

Vote: 529 Kumi District

Structure of Budget Framework Paper

Foreword

Executive Summary

A: Revenue Performance and Plans

B: Summary of Performance by Department

Vote: 529 Kumi District

Foreword

The development of Local Government Budget Framework Paper has continued to serve as a tool for increased participation and involvement of key stakeholders in the overall planning and budgeting process and it has served as a tool for increased linkage between the Development Plan and the Budget. In addition the process has given the opportunity to the local governments to identify projects which have a poverty focus and are in harmony with the National Development Plan (NDP) and given the fact this is an annual exercise, it provides a reliable mechanism of comparing district achievements with national standards. The district is faced with the challenge of inadequate resources. There is need for the central government to increase on resource allocation to the district to ensure that identified funding gaps are filled.

Finally, I would like to thank all Stakeholders who have supported this process in one way or the other especially the Ministries of Finance, Planning and Economic Development, Ministry of Local Government, other Line Ministries, and the Local Government Finance Commission and the Technical Staff and Political leadership of the Council. In Kumi district, the local government budget framework paper FY 2016/17 has involved intense participation of both the key stakeholders, District Executive and Technical staff. To all stakeholders, I say their contribution will go a long way to improve Livelihoods of the people of Kumi. The district will ensure successful implementation of all Government programmes with the main aim of achieving value for money and with a focus to attain the millennium development goals and prosperity for all.

For God and my Country

Orot Ismail
D/Chairperson/KUMI

Vote: 529 Kumi District

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	315,618	65,545	260,474
2a. Discretionary Government Transfers	2,318,527	519,657	2,462,761
2b. Conditional Government Transfers	16,678,477	3,357,952	10,439,967
2c. Other Government Transfers	2,092,067	415,938	1,072,440
4. Donor Funding	748,788	147,367	218,000
Total Revenues	22,153,477	4,506,459	14,453,643

Revenue Performance in the first quarter of 2015/16

The district budgeted Local revenue at - shs 315,618,000 and realised - shs 65,545,000 which is 20.7 % performance.. The low Local Revenue performance was attributable to under performance in Atatur market (a revenue collection point) which was outcompeted by an already established market in a neighbouring district that is Bukedea Market and both are operating in the same day of the week. However, the attitude towards local revenue payment is still very poor as evidenced by low achieved targets fo

Planned Revenues for 2016/17

The overall District total revenue for FY2016/17 totals to Ushs14,453,643,000 this has been a reduction as a result of creation of Kumi Municipality that have taken two sub counties of the former Kumi District. Conditional grants have steadily increased as a result of decentralising pensions and drastic cuts have been realised under wage component to districts. The major sources of local revenue expected is from market/gate charges, Agency fees, property related duties, sale of produced govern

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,680,042	222,027	2,547,369
2 Finance	223,760	42,865	256,879
3 Statutory Bodies	2,980,952	99,732	345,255
4 Production and Marketing	509,052	64,383	529,566
5 Health	4,143,621	745,001	2,271,840
6 Education	9,101,973	1,906,377	6,239,649
7a Roads and Engineering	1,944,769	299,255	1,193,446
7b Water	598,041	34,284	350,187
8 Natural Resources	67,673	16,669	84,634
9 Community Based Services	606,776	28,350	448,530
10 Planning	244,658	25,089	140,017
11 Internal Audit	52,163	8,879	46,272
Grand Total	22,153,478	3,492,911	14,453,643
Wage Rec't:	10,086,783	2,252,111	6,866,317
Non Wage Rec't:	7,196,730	848,811	4,959,356
Domestic Dev't	4,121,177	307,281	2,409,969
Donor Dev't	748,788	84,709	218,000

Expenditure Performance in the first quarter of 2015/16

The focus of the district has been infrastructure development and functionality of the existing facilities. The procurement process has been on going and actual implementation of the development projects has not taken off and wards have justed been concluded. However the departments incurred some recurrent expenditure.

Vote: 529 Kumi District

Executive Summary

Planned Expenditures for 2016/17

The major focus is on infrastructure development and functionality of the existing facilities. For example construction of 8 new classrooms under SFG, 156 desks under SFG normal procured, two 10 stance latrines under SFG normal constructed etc, under Works and technical services: 198m routinely maintained, 10 km rehabilitated, 12km periodically maintained, 18km constructed and one bridge constructed. Food security and pest control interventions are key priorities in the production sub sector and in

Medium Term Expenditure Plans

The Major medium term expenditure Plans for the Local Government includes infrastructure development for example road infrastructure improvement of all the existing roads as mentioned in the five year plan e.g, 85.9km require rehabilitation, while 232.4km roads require routine and periodic maintenance/spot improvement. Increasing access to health facilities by constructing staff houses and operationalising existing structures and Increase accessibility to safe water coverage from 58% to 70%

Challenges in Implementation

The challenge faced by the district in resource mobilisation is to improve attitude of the populace on tax payment and this poor attitude has led to poor local revenue collection. This has also deterred the implementation levels of the projects. The other challenge is the low capacity of the local contractors where most of them do not have both technical and financial capacity. This has led to huge sums of money being unspent at the end of financial year. Poor accountability has also led to irre

Vote: 529 Kumi District

A. Revenue Performance and Plans

<i>UShs 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	315,618	65,545	260,474
Local Service Tax	60,000	1,188	43,405
Sale of (Produced) Government Properties/assets	33,075	0	
Rent & rates-produced assets-from private entities	11,709	4,927	
Rent & Rates from private entities		0	11,709
Rent & Rates from other Gov't Units	1,918	707	1,918
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	5,474	680	
Other licences	772	2,707	772
Unspent balances – Locally Raised Revenues	2,500	0	2,500
Market/Gate Charges	26,306	9,277	26,306
Property related Duties/Fees	19,294	3,993	19,294
Liquor licences	110	0	110
Land Fees	14,068	1,423	14,068
Inspection Fees	198	0	198
Educational/Instruction related levies	320	0	320
Business licences	3,308	348	3,308
Animal & Crop Husbandry related levies	5,474	1,369	5,474
Agency Fees	42,446	14,241	42,446
Miscellaneous	68,646	18,939	68,646
Other Fees and Charges	20,000	5,747	20,000
2a. Discretionary Government Transfers	2,318,527	519,657	2,462,761
District Discretionary Development Equalization Grant	618,138	123,628	1,087,624
Urban Unconditional Grant (Non-Wage)	55,232	13,808	
District Unconditional Grant (Non-Wage)	473,104	118,276	580,659
Urban Unconditional Grant (Wage)	158,678	32,544	
District Unconditional Grant (Wage)	1,013,376	231,401	794,478
2b. Conditional Government Transfers	16,678,477	3,357,952	10,439,967
Transitional Development Grant	208,048	0	47,987
Support Services Conditional Grant (Non-Wage)	2,828,504	182,254	1,780,495
Development Grant	2,394,720	477,544	896,672
Sector Conditional Grant (Wage)	8,891,730	2,015,110	6,071,839
Sector Conditional Grant (Non-Wage)	2,355,475	683,044	1,642,974
2c. Other Government Transfers	2,092,067	415,938	1,072,440
Youth livelihood project		0	277,680
Other Transfers from Central Government-PLE and DEO operations	26,363	0	
Other Transfers from Central Government	343,077	188,966	
CAIIP	34,685	0	
NUSAFII	500,000	0	
Roads maintenance - Uganda Road Fund	1,105,825	152,851	
Restocking-OPM		0	29,000
PLE ADMIN		0	12,000
Other Transfers from Central Government-VODP		0	4,000
Other Transfers from Central Government-URF		0	684,760
Other Transfers from Central Government-restocking	28,118	28,118	
Other Transfers from Central Government-NTD		0	65,000
Other Transfers from Central Government(NTD)	54,000	46,004	
4. Donor Funding	748,788	147,367	218,000
BAYLOR-OVC	20,000	0	
BAYLOR-Health	308,870	101,048	200,000

Vote: 529 Kumi District

A. Revenue Performance and Plans

Donor Funding-Baylor comm		0	16,000
Donor Funding-PACE		0	2,000
PCY(GTZ)	31,500	0	
SDS -HEALTH	100,224	0	
SDS-EDUCATION	200,000	46,320	
VODP	16,194	0	
SDS-USAID	72,000	0	
Total Revenues	22,153,477	4,506,459	14,453,643

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

The performance of the local revenue for the quarter has been not expected because agreements for management of markets have just been signed and this has been major source. Atatur cattle market have not been functioning as a result quarantine. Birth certificates revenue have been seasonal and expect revenue when students are registering for PLE, USE and UACE. The sale of scrap have not been effected but hopefully third quarter.

(ii) Central Government Transfers

The district realised almost all the planned monies other than NUSAF where the OPM have not yet remitted funds for the submitted projects and NAADS funds have not yet disbursed as a result of shift in policy

(iii) Donor Funding

Most of the donor funds have not received yet as most of the M.O.U.s have not been finalised although SDS programme have disbursed theirs.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The local revenue have been maintained at the same level and revenue sources have not been expanded although strategies to enhance revenue mobilisation have been planned

(ii) Central Government Transfers

Central Grants have steadily reduced as a result of creation of Kumi Municipality and some resources have been shared

(iii) Donor Funding

The Donor funds have reduced from some sectors as Grant C under SDS program have been cancelled and others have wound up e.g BVLV, STRIDES, among others

Vote: 529 Kumi District

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>	987,070	205,281	2,192,300
District Unconditional Grant (Non-Wage)	132,310	40,792	159,385
District Unconditional Grant (Wage)	300,947	58,383	64,049
Locally Raised Revenues	86,691	6,200	100,860
Multi-Sectoral Transfers to LLGs	249,437	52,611	87,511
Support Services Conditional Grant (Non-Wage)	59,007	14,752	1,780,495
Urban Unconditional Grant (Wage)	158,678	32,544	
<i>Development Revenues</i>	692,972	44,110	355,069
District Discretionary Development Equalization Gran	176,439	44,110	96,523
Multi-Sectoral Transfers to LLGs	16,533	0	258,546
Other Transfers from Central Government	500,000	0	
Total Revenues	1,680,042	249,391	2,547,369
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	987,070	183,527	2,192,300
Wage	459,625	90,927	64,049
Non Wage	527,445	92,600	2,128,251
<i>Development Expenditure</i>	692,972	38,500	355,069
Domestic Development	692,972	38,500	355,069
Donor Development	0	0	0
Total Expenditure	1,680,042	222,027	2,547,369

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

The Sectors performance in 1st Quarter performed fairly good in terms of revenue that's IFMS budgeted 7,500,000= which is 25% for the Quarter, Received 7,500,000=. Overall 100%. PAF monitoring Funds of 7,252,000= for a quarter was as well received which is 25% of the quarterly budget.. Locally raised revenue received was at 7% and the reason being that remittances from sub counties was low as defaulting rate has been noticed high by service providers most especially market vendors.. Other govefr

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive a total of 2,547,369,000 from conditional & un conditional grants, DDEG plus local revenue. Over 80% of the total revenue expected is recurrent and about 20% development. The funds will be spent majorly on payment of pensions and gratuity, staff salaries, transfers to LLGs, fencing of the administration block, capacity building and general operations of the department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

- Monitoring and supervision of all the seven (7) lower local governments on staff functionality, progress of council projects, service delivery, conflict resolution and operation of councils to ensure compliance to the existanc laws and policies.
- Coordinated sector activities through weekly top management, technical planning committee and District executive Committee meetings.

Plans for 2016/17 by Vote Function

- Monitoring and supervision of all the seven (7) lower local governments on staff functionality, progress of council projects, service delivery, conflict resolution and operation of councils to ensure compliance to the existanc laws and policies.

Vote: 529 Kumi District

Workplan 1a: Administration

•Coordinated sector activities through weekly top management, technical planning committee and District executive Committee meetings.

Medium Term Plans and Links to the Development Plan

The focus of the sector is to enhance human resource development by building the capacity of the of Key Stakeholders in Kumi District. The focus in management will emphasize capacity building and coordinating all the various partners in capacity building mainly LGMSD Program. Recruitment of new and more qualified staff will be emphasised. Skill development, Capacity Building, re-sourcing of competent staff and application of modern information technology in management is envisaged to be a c

(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

Inadequate staff to handle LLG levels activities especially at parish level.

2. Management of pensions payment.

Centralisation of the old pensioners payroll preparation vis avi the decentralisation of the payments.

3. Capacity of service providers

Inadequate capacity of some service providers which delays implementation of works thus affecting absorption of funds.

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>	223,760	63,271	237,465
District Unconditional Grant (Non-Wage)	59,382	15,594	51,682
District Unconditional Grant (Wage)	107,429	43,978	107,429
Locally Raised Revenues	54,448	3,700	46,040
Multi-Sectoral Transfers to LLGs		0	32,314
Unspent balances – Locally Raised Revenues	2,500	0	
<i>Development Revenues</i>	0	0	19,414
Multi-Sectoral Transfers to LLGs		0	19,414
Total Revenues	223,760	63,271	256,879
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	223,760	42,865	237,465
Wage	107,429	26,857	107,429
Non Wage	116,331	16,008	130,036
<i>Development Expenditure</i>	0	0	19,414
Domestic Development	0	0	19,414
Donor Development	0	0	0
Total Expenditure	223,760	42,865	256,879

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

he department received a total of 63,271,000= and this is high the qtrly budget of 55,940,000= this resulted to over performance .This was as a result of staff salary enhancement for the staff internally promoted The expenditure was mainly recurrent costs which involved pay of transport allowances, Staff salaries amounting to 26,857,000= (100% of

Vote: 529 Kumi District

Workplan 2: Finance

the Quarterly Budget), travel in land, stationery, fuel and others. The total expenditure stands at 42,865,000= giving 77% of the total Quarterly

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department is planning to spend a total of 174,156,000= in the coming Financial Year 2016-2017. This is comprised of Unconditional Grant Non Wage, Unconditional Grant Wage and Local revenue.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

- Extended support supervision to Lower Local Governments on bookkeeping and reporting, which covered Sub-Counties, Primary Schools and Health Units
- Final Accounts were prepared and submitted to the Auditor General within the specified period

Plans for 2016/17 by Vote Function

- Extended support supervision to Lower Local Governments on bookkeeping and reporting, which covered Sub-Counties, Primary Schools and Health Units
- Final Accounts were prepared and submitted to the Auditor General within the specified period

Medium Term Plans and Links to the Development Plan

Finance is sector encompass major focus will be providing general guidance in resource mobilization and optimal utilization is emphasized while ensuring transparency and accountability. Preparation of Local Revenue Enhancement Plan as guiding document, Local revenue mobilisation and sensitisation and preparation of budget

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

Data collection to be done by Local Government Finance Commission

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

1. Thin Staffing

Inadequate staffing especially parish chiefs who are instrumental in local revenue collection, assessment, mobilisation and sensitisation.

2. Insufficient means of transport

The Department has one old car which is not sufficient.

3. Insufficient funds

Insufficient funding to enable the Department carry its activities.

Workplan 3: Statutory Bodies

(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>	2,980,952	213,486	345,255
District Unconditional Grant (Non-Wage)	26,409	3,997	120,419
District Unconditional Grant (Wage)	166,362	34,234	189,362
Locally Raised Revenues	43,843	14,042	35,474
Support Services Conditional Grant (Non-Wage)	2,744,338	161,212	

Vote: 529 Kumi District

Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	2,980,952	213,486	345,255
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,980,952	99,732	345,255
Wage	189,362	25,136	189,362
Non Wage	2,791,590	74,597	155,894
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	2,980,952	99,732	345,255

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

All funds received in the quarter was not spent due to pending LPOs especially for (Meals, stationery and servicing of chairmans vehicle). Some funds were received later which were not captured in the budget as supplementary budget (to support DSC recruitment process, pensions for LGs and Teachers). The pensions and gratuity for teaches and other Local government employees were also slotted through Statutory Bodies which earlier on was not the case, only a few files were verified and paid in the

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

All activities implemented as planned though actual payments for some committed LOPs is still pending

Plans for 2016/17 by Vote Function

All activities implemented as planned though actual payments for some committed LOPs is still pending

Medium Term Plans and Links to the Development Plan

our medium term plans are drawn from the DDP - monitoring government programs across the district, reviewing AG and IA reports

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

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

1. Poor local revenue performance

Inadequate resource allocations to cover the overwhelming council demands, and high fuel and vehicles maintenance costs

2. Limited logistical support

Lack of computers, filing cabinets, and furniture

3. Lack of basic tools

Lack of basic tools for council operations eg. Basic legal documents (constitutions, LGA, and other guidelines etc

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

Vote: 529 Kumi District

Workplan 4: Production and Marketing

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	426,153	99,130	319,391
District Unconditional Grant (Non-Wage)	4,282	799	
District Unconditional Grant (Wage)	137,559	34,390	137,559
Locally Raised Revenues	7,166	3,500	2,700
Multi-Sectoral Transfers to LLGs		0	34,423
Sector Conditional Grant (Non-Wage)	141,378	35,344	52,009
Sector Conditional Grant (Wage)	135,768	25,096	92,700
<i>Development Revenues</i>	82,899	37,639	210,175
District Discretionary Development Equalization Gran	38,087	9,522	110,384
Donor Funding	16,694	0	
Multi-Sectoral Transfers to LLGs		0	66,791
Other Transfers from Central Government	28,118	28,118	33,000
Total Revenues	509,052	136,769	529,566
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	426,153	63,670	319,391
Wage	273,328	47,826	230,259
Non Wage	152,825	15,844	89,131
<i>Development Expenditure</i>	82,899	713	210,175
Domestic Development	66,205	713	210,175
Donor Development	16,694	0	0
Total Expenditure	509,052	64,383	529,566

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

The Department recieved all the restocking fund for the whole FY in 1st qtr (28,187,000) and locally raised revenue was over and above planned for the qtr, this was to meet burrial expenses.(3,500,000 vs1,791,00). While the unconditional Grant non-wage, recieved less than planned due to budget cuts. No Donor funds recieved in the qtr.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Sector is recieving funds from the following sources; District Unconditional Grant- Wage, Sector Conditional Grant-(Non-Wage) and (wage) with the Locally raised Revenue as Recurrent Revenues. Discretionary Dev't Equalization Grant, Other Transffers from Central Gvt as Development Revenues. These funds will be used for construction of slaughter slabs,multiplication of technologies, pest and disease surveillence and control in crop and livestock, Fish farming, building capacities of farmers, b

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

No projects have been implemented yetV because service providers have not been awarded contracts as technical evaluation is in progress

Plans for 2016/17 by Vote Function

No projects have been implemented yetV because service providers have not been awarded contracts as technical evaluation is in progress

Medium Term Plans and Links to the Development Plan

Genetic improvement of our local zebu through AI and use of improved breeding bulls, Scaling-up fruit production through provision of improved seedlings, Improvement of house hold incomes through promotion of IGAs like bee-keeping, value addition and fish farming.

Vote: 529 Kumi District

Workplan 4: Production and Marketing

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

Nursery operations by build Africa an NGO, Restocking and provision of various inputs by central Gvt

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

1. Pest and disease out breaks

This has hindered production/ productivity of both crop and animal through high cost of control, the sustainable use of the improved technologies.

2. Management of effects of climatic change

Erratic adverse effects of climatic changes like El-Nino/ Lanina have affected the value chain leading to serious food insecurity and mulnutrition, reduced household incomes

3. Declining soil fertility

This has been compounded by poor agronomic practices, over land fragmentation resulting into low productivity of both crops and livestock hence food insecurity and increased poverty.

Workplan 5: Health

(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>	2,670,139	696,329	1,755,137
District Unconditional Grant (Non-Wage)	22,282	5,299	18,000
Locally Raised Revenues	2,106	3,700	4,320
Multi-Sectoral Transfers to LLGs		0	4,041
Other Transfers from Central Government	54,000	39,733	
Sector Conditional Grant (Non-Wage)	619,208	154,802	381,794
Sector Conditional Grant (Wage)	1,972,544	492,795	1,346,982
<i>Development Revenues</i>	1,473,482	274,420	516,703
Development Grant	816,748	163,350	63,680
District Discretionary Development Equalization Gran	20,091	5,023	57,721
Donor Funding	408,594	101,048	202,000
Multi-Sectoral Transfers to LLGs	20,000	5,000	80,316
Other Transfers from Central Government		0	65,000
Transitional Development Grant	208,048	0	47,987
Total Revenues	4,143,621	970,749	2,271,840
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,670,139	667,940	1,755,137
Wage	1,972,544	492,795	1,346,982
Non Wage	697,595	175,145	408,155
<i>Development Expenditure</i>	1,473,482	77,061	516,703
Domestic Development	1,064,888	36,328	314,703
Donor Development	408,594	40,733	202,000
Total Expenditure	4,143,621	745,001	2,271,840

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

The sector received funds worth 970,749,000 (23%) out of annual budget of 4,143,621,000. quarterly revenue performance was 94%. The sector did not receive any funds for sanitation and hygiene 0% out of the expected 52,012,000 while local revenue over performed by 703% (over performance due to additional support to integrated health support supervision). Additional funds were also received for supplementary immunization activities under other transfers from central government-294%. In terms of ex

Vote: 529 Kumi District

Workplan 5: Health

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector has budgeted for funds worth 2,1271,840,000 out of which 59% will be spent on wages, 9% for infrastructural development. The sources funds are mainly conditional grants- 91% and the balance 9% is expected from development partners.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The projects for completion that is DHOs store at beam level; maternity ward at Ongino HC III at completion level; OPD at Oseera HC II at finishing level; Theater at HC IV at completion stage. The procurement process for the new projects (procurement of furniture and equipment and renovation of DHOs) has been initiated.

Plans for 2016/17 by Vote Function

The projects for completion that is DHOs store at beam level; maternity ward at Ongino HC III at completion level; OPD at Oseera HC II at finishing level; Theater at HC IV at completion stage. The procurement process for the new projects (procurement of furniture and equipment and renovation of DHOs) has been initiated.

Medium Term Plans and Links to the Development Plan

Improving access to health services through construction of maternity wards and rehabilitation of structures.

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

The implementing partners will support HIV/activities through capacity building, quality improvement among other health systems building blocks.

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

1. Low retention and attraction of critical cadres

Critical cadres such as medical officers and midwives are hard to get and retain.

2. Limited infrastructure

Most of the existing structures need rehabilitation and fencing

3.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	8,402,850	1,986,827	5,840,607
District Unconditional Grant (Non-Wage)	15,846	2,398	
District Unconditional Grant (Wage)	47,934	11,984	47,934
Locally Raised Revenues	10,317	3,000	7,780
Multi-Sectoral Transfers to LLGs		0	5,665
Other Transfers from Central Government	26,363	0	12,000
Sector Conditional Grant (Non-Wage)	1,518,972	472,225	1,135,071
Sector Conditional Grant (Wage)	6,783,418	1,497,219	4,632,157
<i>Development Revenues</i>	699,122	132,365	399,042
Development Grant	430,228	86,046	208,481
District Discretionary Development Equalization Grant	35,000	0	57,217
Donor Funding	200,000	46,320	

Vote: 529 Kumi District

Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Multi-Sectoral Transfers to LLGs	33,894	0	133,345
Total Revenues	9,101,973	2,119,192	6,239,649
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	8,402,850	1,858,437	5,840,607
Wage	6,831,352	1,509,203	4,680,091
Non Wage	1,571,498	349,234	1,160,516
<i>Development Expenditure</i>	699,122	47,939	399,042
Domestic Development	499,122	3,963	399,042
Donor Development	200,000	43,976	0
Total Expenditure	9,101,973	1,906,377	6,239,649

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

The department received a total of 2,119,192,000= out of the quarterly budget of 2,275,493,000= representing 93%. Most of the departments Development grants SFG, LGMSD have not been utilised since contracts have not yet been awarded. The local revenue and unconditional grant received was used for operations of the department.

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The technical evaluation process is not concluded and therefore the service providers have not been selected to undertake contracts. No new projects have been implemented but the rolled over projects have been completed and payments processed

Plans for 2016/17 by Vote Function

The technical evaluation process is not concluded and therefore the service providers have not been selected to undertake contracts. No new projects have been implemented but the rolled over projects have been completed and payments processed

Medium Term Plans and Links to the Development Plan

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

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

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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

Vote: 529 Kumi District

Workplan 7a: Roads and Engineering

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,198,706	143,037	739,881
District Unconditional Grant (Non-Wage)	8,423	1,199	2,877
District Unconditional Grant (Wage)	46,615	11,654	46,615
Locally Raised Revenues	3,159	3,700	2,700
Multi-Sectoral Transfers to LLGs	568,507	0	168,232
Other Transfers from Central Government	572,002	126,484	519,458
<i>Development Revenues</i>	746,064	214,133	453,565
Development Grant	584,401	115,480	349,629
District Discretionary Development Equalization Gran	47,326	11,831	25,096
Locally Raised Revenues	29,075	11,575	
Multi-Sectoral Transfers to LLGs	20,064	0	78,840
Other Transfers from Central Government	65,198	75,246	
Total Revenues	1,944,769	357,170	1,193,446
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,198,706	115,220	739,881
Wage	46,615	12,645	46,615
Non Wage	1,152,091	102,575	693,266
<i>Development Expenditure</i>	746,064	184,035	453,565
Domestic Development	746,064	184,035	453,565
Donor Development	0	0	0
Total Expenditure	1,944,769	299,255	1,193,446

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

The department received a total of 357,170,000 and spent 299,255,000 in first quarter. Local revenue transfer to the department was not done since the collection was very poor and for the little generated it was allocated for Council operations and unspent monies were paid in the second quarter

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental planned revenue was shs 1,193,445,000 of which multisectoral transfer of 247,072,000 to LLGs for both development and recurrent revenues. The decrease of other Government transfer to district road maintenance is as a result of 400,000,000 to be transferred from the district to Urban council towards extended maintenance. The development consequently been reduced by 292,499,000 due to granting Kumi Town Council a Municipality status. The overall budget trend for the department

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Paid for road rehabilitation works in Kanyum-Atatur-Malera (0.63km) and Atatur-Kamaca (0.87km) of district roads including low cost seals. New works under road and bridges was not yet started because the procurement process was not concluded.

Plans for 2016/17 by Vote Function

Paid for road rehabilitation works in Kanyum-Atatur-Malera (0.63km) and Atatur-Kamaca (0.87km) of district roads including low cost seals. New works under road and bridges was not yet started because the procurement process was not concluded.

Medium Term Plans and Links to the Development Plan

Manual/Mechanised routine maintenance of 0km out of 243km of district roads planned. Periodic maintenance of 0km out of 20km of district roads planned. Low Cost Sealing 0km out of 2km of district roads planned. Construction/Rehabilitation of 0km out of 8km of district roads planned.

Vote: 529 Kumi District

Workplan 7a: Roads and Engineering

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

Construction of Okokor Bridge along Kabukol-Kamenya-Nyero district road under Ministry of Works & Transport

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

1. Under Staffing in Engineering department

Staffing gaps results to inefficiency hence poor service delivery

2. Lack of heavy duty road equipment for Force Account operations

The heavy duty equipment was supposed to be at zonal base but these bases are not yet equipped hence negatively affecting planned Periodic Road Maintenance and Road Rehabilitation activities

3. High breakdown rate of the new road equipment

The new Chinese road equipment are weak moreover the cost of their repair is higher since the supplier enjoys monopoly. The weak supervision pick-up has hampered supervision in the sector thus delay in completion of some of the planned 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>	34,698	11,174	62,756
District Unconditional Grant (Wage)	18,698	4,674	13,698
Locally Raised Revenues		2,500	2,700
Sector Conditional Grant (Non-Wage)	16,000	4,000	35,449
Support Services Conditional Grant (Non-Wage)		0	10,909
<i>Development Revenues</i>	563,343	112,669	287,431
Development Grant	563,343	112,669	274,883
District Discretionary Development Equalization Gran		0	12,548
Total Revenues	598,041	123,843	350,187
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	34,698	4,674	62,756
Wage	18,698	4,674	13,698
Non Wage	16,000	0	49,058
<i>Development Expenditure</i>	563,343	29,609	287,431
Domestic Development	563,343	29,609	287,431
Donor Development	0	0	0
Total Expenditure	598,041	34,284	350,187

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

The department received funds worth Ushs.112,669,000/= from central Government as planned for development. The funding was from PRDP(Ushs. 40,285,000/=) and the DWSCG/PAF (Ushs. 72,384,000/=)

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department has not yet implemented the major activities save for some software activities because works on projects are still under the procurement process, now at evaluation for prequalification. However, all the works of last fy 2014/15 which were completed but not paid for like protection of 3 shallow wells have been effected apart from 13

Vote: 529 Kumi District

Workplan 7b: Water

boreholes constructed.

Plans for 2016/17 by Vote Function

The department has not yet implemented the major activities save for some software activities because works on projects are still under the procurement process, now at evaluation for prequalification. However, all the works of last fy 2014/15 which were completed but not paid for like protection of 3 shallow wells have been effected apart from 13 boreholes constructed.

Medium Term Plans and Links to the Development Plan

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

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

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Workplan 8: Natural Resources

(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>	57,673	14,222	54,577
District Unconditional Grant (Non-Wage)	6,423	1,199	
District Unconditional Grant (Wage)	30,018	5,504	30,018
Locally Raised Revenues	3,159	3,000	8,780
Multi-Sectoral Transfers to LLGs		0	7,666
Sector Conditional Grant (Non-Wage)	18,074	4,519	8,113
<i>Development Revenues</i>	10,000	0	30,057
District Discretionary Development Equalization Gran	10,000	0	9,305
Multi-Sectoral Transfers to LLGs		0	20,752
Total Revenues	67,673	14,222	84,634
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	57,673	16,669	54,577
Wage	30,018	15,447	30,018
Non Wage	27,655	1,222	24,559
<i>Development Expenditure</i>	10,000	0	30,057
Domestic Development	10,000	0	30,057
Donor Development	0	0	0
Total Expenditure	67,673	16,669	84,634

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

The Department received revenue amounting to UGX 14,222,000/- (Fourteen million two hundred twenty two thousand shillings) out of the planned 16,918,000/- (Sixteen million nine hundred eighteen thousand shillings) which was 84% of the total planned revenue for the quarter; and the breakdown is as follows: Natural Resources conditional

Vote: 529 Kumi District

Workplan 8: Natural Resources

grant-wetlands (UGX 4,519,000/- which was 100% of the quarterly planned); District unconditional grant- wage (UGX 5,504,000/- which was also 73% of the planned).

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department has total planned revenue of UGX 84,634,000/- out of which UGX 54,577,000/- is recurrent revenue and UGX 30,057,000/- is development revenue. The recurrent revenue funding will come from the sector conditional grant (non-wage) for wetlands management activities, multi-sectoral transfers to LLGs, local revenue and then the district unconditional grant (wage). The Development revenue funding will be from the District Discretionary Development Equalization grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The Department was able to meet office operations for all the sector offices within the Department and was able to pay salaries/wages and allowances for both the old and new staff.

Plans for 2016/17 by Vote Function

The Department was able to meet office operations for all the sector offices within the Department and was able to pay salaries/wages and allowances for both the old and new staff.

Medium Term Plans and Links to the Development Plan

The Department has medium term plans of ensuring that tree cover in Kumi District is increased by 10% in the next 5 years which is in line with the 5 Year District Development Plan that aims at increasing the tree cover in Kumi District. The Department also plans to increase the area of restored degraded wetlands within the district. Under the Land Management sector, the are plans to have some pieces of government land surveyed and titled and also production of cadastral layout maps for some of

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

The Department has planned to implement some off-budget activities with support from the Japan International Cooperation Agency (JICA) and Ministry of Environment for Wetlands Management under the National Wetlands Management Project in Uganda; this will be directly funded and managed by JICA. The Department also plans to implement an off-budget activity of restoration of Akadot Wetlands system that will be directly funded by the National Environment Management Authority (NEMA).

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

1. Inadequate funding

The Department is inadequately funded. Some sectors such as Forestry, Environment and Meteorology have no conditional grant allocation from the central government which leaves the dependant on the meagre local revenue.

2. Low Compliance to Environment & Natural Resources Management Laws

There is generally low compliance to Environment & Natural Resources Management laws from the general public due to ignorance, high population and increasing poverty levels which act as push factors to environmental abuse and degradation.

3. Understaffing

The Department has few staff in place and this creates a gap in handling environment and natural resources issues most especially at sub county levels where the focal point persons are just assigned environment management responsibilities.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget

Vote: 529 Kumi District

Workplan 9: Community Based Services

<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>	117,818	29,953	116,761
District Unconditional Grant (Non-Wage)	8,564	1,599	
District Unconditional Grant (Wage)	60,000	13,000	60,000
Locally Raised Revenues	7,412	3,200	10,360
Multi-Sectoral Transfers to LLGs		0	15,862
Sector Conditional Grant (Non-Wage)	41,843	12,154	30,539
<i>Development Revenues</i>	488,957	31,170	331,769
District Discretionary Development Equalization Gran	87,578	16,800	
Donor Funding	123,500	0	16,000
Multi-Sectoral Transfers to LLGs		0	38,089
Other Transfers from Central Government	277,879	14,370	277,680
Total Revenues	606,776	61,123	448,530
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	117,818	19,000	116,761
Wage	60,000	13,000	60,000
Non Wage	57,818	6,000	56,761
<i>Development Expenditure</i>	488,957	9,350	331,769
Domestic Development	365,457	9,350	315,769
Donor Development	123,500	0	16,000
Total Expenditure	606,776	28,350	448,530

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

The overall sector performance stood at 40% at the end of the quarter. The poor performance resulted from the fact that SDS/SUNRISE which had planned to fund activities upto December 2015, closed in June, 2015. The Number of children supported was 6 out of targeted 10. This shows high rate of crime involving children.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Programming for Community Based Services Department will largely depend on government of Uganda funding with the youth receiving almost 60% of the total budget. The youth livelihoods project will fund to the tune of 277,000,000, while the Special Grant for PWDs program will fund to the tune of 15, 860,000 showing a decline in the funding just like CDD from 68,000,000 to 38,089,000. the above funds will majorly go to fund community group initiatives as a means of supporting livelihoods

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The expenditure on the other hand stood at 19%. The low expenditure performance was due to non submission of both the Special Grant for PWD & CDD groups for funding by the sub-counties. However, the sub-counties were able to generate groups for YLP and CDD funding. The department was able to data capture and monitor OVC activities, FAL instructors and hold District Disability Council meeting.

Plans for 2016/17 by Vote Function

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Medium Term Plans and Links to the Development Plan

The medium term plans include community mobilization and sensitization to raise demand. All the three programs (CDD, Special Grant for PWDs & Youth Livelihoods) target the most vulnerable groups in the community of which their vulnerability is a result of poverty. The livelihoods support will focus on income generation and creation of jobs

Vote: 529 Kumi District

Workplan 9: Community Based Services

as stated in the DDP

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

Support to Early grade reading and reduction in school drop done by 2 youth groups (tekwa youth in Modern Development & Nyero Youth in struggle) with support from USAID, Socio - Economic empowerment of OVC Households by Baylor Uganda under the OVC Component

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

1. Funding short falls

The demand for funding is greater than the available programs. This has been seen in the livelihoods programs notably Youth livelihoods, CDD and special grant for PWDs

2. Compliance Monitoring

There is lack of facilities to ensure effective follow up. The CDOs lack transport which disables them from following up the communities

3. Staffing

The staff at the sub-counties is very thin with some sub-counties having only 1 ACDO who is not able to reach to all the villages on time

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>	131,532	20,987	115,273
District Unconditional Grant (Non-Wage)	21,132	4,198	21,417
District Unconditional Grant (Wage)	67,814	8,000	67,814
Locally Raised Revenues	17,427	2,500	11,180
Multi-Sectoral Transfers to LLGs		0	14,862
Support Services Conditional Grant (Non-Wage)	25,158	6,290	
<i>Development Revenues</i>	113,126	28,282	24,744
District Discretionary Development Equalization Grant	24,059	6,015	19,305
Multi-Sectoral Transfers to LLGs	89,067	22,267	5,440
Total Revenues	244,658	49,269	140,017
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	131,532	20,307	115,273
Wage	67,814	8,000	67,814
Non Wage	63,718	12,307	47,459
<i>Development Expenditure</i>	113,126	4,782	24,744
Domestic Development	113,126	4,782	24,744
Donor Development	0	0	0
Total Expenditure	244,658	25,089	140,017

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

The department received only sh49,269,000 against budget line of shs 61,165,000 translating to 81% budget performance. However, the department did not get 100% allocation of local revenue due to poor performance as Atuttur Market the main source was closed.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department solely depends on both conditional discretionary grants and Local revenue and plans to allocate these

Vote: 529 Kumi District

Workplan 10: Planning

funds for the monitoring of development projects, metoring of staff, capacity building of staff and coordinate assesment of local governments

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Development projects monitored and held all the three meetings under DTPCs

Plans for 2016/17 by Vote Function

Development projects monitored and held all the three meetings under DTPCs

Medium Term Plans and Links to the Development Plan

These interventions are drawn from the Five year plan

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

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

1. Inadequate skills at the lower local councils

Inadequate capacity of the Lower Local Governments to comprehend the tasks

2. Thin staff

he department still requires additional staff to ensure that decentralised roles are adequately handled

3. Lack of transport

Regular mentoring and technical back up support for lower local governments is a very big challenge

Workplan 11: Internal Audit

(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>	52,163	10,328	46,272
District Unconditional Grant (Non-Wage)	12,846	2,398	12,192
District Unconditional Grant (Wage)	30,000	5,600	30,000
Locally Raised Revenues	9,317	2,329	4,080
Total Revenues	52,163	10,328	46,272
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	52,163	8,879	46,272
Wage	30,000	5,600	30,000
Non Wage	22,163	3,279	16,272
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	52,163	8,879	46,272

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

The department received shs 10,328,000 against a budget line of shs 13,041,000 translating to shs 79% revenue performance. However, the department largely depends on discretionary grants of which local revenue performance was very low as a result of quarantine that led to cluse of cattle markets .

Vote: 529 Kumi District

Workplan 11: Internal Audit

Department Revenue and Expenditure Allocations Plans for 2016/17

The department major source of revenues are from unconditional grant and local revenues

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The departmental audits have been carried out and a report been discussed at Local Government Public Accounts Committee

Plans for 2016/17 by Vote Function

The departmental audits have been carried out and a report been discussed at Local Government Public Accounts Committee

Medium Term Plans and Links to the Development Plan

These plans are derived from the DDP that was approved by the council

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

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

1. Delayed response from auditees

They take time to respond to management letter to facilitate report production

2. Inadequate coverage

The department do not have running vehicle to facilitate field work activities

3. Poor local revenue performanmce

limited resources to the department