6,939,039	9,893,890
Support Services Conditional Grant (Non-Wage)	1,000	0	
<i>Development Revenues</i>	1,206,100	1,220,525	467,973
Development Grant	963,975	963,975	334,501
District Discretionary Development Equalization Grant	155,353	205,966	99,627
Multi-Sectoral Transfers to LLGs	86,772	50,584	33,845
Total Revenues	13,457,315	9,791,642	12,539,822
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	12,251,215	8,571,116	12,071,850
Wage	9,884,567	7,007,584	10,024,228
Non Wage	2,366,648	1,563,533	2,047,622
<i>Development Expenditure</i>	1,206,100	1,215,828	467,973
Domestic Development	1,206,100	1,215,828	467,973
Donor Development	0	0	0
Total Expenditure	13,457,315	9,786,944	12,539,822

2015/16 Revenue and Expenditure Performance up to March

The department received Ushs. 9,791,642,000/= of which 72% was wage. The above receipts were 73% of the expected 75% revenue. This performance was mainly attributed to government policy of remittance of education grants in line with the education terms at school other than the quarterly basis coupled with the 100% release of development grants in the quarter. Otherwise the rest of the sources performed fairly. The department absorbed the funds allocated to it leaving 4,698,000/= on account for activities in progress that would be paid in the next quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department expects a budget of Ug. Shs 12,539,822,000/=, this is a 7% reduction in the department budget in relation to FY 2015-16, The reduction is mainly due to the 13% reduction the sector conditional grant Nwage and the

Vote: 504 Bugiri District

Workplan 6: Education

65% reduction in the development sector grant for the Department. 80% of the above resources are staff salaries for the Department. The commencement of Bugiri Municipal Council in FY 2016-17 is one of the explanations for the reduction of resources earmarked to the department. The resources are to be utilised in the provision of primary, secondary and tertiary education in the District for FY 2016-17.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	95000	95073	9320
No. of student drop-outs	95000	543	30
No. of Students passing in grade one	7000	109	6500
No. of pupils sitting PLE	7000	6100	6500
No. of classrooms constructed in UPE	10	14	8
No. of latrine stances constructed	29	20	25
No. of teacher houses constructed	4	4	0
No. of primary schools receiving furniture	10	6	5
Function Cost (US\$ '000)	10,347,787	7,485,961	10,419,439
Function: 0782 Secondary Education			
No. of students enrolled in USE	12538	12538	5923
No. of classrooms constructed in USE	2	2	0
Function Cost (US\$ '000)	2,485,945	1,771,948	1,934,330
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	45	31	0
No. of students in tertiary education	250	207	0
Function Cost (US\$ '000)	404,499	357,724	13,397
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	227	227	326
No. of secondary schools inspected in quarter	25	25	18
No. of tertiary institutions inspected in quarter	3	2	2
No. of inspection reports provided to Council	227	607	326
Function Cost (US\$ '000)	219,084	171,312	169,656
Function: 0785 Special Needs Education			
No. of SNE facilities operational	1	1	1
No. of children accessing SNE facilities	80	115	120
Function Cost (US\$ '000)	0	0	3,000
Cost of Workplan (US\$ '000):	13,457,315	9,786,944	12,539,822

2015/16 Physical Performance up to March

The department was able to have teachers paid salaries, Education institutions were facilitated to carry out services using capitation grants, The four schools of Kigulu, Nabukalu, Nakavule and Imuli received furniture, Two classroom blocks were constructed at Nakawa, Kiwongolo, Al-jamma PS and Kawuliza technical Institute in progress, Semi detached staff houses at kiwongolo and Namagonjo PS in progress, pit latrines at Naminyagwe and Bukakaire were completed, Capital projects monitored, accountability reports produced and submitted to MOES

Planned Outputs for 2016/17

Vote: 504 Bugiri District

Workplan 6: Education

The planned outputs include; improvement of the learning and teaching environment by providing 8 classrooms, 5 sanitation facilities, 192 pieces of furniture, facilitating teaching and learning by providing essential learning materials, inspection and supervision of institutions carried out to improve delivery of services and motivation of the teaching staff by ensuring payment of staff salaries on time.

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

The District is privileged to be supported by World Vision in the Fy 2016-17, with improvement in the learning environment by provision of classroom space, sanitation facilities, safe drinking water and promotion of agriculture in schools.

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

1. Transport facilities

The department currently has no functional transport facility making the support supervision and inspection a challenge

2. Insufficient Education Facilities

The teaching and learning environment in the education institutions leaves a lot to be desired in terms of furniture, classroom space, sanitation facilities, staff accommodation resulting in poor delivery of education services

3. Funding of education services

provision of education services hinges a lot on the resources which are not readily available, thus affecting the delivery of education services in the District.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,071,705	806,535	1,009,776
District Unconditional Grant (Non-Wage)	4,234	35,400	3,215
District Unconditional Grant (Wage)	98,611	34,639	78,550
Locally Raised Revenues	3,915	25,673	3,282
Multi-Sectoral Transfers to LLGs	1,150	175,146	11,250
Other Transfers from Central Government	962,796	529,583	
Sector Conditional Grant (Non-Wage)		0	913,479
Support Services Conditional Grant (Non-Wage)	1,000	0	
Urban Unconditional Grant (Wage)		6,095	
<i>Development Revenues</i>	583,204	171,128	95,143
District Discretionary Development Equalization Grant	141,336	0	
Multi-Sectoral Transfers to LLGs	426,868	151,995	95,143
Other Transfers from Central Government	15,000	19,133	

Vote: 504 Bugiri District

Workplan 7a: Roads and Engineering

Total Revenues	1,654,909	977,663	1,104,919
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,213,041</i>	<i>790,450</i>	<i>1,009,776</i>
Wage	98,611	40,734	78,550
Non Wage	1,114,430	749,716	931,226
<i>Development Expenditure</i>	<i>441,868</i>	<i>140,923</i>	<i>95,143</i>
Domestic Development	441,868	140,923	95,143
Donor Development	0	0	0
Total Expenditure	1,654,909	931,373	1,104,919

2015/16 Revenue and Expenditure Performance up to March

The sector received Ushs 977,663,000/= by the end of the third quarter, which was 59% of the expected 75% of the budget for the FY. The failure to achieve the 75% was caused by the dismal performance of 55% by the other transfers from Central Government especially URF which is the main source to the sector and the low absorption of the wage planned. However the sector benefitted from higher allocations from other transfers from Central Government that performed beyond 100% and LLGs also allocated resources to the sector more than expected to improve the roads that had been affected by the rains in the quarter. The unspent balances for the sector are resources remitted to LLGs whose absorption was affected by the rains coupled with inadequate road equipment for the expected road works planned.

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental budget for the FY2016/17 is Ushs. 1,104,919,000/= .This is a 33% reduction in the department budget in relation to FY 2015-16. This is mainly due to the 20% reduction in wage to the Department and the 75% LLGs reduction in resources to the department most especially that Bugiri TC will turn Municipality in 2016-17. The main revenue source to the Department is Uganda road fund (URF) which resources are earmarked for routine and mechanised periodic maintenance of the District road infrastructure.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	87	0	10
Length in Km of Urban unpaved roads routinely maintained	24	0	
Length in Km of Urban unpaved roads periodically maintained	5	10	
No. of bottlenecks cleared on community Access Roads	2	0	10
Length in Km of District roads routinely maintained	326	126	358
Length in Km of District roads periodically maintained	160	81	115
No. of bridges maintained	1	3	1
Length in Km. of rural roads constructed	26	26	
Function Cost (UShs '000)	1,408,454	922,256	1,028,056
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed	1	0	
Function Cost (UShs '000)	246,454	9,117	76,863
Cost of Workplan (UShs '000):	1,654,909	931,373	1,104,919

2015/16 Physical Performance up to March

The key physical output comprised of Improvement of Nansaga - Wakawaka Road 7.5km, Namayemba - Muterere

Vote: 504 Bugiri District

Workplan 7a: Roads and Engineering

Road 11.8km and Completion of Nabina Swamp, Busowa Swamp and Continuation of Namatu Swamp Works on Maziriga Road;

Planned Outputs for 2016/17

Routine Maintenance of 358km of District Feeder Roads, Periodic Maintenance of 115km of district feeder roads, Improvement of 41km of Community Access Roads, completion of 1No. Swamp Crossing, Repairs to Road Construction Equipments and Payments of staff Salaries.

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

The 28.5Km of access roads under CAIIP -3 have their budget under the MoLG.

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

1. Insufficient funding to the road sector

The interventions by DLSP and CAIIP-3 Projects on previously Community Access Roads have resulted in an increase in the length of motorable roads and therefore requires increases in funds for their maintenance. This calls for more funding from URF.

2. Low remuneration of Road Gang Workers

The monthly rate of Ushs100,000 per 2km of road length worked is considered low in relation to other types of work such as a porter working on a construction site. There is need to increase the rate so as to make the work more attractive.

3. Weak Motor grader and Ageing Road Unit

The department received pieces of equipment imported from China in 2011 which frequently breakdown. Also the old unit has aged and is costly requires to repair and maintain

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	48,236	29,714	89,564
District Unconditional Grant (Non-Wage)		0	1,000
District Unconditional Grant (Wage)	47,236	29,714	49,807
Multi-Sectoral Transfers to LLGs		0	800
Sector Conditional Grant (Non-Wage)	0	0	37,957
Support Services Conditional Grant (Non-Wage)	1,000	0	
<i>Development Revenues</i>	697,203	693,203	642,013
Development Grant	674,703	674,703	618,304
Multi-Sectoral Transfers to LLGs	500	2,000	1,709
Transitional Development Grant	22,000	16,500	22,000

Vote: 504 Bugiri District

Workplan 7b: Water

Total Revenues	745,439	722,917	731,577
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>70,236</i>	<i>46,214</i>	<i>89,564</i>
Wage	47,236	29,714	49,807
Non Wage	23,000	16,500	39,757
<i>Development Expenditure</i>	<i>675,203</i>	<i>587,803</i>	<i>642,013</i>
Domestic Development	675,203	587,803	642,013
Donor Development	0	0	0
Total Expenditure	745,439	634,017	731,577

2015/16 Revenue and Expenditure Performance up to March

The cumulative departmental outturn at the end of quarter was shs. 722,917,000/= which was 97% of the approved budget of shs. 745,439,000. The above performance beyond expectation was due to the Central Government releasing 100% of the development grants for the FY in the quarter. Out of the receipts, the department utilised Ushs. 634,017,000/= leaving balance of shs 88,900,000/=. The unspent balances are for activities in progress for which payments would be effected in fourth quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector budget is Ug. Shs. 731,577,000/=. This is a 2% reduction in the sector budget in relation to FY 2015-16. The reduction is due to the 5% fall in the sector development grant. However the sector was allocated a non-wage sector conditional grant that will go along way in improving coordination of the sector activities and a transitional grant to improve sanitation in the District. The resources would be utilised in the improvement of the safe water coverage in the District from the 57.5% by providing safe water sources to the community and improve sanitation in one rural growth centre.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0981 Rural Water Supply and Sanitation

Vote: 504 Bugiri District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	60	60	78
No. of water points tested for quality	60	75	100
No. of District Water Supply and Sanitation Coordination Meetings	04	03	04
No. of Mandatory Public notices displayed with financial information (release and expenditure)	00	00	00
No. of sources tested for water quality	60	75	100
No. of water points rehabilitated	20	20	30
% of rural water point sources functional (Gravity Flow Scheme)	00	00	00
% of rural water point sources functional (Shallow Wells)	00	00	00
No. of water pump mechanics, scheme attendants and caretakers trained	15	15	15
No. of public sanitation sites rehabilitated	00	00	00
No. of water and Sanitation promotional events undertaken	04	03	04
No. of water user committees formed.	28	28	26
No. of Water User Committee members trained	28	140	26
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	15	15	15
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	02	01	02
No. of public latrines in RGCs and public places	01	01	01
No. of springs protected	06	06	07
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	00	00	00
No. of deep boreholes drilled (hand pump, motorised)	20	19	19
No. of deep boreholes rehabilitated	20	20	30
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	00	00	00
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	00	00	
No. of dams constructed	00	00	00
Function Cost (US\$ '000)	745,439	634,017	731,577
Cost of Workplan (US\$ '000):	745,439	634,017	731,577

2015/16 Physical Performance up to March

The key physical outputs included: 19 boreholes were drilled in various s/counties of the district, 6 springs were constructed, 1No.pit latrine was constructed, a district water and sanitation coordination committee meeting was held, WUC were trained, 45 WUC were reactivated and a radio talk show was conducted to inform the communities about WATSAN activities.

Planned Outputs for 2016/17

The sector plans to drill 19No.boreholes, protect 7No.springs, rehabilitate 30No boreholes,construct 1No. Four stance lined pit latrine in a RGC,test quality of 100 old water sources and conduct soft ware activities.

Vote: 504 Bugiri District

Workplan 7b: Water

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

World Vision plans to drill 10 boreholes in Nankoma s/county and 4 in Nabukalu s/county. National Water and Sewerage Corporation is extending water service lines in the Municipality and neighbouring communities to Bugiri Municipal Council will also benefit.

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

1. Inadequate funding

The recent past the sector has seen funding reduce drastically amidst increased costs for delivering services.

2. Negative attitude by the communities

community members have a negative attitude towards collecting O&M funds, this has reduced functionality status of the boreholes in the district.

3. Quality of inputs on the market

The quality of inputs on the market leaves a lot to be desired, this has increased the costs of maintenance of the water facilities, especially boreholes.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	127,107	91,625	128,230
District Unconditional Grant (Non-Wage)	6,350	2,000	10,429
District Unconditional Grant (Wage)	99,619	77,058	99,055
Locally Raised Revenues	5,872	1,000	4,923
Multi-Sectoral Transfers to LLGs	6,055	1,210	3,612
Sector Conditional Grant (Non-Wage)	7,209	5,407	10,210
Support Services Conditional Grant (Non-Wage)	2,000	0	
Unspent balances – Locally Raised Revenues		1,200	
Urban Unconditional Grant (Wage)		3,750	
<i>Development Revenues</i>	20,497	15,203	34,800
District Discretionary Development Equalization Grant	10,000	10,272	27,000
Multi-Sectoral Transfers to LLGs	10,497	4,931	7,800
Total Revenues	147,604	106,827	163,030
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	127,107	91,364	128,230
Wage	99,619	80,808	99,055
Non Wage	27,487	10,556	29,175
<i>Development Expenditure</i>	20,497	14,433	34,800
Domestic Development	20,497	14,433	34,800
Donor Development	0	0	0
Total Expenditure	147,604	105,797	163,030

2015/16 Revenue and Expenditure Performance up to March

The cumulative outturn for the period under review was shs. 106,827,000/= which was 72% of the approved departmental budget of shs 147,604,000. The above performance below the expected 75% was because revenue

Vote: 504 Bugiri District

Workplan 8: Natural Resources

sources like Mult-sectoral transfers from LLGs,LR and Unconditional Non- Wage have continually performed below expectation. However other sources in the quarter performed above 100% especially Wage. Out of the receipts, the department absorbed all the funds save for 1,031,000/= which are resources with the LLGs meant for monitoring activities under the department.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department budget is Ug.shs.163,030,000/=. This is a 11% increase in the department budget in relation to FY 2015-16. The increase is due to a 41% increase in the sector conditional grant, increase in DDEG by three folds & 64% increase in the District Unconditional Grant Nwage. The resources will be utilised in the protection of the fragile ecosystems and to protect the natural resources. This will involve Tree planting, screening of projects, monitoring for environmental compliance and conducting forest patrols, prepare a detailed plan for Namayemba town board, procure cartographic stationary and settlement of land conflicts.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	15	15	6
Number of people (Men and Women) participating in tree planting days	50	23	
No. of Agro forestry Demonstrations	2	0	2
No. of community members trained (Men and Women) in forestry management	50	0	50
No. of monitoring and compliance surveys/inspections undertaken	50	8	40
No. of Water Shed Management Committees formulated	1	1	1
No. of Wetland Action Plans and regulations developed	1	1	1
Area (Ha) of Wetlands demarcated and restored	600	600	500
No. of community women and men trained in ENR monitoring	100	11	20
No. of monitoring and compliance surveys undertaken	8	2	6
No. of new land disputes settled within FY	10	7	12
Function Cost (US\$ '000)	147,604	105,797	163,030
Cost of Workplan (US\$ '000):	147,604	105,797	163,030

2015/16 Physical Performance up to March

The department is mandated to promote land use activities that ensure sustainable utilization and management of the district environment and natural resources for socio-economic development. Specifically;

- 1.To promote sustainable utilization of district environment and Natural resources
- 2.To promote wise use of the district natural resources
- 3.To integrate environment and natural resources concerns into district, sub county and parish development plans and programs.

In the quarter, the department carried out monitoring of forest planted stock, Training of EFPP in ENR issues, Sensitization to the masses through radio announcements and conducted compliance monitoring in wetlands.

Planned Outputs for 2016/17

The planned outputs include; re-afforestation by tree planting of 6ha at Irimbi forest reserve, cartographic stationary procured, 12 land disputes to be settled, about 30 development projects screened, river bank & wetland ecosystems restored, environmental compliance monitored and supervised, a wetland in bulesa demarcated, forest reserves in the

Vote: 504 Bugiri District

Workplan 8: Natural Resources

District protected and a detailed plan for Namayemba Town board prepared.

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

Farmer managed natural resource regeneration (FMNR), to be implemented by World Vision in Nankoma and Buwunga Sub Counties. The project shall address how man relates with animals, food, trees & wetlands. In this programme, two demos are going to be set up in the two respective sub counties.

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

1. Limited transport in the department.

The foresters lack motorcycles for routine forest patrols, the environment officer and the physical planner also lack motorcycles for monitoring environmental compliance and development control respectively.

2. Inadquate funding to the sector

The department is not even able to implement all its standard out puts but only a few due to limited resources. The most disadvantaged sector is the land sector because all the sector conditional grants are restricted to environment and forestry management

3. Lack of appreciation of functions of the NR dept.

The department plays a very important role of managing all the district natural resources and raising revenue for the district but the departmental percentage allocations are the lowest.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	675,762	570,354	316,018
District Unconditional Grant (Non-Wage)	19,004	9,980	7,429
District Unconditional Grant (Wage)	183,229	120,340	203,495
Locally Raised Revenues	9,787	1,000	8,206
Multi-Sectoral Transfers to LLGs	25,276	19,404	20,647
Other Transfers from Central Government	357,694	355,452	
Sector Conditional Grant (Non-Wage)	79,771	59,828	76,241
Support Services Conditional Grant (Non-Wage)	1,000	0	
Unspent balances – Locally Raised Revenues		525	
Urban Unconditional Grant (Wage)		3,826	
<i>Development Revenues</i>	201,975	235,871	59,032
District Discretionary Development Equalization Grant	25,064	0	21,400
Donor Funding	55,000	147,696	
Multi-Sectoral Transfers to LLGs	121,911	88,174	33,284
Transitional Development Grant		0	4,348

Vote: 504 Bugiri District

Workplan 9: Community Based Services

Total Revenues	877,737	806,225	375,050
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	675,762	568,951	316,018
Wage	191,676	124,166	203,495
Non Wage	484,086	444,785	112,523
<i>Development Expenditure</i>	201,975	235,219	59,032
Domestic Development	146,975	87,732	59,032
Donor Development	55,000	147,486	0
Total Expenditure	877,737	804,169	375,050

2015/16 Revenue and Expenditure Performance up to March

The department received a cumulative total of Ug. Shs. 806,225,000/= which was 92% of the budget for the FY. The performance beyond the expected 75% for the reporting period, was boosted by the LLGs allocating the Department funds beyond expectation, coupled with the Central Gov't transfers and donor funding performing beyond expectation. In the quarter Unconditional non-wage and Donor funding performed beyond 100%, as resources were provided for Womens day celebrations and training of para-social workers. However other sources performed dismally in the quarter especially LR and Unconditional non-wage . The Department was able to utilise all the funds remitted to it to deliver mandated services leaving ug. Shs 2,055,000/= on the account.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department budget is Ug shs. 375,050,000/=. This a 57% reduction of the budget because of the lack of other government transfers ,like the Youth Livelihood Programme that was not declared and yet significantly contributed to the budget for FY 2015-16, while 54% of the budget is wage. The resources will be utilised to pay salaries, promote FAL, mobilisation of the women, youth, elderly and PWDs to participate in development programmes, delivery of rehabilitation and socio-welfare services, probation services & gender mainstreaming.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	2000	6831	20
No. of Active Community Development Workers	16	18	16
No. FAL Learners Trained	2500	5703	2500
No. of children cases (Juveniles) handled and settled	24	11	20
No. of Youth councils supported	4	3	4
No. of assisted aids supplied to disabled and elderly community	2	1	2
No. of women councils supported	4	3	4
Function Cost (US\$ '000)	877,737	804,169	375,050
Cost of Workplan (US\$ '000):	877,737	804,169	375,050

2015/16 Physical Performance up to March

In the quarter the department delivered on the following; 3 Departmental meetings carried out at the district headquarters, Supervised all CBSD activities, Monitored, sensitized and registered NGOS/CBOs, Youth Livelihood Programme (YLP) projects were monitored in 11 sub counties, YLP documents submitted to the MGLSD, seven groups supported to implement their proposed projects under the CDD Programme in the sub counties of Kapyanga, Mutere and Budhaya, 30 parasocial workers trained in the Kapyanga sub county, One quarterly DOVCC meetings

Vote: 504 Bugiri District

Workplan 9: Community Based Services

held at the district headquarter, 11 Quarterly SOVCC meetings held in 11 sub county headquaters, 4 Days enhancement training for legal literacy for CDOs, Police, NGOs in child related laws at the district headquaters, Livelihood training for 35 critically mapped OVC in the Workshop in BTC, Nabukalu and Buwunga, 18 CDOS/ACDOs monitored in all 11 sub counties, 30 groups members were trained in group dynamics at Bugiri Conference Centre Gatwick

Planned Outputs for 2016/17

The planned outputs include; The phased completion of Budhaya S/C, participation of mobilised communities in the development programmes, enhanced capacity of staff through capacity building, NGOs/CBOs in the District co-ordinated through 4 coordination meetings, OVC services delivered in the District, children protected, FAL examinations administered to 2500 learners, national and international days commemorated, gender mainstreaming conducted, elderly and PWDs services conducted and Inspection of 20 work places carried out in the District.

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

World Vision intends to carry out community development activities in the sub counties of Buwunga, Nankoma and Nabukalu

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

1. Lack of Transport

The department lacks a vehicle and motorcycles both at the headquarters and the sub counties. This makes programme implementation difficult.

2. Inadequate domestic resources

The Department relies highly on donors to implement its activities. As result, when most of the programs close the department cannot sustain them.

3. Data collection

The Department does alot of work. However this work is invisible and is difficult to measure. The department also does not have the means to carry out research and assess the impact of their work. As a result, the Department is seen not to be working.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	128,623	69,509	120,234
District Unconditional Grant (Non-Wage)	58,772	14,810	47,850
District Unconditional Grant (Wage)	55,053	43,233	64,581
Locally Raised Revenues	9,298	6,171	7,802
Support Services Conditional Grant (Non-Wage)	5,500	5,295	
<i>Development Revenues</i>	37,639	27,075	45,331
District Discretionary Development Equalization Gran	35,567	25,005	16,111
District Unconditional Grant (Non-Wage)		0	29,220
Donor Funding	2,072	2,070	

Vote: 504 Bugiri District

Workplan 10: Planning

Total Revenues	166,262	96,584	165,564
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	128,623	68,809	120,234
Wage	55,053	43,233	64,581
Non Wage	73,570	25,576	55,653
<i>Development Expenditure</i>	37,639	27,059	45,331
Domestic Development	35,567	25,005	45,331
Donor Development	2,072	2,054	0
Total Expenditure	166,262	95,868	165,564

2015/16 Revenue and Expenditure Performance up to March

The Unit received funds worth Ug. Shs. 96,584,000/= by the end of third quarter, which was 58% of the expected 75% Budget performance for the FY. However the Unit received 93% of the expected budget for the quarter. The failure to achieve 75% expected was due to poor performance of the UCG Nwage for the three quarters. However over performance in the quarter was observed under the LGMSD and UCG Wage that registered over 100%. The Unit absorbed all the funds remitted to it to deliver the mandated services.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Unit's budget has remained constant in relation to FY 2015-16. There is reduction in the allocation from the DDEG by 55% but with Unconditional Grant Wage and Nwage increased by 15% and 31% respectively. The reduction in allocation from DDEG was due to the reduction in the grant in relation to FY 2015-16. The increased budget will be utilised to procure office equipment and furniture, coordinate planning and budgeting, produce mandatory documents and reports, monitor programmes and provide data for informed decision making.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383			
No of qualified staff in the Unit	5	5	4
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	166,262	95,868	165,564
Cost of Workplan (UShs '000):	166,262	95,868	165,564

2015/16 Physical Performance up to March

All the five staff were paid their salaries, three Laptop computers were procured for the new Staff, LLGs supported to finalise their SDPs and BFP, Three District Technical Planning Committee meetings held at the District Headquarters, Second Quarter OBT FY 2015-16 report and programme specific reports prepared at the District Headquarters and submitted to MoFPED and other relevant ministries, Draft performance contracts for Bugiri District and Municipality for FY 2016/17 submitted to MoFPED. SDS activities coordinated at the district headquarters, multi-sectoral monitoring done for all LGMSD Project activities in eleven subcounties,

Planned Outputs for 2016/17

Procurement of 5 laptops, refurbishment of the intercom and internet systems, Office furniture, Data bank developed and maintained for planning and decision making, annual workplans and budgets prepared and coordinated, TPC minutes produced, Development projects and programmes coordinated, monitored and supervised, Birth and Death Registration (BDR) carried out and planning and budgeting process coordinated.

Vote: 504 Bugiri District

Workplan 10: Planning

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

No declaration so far made.

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

1. Inadequate funding

Planning processes especially data collection and management, participatory planning processes and monitoring and evaluations are poorly funded affecting the quality of plans and thus utilisation of the scarce resources.

2. Lack of Transport

This makes the participation and support to LLGs difficult, resulting in poor quality plans and allocation of resources

3. Lack of supportive tools and equipment

Inadequate tools and equipments like computers, internet, GPS affect service delivery.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	99,408	49,591	68,218
District Unconditional Grant (Non-Wage)	11,642	3,500	10,367
District Unconditional Grant (Wage)	73,000	36,619	48,825
Locally Raised Revenues	10,766	1,000	9,026
Multi-Sectoral Transfers to LLGs		1,284	
Support Services Conditional Grant (Non-Wage)	4,000	0	
Urban Unconditional Grant (Wage)		7,188	
<i>Development Revenues</i>		0	2,000
District Discretionary Development Equalization Grant		0	2,000
Total Revenues	99,408	49,591	70,218
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	99,408	49,591	68,218
Wage	73,000	43,807	48,825
Non Wage	26,408	5,784	19,393
<i>Development Expenditure</i>	0	0	2,000
Domestic Development	0	0	2,000
Donor Development	0	0	0
Total Expenditure	99,408	49,591	70,218

2015/16 Revenue and Expenditure Performance up to March

Audit Unit by the end of quarter had received accumulative of Ushs 49,591,000/= and 15,974,000/= for the quarter. The above was 50% of the total budget and 64% of the budget for the quarter. The failure to achieve the expected 75% of the entire budget and 100% for the quarter was mainly due to the poor performance in local revenue that the unit was not allocated funds. The Unit was also not allocated funds under PAF monitoring in the past three quarters of the FY. The major expenditure in the quarter was staff salaries which was 80% of the resources. All the funds allocated to the department were fully utilised.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 504 Bugiri District

Workplan 11: Internal Audit

The Audit Unit budget is of Ug. Shs. 70,218,000/=. This is a 29% reduction in the Units Budget in relation to FY 2015-16. The reduction is due to the reduced planned allocation of the district Unconditional Grant -wage to the Unit. However 70% of the unit's budget is to cater for the staff salaries. The rest of the resources will be utilised to carry out audit of the Departments and the LLGs and report accordingly.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	1	3	1
Date of submitting Quaterly Internal Audit Reports	15/10/2015	30/04/2016	30/10/2016
<i>Function Cost (UShs '000)</i>	<i>99,408</i>	<i>49,591</i>	<i>70,218</i>
Cost of Workplan (UShs '000):	99,408	49,591	70,218

2015/16 Physical Performance up to March

The Unit is charged with the audit function in the district. It does verify the use of public funds both at the district and Lower local governments. Besides the small budget, it managed to carry out audit of USE capitation grant from sampled secondary schools and report produced.

Planned Outputs for 2016/17

The planned outputs are four (4) quarterly consolidated audit reports for the resources extended for service delivery ie inclusive of UPE, USE, Sub county, PHC and Departments.

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

The department expects off budget activities carried out by the Auditor General's Office at the end of the FY.

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

1. Transport

The Unit lacks means of transport that makes field visits a challenge

2. Inadequate funding

Facilitation to the Unit leaves a lot to be desired, making the implementation of planned activities difficult and production of timely reports a challenge.

3. poor attitudes of auditees

The auditees do not respond positively towards audit programs