

# **Vote: 546** Ntungamo District

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## **Structure of Budget Framework Paper**

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**Foreword**

**Executive Summary**

**A: Revenue Performance and Plans**

**B: Summary of Performance by Department**

# **Vote: 546** Ntungamo District

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## **Foreword**

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It is my pleasure that I forward to you the Budget frame work paper FY 2016/17. I wish to express my sincere thanks to all those who participated in its preparation. My sincere thanks go to political leaders, Technical Planning Committee, Budget Desk and other stakeholders for their participation and contribution.

**Samuel Ruhweza Kaija**  
**Chief Administrative Officer- Ntungamo District**

# Vote: 546 Ntungamo 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	1,273,950	68,588	1,273,949
2a. Discretionary Government Transfers	4,581,992	1,256,135	4,155,300
2b. Conditional Government Transfers	26,818,338	7,201,960	26,101,750
2c. Other Government Transfers	2,135,799	232,578	1,322,421
4. Donor Funding	2,940,000	245,823	2,335,366
<b>Total Revenues</b>	<b>37,750,080</b>	<b>9,005,084</b>	<b>35,188,785</b>

#### Revenue Performance in the first quarter of 2015/16

The budget performed at 22.9 percent. The under performance is brought about by donor funding, Other government transfers together with Locally raised revenue that performed at 8.3, 6.5, and 5.3 percent respectively.

#### Planned Revenues for 2016/17

The 2016/2017 budget is projected to increase by 21.4 percent. This is as the result of a huge percentage increase in donor funding of 217 percent as well as other government transfers of 122 percent.

### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	2,013,756	309,214	4,678,339
2 Finance	620,061	104,104	455,919
3 Statutory Bodies	2,894,497	838,538	1,019,313
4 Production and Marketing	572,066	73,266	283,912
5 Health	7,425,871	1,215,837	6,472,325
6 Education	19,892,470	5,106,794	19,496,760
7a Roads and Engineering	2,269,828	70,574	1,764,609
7b Water	491,998	5,269	610,339
8 Natural Resources	143,650	7,150	47,068
9 Community Based Services	646,962	51,128	114,328
10 Planning	665,442	62,436	215,170
11 Internal Audit	113,479	19,641	30,703
<b>Grand Total</b>	<b>37,750,080</b>	<b>7,863,952</b>	<b>35,188,785</b>
Wage Rec't:	21,309,569	6,395,401	17,654,977
Non Wage Rec't:	11,412,631	1,233,671	13,686,548
Domestic Dev't	2,087,879	70,121	1,511,894
Donor Dev't	2,940,000	164,759	2,335,366

#### Expenditure Performance in the first quarter of 2015/16

The expenditure for the entire entity stands at 87.3 percent. The unspent balance at the end of the quarter is as result of procurement processes that are still ongoing, that would capital projects implementation undertaken.

#### Planned Expenditures for 2016/17

#### Medium Term Expenditure Plans

### Challenges in Implementation

# **Vote: 546** Ntungamo District

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## **Executive Summary**

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# Vote: 546 Ntungamo District

## A. Revenue Performance and Plans

US\$'s 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
<b>1. Locally Raised Revenues</b>	<b>1,273,950</b>	<b>68,588</b>	<b>1,273,949</b>
Miscellaneous	279,110	446	279,110
Animal & Crop Husbandry related levies	17,184	512	17,184
Application Fees	33,176	2,910	33,176
Business licences	103,400	1,682	103,400
Inspection Fees	11,456	450	11,456
Land Fees	34,000	8,350	52,860
Liquor licences	2,800	22,792	2,800
Local Government Hotel Tax		0	336,550
Local Service Tax	45,600	600	45,600
Market/Gate Charges	281,650	5,886	281,650
Other Fees and Charges	336,550	500	
Other licences	53,618	0	53,618
Park Fees	8,860	0	8,860
Property related Duties/Fees	3,635	0	3,635
Rent & Rates from other Gov't Units	42,550	4,460	42,550
Locally Raised Revenues	18,860	20,000	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,500	0	1,500
<b>2a. Discretionary Government Transfers</b>	<b>4,581,992</b>	<b>1,256,135</b>	<b>4,155,300</b>
District Unconditional Grant (Non-Wage)	1,679,541	419,885	1,489,064
Urban Unconditional Grant (Non-Wage)	163,496	40,874	189,277
District Unconditional Grant (Wage)	1,841,499	603,488	1,827,976
District Discretionary Development Equalization Grant	663,190	132,638	271,259
Urban Unconditional Grant (Wage)	234,266	59,250	234,239
Urban Discretionary Development Equalization Grant	0	0	143,484
<b>2b. Conditional Government Transfers</b>	<b>26,818,338</b>	<b>7,201,960</b>	<b>26,101,750</b>
Development Grant	1,399,411	283,179	1,063,151
Sector Conditional Grant (Non-Wage)	4,071,960	1,287,420	4,101,929
Sector Conditional Grant (Wage)	19,202,814	4,903,753	19,202,767
Support Services Conditional Grant (Non-Wage)	2,122,153	722,107	1,711,903
Transitional Development Grant	22,000	5,500	22,000
<b>2c. Other Government Transfers</b>	<b>2,135,799</b>	<b>232,578</b>	<b>1,322,421</b>
Other Transfers from Central Government-Town councilst	223,486	0	
UNEB funds for supervising exams	15,528	0	
Youth livelihood prog	270,340	0	
Other Transfers from Central Government	287,057	0	1,322,421
Mt Elgon labour based road training centre	161,127	0	
District road maintenance-URF	1,087,505	232,578	
BBW CONTROLL	90,756	0	
<b>4. Donor Funding</b>	<b>2,940,000</b>	<b>245,823</b>	<b>2,335,366</b>
WHO		124,291	
Donor Funding		0	2,335,366
GAVI	800,000	25,065	
Global fund		10,549	
UNICEF	2,000,000	85,918	
strengthening decentralisation(SDS)	140,000	0	
<b>Total Revenues</b>	<b>37,750,080</b>	<b>9,005,084</b>	<b>35,188,785</b>

### Revenue Performance in the first Quarter of 2015/16

# Vote: 546 Ntungamo District

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## A. Revenue Performance and Plans

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(i) *Locally Raised Revenues*

(ii) *Central Government Transfers*

(iii) *Donor Funding*

### **Planned Revenues for 2016/17**

(i) *Locally Raised Revenues*

(ii) *Central Government Transfers*

(iii) *Donor Funding*

# Vote: 546 Ntungamo District

## Summary of Performance and Plans by Department

### Workplan 1a: Administration

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,923,407	311,318	4,669,239
District Unconditional Grant (Non-Wage)	204,628	51,152	226,628
District Unconditional Grant (Wage)	173,297	169,978	1,827,976
Locally Raised Revenues	38,493	4,778	38,493
Multi-Sectoral Transfers to LLGs	1,446,118	70,033	864,239
Support Services Conditional Grant (Non-Wage)	60,871	15,377	1,711,903
<i>Development Revenues</i>	90,349	27,303	9,100
District Discretionary Development Equalization Gran	67,017	18,643	9,100
Multi-Sectoral Transfers to LLGs	23,332	8,659	
<b>Total Revenues</b>	<b>2,013,756</b>	<b>338,620</b>	<b>4,678,339</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,923,407	307,134	4,669,239
Wage	932,761	165,795	1,827,976
Non Wage	990,646	141,339	2,841,263
<i>Development Expenditure</i>	90,349	2,080	9,100
Domestic Development	90,349	2,080	9,100
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,013,756</b>	<b>309,214</b>	<b>4,678,339</b>

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

The department expected to receive 503,439,000 at the end of the quarter but received 338,620,000 reflecting 67% performance. The underperformance of 19% under multisectoral transfers was brought about by over budgeting where the budget captured all funds that go through the departmental account to LLGs. Over performance of 392% under wage was brought about by the budget that captured only salaries for the headquarter staff excluding that of staff in LLGs. Of the 338,620,000 received, only 310,7

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The proposed Budget of 2016/2017 is 4,678,340,000= which is composed of development revenues (Capacity building) amounting to 9,100,000 = and recurrent revenues amounting to 4,678,340,000, out of which 1,827,976,000 will be wage for all district staff while 1,711,903,000= will be for pension and gratuity, arising from Unconditional grant non wage which constitutes the biggest contribution of recurrent budget. While 243,136,362 = will be for routine activities with in the department.

#### (ii) Summary of Past and Planned Workplan Outputs

##### Physical Performance in the first quarter of 2015/16

Staff salaries pensions and gratuities paid for three months. Eight field supervision visits in 18 Lower Local Governments carried out, 3 Workshops/meetings attended in kampala. State Attornies facilitated to follow up cases in courts of law, Cases against the District followed up in courts of law, 3 consultations made with the ministries of public service, Local Government, and Finance

##### Plans for 2016/17 by Vote Function

The Sector will continue to improve the capacity of staff through capacity building and 1 capacity building sessions will be carried out. To improve on the capacity of heads of departments to prepare workplans, selected staff will be trained on public administration and financial management. Continued supervision of all Government projects, timely

# Vote: 546 Ntungamo District

## Workplan 1a: Administration

implementation of all District Council resolutions, ensuring safe custody of properties, documents, and records of council, Coordination of preparation of

### Medium Term Plans and Links to the Development Plan

The department will continue to implement the priorities of five year development plan through staff training, continued supervision of all Government projects, timely implementation of all District Council resolutions, ensuring safe custody of properties, documents, and records of council, Coordination of preparation of responses to queries raised by Auditor General and take actions on recommendations of PAC, enforcing timely accountability of administrative advances of council employees and continue

(iii) **Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors**  
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(iv) **The three biggest challenges faced by the department in improving local government services**

#### 1. Inadequate capacity building funds

The district capacity building grant has been reduced by over 90% yet many staff need support to undergo training.

#### 2. Inadequate staffing

Some sectors have unfilled critical posts that are vital for service delivery.

#### 3. Outstanding pension and gratuity claims

There are many pensioners and gratuity claimants whose payments are long overdue.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	599,022	109,960	455,919
District Unconditional Grant (Non-Wage)	97,267	24,314	138,299
District Unconditional Grant (Wage)	130,304	56,209	
Locally Raised Revenues	25,620	3,810	25,620
Multi-Sectoral Transfers to LLGs	337,852	23,661	292,000
Support Services Conditional Grant (Non-Wage)	7,979	1,965	
<i>Development Revenues</i>	21,039	0	0
Donor Funding	13,514	0	
Multi-Sectoral Transfers to LLGs	7,525	0	
<b>Total Revenues</b>	<b>620,061</b>	<b>109,960</b>	<b>455,919</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	599,022	104,104	455,919
Wage	130,304	56,209	0
Non Wage	468,718	47,895	455,919
<i>Development Expenditure</i>	21,039	0	0
Domestic Development	7,525	0	0
Donor Development	13,514	0	0
<b>Total Expenditure</b>	<b>620,061</b>	<b>104,104</b>	<b>455,919</b>

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

The budget performed at 71%. Wages performed above the expected because of failure to capture salaries for subcounty and health centre accounts staff. Donor funding performed at zero because the SDS programme closed and development

# Vote: 546 Ntungamo District

## Workplan 2: Finance

performed at zero because of the delayed procurement procedures. The expenditure performed at 57% this was due to the non wage which actualised only 40%

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department budgeted for FY 2016-17 UGX 163,919,000= as district unconditional non wage and local raised revenue.

Workplan expenditure will constitute recurrent and development expenditure respectively where recurrent has both wage and non wage.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

Final accounts were prepared and submitted to auditor General and accountant general. One monitoring by technical and political officials was conducted. Supervision of subcounties was conducted. Official workshops had been attended.

#### Plans for 2016/17 by Vote Function

In the year 2016/2017 the department plans for the following: To prepare the final accounts, annual performance report, board of survey report, supervision of revenue collection, repair and maintain the IFMS equipment, respond to management letter and audit queries and updating revenue database

#### Medium Term Plans and Links to the Development Plan

The following priorities were extracted from the DDP for the year 2016/2017 as follows, Preparation of Physical Progress reports, Production of Quarterly Financial reports, Board of Survey, Mobilization, assessment and collection of Market dues and charges, Business license, Compilation and presentation of Draft Budget and Annual work plans to Council, Holding budget conference.

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

The SDS is supporting the activity of revenue enhancement and support in development planning.

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

#### 1. Unvalued assets

Unvalued land and other District assets, failure to dispose assets because of lack of ownership and long procedures

#### 2. Lack transport facility

Inadequate facilitation of revenue collectors in terms of vehicles and motorcycles for finance staff, district projects like roads construction of health facilities.

#### 3. Negative attitude to wards revenue payment

Inadequate sensitization of the community leading to negative attitudes towards local revenue payment especially property tax and Local service tax, hotel tax is urban based not easy to collect in rural areas.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	2,893,797	858,847	1,019,313
District Unconditional Grant (Non-Wage)	200,431	50,103	435,318
District Unconditional Grant (Wage)	284,185	48,431	
Locally Raised Revenues	82,705	10,266	82,705
Multi-Sectoral Transfers to LLGs	293,008	50,167	501,290

# Vote: 546 Ntungamo District

## Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Support Services Conditional Grant (Non-Wage)	2,033,468	699,880	
Development Revenues	700	0	0
Multi-Sectoral Transfers to LLGs	700	0	
<b>Total Revenues</b>	<b>2,894,497</b>	<b>858,847</b>	<b>1,019,313</b>
<b>B: Overall Workplan Expenditures:</b>			
Recurrent Expenditure	2,893,797	838,538	1,019,313
Wage	235,497	66,960	69,413
Non Wage	2,658,300	771,578	949,900
Development Expenditure	700	0	0
Domestic Development	700	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,894,497</b>	<b>838,538</b>	<b>1,019,313</b>

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

The departmental quarterly budget performed at 119% . The reasons for over performance was due to under budgeting under pension and gratuity, District unconditional grant -wage while salary and gratuity for LG elected leaders under performed because it is normally released and paid at the end of f/y. The unspent balances was due to lack of land board and therefore no meetings were held, delayed advertisement by PDU, local revenue was released at the end of quarter and had not been spent while PA

### Department Revenue and Expenditure Allocations Plans for 2016/17

Funding for the department is expected from Local revenues and Un conditional grants. 13.4% will be spent on payment of salaries for staff and the remaining funds will be spent on payment of councillors' allowances, exgratia, recruitment expenses, PAC operations, land management services and general operations of the department.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

1 council meeting and 4 standing committee meetings were held, 3months' ex-gratia was paid, in land and abroad travels were facilitated, chairperson's vehicle was serviced, DEC was facilitated with fuel to monitor on going programmes and projects, 1 contracts committee meeting held, DSC salary paid, 1 DSC meeting and travels were facilitated.

#### Plans for 2016/17 by Vote Function

The department will continue monitoring Government programmes and projects, conduct council and committee meetings to review the performance of sectors and sub sectors, recruit staff, facilitate the procurent process for goods and services, ensure financial accountability and ensure proper land holding tenure systems.

#### Medium Term Plans and Links to the Development Plan

Conduct of council and committee meetings, monitoring of Government programmes and projects, facilitating the recruitment process to ensure adequate staffing for effective service delivery, ensuring supervision of the implementation process for lawfull council resolution and payment of staff salaries.

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

n/a

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

#### 1. Inadequate funding

A number of law full council resolutions remain un attended to due to limited resources e.g recruitment of more staff, acquisition of land titles, provision of adequate office facilities and ensuring close and regular monitoring of ongoing

# Vote: 546 Ntungamo District

## Workplan 3: Statutory Bodies

projects.

2. Lack of departmental vehicle.

No means of transport for use during monitoring of programmes and projects.

3.

## Workplan 4: Production and Marketing

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	504,122	86,745	283,912
District Unconditional Grant (Non-Wage)	7,538	1,884	5,500
District Unconditional Grant (Wage)	104,419	46,462	
Locally Raised Revenues	12,000	248	12,000
Multi-Sectoral Transfers to LLGs	141,157	2,531	
Other Transfers from Central Government	39,756	0	
Sector Conditional Grant (Non-Wage)	53,954	13,489	121,133
Sector Conditional Grant (Wage)	145,298	13,074	145,280
Unspent balances – Locally Raised Revenues		9,056	
<i>Development Revenues</i>	67,944	16,486	0
Development Grant	65,944	16,486	
Locally Raised Revenues	2,000	0	
<b>Total Revenues</b>	<b>572,066</b>	<b>103,230</b>	<b>283,912</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	504,122	73,266	283,912
Wage	418,480	59,536	145,280
Non Wage	85,642	13,730	138,633
<i>Development Expenditure</i>	67,944	0	0
Domestic Development	67,944	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>572,066</b>	<b>73,266</b>	<b>283,912</b>

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

Production sector had an overall quarterly budget of shs 143,017,000 and by end of 1st Quarter 103,230,000 had been received reflecting a performance of 72%. Underperformance was reflected in ;conditional grant to Agriculture extension salaries due to non recruitment of staff ,locally raised revenue underperformed at 8% due to current political climate, un favourable to revenue collection.multisectoral transfers performed at 7%due to low local revenue collection in sub counties.

### Department Revenue and Expenditure Allocations Plans for 2016/17

Proposed production sector budget 2016/17 F/y expected to be 283,912,000 from 578,234,999 OF 2015/16/ f/y that shows a decline of %. Non-recurrent will take 23%,Capital development with PMG,26%capital development. Off recurrent Non wage;local release shall contribute 0.04%,Un conditional grant non wage0.019% and PMG 22.94%

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

12 Technical field supervision visits conducted by DPO,2 nd Quarter Work plan ,Quarter one progress report compiled,Production sector vehicle repaired,4 support staff facilitated with transpor 5 sub county BBW task forces

# Vote: 546 Ntungamo District

## Workplan 4: Production and Marketing

trained in BBW control, I production and Marketing committee of council monitoring done, 2 staff meetings conducted. 440 animals vaccinated against LSD and rabies in dogs and cats, 6 livestock markets supervised, 9 Capture fishery supervision conducted on L Nyabihoko and Nya

### Plans for 2016/17 by Vote Function

108 Staff supervision for both production coordination office and Fisheries office construction of Slaughter slab and office at Rubaare T/C, 5 Stance VIP latrine at Kanyehunde Market, procurement of 60 Tsetse traps and their deployment, 20 Bee protective gears for apiary farmers, Preparation and submission of workplans and reports to MAAIF and MOFPED, 9 monitoring visits by production committee of council, Repair and servicing of production vehicle and computers, Conducting of one exchange visit

### Medium Term Plans and Links to the Development Plan

Production sector is expected to implement the following projects which are in the development plan; Construction of 5 stance vip latrine at Kanyehunde Market Rubaare s/c, Itojo roadside market, Kagrama mothly market, .A slaughter slab at Rubare/c, Procurement of 20 Bee protective gears and all are in 5 year development plan.

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

Promotion of use of Fertilisers in Bwongyera, Itojo and Rwikiniro s/cs by SESEKAWA 2000.

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

#### 1. Inadequate staff

Production sector has had serious extension staff after laying off former NAADS staff.

#### 2. Poor transport

Production sector for much of the year had no motor vehicle after the one of NAADS broke down seriously and could not be easily repaired.

#### 3. Delayed and undelivery of inputs

There has been delayed supply of Maize, fruit trees, cows, and others which have never been supplied by NAADS.

## Workplan 5: Health

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	4,413,043	1,166,338	3,985,818
District Unconditional Grant (Non-Wage)	362,849	106,908	3,570
District Unconditional Grant (Wage)	49,715	0	
Locally Raised Revenues	7,000	869	7,000
Multi-Sectoral Transfers to LLGs	79,782	0	51,000
Sector Conditional Grant (Non-Wage)	468,518	117,130	479,069
Sector Conditional Grant (Wage)	3,445,179	941,432	3,445,179
<i>Development Revenues</i>	3,012,828	374,213	2,486,507
Development Grant	641,950	128,390	151,141
Donor Funding	2,335,366	245,823	2,335,366
Multi-Sectoral Transfers to LLGs	35,511	0	

# Vote: 546 Ntungamo District

## Workplan 5: Health

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>Total Revenues</b>	<b>7,425,871</b>	<b>1,540,551</b>	<b>6,472,325</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	4,413,043	1,024,128	3,985,818
Wage	3,508,930	892,492	0
Non Wage	904,113	131,636	3,985,818
<i>Development Expenditure</i>	3,012,828	191,709	2,486,507
Domestic Development	677,462	26,951	151,141
Donor Development	2,335,366	164,759	2,335,366
<b>Total Expenditure</b>	<b>7,425,871</b>	<b>1,215,837</b>	<b>6,472,325</b>

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

Quarter1 budget performance at 83%. The under performance was due to multisectoral transfers to LLGs that performed at 0% as a result of no allocation to LLGs for the first quarter, locally raised revenue at 50% because the sector received half of the funds planned for the quarter, unconditional grant non-wage at 111% because of the sector receiving more than planned for the quarter, PHC salaries at 106% because of new recruits accessing the payroll & unconditional grant wage performed at 0%

### 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

1 DHT meeting, 1 Hospital finance & 1 management meeting, 6 support supervision visits conducted, 1 quarterly report submitted to MOH, 15 reams of printing papers purchased, 2 vehicles maintained, cleaning of hospital complex and compound done,

##### Plans for 2016/17 by Vote Function

##### 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

1.

2.

3.

## Workplan 6: Education

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	19,274,490	5,093,850	19,132,964

# Vote: 546 Ntungamo District

## Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
District Unconditional Grant (Non-Wage)	50,038	12,508	50,000
District Unconditional Grant (Wage)	92,153	0	
Locally Raised Revenues	19,513	2,422	19,513
Multi-Sectoral Transfers to LLGs	22,693	0	90,676
Sector Conditional Grant (Non-Wage)	3,454,581	1,129,672	3,360,467
Sector Conditional Grant (Wage)	15,612,337	3,949,247	15,612,308
Unspent balances – Other Government Transfers	23,176	0	
<i>Development Revenues</i>	<i>617,980</i>	<i>50,031</i>	<i>363,796</i>
Development Grant	250,157	50,031	363,796
Donor Funding	250,000	0	
Multi-Sectoral Transfers to LLGs	117,823	0	
<b>Total Revenues</b>	<b>19,892,470</b>	<b>5,143,881</b>	<b>19,496,760</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>19,274,490</i>	<i>5,093,850</i>	<i>19,132,964</i>
Wage	15,704,490	5,060,050	15,612,308
Non Wage	3,570,000	33,800	3,520,656
<i>Development Expenditure</i>	<i>617,980</i>	<i>12,944</i>	<i>363,796</i>
Domestic Development	367,980	12,944	363,796
Donor Development	250,000	0	0
<b>Total Expenditure</b>	<b>19,892,470</b>	<b>5,106,794</b>	<b>19,496,760</b>

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

Quarter 1 budget performed at 103% because conditional grant to secondary, tertiary and primary teachers collage performed at 133% and conditional grant primary education performed at 127% while tertiary salaries performed at 107%. This was as a result of increase from central government on the above votes

The Quarterly expenditure performed at 88% of the receipt because procurement processes were not yet complete for development projects

### 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

School inspection conducted throughout the district. Salaries paid to all categories of staff. Grants for USE and UPE and Tertiary paid. Retention on completed projects paid

##### Plans for 2016/17 by Vote Function

##### 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

1.

2.

3.

# Vote: 546 Ntungamo District

## Workplan 6: Education

### Workplan 7a: Roads and Engineering

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	2,120,154	289,650	1,441,013
District Unconditional Grant (Non-Wage)	107,135	26,781	115,592
District Unconditional Grant (Wage)	85,048	29,919	
Locally Raised Revenues	3,000	372	3,000
Multi-Sectoral Transfers to LLGs	602,549	67,401	
Other Transfers from Central Government	1,322,421	165,177	1,322,421
<i>Development Revenues</i>	149,674	0	323,596
Multi-Sectoral Transfers to LLGs	149,674	0	323,596
<b>Total Revenues</b>	<b>2,269,828</b>	<b>289,650</b>	<b>1,764,609</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	2,120,154	70,574	1,441,013
Wage	85,048	29,919	0
Non Wage	2,035,106	40,656	1,441,013
<i>Development Expenditure</i>	149,674	0	323,596
Domestic Development	149,674	0	323,596
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>2,269,828</b>	<b>70,574</b>	<b>1,764,609</b>

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

Quarter one budget performed at 51% due to budget cut from road fund and un realised expected local revenue.

Multisectoral transfers to lower local governments performed at 45% due to budget cuts on mechanical imprest.

Quarterly expenditure performed at 12% of the receipt due to delays in procurement process and late release of road funds from the central government.

On wage ,141% was spent due to nue staff employed during the quarter which was not budgeted for.

On non wage expenditur

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive 1,058,914,015= from the Uganda road fund, 98,800,000= from local revenue, 3,000,000= from unconditional funds . The department is to expend the above funds for 13 District roads , 70 km of urban roads and approx 15 Community access roads.

#### (ii) Summary of Past and Planned Workplan Outputs

##### Physical Performance in the first quarter of 2015/16

Annual workplan submitted,contract staff salaries paid,vehicles and motor cycles maintained,computer toners,stationery, and office equipments procured,road funds and mechanical imprest transferred to town councils,electricity ,refreshments and bank charges paid .

##### Plans for 2016/17 by Vote Function

13 District roads, 70km of urban roads and 60km of community access roads routely mechanically maintained .

# Vote: 546 Ntungamo District

## Workplan 7a: Roads and Engineering

### Medium Term Plans and Links to the Development Plan

165km of District feeder roads will continue being routinely mechanically maintained annually, construction of 50 lines of culverts along selected district roads and 187km of district roads manually maintained annually using road gangs. Both preventive maintenance and past repair of road equipment.

### (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. Understaffing AND Salary Gaps

Lack of substantive District Engineer, Senior Engineer in charge of Mechanics among other critical staffs required. Salary gaps between UNRA, KCCA AND Central Government Engineering Staff AND District staffs is a Major challenge.

#### 2. Inadequate funding

Very little funds received from central Government of average 300,000= for maintenance per km

#### 3. Poor quality of road Equipment and Constant Mechanical break down.

Chinese road equipment very fake and break continuously and Lack of a low bed and supervision vehicle.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	28,638	0	40,125
District Unconditional Grant (Wage)	28,638	0	
Sector Conditional Grant (Non-Wage)	0	0	40,125
<i>Development Revenues</i>	463,359	93,772	570,214
Development Grant	441,359	88,272	548,214
Transitional Development Grant	22,000	5,500	22,000
<b>Total Revenues</b>	<b>491,998</b>	<b>93,772</b>	<b>610,339</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	50,638	3,456	40,125
Wage	28,638	0	0
Non Wage	22,000	3,456	40,125
<i>Development Expenditure</i>	441,359	1,813	570,214
Domestic Development	441,359	1,813	570,214
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>491,998</b>	<b>5,269</b>	<b>610,339</b>

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

1st quarter budget performance stands at 76% because of the staff under water sub sector performed at 0% because staff under water subsector were reported on under roads and Engineering.

### Department Revenue and Expenditure Allocations Plans for 2016/17

The total workplan revenue will be 610,339,000= with major sources as:

1-Sector Conditional Grant (non wage) of 40,125,000=

2-Development revenue of 570,214,000=, comprised development grant of 548,214,000= and transitional development grant of 22,000,000=.

# Vote: 546 Ntungamo District

## Workplan 7b: Water

Expenditures for 2016/17 will be development of 570,214,000= and nonwage of 40,125,000=

### (ii) Summary of Past and Planned Workplan Outputs

*Physical Performance in the first quarter of 2015/16*

fuel, stationery and allowances for staff.

*Plans for 2016/17 by Vote Function*

Supervision, monitoring and coordination.

Shallow wells ,springs,Linned latrine,borehole and gravity flow schemes rehabilitation and reports

*Medium Term Plans and Links to the Development Plan*

Protection of water sources

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

No off budget activities

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

#### 1. Under staffing

Most of the key positions staffs are assigned

#### 2. Inadequate means of transport

Available vehicle is too old with high maintenance costs and motor cycles grounded

#### 3. Delays in the system of payment

Requested funds at times take a months to reach the activity implementors

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	143,650	7,986	47,068
District Unconditional Grant (Non-Wage)	11,934	2,983	11,934
District Unconditional Grant (Wage)	65,939	0	
Locally Raised Revenues	18,500	2,296	18,500
Multi-Sectoral Transfers to LLGs	36,451	0	
Sector Conditional Grant (Non-Wage)	10,826	2,706	16,634
<b>Total Revenues</b>	<b>143,650</b>	<b>7,986</b>	<b>47,068</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	143,650	7,150	47,068
Wage	65,939	0	0
Non Wage	77,711	7,150	47,068
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>143,650</b>	<b>7,150</b>	<b>47,068</b>

# Vote: 546 Ntungamo District

## **Workplan 8: Natural Resources**

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

Cumulatively the sector budgeted for 143,650,000/= shillings for the financial year 2015/2016 .

The cumulative outturn for the quarter is 7,986,000/=

The sector spent 715,000/= shillings which represents 23% of the budget.

The unspent balance was 836000/= .The funds were meant for the repair of the photocopier but local purchase order(LPO)delayed due to the procurement process.

### *Department Revenue and Expenditure Allocations Plans for 2016/17*

the department expects to receive 16,634,000 wetland non wage conditional grant , 18,500,000/= locally raised revenue and 11,934,000/= unconditional non wage which totals to 47,068,000/=

the department will be able to spend the funds by:

carrying out wetland compliance monitoring, Forestry Regulations and Inspections,Stakeholder environment training and Sensitisation,Land management Services valuations and Tittling,Infrastrure planning,Tree planting and Afforestation

### **(ii) Summary of Past and Planned Workplan Outputs**

#### *Physical Performance in the first quarter of 2015/16*

The funds released were used for mass urban sensitisation in the eight sub-counties,environment compliance monitoring and restorations were carried out in NYABIHOKO SUBCOUNTY,KITWE TOWN COUNCI IN KASHANDA PARISH.

Footage allowance was paid for staff,forestry regulations and inspections carried out.

#### *Plans for 2016/17 by Vote Function*

carrying out wetland compliance monitoring, Forestry Regulations and Inspections,Stakeholder environment training and Sensitisation,Land management Services valuations and Tittling,Infrastrure planning,Tree planting and Afforestation

#### *Medium Term Plans and Links to the Development Plan*

the sector intends to carry out wetland compliance monitoring, Forestry Regulations and Inspections,Stakeholder environment training and Sensitisation,Land management Services valuations and Tittling,Infrastrure planning,Tree planting and Afforestation and these activities are embended in the District Development plan

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

Supporting schools to promote treeplanting through provision of seedlings by Ntungamo Agroforestry Network,

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

#### *1. inadequate staffing*

the department has few staff compared to the staffing required irecommend that forestry officer,senior land management officer,and Natural resources officer be filled to enhance service delivery in the sector.

#### *2. Enchroachment on fragile ecosystems enchroachment*

Population pressure has led to rampant enchroachment on fragile ecosystems like wetlands ,forest resources hence degradation effects.

#### *3. Inadequate funding*

The sector is inadequately funded and the little that is normally allocated like from locally raised revenues is never realised which hampers servise delivery.

## **Workplan 9: Community Based Services**

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

UShs Thousand	2015/16	2016/17
	Approved	Proposed
	Outturn by	

# Vote: 546 Ntungamo District

## Workplan 9: Community Based Services

	Budget	end Sept	Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	555,842	62,843	114,328
District Unconditional Grant (Non-Wage)	8,262	2,065	8,262
District Unconditional Grant (Wage)	41,705	33,678	
Locally Raised Revenues	21,564	2,677	21,564
Multi-Sectoral Transfers to LLGs	129,890	0	
Other Transfers from Central Government	270,340	0	
Sector Conditional Grant (Non-Wage)	84,081	24,423	84,502
<i>Development Revenues</i>	91,120	0	0
Donor Funding	91,120	0	
<b>Total Revenues</b>	<b>646,962</b>	<b>62,843</b>	<b>114,328</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	555,842	51,128	114,328
Wage	108,709	33,678	0
Non Wage	447,133	17,450	114,328
<i>Development Expenditure</i>	91,120	0	0
Domestic Development	0	0	0
Donor Development	91,120	0	0
<b>Total Expenditure</b>	<b>646,962</b>	<b>51,128</b>	<b>114,328</b>

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

The department received Shs. 62,834,000 out of the budgeted amount of Shs. 161,740,000 which 39 %.

Also included in the receipts of Shs. 62,834,000 was an over statement of Shs. 3,403,000 in respect of conditional transfers to Community Development assistants where the department received shs. 1,308,000 and the data entered in as 4,711,000 realising 360 %.

District Un Conditional grant wage realized 323 %.

Donor funds, Multi sector transfers and other central grants realized 0%.

D

### Department Revenue and Expenditure Allocations Plans for 2016/17

The department has a budget of shs. 114,328.043 for the 2016-2017.

Shs 84,502,000 In respect of un conditional grant non wage and shs. 21,564,000 as locally raised revenue.

### (ii) Summary of Past and Planned Workplan Outputs

#### Physical Performance in the first quarter of 2015/16

- 1 Monitoring for PWD projects conducted.
- 1 traing workshop for FAL instructors conducted.

#### Plans for 2016/17 by Vote Function

1 computer and its accessories, 40 reams of stationary, 1 cupboard , 2 office carpets, 2 extension cables, 4 toner cartridges, 10 packets of staple wires and 2 calculators, 200 CBO certificates , 2700 liters of fuel procured for CBS Department

#### Medium Term Plans and Links to the Development Plan

The sector will continue supporting FAL Classes, PWDs projects, Youth Livelyhood projects and Women projects

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

The sector expects to benefit from donor support to OVC activities.

# Vote: 546 Ntungamo District

## Workplan 9: Community Based Services

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

#### 1. Under staffing

The department lacks staff especially in some LLGs.

#### 2. Inadquate funding

The department is not adequately facilitated to carry out its activities especially in areas like OVC , Gender activities and community mobilisation.

#### 3. Transport

The department has only one vehicle which is very old and needs replacement.

## Workplan 10: Planning

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	130,555	36,103	121,124
District Unconditional Grant (Non-Wage)	48,878	12,218	72,246
District Unconditional Grant (Wage)	33,841	16,529	
Locally Raised Revenues	33,205	4,122	48,878
Multi-Sectoral Transfers to LLGs	1,500	0	
Support Services Conditional Grant (Non-Wage)	13,131	3,234	
<i>Development Revenues</i>	534,886	32,944	94,046
District Discretionary Development Equalization Gran	258,372	32,944	82,046
Donor Funding	250,000	0	
Locally Raised Revenues	23,278	0	12,000
Multi-Sectoral Transfers to LLGs	3,236	0	
<b>Total Revenues</b>	<b>665,442</b>	<b>69,047</b>	<b>215,170</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	130,555	36,103	121,124
Wage	33,841	16,529	0
Non Wage	96,714	19,574	121,124
<i>Development Expenditure</i>	534,886	26,333	94,046
Domestic Development	284,886	26,333	94,046
Donor Development	250,000	0	0
<b>Total Expenditure</b>	<b>665,442</b>	<b>62,436</b>	<b>215,170</b>

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

The planning unit quarterly budget performed at 42%. The under performance was due to donor funding by UNICEF that did not release funds to the department. This is also attributed to no co-funding done quarter one. LLGs did not allocate funds to planning activities hence multisectoral transfers performing at 0%. District unconditional grant wage performed at 195% and this was due to the new recruited staff. The absorption rate stands at 52% of the receipt leaving unspent balance of 6,611,000

#### Department Revenue and Expenditure Allocations Plans for 2016/17

The sector budget will be UGX 215,170,000. This will constitute recurrent budget of UGX !=121,124,000 while development budget will be UGX 94,046,000.

### (ii) Summary of Past and Planned Workplan Outputs

# Vote: 546 Ntungamo District

## Workplan 10: Planning

*Physical Performance in the first quarter of 2015/16*

1 internal assessment report produced for 18 LLGs and the district headquarters, 1 LGMSD monitoring report produced for all 18LLGs, 1 PAF monitoring report produced for 18LLGs, Production and submission of workplans to ministry of local government, Production of final budget performance contract form B and servicing of departmental computers

*Plans for 2016/17 by Vote Function*

Output will include Monitoring and evaluation of projects and programmes for the district and central government, production of quarterly performance reports.

*Medium Term Plans and Links to the Development Plan*

The unit shall continue coordinating planning, monitoring and evaluation of programme and projects

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

No off budget activities

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

1. *Old vehicle for the unit*

Old vehicle for the unit: Makes movement for staff irregular on duty

2.

3.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	113,479	20,893	30,703
District Unconditional Grant (Non-Wage)	12,000	3,000	20,703
District Unconditional Grant (Wage)	56,931	14,233	
Locally Raised Revenues	10,000	1,241	10,000
Multi-Sectoral Transfers to LLGs	27,845	768	
Support Services Conditional Grant (Non-Wage)	6,703	1,651	
<b>Total Revenues</b>	<b>113,479</b>	<b>20,893</b>	<b>30,703</b>
<b>B: Overall Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	113,479	19,641	30,703
Wage	56,931	14,233	0
Non Wage	56,548	5,408	30,703
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>113,479</b>	<b>19,641</b>	<b>30,703</b>

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

budget performed at 74% of the expected UGx 28,370,000

74% of the receipts were spent.

## **Vote: 546** Ntungamo District

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### ***Workplan 11: Internal Audit***

Poor performance was noted in local revenue due to low revenue collection in the quarter.

Multisectoral transfers performed at 11% since two town councils did not spend during for they don't have audit staff.

This left 1,252,000= unspent.

#### *Department Revenue and Expenditure Allocations Plans for 2016/17*

The workplan revenues are from 2 sources, that is, Local revenue and un conditional grant(non wage). The same will be spent on routine activities of the department which are recurrent.

#### **(ii) Summary of Past and Planned Workplan Outputs**

##### *Physical Performance in the first quarter of 2015/16*

Produced 10 reports on subcounties of

Rubaare, Rweikiniro, Kibatsi, Nyakyera, Rugaraama, bwongyera, ruhaama, itojo, rukoni east.

3 reports produced about mujwa p/s, Rweibaare and rujumo p/s.

5 reports produced about health units of rwashamaire Hc 1v, nyakyera HC111, rweikiniri HC111, ngoma Hc111, kaina Hc11.

##### *Plans for 2016/17 by Vote Function*

Audit inspection in 9 sectors at the district headquarters, 15 subcounties, 40 primary schools, 2 secondary schools, 12 health units and 1 district hospital. Other planned outputs include, physical verification of projects implemented in the financial year, special investigations, preparation and submission of 4 quarterly reports.

##### *Medium Term Plans and Links to the Development Plan*

Routine audit inspections, preparation of quarterly reports to council about receipt, utilisation and accountability of council resources.

#### **(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*

Whereas the staff structure recommends 7 staff, the department is staffed with 3 and 1 is assigned duties of head of internal auditor Rwashamaire Town Council

##### *2. Lack of means of transport*

The department has no vehicle or motorcycle. Work that is out of district headquarters is done by using public means. Borrowing from other departments is also not possible as there are few running vehicles at the district headquarters.

3.