

Vote: 579 Bududa District

Structure of Budget Framework Paper

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Foreword

I wish to take this opportunity to present the BFP for financial year 2016/17 which is a critical benchmark in the planning and budgeting process for the Medium Term of 2016/17. The process for developing the BFP has been inclusive and consultative with officials at the district level and all stakeholders in the development process from National to Lower local government level.

The District budget conference conducted on the 22nd of October 2015 provided an important input from various key stakeholders both from the district and the civil society. The Key issues identified during the conference which have negatively affected service delivery include inadequate funding, Low staffing levels, inadequate collaboration with the various stakeholders, including donors, Community based organizations, faith based organizations, private sector among others. This has been compounded by the divisions of the administrative units without a matching increase in the revenues both locally and that received from the centre. I am positive that the current reforms as seen in the Indicative Planning figures issues by Ministry of Finance will improve service delivery at the grass root government given that most funds have been directed to service provision at the lower local governments.

Bududa District is a district with peculiar challenges among which include: Difficulties in accessibility to most service delivery centres in the district, high levels of illiteracy, incidences of ill-health, declining agricultural production, high population density, and routine disasters in form of landslides among others. These have collectively contributed to the high levels of household poverty. Limited revenue sources affect co financing of both government and donor support programs hence hampering implementation of the district Council's local priorities.

The District Council is determined to make the situation better by ensuring a comprehensive and integrated approach by involving all stake holders in all sectors of development. It is for this very reason that the process of developing this document has involved the input of all, right from Sub-County, the Technical Planning Committee, the Budget Desk and Executive Committee through processes like Participatory Planning and Budget Conference.

I wish to register my sincere appreciation and gratitude to all stakeholders who have directly and indirectly participated in the process of generating this Budget Framework Paper (BFP). The Technical staff, the Lower Local Governments, the Donors, the Civil Society, NGOs, Opinion Leaders, Religious Leaders, Business Community, Private Sector, Elders and the residents who participated especially at the Budget Conference. Special thanks go to the government of Uganda, Development partners for all efforts made and grants remitted. In particular we appreciate SDS, UNICEF Uganda towards direct budget support and non-cash support towards payment of salaries for the health staff. Other noncash support is from STAR E , Salvation Army , UNICEF, PACE.

I wish to remind all stakeholders that as the struggle for the development of Bududa continues, much still needs to be done and thus your unreserved efforts are called for. I appeal to district Councilors to take and accord this Budget Framework Paper the support it deserves so as to make the dream of offering quality service delivery to our people a reality and thus your unreserved efforts are called for. I appeal to district Councilors to take and accord this Budget Framework Paper the support it deserves so as to make the dream of offering quality service delivery to our people a reality.

FOR GOD AND MY COUNTY.

Nambeshe JohnBaptist
District Chairperson

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Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	332,312	63,915	185,358
2a. Discretionary Government Transfers	1,951,860	466,420	3,291,324
2b. Conditional Government Transfers	11,489,335	2,893,219	10,625,876
2c. Other Government Transfers	883,795	116,761	598,042
4. Donor Funding	430,644	212,654	506,150
Total Revenues	15,087,946	3,752,969	15,206,750

Revenue Performance in the first quarter of 2015/16

The District received shillings 3,752,969,000 out of the approved budget of shs. 15,087,946,000 which is represented by 25 % of the annual budgetary performance. This shows that the district Performance was as per the target. This is attributed to donor funding performing above target (49%) as compared to the quarterly expected performance because realized funds from UNICEF Uganda and GAVI were more compared to what had been approved in the original budget.

Planned Revenues for 2016/17

The projected resource envelop for FY 2016/17 is Shs 15,206,750,000 as compared to 15,087,946,000 indicating a slight increase mainly due to reforms which introduced a Discretionary Development Equalization Grant (DDEG) for purposes of strengthening service delivery at the lower local governments and a new funding for Skills development under the education department. There is however a reduction in other government and conditional transfers.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	738,096	100,489	1,322,936
2 Finance	272,835	43,023	262,210
3 Statutory Bodies	1,287,319	195,102	737,603
4 Production and Marketing	301,211	23,803	259,314
5 Health	2,640,734	635,260	2,912,870
6 Education	7,492,484	1,738,822	7,680,791
7a Roads and Engineering	819,455	46,757	637,860
7b Water	767,537	13,302	605,797
8 Natural Resources	125,205	11,163	227,598
9 Community Based Services	487,550	39,394	448,286
10 Planning	85,377	49,920	43,224
11 Internal Audit	70,144	11,010	68,261
Grand Total	15,087,946	2,908,045	15,206,750
Wage Rec't:	8,779,525	2,167,079	8,509,517
Non Wage Rec't:	3,357,689	501,715	3,500,266
Domestic Dev't	2,520,088	44,292	2,690,817
Donor Dev't	430,644	194,959	506,150

Expenditure Performance in the first quarter of 2015/16

Out of the actual receipts, 3,691,272, 000 shs was disbursed to Departments constituting 99 % of releases disbursed leaving 61 million which is local revenue on the general fund account which was received towards the end of the quarter .The Departments in total spent shs 2,908,045,00 which constitutes 79 % of the released funds and 24 % of the approved Budget released. Performance below target is due delays in advertising of works, supplies and services.

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Executive Summary

Planned Expenditures for 2016/17

The District plans to spend shs 15,206,750,000 and the Budget strategy for FY 2016/17 has been developed in the context of the National Development Plan (NDP) for 2016/16-2019/20 and the District Five year development plan II (2015/16 -2019/20). The district will focus on increasing access to quality social Services, improving on infrastructure for development, increasing household income and promoting of sustainable use of natural resources.

Medium Term Expenditure Plans

Constructing of stance pit latrines, classroom blocks, supplying school furniture, rehabilitating and maintaining 227 kilometers of roads periodically, routinely, extend 3 gravity flow schemes and construct 60 springs, complete 2 maternity wards of Bulucheke and Bukibokolo Health centre III's, Planting of trees and environmental conservation supply inputs and support youth livelihood groups.

Challenges in Implementation

Low staffing levels which stand at only 31% due to the limited wage bill, difficulty in attracting and retaining of staff in hard to reach and stay areas, Disasters which have continuously destroyed facilities like, health facilities, and water sources, bridges and roads, hard terrain making costs of constructing facilities in such areas very expensive hence consuming much of the already limited resource envelope.

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A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	332,312	63,915	185,358
Identity Cards	10,000	6	
Other licences	1,000	1,256	1,000
Other Fees and Charges/ Remittances	134,327	0	
Other Fees and Charges		0	53,000
Market/Parish Charges	32,400	960	
Local Service Tax	29,000	9,995	40,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,100	0	1,100
Land Fees	10,000	70	10,000
Market/Gate Charges		0	32,000
Group registration		0	2,000
Forest / Timber Permits	21,000	1,010	
Educational/Instruction related levies		0	2,300
Business licences	8,318	0	8,318
Application Fees		0	12,000
Animal & Crop Husbandry related levies		0	2,340
Livestock Fees	5,512	0	
Rent & Rates from other Gov't Units	15,000	0	15,000
Tender Fees	32,000	410	
Unspent balances – Locally Raised Revenues	14,355	49,919	
Loan Application Fees	12,000	290	
Registration of Businesses	6,300	0	6,300
2a. Discretionary Government Transfers	1,951,860	466,420	3,291,324
District Unconditional Grant (Non-Wage)	446,873	111,718	853,866
Urban Unconditional Grant (Non-Wage)	51,957	12,989	47,878
District Unconditional Grant (Wage)	871,923	217,981	865,520
District Discretionary Development Equalization Grant	430,904	86,181	1,354,671
Urban Unconditional Grant (Wage)	150,204	37,551	150,186
Urban Discretionary Development Equalization Grant	0	0	19,203
2b. Conditional Government Transfers	11,489,335	2,893,219	10,625,876
Development Grant	1,473,375	297,559	681,582
Sector Conditional Grant (Non-Wage)	1,610,814	496,313	1,892,212
Sector Conditional Grant (Wage)	7,506,540	1,876,635	7,506,504
Support Services Conditional Grant (Non-Wage)	876,606	217,213	508,259
Transitional Development Grant	22,000	5,500	37,320
2c. Other Government Transfers	883,795	116,761	598,042
Roads maintenance- URF		0	455,552
Youth Livelihood Programme	147,490	8,276	142,490
Other Government transfers(for recruitment of health workers)		10,125	
Bududa- Nabweya Gravity Flow Scheme	284,898	0	
Roads maintenance- URF	445,552	98,360	
PLE Supervision	5,855	0	
4. Donor Funding	430,644	212,654	506,150
World Health Organisation (WHO)		0	194,000
GAVI	20,000	34,825	20,000
Strengthening Decentralisation for Sustainability (SDS)		0	163,247
Unicef Uganda	95,296	128,903	128,903
world Health Organisation	120,102	33,564	
WWF	32,000	0	

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A. Revenue Performance and Plans

USAID/SDS	163,247	15,362	
Total Revenues	15,087,946	3,752,969	15,206,750

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

The District received shs. 63,915,000 out of the total approved budget of 315,857,000 projected which translates into 19 % of the annual budgetary performance. Under performance is because most utilities like markets, parishes had not been tendered out by the end of the quarter.

(ii) Central Government Transfers

The transfers were almost as per the quarterly target, with discretionary Government transfers and conditional transfers performing at 25%. Performance of other government transfers was below target (12%) due to non-receipt of funds for social mobilization for the Bududa Nabweya Gravity flow scheme.

(iii) Donor Funding

Donor funding performed at 49 % by the end of the quarter implying above target performance. Realized funds from UNICEF Uganda and GAVI were more compared to what had been approved in the original budget. However WWF was at 0 % and due re-adjustments in the findings modalities by the donor and SDS at 9% because of lack of a Technical Based Assistance for Orphans and Vulnerable Children (OVC) activities.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The local revenue of 185,358,000 million as compared to 332,312,000 is expected. Projections have been based on the last year's and first quarter's local revenue performance. However amounts from some sources have been maintained like projections from forest products.

(ii) Central Government Transfers

Expected central government transfers are slightly higher compared to previous FY year as a result of increase in discretionary government transfers from 1,951,860,000 to 3,291,324,000 for strengthening service delivery at lower local governments. However conditional government transfers have reduced from 11,489,335,000 to 10,625,876,000 as a result of merging of merging the PRDP grant with LGMSD into DDEG for purposes of increasing discretion at the Local Government Level. There is also

(iii) Donor Funding

The District Plans to receive Donor Funding amounting to shs 506,150,000 as compared to 430,644,00 from SDS/ USAID funded program to support OVC, HIV, UNICEF Uganda for quality enhancement program under education, Early childhood development and providing birth certificates to children under five years. Off budget support is expected from PATH for health advocacy initiatives, UDEWO for support to persons with disabilities.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	548,356	138,638	1,013,660
District Unconditional Grant (Non-Wage)	77,495	28,000	41,560
District Unconditional Grant (Wage)	214,023	53,506	214,023
Locally Raised Revenues	51,093	0	48,526
Multi-Sectoral Transfers to LLGs	109,074	27,268	106,876
Support Services Conditional Grant (Non-Wage)	14,642	3,661	508,259
Unspent balances – Locally Raised Revenues	7,595	7,595	
Urban Unconditional Grant (Wage)	74,435	18,609	94,417
<i>Development Revenues</i>	189,740	27,568	309,276
District Discretionary Development Equalization Grant	180,739	25,318	76,122
Multi-Sectoral Transfers to LLGs	9,001	2,250	233,154
Total Revenues	738,096	166,206	1,322,936
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	548,356	100,489	1,013,660
Wage	299,994	74,550	288,458
Non Wage	248,362	25,939	725,202
<i>Development Expenditure</i>	189,740	0	309,276
Domestic Development	189,740	0	309,276
Donor Development	0	0	0
Total Expenditure	738,096	100,489	1,322,936

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

The department received shillings 166,206,000 during the quarter which is 112 % of the quarterly performance and this cumulatively translate to 23 % of the approved annual budgetary performance. Under performance is attributed to non-realization of local because local revenue funds were received by the district towards the end of the quarter and this could not enable transfer of these funds to respective departmental accounts. The department in total spent shillings 100,489,000 .

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department Plans to receive shs1,322,935,000 shillings as compared to 650,333,000 from all sources. The increase is as a result of the DDEG grant for the district and Lower local governments and funds for pension and gratuity. The expenditure will be targeted towards completing of sub county administration blocks and procuring of land for sub county headquarters, support supervision of staff for purposes of improving efficiency and effectiveness in the delivery of services.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The Physical activities undertaken included preparation of workplans and reports, monitoring and supervision of activities, maintenance of facilities and plans.

Plans for 2016/17 by Vote Function

The Physical activities undertaken included preparation of workplans and reports, monitoring and supervision of activities, maintenance of facilities and plans.

Medium Term Plans and Links to the Development Plan

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Workplan 1a: Administration

2 sub county headquarters completed , land for sub county headquarters procured 4 monitoring reports produced, 4 performance review reports produced, annual capacity building plan prepared and shared with relevant stakeholders, radio talk shows conducted

(iii) **Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors**
none

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

1. Understaffing

The district staffing levels are at 31%. This affects timely delivery of services to the community .

2. Inadequate funding

The District collects inadequate revenue to finance all departmental activities. The Little collected is used to finance council allowances

3. Transport facility

There are few vehicles by the administration and this affects timely supervision and follow up on critical issues.

Workplan 2: Finance

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	268,835	53,759	262,210
District Unconditional Grant (Non-Wage)	53,659	13,814	45,000
District Unconditional Grant (Wage)	90,008	22,502	90,009
Locally Raised Revenues	23,789	0	21,464
Multi-Sectoral Transfers to LLGs	57,929	6,582	87,409
Support Services Conditional Grant (Non-Wage)	5,122	1,280	
Urban Unconditional Grant (Wage)	38,329	9,582	18,329
<i>Development Revenues</i>	4,000	0	0
Locally Raised Revenues	4,000	0	
Total Revenues	272,835	53,759	262,210
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	268,835	43,023	262,210
Wage	126,504	31,626	128,337
Non Wage	142,331	11,397	133,873
<i>Development Expenditure</i>	4,000	0	0
Domestic Development	4,000	0	0
Donor Development	0	0	0
Total Expenditure	272,835	43,023	262,210

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

The Department Received shillings 53,759,000 during the first quarter represented by 80% and translates to 20% cumulatively. Performance below target is attributed to delay in disbursing local revenue funds to departmental account. The department in total spent shillings 43,023,000 which 64 % of the quarterly expenditure and 16% of the annual budget leaving .

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue expected by the department is 262,210,000 shilings from all sources as compared to 272,835,000 .The

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Workplan 2: Finance

slight reduction is under the district non wage where allocations to lower local governments has increased as compared to the previous financial year. Expenditure will be geared towards improving local revenue performance, timely budgeting and reporting.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Submission of final accounts for F/Y 2013/14 to Auditor generals office in Kampala, submission of the fourth quarter performance report to kampala and local revenue performance compiled during the quarter. Monitoring and back up support provided to the 16 sub counties.

Plans for 2016/17 by Vote Function

Submission of final accounts for F/Y 2013/14 to Auditor generals office in Kampala, submission of the fourth quarter performance report to kampala and local revenue performance compiled during the quarter. Monitoring and back up support provided to the 16 sub counties.

Medium Term Plans and Links to the Development Plan

The department plans strengthen the Performance of local revenue from 134,000,000 to 185,000,000 million mainly from the two major markets in the district that is to say Bukigai and Bushika markets and the newly identified local revenue sources. This will be achieved through Public Private partnerships. Improve the Capacity of all sub counties in local revenue collection and accountability and ensuring value for money in the delivery of services in the district.

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

none

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

1. Under staffing

The department is highly understaffed and at 30% which is inadequate to handle departments work.

2. No Transport facility.

The department does not have any transport facility to run its activities.

3. Low Funding

The department does not have any central government funding. It relies entirely on Local revenue

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:			
Recurrent Revenues	1,287,319	306,699	737,603
District Unconditional Grant (Non-Wage)	75,955	19,409	407,648
District Unconditional Grant (Wage)	232,341	58,085	202,432
Locally Raised Revenues	60,539	0	35,454
Multi-Sectoral Transfers to LLGs	79,121	11,178	88,325
Other Transfers from Central Government		10,125	
Support Services Conditional Grant (Non-Wage)	835,619	206,967	
Urban Unconditional Grant (Wage)	3,744	936	3,744

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,287,319	306,699	737,603
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,287,319</i>	<i>195,102</i>	<i>737,603</i>
Wage	477,500	119,375	202,432
Non Wage	809,819	75,727	535,171
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,287,319	195,102	737,603

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

The department received shs 306,699,000 out of 321, 820, 000 of the quarterly target and this is represented by 95 % which cumulatively translates to 24 % of the approved annual budgetary performance. Performance below target is attributed to poor performance under local revenue not disbursed to the department during the quarter. The department spent shs.148, 084,000 during the quarter which is 46 % of the planned quarterly expenditure and 12 % of the annual performance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shillings 737,603,000 as compared to 1,287,319,000 . The reduction is because transfer of funds of staff pension and gratuity to Administration which boosted the 2015/16 allocation to this sector. The department plans to spend all these funds on Facilitating of Council , Executive and standing committee meetings , Procurement of service providers.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The performance of the sector were mainly on non standard outputs which included, 2 council meetings conducted, sectoral committee meetings, DEC meetings, confirmation of staff by the district service commission, prequalification of firms by the district contracts committee.

Plans for 2016/17 by Vote Function

The performance of the sector were mainly on non standard outputs which included, 2 council meetings conducted, sectoral committee meetings, DEC meetings, confirmation of staff by the district service commission, prequalification of firms by the district contracts committee.

Medium Term Plans and Links to the Development Plan

The Department will continue performing its statutory role of approving District Plans, Budgets, Workplans and relevant documents and enactment of relevant ordinances

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

None

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

1. inadequate Funding

All sectors in the department receive inadequate revenue to run the mandatory activities as required by law.

2. Delay in submission of procurement requisition and plans.

Departments delay to submit procurement requisitions which inturn also delays the general procurement process hence the blame game

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Workplan 3: Statutory Bodies

3. Influence Peddling

There is political interference in the general recruitment, Land management, and procurement processes.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	240,033	51,198	224,386
District Unconditional Grant (Non-Wage)	9,428	1,412	
District Unconditional Grant (Wage)	31,721	7,930	31,721
Locally Raised Revenues	2,722	0	
Multi-Sectoral Transfers to LLGs	28,742	0	3,181
Sector Conditional Grant (Non-Wage)	25,954	6,489	51,396
Sector Conditional Grant (Wage)	138,105	34,526	138,088
Unspent balances – Locally Raised Revenues	3,360	840	
<i>Development Revenues</i>	61,178	14,419	34,928
Development Grant	57,678	14,419	
District Discretionary Development Equalization Grant		0	34,928
Locally Raised Revenues	3,500	0	
Total Revenues	301,211	65,617	259,314
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	240,033	23,803	224,386
Wage	169,826	18,691	169,826
Non Wage	70,207	5,112	54,560
<i>Development Expenditure</i>	61,178	0	34,928
Domestic Development	61,178	0	34,928
Donor Development	0	0	0
Total Expenditure	301,211	23,803	259,314

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

Total revenue received by the department by the end of the quarter was 65,617,000 which is 77% of the quarterly outturn and this cumulatively translates to 22%. Under performance is attributed to non-realization of non-wage and locally raised funds. Out of the quarterly release, the department spent 23,803,000.

Department Revenue and Expenditure Allocations Plans for 2016/17

The planned departmental revenue for FY 2015/16 projected at shs. 259,314,000 as compared to 301,211,000. This shows drop which is attributed to reduced allocation under multisectoral transfers by lower local governments. Expenditure of will focus on the establishment of crop demonstrations both in communities and primary schools.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Salaries for 9 staff the month of July to september were paid. 176 farmers were sensitized on Animal Production and Management this included OWC farmers who received incalf dairy heifers from Naads (124 Male and 52 Female). 363 head of cattle were inspected and passed for human consumption. Disease surveillance conducted.

Plans for 2016/17 by Vote Function

Salaries for 9 staff the month of July to september were paid. 176 farmers were sensitized on Animal Production and Management this included OWC farmers who received incalf dairy heifers from Naads (124 Male and 52 Female). 363 head of cattle were inspected and passed for human consumption. Disease surveillance conducted.

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Workplan 4: Production and Marketing

Medium Term Plans and Links to the Development Plan

Slaughter house at bukigai sub county completed, 3 fish ponds stocked, 4 demostraions established, community mosbilisation and sensitisation meetings conducted, operaion welath creation program monitored and supervised, 4000 cows slaughtered throught the District gazzetted Slaughter slabs.

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

Supply of in puts to farmers under the Operation wealth Creation (OWC) Program .

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

1. Inadquate staff

Extension workers in the department are limited and ths affects timely deliverly of services.

2. Poor farmer attitude toward improves methods of farming

This hampers adaption to new method fo farming by the farmers

3. Natural disaster

Displacing people and this affects delivrelly of services especially n hard to reach areas

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>	2,229,700	553,907	2,267,180
District Unconditional Grant (Non-Wage)	17,001	1,979	
District Unconditional Grant (Wage)		0	46,194
Locally Raised Revenues	3,515	0	7,488
Multi-Sectoral Transfers to LLGs	1,470	0	3,830
Sector Conditional Grant (Non-Wage)	275,319	68,830	277,274
Sector Conditional Grant (Wage)	1,932,394	483,099	1,932,394
<i>Development Revenues</i>	411,034	133,940	645,690
Development Grant	153,079	30,616	64,030
District Discretionary Development Equalization Gran		0	100,000
Donor Funding	239,992	103,325	440,061
Multi-Sectoral Transfers to LLGs	17,963	0	26,279
Transitional Development Grant	0	0	15,320
Total Revenues	2,640,734	687,848	2,912,870
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,229,700	544,795	2,267,180
Wage	1,932,394	483,098	1,978,588
Non Wage	297,306	61,697	288,592
<i>Development Expenditure</i>	411,034	90,465	645,690
Domestic Development	171,042	0	205,629
Donor Development	239,992	90,465	440,061
Total Expenditure	2,640,734	635,260	2,912,870

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

The Department received shs. 635,260,000 out of the planned of 621,914,000 which 111% of the quarterly performance and 26% of the total annual budget. Above target performance is attributed to funds for immunization which were received above what had been captured in the budget estimates. Local revenue on the other hand performed

Vote: 579 Bududa District

Workplan 5: Health

below target because of delay to disburse locally raised funds to respective departments. Out of the received revenue above, shillings 635,260,000 was spent .

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive total revenue of shillings 2,912,870,000 showing an increase from 635,260,000 for previous year. This attributed to allocation of the DDEG by lower local governments. The Department plans to spend all the funds focusing on payment of salaries, complete Maternity ward at Bulucheke and Bukibokolo HCIIIs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Reports prepared and submitted to relevant stakeholders, sensitisation of communities on water borne diseases was carried out,

Plans for 2016/17 by Vote Function

Reports prepared and submitted to relevant stakeholders, sensitisation of communities on water borne diseases was carried out,

Medium Term Plans and Links to the Development Plan

Completion of maternity wards at Bukibokolo and Bulucheke Health centre IIIs

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

UNICEF for social mobilization, WHO and GAVI Support towards immunization activities, PACE supports in ART services by providing water vessel and mosquito nets

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

1. Lack of transport

This affects timely supervision, monitoring of staff and programs.

2. Facilities located in hard reach areas

Difficulty in deploying and retention of staff in health centers like Bufuma, Bukibokolo, Bukalasi, Bushiyi, Buwakiyu, Bumusi

3. Under staffing

Health worker patient ratio resulting into inefficient health service delivery

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>	6,745,844	1,775,378	6,947,431
District Unconditional Grant (Non-Wage)	13,169	3,292	
District Unconditional Grant (Wage)	49,614	12,404	35,064
Locally Raised Revenues	4,537	0	5,990
Multi-Sectoral Transfers to LLGs		0	958
Other Transfers from Central Government	5,855	0	
Sector Conditional Grant (Non-Wage)	1,236,629	400,672	1,469,397
Sector Conditional Grant (Wage)	5,436,041	1,359,010	5,436,022
<i>Development Revenues</i>	746,639	197,924	733,360
Development Grant	612,605	122,521	249,012

Vote: 579 Bududa District

Workplan 6: Education

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
District Discretionary Development Equalization Gran	22,206	5,551	35,000
Donor Funding	70,000	60,114	
Locally Raised Revenues	2,881	0	
Multi-Sectoral Transfers to LLGs	38,949	9,737	449,349
Total Revenues	7,492,484	1,973,302	7,680,791
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	6,745,844	1,678,708	6,947,431
Wage	5,485,655	1,371,410	5,471,086
Non Wage	1,260,190	307,298	1,476,345
<i>Development Expenditure</i>	746,639	60,114	733,360
Domestic Development	676,640	0	733,360
Donor Development	70,000	60,114	0
Total Expenditure	7,492,484	1,738,822	7,680,791

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

The department received 1,973,302,000 which is 112 % of the quarterly performance and this cumulatively translates to 30 % of annual approved budget performance. The excess funding was from NUSAF 2 funds for uncompleted projects. Local revenue on the other hand performed below target as result of general local revenue annual performance. The department in total spent 1,738,822,000.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive shillings 7,680,791 as compared to 7,492,484,000 for 2015/16. The increase in funding is attributed to funding for Skills Development and increased funding For Lower Local Governments under DDEG. Funding areas in the budget include- capitation for Universal Education, salaries, inspection and monitoring, classroom, pit latrines, and supply of furniture.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

school inspection and monitoring of 89 primary schools

Plans for 2016/17 by Vote Function

school inspection and monitoring of 89 primary schools

Medium Term Plans and Links to the Development Plan

Construction of classroom, VIP line pit latrines, Monitoring and inspection of schools, supply of school furniture.

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

UNICEF Uganda to provide technical support and financial support for capacity building and community sensitisation

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

1. Lack of Transport facilities

This affects timely supervision of headteachers, inspection and monitoring of schools

2. Location of schools in hard to reach areas.

affects deployment and retentions of teachers in some schools like Bufuma, Buraba etc- such schools are under staffed

3. Inadequate institutions

Vote: 579 Bududa District

Workplan 6: Education

No BTVET government institutions in both constituencies still affects skills development , no government secondary schools in 10 sub counties and no primary schools in 26 parishes

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	55,223	10,248	70,209
District Unconditional Grant (Non-Wage)	12,147	0	7,230
District Unconditional Grant (Wage)	32,008	8,002	40,992
Locally Raised Revenues	2,084	0	4,493
Multi-Sectoral Transfers to LLGs		0	4,255
Urban Unconditional Grant (Non-Wage)		0	4,255
Urban Unconditional Grant (Wage)	8,984	2,246	8,984
<i>Development Revenues</i>	764,232	166,250	567,651
Development Grant	219,304	43,861	
District Discretionary Development Equalization Grant	73,717	18,429	61,202
Locally Raised Revenues	3,260	0	
Multi-Sectoral Transfers to LLGs	22,398	5,599	50,898
Other Transfers from Central Government	445,552	98,360	455,552
Total Revenues	819,455	176,498	637,860
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	55,223	10,248	70,209
Wage	40,992	10,248	40,992
Non Wage	14,231	0	29,217
<i>Development Expenditure</i>	764,232	36,509	567,651
Domestic Development	764,232	36,509	567,651
Donor Development	0	0	0
Total Expenditure	819,455	46,757	637,860

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

The department received shs, 176,498,000 during the first quarter out of the planned target of 204,864,000 which is 86% of the quarterly outturn and this cumulatively translates to 22 % of the annual approved budget. This indicates that Performance was below target as a result of non realisation of local revenue . The department spent in total shillings 46,757,000 which is 23% of quarterly expenditure and 6 % of the annual target leaving un spent balances of 129,741,000.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects a total is shs 637,860,000 as compared to 819,455,000 indicating a drop from the previous financial year attributed to reforms leading more allocations to lower local government under DDEG. The department expenditure will be geared towards improving on the roads network in the district , paying of staff salaries, community mobilisation and sensitisation to enhance ownership of government projects.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

maintained 142km of district feeder roads using road gangs and mechanized routine maintenance of 4.6km, transferred ug shs 19,217,746 to Bududa Town Council for road maintenance

Plans for 2016/17 by Vote Function

maintained 142km of district feeder roads using road gangs and mechanized routine maintenance of 4.6km, transferred ug shs 19,217,746 to Bududa Town Council for road maintenance

Vote: 579 Bududa District

Workplan 7a: Roads and Engineering

Medium Term Plans and Links to the Development Plan

The current road network of 227 kilometres from the original 65 kilometres in 2006 of the district feeder roads has greatly improved the infrastructure and network across sub counties which has stimulated and enhanced production and movement of goods to the markets. .

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

The central government is maintaining the Bubulo- Bududa -circular road under UNRA.

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

1. Hard to reach/difficult terrain

The District is mountainous with lack of construction materials like gravel within the allowable haulage distance which makes construction expensive. Because of the high altitudes coupled with long rain season, the gravel wears off first

2. Lack of road unit/Resources not adequate

The road net work is 227km but resources received cannot allow maintenance of the roads coupled with construction of bridges. Lack of complete road unit makes implementation of force on account expensive as hire of private equipment is expensive.

3. Mudslides/landslides

Some roads during the rains season get blocked requiring resources to maintain which are not available

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	314,827	6,365	64,230
District Unconditional Grant (Non-Wage)	2,978	0	
District Unconditional Grant (Wage)	25,461	6,365	25,461
Locally Raised Revenues	1,491	0	4,493
Other Transfers from Central Government	284,898	0	
Sector Conditional Grant (Non-Wage)	0	0	34,277
<i>Development Revenues</i>	452,709	91,642	541,567
Development Grant	430,709	86,142	368,539
District Discretionary Development Equalization Grant		0	61,202
Multi-Sectoral Transfers to LLGs		0	89,826
Transitional Development Grant	22,000	5,500	22,000
Total Revenues	767,537	98,007	605,797
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	336,827	8,272	64,230
Wage	25,461	5,000	25,461
Non Wage	311,367	3,272	38,769
<i>Development Expenditure</i>	430,709	5,030	541,567
Domestic Development	430,709	5,030	541,567
Donor Development	0	0	0
Total Expenditure	767,537	13,302	605,797

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

The department planned and received ug shs 98,007,00 out of 767,537,000 of the approved budget which 51 % of the quarterly performance and 13% of the approved budget . Performance below target is attributed to non receipt of

Vote: 579 Bududa District

Workplan 7b: Water

Bududa Nabweya gravity flow scheme funds and local revenue. The expenditure in the quarter was ug shs 13,302,00 which is 7% of the quarterly out turn and 2% of the approved budget leaving unspent balance of ug shs 84,705,000 which is 11% of the budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue consists of Shs 605,797,000 as compared to 767,537,000 in 2015/16 indicating a reduction which is attributed to non inclusion of funding for Nabweya gravity flowscheme, software activities. The sector plans to spend all funds on salaries and wages, constructions of GFS, protection of springs, Software activities and Home improvement Campaign.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The home and village campaign was started in Buwali and Bukalasi sub county and the quarterly social and water and sanitation coordination committee meeting were held.

Plans for 2016/17 by Vote Function

The home and village campaign was started in Buwali and Bukalasi sub county and the quarterly social and water and sanitation coordination committee meeting were held.

Medium Term Plans and Links to the Development Plan

extension of 3 gravity flow scheme extension, rehabilitation of bubiita GFS, Rehabilitation of 3 boreholes, 60 medium springs. 1 three stance vip latrine shall be constructed in malandu rural growth. 120 number community mobilisation activities completion of the design and approval of 2no GFS, water quality testing of water sources.

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

The Ministry of Water and Environment is constructing the 13.7 billion bududa- nabweya gravity flow scheme to serve 6 sub counties of bushiyi, bulucheke, bukigai, nabweya, bushiribo and bududa town council. It designed to serve a population of 116,919.

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

1. Weak Community Based Management Systems (CBMS)

The beneficiaries through CBMS sign letters of understanding to maintain the completed water sources in order to enhance functionality however the CBMS on the ground is weak.

2. Hard to reach/terrain is difficult

Bududa district is mountainous without infrastructure like roads which makes ferrying of materials difficult/ carried on the heads that delays implementation of projects coupled with nine months of rainfall in the year.

3. Procurement delays and capacity of contractors

Procurement of service providers takes 6 months and most times works start in the third quarter which affects timely implementation. The contractors lack capacity in terms of financial reasons to implement projects on time.

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:			
Recurrent Revenues	85,075	21,584	101,134
District Unconditional Grant (Non-Wage)	11,859	2,965	9,000
District Unconditional Grant (Wage)	39,705	9,926	39,705

Vote: 579 Bududa District

Workplan 8: Natural Resources

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	8,940	0	9,734
Multi-Sectoral Transfers to LLGs		0	33,340
Sector Conditional Grant (Non-Wage)	21,172	5,293	9,354
Unspent balances – Locally Raised Revenues	3,400	3,400	
<i>Development Revenues</i>	<i>40,130</i>	<i>1,050</i>	<i>126,464</i>
District Discretionary Development Equalization Grant	4,200	1,050	38,178
Donor Funding	32,000	0	
Locally Raised Revenues	1,100	0	
Multi-Sectoral Transfers to LLGs	2,830	0	88,286
Total Revenues	125,205	22,634	227,598
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>85,075</i>	<i>11,163</i>	<i>101,134</i>
Wage	39,705	9,926	39,705
Non Wage	45,371	1,237	61,429
<i>Development Expenditure</i>	<i>40,130</i>	<i>0</i>	<i>126,464</i>
Domestic Development	8,130	0	126,464
Donor Development	32,000	0	0
Total Expenditure	125,205	11,163	227,598

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

The department received a total amount of shillings 22,634,000 in Quarter one which is 72 % of the quarterly budget and this translates to 18 % of the annual planned budget. Under performance is attributed to no realization of local revenue due to delay in disbursement to departments, under allocation of non – wage to the department and 0% of donor funding under Wild Wide fund. Out of the total receipts, 11,163,000 was spent which is 36 % of the quarterly target and 14% of the annual performan

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expected to receive a total of 227,598,000 million for 2016/17 which is compared to 125,205,000 in 2015/16 showing an increase which is mainly attributed to the DDEG allocation for restoring of degraded areas. Funds will be spent on salaries, training of communities on wise use of wetlands, Environmental compliance for all projects, and enforcement of environment policy.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Formation of watershed committees in the sub counties of Bulucheke, Nakatsi, Bubita, Buwali.

Plans for 2016/17 by Vote Function

Formation of watershed committees in the sub counties of Bulucheke, Nakatsi, Bubita, Buwali.

Medium Term Plans and Links to the Development Plan

Restoration of degraded Local Forest Reserve, Restoration of degraded river banks, training and sensitisation females in sustainable forestry management, training and sensitisation in sustainable wetlands management and ensuring environmental compliance for projects

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

None

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

Vote: 579 Bududa District

Workplan 8: Natural Resources

1. Inadequate funding

The planned funds are never fully realised and this affects the quality and amount of work to be done.

2. Understaffing

Some sectors within the department like lands and physical planning have no responsible officers to execute the planned activities.

3. Delayed release of funds

At times funds are released to the department by the last month of the quarter yet activities are supposed to run within or during the quarter. This affects the timely implementation of the activity.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	230,233	50,064	226,618
District Unconditional Grant (Non-Wage)	21,643	2,200	
District Unconditional Grant (Wage)	121,158	30,290	121,158
Locally Raised Revenues	6,453	0	10,483
Multi-Sectoral Transfers to LLGs	19,055	0	34,277
Sector Conditional Grant (Non-Wage)	51,739	15,029	50,515
Urban Unconditional Grant (Wage)	10,185	2,546	10,185
<i>Development Revenues</i>	257,317	17,490	221,668
District Discretionary Development Equalization Grant	40,005	9,214	13,089
Donor Funding	66,089	0	66,089
Locally Raised Revenues	3,000	0	
Multi-Sectoral Transfers to LLGs	733	0	
Other Transfers from Central Government	147,490	8,276	142,490
Total Revenues	487,550	67,554	448,286
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	230,233	39,358	226,618
Wage	131,343	34,832	131,343
Non Wage	98,890	4,526	95,275
<i>Development Expenditure</i>	257,317	36	221,668
Domestic Development	191,228	36	155,579
Donor Development	66,089	0	66,089
Total Expenditure	487,550	39,394	448,286

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

The department received a total of Shs 67,554,000 which is 55% of the quarterly target and 14% of the annual approved budget. Under performance is attributed to non-realization of the youth livelihood programme funds which had not been received by the district by the end of the quarter. The department spent a total of 39,194,000 which is 32% of the quarterly outturn 8% of the annual of the annual budget, leaving shillings 28,160,000 as unspent balance on the account.

Department Revenue and Expenditure Allocations Plans for 2016/17

The resource envelope for the department is shillings 448,286,000 as compared to 487,550,000 for 2015/2016. This indicates a decrease which is largely attributed in the reduction of the IPF under the Youth Livelihood project. The total expenditure on salaries, support to Community Groups, women, youths and disabled groups and Functional adult literacy activities.

Vote: 579 Bududa District

Workplan 9: Community Based Services

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Salaries paid for 18 District and sub county staff; Quarterly Meetings held for Women, PWDs, FAL; participation in National Youth Day celebrations; monitoring CSOs and disability groups; staff field facilitation.

Plans for 2016/17 by Vote Function

Salaries paid for 18 District and sub county staff; Quarterly Meetings held for Women, PWDs, FAL; participation in National Youth Day celebrations; monitoring CSOs and disability groups; staff field facilitation.

Medium Term Plans and Links to the Development Plan

Mobilisation and sensitisation and empowerment of communities

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

Support to OVC education, Health, Income Generating Activities; Hygiene and Sanitation; Literacy, women, youth and disabled

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

1. Staffing

The department has 11 CDOs to man 16 sub counties. 8 of these have been assigned other duties outside the department, and non substantive CDOs have been deployed who have to be closely supervised if they are to perform.

2. Inadequate Facilitation

There is inadequate facilitation for staff to do field work both at the district and sub county level. The department lacks transport for staff-motorcycles for Sub County CDOs and vehicle for district staff

3. Non Realisation of Budgetary Allocations

The department is constantly under funded. In addition to this the department HARDLY ever realises it's allocated budget allocation, especially under LOCAL REVENUE

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	43,624	5,475	30,134
District Unconditional Grant (Non-Wage)	5,281	1,320	12,400
District Unconditional Grant (Wage)	17,122	0	
Locally Raised Revenues	4,600	0	17,734
Support Services Conditional Grant (Non-Wage)	16,621	4,155	
<i>Development Revenues</i>	41,752	53,756	13,089
District Discretionary Development Equalization Grant	18,162	4,541	13,089
Donor Funding	22,564	49,215	
Locally Raised Revenues	1,026	0	

Vote: 579 Bududa District

Workplan 10: Planning

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	85,377	59,231	43,224
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	43,624	2,822	30,134
Wage	16,863	0	0
Non Wage	26,762	2,822	30,134
<i>Development Expenditure</i>	41,752	47,098	13,089
Domestic Development	19,188	2,718	13,089
Donor Development	22,564	44,380	0
Total Expenditure	85,377	49,920	43,224

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

The unit received a total of which is % of what was expected for the quarter and % of the total annual budget cumulatively. Performance under target is as a result of non realization of wage, local revenue (Dev't), LGMSD on the other hand performed at % because allocation under quarter during planning and budgeting was very low, funds release/funding (218%) also account for above target during the quarter. The unit in total spent 6,731,000 which is 34 % of the quarterly target and 5% of the a

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector is expects a total budget of 43,224,000 compared to 85,377,000 for previous year . Un spent balances captured during last financial year and reduction in donor support accounts for a reduction in the current year's expected revenues . The expenditures will be mainly on coordinating the planning and budgeting process , reporting and monitoring of projects and programs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 DTTC meetings conducted.with the secretariat being the planning unit.Finincail and technical reports prepared and submitted to SDS regional Office in Mbale.technical support in planing issues provided to both the heads of departments and LLGs. Dsitric Internal assessment conducted and PRDP 2 and LGMSD for quarter one conducted.

Plans for 2016/17 by Vote Function

3 DTTC meetings conducted.with the secretariat being the planning unit.Finincail and technical reports prepared and submitted to SDS regional Office in Mbale.technical support in planing issues provided to both the heads of departments and LLGs. Dsitric Internal assessment conducted and PRDP 2 and LGMSD for quarter one conducted.

Medium Term Plans and Links to the Development Plan

Instituting of the district Website, procuring a laptop and furniture for the office.

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

Off budget support is expected from SDS in areas of capacity building and support to the district technical planning committee

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

1. Lack of Staff in the unit

there is apparently no substantive staff in the planned unit and this affects timely deliverly of services and out puts.

2. lack of transport facility

this hampers follow up and mentoring ot sub Counties

3. Inadquate funding

Vote: 579 Bududa District

Workplan 10: Planning

this affects completion of projects which complicates planning and budgeting.

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>	66,144	13,920	64,989
District Unconditional Grant (Non-Wage)	11,907	2,977	12,199
District Unconditional Grant (Wage)	18,763	4,691	18,763
Locally Raised Revenues	10,464	0	19,500
Multi-Sectoral Transfers to LLGs	5,882	1,470	
Support Services Conditional Grant (Non-Wage)	4,602	1,151	
Urban Unconditional Grant (Wage)	14,527	3,632	14,527
<i>Development Revenues</i>	4,000	0	3,272
District Discretionary Development Equalization Gran		0	3,272
Locally Raised Revenues	4,000	0	
Total Revenues	70,144	13,920	68,261
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	66,144	11,010	64,989
Wage	33,290	8,322	33,290
Non Wage	32,854	2,688	31,699
<i>Development Expenditure</i>	4,000	0	3,272
Domestic Development	4,000	0	3,272
Donor Development	0	0	0
Total Expenditure	70,144	11,010	68,261

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

The unit received 13,920,000 which is 84% of the quarterly target and this cumulatively translates into 20% of the annual approved budget. The reason for performance below the target is as a result of non realization of local revenue as a result of delay to disburse the funds to the account. The department in total spent 11,010,000 /=- which 67 % of the quarterly out turn and 16% cumulatively leaving 2,910,000 as unspent balance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The unit expects to receive a total of 68,261,000 which shows a slight from 70,144,000 of the previous financial year which is attributed to reduction in the entire district allocation of the district non wage. Expenditure will be geared towards routine audit activities in the department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

4th quarterly District Internal Audit report , 5 Primary schools, 2 health facilities, 2 secondary 4 sub counties and all departments at the district head quarters audited.

Plans for 2016/17 by Vote Function

4th quarterly District Internal Audit report , 5 Primary schools, 2 health facilities, 2 secondary 4 sub counties and all departments at the district head quarters audited.

Medium Term Plans and Links to the Development Plan

The priorities of the sector will continue to audit council funds at the Higher and lower local councils to ensure value for money.

Vote: 579 Bududa District

Workplan 11: Internal Audit

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

None

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

1. Lack of transport Facility

This affects timely inspection of projects , schools and lower local government facilities.

2. Inadequate staffing levels

This affects timely implementation of activities.

3. Inadequate funding of the sector activities

The department depends mainly on local revenue as there is no budget line from the centre.