

Vote: 571 Budaka District

Structure of Budget Framework Paper

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B: Summary of Performance by Department

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Foreword

Budaka District planning framework is anchored and powered by the Uganda Vision 2040 and the Sustainable Development Goals for agenda 2030 for transformed society from predominantly peasant to modern and prosperous country. The Development initiative of the District is anchored on strategic interventions for increased and sustained household income, enhanced agricultural production and productivity (Value Addition), enhanced environment for job creation especially for the unemployed youths (Youth Livelihood initiatives) and sustained strategic inventiveness in social and economic infrastructure development. This is the second Local Government Budget Framework Paper to implement and finance the District Second Five Year Development Plan.

The development effort is to be propelled by the synergies and the momentum built from the District vision of empowered people in a beautiful conducive environment for the full realization of their full potential. The engine of growth is the cumulative and sustained intercessions of the efforts of the previous development agenda in the first District and National Development Plan. The annual sector plans and budgets are designed to scale up various development models with an intension of helping the poor upgrade several dimensions of their lives. Consequently, there is need for a systematic approach to mobilize resources in order to achieve the desired state of affairs for the District.

Decentralization policy upon which Budaka District Local Government operates is to make the District and Lower Local Government (LLGs) effective Centers of self-governance, participation, local decision making, planning and development. The policy environment of this BFP for FY 2016/2017 is to deepen the decentralization policy where the flow of financial resources is boosted to address the development challenges of LLGs both recurrent nonwage revenues and Development Discretionary Equalization Grants (DDEG). The preparation and the production of the District Framework Paper (BFP) is one of the mechanisms of achieving the stated broader objective. The BFP gives the details of the revenue performance for all eleven programme, the work-plan performance, revenue projections for FY 2015/2016 and the corresponding work-plans for FY 2015/2016.

It is worthy noting that the general performance of the District for the previous financial years since its inception in the FY 2006/2007 was fair. However, we look forward to addressing the major challenges still affecting the performance of the District. The major challenges have been highlighted in the respective departments. The critical ones include among others: inadequate staffing level for strategic positions in most departments, limited local revenue sources, inadequate funding for most programs, inadequate transport facilities, and acquisition of land titles for the remaining government institutions, environmental mismanagement which leads to loss of soil fertility, lives and property along river Namatala crescent.

It is important to highlight the fact that Budaka District does not have a Government aided Hospital (District hospital of 100 beds). The most challenging aspect in the Health sector is to upgrade Budaka HCIV to the Hospital status, upgrading Iki-iki HCIII to HCIV as Iki-iki is at County status. In general, the BFP has been prepared bearing in mind the need to address these binding constraints for social economic transformation and development ideological orientation of the population.

It is also hinged on the fact that Budaka district has an obligation of achieving a social order where its entire people including the vulnerable groups, live to their full potential. The leadership of the District has a demonstrated capacity to scan the district resource base, design strategic interventions and to organize the population towards a development agenda. The leadership in my stewardship has the demonstrated potential to inspire the technical staff to deliver desired and timely deliverables in a resource constrained geopolitical environment.

We wish to express our deep appreciation and gratitude to our development partners for the invaluable assistance in terms of financial and capacity building initiatives. Special thanks go to the Ministry of Finance Planning and Economic Development and the Local Government Finance Commission for spearheading the process of preparing and

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producing the District Local Government Framework Paper for FY 2016/2017. In accordance with the Local Government Act Part VIII section 82 (4), The Chairperson of local Government is mandated to lay before the council, estimates of revenue and expenditure of the council for the next ensuing Financial Year not later than 30th day of June. The new Finance Management Act 2015 demands that the budget be passed by 30th May which has made me adjust accordingly.

As you are aware these budget proposals are laid before you honourable councillors for study and scrutiny, particularly during the Sectoral committee sessions. The committees are expected to make constructive amendments which are to be discussed so that the Budget can be approved. The detailed budget will be issued to honourable Councillors a week before the sitting of the Sector Committees and we shall have incorporated all the adjustments.

In accordance with section 77 of the Local Governments Act, Local Governments are obliged to formulate, approve and execute their budgets and plans, provided the budgets shall be balanced.

The development of the budget followed the normal process right from the budget conference and Budget Desk meetings to look at sources of revenues and fixing sector ceilings.

In the process of budgeting the District has adopted the format that was introduced by Ministry Of Finance Planning and Economic Development of the Output Budgeting Tool (OBT) which clearly shows planned output, activities to deliver the outputs and the location where the outputs are to take place in each sector. The issues highlighted in the Budget Framework Paper have been incorporated as a starting point for our Budget and Annual Work plans.

The OBT has been reviewed to include the budgets for sub-counties, staff list for the entire district per department, detailed enrolment of pupils and students for grant aided schools and tertiary institutions, Local Council members both at LC i and LC ii, Councillors, members of Executive and the reporting module is to start the coming Financial Year and I hope by the end of May all the information will be in the workplans and Budget. The guidelines on the new changes on OBT were disseminated by the Ministry of Finance.

Our development theme is:

“Think big, Start small and Act now”, with the motto of

“Hard work and Unity for Development”

For God and My Country

Mbozi Arthur Waako

BUDAKA DISTRICT CHAIRPERSON

Date: Friday 13th November 2015.

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Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	268,040	71,359	238,458
2a. Discretionary Government Transfers	2,148,377	531,773	3,354,016
2b. Conditional Government Transfers	13,230,933	2,880,570	11,739,911
2c. Other Government Transfers	1,251,592	137,604	865,691
4. Donor Funding	224,680	160,209	357,403
Total Revenues	17,123,622	3,781,514	16,555,478

Revenue Performance in the first quarter of 2015/16

The revenue performance for 3 months of Financial Year has been good. Central Government transfers of was 22 %. The expected local revenue was Ugx 71,359,000 representing 27%. The collection was due to intensified monitoring of markets, collection of Business licenses and operational permits and regular local revenue meetings. The market and gate fees and Local Hotel Tax have performed better attributed intensified sensitization and one off collection of local service Tax on decentralization of s

Planned Revenues for 2016/17

The District revenue forecast for FY 2016/2017 is Ugx 16,555,478,000 compared to Ugx 17,123,624,000 for FY 2015/2016 budget. There is reduction of (3%) due to adjustments in some budget items which were merged to create new ones. Most sector development grants were reduced as a result of the equalization effect for example PMG, PHC Development, SFG, Rural Water and Sanitation, Road rehabilitation grant among others. Pension and gratuity for Local Government staff and teachers was merged to crea

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,321,188	160,406	3,395,921
2 Finance	204,812	35,257	177,068
3 Statutory Bodies	1,769,358	83,873	575,353
4 Production and Marketing	318,071	41,602	227,320
5 Health	2,121,421	457,392	1,970,571
6 Education	9,149,746	2,200,233	8,421,358
7a Roads and Engineering	733,018	62,481	612,468
7b Water	691,987	21,021	320,711
8 Natural Resources	74,512	8,117	92,159
9 Community Based Services	439,125	47,000	496,057
10 Planning	237,770	66,889	161,100
11 Internal Audit	62,615	16,162	105,391
Grand Total	17,123,622	3,200,433	16,555,478
	<i>Wage Rec't:</i>	8,972,446	8,988,252
	<i>Non Wage Rec't:</i>	5,079,704	4,508,786
	<i>Domestic Dev't</i>	2,846,793	2,701,037
	<i>Donor Dev't</i>	224,680	357,403

Expenditure Performance in the first quarter of 2015/16

The overall expenditure performance in the quarter was Ugx 3,200,433,000 against the receipts of 3,781,514,000 this was 89% of the quarterly release where 11% was Unspent balance.

The poorest expenditure of 15% of the receipts was in water and Roads (43%). This was caused by delayed procurement process of service providers of goods and services. Natural resources and Internal Audit performed at

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Executive Summary

100%. The expenditure in these Departments was purely on recurrent activities. Equally Administration,

Planned Expenditures for 2016/17

Out of the 16,555,478,000= appropriated in the 2016-17 priority areas, the district intends to spend a bigger proportion in the construction of classrooms, staff accommodations and drainable lined pit latrines (34% of PRDP) as agreed in the budget conference so as to improve teachers' accommodation and reduce on absenteeism. Resources will also be spent on fixing road bottlenecks in sub counties under community roads, Complete the construction of two sub county offices of Mugiti and Budaka as special

Medium Term Expenditure Plans

- (1) Increasing access of communities to markets through improving community access roads and routine repairs of other roads .
- (2) Increasing access to health services and improving sanitation and hygiene through construction of latrines, construction of rain water harvesting tanks, construction of and rehabilitation of springs and shallow wells, among others. Latrine coverage is expected to increase from 65% to 70%.
- (3) Improving access to quality education services through constructing of t

Challenges in Implementation

The critical ones include among others: inadequate staffing level for strategic positions in most departments, limited local revenue sources, inadequate funding for most programs, inadequate transport facilities, and acquisition of land titles for the remaining government institutions, environmental mismanagement which leads to loss of soil fertility, lives and property along river Namatala crescent.

It is important to highlight the fact that Budaka District does not have a Government aided Ho

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A. Revenue Performance and Plans

<i>UShs 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	268,040	71,359	238,458
Fees from appeals	500	0	500
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,000	319	2,000
Refuse collection charges/Public convenience	1,000	0	1,000
Public Health Licences	831	0	831
Property related Duties/Fees	4,850	0	
Park Fees	3,260	12,477	
Market/Gate Charges	20,700	25,218	
Registration of Businesses	2,400	460	2,400
Inspection Fees	23,600	1,875	23,600
Other Fees and Charges	30,000	7,217	86,500
Educational/Instruction related levies	5,048	0	5,048
Business licences	33,000	133	33,000
Application Fees	1,750	0	1,750
Animal & Crop Husbandry related levies	11,620	1,630	11,620
Agency Fees	20,000	0	20,000
Advertisements/Billboards	3,497	0	3,497
Land Fees	15,935	1,050	15,935
Rent & Rates from private entities		0	26,777
Sale of (Produced) Government Properties/assets	4,000	0	4,000
Local Service Tax	57,272	20,980	
Rent & Rates from other Gov't Units	26,777	0	
2a. Discretionary Government Transfers	2,148,377	531,773	3,354,016
District Unconditional Grant (Non-Wage)	322,920	80,730	674,733
Urban Unconditional Grant (Non-Wage)	92,779	23,195	89,703
District Unconditional Grant (Wage)	1,158,852	313,248	1,150,343
District Discretionary Development Equalization Grant	440,939	88,188	1,244,262
Urban Discretionary Development Equalization Grant	0	0	62,104
Urban Unconditional Grant (Wage)	132,887	26,412	132,871
2b. Conditional Government Transfers	13,230,933	2,880,570	11,739,911
Development Grant	1,715,165	320,755	514,450
Transitional Development Grant	105,289	22,621	40,748
Support Services Conditional Grant (Non-Wage)	1,532,341	50,127	1,293,274
Sector Conditional Grant (Wage)	7,705,071	1,795,572	7,705,039
Sector Conditional Grant (Non-Wage)	2,173,068	691,495	2,186,399
2c. Other Government Transfers	1,251,592	137,604	865,691
National Council for Women	3,497	0	3,497
Other- Youth livelihood programme (YLP))	237,329	3,555	
MANAGEMENT OF PLE		0	7,694
Other - Management of PLE	7,693	0	
YOUTH LIVELIHOOD PROGRAMME- YLP		0	273,329
ROADS MAITENANCE- URF		0	545,225
Roads maintenance - URF	567,127	123,358	
PRIMARY SCHOOL CONSTRUCTION (WAIRAGALA PS)	400,000	0	
Climate Smart Agriculture	35,946	10,691	35,946
4. Donor Funding	224,680	160,209	357,403
GAVI FUND	3,000	0	
UGANDA AIDS COMMISSION	10,000	0	10,000
GLOBAL FUND II	38,216	0	38,216

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A. Revenue Performance and Plans

GUAVI FUND		0	3,000
MOH (Measles)		70,733	
NEGLECTED TROPICAL DISEASES - NTDs		0	56,116
Neglected Tropical Diseases (NTD)	56,116	41,968	
SDS-USAID II	117,348	47,508	
SDS		0	250,071
Total Revenues	17,123,622	3,781,514	16,555,478

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

The District received Ugx 71,359,000 at the end of the first quarter against Ugx 268,040,000 representing 27% of the annual budget. This performance has been attributed to good performance in Park fees (383 %), Market/gate charges (122%), and Local service tax (37%). The underperformance was due to inadequate revenue mobilization by the lower local Governments.

(ii) Central Government Transfers

The District planned to receive ugx 17,123,624,000 the financial year as conditional transfers and up to date Ugx 3,573,280,000 has been received representing (23.2%) of the annual budget. The quarterly performance was (86%) which was below the expected quarterly budget. The shortfall arose due to the fact that the District received only (1%) of the youth livelihood funds. Equally the District did not receive any funds for National council for women, management of PLE and construction of Wai

(iii) Donor Funding

Generally there was good performance noted under Donor funding, where 71% (160,209,000) of the annual budget was realized. The good performance has been attributed to release of the 70,733,000 for mass measles exercise and the release of the 41,968,000 for the neglected tropical diseases at 75% level of performance. SDS performed at 40% which was over and above the quarterly expected budget.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In comparison to FY 2015/2016, local revenue is anticipated to decrease by 12.6%. The decrease in local revenue is as a result of the claim of a share of Local Service Tax to LLGs and unwillingness of tax payers to remit assessed revenues on new tax bases such as Hotel tax, property related taxes among others, undertaken on tenderable revenue sources.

(ii) Central Government Transfers

In view of the IPFs received from the MoFPED, transfers from Central Government are anticipated to decrease by 12.7%. The decrease is due to non-inclusion of NUSAF III funds, reduction in District Discretionary Development Equalization Grant funding. However, substantial revenue is anticipated to be received for support services conditional Grant (non-Wage) constituting 7.8% of the total District Budget.

(iii) Donor Funding

In comparison to FY 2015/2016 and basing on the commitments so far received from Donors, a decline of 42 % is anticipated to be experienced in the FY 2016/2017. This decline is as a result of failure of some donors to honor their commitments in terms of budget releases and winding up their operations in the district.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,050,259	161,694	2,344,676
District Unconditional Grant (Non-Wage)	171,676	19,405	323,391
District Unconditional Grant (Wage)	623,189	92,674	484,517
Locally Raised Revenues	20,920	22,098	20,920
Support Services Conditional Grant (Non-Wage)	8,808	2,000	1,293,274
Urban Unconditional Grant (Non-Wage)	92,779	0	89,703
Urban Unconditional Grant (Wage)	132,887	25,517	132,871
<i>Development Revenues</i>	270,929	0	1,051,244
District Discretionary Development Equalization Grant	187,178	0	989,140
Locally Raised Revenues	83,751	0	
Urban Discretionary Development Equalization Grant		0	62,104
Total Revenues	1,321,188	161,694	3,395,921
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,050,259	160,406	2,344,676
Wage	628,100	119,086	617,388
Non Wage	422,159	41,320	1,727,289
<i>Development Expenditure</i>	270,929	0	1,051,244
Domestic Development	270,929	0	1,051,244
Donor Development	0	0	0
Total Expenditure	1,321,188	160,406	3,395,921

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

The approved budget for the department of administration was Ugx 1,321,188,000 and the department realized Ugx 161,694,000 which was (12%) of the budget. Local revenue to the department was Ugx 22,098,000 (106%) of the planned LR budget, this was to support payroll management especially printing. Also costs for the Deputy CAOs office. Urban unconditional grant wage performed at Ugx 25,517,000 which was only (19%) due continued existence of Town council staff on the District payroll.

The revenue

Department Revenue and Expenditure Allocations Plans for 2016/17

The department of Administration planned to spend Ugx 3,395,920,000 in the Financial Year as follows: 18% wage, 51% Non-wage where Ugx 273,390,710 are transfers to LLGs. and 31% Development. The majority of funds in non-wage component (Ugx 1,150,342,560) is to fund conditional support services (Pension and Gratuity). Equally majority of the funds for development activities (Ugx 817,140,431), are transfers to LLGs for Development activities with the highest regard (70%) in Household Income enhance

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department conducted 6 capacity building exercise for technical staff. One Monitoring visit of activities conducted in all sub counties. one Administrative Building rehabilitated, one solar panel purchased and installed, one Administrative building was constructed and Payrolls printed and payslips issued. One set of computer, Printer and office furniture was purchased in the quarter.

Plans for 2016/17 by Vote Function

The Department has planned to implement more development projects in the Development Plan. Key among these projects will include:

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Workplan 1a: Administration

Staff salaries paid monthly from District unconditional wage transfers (Ugx484,516.70) for administrative officers at the District and LLGs and the District support staff.

Staff salaries paid monthly from Urban unconditional wage transfer (Ugx132,871) for staff under Budaka Tc

Pension and gratuity paid under support service conditional Grant (UGx1,293,273.93)

Medium Term Plans and Links to the Development Plan

The Administration Department anticipates to produce and submit 4 PAF monitoring reports with guidance of both political and technical staff, covering PAF areas including but not limited to health, water/sanitation, roads, production and education), (Operation Wealth Creation(OWC), CDD, UPE and USE covering enrollment and performance in all Government aided schools. Also Government programs and Lawful Council decisions implemented. newly recruited staff inducted, Capacity building plan rolled o

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

The Department does not have any off- budget support

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

1. Inadequate Strategic Staff

The District strategic staff (Heads of Department) is inadequate i.e some strategic positions are held in acting capacity eg. Head of Finance, Production, District Health Services, District Technical Services, Natural Resources, Community Based Services

2. Budget and Resource constraints to meet the district priorities

The percentage of locally raised revenue is indeed very and funds are inadequate to finance most of the recurrent activities for the District departments and LLGs

3. Inadequate Administrative office infrastructure in LLGs

Most sub-county Administrative infrastructure is inadequate especially in Nansanga Sc, Budaka Sc, Kakule Sc while Katira, Kachomo and Lyama require renovations. Kaderuna sc requires completion among others. Relatedly, there is inadequate transport

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	204,812	35,466	177,068
District Unconditional Grant (Non-Wage)	57,745	4,742	30,000
District Unconditional Grant (Wage)	103,676	25,000	103,676
Locally Raised Revenues	43,392	5,724	43,392
Total Revenues	204,812	35,466	177,068
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	204,812	35,257	177,068
Wage	103,676	25,000	103,676
Non Wage	101,136	10,257	73,392
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	204,812	35,257	177,068

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Workplan 2: Finance

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

The approved budget for the finance department was Ugx 204,812,000 of which Ugx 35,466,000 (17%) was realized in the quarter. Local revenue performance was 5,724,000 (13%) attributed to activities planned in quarter II but implemented in quarter I on account of local service tax (LST) received lump sum in the quarter.

The revenue outturn was Ugx 35,466,000 which was (69%) of the budget for the quarter on account of LST described above. Unconditional grant non-wage was Ugx 4,742,000 (33%) due t

Department Revenue and Expenditure Allocations Plans for 2016/17

The Fiance Department planned revenue budget for FY 2016/2017 is Ugx 177,068,000 compared to Ugx 204,812,000 for FY 2015/2016 which was a reduction (14%). All the revenue is recurrent in nature with 59% earmarked for staff salaries (Wage component). The major sources are District unconditional grant wage and none wage and locally raised revenue.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Submitted the annual report to council Conducted support supervision for all LLGs (12 in number). Reconciled and transferred revenues (LST, local revenue and conditional grants) to all programmes and LLGs. Submitted performance reports to MFPED and MoLG. Submitted draft final accounts to the office of auditor general

Plans for 2016/17 by Vote Function

Monthly staff salaries paid to both the District and sub-county staff

Local service tax received and transferred to the benefiting entitles i.e Budaka Tc, Budaka Sc, Iki-Iki, Kachomo, Kameruka, Kamonkoli, Kaderuna, Kakule, Katira, Lyama, Mugiti, Naboia, Nansanga

Revenue mobilisation initiatives conducted by the District task force

Tax payers sensitised on new taxes and their obligations of tax payment.

Revenue collection in LLGs supervised and monthly financial returns submitted to

Medium Term Plans and Links to the Development Plan

Co-funding obligations for Government and donor funded programmes carried out. General office operational activities conducted. News papers and periodicals purchased . Payment of domestic arrears carried out.. Print stationary purchased for revenue collection and accounting stationary.. Operation and maintenance of office equipment carried out ie. Computers, printers photocopies, solar power system among others.. Procurement of office furniture carried out. Payment of monthly staff salaries paid

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

The Department does not have any off-budget support

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

1. Inadequate local Revenue sources

Local revue sources are very limited and others are unreliable due to invasive poverty at household and community level.

2. None Existence of databases for potential tax payers

Databases of the potential tax paying entities and tax bases are difficult to update due to the nature of sensitivity attached to tax payers' enumeration and assessment

3. Conflicting interest of local revenue and political interests.

Conflicting interest of local revenue mobilization and generation and the political popularity of local leaders

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Workplan 2: Finance

compromise the efforts of local revenue collection at local level.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,769,358	100,315	555,353
District Unconditional Grant (Non-Wage)	38,244	19,650	230,949
District Unconditional Grant (Wage)	180,818	35,226	260,095
Locally Raised Revenues	64,309	6,699	64,309
Support Services Conditional Grant (Non-Wage)	1,485,987	38,740	
<i>Development Revenues</i>	0	0	20,000
District Discretionary Development Equalization Gran		0	20,000
Total Revenues	1,769,358	100,315	575,353
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,769,358	83,873	555,353
Wage	284,431	49,049	260,095
Non Wage	1,484,926	34,824	295,258
<i>Development Expenditure</i>	0	0	20,000
Domestic Development	0	0	20,000
Donor Development	0	0	0
Total Expenditure	1,769,358	83,873	575,353

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

The annual approved budget for the Statutory Bodies was Ugx 1,769,358,000 of which Ugx 100,315,000/= (6%) was realized in the quarter. This represented (23%) of the quarterly Budget.

However District unconditional grant-non wage performed at 206% of the planned quarterly budget on account of clearance of outstanding obligations incurred in the previous financial year. (Repair and maintenance of vehicles. The poor revenue performance arose on account of pension for teachers and pension and g

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue budget for FY 2016/2017 is Ugx 575,353,000 against Ugx 1,769,359,000 for FY 2015/2016 which was a reduction (67%). The reduction was attributed to the fact Ugx 1,194,006,000 was reallocated to Administration budget as funds for pension and gratuity which hitherto been allocated to statutory bodies in the previously financial year. The distribution was as follows wage recurrent 45%, nonwage recurrent 51% and development 3% purely for land management services under DDEG. The nonwage wa

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

2 land board meetings were conducted where 20 Land applications were forwarded to Ministry of Lands for title processing. 3 DPAC meeting were conducted in which Auditor General's report for Budaka District 2013/14 was reviewed. 1 Council meeting was held where standing committee reports were discussed. Each of the 5 standing committees held one meeting and departmental annual reports were discussed. DSC held 3 meeting where a number of staff were retired, regularized in appointment and confirme

Plans for 2016/17 by Vote Function

Salaries to political leaders (the District Chairperson, Executive members, the Speaker and the emolument f the deputy Speaker and the Chairperson LCIIIs) paid including gratuity at the end of the financial year

Vehicles for the District Chairperson and the Speaker serviced and maintained

Office equipment serviced and maintained i.e. computers for Clerk to Council and District Chairperson

Six Council sittings facilitated throughout the financial year

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Workplan 3: Statutory Bodies

The District Deputy speaker's emoluments

Medium Term Plans and Links to the Development Plan

30 council sittings facilitated, 30 standing committee meetings facilitated, 2 computers procured, operation and maintenance of 2 computers and 2 vehicles conducted, Salaries and gratuity to political leaders paid, Ex-gratia to district councillors and LCI and LCII chairperson paid.

Salary to chairperson District Service Commission paid, subscription to ADSC paid, retainer fee to members of District Service Commission paid, sitting allowances to members of District Service Commission paid.

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

No off-budget support

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

1. Inadequate financing of Council activities

The Council operations are held back by the 20 percent requirement of the locally raised revenue to finance Council activities yet annual collections are very low.

2. Late submission of procurement requests by user entities

The District departments and sub-counties do not submit the procurement plans in time for the preparation of the comprehensive District Procurement Plan.

3. Failure to attract Strategic staff (HoDs)

The DSC has found it difficult to attract human resources in the department of Health, Natural Resources and Technical Services and most especially the Heads of Departments in salary scale U1E

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	278,890	47,478	227,320
District Unconditional Grant (Non-Wage)	6,000	0	6,000
District Unconditional Grant (Wage)	43,934	10,984	
Locally Raised Revenues	9,200	2,000	9,200
Other Transfers from Central Government	35,945	10,691	35,946
Sector Conditional Grant (Non-Wage)	77,736	20,535	70,113
Sector Conditional Grant (Wage)	106,074	3,269	106,061
<i>Development Revenues</i>	39,181	8,694	0
Development Grant	39,181	8,694	
Total Revenues	318,071	56,172	227,320
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	278,890	32,908	227,320
Wage	150,008	14,253	106,061
Non Wage	128,882	18,655	121,259
<i>Development Expenditure</i>	39,181	8,694	0
Domestic Development	39,181	8,694	0
Donor Development	0	0	0
Total Expenditure	318,071	41,602	227,320

Vote: 571 Budaka District

Workplan 4: Production and Marketing

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

The department expected to receive shs. 79,518,000. However, shs. 56,171,900 was realised. The short fall was due to non remittance of conditional grant to Agric. Ext Salaries amounting to shs. 23,347,000 for staff to be re instated. The non remittance of district Unconditional grant was compensated bby the over performance of other Govt transfers (CSA) from expected 8,986,00 to 10,690,000. The rest of the revenue sources performed as planned.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shillings 227,320,000. Of this, shillings 106,061,000 will be spent on staff wages. 121,259,000 on program activities; 46,450,000 will be spent as development expenditure and and that represents 67 % of sector grant

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The major activities of the quarter included; training of 120 champion farmers under CSA, demonstration on small scale irrigation, construction of cattle crushes, payment of staff salaries and payment for accumulated electricity bill for the DATIC along with general office operations.

Plans for 2016/17 by Vote Function

Out put physical performance

Department activities co-ordinated, procurement of; furniture, lap top, printer, projector and general office operation.

Crop production improved ,small scale irrigation demonstrated, CSA activites implemented.

2000 livestock undertaken to slaughter slabs

Animal diseases controlled. Tick born diseases controlled in cattle.

New castle disease controlled in poultry.

3 fish ponds stocked

1 fish ponds constructed. Procure 1 Saine fish net

Harvesting

Medium Term Plans and Links to the Development Plan

Control of animal disease vectors and diseases

Control of crop pests and diseases

Enhanced productivity

Popularisation of fish farming

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

Control of epidemics livestock diseases (not planned for)

Farmer traing (by Uganda Grows an NGO)

Input supply by to some families by Mbale Area federation of Communities

Input supply by OWC

Feasibility study for the Namatala irrigation project (by JICA)

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

1. Staffing level

Since all staff were converted to NAADS, they have not been reinstated yet. This leaves only a skeleton of only six staff in the whole district including Headquarters.

2. Unccordinated delivery of OWC inputs.

OWC inputs are often delivered at short notice. This often leads to poor identification of the right beneficiaries and delays in distribution to them.

3. Limited resources versus demand

The only reliable revenue source for the department is the sector conditional grant which has strict condotions attached.

Vote: 571 Budaka District

Workplan 4: Production and Marketing

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,569,504	308,877	1,568,844
District Unconditional Grant (Non-Wage)	2,000	0	2,000
Locally Raised Revenues	8,345	500	8,345
Sector Conditional Grant (Non-Wage)	172,650	43,163	171,987
Sector Conditional Grant (Wage)	1,386,509	265,215	1,386,512
<i>Development Revenues</i>	551,916	197,700	401,727
Development Grant	267,727	53,545	50,647
District Discretionary Development Equalization Gran	20,813	0	75,000
Donor Funding	180,088	127,033	257,332
Transitional Development Grant	83,289	17,121	18,748
Total Revenues	2,121,421	506,577	1,970,571
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,569,504	302,165	1,568,844
Wage	1,386,509	265,215	1,386,511
Non Wage	182,995	36,950	182,333
<i>Development Expenditure</i>	551,916	155,228	401,727
Domestic Development	371,828	28,195	144,395
Donor Development	180,088	127,032	257,332
Total Expenditure	2,121,421	457,392	1,970,571

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

The approved budget for health department for FY 2015/16 is 2,121,420,920 of which 241,363,000/=, 11% of the budget was realized in Q1 and of the whole was in line with plan 11% just 14 mark below the target of 25%. The revenue outturn of 241,363,000/=was 53% of the quarterly outturn. The district unconditional grant to PHC Non wage performed at 100%(32,154,000/=) on account of PHC activities in the Quarter. Conditional grant to NGO hospital performed at 100% attributing to only three facilities

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The district OPD attendance was 37,474 people who visited health facilities to seek for care and treatment for various illnesses, 1,673 mothers were safely delivered by the help of a trained health worker, 2,025 patients were admitted in both NGO and Government health facilities with various illnesses, 1,673 children were reported to have completed their third dose of pentavalent vaccines. Quarterly technical supported vision was conducted, monitoring of health projects were conducted, mass

Plans for 2016/17 by Vote Function

Monthly salaries paid to 216 health workers in 15 Government aided facilities at Ugx 1,386,509,450 annually.

A total of Ugx 65,146,996 PHC funds transferred to the Government aided health facilities

A total of Ugx 44,034,010 transferred to NGO facilities

Promotion of Sanitation and Hygiene activities conducted including Open Free Defecation (ODF) at Ugx 83,288,807

Support supervision of HCIIIs, HCIIIs, HCIVs and NGO HCs carried out

Planning retreat coordinated and conducted once every ye

Vote: 571 Budaka District

Workplan 5: Health

Medium Term Plans and Links to the Development Plan

Patients' beds procured and supplied to health facilities in the District
 Mattresses Procured and supplied to health facilities in the District
 Land titles processed the acquired
 4 stances Pit-latrines blocks constructed
 Solar system procured and installed in health facilities in the District
 Staff houses constructed in health facilities of the District
 Delivery beds procured and supplied to Government health facilities
 Refrigerators procured and supplied for cold chain management
 Gas cy

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

The major donors in the District for off-budget support activities include: STAR-E where support was provided in the following HIV/AIDS related interventions: quality improvement conducted in HIV and SMC; weekly SMS reporting on option B+, rollout of the new National ART guidelines, rollout of the new TB HMIS tools and guidelines, rollout child counselling training, rollout health facility assessment, ART rollout in the 9 new ART facilities and trucking the two done in phase one;; catch up on

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

1. Inadequate funding for the projects.

The budget allocation for development projects was reduced drastically from over 250,000,000 to just 50,000,000 yet the demand for health infrastructure and equipment is on the increase due to population pressure.

2. Inadequate and high attrition rate of medical officers

The District has only one medical officer in Budaka HCIV. Equally there is high attrition rate for medical officers. Ideally one medical officer is suppose to serve 500 people but for the case of Budaka one medical officer serves 208,000 people

3. Delayed coding of the new facilities.

The district constructed two new health facilities in Mugiti and Nansanga sub-counties but these facilities are not yet coded by MOH therefore they don't get medical and health supplies from NMS

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	8,120,775	2,148,087	8,094,471
District Unconditional Grant (Non-Wage)	8,000	0	8,000
District Unconditional Grant (Wage)	37,122	11,806	
Locally Raised Revenues	10,585	0	10,585
Other Transfers from Central Government	7,693	0	7,694
Sector Conditional Grant (Non-Wage)	1,844,888	609,193	1,855,726
Sector Conditional Grant (Wage)	6,212,487	1,527,088	6,212,467
<i>Development Revenues</i>	1,028,971	157,694	326,886
Development Grant	622,590	124,518	236,886
District Discretionary Development Equalization Grant	6,381	0	40,000
Donor Funding	0	33,176	50,000
Other Transfers from Central Government	400,000	0	

Vote: 571 Budaka District

Workplan 6: Education

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	9,149,746	2,305,781	8,421,358
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	8,120,775	2,148,087	8,094,471
Wage	6,249,609	1,535,636	6,212,467
Non Wage	1,871,166	612,451	1,882,005
<i>Development Expenditure</i>	1,028,971	52,146	326,886
Domestic Development	1,028,971	18,970	276,886
Donor Development	0	33,176	50,000
Total Expenditure	9,149,746	2,200,233	8,421,358

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

The approved budget for the education department for the FY 2014-15 was Ugx 9,149,746,000 of which Ugx 2,305,781,000 (25%) of the budget was realized in quarter I and on the whole was in line with the plan 25%. The revenue outturn of Ugx 2,305,781,000 was (101%) of the quarterly plan. District unconditional grant non-wage performed at 0% on account of District contribution share to P.L.E activities for the year not realized. Also there was non-performance in locally raised revenue and District

Department Revenue and Expenditure Allocations Plans for 2016/17

The Education and Sports budget for FY 2016/2017 is Ugx 8,381,357,530 against Ugx 9,149,746,000 for FY 2015/2016 which was a reduction (8%). The reduction was attributed to the fact that the financial reforms resulted into the reduction of development grant by 62% of the previous year financial allocation of Ugx 622, 589, 8800. Equally, the reforms resulted into merging of major grants in education sector where the department budget items were reduced to wage, nonwage, development and donor for

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

921 teachers were paid salary 60,145 pupils enrolled in UPE schools and 8,214 students enrolled in USE schools, 250 secondary school teachers paid salary. 59 schools were inspected where one inspection report was submitted. Retention for previous works done were paid.

Plans for 2016/17 by Vote Function

Monthly staff salaries paid to 921 primary school teachers with an annual wage bill of Ugx 4,908,640,000.

A total of Ugx 546,782,013 UPE funds transferred to Government aided Ps

One Supervision vehicle Procured and supplied at Ugx 143,853,000

Kitchen & 2 stance lined pit latrine for the staff house constructed at Bugoola Ps at Ugx 20,000,000

Kitchen & 2 stance lined pit latrine for the staff house constructed at St Peters Nalubembe Ps at Ugx 20,000,000

Kitchen & 2 stance lined pit latrine f

Medium Term Plans and Links to the Development Plan

The medium term interventions will include: primary teaching services wage component, primary school services (UPE), the construction/rehabilitation of classrooms will take into consideration the schools in serious need of infrastructure among others due to inadequate funding modalities. Therefore, Primary teaching services (Primary teachers' salaries) paid at Ush 4,051,298,000 for all teachers in Government aided primary schools per annum. Transfer of UPE funds to 59 Government aided primary

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

SDS supported systems strengthening, capacity building and support to early reading programme eGRIP though RTI supported by USAID.

Kadama Widows Association is one of the NGOs supporting Education Sector with focus on Workshops and engagement with parents/Teachers. Volunteer mentors for children. Build alliances between Teachers and parents and

Vote: 571 Budaka District

Workplan 6: Education

other stakeholders. Support on enrollment and retention for pupils in schools-(TARGET 22 schools) Fundraising for improved quality of education service

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

1. Failure by parents to provide midday meals to pupils

Failure by the parents to provide midday meals to pupils affects the concentration of pupils in class especially the afternoon lessons. Pupils miss lessons by escaping from school to look for food, others get asleep when attending lessons.

2. Late arrival of teachers and early departure

Generally, the attendance of teachers to pupils in some schools is indeed very poor. Teachers arrive late after attending to other domestic responsibilities and leave early for unknown reasons especially when head teachers are not in school.

3. Resistance to early grade reading by parents and teachers

Parents and teachers especially from private schools do not appreciate the concept of teaching children in the mother tongue as medium of instruction. They imagine that teaching pupils in the local language retards academic progress.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	608,337	123,358	46,323
District Unconditional Grant (Non-Wage)	5,000	0	5,000
District Unconditional Grant (Wage)	34,709	0	39,823
Locally Raised Revenues	1,500	0	1,500
Other Transfers from Central Government	567,128	123,358	
<i>Development Revenues</i>	124,681	0	566,145
Development Grant	115,681	0	
District Discretionary Development Equalization Grant	9,000	0	
Locally Raised Revenues		0	20,920
Other Transfers from Central Government		0	545,225
Total Revenues	733,018	123,358	612,468
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	724,018	62,481	46,323
Wage	34,708	0	39,823
Non Wage	689,310	62,481	6,500
<i>Development Expenditure</i>	9,000	0	566,145
Domestic Development	9,000	0	566,145
Donor Development	0	0	0
Total Expenditure	733,018	62,481	612,468

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

In the first quarter, the District received UGX 123,358,000 as URF (22% of the URF annual budget) and UGX 23,136,000 as PRDP/road rehabilitation grant. The total revenue for road maintenance was 146,494,000 (80 % of the quarter 1 plan/budget). The total expenditure in Qtr. 1 was UGX 62,481,000 (36% OF quarter 1 plan/budget)

Department Revenue and Expenditure Allocations Plans for 2016/17

The District expects to receive UGX 645, 225,328 from URF. Of this budget 16% is for maintenance of the road equipment (Grader, Tipper, Pickup, 2 motorcycles), 4.5 % is for office operation, 79.5 % is for road maintenance.

Vote: 571 Budaka District

Workplan 7a: Roads and Engineering

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The following outputs were achieved in the first quarter: 74 Km of urban un paved roads routinely maintained, 250 Km of District roads routinely maintained, 2 bridges/ swamp bottlenecks worked on under PRDP

Plans for 2016/17 by Vote Function

The planned outputs include: 11.5 Km of periodic maintenance, 250 Km of routine manual maintenance, Bottleneck repairs on all community access roads in the entire District.

Medium Term Plans and Links to the Development Plan

2.7.4.Road Sector: To provide adequate infrastructural development and maintenance to promote accessibility and socio-economic activities in the rural areas of the district; 2.2.7.2. Housing sub-sector: To provide quality and well maintained houses to both the district local government and sub-county local government. 20 Km of periodic road maintenance, 250 Km of routine manual maintenance

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

N/A

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

1. Inadequate funding

The district has a big road network that currently requires periodic maintenance. Which requires relatively more funds . With the current funding, the District is able to do on average 10 Km of periodic maintenance as compared to 50Km is required annually

2. Little allocation for office operation

URF allows only 4.5% of its funds to be allocated for office operation , this is too little to run the roads office for the year.

3.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	0	0	35,795
District Unconditional Grant (Non-Wage)		0	1,138
Sector Conditional Grant (Non-Wage)	0	0	34,657
<i>Development Revenues</i>	691,987	139,497	284,917
Development Grant	669,987	133,997	226,917
District Discretionary Development Equalization Grant		0	36,000
Transitional Development Grant	22,000	5,500	22,000

Vote: 571 Budaka District

Workplan 7b: Water

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	691,987	139,497	320,711
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	22,000	5,500	35,795
Wage		0	0
Non Wage	22,000	5,500	35,795
<i>Development Expenditure</i>	669,987	15,521	284,917
Domestic Development	669,987	15,521	284,917
Donor Development	0	0	0
Total Expenditure	691,987	21,021	320,711

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

In this first quarter, the District received UGX 133,997,000 for water conditional grant (20% of the annual water grant budget), UGX 5,500,000 for sanitation grant (25% of annual sanitation grant budget and 100% sanitation grant quarter 1 budget). The expenditure on the water grant was UGX 15,521,000 (2% of the annual budget and 11% of the received water grant in Qtr.1). The expenditure on the sanitation grant was UGX 5,500,000 (100% of the sanitation funds received in Qtr. 1)

Department Revenue and Expenditure Allocations Plans for 2016/17

The total Annual water sector expected revenue/budget is UGX 284,711,000. Of this 12% is a recurrent expenditure and 88% is a development expenditure. Of the development expenditure 78% is to be used on water supply construction.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

In the first Qtr. The following outputs were achieved: 23 supervision visits, 25 water sources tested for quality, 4 District water and sanitation meetings conducted, 30 water and sanitation promotion events, 30 water user committees formed, 18 private sector (water source caretakers) trained

Plans for 2016/17 by Vote Function

The planned outputs include: 9 new boreholes, 1 latrine, 4 borehole rehabilitation, 100 water sources tested for quality, 75 supervision and monitoring visits, 12 subcounty advocacy meetings, 26 caretakers trained, 11 water user committees formed, 11 water user committees trained, 11 committees sensitised on critical requirements, 4 quarterly coordination meetings held.

Medium Term Plans and Links to the Development Plan

Construction of 50 boreholes, protection 20 springs

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

N/A

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

1. FUNDING

The funding for water has been cut by close 65% and the District safe water coverage is still low at 65%.

2.

3.

Vote: 571 Budaka District

Workplan 7b: Water

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	71,512	8,117	72,159
District Unconditional Grant (Non-Wage)	4,000	0	4,000
District Unconditional Grant (Wage)	35,045	0	59,557
Sector Conditional Grant (Non-Wage)	32,467	8,117	8,602
<i>Development Revenues</i>	3,000	0	20,000
District Discretionary Development Equalization Gran	3,000	0	20,000
Total Revenues	74,512	8,117	92,159
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	71,512	8,117	72,159
Wage	35,045	0	59,557
Non Wage	36,467	8,117	12,602
<i>Development Expenditure</i>	3,000	0	20,000
Domestic Development	3,000	0	20,000
Donor Development	0	0	0
Total Expenditure	74,512	8,117	92,159

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

The department expected to receive 18,628,000= but received 22,945,405= that is 123% of Q1 budget. This was due under budgeted salaries. Nonetheless the department did not receive unconditional grant non-wage and LGMSD for the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has planned to receive funding under Unconditional Grant, Sector Conditional Grant (Non-Wage), and District Discretionary Development Equalization Grant (DDEG) to be spent on Administration, Forestry, Wetland, Environment and Land management activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

- 1) Salaries paid.
- 2) Prepared Natural Resources BFP for 2015/2016.
- 3) Trained 13 Environment Focal Point Persons on functions of LGs in environment management in their areas of jurisdiction and took them through the sub county environment and social management guide.
- 4) Prepared wetland MOU for FY 201

Plans for 2016/17 by Vote Function

The department has planned to pay staff salaries, operationalise office management and implement ctivities in Forestry, Wetland, Environment and Land Management sectors.

Medium Term Plans and Links to the Development Plan

To conserve the Environment and Natural Resources in the district for improved livelihoods.

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

Nil

Vote: 571 Budaka District

Workplan 8: Natural Resources

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

1. Inadequate resources

The department receives limited funding so that activities are implemented in bits making it hard to ensure consolidated impact as each year activities seem to be started over when people have forgotten about everything of the past.

2. Inadequate office space

The department never got a designated office space and has many a time suffered consequences of moving from one place another leading to misplacement and loss of documents and information besides breakage of office equipment.

3. Limited number of staff and logistics

At district level the department has only 5 staff out of 18 and yet there is no substantive staff at Lower Local Government levels. The department has three old motorcycles with meagre funds to do meaningful maintenance effectively cover the entire district

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	104,842	38,199	172,657
District Unconditional Grant (Non-Wage)	4,000	0	4,000
District Unconditional Grant (Wage)	44,019	26,711	111,845
Locally Raised Revenues	8,000	1,000	8,000
Other Transfers from Central Government	3,497	0	3,497
Sector Conditional Grant (Non-Wage)	45,326	10,487	45,315
<i>Development Revenues</i>	334,283	14,159	323,400
District Discretionary Development Equalization Gran	52,362	10,604	
Donor Funding	44,592	0	50,071
Other Transfers from Central Government	237,329	3,555	273,329
Total Revenues	439,125	52,358	496,057
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	104,842	37,100	172,657
Wage	44,019	26,711	111,845
Non Wage	60,823	10,389	60,812
<i>Development Expenditure</i>	334,283	9,900	323,400
Domestic Development	289,691	9,900	273,329
Donor Development	44,592	0	50,071
Total Expenditure	439,125	47,000	496,057

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

The approved budget for the community department for the FY 2015-16 was Ugx 439,125,000/= of which 52,358,000/= was realized representing (12%) of the budget. No receipts were realized from District unconditional grant non-wage and Donor funding, no information was given by the budget desk for lack of performance. The underperformed was on account of other transfers from central Government which fell from the expected Ugx 60,206,000 to only Ugx 3,555,000 for operation in the Youth livelihood pr

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Vote: 571 Budaka District

Workplan 9: Community Based Services

Physical Performance in the first quarter of 2015/16

1438 Adult learner trained, 238 children were resettled, 8 juvenile cases handled and settled, 14 youth councils and women councils were supported in the quarter and 3 assistive aid devices were procured and distributed

Plans for 2016/17 by Vote Function

Monthly staff salaries paid to 15 members at an annual budget of 44,019,000

Staff review meetings for community development initiatives conducted quarterly.

Coordination quarterly meetings with CBOs/CSOs and District facilitated and conducted.

Community awareness and involvement in socio-economic development initiatives monitored and evaluated quarterly.

500 Children protected from violence abuse and exploitation

Data demand analysis and utilization enhanced for OVC.

Planning, coordinatio

Medium Term Plans and Links to the Development Plan

Medium Term plans linked to DDP

Medium term plans include; support organised groups with IGA funds to improve their livelihood and welfare, coordination meetings for CSOs, DOVCC, SOVCCs, conduct psycho-social and legal support to children and OVC families, conduct community outreach clinics to raise awareness on rights, responsibilities and obligations, conduct emergency care services to children whose survival is at risk, support functional adult literacy, training of stake holders on gender b

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

Child fund Project cover the following objectives: Social Economic strengthening, improving food security and nutrition status of OVCs, Child protection and family strengthening. The backyard gardens on household incomes and improved nutrition. Equally, build the capacity of caregivers on the importance of saving for the family during bereavement time. SCORE-OVC project operates in the sub-counties of Kakule, Kachomo, Kameruka and Katira.

KADAMA WIDOWS ASSOCIATION supports the communities i

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

1. Gender Mainstreaming initiative inadequately addressed

Gender Mainstreaming initiative is inadequately addressed in departmental workplans, No budget allocation and execution is actually effected to handle issues related to gender Inequality as an MDG in sector plans and budgets

2. Inadequate staffing at the District and LLGs

The limited number of staff in the department and in LLGs is undermining the effort for mobilizing the population to participate in development process. The CBS woud need the following posts filled: 1 DCDO, 1 SPWO and 16 CDOs and 6 ACDOs.

3. Lack of Transport means

The Department has limited transport means both at the headquarters and at sub county level to perform the mobilisation function. The Department would need a veichle at headquarters and mortorcycles at sub county level.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	75,564	20,467	96,979
District Unconditional Grant (Non-Wage)	14,255	0	48,255
District Unconditional Grant (Wage)	14,562	9,881	39,523

Vote: 571 Budaka District

Workplan 10: Planning

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	9,201	1,200	9,201
Support Services Conditional Grant (Non-Wage)	37,546	9,387	
<i>Development Revenues</i>	<i>162,206</i>	<i>46,802</i>	<i>64,121</i>
District Discretionary Development Equalization Gran	162,206	46,802	64,121
Total Revenues	237,770	67,269	161,100
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>75,564</i>	<i>20,242</i>	<i>96,979</i>
Wage	14,562	9,881	39,523
Non Wage	61,002	10,361	57,456
<i>Development Expenditure</i>	<i>162,206</i>	<i>46,646</i>	<i>64,121</i>
Domestic Development	162,206	46,646	64,121
Donor Development	0	0	0
Total Expenditure	237,770	66,889	161,100

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

The approved budget for the Department of planning was 237,770,000/=, Ugx 67,269,000 (28%) was realized in the quarter. The over performance was on account of wage component up from Ugx 3,641,000 to Ugx 9,881,000 meant for new staff recruited in the Department not previously planned. Also LGMSD performed at Ugx 46,802,000 (115%) up from 40,551,000 due to increase in allocation of the transfers to the LLGs.

Department Revenue and Expenditure Allocations Plans for 2016/17

The District Planning Unit (DPU) budget for FY 2016/2017 is Ugx 161,100,440 against Ugx 197,622,000 for FY 2015/2016 which was a reduction (18%). The reduction was caused by the reduction of development grant especially LGMSD (Ugx 162,205,750) which was merged with PRDP to form DDEG (Ugx 64,121,000). The wage unconditional grant recurrent (25%), nonwage recurrent (36%) and development (40%).

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Four TPC meetings were conducted where a number of silent issues were resolved and forwarded to council. Two sets of minutes were discussed by DTPC for implementation.

Plans for 2016/17 by Vote Function

Planned outputs

Monthly staff salaries paid to 3 staff in the District Planning Unit

Preparation and production of annual sector plans coordinated and supervised.

Support supervision in the preparation and production of sub-county annual investment plans carried out.

Support provided to LLGs in planning, budgeting and reporting requirements.

National and Internal assessment exercise conducted annually.

Mentoring of staff at the District and sub-counties in development planning activities

Medium Term Plans and Links to the Development Plan

Monthly Staff salaries paid. Preparation and the production of the District development plan Coordinated and produced. Support supervision in the preparation and production of sub-county investment plans Carried out.

Preparation of BOQs, carrying out EIA and marking of projects under LGMSD funding coordinated.

The Annual National and Internal assessment exercise conducted. Mentoring of staff at the District and sub-counties in development planning activities by subject specialists carried out.

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

The District planning unit has no direct off-budget support

Vote: 571 Budaka District

Workplan 10: Planning

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

1. Low capacity of some Technical Staff in OBT Framework

The capacity of some technical staff at the District and LLGs is still low in internalizing the planning and budgeting tools especially

2. internet connectivity

The District does not have the Local Area Network for internet connectivity for quick communication, dispatch and download of vital information for planning purposes. Regular update of the District website is not done

3. LLGs delay Submission of Reports

Lower Local Governments always submit quarterly reports for integration in the District quarterly report late. This delays the whole process of timely submission of reports

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	60,615	16,177	105,391
District Unconditional Grant (Non-Wage)	12,000	3,351	12,000
District Unconditional Grant (Wage)	41,778	12,827	51,305
Locally Raised Revenues	6,837	0	42,086
<i>Development Revenues</i>	2,000	0	0
Locally Raised Revenues	2,000	0	0
Total Revenues	62,615	16,177	105,391
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	60,615	16,162	105,391
Wage	41,778	12,827	51,305
Non Wage	18,837	3,336	54,086
<i>Development Expenditure</i>	2,000	0	0
Domestic Development	2,000	0	0
Donor Development	0	0	0
Total Expenditure	62,615	16,162	105,391

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

The approved budget for the audit department was 62,615,000/= including town council budget for audit. The department realized Ugx 16,177,000 (103%) of the budget. The over performance was on account of funds for wage component of Ugx 12,827,000 up from Ugx 10,445,000 for the extra staff recruited in the department. However the planned Ugx 2,209,000 from locally raised revenue was not realised and no information was provided from the budget desk.

The wage received was all spent to pay the st

Department Revenue and Expenditure Allocations Plans for 2016/17

The District Internal Audit Recurrent Budget for FY 2016/2017 is Ugx 105,391,000 against Ugx 62,615,000 for FY 2016/2017 which was an increase (68%) . Majority of the revenues are recurrent in nature. The revenue sources especially locally raised revenue is unpredictable in nature though it is the major source in the Internal Audit.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Based on funds released to the department activities for the department were reviewed at the District offices and 1 audit

Vote: 571 Budaka District

Workplan 11: Internal Audit

report issued to CAO and Council.

Plans for 2016/17 by Vote Function

Auditing of 59 Government aided primary schools conducted on a quarterly basis. Auditing of 7 Government aided secondary schools conducted on a quarterly basis namely: Bugwere SS, Iki-Iki SS, Kaderuna SS, Kameruka Seed, Kamonkoli College, Lyama seed Naboa SS

Auditing of 13 Government aided and 3 NGO Health facilities conducted on quarterly basis namely: Budaka HCIV, Iki-Iki HCIII, Kaderuna HCIII, Kameruka HCIII, Kamonkoli HCIII, Lyama HCIII, Naboa HCIII, Sapiri HCIII, Katira HCIII,, Kerekerene

Medium Term Plans and Links to the Development Plan

Auditing of Government aided primary schools Conducted

Auditing of Government aided secondary schools Conducted

Auditing of Government aided and NGO health centres Conducted

Verification of expenditures, compilation of reports, and submission of reports to the District executive committee Conducted.

Audit Inspection of LLGs conducted.

Value for money audits conducted. Procurement of office furniture carried out.

Procurement of motor cycles carried out.

Procurement of filing cabinets carr

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

This not supported by any off-buget support

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

1. Audit function is financially dependent on auditees

Audit function is financially dependent on auditees to the extent that inadequate financial allocations are made and this constrains the audit function in the District departments and LLGs.

2. The auditees do not appreciate the function of audit

The auditees do not appreciate the function of audit as a complimentary role to service delivery and good governance; they do not always appreciate management letters.

3. Inadequate capacity of Financial Managers

The capacity of financial managers for Government aided institutions is inadequate especially with advent of sophisticated computerized financial management systems, this complicates bookkeeping.