

# Vote: 550 Rukungiri District

---

## Structure of Performance Contract

---

### PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

### PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Finance, Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplans and release requests by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Finance, Planning and Economic Development will not disburse funds unless it has received complete submissions of the aforementioned reports.

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website ([www.budget.go.ug](http://www.budget.go.ug)) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal ([gpp.ppda.go.ug](http://gpp.ppda.go.ug)).

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer being revoked.

Name and Signature:

Name and Signature:

\_\_\_\_\_  
**Chief Administrative Officer/Accounting Officer**

\_\_\_\_\_  
**Permanent Secretary / Secretary to The Treasury**

**Rukungiri District**

**MoFPED**

**Signed on Date:** \_\_\_\_\_

**Signed on Date:** \_\_\_\_\_

# Vote: 550 Rukungiri District

---

## PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

### PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

# Vote: 550 Rukungiri District

---

## **PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs**

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

### **NOTE:**

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

# Vote: 550 Rukungiri District

## PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

### Executive Summary

#### Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	479,665	449,108	544,504
2a. Discretionary Government Transfers	3,448,535	2,234,688	3,439,684
2b. Conditional Government Transfers	22,394,932	17,171,493	25,225,516
2c. Other Government Transfers	1,366,670	1,010,499	788,400
3. Local Development Grant		380,260	0
4. Donor Funding		110,796	267,039
<b>Total Revenues</b>	<b>27,689,802</b>	<b>21,356,843</b>	<b>30,265,144</b>

#### Planned Revenues for 2016/17

The District expects a total of UGX.30,265,144,000 of which UGX.29,402,680,000 is central government transfers, UGX.267,039,000 donor development and UGX.544,504,000 is locally raised revenue .Overall Central Government, Donor and Local revenue constitutes 97% ,1% and 2% respectively of the expected district revenues. The budget increase is 9.1 percentages which is a result of increase in teacher's wages and conditional grants. The local Revenue has increased due market performance increase.

#### Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,083,399	658,423	3,992,983
2 Finance	449,082	287,782	503,178
3 Statutory Bodies	3,293,619	2,895,760	728,086
4 Production and Marketing	308,355	261,370	594,471
5 Health	3,741,910	3,222,051	4,354,450
6 Education	15,854,303	11,391,605	17,437,921
7a Roads and Engineering	1,562,272	1,226,321	1,061,770
7b Water	417,701	337,398	463,766
8 Natural Resources	183,106	148,246	198,622
9 Community Based Services	584,862	384,405	700,613
10 Planning	145,625	86,114	111,594
11 Internal Audit	65,567	47,398	117,691
<b>Grand Total</b>	<b>27,689,802</b>	<b>20,946,872</b>	<b>30,265,144</b>
	<i>Wage Rec't:</i>	16,641,183	12,356,954
	<i>Non Wage Rec't:</i>	9,262,009	6,854,015
	<i>Domestic Dev't</i>	1,786,610	1,458,864
	<i>Donor Dev't</i>	0	110,773

#### Planned Expenditures for 2016/17

The District expects a total of UGX.30,265,144,000 of which UGX.29,209,704,000 is central government transfers, UGX.267,039,000 donor development and UGX.544,504,000 is locally raised revenue .Overall Central Government, Donor and Local revenue constitutes 97% ,1% and 2% respectively of the expected district revenues. The budget increase is 9.4 percentages which is a result of increase in teacher's wages and conditional grants. The local Revenue

# **Vote: 550** Rukungiri District

---

## **Executive Summary**

---

has increased due market performance increase.

# Vote: 550 Rukungiri District

## A. Revenue Performance and Plans

### Conditional, Discretionary Transfers and other Revenues to the Local Government

<i>UShs 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
<b>1. Locally Raised Revenues</b>	<b>479,665</b>	<b>449,108</b>	<b>544,504</b>
Local Hotel Tax	820	157	
Rent & Rates from other Gov't Units	41,426	34,800	53,176
Registration of Businesses	11,800	5,169	12,320
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	12,460	5,885	13,260
Other licences	9,150	2,256	10,555
Miscellaneous	9,277	12,472	21,179
Rent & Rates from private entities	53,820	47,500	66,620
Local Service Tax	80,000	110,756	74,925
Park Fees	4,040	580	3,660
Local Government Hotel Tax		0	500
Land Fees	16,362	4,930	18,770
Business licences	71,850	33,252	66,700
Application Fees	16,300	3,913	17,300
Animal & Crop Husbandry related levies	29,550	43,889	45,450
Advertisements/Billboards	900	0	1,600
Market/Gate Charges	99,960	59,695	113,460
Unspent balances – Locally Raised Revenues		63,709	
Other Fees and Charges	14,950	19,302	7,530
Sale of non-produced government Properties/assets	7,000	844	17,500
<b>2a. Discretionary Government Transfers</b>	<b>3,448,535</b>	<b>2,614,948</b>	<b>3,439,684</b>
District Discretionary Development Equalization Grant	380,260	380,260	251,886
Urban Unconditional Grant (Non-Wage)	0	0	76,408
Urban Discretionary Development Equalization Grant	0	0	31,338
District Unconditional Grant (Non-Wage)	1,304,102	1,118,431	737,164
Urban Unconditional Grant (Wage)	0	0	377,295
District Unconditional Grant (Wage)	1,764,174	1,116,257	1,965,594
<b>2b. Conditional Government Transfers</b>	<b>22,394,932</b>	<b>17,171,493</b>	<b>25,225,516</b>
General Public Service Pension Arrears (Budgeting)		0	264,392
Gratuity for Local Governments		0	504,405
Pension for Local Governments	2,547,708	2,411,383	2,077,502
Sector Conditional Grant (Non-Wage)	3,887,856	2,667,792	4,560,902
Sector Conditional Grant (Wage)	14,946,931	11,240,499	16,706,756
Support Services Conditional Grant (Non-Wage)	330,065	174,946	
Transitional Development Grant	22,000	16,500	426,348
Development Grant	660,373	660,373	685,211
<b>2c. Other Government Transfers</b>	<b>1,366,670</b>	<b>1,010,499</b>	<b>788,400</b>
District Road fund Grant	585,157	366,825	
Bank interest		26	
MoES (UNEB)	12,768	16,155	16,155
MoGLSD- Youth Livelihood Programme	268,745	79,837	268,745
UWA share	50,000	57,385	53,500
Unspent balances – Other Government Transfers		109,175	

# Vote: 550 Rukungiri District

## A. Revenue Performance and Plans

Stanbic Bank Uganda		5,036	
MoH , UAC		0	450,000
MoH	450,000	376,060	
<b>4. Donor Funding</b>		<b>49,024</b>	<b>267,039</b>
Donor Funding		0	267,039
SDS, Ministry Of Health		49,024	
<b>Total Revenues</b>	<b>27,689,802</b>	<b>21,295,071</b>	<b>30,265,144</b>

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

In 2016/17 Rukungiri District local government projects UGX. 544,504,000 to be collected as locally raised revenue .The following will perform as follows : LST- UGX. 74,925,000, Hotel Tax -UGX.500,000 and other local revenue collection UGX. 469,079,000. The local revenue will be from local taxes, fees, and property income.

#### (ii) Central Government Transfers

Planned revenues is UGX.29,402,680,000 of which UGX.25,225,516,000 is conditional government transfers, UGX.3,388,764,000 is discretionary Government transfers and shs.788,400,000 is other Government transfers. UGX. 232,262,418 is unconditional Grant and UGX. 147,139,012 is DDDEG for Decentralized services at LLGs. The Town Councils is UGX.67,135,857 and DDEG UGX.31,383,370 and wage UGX.377,294,616.

#### (iii) Donor Funding

The District plans to receive UGX.267,039,000 from donor/NGO funding through Strengthening Decentralisation Strategy (SDS) . We hope the donors will stand committed during the Financial Year and release the funds in time for program implementation.

# Vote: 550 Rukungiri District

## Summary: Department Performance and Plans by Workplan

### Workplan 1a: Administration

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,041,615	646,188	3,982,508
District Unconditional Grant (Non-Wage)	115,080	85,526	106,280
District Unconditional Grant (Wage)	647,414	371,784	601,688
General Public Service Pension Arrears (Budgeting)		0	264,392
Gratuity for Local Governments		0	504,405
Locally Raised Revenues	31,907	25,000	31,907
Multi-Sectoral Transfers to LLGs	197,411	110,332	396,334
Other Transfers from Central Government		26	
Pension for Local Governments		0	2,077,502
Support Services Conditional Grant (Non-Wage)	49,803	37,301	
Unspent balances – Locally Raised Revenues		6,500	
Unspent balances – Other Government Transfers		9,718	
<i>Development Revenues</i>	41,784	39,136	10,475
District Discretionary Development Equalization Gran	39,167	39,136	10,475
Multi-Sectoral Transfers to LLGs	2,617	0	
<b>Total Revenues</b>	<b>1,083,399</b>	<b>685,324</b>	<b>3,992,983</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,041,615	640,955	3,982,508
Wage	577,306	371,784	763,134
Non Wage	464,309	269,171	3,219,375
<i>Development Expenditure</i>	41,784	17,468	10,475
Domestic Development	41,784	17,468	10,475
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,083,399</b>	<b>658,423</b>	<b>3,992,983</b>

#### 2015/16 Revenue and Expenditure Performance up to March

The department received UGX.685,324,000 against the planned UGX.1,083,399,000 representing 63%. The release for the quarter was shs.228,678,000 against UGX.270,850,000 which was 84%. The underperformance was due to low performance of local revenue that was to be shared by LLGs and HLGs

The total expenditure for was UGX.658,423,000 against UGX.1,083,399,000 which was 61%. The expenditure for the quarter was UGX.205,707,000 against UGX.270,850,000 which was 76%.

The unspent balance is UGX. 26,901,000 which is for the Capacity building scheduled in the Quarter Four.

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

Revenue is UGX.3,992,983,000 for HLG and LLGs for 2016/17 compared to UGX.1,083,399,000 for 2015/16. The increase is a result of Decentralization of pension and Gratuity budget that has been put under this cost centre. The expenditure allocation has not changed significantly other than multi sectoral transfer recurrent which changed and UGX.2,846,299,006 has been planned for pension and gratuity payment including the arrears of which UGX.2,077,052,307 is pension, UGX.504,404,669 is gratuity and UGX.264,392,000 is pension and gratuity arrears.

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

<i>Function Indicator</i>	2015/16		2016/17
	Approved Budget	Expenditure and	Approved Budget

# Vote: 550 Rukungiri District

## Workplan 1a: Administration

	Approved Budget and Planned outputs	Performance by End March	Approved Budget and Planned outputs
<b>Function: 1281 Local Police and Prisons</b>			
Function Cost (US\$ '000)	2,000	111,773	2,000
<b>Function: 1381 District and Urban Administration</b>			
%age of LG establish posts filled			68
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
No. (and type) of capacity building sessions undertaken	3	2	2
Function Cost (US\$ '000)	1,081,399	656,982	3,990,983
<b>Cost of Workplan (US\$ '000):</b>	<b>1,083,399</b>	<b>658,423</b>	<b>3,992,983</b>

### 2015/16 Physical Performance up to March

9 Senior Management meetings held.

Monitored the progress on Bannana production in Buyanja.

1 Quarterly Progress Performance Report prepared and submitted to Ministry of Local Government.

1 Quarterly review with the LLGs held at District Headquarters.

2 National and District celebrations held - (NRM day and Women's Day).

3 pay change reports prepared and submitted to Ministry of Public Service Kampala.

1 Mandatory notice prepared and posted to all public notice board and other public places in the district. 1 PAF report produced.

District staff payroll managed and maintained.

### Planned Outputs for 2016/17

4 Monitoring and supervision reports produced for Government programmes (Operation Wealth Creation(OWC), CDD, Health, SACCOs,Roads, UPE and USE). Government programs and Lawful Council decisions implemented. newly recruited staff inducted, Capacity building plan rolled over. Developing career for staff, public notices displayed. 36 Senior Management and Quarterly review meeting with LLGs held. 8 National and District functions held. pay slips for staff printed.

### (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. Inadquate means of transport

The vehicles are too old and very expensive to maintain. Carrying out supervision and monitoring of projects/programmes and consultations become problematic. The said vehicles are cross board in the district

##### 2. Staff turnover

There is high rate of turnover especially health and education and taking some time to replace them. The Medical Board does not give feedback in time to replace those who have applied for retirement on medical grounds.

##### 3. Poor coordination

Lack of integration of plans from the development partners, CBOs, Lower Local Governments, Lack of Joint Monitoring .This calls for a coordinating structure.

## Workplan 2: Finance

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

# Vote: 550 Rukungiri District

## Workplan 2: Finance

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	449,082	292,344	503,178
District Unconditional Grant (Non-Wage)	96,052	58,485	111,518
District Unconditional Grant (Wage)	213,481	136,798	216,072
Locally Raised Revenues	21,200	15,300	21,200
Multi-Sectoral Transfers to LLGs	106,509	63,832	154,388
Support Services Conditional Grant (Non-Wage)	11,841	8,695	
Unspent balances – Locally Raised Revenues		8,000	
Unspent balances – Other Government Transfers		1,232	
<b>Total Revenues</b>	<b>449,082</b>	<b>292,344</b>	<b>503,178</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	449,082	287,782	503,178
Wage	213,481	136,798	280,277
Non Wage	235,601	150,984	222,901
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>449,082</b>	<b>287,782</b>	<b>503,178</b>

### 2015/16 Revenue and Expenditure Performance up to March

The budget was UGX. 449,082,000 and realized is UGX.292,344,000 which is 65% for Higher Local Government and Lower Local Government as at the end of the Quarter. For the Quarter the department received UGX.91,849,000 against UGX.112,271,000 planned which is 82%. The details are; UGX. 2,898,553 is PAF monitoring, UGX.16,000,000 is Unconditional Grant Non-wage, and UGX.45,252,000 is Unconditional Grant Wage, UGX.7,073,000 is Local Revenue.

The Lower local Government received UGX.20,625,000 under multi-sectoral transfers. The overall performance is at 82%.

The expenditure is UGX. 287,782,000 against planned of UGX.449,082,000 which is 64% cumulatively.

The unspent balance was UGX.4,561,000

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

Revenue is UGX.503,178,000 for 2016/17 compared to UGX.449,082,000 for 2015/16 and the increase is 12%. The increase is as a result of creation of the Town Councils whose revenue is part of this allocation and the funds for running the Integrated Financial Management System (IFMS). Expenditure allocation to sections has not changed significantly;

Revenue collection and management UGX.16,500,000, Office management UGX.264,564,046 of which UGX.216,076,000 is wage and UGX.48,488,000 operational, revenue collection and planning UGX.16,500,000, Budgeting and planning UGX.12,250,000; Expenditure 10,000,000, Accounting UGX.15,476,000 which is intended to strengthen Financial Management and Accountability. UGX.30,000,000. LLGs. UGX.154,388,000

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

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

**Function: 1481 Financial Management and Accountability(LG)**

# Vote: 550 Rukungiri District

## Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	31/8/2015	31/8/2015	31/8/2016
Value of LG service tax collection	80000	118756	74925
Value of Hotel Tax Collected	820	157	500
Value of Other Local Revenue Collections	398845	274486	469079
Date of Approval of the Annual Workplan to the Council	21/4/2016	21/4/2016	25/5/2017
Date for presenting draft Budget and Annual workplan to the Council	18/2/2016	18/2/2016	16/2/2017
Date for submitting annual LG final accounts to Auditor General	31/8/2015	31/8/2015	31/8/2016
	<b>Function Cost (UShs '000)</b>	<b>449,082</b>	<b>287,782</b>
	<b>Cost of Workplan (UShs '000):</b>	<b>449,082</b>	<b>287,782</b>
			<b>503,178</b>
			<b>503,178</b>

### 2015/16 Physical Performance up to March

Half Year Financial statements for 2015/16 produced and submitted to the Auditor General and Accountant General. 3 consultative visits conducted with Ministry of Finance Planning and Economic Development, Ministry of Local Government and Office of the Auditor General. Procurement of Accountability and Accounting record materials. 1 radio presentations made on radio Rukungiri on revenue mobilisation and implementation of Government programs on roads. UGX.19,632,000 as Service Tax collected, UGX. 117,000 Local Hotel Tax and UGX. 101,953,000 as other revenues.

Draft Budget and Annual work plan for 2016/2017 presented to the Council. Local Revenue Enhancement Plan and Charging policy 2016/2017 adjustments prepared for Council approval.

### Planned Outputs for 2016/17

Accounting record books and accountable stationery procured. 1 Local revenue Enhancement plan prepared for 2017/18. Targeted to collect ugx.544,504,000 local revenue for both higher and Lower local Governments. Final Accounts 2015/16 prepared and submitted to OAG and Accountant General. 36 supervision on the revenue points conducted, charging policy 2017/18 prepared. 3 sensitisation on tax payment conducted. Prepare draft budget annual workplan for FY 2017/18. Board of survey for 2015/16 conducted in all departments and units.

### (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. Lack of sufficient data on taxpayers

Data on taxpayers is inadequate for assessment which affects local revenue mobilisation, collection and management. The department is in the process of updating tax payers registers at sub-counties and revenue departments at District.

##### 2. Lack of transport for revenue monitoring and mobilisation

The District lacks adequate transport facilities for carrying out necessary revenue monitoring and supervision. This affects preventing the defaulting, late payment thus hindering the collection of monies for remittance to the bank in time.

##### 3. Lack of adequate Technical skills

Some staff lack adequate revenue administration, planning and financial management skills especially in Lower Local Governments which affects the process of financial management and Accountability.

# Vote: 550 Rukungiri District

## Workplan 3: Statutory Bodies

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	744,412	487,604	726,086
District Unconditional Grant (Non-Wage)	94,260	62,798	260,648
District Unconditional Grant (Wage)	191,661	126,902	221,019
Locally Raised Revenues	119,526	76,472	124,567
Multi-Sectoral Transfers to LLGs	95,496	97,924	119,852
Other Transfers from Central Government		10,125	
Support Services Conditional Grant (Non-Wage)	243,469	109,998	
Unspent balances – Locally Raised Revenues		3,385	
<i>Development Revenues</i>	1,500	1,500	2,000
District Discretionary Development Equalization Gran	1,500	1,500	2,000
<b>Total Revenues</b>	<b>745,912</b>	<b>489,104</b>	<b>728,086</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	3,292,119	2,895,760	726,086
Wage	191,848	127,099	221,019
Non Wage	3,100,271	2,768,661	505,067
<i>Development Expenditure</i>	1,500	0	2,000
Domestic Development	1,500	0	2,000
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>3,293,619</b>	<b>2,895,760</b>	<b>728,086</b>

#### 2015/16 Revenue and Expenditure Performance up to March

The department received UGX.2,900,487,000 against UGX.3,293,619,000 which is 62% for both higher and Lower Local Government.

The Lower Local Government received UGX.97,924,000 under multi-sectoral.

The expenditure was UGX.2,895,760,000 for both higher and lower which is 88% of the overall expenditure against the budget.

The unspent balance is UGX.4,727,000 is for HLG allowances and office supplies .

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

Total revenue is UGx.728,086,000 for 2016/17 compared to shs.3,393,619,000 for 2015/16 which is significant decrease. The increase is a result of transfer of funds of pension and gratuity for teachers and local government staff to administration. Expenditure allocation has changed significantly under Council Administration from UGx. 2,582,246,980 to Ugx.50,575,000 and the rest of the section the changes are not significant.

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

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

**Function: 1382 Local Statutory Bodies**

# Vote: 550 Rukungiri District

## Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Land board meetings	4	2	4
No. of land applications (registration, renewal, lease extensions) cleared	130	95	120
No. of Auditor Generals queries reviewed per LG	14	15	14
No. of LG PAC reports discussed by Council	5	3	4
<b>Function Cost (UShs '000)</b>	<b>3,293,619</b>	<b>2,895,760</b>	<b>728,086</b>
<b>Cost of Workplan (UShs '000):</b>	<b>3,293,619</b>	<b>2,895,760</b>	<b>728,086</b>

### 2015/16 Physical Performance up to March

Auditor General's queries reviewed per Local Government. ( , 9 Sub-counties). Paid the pensioners for the 3 months, paid councillors for their sittings and facilitation of Executive.

Bids evaluated for works and services ( open national bidding and call-off). Approval of contracts for works and services to be done. Procurement report for 2015/16 prepared and submitted to PPDA.

2 DSC meetings held ,1 Land Board meetings held and 32 Land applications( Registration, renewal, lease extension) cleared.

### Planned Outputs for 2016/17

The submissions handled by CAO District Service Commission. 4 Land Board reports produced. 6 Council and 6 standing committee meetings held, 5 LGPAC reports discussed by Council. PDU will prepare and submit the procurement plan and reports to MoFPED, MoLG and PPDA; Airtime for 21 personnel procured at UGX.30,000.

### (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. Lack of skills in legislation.

The Councillors do not have the Law Books to aid them in their roles and responsibilities.

#### 2. Inadequate funding to all Sections.

This limits in flow of local revenues that permits functionality of council and its organs, especially banana bacteria Wilt disease which affects local revenues to fund Council and Executive oversight functions..

#### 3. Lack of transport means

Lack of transport facility preferably a minibus to ease joint monitoring hence renders the monitoring very expensive for the council.

## Workplan 4: Production and Marketing

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	303,355	303,944	546,756
District Unconditional Grant (Non-Wage)	4,000	3,000	
District Unconditional Grant (Wage)	89,651	67,524	120,863

# Vote: 550 Rukungiri District

## Workplan 4: Production and Marketing

Locally Raised Revenues	10,000	28,506	8,000
Multi-Sectoral Transfers to LLGs	15,131	18,097	30,700
Other Transfers from Central Government		78	0
Sector Conditional Grant (Non-Wage)	78,499	58,874	44,956
Sector Conditional Grant (Wage)	106,074	108,541	342,237
Unspent balances – Locally Raised Revenues		19,324	
<b>Development Revenues</b>	<b>5,000</b>	<b>5,000</b>	<b>47,716</b>
Development Grant	0	0	42,716
District Discretionary Development Equalization Grant	5,000	5,000	5,000
<b>Total Revenues</b>	<b>308,355</b>	<b>308,944</b>	<b>594,471</b>

### B: Breakdown of Workplan Expenditures:

<b>Recurrent Expenditure</b>	<b>303,355</b>	<b>261,370</b>	<b>546,756</b>
Wage	195,725	176,064	463,100
Non Wage	107,630	85,305	83,656
<b>Development Expenditure</b>	<b>5,000</b>	<b>0</b>	<b>47,716</b>
Domestic Development	5,000	0	47,716
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>308,355</b>	<b>261,370</b>	<b>594,471</b>

### 2015/16 Revenue and Expenditure Performance up to March

The budget was UGX.308,355,000 and realized is UGX.308,944,000 representing 100%. During the Quarter the department received UGX.105,720,000 against the expected UGX.77,089,000 representing 137%. The variation as a result of Conditional Grant to Agric. Ext Salaries used to pay staff which performed at 146% in the quarter and local revenue transfer after sale of steers that had a budget of UGX10,000,000 and performed at UGX 28,506,000 which is 740%.

The department spent UGX. 206,370,000 out of planned UGX. 308,355,000 representing 85%.

This leaves unspent balance of UGX. 47,574,000 of which UGX.42,574,000 recurrent and UGX.5,000,000.

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

Revenue is UGX.594,471,000 for 2016/17 compared to UGX.308,355,000 for 2015/16 which is 93% increase. The increase is a result of policy shift in implementation of single spine implementation. The multisectoral transfers is UGX.22,800,000. The unconditional Grant wage will be used to pay headquarter staff.

Expenditure allocation has not changed significantly other than the unconditional grant wage which has moved from 102,173,000 to UGX.342,237,000 using the current staffing levels.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0181 Agricultural Extension Services</b>			
Function Cost (US\$ '000)	0	0	342,237
<b>Function: 0182 District Production Services</b>			
No. of livestock vaccinated	10400	14428	5500
No. of livestock by type undertaken in the slaughter slabs	11500	7480	11500
Quantity of fish harvested	3	1136	10
Function Cost (US\$ '000)	304,355	258,426	241,744
<b>Function: 0183 District Commercial Services</b>			

# Vote: 550 Rukungiri District

## Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of awareness radio shows participated in	0	0	1
No of businesses assisted in business registration process	0	0	2
No. of enterprises linked to UNBS for product quality and standards		0	2
No. of cooperatives assisted in registration	4	2	4
No. of cooperative groups mobilised for registration	4	4	4
No of cooperative groups supervised	28	27	28
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	0	0	25
No. and name of new tourism sites identified		0	4
No. of tourism promotion activities mainstreamed in district development plans	0	0	4
No. of producer groups identified for collective value addition support	0	0	2
No. of value addition facilities in the district		0	25
A report on the nature of value addition support existing and needed		NO	YES
No. of Tourism Action Plans and regulations developed	0	0	1
No of awareness radio shows participated in	4	0	2
No. of trade sensitisation meetings organised at the district/Municipal Council	4	2	1
No of businesses inspected for compliance to the law	2210	770	800
No of businesses issued with trade licenses	800	885	800
<b>Function Cost (US\$ '000)</b>	<b>4,000</b>	<b>2,944</b>	<b>10,491</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>308,355</b>	<b>261,370</b>	<b>594,471</b>

### 2015/16 Physical Performance up to March

3 months Payments of District and Agriculture Extension staff done, 1 report submitted to MAAIF, Verification of tea nurseries district wide

121 Farmers sensitised and trained on pest and disease control of tomatoes, coffee, bananas and tea, 51 farmers attended to by plant clinic doctors, 6 input dealers premises inspected, 9 coffee stores inspected, 11 coffee nurseries inspected and verified to give farmers seedlings, 20 tea nursery beds inspected, 12 coffee traders & 20 coffee farmers trained on coffee assurance, 53 farmers trained in soil and water conservation measures in Nyakishenyi Subcounty, 5 farmers and 6 leaders trained in fertilizer use

12036 Birds & 1647 H/C vaccinated, 15 surveillance days carried out, 9 livestock market visits carried out for data collection

Livestock by type inspected and certified for human consumption - Cattle -785, goats -1007, sheep-532 and pigs -216 Veterinary Inspection and Certification of Animal for movement 685 H/C

6 water patrols carried out on Lake Edward, 12 days of catch assessment carried out, 36 Fish farmers trained in fish farming, 2 BMU meetings held

## Vote: 550 Rukungiri District

### **Workplan 4: Production and Marketing**

12 beekeepers have been trained in quality assurance in Bwambara and Ruhinda subcounties, 5 farmers from Kebisoni Subcounty have been trained on pest control, 27 community members trained on live bait technology regarding tsetse fly control

54 people trained in leadership and management of cooperatives.

4 Annual General Meetings of Nyarushanje coffee growers cooperative society, North kigezi diocese SACCO, Nyakishenyi coffee growers cooperative society and Rukungiri Transporters cooperative society held.

Supervised Rweshaka, Buhunga, Rumbugu, Rwerere and Buyanja Womens SACCO, Rukungiri Transporters SACCO

#### *Planned Outputs for 2016/17*

Procure 1000 dozens of rabies vaccine, 1 set of honey processing tank, 4 fish seine nets, 2 fish weighing scales and 2 fish tape measures, 24 markets visits will be conducted. 400 farmers will be trained in crop pests and disease control, 10 traders trained in providing quality agriculture inputs, 20 Coffee traders trained in quality Coffee, 30 Coffee store & 20 coffee nurseries inspected. Statistical Data collected on crop production in 9 subcounties.

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

National Fisheries Research Institute (NaFRI) will implement alternative Livelihood Enhancement for lake Edward fishing community at Rweshama.

Ministry of Agriculture Animal Industry and Fisheries together with NARO will implement sustainable land management project to improve land use in Katonya Parish Nyarushanje subcounty. JICA, MAAIF will continue to implement Rice project in Bwambara, Bugangari and Ruhinda Subcounty. Rukungiri District Farmers Association (RUDFA): Provision of Agro input to farmers. Marketing the Agricultural Produce for farmers. Support to OVC with IGAS. Establish farmer field schools. Formation of value chain platforms.

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

##### *1. Disease and epidemics*

The Banana Bacterial Wilt disease, Coffee Twig Bore, Coffee wilt disease and LSD have remained a challenge in the district and has affected farmers income and food security in the district and beyond.

##### *2. Inadequate staff*

Some departments are under staffed like Commercial, fisheries and agriculture extension workers. This affected the implementation of planned activities like organising farmers to tap markets, orient farmers to achieve department mandate.

##### *3. Lack of Sound transport means.*

Lack of sound transport means has effected delivery of services to farmers at right time. The Department has an old vehicle whose operation and maintenance is very high.

### **Workplan 5: Health**

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	3,643,832	3,113,384	4,164,183

# Vote: 550 Rukungiri District

## Workplan 5: Health

District Unconditional Grant (Non-Wage)	3,000	3,000	
District Unconditional Grant (Wage)		0	166,486
Locally Raised Revenues	4,000	0	4,000
Multi-Sectoral Transfers to LLGs	6,068	3,881	39,852
Other Transfers from Central Government	450,000	381,096	450,000
Sector Conditional Grant (Non-Wage)	939,266	704,449	939,266
Sector Conditional Grant (Wage)	2,241,498	2,006,893	2,564,578
Unspent balances – Locally Raised Revenues		10,000	
Unspent balances – Other Government Transfers		4,064	
<b>Development Revenues</b>	<b>98,078</b>	<b>153,465</b>	<b>190,267</b>
Development Grant	35,578	35,578	0
District Discretionary Development Equalization Grant	62,500	62,500	25,000
Donor Funding		49,024	165,267
Unspent balances – Other Government Transfers		6,363	
<b>Total Revenues</b>	<b>3,741,910</b>	<b>3,266,848</b>	<b>4,354,450</b>

### B: Breakdown of Workplan Expenditures:

<b>Recurrent Expenditure</b>	<b>3,643,832</b>	<b>3,097,736</b>	<b>4,164,183</b>
Wage	2,241,498	2,006,893	2,760,000
Non Wage	1,402,334	1,090,842	1,404,183
<b>Development Expenditure</b>	<b>98,078</b>	<b>124,315</b>	<b>190,267</b>
Domestic Development	98,078	75,315	25,000
Donor Development	0	49,001	165,267
<b>Total Expenditure</b>	<b>3,741,910</b>	<b>3,222,051</b>	<b>4,354,450</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department budget was UGX.3,741,910,000 and realized is UGX.3,266,848,000 which represents 87% of the total budget. During the Third quarter UGX. 1,239,094,000 was realized against UGX.935,478,000 representing 132%. Conditional Grant PHC development and allocation for LGMSD was released at a level 100%, the salaries performed higher than anticipated as quarter provision was low, other government transfer was high due to polio campaign support.

The department planned to spend UGX. 3,741,910,000 and it spent UGX. 3,222,051,000 representing 86% of the total budget. During the quarter, the department spent UGX. 1,216,824,000 against the planned UGX. 935,478,000 representing 130%. This was as a result of under budgeting of PHC wage, more funds released under the polio door to door campaign and the donor funding called for supplementary.

This leaves unspent balance of UGX.44,797,000 comprised of UGX. 15,648,000 for recurrent expenditure, UGX. 29,126,000 for domestic development and UGX. 23,000 for donor development under Strengthening Decentralization for Sustainability (SDS).

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

Revenue is UGX.4,354,450,000 for 2016/17 compared to UGX.3,741,910,000 which is 16% increase. The increment is under PHC conditional grant wage and donor support. The expenditure allocation; Health care management UGX. 2,564,578,000 wage is not sufficient as the in post staff requires shs.2,702,457,756.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0881 Primary Healthcare

# Vote: 550 Rukungiri District

## Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Value of essential medicines and health supplies delivered to health facilities by NMS	410000	593625	410000
Value of health supplies and medicines delivered to health facilities by NMS	40000	22832	40000
Number of health facilities reporting no stock out of the 6 tracer drugs.	88	88	88
Number of outpatients that visited the NGO Basic health facilities	55593	40957	55593
Number of inpatients that visited the NGO Basic health facilities	3760	7217	3760
No. and proportion of deliveries conducted in the NGO Basic health facilities	2531	1075	6105
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	2742	1911	2742
Number of trained health workers in health centers	387	387	350
No of trained health related training sessions held.	80	50	12
Number of outpatients that visited the Govt. health facilities.	389798	319444	389798
Number of inpatients that visited the Govt. health facilities.	2640	8198	2640
No and proportion of deliveries conducted in the Govt. health facilities	4314	3910	4314
% age of approved posts filled with qualified health workers	70	70	85
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	95	24	80
No of children immunized with Pentavalent vaccine	6892	5288	6892
No of healthcentres constructed	3	3	0
No of OPD and other wards constructed	1	1	0
<b>Function Cost (UShs '000)</b>	<b>3,741,910</b>	<b>3,222,051</b>	<b>1,097,042</b>
<b>Function: 0882 District Hospital Services</b>			
<b>Function Cost (UShs '000)</b>	<b>0</b>	<b>0</b>	<b>389,736</b>
<b>Function: 0883 Health Management and Supervision</b>			
<b>Function Cost (UShs '000)</b>	<b>0</b>	<b>0</b>	<b>2,867,672</b>
<b>Cost of Workplan (UShs '000):</b>	<b>3,741,910</b>	<b>3,222,051</b>	<b>4,354,450</b>

### 2015/16 Physical Performance up to March

4 monitoring visits done, 8 emergency deliveries of drugs, 4 visits to Health Sub- Districts and Health Centre iv, 5 consultation visits made by different officers and vaccines made.

Under NGOs hospitals; the following were done: 4341 inpatients were admitted, 1081 deliveries conducted, 10000 outpatients visited the NGO hospitals.

Under lower NGO basic health care; the following were done: 12148 outpatients visited the basic health facility, 2418 inpatients visited the basic health facility, 332 deliveries were conducted, 683 children immunized with Pentavalent Vaccine.

Basic health care services (Government facilities); the following were done: 96558 outpatients visited health facilities, 4341 inpatients visited health facilities, 1276 deliveries were conducted, 1833 children immunized with Pentavalent Vaccine.

OPD completed at Kikongi H/Cii, Bugangari, Buyanja H/Ciii and Kebisoni H/C iv renovated partly.

# Vote: 550 Rukungiri District

## Workplan 5: Health

### Planned Outputs for 2016/17

Improved coordination of Health Care Delivery in the District, Funds transferred to NGO Hospitals and Lower Level Units. Conduct Immunization, treatment and prevention of diseases. 16 visits to Health Sub- Districts and Health Centre Ivs. 48 support supervision and monitoring visits to Lower level Health centers and communities made. 32 emergency deliveries of drugs and vaccines trips made. 28 consultation visits made by different officers. 4 Planning and review meetings held at district.

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

#### RUDFA-SCORE PROJECT.

Will conduct malnutritional screening for ovc and make referrals. Promote health insurance in partnership with ICOBI.

Carry out health talks, dialogues and interactive learning sessions on health, sanitation and hygiene.

Conduct cooking demonstrations that specifically target the HIV positive beneficiaries and make continuous follow ups through homevisits to check their compliance.

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

#### 1. Inability to attract or retain doctors, laboratory, anaesthetic staff

Health centre ivs are not fully operational because of lack of anesthetic staff and theatre staff. The MOH and MoES should train more anaesthetic staff and theatre staff so that they available for recruitment

#### 2. Inadequate Accommodation at health units

Most health units lack accommodation for staff which impact on staff performance as they have to move to and from their places of work on daily basis causing loss of valuable time they would commit to delivering quality health services to patients.

#### 3. Inadequate budget for drugs and health centre IV s

The annual Budget for Health Centre Ivs of Shs 14,000,000 is very low. Only minor operations such as draining abscesses and stitching wounds can be done. The Health centre IV recurrent budget should increased from 14,000,000 to 80,000,000.

## Workplan 6: Education

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	15,524,917	11,068,686	16,736,092
District Unconditional Grant (Non-Wage)	6,000	8,000	
District Unconditional Grant (Wage)	80,211	51,393	94,550
Locally Raised Revenues	6,000	0	6,000
Multi-Sectoral Transfers to LLGs	7,855	1,430	6,722
Other Transfers from Central Government	12,768	16,155	16,155
Sector Conditional Grant (Non-Wage)	2,812,725	1,861,443	2,812,725
Sector Conditional Grant (Wage)	12,599,358	9,125,065	13,799,941
Unspent balances – Other Government Transfers		5,200	
<i>Development Revenues</i>	329,387	355,619	701,828
Development Grant	268,665	268,665	261,828
District Discretionary Development Equalization Gran	50,000	50,000	40,000
Multi-Sectoral Transfers to LLGs	10,721	9,953	
Transitional Development Grant		0	400,000

# Vote: 550 Rukungiri District

## Workplan 6: Education

Unspent balances – Other Government Transfers		27,001	
<b>Total Revenues</b>	<b>15,854,303</b>	<b>11,424,305</b>	<b>17,437,921</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>15,524,917</i>	<i>11,068,196</i>	<i>16,736,092</i>
Wage	12,679,569	9,176,458	13,894,491
Non Wage	2,845,348	1,891,738	2,841,601
<i>Development Expenditure</i>	<i>329,387</i>	<i>323,408</i>	<i>701,828</i>
Domestic Development	329,387	323,408	701,828
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>15,854,303</b>	<b>11,391,605</b>	<b>17,437,921</b>

### 2015/16 Revenue and Expenditure Performance up to March

The total budget for the department is UGX.15,854,303,000 and received is UGX.11,424,305,000 which represented 72% of the total budget. During the quarter the department realised UGX.4,198,869,000 out of the expected UGX.3,960,384,000. this represented 106%. The variation is as a result of releasing the education grant to primary, secondary and Tertiary by school calendar. Secondly, the release of unconditional grant at level of 133% in preparation for PLE exams, UNEB released more than budgeted for. The development funds were at 100% which greatly increased the performance.

During the quarter the department spent UGX.4,174,411,000 out of expected expenditure of UGX.3,960,384,000 representing 105% due to 100% release of the capital development and capitation grant to primary, secondary and Tertiary. The cumulative outturn was UGX11,391,605,000 against the budget of UGX.15,854,303,000 This leaves unspent balance of UGX.32,700,000 comprised of UGX 32,211,000 for domestic development and UGX.490,000 for recurrent expenditure.

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

Revenue for the department is Shs.17,437,921,000 for 2016/17 compared to shs.15,854,303,000 for 2015/16 which is 10% increase. The increase is on the wages and the Transitional Development Grant. The expenditure allocation has been adjusted to fit within the allocation given.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0781 Pre-Primary and Primary Education</b>			
No. of pupils enrolled in UPE	54387	54675	51986
No. of student drop-outs	160	100	140
No. of Students passing in grade one	960	547	833
No. of pupils sitting PLE	6450	5450	6227
No. of classrooms constructed in UPE	1	1	0
No. of latrine stances constructed	30	30	40
No. of teacher houses constructed	2	0	0
No. of primary schools receiving furniture	5	6	0
<b>Function Cost (UShs '000)</b>	<b>10,384,780</b>	<b>7,518,858</b>	<b>11,569,830</b>
<b>Function: 0782 Secondary Education</b>			

# Vote: 550 Rukungiri District

## Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of students enrolled in USE	13965	13653	14628
No. of teacher houses constructed	1	1	
No. of ICT laboratories completed	1	2	
No. of science laboratories constructed	1	1	1
<b>Function Cost (US\$ '000)</b>	<b>4,467,114</b>	<b>3,158,475</b>	<b>4,657,311</b>
<b>Function: 0783 Skills Development</b>			
No. of students in tertiary education	510	510	510
No. Of tertiary education Instructors paid salaries	57	57	65
<b>Function Cost (US\$ '000)</b>	<b>858,317</b>	<b>611,258</b>	<b>918,348</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			
No. of primary schools inspected in quarter	120	391	120
No. of secondary schools inspected in quarter	12	18	12
No. of tertiary institutions inspected in quarter	4	7	4
No. of inspection reports provided to Council	4	3	4
<b>Function Cost (US\$ '000)</b>	<b>143,093</b>	<b>102,745</b>	<b>290,432</b>
<b>Function: 0785 Special Needs Education</b>			
<b>Function Cost (US\$ '000)</b>	<b>1,000</b>	<b>270</b>	<b>2,000</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>15,854,303</b>	<b>11,391,605</b>	<b>17,437,920</b>

### 2015/16 Physical Performance up to March

132 primary schools, 8 Secondary were inspected district wide.

One inspection report was produced for 132 both government Private primary schools and 8 Government and private secondary schools. 25 Five stance pit latrine constructed at each of the 6 primary schools for both boys and girls were paid for. 1 Last Instalment for Staff House and 4-Stance VIP for Bambara SSS Paid. Completion of Immaculate Heart Nyakibaale Girls SS IT laboratory under Presidential Pledge paid. 1 Laboratory and general Purpose Hall constructed at St. Peters Nyarushanje SSS was completed with full installation and furniture supplied. 1 meeting with Headteachers and other stakeholders held and report made.

### Planned Outputs for 2016/17

Staff for DEO office, primary, secondary and tertiary paid salaries PLE 2016 conducted. 84 Schools monitored per Quarter. 4 Quarterly monitoring reports submitted to Directorate of Education Standards, 6 meetings with Headteachers and other stakeholders held. 40 Students with special needs to access the SNE. 1 School facilitated for Music Dance and Drama Competition. 4 accountability reports and budget request submitted to Ministry of Education. Register 6227 for PLE 2016 and target 833 to pass in grade one. 120 Primary schools inspected in Quarter both Government and private, 12 Secondary Schools Inspected in quarter both Government and private, 4 Tertiary institution Inspected in quarter both Government and private.

**(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. Inedquate teachers accomodation .

Limited number of teachers accomodation at most of the Government Aided primary schools and Secondary schools which affect the teachers perfomance in hard to reach area with no alternative accomodation.

# Vote: 550 Rukungiri District

## Workplan 6: Education

### 2. Lack of transport, brain drain and Ineffective teaching

The vehicles are too old with high maintenance costs which affect supervision and monitoring effective teaching. Most experienced teachers transferred services to neighbouring countries which provide relatively high wages.

### 3. Low parental and community participation.

The parents and community has low participation in UPE and USE programs and activities. Sanitation facilities are poor especially for the girl child. Problem of not offering lunch by parents which affects regular attendance of pupils.

## Workplan 7a: Roads and Engineering

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,387,811	1,107,912	811,508
District Unconditional Grant (Non-Wage)	675,500	675,000	
District Unconditional Grant (Wage)	110,154	59,214	79,355
Locally Raised Revenues	16,000	2,500	16,000
Multi-Sectoral Transfers to LLGs	1,000	0	49,276
Other Transfers from Central Government	585,157	366,825	
Sector Conditional Grant (Non-Wage)		0	666,877
Unspent balances – Other Government Transfers		4,372	
<i>Development Revenues</i>	174,462	175,806	250,262
District Discretionary Development Equalization Grant	2,500	0	7,704
Locally Raised Revenues		2,800	
Multi-Sectoral Transfers to LLGs	171,962	141,195	242,558
Unspent balances – Locally Raised Revenues		16,500	
Unspent balances – Other Government Transfers		15,311	
<b>Total Revenues</b>	<b>1,562,272</b>	<b>1,283,718</b>	<b>1,061,770</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	717,311	428,808	811,508
Wage	110,154	59,214	121,233
Non Wage	607,157	369,594	690,274
<i>Development Expenditure</i>	844,962	797,512	250,262
Domestic Development	844,962	797,512	250,262
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,562,272</b>	<b>1,226,321</b>	<b>1,061,770</b>

### 2015/16 Revenue and Expenditure Performance up to March

The department received UGX. 1,283,718,000 against the total planned expenditure UGX .1,562,272,000 budgeted for the year which is 82% for both higher and LLGs.

During the quarter, the department received UGX. 529,379,000 against the planned UGX 390,568,000 which represents 136%. The fund for administration block was released at 200% which translated into 100% released of the budget.

The department spent UGX 1,226,321,000 out of the total planned expenditure of UGX 1,562,272,000 which represents 78%. During the quarter, the department spent UGX. 511,530,000 against the planned expenditure UGX 390,568,000 representing 131%. Much of the money for the construction of the Administration block was paid during the quarter.

This leaves unspent balance of UGX 57,398,000 of which UGX. 8,604,000 was recurrent and UGX.48,794,000

# Vote: 550 Rukungiri District

## Workplan 7a: Roads and Engineering

Domestic development.

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

Revenue for the department is Shs.1,061,770,000 for 2016/17 compared to shs.1,562,272,000 for 2015/16 which is 32% reduction. The reduction is on the Unconditional Grant non-wage for the allocated under development and wage. The expenditure allocation has been adjusted to fit within the allocation given.UGX.419,549,650 is for road maintenance, UGX. 174,334,000 is for CAR and Ugx.72,993,104 is for mechanical imprest.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0481 District, Urban and Community Access Roads</b>			
No of bottle necks removed from CARs	9	9	11
Length in Km of District roads routinely maintained	324.7	60	100
Length in Km of District roads periodically maintained	184.2	100	123
No. of bridges maintained		0	2
<b>Function Cost (US\$ '000)</b>	<b>870,771</b>	<b>560,649</b>	<b>1,019,992</b>
<b>Function: 0482 District Engineering Services</b>			
No. of Public Buildings Constructed	1	1	0
<b>Function Cost (US\$ '000)</b>	<b>691,501</b>	<b>665,671</b>	<b>41,778</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>1,562,272</b>	<b>1,226,321</b>	<b>1,061,770</b>

### 2015/16 Physical Performance up to March

60 Field supervision visits done. 31 Routine maintenance using force account (manual) will benefit the following roads:- Kakinga -Ahamuyanja 4.4 km, Bwambara - Ntugwa 2.3 km, Kagashe-IkuniroBuhunga 4.1 km, Ruhinda-Rwengiri 3.8km,Kisiizi-Nyarurambi-Kamaga 6.4km, Nyabikuku-Rwakigaju 2.8 km, Bugangari - Nyabitetete 2.9 km, Omukikunika -Rusheshe 0.5km, Kikarara-Garuka-Kyabahanga 3.6 km, Kasinamururu bridge along Kisiizi-Nyarurambi-Kamaga road maintained. 57 received mechanised maintenance using force account ;Kazindiro-Kyaburere 3.1km,Bikongozo-Kirimbe 4.3km,Kirimbe-Kagana-Nyakisoroza 13.1km, Omukishanda-Ndago 4.1km, St. Francis-Ikuniro 3.6km, Kebosoni-Mabanga-Kihanga-Ikuniro 16.9km, Kihanga-Rwemburara 0.8km, Omukiyenje-Ikona 10.4km. Administration Block Phase 9 done.

### Planned Outputs for 2016/17

100 kms done using Routine manual maintenance using Road gang, 123.9kms done using Mechanised maintenance using force account;240 Field supervision visits done Routine manual Road maintenance using Road gang. 2 bridges maintained of Nyakanyinya along Kashenyi-Rusheshe Road and Kimbugwe along Rukungiri-Rubabo-Nyarushanje Road, 3 Road committee Meetings conducted, training conducted on AIDS awareness, Environmental protection done by planting trees and buildings maintained.

### (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. Inadquate road equipment.

The new acquired road equipments is few (1 grader, 1 Tipper, 1 pickup, 2 motorcycles) compared to the District road network of 324.7 km. There is need for more 1 Grader, 1 tipper, 1 wheel loader to remove land slides and load murrum,Bulldozer/ excavator)

# Vote: 550 Rukungiri District

## Workplan 7a: Roads and Engineering

### 2. Meagre funding

The 324.7 km of district road net work some of which pass through steep hills and swamps can not be maintained with only 585,156,000 shillings. 150,178= per km per month for gang members is on the lower side.

### 3. Encroachment on Road Reserves

There is a lot of encroachment on the road reserves and compensation is normally sought when activity is to take place in this area. Enforcement is still a big challenge

## Workplan 7b: Water

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	34,412	22,603	61,099
District Unconditional Grant (Wage)	34,412	22,603	23,607
Sector Conditional Grant (Non-Wage)	0	0	37,492
<i>Development Revenues</i>	383,289	372,629	402,667
Development Grant	356,129	356,129	380,667
District Discretionary Development Equalization Grant	5,159	0	
Transitional Development Grant	22,000	16,500	22,000
<b>Total Revenues</b>	<b>417,701</b>	<b>395,232</b>	<b>463,766</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	56,412	39,103	61,099
Wage	34,412	22,603	23,607
Non Wage	22,000	16,500	37,492
<i>Development Expenditure</i>	361,289	298,296	402,667
Domestic Development	361,289	298,296	402,667
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>417,701</b>	<b>337,398</b>	<b>463,766</b>

### 2015/16 Revenue and Expenditure Performance up to March

During the third quarter the district received UG. Shs.193,247,000= (One hundred ninety three million two hundred fourty seven thousand shillings only). Also the district received sh.5,500,000 (Five million five hundred thousand shillings only) for saniation and hygiene

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

The department will receive UGX. 463,766,000 for 2016/17 compared to UGX.417,701,000 for 2015/16 which is 11% increase. The increase is a result of the exclusion of transitional grant and for sanitation grant increase. Expenditure allocation to sections has not changed significantly.

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

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

**Function: 0981 Rural Water Supply and Sanitation**

# Vote: 550 Rukungiri District

## Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	40	38	20
No. of water points tested for quality	200	0	200
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of sources tested for water quality	20	0	10
No. of water points rehabilitated	8	4	3
% of rural water point sources functional (Gravity Flow Scheme)	92	90	90
% of rural water point sources functional (Shallow Wells )	78	75	92
No. of water pump mechanics, scheme attendants and caretakers trained	20	0	10
No. of water and Sanitation promotional events undertaken	1	1	1
No. of water user committees formed.	20	20	18
No. of Water User Committee members trained	60	20	48
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	6	15	8
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	4	4	3
No. of public latrines in RGCs and public places	1	1	1
No. of springs protected	1	2	4
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	1	1	
No. of deep boreholes drilled (hand pump, motorised)	7	0	10
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	1	2
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	1	0	
<b>Function Cost (US\$ '000)</b>	<b>417,701</b>	<b>337,398</b>	<b>463,766</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>417,701</b>	<b>337,398</b>	<b>463,766</b>

### 2015/16 Physical Performance up to March

Construction of Bugarama GFS in Bugarama village, Kahoko parish Nyakagyeme subcounty and payment of the works for the construction of latrine at Nyabiteete trading center .

### Planned Outputs for 2016/17

Construction of Bugarama GFS phase II ,construction of four a springs in Bwambara, Buhunga, Nyarushanje, Design and construction of mini-water supply system of Bwambara T/C in Bwambara and Rehabilitation of 7 boreholes in Buyanja, Kebisoni, Bugangari and Nyakagyeme subcounties, construction of pit lined latrine in Bwambara.

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

Construction of Nyarushanje GFS, rain water tank and sanitation improvement at Nyabiteete SSS and Buhunga GFS by North Kigezi and Kikizi dioceses watsan project (NKKD), Source protection shallow well- Nyakatembe A, Nyabugando/Nyakabungo, Mahanga, Kajunjo in Bwambara subcounty in Kikarara parish, Kakoni in Nyabubare parish

## Vote: 550 Rukungiri District

### Workplan 7b: Water

in Bwambara sub-county, Nyarwimuka in Ruhinda S/C , for spring protection it wii be Rwesigiro in Kikarara Bwambara S/C, Kakoni in Bwambara, Katunguru reserovor spring and Nyamiyaga B reserovor spring in Kazindiro Parish , Bugangari S/C by Literacy Action Development Action (LADA). The cost is estimated is shs. 43,000,000. Spring Protection 6Nos.and two latrines In Ruhinda and Nyakagyeme by Rukungiri Women Development Foundation(RWIDF)

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

##### 1. Static Budget funds

The Budgets released should match with the increase in cost of materials which have doubled since the last four years. The projects cannot be implemented in a sigle or two phases thus making it costly not only in implementation but also in O&M

##### 2. Ageing water projects that need special funding

Nyakabingo GFS in Nyarushanje subcounty needs 350,000,000 for rehabilitation, Kabutega GFS in Nyarushanje subcounty needs over 100,000,000 for overhaul rehabilitation, Kabingo GFS in Buhunga needs rehabilitation.

##### 3. Aquiring Land for facilities

Source land for water projects,water structures is a big problem as the land owners ask for compesations and giving land on lease terms which is expensive. The cost of materials is increasng trendiminously which affects the quantity of work done.

### Workplan 8: Natural Resources

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	150,606	112,546	194,194
District Unconditional Grant (Non-Wage)	11,000	8,250	5,000
District Unconditional Grant (Wage)	118,491	88,876	139,947
Locally Raised Revenues	7,600	4,600	7,600
Multi-Sectoral Transfers to LLGs	7,294	2,390	34,338
Other Transfers from Central Government		2,869	
Sector Conditional Grant (Non-Wage)	6,221	4,666	7,309
Unspent balances – Other Government Transfers		895	
<i>Development Revenues</i>	32,500	39,868	4,427
District Discretionary Development Equalization Gran	32,500	29,868	4,427
Unspent balances – Other Government Transfers		10,000	
<b>Total Revenues</b>	<b>183,106</b>	<b>152,413</b>	<b>198,622</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	150,606	112,546	194,194
Wage	118,491	88,876	166,559
Non Wage	32,115	23,670	27,635
<i>Development Expenditure</i>	32,500	35,700	4,427
Domestic Development	32,500	35,700	4,427
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>183,106</b>	<b>148,246</b>	<b>198,622</b>

## Vote: 550 Rukungiri District

### Workplan 8: Natural Resources

#### 2015/16 Revenue and Expenditure Performance up to March

The budget was UGX.183,106,000 and realised was UGX. 152,413,000 which is 83% of the total planned budget. During the quarter, the department received UGX 40,286,000 out of the planned UGX.45,777,000 representing 88%. It should be noted that much of the expected releases to department as at 100%.

The department spent UGX. 148,246,000 out of UGX.183,106,000 annual budget which is 81% . During the quarter, UGX. 38,990,000 was spent out of planned expenditure of UGX 45,777,000 representing 85%.

The unspent balance of UGX.4,168,000 of which id domestic development for the tree nursery demonstration establishment.

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

Revenue is UGX.198,622,000 for 2016/17 compared to UGX.183,106,000 for 2015/16 which is 8% increase. The increase has been a result inclusion of multisector transfers that has increased from UGX.7,294,000 to UGX.34,118,000. The expenditure allocation to section has not changed significantly.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0983</b>			
Area (Ha) of trees established (planted and surviving)	50	60	50
Number of people (Men and Women) participating in tree planting days	150	30	250
No. of Agro forestry Demonstrations	3	0	3
No. of community members trained (Men and Women) in forestry management	200	50	200
No. of monitoring and compliance surveys/inspections undertaken	8	15	20
No. of Water Shed Management Committees formulated	9	5	9
Area (Ha) of Wetlands demarcated and restored	30	0	40
No. of Wetland Action Plans and regulations developed	4	1	4
No. of monitoring and compliance surveys undertaken	9	6	9
No. of new land disputes settled within FY	20	6	30
<b>Function Cost (UShs '000)</b>	<b>183,106</b>	<b>148,246</b>	<b>198,622</b>
<b>Cost of Workplan (UShs '000):</b>	<b>183,106</b>	<b>148,246</b>	<b>198,622</b>

#### 2015/16 Physical Performance up to March

20Ha of trees established in 9 sub-counties on private and government land and 2 Ha in Ruhinda.

30 People participated in tree planting in Nyarushanje and Rukungiri Municipality. 50 community members (45 men and 5 women) trained in forestry activity management. 10 monitoring and compliance surveys/inspections were undertaken.5 sensitization meeting of forestry product dealers in the rules and regulations governing forests utilization in all timber collection centres was carried out. 5 wetland management committees were formulated in 5 sub counties. Rulindo wetland was restored to its original appearance.Monitoring and survey reports were done in 9 subcounties.

2 land disputes settled in 2 subcounties of Buyanja and Kebisoni

1 Market development plan made for Kiyenje in Nyarushanje sub county

5 building plans processed.

2 Town boards of Bikuringu and Rwerere inspected .

5development sites were inspected in3 Sub counties of Buyanja, Bugangari and Nyakagyeme

1 land board meeting was held

## Vote: 550 Rukungiri District

### Workplan 8: Natural Resources

3rd Quarter report was compiled.

#### Planned Outputs for 2016/17

Plant 70 hectares of forest. To increase compliance, 18 monitoring and inspections will be undertaken. 5 wetland action plans and regulations will be developed. 20 Area (Ha) of wetland demarcated and restored, 9 Monitoring and compliance surveys undertaken, 16 new land disputes are to be settled in the FY. 2 new market physical development plans, 1 for Kazindiro in Bugangari and 1 for Ruhinda. 120 land application for government land shall be processed across sub counties. 5 boundary opening shall be exercised in Kebisoni, Bwambara, Buyanya nad Nyakagyeme.

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

The activities to be implemented are not yet given by development partners.

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

##### 1. Inadequate funding in all sectors

The department handles field work basically, therefore there is a need of enough facilitation which is not the case in the current situation.

##### 2. Inadequate staffing

Some staff in the department are prone to leave their jobs for greener pastures leaving the department stranded thus impacting the performance.

##### 3. Unreliable means of transport

Natural resources department does not have an official vehicle, it relies on vehicles belonging to other departments which are not readily available in case need arises.

### Workplan 9: Community Based Services

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

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	536,768	283,726	594,493
District Unconditional Grant (Non-Wage)	9,000	7,000	5,000
District Unconditional Grant (Wage)	185,477	130,938	217,107
Locally Raised Revenues	8,813	5,500	10,827
Multi-Sectoral Transfers to LLGs	13,587	7,276	40,537
Other Transfers from Central Government	268,745	79,837	268,745
Sector Conditional Grant (Non-Wage)	51,146	38,360	52,277
Unspent balances – Other Government Transfers		14,815	
<i>Development Revenues</i>	48,094	128,448	106,120
District Discretionary Development Equalization Grant		28,551	
Donor Funding		61,772	101,772
Multi-Sectoral Transfers to LLGs	48,094	38,125	
Transitional Development Grant		0	4,348

# Vote: 550 Rukungiri District

## Workplan 9: Community Based Services

<b>Total Revenues</b>	<b>584,862</b>	<b>412,174</b>	<b>700,613</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>536,768</i>	<i>256,260</i>	<i>594,493</i>
Wage	185,477	130,938	239,754
Non Wage	351,291	125,323	354,739
<i>Development Expenditure</i>	<i>48,094</i>	<i>128,145</i>	<i>106,120</i>
Domestic Development	48,094	66,373	4,348
Donor Development	0	61,772	101,772
<b>Total Expenditure</b>	<b>584,862</b>	<b>384,405</b>	<b>700,613</b>

### 2015/16 Revenue and Expenditure Performance up to March

The total budget was UGX.584,862,000 and realised was UGX. 412,174,000 which was 70% of the annual budget. During the quarter, the department realised UGX .164,879,000 out of the planned UGX .146,215,000 representing 113%. The over performance is for the LLGs under multi sectoral which could not be controlled by High Local Government.

The department spent UGX .384,405,000 representing 66% of the annual planned expenditure of UGX .584,862,000. During the quarter, the department spent UGX 210,075,000 out of UGX .146,215,000 representing 144%. The donor development accelerated the percentage increase.

The unspent balance was UGX .27,769,000 which much of it is for the Youth Livelihood Programme for the youth groups not yet approved .

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

Total revenue is UGX.700,613,000 for 2016/17 compared to shs.584,862,000 for 2015/16 which is 19% increase. The increase is as a result of the inclusion of money for Town Councils. The expenditure allocation has changed significantly especially after the Town Council creation.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1081 Community Mobilisation and Empowerment</b>			
No. of children settled	10	7	10
No. of Active Community Development Workers	18	16	18
No. FAL Learners Trained	400	1052	400
No. of children cases ( Juveniles) handled and settled	28	22	28
No. of Youth councils supported	1	1	1
No. of assisted aids supplied to disabled and elderly community	1	0	1
No. of women councils supported	1	1	1
<b>Function Cost (UShs '000)</b>	<b>584,862</b>	<b>384,405</b>	<b>700,613</b>
<b>Cost of Workplan (UShs '000):</b>	<b>584,862</b>	<b>384,405</b>	<b>700,613</b>

### 2015/16 Physical Performance up to March

1 foster parent supported in Kebisoni , 46 cases handled at district headquarters. 8 Child Maintenance orders issued at District Headquarters. Court inquiries carried out on 9 juveniles.

809 FAL learners monitored ,1 monitoring visit carried out to LLGs 1 District level FAL program review meeting held. 2 Groups with PWDs sensitised on IGAs in Nyakagyeme S/C. 1 support supervision visits made to all sub-counties . 3 Departmental meetings held at District Hqters.1 Departmental Report produced and submitted to relevant.

---

## **Vote: 550** Rukungiri District

---

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

4 CSO monitored district wide( BuzoFAL catering Group, Ihambiro Pater Technology Group. Rwebinyonyi Fishing Youth Group and Kikongi beekeepers Youth Group).12 CBO registered/ Renewed district wide.

#### *Planned Outputs for 2016/17*

12 CBOs monitored, 360 Women, Youth, and PWDs trained in leadership skills and IGAs, 36 family counseling and follow-ups conducted, 68 participatory planning meetings at parish level held, 800 Adult Learners instructed, 200 social welfare cases handled, support supervision to 21 OVC Service providers. 20 labour Disputes handled, 5 inspections to workplaces to be done, 4 PWDs groups funded, Youth day and Women's day celebrated, 5 District Disability, Women and Youth council meetings held.

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

Literacy Action And Development Agency (LADA): will give holistic support to Orphans and other Vulnerable Children through Economic strengthening .Advocacy for good governance , water provision.

The Uganda Red Cross: will give holistic support to Orphans and Other Vulnerable Children Paying school fees, provision of food.

Compassion Assisted Projects: ( under North Kigezi Diocese and Revival Mission) :will give holistic support to Orphans and Other Vulnerable Children Paying school fees, provision of food.

AGAPE(Nyakibale parish) will give ,scholastic materials and supporting IGAs for the OVC households.

Kutamba Ba Bamukaaka Project (under Nyaka Aids Foundation) will be supporting Elderly Women in Rubabo county in Income Generating activities.

Bridge of Hope Child Ministries will resettle abandoned Children, and provides them with necessities of life and Education scholarship.

BRAC Uganda- Poverty Eradication; Women Empowerment through Micro Credit.

FOWODE- Empowerment of vulnerable women through training on income generation.

ICOB I –case management of OVC children.

TPO –supporting child care and protection activities.

Catholic Relief Services- Supporting ICOBI ,LADA and TPO to carry out child protection programme in the district.

Rukungiri District Farmers Association - promotion of village savings and loans association in the 3 selected sub-counties of Ruhinda,Bwambara and Nyakishenyi. Conducting community awareness campaigns in the 3 selected sub-counties of Ruhinda,Bwambara and Nyakishenyi. Establishing referral systems in the area of coverage. conducting community dialogues and interactive learning sessions. Case management and home visitations. Conducting counselling sessions of the vulnerable children and their households.

Rukungiri Gender and Development Association- Advocacy for gender equity, skills training for girl child, HIV/AIDS prevention.

Friends of North Kigezi- Running a children's home

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

##### *1. Lack of transport.*

The departmental vehicle is very old and requires constant repairs and maintenance. The allocation to such is too little to meet the expenditure on maintenance.

##### *2. Inadequate funding to Community Development Workers at Subcounties.*

Community Development Workers at subcounty are inadequately facilitated in respect of fuel , transport and duty allowances. The subcounties are not able to repair and maintain Community Development worker motor cycles.

##### *3. Inadequate funding to Sections.*

There is inadequate funding to sections which do not receive central Government grant ie Labour ,Culture, Gender, Social rehabilitation, Probation and Social Welfare.

---

### ***Workplan 10: Planning***

---

# Vote: 550 Rukungiri District

## Workplan 10: Planning

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	121,608	75,054	101,453
District Unconditional Grant (Non-Wage)	30,757	23,366	42,733
District Unconditional Grant (Wage)	54,632	30,738	44,477
Locally Raised Revenues	14,243	4,200	14,243
Support Services Conditional Grant (Non-Wage)	21,976	16,750	
<i>Development Revenues</i>	24,017	18,046	10,141
District Discretionary Development Equalization Grant	21,617	18,046	10,141
Locally Raised Revenues	2,400	0	
<b>Total Revenues</b>	<b>145,625</b>	<b>93,100</b>	<b>111,594</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	121,608	75,054	101,453
Wage	54,632	30,738	44,477
Non Wage	66,976	44,316	56,976
<i>Development Expenditure</i>	24,017	11,060	10,141
Domestic Development	24,017	11,060	10,141
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>145,625</b>	<b>86,114</b>	<b>111,594</b>

#### 2015/16 Revenue and Expenditure Performance up to March

The Unit cumulatively received UGX.93,100,000 out of the total planned budget UGX 145,625,000 representing 64% of the total planned budget. During the quarter the Unit received UGX 32,808,000 out of expected UGX 36,406,000 representing 90%. The local revenue has not been released as expected due to change in the release modalities of Single Treasury Account.

The Unit spent UGX. 86,114,000 cumulatively out UGX .145,625,000 representing 59% of total planned expenditure and 72% of the quarterly out turn.

The unspent balance was UGX.6,985,000 which is development for retooling.

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

Total revenue is UGX.111,594,000 for 2016/17 compared to UGX.145,625,000 for 2015/16 which is 23% reduction. The reduction is a result of reduction of District Discretionary Equalisation Grant in 2016/17. The expenditure allocation has to section has not changed significantly. And has been adjusted to available resources.

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

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1383</b>			
No of qualified staff in the Unit	4	3	4
No of Minutes of TPC meetings	12	9	12
<b>Function Cost (UShs '000)</b>	<b>145,625</b>	<b>86,114</b>	<b>111,594</b>

# Vote: 550 Rukungiri District

## Workplan 10: Planning

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Cost of Workplan (UShs '000):</b>	<b>145,625</b>	<b>86,114</b>	<b>111,594</b>

### 2015/16 Physical Performance up to March

Staff salaries were paid for 3 months. 3 TPC meetings were coordinated and held at the District headquarters. 1 Quarterly Review meetings for all 9 LLGs departments was held. Quarter two report for 2015/16 was produced and submitted to MoFPED, Ministry of Local Government and Office of Prime Minister. Held the Budget conference. 1 report of LGMSD submitted to Ministry of Local Government.

### Planned Outputs for 2016/17

Internal Assessment for FY 2015/2016. Prepare and submit BFP for 2017/2018. Monitoring the implementation of the DDP 2015/16- 2019/20. Prepare and submit quarterly accountability reports and workplans. Prepare annual statistical abstract 2015. Carry out M & E of district projects. Support participatory bottom-up planning process in 9 sub-counties. Conduct a budget conference for 2017/18 budget. Conduct monthly DTTPC meetings. Procurement of retooling items.

### (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. Lack of transport

Planning Unit vehicle is very old and expensive to maintain thus hindering field work activities for planning purposes. Planning Unit need a better vehicle to facilitate monitoring activities.

#### 2. Inadequate support from Donors and other agencies

Planning Unit has various under funded activities which would have helped the department in Development planning. Need to solicit for donor support and writing project proposals.

#### 3. Inadequate flow of information

There is inadequate flow of financial as well as other statistical information from sectors vital for planning. This disables timely planing and production of statutory documents for the District and other stakeholders.

## Workplan 11: Internal Audit

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	65,567	47,688	117,691
District Unconditional Grant (Non-Wage)	16,000	12,000	18,977
District Unconditional Grant (Wage)	38,590	29,487	40,424
Locally Raised Revenues	8,000	4,000	8,000
Multi-Sectoral Transfers to LLGs		0	50,290
Support Services Conditional Grant (Non-Wage)	2,977	2,201	

# Vote: 550 Rukungiri District

## Workplan 11: Internal Audit

<b>Total Revenues</b>	<b>65,567</b>	<b>47,688</b>	<b>117,691</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	65,567	47,398	117,691
Wage	38,590	29,487	71,997
Non Wage	26,977	17,910	45,694
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>65,567</b>	<b>47,398</b>	<b>117,691</b>

### 2015/16 Revenue and Expenditure Performance up to March

During Third Quarter, Internal Audit received UGX.47,688,000 out of total planned budget of UGX .65,567,000 representing 73%. During the quarter, the department received UGX.14,440,000 out of expected UGX 16,392,000 which was 88%.

The department spent UGX.47,398,000 cumulatively and during the quarter UGX15,192,000 which is 72% of the total planned expenditure and 93% respectively and the annual and quarter. The unspent balance was all recurrent of UGX .291,000.

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

Revenue is UGX.117,691,000 for 2016/17 compared to UGX.65,567,000 which is 79% increase. The increase is a result of more local revenue allocated to the audit unit to strengthen public financial management and accountability and allocation for newly created Town Councils. The expenditure allocation has changed on the Internal Audit significantly other than the wage increment.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1482 Internal Audit Services</b>			
Date of submitting Quaterly Internal Audit Reports	30/7/2015	31/01/2016	30/7/2016
No. of Internal Department Audits	142	140	142
<i>Function Cost (UShs '000)</i>	<i>65,567</i>	<i>47,398</i>	<i>117,691</i>
<b>Cost of Workplan (UShs '000):</b>	<b>65,567</b>	<b>47,398</b>	<b>117,691</b>

### 2015/16 Physical Performance up to March

A total of 50 Internal department audits conducted in 2 departments of Community and Works, 4 H/C iis , 1 H/C iiis, 2 NGO H/Cs ,23 primary schools, 6secondary schools , 9 sub counties, 2 Roads of - Nyakagyeme- Buyanja and Kyomera-Nyabukumba roads. 2nd quarterly Internal audit report prepared and submitted to Council, relevant ministries and departments. Audit of Rukungiri primary Teachers' College.

### Planned Outputs for 2016/17

Audits for 8 departments,40 primary schools,10 secondary school,9 sub-counties,12 HCII, 5HCIII, 3HCIV,10 NGOS H/Units District wide,2 NGO Hospitals , 2 Special audits, 4 Rural water tanks,4 ISFG Latrines for primary schools,2 Secondary schools under construction,3 H/C under construction,5 Roads,5 LGMSD and PAF projects,10 UPE Schools supplied 3-seater twine desks and mentoring of staff.VFM conducted,LOGIIA Workshop, AGM, IIA conference and mentoring of district staff on FM & accountability.

## **Vote: 550** Rukungiri District

---

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

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

Ministry of Local Government: Institute of Internal Auditors annual conference/ training.

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

*1. Poor means of transport*

The motor vehicle owned by the department is too old and expensive to maintain. We have got breakdowns several times while in the field but fortunately no harm has been sustained by any of us.

*2. Untimely releases*

Funds are usually released towards the end of the quarter which gives us little time to carry out audits and report in a timely manner.

*3. Poor infrastructure*

Some roads are almost impassable and the terrain of the district is hilly and poses many transport difficulties.