

Vote: 583 Buyende District

Structure of Budget Framework Paper

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Foreword

In accordance with Section 36 of the Local Government Act (Cap 243), Local Governments prepare appropriate plans and documents in conformity with Central Government guidelines and formats. Pursuant to the foregoing, Buyende District Local Government has prepared a Local Government Budget Framework Paper for the period 2015/16.

As mandated by the Local Government Act, the District Council in collaboration with the technical staff and all other stakeholders involved in the development planning process came up with this Budget Frame Work Paper for the FY 2015/ 16 which outlines the expected revenues and all projects to be implemented in the FY 2015/16 by sector. This document takes into consideration the approved 5 year District Development Plan for 2010/11 -2014/15. The Development Plans focuses on the following key strategic objectives;

To improve household incomes and promote food security,

- To promote good governance,
- Enhancement of local revenue collection using best practices,
- Improve the stock and quality of road infrastructure.
- Increasing safe water coverage and sanitation in the district,
- Increase access, quality and equity of education for girls and boys
- Improvement in the quality of health care services,

The district has however continued to experience low/poor service delivery levels manifested by low household incomes, poor education standards, and low level of immunization coverage, high maternal mortality rate, poor road network and low access to safe water among others.

This Budget Framework Paper focuses on a number of interventions aimed at addressing some of these challenges above through implementation of sector specific strategies highlight in the annual plans for FY 2015/16. These include the NAADS program, school infrastructure development using the School Facilities Grant and health infrastructure development using the PHC Grant. The district road network will be maintained using the road fund by application of the road gang system that will also provide employment to the local people.

This document provides a framework for integrated planning and budgeting, and should be adopted by all key players to promote the development of the district.

I therefore thank all the political leaders, the technical team and all the other stockholders involved at all levels in the formulation of this document in line with the above priorities and appeal to them to continue with the prevailing teamwork which enabled the production of this document amidst all the challenges though the implementation to enable the district attain its objectives.

**HON KANAKU MICHEAL
DISTRICT CHAIRPERSON LCV,**

BUYENDE

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Executive Summary

Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	292,074	41,814	292,074
2a. Discretionary Government Transfers	2,440,923	466,430	2,755,006
2b. Conditional Government Transfers	10,419,289	2,758,420	10,904,695
2c. Other Government Transfers	617,882	137,788	617,882
4. Donor Funding	156,000	133,489	156,000
Total Revenues	13,926,168	3,537,941	14,725,658

Revenue Performance in the first quarter of 2015/16

The cumulative revenue performance of Buyende district by the end of Q1 FY 2015/16 was 25% of its total budget which was equal to the target of 25%. Local revenue accounted for 2% of the total amount of revenue realized by the end of September 2015.. The cumulative local revenue was not good due to low revenue mobilization and tax defaulters.

Planned Revenues for 2016/17

The district expects to receive LR of 2% of its total budget, 96% Central transfers and 2% donor funding.

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,219,608	197,570	1,220,693
2 Finance	263,439	47,678	320,464
3 Statutory Bodies	477,255	67,026	392,465
4 Production and Marketing	407,764	48,565	401,401
5 Health	1,520,401	340,218	1,589,728
6 Education	8,259,278	2,203,946	8,575,329
7a Roads and Engineering	711,828	73,296	801,193
7b Water	555,655	25,453	850,578
8 Natural Resources	87,729	12,735	79,619
9 Community Based Services	293,242	33,236	281,741
10 Planning	163,545	8,801	138,704
11 Internal Audit	76,747	8,348	73,742
Grand Total	14,036,491	3,066,871	14,725,658
Wage Rec't:	8,466,924	2,091,829	8,364,857
Non Wage Rec't:	3,626,135	876,434	4,216,476
Domestic Dev't	1,787,432	69,553	1,988,325
Donor Dev't	156,000	29,055	156,000

Expenditure Performance in the first quarter of 2015/16

Out of the funds received, all of it was spent in the different expenditure centres. Of the funds spent, 68% was used to pay staff salaries, 29% for recurrent nonwage and 3% for development projects and 1% donor activities. In the Q1 FY 2014/15, the administration spent 8% of the total district actual expenditure, 1% on Finance sector, 2% on statutory bodies, 2% on production and marketing, 13% on health sector, 64% on Education, 4% on Roads and Engineering, 3% on water sector, 0.4% on

Planned Expenditures for 2016/17

14 boreholes drilled and 10 boreholes rehabilitated in Buyende district. 3 classroom blocks constructed in the district. 6-5 stance pit latrines constructed in 6 schools in the district, 5 p/s receiving 2103 seater desks, 268 kms of roads to be

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Executive Summary

maintained. District shuttle procured. Assorted furniture procured for mgt staff.

Medium Term Expenditure Plans

14 boreholes drilled and 10 boreholes rehabilitated in Buyende district. 3 classroom blocks constructed in the district. 6-5 stance pit latrines constructed in 6 schools in the district, 5 p/s receiving 2103 seater desks, 268 kms of roads to be maintained. District shuttle procured. Assorted furniture procured for mgt staff.

Challenges in Implementation

Inadequate funding, low staffing, lack of transport facilities in the district, low staff accomodation, lack of electricity power in the district.

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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	292,074	41,814	292,074
Miscellaneous	23,500	0	
Animal & Crop Husbandry related levies	10,500	1,404	
Application Fees	25,375	6,715	
Business licences	28,897	0	
Land Fees	3,750	931	
Local Service Tax	27,150	16,441	
Market/Gate Charges	86,979	3,141	
Other Fees and Charges	22,870	3,348	
Other licences	51,105	9,384	
Park Fees	1,068	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	630	0	
Registration of Businesses	8,250	450	
Locally Raised Revenues		0	292,074
Public Health Licences	2,000	0	
2a. Discretionary Government Transfers	2,440,923	466,430	2,755,006
District Unconditional Grant (Wage)	1,076,385	153,216	1,177,994
Urban Discretionary Development Equalization Grant	0	0	58,618
District Unconditional Grant (Non-Wage)	737,485	184,371	843,696
District Discretionary Development Equalization Grant	444,124	88,825	491,874
Urban Unconditional Grant (Wage)	102,139	19,821	102,127
Urban Unconditional Grant (Non-Wage)	80,789	20,197	80,697
2b. Conditional Government Transfers	10,419,289	2,758,420	10,904,695
Development Grant	980,490	198,667	1,341,551
Transitional Development Grant	22,000	5,500	22,000
Support Services Conditional Grant (Non-Wage)	190,664	27,283	37,129
Sector Conditional Grant (Wage)	7,178,077	1,893,660	7,178,135
Sector Conditional Grant (Non-Wage)	2,048,058	633,310	2,325,880
2c. Other Government Transfers	617,882	137,788	617,882
Road Maintenance-Road fund	617,882	137,788	
Road maintainance- Road fund		0	617,882
4. Donor Funding	156,000	133,489	156,000
UNICEF	58,000	86,956	58,000
Uganda NTD Programme	24,000	42,793	24,000
PCV 10	24,000	0	24,000
Global fund	50,000	3,740	50,000
Total Revenues	13,926,168	3,537,941	14,725,658

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

For the period July - December FY 2016/17, the district raised local revenue of 1% of the total receipts. Significant contribution was made by market /gate charges and Business licences. This was after the district formulating the charging policy and high mobilisation of tax payers and collectors.

(ii) Central Government Transfers

For the period July - December FY 2016/17, the central transfers received by the district amounted to 98% of its total receipts.,0

(iii) Donor Funding

For the period July -December FY 2016/17, the donor funds received 1% Of its receipts. The funds were for GBV activities and NTD control programme activities.

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A. Revenue Performance and Plans

Planned Revenues for 2016/17

(i) Locally Raised Revenues

For the FY2016/17, the district will receive LR of 2% of its total budget. LR will include business licences, market gate charges, LST, permits and fees.

(ii) Central Government Transfers

For the FY2016/17, the district will receive 96% of its total budget from the centre. These include conditional grants and unconditional grants.

(iii) Donor Funding

For the FY2016/17, the district will receive 2% of its total budget from the centre.donors. These include NTD funds, Global funds,UNICEF.

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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>	701,130	161,642	1,017,167
District Unconditional Grant (Non-Wage)	72,140	20,566	182,944
District Unconditional Grant (Wage)	322,172	43,714	342,171
Locally Raised Revenues	25,097	17,687	30,000
Multi-Sectoral Transfers to LLGs	271,029	76,613	424,922
Support Services Conditional Grant (Non-Wage)	10,692	3,062	37,129
<i>Development Revenues</i>	238,191	44,257	203,527
District Discretionary Development Equalization Gran	145,515	32,665	39,316
Locally Raised Revenues	30,148	0	27,000
Multi-Sectoral Transfers to LLGs	62,528	11,592	137,211
Total Revenues	939,321	205,899	1,220,693
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	701,130	160,705	1,017,167
Wage	424,310	55,068	342,171
Non Wage	276,819	105,637	674,995
<i>Development Expenditure</i>	518,479	36,865	203,527
Domestic Development	518,479	36,865	203,527
Donor Development	0	0	0
Total Expenditure	1,219,608	197,570	1,220,693

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

For the period July - September of FY 2015/16, the administration department received 23% of its budget and o/wc 1% PAF monitoring, 6% LR, 31% multisectoral transfers to LLGs, 22% DUCG Non wage, 16% DUCG wage and 12% LGMSD. Out of the total funds received, 70% was actually spent and o/c 28% was spent on wages, 53% on non wage recurrent and 19% on development.

Department Revenue and Expenditure Allocations Plans for 2016/17

For FY 2016/17 admin. Dept. plans 100% as its budget & o/wc PAF monitoring 1%, District unconditional grant non wage 29%, locally raised revenue 5%, multi-sectoral transfers to LLGs 27% and district unconditional grant wage 26%, LGMSD 12%. Out of the total funds received, 26% will be spent on wages, 23% on non wage recurrent activities and 51% on domestic development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 months salary for 38 staff paid at district headquarters and sub-counties. Assorted computer equipment repaired at the district headquarters. 1 motor vehicle repaired at Kampala. 1 JARD Meeting attended by CAO in Mbarara. 2nd Africa day of decentralization and local government attended by CAO in Mbarara. 1 ULGA meeting attended by DCAO in Lira. 1 ULGA subscription done. 1 training of staff on data capture attended by personnels at MOPS, Kampala. 1 district staff trained in using OBT Software at

Plans for 2016/17 by Vote Function

Assorted furniture procured for mgt staff.

Medium Term Plans and Links to the Development Plan

1 administrative building phase III constructed & 2 solar panels purchased and installed at district headquarters. Assorted

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Workplan 1a: Administration

furniture procured for mgt staff.

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

Nil

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

1. staffing

Inadequate staffing in the office.

2. low funding

inadequate funding from the centre

3. No electricity

the district has no electricity power.

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>	261,689	47,678	318,714
District Unconditional Grant (Non-Wage)	36,923	6,591	55,679
District Unconditional Grant (Wage)	160,004	24,891	160,004
Locally Raised Revenues	12,690	10,453	26,610
Multi-Sectoral Transfers to LLGs	47,315	4,548	76,421
Support Services Conditional Grant (Non-Wage)	4,756	1,194	
<i>Development Revenues</i>	1,750	0	1,750
Multi-Sectoral Transfers to LLGs	1,750	0	1,750
Total Revenues	263,439	47,678	320,464
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	261,689	47,678	318,714
Wage	160,004	28,039	160,004
Non Wage	101,684	19,638	158,710
<i>Development Expenditure</i>	1,750	0	1,750
Domestic Development	1,750	0	1,750
Donor Development	0	0	0
Total Expenditure	263,439	47,678	320,464

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

For the period July - September of FY 2015/16, the Finance department received 18% of its budget and o/wc 3% PAF monitoring, 22% LR, 10% multisectoral transfers to LLGs, 14% DUCG Non wage and 52% DUCG wage. Out of the total funds received, 100% was actually spent and o/c 59% was spent on wages, 41% on non wage recurrent and 0% on development.

Department Revenue and Expenditure Allocations Plans for 2016/17

For FY 2016/17 Finance dept. Plans 100% as its budget & o/wc PAF monitoring 2%, District unconditional non wage grant 14%, locally raised revenue 5%, multi-sectoral transfers to LLGs 19% and district unconditional grant wage 61%. Out of the total funds received, 61% will be spent on wages, 39% on non wage recurrent activities and 0.7% on domestic development.

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Workplan 2: Finance

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 months salary paid to 14 officers at district and sub-counties. Office operations and expenses met at finance office. General fund account was submitted to MoFPED, Kampala. 1 annual performance report submitted to CAO's office, 1 annual district final accounts submitted to OAG, Jinja, 1 quarterly revenue mobilisation conducted in the district. 1 work plan for 2015/16 approved by council on 28th 05 2015 at district headquarters.

Plans for 2016/17 by Vote Function

1 annual performance report submitted to CAO's office. .4 quarterly performance reports submitted to the ministry of finance. 1 Annual work plan for 2015/16 approved by council on 14th 04 2015 at district headquarters. 1 draft annual workplan FY 2015/16 presented to council. 1 LG Final accounts submitted to OAG.

Medium Term Plans and Links to the Development Plan

1 annual performance report submitted to CAO's office. .4 quarterly performance reports submitted to the ministry of finance. 1 Annual work plan for 2015/16 approved by council on 14th 04 2015 at district headquarters. 1 draft annual workplan FY 2015/16 presented to council. 1 LG Final accounts submitted to OAG.

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

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

1. Inadequate funding

insufficient funding

2. low staff

lack of enough staff in the department.

3. No transport facilities

No transport facilities for monitoring projects.

Workplan 3: Statutory Bodies

(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>	477,255	70,220	392,465
District Unconditional Grant (Non-Wage)	72,352	19,100	200,000
District Unconditional Grant (Wage)	110,323	25,564	101,609
Locally Raised Revenues	26,918	3,120	6,226
Multi-Sectoral Transfers to LLGs	100,049	1,500	84,630
Support Services Conditional Grant (Non-Wage)	167,612	20,936	

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Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	477,255	70,220	392,465
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	477,255	67,026	392,465
Wage	110,323	25,564	110,323
Non Wage	366,931	41,462	282,141
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	477,255	67,026	392,465

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

For the period July - September of FY 2015/16, the statutory department received 15% of its budget and o/c 4% was for local revenue and 96% was from central government. Out of the total funds received, 95% was actually spent and o/c 38% was spent on wages, 62% on non wage recurrent and 0% on development.

Department Revenue and Expenditure Allocations Plans for 2016/17

For FY 2016/17, the dept. Plans 100% as its budget & o/wc DSC chair's salaries 5%, DSC/PAC/Land board/ contracts committee 6%, councillors' allowance and Ex-gratia 15%, DSC operational costs 5%, salary and gratuity of political leaders 18%, PAF monitoring 1%, D/UCG non wage 15%, LR 6% & multi-sectorial transfers to LLGs 21%. O/wc 23% will be spent on wages, 77% on non wage recurrent activities.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 months gratuity for district 10 political leaders paid. 2 district council meetings conducted at district headquarters. 3 months duty facilitation of district speaker and deputy speaker paid. 1 District Contract Committee meetings held at district. 3 months salary paid for 1 chairperson district service commission at district headquarters. 3 DSC meetings held at the district head quarters. Retainer fees paid to DSC members. 3 PAC meetings held at the district head quarters. 3 sets of minute

Plans for 2016/17 by Vote Function

4 quarterly land board meetings held at district headquarters. 4 quarterly auditor general's queries reviewed at district. 4 LG PAC reports discussed by council.

Medium Term Plans and Links to the Development Plan

4 quarterly land board meetings held at district headquarters. 4 quarterly auditor general's queries reviewed at district. 4 LG PAC reports discussed by council.

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

Nil

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

1. Lack of office space and related equipment

The department lacks furniture, office space and computers which delays the preparation of minutes and misplacement of records.

2. Lack of storage facilities

The department lacks storage facilities like filing cabinets, bookshelves for safe storage of the documents such as bid documents.

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Workplan 3: Statutory Bodies

3. Budget shortfalls

Some activities in the department are not always implemented due to the budget cuts from the centre.

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>	356,382	50,067	401,401
District Unconditional Grant (Non-Wage)	6,396	550	6,275
District Unconditional Grant (Wage)	194,055	23,210	194,055
Locally Raised Revenues	986	0	
Multi-Sectoral Transfers to LLGs	6,830	0	
Sector Conditional Grant (Non-Wage)	42,040	10,510	95,010
Sector Conditional Grant (Wage)	106,074	15,797	106,061
<i>Development Revenues</i>	51,382	12,845	0
Development Grant	51,382	12,845	
Total Revenues	407,764	62,912	401,401
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	356,382	48,565	401,401
Wage	300,129	39,007	300,129
Non Wage	56,252	9,558	101,272
<i>Development Expenditure</i>	51,382	0	0
Domestic Development	51,382	0	0
Donor Development	0	0	0
Total Expenditure	407,764	48,565	401,401

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

For the period July - September of FY 2015/16, the production and marketing department received 15% of its budget and o/c 0% was for local revenue and 100% was from central government. Out of the total funds received, 77% was actually spent and o/c 80% was spent on wages, 20% on non wage recurrent and 0% on development.

Department Revenue and Expenditure Allocations Plans for 2016/17

For FY 2016/17, the dept. Plans 100% as its budget & o/wc Agric. Ext. Salaries 26%, PMG 23%, District unconditional grant non wage 2%, multi-sectorial transfers to LLGs 2%, and district unconditional grant wage 48%. Out of the total funds received, 74% will be spent on wages, 14% on non wage recurrent activities and 12% on domestic development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 months salary for the 15 staff at district paid. 1 District production office maintained & operated. Assorted PMG activities supervised in all 6 sub counties. Assorted PMA NSCG Investment projects monitored and evaluated. 1 Quarterly work plans & quarterly reports prepared and submitted to MAAIF, MFPED & NAADS Secretariat. Agricultural statistics data bank updated and maintained. 1 technical staff planning meetings conducted at district Hqrs. 6 surveillance visits On Crop weeds, pests and d

Plans for 2016/17 by Vote Function

600 tsetse control traps maintained in the field. 100000 livestock vaccinated in the district. 8 parishes received anti-vermin services in the district. 8 anti-vermin operations executed quarterly in the district. 4 quarterly awareness radio talk shows participated in the district. 4 quarterly trade sensitisation meetings organised at the district. 60 businesses issued with licences & inspected for compliance to the law and linked to UNBS for product quality & standards.

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Workplan 4: Production and Marketing

Medium Term Plans and Links to the Development Plan

600 tsetse control traps maintained in the field. 100000 livestock vaccinated in the district. 8 parishes received anti-vermin services in the district. 8 anti-vermin operations executed quarterly in the district. 4 quarterly awareness radio talk shows participated in the district. 4 quarterly trade sensitisation meetings organised at the district. 60 businesses issued with licences & inspected for compliance to the law and linked to UNBS for product quality & standards.

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

Nil

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

1. Low staffing

- Low staffing levels leading to work overload

2. Unreliable weather

Over dependence on rain-fed agriculture has affected agricultural production and productivity.

3. Inflation

- High cost of agricultural inputs

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>	1,321,954	319,291	1,313,821
Multi-Sectoral Transfers to LLGs	2,331	0	
Sector Conditional Grant (Non-Wage)	275,702	68,926	269,808
Sector Conditional Grant (Wage)	1,043,921	250,365	1,044,012
<i>Development Revenues</i>	198,447	141,066	275,907
Development Grant	20,698	4,140	119,907
Donor Funding	156,000	133,489	156,000
Multi-Sectoral Transfers to LLGs	21,749	3,437	
Total Revenues	1,520,401	460,356	1,589,728
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,321,954	311,163	1,313,821
Wage	1,043,921	250,365	1,044,012
Non Wage	278,033	60,798	269,808
<i>Development Expenditure</i>	198,447	29,055	275,907
Domestic Development	42,447	0	119,907
Donor Development	156,000	29,055	156,000
Total Expenditure	1,520,401	340,218	1,589,728

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

For the period July - September of FY 2015/16, the health department received 30% of its budget and o/c 0% was for local revenue and 100% was from central government. Out of the total funds received, 74% was actually spent and o/c 74% was spent on wages, 18% on non wage recurrent and 8% on development.

Department Revenue and Expenditure Allocations Plans for 2016/17

For FY 2016/17, the dept. Plans 100% as its budget & o/wc Conditional grant to NGO hospitals 6% , PHC- non wage recurrent 12%, PHC- salaries 69%, multisectorial transfers to LLGs 2%, PHC development 1%. Out of the

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Workplan 5: Health

total funds received, 69% will be spent on wages, 18% on non wage recurrent activities and 13% on domestic development including donor funding. The total revenue planned for the department reduced by 6% as a result of reduction in the IPFs of PHC development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Assorted vaccines and other logistics distributed to all government aided health facilities in the district. 1 workshop training of teachers and s/c supervisors and health workers conducted on NTD activities in the district. 1 support supervision of leprosy and TB treatment centres conducted in Kidera, Buyende, Nkondo, wesunire, Bugaya and st. Matia Mulumba HC. 1 performance review meeting with 20 DHMT members held at DHO's office. Performance appraisal forms submitted to Kampala. 1 monitoring v

Plans for 2016/17 by Vote Function

40000 outpatients & 500 inpatients visited NGO HCs in the district. 600 deliveries conducted in the NGO HCs. 5000 children immunised with vaccines in NGO HCs. 160 H/Ws trained in trainedthe district. 2 health related training sessions held at district. 120000 outpatients and 7000 inpatients visited govt facilities. 5000 deliveries conducted in the govt HCs. 5000 children immunised with pv vaccines in gvt HCs. 95% villages wth functional VHTs. 75% of approved posts filled with qualified H/Ws.

Medium Term Plans and Links to the Development Plan

40000 outpatients & 500 inpatients visited NGO HCs in the district. 600 deliveries conducted in the NGO HCs. 5000 children immunised with vaccines in NGO HCs. 160 H/Ws trained in trainedthe district. 2 health related training sessions held at district. 120000 outpatients and 7000 inpatients visited govt facilities. 5000 deliveries conducted in the govt HCs. 5000 children immunised with pv vaccines in gvt HCs. 95% villages wth functional VHTs. 75% of approved posts filled with qualified H/Ws.

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

Upgrading of Irundu HCIII to HCIV (Presidential pledge), Upgrading of Ngandho HCII to HCIII (Presidential pledge), Provision of HIV/AIDS care services (STAR-EC), Mass administration of NTD drugs (NTD program)

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

1. Inadequate staffing

The district has low staffing levels especially at the DHO's office .

2. Inadequate transport facilities

The district lacks enough transport facilities for the DHT to facilitate monitoring and support supervision of health activities in the district and to transport health workers to community outreach activities at health units.

3. Late reporting on duty

The health facilities in the district has inadequate staff houses to accommodate the staff which leads to late reporting on duties and at times irregular attendances of health workers in health units.

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:			
Recurrent Revenues	7,774,162	2,187,807	7,971,413
District Unconditional Grant (Non-Wage)	18,742	11,732	20,000
District Unconditional Grant (Wage)	57,327	14,332	57,327

Vote: 583 Buyende District

Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	7,913	0	22,000
Sector Conditional Grant (Non-Wage)	1,662,098	534,245	1,844,025
Sector Conditional Grant (Wage)	6,028,082	1,627,498	6,028,061
<i>Development Revenues</i>	<i>485,116</i>	<i>95,975</i>	<i>603,916</i>
Development Grant	406,090	81,218	462,433
District Discretionary Development Equalization Grant		0	50,018
Locally Raised Revenues	20,000	0	
Multi-Sectoral Transfers to LLGs	59,026	14,756	91,465
Total Revenues	8,259,278	2,283,782	8,575,329
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>7,774,162</i>	<i>2,187,308</i>	<i>7,971,413</i>
Wage	6,085,408	1,641,398	6,085,388
Non Wage	1,688,754	545,910	1,886,025
<i>Development Expenditure</i>	<i>485,116</i>	<i>16,639</i>	<i>603,916</i>
Domestic Development	485,116	16,639	603,916
Donor Development	0	0	0
Total Expenditure	8,259,278	2,203,946	8,575,329

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

For the period July - September of FY 2015/16, the Education department received 28% of its budget and o/c 0% was for local revenue and 100% was from central government. Out of the total funds received, 97% was actually spent and o/c 74% was spent on wages, 25% on non wage recurrent and 1% on development.

Department Revenue and Expenditure Allocations Plans for 2016/17

For FY 2016/17 the dept. Plans 100% as its budget & o/wc primary education 7%, primary salaries 67%, secondary education 12%, secondary salaries 6%, school inspection grant 0.4%, District unconditional grant Non wage 0.2%, locally raised revenue 0.1%, multi-sectorial transfers to LLGs 0.7% and district unconditional grant wage 0.5% and Conditional Grant to SFG 5%. Out of the total funds received, 74% will be spent on wages, 21% on non wage recurrent activities and 5% on development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

1235 teachers paid in the district. 7 technical staff and 2 support staff at DEO's office paid their salaries. 1 quarterly SFG monitoring visit conducted in the district. 1 quarterly SFG/UPE reports submitted to the ministry of education. 1 Validation exercise of 91 UPE p/s and 12 USE secondary schools conducted in the district. Office operations and expenses met. 91 p/s inspected. 8 secondary schools are to be inspected in the district. 1 music festival attended in Kampala.

Plans for 2016/17 by Vote Function

4 quarterly inspection reports provided to council. 12 secondary schools & 94 p/s inspected in the district. 104 secondary non teaching and teaching staff paid their salaries in the district. 135 students passed O level. 200 students sat O level. 1300 p/s teachers paid salaries. 1300 qualified primary teachers. 9 classrooms constructed at 3 p/s. 35 latrine stances constructed at 7 p/s. 6 p/s received furniture. 70000 pupils enrolled in UPE. 5000 pupils sitting PLE. 6500 students enrolled in USE.

Medium Term Plans and Links to the Development Plan

4 quarterly inspection reports provided to council. 12 secondary schools & 94 p/s inspected in the district. 104 secondary non teaching and teaching staff paid their salaries in the district. 135 students passed O level. 200 students sat O level. 1300 p/s teachers paid salaries. 1300 qualified primary teachers. 9 classrooms constructed at 3 p/s. 35 latrine stances constructed at 7 p/s. 6 p/s received furniture. 70000 pupils enrolled in UPE. 5000 pupils sitting PLE. 6500 students enrolled in USE.

Vote: 583 Buyende District

Workplan 6: Education

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

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

1. Lack of transport facilities at DEO's office.

The department doesn't have either a motor cycle or a vehicle which make inspection of schools and monitoring of projects difficult.

2. Inadequate data storage facilities in the department

The office of the DEO lacks storage facilities like filing cabinets which makes difficult to store edu

3. Low turn up of parents in the meetings.

The attendance of parents in the sensitisation meetings is poor due to poor communication in the district as a result of absence of radio stations in the district.

Workplan 7a: Roads and Engineering

(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>	649,193	143,027	649,193
District Unconditional Grant (Wage)	31,311	5,239	31,311
Multi-Sectoral Transfers to LLGs	182,862	28,642	182,862
Other Transfers from Central Government	435,020	109,146	435,020
<i>Development Revenues</i>	62,634	11,659	152,000
Multi-Sectoral Transfers to LLGs	62,634	11,659	138,000
Urban Discretionary Development Equalization Grant		0	14,000
Total Revenues	711,828	154,685	801,193
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	649,193	73,296	649,193
Wage	31,311	5,239	31,311
Non Wage	617,882	68,057	617,882
<i>Development Expenditure</i>	62,634	0	152,000
Domestic Development	62,634	0	152,000
Donor Development	0	0	0
Total Expenditure	711,828	73,296	801,193

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

For the period July - September of FY 2015/16, the roads and engineering department received 22% of its budget and o/c 0% was for local revenue and 100% was from central government. Out of the total funds received, 47% was actually spent and o/c 7% was spent on wages, 93% on non wage recurrent and 0% on development.

Department Revenue and Expenditure Allocations Plans for 2016/17

For the FY 2016/17, the roads and Engineering department plans 100% as its budget & o/wc Road fund 61%, District unconditional grant wage 4% and multi-sectorial transfers to LLGs 35%. Out of the total funds received, 4% will be spent on wages, 87% on non wage recurrent activities and 9% on domestic development. The total revenue that will be received by the department increased by 1% as a result of the high revenue allocation to multisectorial transfers.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 583 Buyende District

Workplan 7a: Roads and Engineering

Physical Performance in the first quarter of 2015/16

3 months salary for the staff in works office paid at district headquarters. 1 office vehicle and 2 motor cycles maintained at district headquarters. District Road Committee Operations. 1 bottleneck repaired on Bugaya -Bekula road.

Plans for 2016/17 by Vote Function

7 bottlenecks cleared on community access roads. 268 km of district roads routinely maintained.

Medium Term Plans and Links to the Development Plan

7 bottlenecks cleared on community access roads. 268 km of district roads routinely maintained.

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

Nil

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

1. Lack of excavator machine.

The department of works and engineering lacks the excavator machine for excavating murrum for the roads and this makes road maintenance difficult.

2. Gully erosion

Most roads in the district are heavily eroded by soil erosion which is caused by frequent movements of cattle along the roads.

3. Low staffing

The department of works has inadequate staffing to carry out activities.

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>	31,335	7,363	69,368
District Unconditional Grant (Wage)	31,335	5,488	31,335
Multi-Sectoral Transfers to LLGs		1,875	
Sector Conditional Grant (Non-Wage)	0	0	38,033
<i>Development Revenues</i>	524,320	105,964	781,210
Development Grant	502,320	100,464	759,210
Transitional Development Grant	22,000	5,500	22,000
Total Revenues	555,655	113,327	850,578
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	53,335	11,452	69,368
Wage	31,335	7,363	31,335
Non Wage	22,000	4,089	38,033
<i>Development Expenditure</i>	502,320	14,001	781,210
Domestic Development	502,320	14,001	781,210
Donor Development	0	0	0
Total Expenditure	555,655	25,453	850,578

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

For the period July - September of FY 2015/16, the water department received 20% of its budget and o/c 0% was for

Vote: 583 Buyende District

Workplan 7b: Water

local revenue and 100% was from central government. Out of the total funds received, 22% was actually spent and o/c 29% was spent on wages, 16% on non wage recurrent and 55% on development.

Department Revenue and Expenditure Allocations Plans for 2016/17

For the FY 2016/17, the Water department plans 100% as its budget & o/wc Sanitation and Hygiene 4%, District unconditional grant wage 6% and conditional transfers for rural water 90%. Out of the total funds to be received, 6% will be spent on wages, 4% on non wage recurrent activities and 90% on domestic development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 months salary for the staff of water office. 1 Quarterly progress reports submitted to the ministry of water and environment, 1 Social mobilisation Meeting conducted at district. 1 Vehicle, 1 motor cycle and equipment maintained at district. 2 National consultative meetings attended. 1 Consultative Planning and advocacy Meeting conducted at district headquarters. 15 supervision visits conducted at all the 10 water sources; in Bugaya s/c, Kagulu s/c, Buyende s/c, Nkondo s/c and Kidera s/c. 1 qua

Plans for 2016/17 by Vote Function

45 supervision visits conducted at all water sources. 4 quarterly water supply & sanitation coordination committee meetings held. 1 Notice displayed on water office notice board & public places. 10 old and new water sources tested for quality. 2 water & sanitation promotional events undertaken. 10 water user committees re-formed. 84 committee members to be trained on water usage in 6 s/cs. 1-5 stance pit latrine constructed at Kabonge landing site. 10 boreholes drilled & 12 rehabilitated.

Medium Term Plans and Links to the Development Plan

45 supervision visits conducted at all water sources. 4 quarterly water supply & sanitation coordination committee meetings held. 1 Notice displayed on water office notice board & public places. 10 old and new water sources tested for quality. 2 water & sanitation promotional events undertaken. 10 water user committees re-formed. 84 committee members to be trained on water usage in 6 s/cs. 1-5 stance pit latrine constructed at Kabonge landing site. 10 boreholes drilled & 12 rehabilitated.

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

Nil

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

1. Salty water

Some boreholes have salty water which is not suitable for human consumption.

2. Lack of enough testing kits

The department of water lacks testing kits for water quality.

3. Poor O & M of water sources

The community are not contributing adequately towards O & M of the completed water sources thus affecting the functionality.

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	82,562	13,406	79,619

Vote: 583 Buyende District

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
District Unconditional Grant (Non-Wage)	9,235	1,500	10,000
District Unconditional Grant (Wage)	46,224	10,755	46,224
Locally Raised Revenues	2,659	0	9,390
Multi-Sectoral Transfers to LLGs	19,839	0	
Sector Conditional Grant (Non-Wage)	4,605	1,151	14,006
<i>Development Revenues</i>	<i>3,067</i>	<i>0</i>	<i>0</i>
Multi-Sectoral Transfers to LLGs	3,067	0	
Total Revenues	85,629	13,406	79,619
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>82,562</i>	<i>12,735</i>	<i>79,619</i>
Wage	46,224	10,755	46,224
Non Wage	36,339	1,980	33,396
<i>Development Expenditure</i>	<i>5,167</i>	<i>0</i>	<i>0</i>
Domestic Development	5,167	0	0
Donor Development	0	0	0
Total Expenditure	87,729	12,735	79,619

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

For the period July - September of FY 2015/16, the Natural resources department received 15% of its budget and o/c 0% was for local revenue and 100% was from central government. Out of the total funds received, 95% was actually spent and o/c 84% was spent on wages, 16% on non wage recurrent and 0% on development.

Department Revenue and Expenditure Allocations Plans for 2016/17

For the FY 2016/17, the Natural resources department plans 100% as its budget & o/wc Conditional grant to Natural resources- Wetlands of 5%, District unconditional grant Non-wage 13%, locally raised revenue 3%, multi-sectorial transfers to LLGs 26% and district unconditional grant wage 53%. Out of the total funds received, 53% will be spent on wages, 41% on non wage recurrent activities and 6% on domestic development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

1 quarterly accountability reports submitted to MoW&E, Kampala. 1 Quarterly report prepared and delivered to the line ministry.

Plans for 2016/17 by Vote Function

1 Ha (2500 tree seedlings) planted at district headquarters forest reserve land. 40 people participated in tree planting days. 1 Ha (2500 tree seedlings) planted at district headquarters forest reserve land. 2000 community members trained in forestry mgt in 6 s/cs in 12 sensitisation meetings. 1000 community men and women trained in ENR monitoring in the district.

Medium Term Plans and Links to the Development Plan

1 Ha (2500 tree seedlings) planted at district headquarters forest reserve land. 40 people participated in tree planting days. 1 Ha (2500 tree seedlings) planted at district headquarters forest reserve land. 2000 community members trained in forestry mgt in 6 s/cs in 12 sensitisation meetings. 1000 community men and women trained in ENR monitoring in the district.

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

Nil

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

1. Lack of transport

Vote: 583 Buyende District

Workplan 8: Natural Resources

The sector lacks transport (a vehicle should be procured for the office of the District Natural Resources Officer to enable effective coordination, supervision and implementation of programs under natural resources.

2. Low staffing

The department of natural resources has few staff who cannot manage to implement all activities.

3. Inadequate funding

The has the challenge of inadequate funding from the centre which makes difficult to implement activities in the department.

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>	216,993	38,577	189,726
District Unconditional Grant (Non-Wage)	7,969	1,000	5,000
District Unconditional Grant (Wage)	119,727	17,165	119,727
Locally Raised Revenues	1,330	0	
Multi-Sectoral Transfers to LLGs	24,355	1,934	
Sector Conditional Grant (Non-Wage)	63,612	18,478	64,999
<i>Development Revenues</i>	76,249	15,589	92,014
Multi-Sectoral Transfers to LLGs	76,249	15,589	92,014
Total Revenues	293,242	54,166	281,741
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	216,993	31,188	189,726
Wage	119,727	19,099	119,727
Non Wage	97,266	12,089	69,999
<i>Development Expenditure</i>	76,249	2,048	92,014
Domestic Development	76,249	2,048	92,014
Donor Development	0	0	0
Total Expenditure	293,242	33,236	281,741

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

For the period July - September of FY 2015/16, the community based department received 18% of its budget and o/c 0% was for local revenue and 100% was from central government. Out of the total funds received, 61% was actually spent and o/c 57% was spent on wages, 36% on non wage recurrent and 7% on development.

Department Revenue and Expenditure Allocations Plans for 2016/17

For the FY 2016/17, the department plans 100% as its budget & o/wc Conditional Grant to Community development assistants of 2%, District unconditional grant non wage 3%, multi-sectorial transfers to LLGs 9%, district unconditional grant wage 33%, FAL 6%, conditional grant to women, youth and disability grant 6%, conditional grant to special grant for PWDs 12%. Out of the total funds received, 33% will be spent on wages, shs. 38% on non wage recurrent activities and 30% on domestic development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

1 sensitisation meeting on protection of rights and welfare of vulnerable persons conducted in the community of Buyende district. OVC placed in alternative care in Iganga and Buikwe districts. CDD outputs monitored in all the 6 sub counties. Departmental workplans harmonised at district headquarters. 1 Support supervision and mentoring of LLGs community development workers in 6LLGs in the Sub-counties. 250 FAL learners trained and examined in the

Vote: 583 Buyende District

Workplan 9: Community Based Services

s/cs of Bugaya, Kagulu, Buyende, Buyende TC, Nko

Plans for 2016/17 by Vote Function

11 children settled. 10 active community development workers in the office of district community development. 500 FAL learners trained and examined in the district. 1 district youth council supported at district headquarters. 1 district women councils supported at district headquarters.

Medium Term Plans and Links to the Development Plan

11 children settled. 10 active community development workers in the office of district community development. 500 FAL learners trained and examined in the district. 1 district youth council supported at district headquarters. 1 district women councils supported at district headquarters.

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

Nil

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

1. Budget cut

The IPFs of the community based services department have been greatly reduced by half of the expected budget.

2. Lack of Transport

The department lacks transport for the head of department to carry out effective supervision and m

3. Inadequate Staff

The department has inadequate staff at the headquarters especially in the section of Probation and Social Welfare which has only one Officer yet there is a lot of work.

Workplan 10: Planning

(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>	123,658	9,232	107,704
District Unconditional Grant (Non-Wage)	30,210	3,056	46,958
District Unconditional Grant (Wage)	80,746	4,400	60,746
Locally Raised Revenues	6,970	0	
Multi-Sectoral Transfers to LLGs	1,729	432	
Support Services Conditional Grant (Non-Wage)	4,003	1,344	
<i>Development Revenues</i>	39,887	4,197	31,000
District Discretionary Development Equalization Gran	39,887	4,197	31,000
Total Revenues	163,545	13,429	138,704
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	123,658	8,801	107,704
Wage	80,746	4,400	60,746
Non Wage	42,912	4,401	46,958
<i>Development Expenditure</i>	39,887	0	31,000
Domestic Development	39,887	0	31,000
Donor Development	0	0	0
Total Expenditure	163,545	8,801	138,704

Vote: 583 Buyende District

Workplan 10: Planning

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

For the period July - September of FY 2015/16, the planning department received 8% of its budget and o/c 0% was for local revenue and 100% was from central government. Out of the total funds received, 66% was actually spent and o/c 50% was spent on wages, 50% on non wage recurrent and 0% on development.

Department Revenue and Expenditure Allocations Plans for 2016/17

For the FY 2016/17, the Planning department plans 100% as its budget & o/wc PAF monitoring of 2%, District unconditional grant Non wage 18%, locally raised revenue 4%, multi-sectorial transfers to LLGs 1% and district unconditional grant wage 49%. Out of the total funds received, 49% will be spent on wages, 26% on non wage recurrent activities and 25% on domestic development. The total revenue that will be received by the department increased by 40% as a result of increase in revenue allocat

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 months salary for the 4 officers paid at district headquarters. 3 sets of TPC meetings conducted at district. 3 minutes of council meetings with relevant resolutions held at district.

Plans for 2016/17 by Vote Function

3 qualified staff members filled in the unit as follows: 1 Senior planner, 1 Population officer, 1 Office typist. 12 sets of TPC meetings conducted at district. 12 minutes of council meetings with relevant resolutions held at district.

Medium Term Plans and Links to the Development Plan

3 qualified staff members filled in the unit as follows: 1 Senior planner, 1 Population officer, 1 Office typist. 12 sets of TPC meetings conducted at district. 12 minutes of council meetings with relevant resolutions held at district.

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

Nil

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

1. Low staffing

The department of planning is understaffed.

2. Lack of transport facilities

The planning unit of Buyende district does not have any transport facility for monitoring of development activities.

3. Untimely submission of data.

The planning unit receives submissions from departments and subcounties late.

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:			
Recurrent Revenues	74,747	9,076	70,742
District Unconditional Grant (Non-Wage)	25,657	2,597	37,257
District Unconditional Grant (Wage)	33,485	4,023	33,485
Locally Raised Revenues	5,576	200	
Multi-Sectoral Transfers to LLGs	6,430	1,510	
Support Services Conditional Grant (Non-Wage)	3,600	747	
Development Revenues	2,000	0	3,000

Vote: 583 Buyende District

Workplan 11: Internal Audit

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Locally Raised Revenues	2,000	0	3,000
Total Revenues	76,747	9,076	73,742
B: Overall Workplan Expenditures:			
Recurrent Expenditure	74,747	8,348	70,742
Wage	33,485	5,533	33,485
Non Wage	41,263	2,815	37,257
Development Expenditure	2,000	0	3,000
Domestic Development	2,000	0	3,000
Donor Development	0	0	0
Total Expenditure	76,747	8,348	73,742

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

For the period July - September 2015, the department of internal audit received 12% of its total budget and o/c local revenue contributed 2% and central government transfers 98%. Out of the funds received, 92% was actually spent and o/c 66% was spent on wages and 34% on non wage recurrent activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

For the FY 2016/17, the Internal Audit department plans 100% as its budget & o/wc PAF monitoring of 5%, District unconditional grant Non wage 33%, locally raised revenue 10%, multi-sectorial transfers to LLGs 8% and district unconditional grant wage 44%. Out of the total funds received, 44% will be spent on wages, 54% on non wage recurrent activities and 2% on domestic development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

3 months Salary for 2 officers paid at district,

1 examiner of accounts

1 internal auditor.

1 quarterly internal department audit conducted at district headquarters. 1 quarterly auditing of 5 sub-counties' accounts at sub-counties.

Plans for 2016/17 by Vote Function

4 quarterly internal department audits conducted at district headquarters. Every end of subsequent month of the next quarter i.e. Q1 on 31/10/2016; Q2 on 31/01/2017; Q3 on 30/04/2017 and Q4 on 31/07/2017.

Medium Term Plans and Links to the Development Plan

4 quarterly internal department audits conducted at district headquarters. Every end of subsequent month of the next quarter i.e. Q1 on 31/10/2016; Q2 on 31/01/2017; Q3 on 30/04/2017 and Q4 on 31/07/2017

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

Nil

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

1. Lack of transport facilities.

There is inadequate transport facilities in the department for monitoring and auditing the government programmes and projects.

2. Low staffing

The department has only two staff who cannot manage all activities.

Vote: 583 Buyende District

Workplan 11: Internal Audit

3. *Untimely quarterly posting of books of accounts.*

There is challenge of untimely quarterly posting of books of accounts by the sub-accountants leading to failure to submit audit reports in time.