

Vote: 562 Kiruhura District

Structure of Budget Framework Paper

Foreword

Executive Summary

A: Revenue Performance and Plans

B: Summary of Performance by Department

Vote: 562 Kiruhura District

Foreword

The Local Government Act, as amended requires Local Governments to prepare the Annual Work plan and the Budget frame work paper.

This Annual Work plan and the Budget frame work paper for the FY 2016/17 are an integration and consolidation of the departmental Annual work plans and the Budget.

The budget frame work paper and the Budget for FY 2016 /17 was mainly based on Indicative Planning Figures provided by Ministry of Finance and Economic Planning.

The format for this Budget framework paper and the Budget is based on the Output Budgeting Tool in which intended activities are linked to expected outputs and locations.

The District Budget Desk with consultations from the District Executive Committee, stake holders, donor agencies, CSO'S, CBO.'s, NGO's and Chief Administrative Officer with their concerted efforts contributed to the production of this Budget framework paper.

On behalf of Kiruhura Local Government and on my own behalf I wish to extend my sincere gratitude to Ministry of Finance, all line ministries, all development partners for their continued support to Kiruhura Local Government which has enabled us to implement development programs.

I therefore take this honour to present the 2016/17 Draft Annual Work plan(Budget framework) to Government of Uganda, Political Leaders and stake-holders in the name of the people of Kiruhura District. I say this "For God and my country"

Rev.SAMUEL MUGISHA KATUGUNDA.
CHAIRMAN LCV -KIRUHURA

Vote: 562 Kiruhura 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	1,483,130	407,269	1,570,644
2a. Discretionary Government Transfers	3,201,320	706,273	3,266,048
2b. Conditional Government Transfers	13,185,183	3,275,767	13,657,995
2c. Other Government Transfers	1,271,533	138,360	340,203
4. Donor Funding	937,300	178,802	800,000
Total Revenues	20,078,466	4,706,470	19,634,890

Revenue Performance in the first quarter of 2015/16

By the end of first quarter, the district had cumulative receipts of 4,706,470bn representing a budget performance of 56%. This is attributed to full releases

Local Revenue performed at (407,269,000/=) this was as a result of closure of markets due to FMD in Kikatsi & Nyakashashara sub-counties. In addition trading licence which is a major contributor of local revenue follows a calendar year and much was not yet collected.

Donor Funding was at (178,802,000/=) All donors shall honour their

Planned Revenues for 2016/17

The district resource envelope is 19,634,890,000/= for the FY 2016/17 compared to last year there is a slight reduction which is not the case with the FY 2015/2016, however the composition of the resource envelope is as follows. Central government grants, Donor, Other government transfers DDEG, Sector conditional grants as well as Local revenue

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	1,648,849	224,802	2,219,413
2 Finance	1,019,388	179,445	821,437
3 Statutory Bodies	1,127,281	229,283	436,760
4 Production and Marketing	425,237	85,700	405,908
5 Health	3,858,580	782,351	3,863,090
6 Education	8,745,674	2,210,221	9,200,737
7a Roads and Engineering	1,461,589	293,277	392,661
7b Water	726,275	44,098	915,778
8 Natural Resources	102,539	14,636	97,759
9 Community Based Services	556,577	72,680	655,207
10 Planning	296,240	36,056	539,260
11 Internal Audit	110,235	19,528	86,879
Grand Total	20,078,466	4,192,078	19,634,890
Wage Rec't:	11,350,214	2,725,980	11,378,705
Non Wage Rec't:	5,955,174	1,183,547	5,726,019
Domestic Dev't	1,835,778	122,785	1,730,166
Donor Dev't	937,300	159,767	800,000

Expenditure Performance in the first quarter of 2015/16

the departments shall run a budget worth 19,634,890,000/= and implement activities within their different mandate specifically recurrent and capital development projects as highlighted in the national budget framework paper as well as in

Vote: 562 Kiruhura District

Executive Summary

the national development plans as per the policy guidelines for the FY 2016/2017.

Planned Expenditures for 2016/17

The districts priority in the medium term is focussed towards improving the quality of life for the people of kiruhura. Thus the medium term projects include :construction of headquarter administration block,Construction of teachers staff houses,Provision of twin desks to needy primary schools, Constructionof health staff houses. Construction of an animal and plant clinic, maintainance of district roads construction of primary school classrooms

Medium Term Expenditure Plans

The medium term projects include :construction of headquarter administration block,Construction of teachers staff houses,Provision of twin desks to needy primary schools, Constructionof health staff houses. Construction of an animal and plant clinic, maintainance of district roads construction of primary school classrooms

Challenges in Implementation

Intermittent solar electricity failure,

Lack of a departmental vehicle to effectively supervise revenue collection and to effectively carry out official travels.

Manual Accounting system is an impediment to timely production of financial reports.Understaffing at District head quarters and lower local government.

Non Functional theatre at Kiruhura H/C IV and KazoHc IV.

Lack of Postnatal ward at Kazo Health center IV

Lack of equipment for Expanded Program on Immunization (EPI)and blood trans

Vote: 562 Kiruhura District

A. Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	1,483,130	407,269	1,570,644
Inspection Fees	43,484	10,525	
Refuse collection charges/Public convenience	203	0	
Public Health Licences	819	0	
Property related Duties/Fees	19,857	4,714	6,600
Other licences		0	44,000
Market/Gate Charges	577,173	144,293	122,300
Local Service Tax	60,598	14,149	17,600
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	390	0	1,226,364
Land Fees	154,580	37,061	52,550
Park Fees	69,009	17,252	19,800
Hotel tax	54,126	12,532	
Court Filing Fees	385	0	
Business licences	93,473	23,268	24,200
Application Fees	4,800	1,500	
Animal & Crop Husbandry related levies	75,538	18,629	24,400
Agency Fees	69,071	17,543	24,000
Liquor licences	8,592	2,043	2,230
Rent & Rates from private entities	5,149	1,087	
Unspent balances – Locally Raised Revenues	52,075	57,796	
Other Fees and Charges	166,246	39,495	
Registration of Businesses	27,563	5,381	6,600
2a. Discretionary Government Transfers	3,201,320	706,273	3,266,048
District Discretionary Development Equalization Grant	503,721	100,744	221,752
Urban Unconditional Grant (Non-Wage)	157,886	39,472	172,455
Urban Discretionary Development Equalization Grant	0	0	112,023
District Unconditional Grant (Wage)	1,238,385	333,703	1,229,291
District Unconditional Grant (Non-Wage)	929,418	232,354	1,158,661
Urban Unconditional Grant (Wage)	371,910	0	371,867
2b. Conditional Government Transfers	13,185,183	3,275,767	13,657,995
Development Grant	904,277	180,855	1,156,900
Sector Conditional Grant (Non-Wage)	1,838,202	551,207	2,333,381
Sector Conditional Grant (Wage)	9,777,593	2,395,648	9,777,547
Support Services Conditional Grant (Non-Wage)	643,112	142,557	368,168
Transitional Development Grant	22,000	5,500	22,000
2c. Other Government Transfers	1,271,533	138,360	340,203
Luwero Rwenzori		0	25,000
URBAN ROADS	344,291	0	
Youth livelihood		0	231,378
UGANDA ROAD FUND-B/F		123,360	
ROADS MAINTENANCE-UGANDA ROAD FUND	695,865	0	
Luwero Rwenzori Development Programme .		15,000	
Uganda women intrpneuership programme		0	83,825
Youth lively hood programme Fund.	231,378	0	
4. Donor Funding	937,300	178,802	800,000
CAIIP 3 PROGRAM	39,300	0	
Donor Funding		37,998	800,000
UGANDA WILD LIFE AUTHORITY (GATE FEE SHARING)	120,000	70,000	
Donor Funding-health	778,000	70,803	

Vote: 562 Kiruhura District

A. Revenue Performance and Plans

Total Revenues	20,078,466	4,706,470	19,634,890
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Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

The district had a plan to receive 367,353,000/= but received 407,269,000/= the best revenue performing source was market gate charges basically because we have stabilised under production by eliminating FMB and BBW which affect that particular source also the worst performing was refuse collection which is only collected in Sanga T/C and its new source is being studied. Therefore high performance is attributed to stability of livestock markets.

(ii) Central Government Transfers

The district received 138,360,000/= against the planned 501,599,525/= since most of the grants were never released especially Uganda Road Fund.

(iii) Donor Funding

The district had a plan to receive 234,325,000/= but received 178,802,000/= only from SDS for mass measles and UWA funds for project implementation in Kanyaryeru sub-count to construct Akaku-0 Dam.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The District plans to receive the Local Revenue amounting to Ugx 1,570,644,000/= as compared to 1,347,108,000/= for 2014/15. The increase in revenue is attributed to animal and plant diseases like Foot and Mouth Disease and Banana Bacterial wilt that have been controlled in the area.

(ii) Central Government Transfers

The total figure for central government transfers is 17,264,246,000/= There is a reduction in central government transfers because of the budget cuts in Schools facilities grant, and compared to last year, there are no census funds in this financial year.

(iii) Donor Funding

The total planned revenue from donor is (800,000,000/=) a slight reduction of donor funds as compared to 2014/15 is that we shall not receive SDS grant B. UWA (120,000,000/=), donor for health includes funds from the following donors a) UNICEF b) SDS c) EGPAF d) PACE e) MALARIA CONSORTIUM f) GAVI g) GLOBAL BAL

Vote: 562 Kiruhura 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>	1,443,781	225,673	2,219,413
District Unconditional Grant (Non-Wage)	208,180	13,115	312,444
District Unconditional Grant (Wage)	302,488	108,263	372,584
Locally Raised Revenues	72,011	39,935	73,489
Multi-Sectoral Transfers to LLGs	476,698	55,133	720,861
Support Services Conditional Grant (Non-Wage)	12,493	3,499	368,168
Unspent balances – Locally Raised Revenues		5,728	
Urban Unconditional Grant (Wage)	371,910	0	371,867
<i>Development Revenues</i>	205,068	47,157	0
District Discretionary Development Equalization Grant	43,068	9,159	
Donor Funding	120,000	37,998	
Locally Raised Revenues	42,000	0	
Total Revenues	1,648,849	272,830	2,219,413
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,281,826	186,803	2,219,413
Wage	674,399	108,263	744,451
Non Wage	607,427	78,540	1,474,962
<i>Development Expenditure</i>	367,023	37,998	0
Domestic Development	247,023	0	0
Donor Development	120,000	37,998	0
Total Expenditure	1,648,849	224,802	2,219,413

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

The total departmental release was 272,830,000/= and the actual expenditure was 224,802,000/= which is a budget performance of 82%. The unspent of 48,028,000/= includes the unconditional & local revenue for routine activities. The LR-released was meant to facilitate the political monitorings and the frequent travels to both MFPED & public service to pay salaries.

Department Revenue and Expenditure Allocations Plans for 2016/17

Financial year 2016/17, atotal of shs 2,219,413,000/= was budgeted for the department. The expected Departmental revenues are: unconditional Grant of UGX:312,444,000, Local Revenue of UGX:73,489,000, support services conditional (Non-wage) 368,168,000/= FROM UWA ,PAF Monitoring of 12,493,000,capacity Building Grant UGX:43,068,000,multisectoral (support & Local revenue) 720,861,000/= Urban Unconditional Grant- Wage of 371,867,000 totaling UGX:2,285,987,000/= .

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Performance agreements signed with centre as well as the district staff.

District payroll managed

Staff off payroll accessed.

Quarterly reports on disciplinary action taken against errant officers submitted to Ministry of Public Service. Submissions on appointments, confir

Plans for 2016/17 by Vote Function

Vote: 562 Kiruhura District

Workplan 1a: Administration

Performance agreements signed with centre as well as the district

staff. District payroll managed

Staff off payroll accessed.

Quarterly reports on disciplinary action taken against errant officers submitted to Ministry of Public Service.

Submissions on appointments, confirmations done .

Medium Term Plans and Links to the Development Plan

procurement of CAO's vehicle and construction of the administration building.

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

project evaluation , appraisal and assessment to be funded under uganda wild life

authority.

The Department is at

42% staffing levels and expected to perform at 100% The available staffs are overloaded and this

coupled with lack of required facilities makes it hard for the Department to effectively perform mandated functions.

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

1. under staffing

The Department is at 42% staffing levels and expected to perform at 100% The available staffs are overloaded and this coupled with lack of required facilities makes it hard for the Department to effectively perform mandated functions.

2. poor infrastructure

There is inadequate Office space and the required Office facilities and equipments.

3. limited wage bill

This challenge does not give a chance to recruit and fill critical positions.

Workplan 2: Finance

(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>	1,018,994	190,693	729,723
District Unconditional Grant (Non-Wage)	62,536	13,941	39,003
District Unconditional Grant (Wage)	174,713	48,763	125,861
Locally Raised Revenues	38,881	14,238	56,533
Multi-Sectoral Transfers to LLGs	737,464	113,042	508,326
Support Services Conditional Grant (Non-Wage)	5,400	709	
<i>Development Revenues</i>	394	0	91,714
Locally Raised Revenues	0	0	91,714
Multi-Sectoral Transfers to LLGs	394	0	
Total Revenues	1,019,388	190,693	821,437
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,006,994	179,445	729,723
Wage	174,713	48,763	125,861
Non Wage	832,281	130,683	603,862
<i>Development Expenditure</i>	12,394	0	91,714
Domestic Development	12,394	0	91,714
Donor Development	0	0	0
Total Expenditure	1,019,388	179,445	821,437

Vote: 562 Kiruhura District

Workplan 2: Finance

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

The department received total revenue for the qtr worth 190,693,000/= 92,893,000/= as both release and balance carried forward. The total expenditure has been 179,445,000/= with a reconciliation balance of 11,248,000/= (cash book) committed for assorted stationery supplies that have already been procured awaiting approval and payment.

Department Revenue and Expenditure Allocations Plans for 2016/17

Given a resource envelope of sh.821,437,000/= the department will be able to implement its activities across board, the total is composed of wage, locally raised revenue, unconditional nonwage as well as PAF unconditional grant.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

preparation of OBT reports, financial analysis & accountability, preparation of final accounts & quarterly reports.

Plans for 2016/17 by Vote Function

Annual work-plan prepared and submitted. Supervision and monitoring of the taxes done, including but not limited to: Local service tax, Hotel Tax and approving the annual work-plans. Compilation and submission of the Final Accounts done. Coordinating and budgeting activities and, preparation of performance reports and annual work-plans done.

Medium Term Plans and Links to the Development Plan

fencing of markets, to enhance local revenue collection.

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

N/A

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

1. LOW TAX BASE.

The District has a low tax base because it is pre-dominantly rural and therefore lacks some private entrepreneurs that would increase its tax base. Also due to FMD cattle market are always closed and this affects the District' revenue,

2. LACK OF DEPARTMENTAL VEHICLE

The department has no vehicle which affects its efficiency especially in revenue collection, mobilisation & monitoring.

3. UNDER UTILISATION OF REVENUE SOURCES.

The district has not yet utilised all its revenue sources for example the tax on milk collection failed and this type of tax could have increased the district's revenue.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	1,127,281	242,911	436,760
District Unconditional Grant (Non-Wage)	122,932	34,631	113,482
District Unconditional Grant (Wage)	208,074	47,455	153,677
Locally Raised Revenues	89,011	12,158	70,665
Multi-Sectoral Transfers to LLGs	107,223	16,901	98,936
Support Services Conditional Grant (Non-Wage)	600,042	131,765	

Vote: 562 Kiruhura District

Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	1,127,281	242,911	436,760
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,127,281</i>	<i>229,283</i>	<i>436,760</i>
Wage	324,206	47,455	153,677
Non Wage	803,075	181,828	283,083
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,127,281	229,283	436,760

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

The Sector received funds amounts to shs.242,911,000 against expenditure Shs.229,283,000/= was actually spent as recurrent leaving a balance of shs.13,628,000/=being monies unspent on LGPAC, Land Board, and Ex- gratia allowances for September to be cleared in October. The rest will be spent in the quarter two.

Department Revenue and Expenditure Allocations Plans for 2016/17

Statutory department includes all boards and commissions, procurement and disposal unit that each of which has a specific mandate to implement . The department for the FY 2016/2017 will operate abudget worth 1,020,059,000/= both wage and non-wage.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The Sector managed to implement most of the planned activities in all sub sectors where one council meeting and one standing committee sitting were held, LGPAC held its quarterly meeting and submitted reports to relevant bodies, DSC also had its sittings held for recruitment of staff and actions done on disciplinary cases and Contracts committee had 3 evaluation and one contracts committee meetings held, ran an advert and quarterly report submitted to responsible bodis

Plans for 2016/17 by Vote Function

The sector intends to have 6 council sittings, 6 council standing committees, 4 quarterly land board meetings, 8 DSC meetings, 4 LGPAC meetings and 15 contract committee meetings

Medium Term Plans and Links to the Development Plan

N/A

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

N/A

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

1. Motor vehicle break down

Regular mechanical break down of the District Chairperson's office vehicle swindles the sector budget.

2. Unreliable power supply

Shortage of power supply affects timely reporting and constrains the budget by working outside the work place.

3. Insecurity of public property

The district premises lack security putting public properties at high risk of theft and vandalism

Vote: 562 Kiruhura District

Workplan 3: Statutory Bodies

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>	425,237	98,586	405,908
District Unconditional Grant (Non-Wage)	4,204	4,454	6,397
District Unconditional Grant (Wage)	124,278	22,268	106,925
Locally Raised Revenues	3,412	0	2,827
Multi-Sectoral Transfers to LLGs	12,421	1,633	8,848
Sector Conditional Grant (Non-Wage)	104,589	26,147	104,600
Sector Conditional Grant (Wage)	176,333	44,083	176,311
Total Revenues	425,237	98,586	405,908
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	425,237	85,700	405,908
Wage	300,611	66,351	283,236
Non Wage	124,626	19,350	122,672
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	425,237	85,700	405,908

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

funds received PMG 98,586,000/= and spent 85,700,000/= coordination , VEYERINARY, AGRICULTURE , FISHERIES , COMMERCIAL SERVICES and most of the works shall be undertaken in the sub-squent quarters and un spent of 12,885,000/= is for establishment of the plant clinic.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department recieves funds from three sources that is production and marketing grant unconditional grant and local revenue however rocal revenue has been reducing it is now almost zero. These moneys are spent in the following sectors; District production management services, Crop disease control and marketing, Livestock health and marketing, fisheries regulation, Tsetse vector control and commercial insectsfarm production and commercial services.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

MOTHER GARDEN MAINTAINED

Plans for 2016/17 by Vote Function

For the FY 2016/2017 ,We shall distribute 110,000 coffee seedlings to farmers in the district in the second rain season of 2016 through the crop disease control and marketing secor, pay salaries and monitor production activities through the production management services sector animal diseases control through livestock health and marketing sector, collection of fish production data through the fisheries sector promote silk production in some sub counties and licensing and regestration of busin

Medium Term Plans and Links to the Development Plan

Finacial 2015/16 we shall construct plant clinic 2016/17 we shall procure coffee seedlings 2017/2018 we shall procure a vehicle fpr the depatment.

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

Through wealth creation programm we expect to distribute to farmers 30,590 Kgs of Maize seeds 28,410Kgs of Bean seed 10,000 banana suckers 168 dairy cattle 10 Beef bulls 346 goats and 9 units of Apiary. A diary proccesing plant

Vote: 562 Kiruhura District

Workplan 4: Production and Marketing

will be opened in rushere kenshunga sub county

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

1. pests and diseases and transport for department

foot and mouth disease in livestock which has advace effects on the livelihoods of communities whose main social economic activies are mainly on livestock. Banana bacterial wilt which threatening foof security in the district

2. luck of extension workers at sub county

we have only agriculture officer in the whole district which means we cannot do much especially in control of pests and diseases. We have veterinary officers and animal husbandry officers this was made worse by termination of NAADS extension workers

3. marketing of agricultural produce

livestock are still sold using the methods where animals are taked to the market and traders are the ones to determined by the traders therefore farmers are cheated. We produce milk but the maeketing is controlled by milk traders

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>	3,001,742	700,174	2,978,031
District Unconditional Grant (Non-Wage)	15,030	1,489	6,397
Locally Raised Revenues	4,946	1,489	2,827
Multi-Sectoral Transfers to LLGs	38,072	4,594	27,285
Sector Conditional Grant (Non-Wage)	425,153	106,288	422,980
Sector Conditional Grant (Wage)	2,518,541	586,314	2,518,541
<i>Development Revenues</i>	856,838	89,008	885,060
Development Grant	24,010	4,802	85,060
District Discretionary Development Equalization Gran	53,611	13,403	
Donor Funding	778,000	70,803	800,000
Multi-Sectoral Transfers to LLGs	1,217	0	
Total Revenues	3,858,580	789,182	3,863,090
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,001,742	700,174	2,978,031
Wage	2,364,736	586,314	2,518,541
Non Wage	637,007	113,860	459,489
<i>Development Expenditure</i>	856,838	82,177	885,060
Domestic Development	78,838	11,374	85,060
Donor Development	778,000	70,803	800,000
Total Expenditure	3,858,580	782,351	3,863,090

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

The Department received shs 789,182,000= and spent 782,351,000= most funds were for mass immunisation exercise .the unspent balance of 6,831,000= which is PHC Development that was not used because all Development activities were planned for 2nd qtr.

Department Revenue and Expenditure Allocations Plans for 2016/17

The budget for FY 2016/17 is 3,863,090,000/ . PHC Conditional Grant has been replaced by sector conditional grant non-wage largest proportion of the Health Sector Revenue. Even then, The biggest revenue and expenditure is PHCSalaries

Vote: 562 Kiruhura District

Workplan 5: Health

and Wages. The Local revenue is 0.1% only and it will be used for paying Doctors top up allowance. Donor funding 800,000,000/=. The PHC Revenue for Health has increased slightly to cater for ever increasing health needs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Mass immunisation exercise was done ,Minimal Physical outputs because PHC funds were released late.

Plans for 2016/17 by Vote Function

The department plans to construct 1 marternity ward at Nkungu H/C III, rehabilitate wards and staff houses at Kiruhura H/C IV, procure 35 gas cylinders and 1 fridge.

Medium Term Plans and Links to the Development Plan

Construction of staff houses at the 12 H/C IIIs and 2 H/c IVs. Construction of Marternity wards at Rwabarata H/C11, Kyampangara H/C 11 and Kyengando H/C 11. Procurement of Motorcycles to help in Immunisation activities.

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

EGPAF will implement HIV/TB, other diseases activities in the district. Malaria Consortium will implement malaria activities in the district. UNICEF will implement VHT basic and ICCM activities in the District. GAVI and WHO will provide support to Immunisation activities in the district. PACE will implement HIV activities for Positive living in the district. Global fund provides funds for staff trainings in different fields.

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

1. Inadequate PHC and local revenue allocated to the department.

The resources allocated to the department do not match the activities that the department plans to implement hence affecting service delivery.

2. Late release of PHC funds which leads to late activity implementation

The PHC Funds are released late hence affecting activity implementation.

3. Lack of sound transport both at the DHO's Office and HSDs.

The Vehicles both at the DHO's Office and HSDs are too old that most of time are down hence affecting health service delivery.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	8,405,036	2,208,554	8,851,619
District Unconditional Grant (Non-Wage)	7,007	7,427	14,926
District Unconditional Grant (Wage)	65,469	0	56,327
Locally Raised Revenues	9,440	5,700	8,480
Multi-Sectoral Transfers to LLGs	7,225	32,897	6,821
Sector Conditional Grant (Non-Wage)	1,233,176	397,279	1,682,370
Sector Conditional Grant (Wage)	7,082,718	1,765,250	7,082,694
<i>Development Revenues</i>	340,639	65,180	349,118
Development Grant	206,737	41,347	292,722
District Discretionary Development Equalization Gran	53,481	22,070	56,396

Vote: 562 Kiruhura 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	80,420	1,762	
Total Revenues	8,745,674	2,273,733	9,200,737
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	8,405,036	2,208,553	8,851,619
Wage	7,148,187	1,761,879	7,139,022
Non Wage	1,256,849	446,674	1,712,597
<i>Development Expenditure</i>	340,639	1,668	349,118
Domestic Development	340,639	1,668	349,118
Donor Development	0	0	0
Total Expenditure	8,745,674	2,210,221	9,200,737

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

The department received 2,273,733,000/= but received 2,210,221,000/= representing 25% performance of the annual budget. This was due to realistic performance of UPE, USE, Non Wage for Community polytechnics, technical institutes, technical and farm schools .

The sector spent 2,210,221,000/= leaving unspent balance of 63,512,000/=. The unspent balance was composed of SFG Grant which was meant for construction of classroom blocks& staff houses. They have been awarded already.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive a total of Shs 9,200,737,000/= during the financial year 2016/17. This includes but not limited to conditional grant to Primary Education, conditional grant to secondary education, Shs 42,429,000 as a Inspection Grant, Shs 206,737,000 as conditional grant to SFG and Shs 9,440,000 local revenue. The departmental budget for 2015/16 reduced by 11 %. This is attributed to reduction in the IPFs for School Facilities Grant, Conditional grant to education and condi

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

One sports team fielded at national level (Jinja).

135 schools sampled and inspected in all the subcounties.

Secondary& primary teachers paid salaries

Plans for 2016/17 by Vote Function

The department plans to carry out monitoring, inspections, construction of 7 staff houses, classrooms, provision of 400 twin desks and mentoring meetings for staff.

Medium Term Plans and Links to the Development Plan

The department has supported to equip pupils and the whole community with knowledge and skills which is towards the overall government of Uganda initiative to promote free and access education for both Primary and Secondary going children.

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

Most activities will be done by government of Uganda funds in form of conditional and unconditional grants.

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

Vote: 562 Kiruhura District

Workplan 6: Education

1. lack of departmental vehicle

The department lacks a departmental vehicle to facilitate monitoring and inspection by the departmental

2. understaffing

The department is also under staffed which causes work over load for the few existing employees

3. Limited capacity, lack of a school for pupils with learning disability

Few or no refresher courses for staff, most pupils with learning disabilities have dropped out of school since we do not have a school and even lack teachers

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,246,043	189,408	311,670
District Unconditional Grant (Non-Wage)	57,682	21,993	86,825
District Unconditional Grant (Wage)	66,599	17,750	106,925
Locally Raised Revenues	25,475	6,360	117,920
Multi-Sectoral Transfers to LLGs	495,242	143,305	
Other Transfers from Central Government	601,046	0	
<i>Development Revenues</i>	215,546	103,870	80,991
District Discretionary Development Equalization Gran	34,780	0	
Donor Funding	39,300	0	
Locally Raised Revenues	28,907	0	80,991
Multi-Sectoral Transfers to LLGs	60,483	54,272	
Unspent balances – Locally Raised Revenues	52,075	0	
Unspent balances – UnConditional Grants		49,598	
Total Revenues	1,461,589	293,278	392,661
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,188,361	167,416	311,670
Wage	66,599	17,750	106,925
Non Wage	1,121,762	149,665	204,745
<i>Development Expenditure</i>	273,228	125,862	80,991
Domestic Development	233,928	74,897	80,991
Donor Development	39,300	50,965	0
Total Expenditure	1,461,589	293,277	392,661

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

During the quarter, the department received a grand total of Shs. 293,278,000/= which was a combination of district & urban Road Fund, and unconditional grant. The department spent Shs.293,277,000/= on the following activities, cordination of office, completion of rolled over projects, installation of electricity in all district buildings , repairs and service of equipment.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive Ugx 392,661,000/= in the FY 2016 /17 compared to the budget of 2015/2016, there is a decrease of (0.4%) in funding. This is attributed to reduction in other government transfers. Composition of the funds is as follows; Other government transfers , Local Revenue, unconditional grant. The higher figure portrayed under

Vote: 562 Kiruhura District

Workplan 7a: Roads and Engineering

LR and Unconditional grant is meant for construction of a district office block.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Funds received during quarter were spent on activities such as repairs and maintainance, and road maintainance.

Plans for 2016/17 by Vote Function

The district will periodically maintain (60.6kms of roads) Routine mechanised maintenance (33.8kms) a and routine manual maintenance (178.2kms) while the district will install culverts on 32kms of road of Burunga-kiguma- Kinoni, Keikoti -Ruhengyere and Kanyaryeru- rwamuranda.

Medium Term Plans and Links to the Development Plan

The district will periodically maintain (60.6kms of roads) Routine mechanised maintenance (33.8kms) a and routine manual maintenance (178.2kms) while the district will install culverts on 32kms of road of Burunga-kiguma- Kinoni, Keikoti -Ruhengyere and Kanyaryeru- rwamuranda.

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

n/a

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

1. Under Funding

The district has a lot of the roads and so the budget given can not work on all the roads in the district

2. Poor quality roads taken up by UNRA

The roads in the district that were taken on by UNRA are not worked on and the communities can not differeciate the difference between district roads and central government roads.

3. Under staffing

Works department lacks staff and therefore the few staff who are there are over whelmed by work.

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>	30,745	17,549	114,660
District Unconditional Grant (Non-Wage)		0	49,190
District Unconditional Grant (Wage)	27,929	5,149	17,719
Locally Raised Revenues	2,816	12,400	2,827
Sector Conditional Grant (Non-Wage)	0	0	44,925
<i>Development Revenues</i>	695,530	140,206	801,118
Development Grant	673,530	134,706	779,118
Transitional Development Grant	22,000	5,500	22,000

Vote: 562 Kiruhura District

Workplan 7b: Water

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	726,275	157,755	915,778
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	52,745	10,627	114,660
Wage	27,929	5,149	17,719
Non Wage	24,816	5,478	96,942
<i>Development Expenditure</i>	673,530	33,471	801,118
Domestic Development	673,530	33,471	801,118
Donor Development	0	0	0
Total Expenditure	726,275	44,098	915,778

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

During the quarter, the department received funds totaling to Shs.157,755,000/= which included conditional Grant for Rural water and Sanitation and Hygiene. Funds amounting to Shs. 44,098,000/= were spent on activities such as coordination, advocacy, post construction support to water user committees and meeting with extension workers. The unspent balance on the account worth Shs. 113,657,000/= is meant for capital investments such as siting and drilling of bore holes, construction of VIP latrine

Department Revenue and Expenditure Allocations Plans for 2016/17

The total resource envelope for district water office is: 915,778,000/= It is distributed as follows: Staff wages=, Operation of District water Office: 43,235,000=, Community based (Soft ware), Other capital that will be spent on Construction VIP public latrine, Shallow well construction, Drilling and rehabilitation of Bore-holes, Comparing the two financil years of 2014/15 and 2015/16,the allcation is slightly high.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Activities implimented included, home improvement compaigns, baseline survey and radio talk show,

Plans for 2016/17 by Vote Function

Drilling and rehabilitation of 28 bore-holes, Construction of 10 shallow wells, Construction of 1 (One) VIP latrine, 20 rain water tanks and water quality testing 160 water points,

Medium Term Plans and Links to the Development Plan

Drilling and rehabilitation of 28 bore-holes, Construction of 10 shallow wells, Construction of 1 (One) VIP latrine, 20 rain water tanks and water quality testing 160 water points.

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

N/A

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

1. Under staffing

The sector is manned by 5 people instead of 9 and worse the sector lacks a subsitutive senior engineer

2. Expensive technologies due to drought

The district lies in the water stressed corridor and therefore meets a lot of expensive technologies for construction of water sources

Vote: 562 Kiruhura District

Workplan 7b: Water

3. Negligence of the communities to maintain the government facilities

The communities are not willing to contribute towards the maintenance of government water facilities

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>	101,739	20,631	97,759
District Unconditional Grant (Non-Wage)	14,014	3,474	27,528
District Unconditional Grant (Wage)	40,427	9,048	31,139
Locally Raised Revenues	13,249	0	11,306
Multi-Sectoral Transfers to LLGs	24,781	5,792	15,185
Sector Conditional Grant (Non-Wage)	9,268	2,317	12,602
<i>Development Revenues</i>	800	0	0
Multi-Sectoral Transfers to LLGs	800	0	0
Total Revenues	102,539	20,631	97,759
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	101,739	14,636	97,759
Wage	40,427	9,048	31,139
Non Wage	61,312	5,588	66,621
<i>Development Expenditure</i>	800	0	0
Domestic Development	800	0	0
Donor Development	0	0	0
Total Expenditure	102,539	14,636	97,759

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

The department had receipt of 20,621,000/=. A total of 14,636,000/= was spent on screening of projects, compliance monitoring, land dispute resolution and general office coordination. while the department planned for local revenue of sh. 13,249,000/= in q1 , it did not receive . The priority was administration due to purchase of the Vehicle.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expects to receive shs;97,759,000= there is aincrease in budget, compared to last year, due to sector conditional grant that has been given to environment. The funds will be spent on the following activities: forest inspection and regulation , trainings in wetland management, environmenal training and sensitisation and management services(surveying of government lands, land dispute resolution, tradio talk show and physia planning meetings).

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

the departmental expenditure was on screening of development projects, land dispute resolution, compliance monitoring and general office coordination.

Plans for 2016/17 by Vote Function

Tree plantinng on 2Ha of Government lands, 2 Ha of degraded sections of Nyanga landing site restored, 2 Parcels of government lands surveyed and registerd, 4 physical planning meetings held, 50 subcounty and district leaders trained in energy saving technologies and forest management, 50 people trained in environmental monitoring and 4 land dispute resssolved.

Medium Term Plans and Links to the Development Plan

Vote: 562 Kiruhura District

Workplan 8: Natural Resources

planting of trees on 10(10Ha) parcels of government lands, surveying and registering 10 parcels of government lands and restoration of degraded section of lake Kakyera around Nyanga, Ruragara and Rukukuru landing sites, demarcation of both sides of akayanja wetland and development of a Community wetland management plan for Rushango wetland system.

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

N/A

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

1. lack of some staff

under staffing of the department. The department lack some crucial staff such as lands officer and forestry officer leading to delays in the implementation of the planned activities.

2. non functional LeCs at the sub county

this has led to non compliance of the public on environmental laws, standards and regulations.

3. lack of surveying equipment

crucial equipment eg RTK-GPS(real time Kinematic Global positioning system) to aid in surveying of district lands.

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	480,233	81,695	655,207
District Unconditional Grant (Non-Wage)	4,000	4,454	72,300
District Unconditional Grant (Wage)	141,210	54,031	185,946
Locally Raised Revenues	5,631	0	5,653
Multi-Sectoral Transfers to LLGs	31,999	4,035	10,202
Other Transfers from Central Government	231,378	0	315,203
Sector Conditional Grant (Non-Wage)	66,016	19,175	65,903
<i>Development Revenues</i>	76,344	15,641	0
District Discretionary Development Equalization Grant		15,641	
Multi-Sectoral Transfers to LLGs	76,344	0	
Total Revenues	556,577	97,336	655,207
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	480,233	72,680	655,207
Wage	141,210	54,031	185,946
Non Wage	339,023	18,649	469,261
<i>Development Expenditure</i>	76,344	0	0
Domestic Development	76,344	0	0
Donor Development	0	0	0
Total Expenditure	556,577	72,680	655,207

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

The department received a consolidated amount worth Shs97,336,000 and expenditure amounted to shs,72,680,000/= both wage and non-wage. The unspent balance on the account worth 24,657,000/= is for recurrent activities and

Vote: 562 Kiruhura District

Workplan 9: Community Based Services

committed CDD funds awaiting accumulation of funds to be distributed to different interest groups in the next quarter

Department Revenue and Expenditure Allocations Plans for 2016/17

The FY 2016/17 the department plans to receive a grand total of Shs 655,207,000/= there is an increase in this financial years budget is attributed to donor funding. The department plans to spend on activities such as departmental meetings, office coordination, council meetings, support to community groups, monitoring, and meetings for different sectors. We anticipate poor performance for those sectors that depend on local revenue.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

held 1 women, 1 PWDs council meetings, monitoring of FAL classes and YLP interest groups, Labour Inspection for work places and resettlement of abandoned children.

YLP recovery is at 52% now.

Plans for 2016/17 by Vote Function

The department plans to have 4 departmental meetings, support 30 groups under CDD, 10 groups under PWDs special grant, graduate 50 FaL learners, mentor, monitor and supervise over 10 classes and supply instructional materials.

Medium Term Plans and Links to the Development Plan

Support to community groups under CDD, PWDS and YLP, women entrepreneurship grant which helps to empower the communities, eradicate poverty by improving household incomes

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

SDS will be stopping funding this FY but we shall continue to write proposals hope to get another funder.

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

1. lack of Departmental car

the departmental lacks a vehicle to facilitate movement, outreaches, community awareness and rescue services to needy children. Also this affects timely monitoring and supervision of departmental activities.

2. Limited Staffing levels

there is under staffing which affects service delivery.

3. Lack of reception centres

The district lacks a reception centre for rehabilitation and emergency settlement of the needy children. As such children are in cells with adults, abandoned have to be taken to mbarara or ibanda for resettlement which is a challenge

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	123,958	44,284	217,095
District Unconditional Grant (Non-Wage)	30,021	10,943	84,794
District Unconditional Grant (Wage)	31,871	6,618	22,776
Locally Raised Revenues	22,668	4,434	0
Multi-Sectoral Transfers to LLGs	20,721	1,878	24,730
Other Transfers from Central Government		15,000	

Vote: 562 Kiruhura District

Workplan 10: Planning

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Support Services Conditional Grant (Non-Wage)	18,677	5,411	84,794
<i>Development Revenues</i>	172,283	3,750	322,165
District Discretionary Development Equalization Gran	26,445	2,375	17,323
Locally Raised Revenues		0	19,786
Multi-Sectoral Transfers to LLGs	145,837	1,375	260,056
Other Transfers from Central Government		0	25,000
Total Revenues	296,240	48,033	539,260
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	123,958	34,681	217,095
Wage	31,871	6,618	22,776
Non Wage	92,087	28,063	194,318
<i>Development Expenditure</i>	172,283	1,375	322,165
Domestic Development	172,283	1,375	322,165
Donor Development	0	0	0
Total Expenditure	296,240	36,056	539,260

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

The department received 48,033,000/= indicating a 16 percent performance. Expenditure was 36,056.000/= which is 12% basically the over performance was due to ane-off population census activity. The balance of 11,978,000 /= was for monitoring of projects which had not yet commenced.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue for the department for the FY 2015/ 16 will be 539,260, 000 .The departmental budget shows a drastic reduction in the expected revenues. With it a higher percentage of the budget was allocated to planning unit to cater for capacity building .

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The major outputs for the quarter included,
 -3 TPC meetings
 -1 mentoring on planning and budgeting was done in all 18 sucounties
 -internal assessment was undertaken.
 -1 Annual performance contract .

Plans for 2016/17 by Vote Function

Payment of staff salaries, mentoring and provision of technical support to both political and technical support to all 18LLGs and 11 departments, Production of both District statistical abstract and Population action plan 2015, Mentoring of all development projects district wide, Carrying out District internal assessment 2015, Preparation and production of the five year development plan for the Fys (2015/16- 2019/2020).

Medium Term Plans and Links to the Development Plan

Preparation and production of both the District and LLGs development plans for the Fys (2015/16- 2019/2020)

(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. inaddqute funds.

The department is under funded and therefore all planned activities can not be implemented as planned.

Vote: 562 Kiruhura District

Workplan 10: Planning

2. OBT and Reporting technicalities

Some heads of departments still have insufficient knowledge on OBT and preparation of progressive reports and therefore reporting delays

3. Lack of departmental Vehicle

The department lacks a departmental vehicle

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	110,235	20,189	86,879
District Unconditional Grant (Non-Wage)	25,408	2,978	17,681
District Unconditional Grant (Wage)	55,327	14,358	49,412
Locally Raised Revenues	20,000	1,214	19,786
Multi-Sectoral Transfers to LLGs	3,000	466	
Support Services Conditional Grant (Non-Wage)	6,500	1,173	
Total Revenues	110,235	20,189	86,879
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	110,235	19,528	86,879
Wage	55,327	14,358	49,412
Non Wage	54,908	5,171	37,467
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	110,235	19,528	86,879

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

Total revenue realised was 20,189,000/= compared to the expenditure of 19,528,000/= leaving a balance of 661,000/= as per cashbook by end of the qtr1 and this meant to facilitate 2nd qtr routine activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department is expected to receive shs 86,879,000 that will be used to carry out audit inspections of sub counties, primary schools, secondary schools, health centres, auditing projects, payment of salaries,airtime, attending workshops, seminars and making subscriptions to professional organisations. The departmental budget for this FY is slightly higher than the previous FY due to allocation PAF that was previously being budgeted for under Planning.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Coordination and management of office done.

1 Quarterly audit of 18 LLG's conducted in the subcounties of kazo, Engari, Kanoni, Buremba, Rwenkoma, Burunga, Nkungu, Kazo TC, Kanyaryeru, Sanga, Nyakashashara, Kenshonga, Kashongi, Kitura, Kiruhura TC, Sanga TC, Kinoni, Kikatsi

Plans for 2016/17 by Vote Function

Sub counties will be audited, staff salaries paid, workshops and seminars attended, schools audited, hospital and health centres audited, projects monitored/audited and subscriptions made.

Vote: 562 Kiruhura District

Workplan 11: Internal Audit

Medium Term Plans and Links to the Development Plan

N/A

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

N/A

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

1. Lack of transport

The department does not have a departmental car that would facilitate audit work of majority auditable areas and inspection of projects in remote areas like shallow wells, access roads and household water tanks.

2. Underfunding of audit activities

most auditable activities like UPE in schools, capitation grants, auditing of projects remain unaudited throughout the year.

3. Lack of support

Most auditees look at audit as fault finding and at times managers feel uncomfortable when audited and tend to undermine the department.