

Vote: 591 Gomba 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) 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).

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

Gomba District

MoFPED

Signed on Date: _____

Signed on Date: _____

Vote: 591 Gomba 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: 591 Gomba 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: 591 Gomba District

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	505,357	281,439	520,423
2a. Discretionary Government Transfers	1,545,944	955,459	1,778,681
2b. Conditional Government Transfers	10,373,698	8,357,558	10,606,586
2c. Other Government Transfers	578,681	826,741	142,175
3. Local Development Grant		244,882	0
4. Donor Funding	290,248	153,531	290,248
Total Revenues	13,293,928	10,819,610	13,338,113

Planned Revenues for 2016/17

In the FY 2016/2017, the District expects to realize a total of Shs 13,338,113,000 from the different revenue sources. This will reflect a slight increment from last financial year's budget of Shs 13,293,928,000. Transfers from the Central Government are expected to contribute 94% of the entire budget while Locally Raised Revenue and Donor Funding will constitute 3.9% and 2.2% respectively. With the revision in the Central Government Grants and their names, Local Development Grant has been repla

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	884,890	548,614	1,326,347
2 Finance	135,874	106,431	178,384
3 Statutory Bodies	826,786	582,456	423,130
4 Production and Marketing	231,827	175,422	442,353
5 Health	1,196,895	969,447	1,187,739
6 Education	8,275,275	6,158,782	7,879,741
7a Roads and Engineering	419,432	320,641	618,499
7b Water	400,637	177,869	427,386
8 Natural Resources	388,886	98,643	388,539
9 Community Based Services	395,370	200,720	301,616
10 Planning	59,055	33,293	65,194
11 Internal Audit	79,003	53,854	99,186
Grand Total	13,293,928	9,426,173	13,338,113
Wage Rec't:	7,652,350	5,579,403	8,311,247
Non Wage Rec't:	3,110,225	1,891,000	3,704,623
Domestic Dev't	2,241,104	1,820,828	1,031,995
Donor Dev't	290,248	134,941	290,248

Planned Expenditures for 2016/17

The District plans to spend a total of Shs 13,338,113,000 in the FY 2016/2017 compared to Shs 13,293,928,000 in 2015/16 representing a slight increase of 0.3%. The district plans to spend Shs. 8,311,247,000 on payment of staff salaries (62.3%), Shs 3,704,623,000 (27.8%) has been allocated to recurrent activities including payment of Pensions and Gratuity while Shs 1,031,995,000 (7.7%) will be spent on development projects like road constructions,

Vote: 591 Gomba District

Executive Summary

construction of water department offices and proc

Vote: 591 Gomba District

A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	505,357	281,439	520,423
Market/Gate Charges	334,002	155,059	334,002
Application Fees		0	7,000
Business licences	30,000	10,000	30,000
Forestry revenue	6,400	657	
Local Service Tax	30,485	56,515	54,451
Miscellaneous	500	1,110	
Other contractual fees and charges	22,000	0	
Other licences		0	20,000
Park Fees		0	24,970
Sale of (Produced) Government Properties/assets		22,626	
Taxi parks, Bodaboda parks	24,970	5,647	
Land Fees	50,000	23,190	50,000
Tender Application fees	7,000	6,636	
2a. Discretionary Government Transfers	1,545,944	1,200,342	1,778,681
District Unconditional Grant (Wage)	772,656	566,541	963,103
Urban Discretionary Development Equalization Grant	0	0	29,304
District Unconditional Grant (Non-Wage)	371,778	271,059	494,719
Urban Unconditional Grant (Wage)	103,394	79,383	91,072
District Discretionary Development Equalization Grant	244,882	244,882	135,162
Urban Unconditional Grant (Non-Wage)	53,234	38,476	65,322
2b. Conditional Government Transfers	10,373,698	8,357,557	10,606,586
Development Grant	1,364,987	1,364,987	498,006
Sector Conditional Grant (Wage)	6,736,676	5,466,385	7,265,740
General Public Service Pension Arrears (Budgeting)		0	124,836
Gratuity for Local Governments		0	124,946
Pension for Local Governments		0	79,817
Sector Conditional Grant (Non-Wage)	1,725,265	1,152,209	2,285,894
Transitional Development Grant	23,000	17,250	227,348
Support Services Conditional Grant (Non-Wage)	523,770	356,726	
2c. Other Government Transfers	578,681	803,973	142,175
Youth Livelihood Programme	239,113	140,291	134,065
UNEB - PLE	6,500	8,110	8,110
Presidential Pledge - Construction of District Headquarter		400,000	
District and Urban Road maintenance	333,068	255,571	
4. Donor Funding	290,248	153,531	290,248
Unspent balances - donor		26,458	
GAVIFUND		107,825	
LAVEMP II Project	263,248	0	
LVEMP II Project		0	263,248
MildMay Uganda	27,000	19,248	
Mildmay		0	27,000
Total Revenues	13,293,928	10,796,841	13,338,113

Vote: 591 Gomba District

A. Revenue Performance and Plans

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In the FY 2016/17, the District projects Shs 520,423,000 to be collected as Locally Raised Revenue reflecting a 3.9% of the total budget. The district plans to improve in the revenue collection systems especially in the cattle markets which form the largest share of local revenue. Revenue from Land Fees is expected to continue improving while introduction of Local Service Tax from all workers in the district all justify the slight increment in the IPFs compared to last FY's Shs 505,357,000

(ii) Central Government Transfers

In the FY 2016/2017, total transfers from the Central Government are expected to constitute 94% of the total district budget (Shs 12,527,442,000). Discretionary Government transfers will total to Shs 1,778,681,000 while Conditional Government Transfers will be Shs 10,606,586,000. The district will also continue receiving funds under the Youth Livelihood Programme of Shs 134,065,000

(iii) Donor Funding

In 2016/2017, the District expects to realize donor fund worth Shs 290,248,000 basically from Mildmay Uganda and LVEMP II Project.

Vote: 591 Gomba District

Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	686,375	369,676	1,203,344
District Unconditional Grant (Non-Wage)	143,082	66,570	181,017
District Unconditional Grant (Wage)	201,758	177,644	222,472
General Public Service Pension Arrears (Budgeting)		0	124,836
Gratuity for Local Governments		0	124,946
Locally Raised Revenues	277,218	66,122	203,912
Multi-Sectoral Transfers to LLGs		0	188,969
Pension for Local Governments		0	79,817
Support Services Conditional Grant (Non-Wage)	7,923	9,888	
Urban Unconditional Grant (Non-Wage)	18,562	18,224	32,722
Urban Unconditional Grant (Wage)	37,831	31,227	44,654
<i>Development Revenues</i>	198,515	453,298	123,003
District Discretionary Development Equalization Grant	158,515	53,298	21,427
Locally Raised Revenues	40,000	0	
Multi-Sectoral Transfers to LLGs		0	72,272
Other Transfers from Central Government		400,000	
Urban Discretionary Development Equalization Grant		0	29,304
Total Revenues	884,890	822,974	1,326,347
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	686,375	369,391	1,203,344
Wage	270,681	208,871	258,458
Non Wage	415,694	160,520	944,886
<i>Development Expenditure</i>	198,515	179,223	123,003
Domestic Development	198,515	179,223	123,003
Donor Development	0	0	0
Total Expenditure	884,890	548,614	1,326,347

2015/16 Revenue and Expenditure Performance up to March

By the end of March, Shs 822,974,000 had been realized by the Administration department against the planned annual Shs 884,890,000 reflecting a percentage performance of 93%. The over performance was due to realizing the Presidential pledge for the construction of the District Headquarter which was not budgeted for. There was also over performance registered under PAF at 125%. However there was an under performance in LRR, District non wage and Urban wage and LGMSD at 24%, 47% and 34% respectively.

During 3rd quarter, Shs 135,472,000 was received against the planned Shs 221,223,000 reflecting a percentage performance of 61%. The underperformance was due to realizing low funds under LRR, District Non wage and LGMSD that they performed at 30%, 36% and 50 respectively.

The department managed to spend a total of Shs 265,343,000 against the received Shs 135,472,000 in 3rd quarter reflecting a percentage performance of 196% basically due to unspent balances from Q2 but this also reflected 120% performance against the quarterly planned expenditure of Shs 221,222,000. Overall, the department had spent Shs 548,614,000 against Shs 822,974,000 received by end of March and remained with a balance of Shs 274,360,000 unspent.

Vote: 591 Gomba District

Workplan 1a: Administration

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017, Administration Department has been allocated a total of Shs 1,326,347,000 reflecting 9.9% of the total District budget. 90.7% of the department revenues will be recurrent sources while 9.3% will be development revenue basically Discretionary Development Equalization Grant.

In terms of expenditure, Shs 258,458,000 will be spent on payment of staff salaries (wage component) reflecting 19.5% of the department revenue. Non-Wage expenditures for the department will constitute Shs 944,886,000 making 71.2%. This is inclusive of the payment of monthly pension and gratuity to pensioners, celebration of National Days, monitoring government programmes among others. Expenditure on development projects will make 9.3% of the department revenues including the construction of District Headquarters Phase II.

(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: 1381			
%age of LG establish posts filled			75
Availability and implementation of LG capacity building policy and plan	Yes	yes	Yes
No. (and type) of capacity building sessions undertaken	4	2	3
No. of monitoring visits conducted	20	15	4
No. of monitoring reports generated	20	15	4
No. of computers, printers and sets of office furniture purchased	0	0	2
No. of solar panels purchased and installed	1	1	0
Function Cost (US\$ '000)	884,890	548,614	1,326,347
Cost of Workplan (US\$ '000):	884,890	548,614	1,326,347

2015/16 Physical Performance up to March

Funds received were used to execute the following activities;

An advert placed for construction of district head quarters at Tondola

Payment for the construction of district headquarters at Tondola carried out.

Departmental vehicle repaired and serviced regularly

Data capture exercise for the month of January, February and March carried out

Facilitation of team to process salary payments for the months of January, February and March

CAO's quarter two report submitted to MOLG, MOPs and MOFPED.

All government programmes and projects monitored district wide.

3 Monthly DTPC meetings held

Capacity needs assessment exercise FY 2016/2017 carried out.

Staff salaries paid to all administration department staff

Planned Outputs for 2016/17

The department plans to have the following outputs in the FY 2016/2017:

Construction of the District Headquarters Phase II at Tondola

Staff salaries paid to all Administration staff by 28th of every month

Vote: 591 Gomba District

Workplan 1a: Administration

Monitoring and supervision of all government projects, programmes and LLGs done

12 Monthly District Technical Planning Committee meetings held

6 National functions celebrated in different parts of the district

6 Radio talk shows organized to disseminate information on running projects and programmes

News supplements prepared and ran in key news papers

Procurement of 8 office tables and chairs for new offices at Tondola

Procurement of 4 metallic filling cabins for the Registry

An electronic data bank for all files in the registry created

Recruitments to fill all key positions carried out

District payroll maintained, printed and displayed in public places monthly

Staff pay slips printed and distributed monthly

Monday morning Senior Management meetings held

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

Procurement of new vehicles (double cabins) for district departments

Additional funding for the construction of District headquarters at Tondola

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

1. Inadequate staff

Department still has some staff gaps basically due to inadequate wage allocations to the District. This in turn affects service delivery

2. Inadquate funds

Adequately providing support supervision to departments and lower local governments becomes difficult due to limited funding.

3.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>135,874</i>	<i>106,601</i>	<i>178,384</i>
District Unconditional Grant (Non-Wage)	30,132	22,993	30,345
District Unconditional Grant (Wage)	60,188	45,293	91,809
Locally Raised Revenues	19,354	18,718	30,000
Support Services Conditional Grant (Non-Wage)	5,576	3,054	
Urban Unconditional Grant (Non-Wage)	4,624	5,100	10,500
Urban Unconditional Grant (Wage)	16,000	11,442	15,730

Vote: 591 Gomba District

Workplan 2: Finance

Total Revenues	135,874	106,601	178,384
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>135,874</i>	<i>106,431</i>	<i>178,384</i>
Wage	76,188	56,735	107,539
Non Wage	59,686	49,696	70,845
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	135,874	106,431	178,384

2015/16 Revenue and Expenditure Performance up to March

By the end of March, a total of Shs 106,601,000 had been realized by the department against the planned annual Shs 135,874,000 reflecting a percentage performance of 78%. Over performance was in urban unconditional Non wage at 110%. However, there was an underperformance in PAF at only 55%.

During 3rd quarter, the department realized Shs 37,135,000 against the planned Shs 33,968,000 reflecting a percentage performance of 109%. Over performance was due realizing more funds under urban Non wage at 147 and LRR at 189%. However, there was some underperformance in PAF at 73%

Amount totaling to Shs 37,194,000 was spent in 3rd quarter against the received Shs 37,135,000 reflecting a percentage performance of 109%. Cumulatively, the department spent Shs 106,601,000 by end of March against Shs 106,601,000 received reflecting an absorption rate of 100%. The department remained with a balance of Shs 170,000.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017, Finance Department has been allocated a total of Shs 178,384,000 reflecting 1.3% of the total District budget. This is a 31% increment in the allocations to the department from last FY's Shs 135,874,000. The department has been allocated more wage this FY to enable it recruit more staff to fill the staff gaps in the District Finance Offices.

In terms of expenditure, 60.3% of the department allocations will be spent on payment of staff salaries while 39.7% will cater for the recurrent activities of the department like printing of financial stationery, conducting businesses assessments, filing responses to Auditor General's report and facilitating revenue mobilization and collection exercises.

(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: 591 Gomba 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 07 2016	31 07 2016	30/06/2017
Value of LG service tax collection	30000000	34513750	50000000
Value of Hotel Tax Collected	5000000	1000000	0
Value of Other Local Revenue Collections	450000000	119659072	520000000
Date of Approval of the Annual Workplan to the Council	31 05 2016	31 05 2016	31/05/2017
Date for presenting draft Budget and Annual workplan to the Council	30 03 2016	30 03 2016	31/03/2017
Date for submitting annual LG final accounts to Auditor General	30 09 2016	30 09 2016	31/08/2016
Function Cost (US\$ '000)	135,874	106,431	178,384
Cost of Workplan (US\$ '000):	135,874	106,431	178,384

2015/16 Physical Performance up to March

Funds received were used to execute the following activities;
 District final accounts prepared and submitted to Auditor General's office
 Assessment of major markets of Maddu and Kabulasoke carried out.
 Inspection of LLGS performance done.
 Master budget FY 16/17 Compiled and submitted.
 Printed stationery, i.e. trading licences and market dues supplied.
 Books of accounts posted and balanced regularly
 Payments processed for all user departments
 Funds received disbursed to user department in time

Planned Outputs for 2016/17

The department plans to attain the following outputs this FY:
 Final Performance Contract approved by 31st May 2017 and submitted to MoFPED
 Draft Performance Contract laid to Council by 31st March 2017 and submitted to MoFPED
 4 Quarterly Progress Reports submitted to MoFPED
 Quarterly cash flow limits issued to all user departments
 District Final Accounts prepared and submitted by 31st August 2016 to OAG
 Assessment of all businesses conducted
 Revenue mobilization, collection and review of performance done
 Revenue stationery procured and supplied in time
 All books of accounts posted and kept up to date
 Financial statements and bank reconciliations prepared

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

Procurement of a department vehicle

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

1. Transport

Lack of departmental vehicle to enhance revenue mobilisation activities for the entire district.

2. Low local revenue

Vote: 591 Gomba District

Workplan 2: Finance

Low local revenue performance has persisted during the year, especially as a result of the quarantines which has resulted into inadequate funding thus impacting on service delivery and accomplishment of all departmental activities.

3. political interference in revenue assessment and collection

Politicians usually prevent tax payers from paying assessed taxes and when they allow them to pay they pay reduced amounts.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	826,786	582,578	423,130
District Unconditional Grant (Non-Wage)	80,140	52,949	100,387
District Unconditional Grant (Wage)	176,425	117,629	200,425
Locally Raised Revenues	56,820	60,962	100,000
Support Services Conditional Grant (Non-Wage)	499,121	337,676	
Urban Unconditional Grant (Non-Wage)	6,600	4,500	10,500
Urban Unconditional Grant (Wage)	7,680	8,863	11,818
Total Revenues	826,786	582,578	423,130
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	826,786	582,456	423,130
Wage	183,613	132,106	212,244
Non Wage	643,173	450,350	210,886
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	826,786	582,456	423,130

2015/16 Revenue and Expenditure Performance up to March

By the end of 3rd quarter, Shs 582,578,000 had been realized by the department against the planned annual Shs 826,786,000 reflecting a percentage performance of 70%. This under performance was in due to realizing low PAF Monitoring, Councilors allowances and Ex Gratia, However there was some over performance in LRR at 105% and Urban Wage at 115%.

In the 3rd Quarter, Shs 184,704,000 was received against the quarterly planned Shs 206,697,000 making a percentage performance of only 89%. This over performance was due to realizing funds for Pension for teachers and Pension and Gratuity at 100%. However, Councilor's allowances and Ex Gratia was low at only 46%.

In the 3rd Quarter, a total of Shs 185,065,000 was spent against Shs 184,704,000 which was realized reflecting a percentage of 100%. This was basically due to some balances carried forward from the previous quarter. Overall, by end of 3rd quarter, the department had spent a total of Shs 582,456,000 against Shs 582,578,000 realized reflecting an absorption rate of 99%.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017, Statutory Bodies Department has been allocated a total of Shs 423,130,000 reflecting 3.2% of the total district resource envelop. There will be a reduction in the sector budget compared to last FY basically because of transferring Gratuity and Pension funds (Support Services Conditional Grant – Non Wage) back to the Administration Sector.

Vote: 591 Gomba District

Workplan 3: Statutory Bodies

The sector plans to spend a total of Shs 212,244,000 on payment of salaries for Political leaders and staff making 50.2% while Shs 210,886,000 (49.8%) will be spent on day to day business like running of Council business, Sectoral committees and facilitation of DEC monitoring of government programmes. The sector also plans to furnish offices of the District Chairman and Speaker.

(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: 1382 Local Statutory Bodies			
No. of Land board meetings	8	4	4
No. of land applications (registration, renewal, lease extensions) cleared	50	24	50
No. of Auditor Generals queries reviewed per LG	22	20	75
No. of LG PAC reports discussed by Council	4	4	4
Function Cost (US\$ '000)	826,786	582,456	423,130
Cost of Workplan (US\$ '000):	826,786	582,456	423,130

2015/16 Physical Performance up to March

Funds utilized were used to execute the following activities:

Chairman's vehicle Reg. No. UAS 6262W serviced

2 Contracts Committee meetings held to review bids for works

1 Evaluation Committee meetings held

2 LGPAC meetings held to review Auditor General's Reports for FY 2013/2014

2 Council Sectoral committees meeting held to discuss departmental reports and work plans and budgets for next FY

2 District Council meeting held to receive the Revenue and Expenditure Estimates for FY 2016/2017 and other business

District Councilors Ex Gratia and allowances paid for Q3

Held 2 Land Board meetings

Organized M&E exercises for Finance and Planning Committee members to major revenue markets of Maddu and Kabulasoke

DEC members facilitated to conduct quarterly M&E for ongoing projects and OWC and YLP beneficiaries

Easter package provided to DEC members

Planned Outputs for 2016/17

50 land applications cleared district wide

4 Land Board meetings held

75 Auditor General Queries reviewed

4 LGPAC reports prepared and discussed by council

6 District Council meetings held with relevant resolutions passed

7 Standing committee meetings held to review departmental reports and work plans

12 Monthly District Executive committee meetings held

6 Community Baraza meetings held to enhance public accountability and transparency in government institutions

4 Quarterly monitoring reports prepared by DEC members

6 Contracts committee meetings held to review bid evaluations and procurements

2 DSC adverts pressed in news papers

Office furniture procured for District

Departmental vehicle repaired.

Vote: 591 Gomba District

Workplan 3: Statutory Bodies

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

Promotion of more accountability and knowledge sharing platforms with the public

Procurement of office desks and shelves for Council members

Procurement of I-Pads for District Council members

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

1. Procurement delays:

Late presentation of procurement requirement by user departments to PDU delays the procurement process thus affecting the delivery or completion time for projects

2. Labour turn over

Its due to staff joining greener pastures

3. Poor facilities

It results into Failure to attract and retain staff in cadres of midwifery and theatre cadres.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	223,173	173,892	417,548
District Unconditional Grant (Non-Wage)	10,240	0	15,000
Locally Raised Revenues	6,320	500	8,100
Sector Conditional Grant (Non-Wage)	45,584	34,188	29,478
Sector Conditional Grant (Wage)	157,429	137,405	364,970
Urban Unconditional Grant (Non-Wage)	3,600	1,800	
<i>Development Revenues</i>	8,654	0	24,805
Development Grant	0	0	24,805
Locally Raised Revenues	8,654	0	
Total Revenues	231,827	173,892	442,353
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	223,173	173,482	417,548
Wage	157,429	137,405	364,970
Non Wage	65,744	36,077	52,578
<i>Development Expenditure</i>	8,654	1,940	24,805
Domestic Development	8,654	1,940	24,805
Donor Development	0	0	0
Total Expenditure	231,827	175,422	442,353

2015/16 Revenue and Expenditure Performance up to March

By the end of March, Production department had realized a total of Shs 175,832,000 against the planned annual Shs 231,827,000 reflecting a percentage performance of 76%. The department registered some underperformance due to realizing low District Non-Wage and LRR at 0% and 8% respectively

Vote: 591 Gomba District

Workplan 4: Production and Marketing

During the 3rd Quarter, the department realized a total of Shs 59,646,000 against the quarterly budget estimate of Shs 57,957,000 reflecting a percentage performance of 103%. This was basically due to receiving more wage (Conditional Grant to Agricultural Extension Salaries) at 116% due to underestimation during budgeting. The department also received some LGMSD funds which were not captured in the budget. However, there were also underperformance in some sources basically LRR and District Non-Wage both at 0%

In the 3rd Quarter, the department spent a total of Shs 59,514,000 against the quarterly release of Shs 59,646,000 reflecting an absorption rate of 99%. This also reflected 103% expenditure against the quarterly plan of Shs 57,957,000. Overall, by end of March, the department had spent a total of Shs 175,422,000 against Shs 175,832,000 which had been received thus reflecting an absorption rate of 99%. In addition, this expenditure represented 76% of the annual planned expenditure.

Department Revenue and Expenditure Allocations Plans for 2016/17

Production and marketing department has been allocated a total of Shs 442,353,000 in the FY 2016/2017 reflecting 3.3% of the total district budget. There has been an increment in the department budget compared to last FY basically due to receiving more wage for Agricultural Extension Workers to mainstream the single spine system in the department

The department plans to spend a total of Shs 364,970,000 on payment of staff salaries to all Agricultural Extension Workers making 84% of the department budget. A total of Shs 52,578,000 (12%) will be spent on other departmental activities like trainings, technical backstopping in LLGs, supporting and monitoring of Operation Wealth Creation among others. 5.6% of the department budget will be spent on development projects like procurement and distribution of budget spray pumps and treadle pumps.

(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: 0182 District Production Services			
No. of fish ponds stocked	2	2	20
Quantity of fish harvested	20000	12200	200000
Number of anti vermin operations executed quarterly	4	1	0
No. of parishes receiving anti-vermin services	37	37	0
No. of tsetse traps deployed and maintained	0	0	4
No of slaughter slabs constructed	1	0	0
No. of livestock vaccinated	50000	34200	75000
No of livestock by types using dips constructed	3	3	3
No. of livestock by type undertaken in the slaughter slabs	3	3	3
No. of fish ponds constructed and maintained	0	0	40
Function Cost (US\$ '000)	225,827	175,422	414,853
Function: 0183 District Commercial Services			

Vote: 591 Gomba 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	4
No. of trade sensitisation meetings organised at the district/Municipal Council	0	0	1
No of businesses inspected for compliance to the law	800	442	200
No of businesses issued with trade licenses	2000	440	1000
No of awareness radio shows participated in		0	4
No of businesses assisted in business registration process		0	40
No. of enterprises linked to UNBS for product quality and standards		0	4
No. of market information reports disseminated		0	4
No. of cooperatives assisted in registration	15	12	5
No. of cooperative groups mobilised for registration	15	11	5
No of cooperative groups supervised	15	0	20
A report on the nature of value addition support existing and needed		no	no
Function Cost (US\$ '000)	6,000	0	27,500
Cost of Workplan (US\$ '000):	231,827	175,422	442,353

2015/16 Physical Performance up to March

The funds received were utilized to execute the following outputs:

Staff salaries for all Agricultural Extension workers paid monthly

Departmental vehicle serviced and maintained regularly

Animal check points manned on major transport routes out of the district to track revenue collection

Livestock vaccinated against Black Quota in Maddu and Brucellosis in Kisozi Parish in Kabulasoke Sub County

Livestock disease surveillance and investigations conducted district wide

Livestock farmers in Kabulasoke and Maddu trained in tick borne diseases and other Trans boundary diseases

Crop farmers in Kyegonza, Kabulasoke and Mpenja Sub Counties trained on Banana Bacterial Wilt

Technical backstopping and support supervision given to beneficiary farmers under OWC and YLP groups

Extension workers trained in Operation Wealth Creation guidelines

Planned Outputs for 2016/17

Production department plans to achieve the following outputs:

Physical verification and inspection of all OWC in-puts delivered conducted before distribution

Mobilization of communities to receive OWC in-puts done

Technical assistance provided to Youth groups in agriculture related projects under the YLP

75000 live stocks vaccinated against Lumpy Skin Disease and Foot and Mouth Disease district wide

20000 quantity of fish harvested in lake Wamala in Kyegonza sub county

10 cooperative groups supervised district wide

Commercial Officer facilitated to participate in Radio talk shows to mobilize communities to form or join SACCOs

2000 business assessed and issued with business licenses

15 cooperative groups mobilized for registration district wide

Staff supervision and technical back stopping for LLGs carried out district wide.

Artificial insemination units established

Illegal fishing practices on lake Wamala controlled

4 beach management units trained in Mamba, Lukunyu, Nabuyindo and Maseruka.

Vote: 591 Gomba District

Workplan 4: Production and Marketing

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

Construction of more valley dams in the cattle areas of Kabulasoke and Maddu to preserve water
Construction of cattle dips at cattle markets to control movement and spread of ticks and other diseases

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

1. Inadequate Funding:

Department receives little funds under the Conditional Grant - Non Wage which cannot adequately support all Agricultural Extension Workers in the different LLGs

2. Pests and diseases

District has suffered from the outbreak of foot and mouth disease in the sub counties of Kabulasoke and Maddu leading to quarantine imposed by the ministry Agriculture, animal industry and fisheries. This greatly affected the district local revenue.

3. Poor weather conditions

Unpredictable weather conditions arising from climate changes and forest depletion.

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,141,473</i>	<i>843,915</i>	<i>1,150,739</i>
District Unconditional Grant (Non-Wage)	15,264	7,570	8,000
District Unconditional Grant (Wage)	71,632	0	
Locally Raised Revenues	8,939	5,000	8,500
Sector Conditional Grant (Non-Wage)	120,786	90,590	123,507
Sector Conditional Grant (Wage)	921,573	734,366	1,010,732
Urban Unconditional Grant (Non-Wage)	3,279	1,000	
Urban Unconditional Grant (Wage)		5,390	
<i>Development Revenues</i>	<i>55,422</i>	<i>145,235</i>	<i>37,000</i>
Development Grant	13,454	13,454	0
District Discretionary Development Equalization Grant	10,968	4,710	10,000
Donor Funding	27,000	127,072	27,000
Locally Raised Revenues	4,000	0	
Total Revenues	1,196,895	989,150	1,187,739
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,141,473</i>	<i>843,244</i>	<i>1,150,739</i>
Wage	993,205	739,756	1,010,732
Non Wage	148,268	103,488	140,007
<i>Development Expenditure</i>	<i>55,422</i>	<i>126,203</i>	<i>37,000</i>
Domestic Development	28,422	17,671	10,000
Donor Development	27,000	108,533	27,000
Total Expenditure	1,196,895	969,447	1,187,739

Vote: 591 Gomba District

Workplan 5: Health

2015/16 Revenue and Expenditure Performance up to March

By the end of 3rd Quarter, the department had received Shs 989,150,000 against the planned annual budget of Shs 1,196,895,000 reflecting a percentage performance of 83%. The over performance was due to realizing more Donor funds for immunization (GAVI Funds) at 471%. However there was an under performance in District Non wage Non wage, Urban Non wage and LGMSD at 50% , 31% and 43 respectively.

During 3rd Quarter, the department received Shs 326,466,000 against the planned Shs 299,224,000 reflecting a percentage performance of 109%. This over performance was due to realizing more Donors funding at 630% as a result of receiving GAVI funds for mass immunization campaigns against Measles and Polio which were not budgeted for. Also, LRR performed highly at 134%. However there was an under performance in District Non wage, Urban Non wage and LGMSD that they all performed at 0% as the sector didn't receive its planned share%.

During 3rd Quarter, amount totaling to Shs 328,507,000 was spent against the received Shs 326,466,000 reflecting a percentage performance of 101% and 110% against the quarterly planned expenditure basically due to some unspent balances from Q2. Cumulatively, the department spent a total of Shs 969,447,000 against Shs 989,150,000 received by end of March reflecting an absorption rate of 98%. The department also remained with unspent balances worth Shs 19,703,000 specifically from donor funds (GAVI).

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017, a total of Shs 1,187,739,000 has been allocated to the Health Sector of which 85% is wage component to pay salaries for all health workers in different health units. A total of Shs 140,007,000 (11.8%) has also been allocated as non-wage transfers to all the 19 Health Units and DHO's office to cater for the day to day operations.

The sector has also been allocated funds from DDEG for completion of Staff house at Maddu HC IV since the District has not been allocated any Sector Development Grant (Former PHC Development). Donor funding from Mild May Uganda is also expected to assist in Health systems strengthening.

(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: 591 Gomba 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	180724000	133000000	292443102
Value of health supplies and medicines delivered to health facilities by NMS	180724000	133000000	292443102
Number of health facilities reporting no stock out of the 6 tracer drugs.	17	17	0
Number of outpatients that visited the NGO Basic health facilities	15000	10053	42850
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	4000	2776	3000
Number of inpatients that visited the NGO Basic health facilities	1000	716	1000
No. and proportion of deliveries conducted in the NGO Basic health facilities	100	77	240
Number of trained health workers in health centers	130	130	120
No of trained health related training sessions held.	20	16	20
Number of outpatients that visited the Govt. health facilities.	136508	83453	126000
Number of inpatients that visited the Govt. health facilities.	1000	722	15900
No and proportion of deliveries conducted in the Govt. health facilities	1468	936	1200
% age of approved posts filled with qualified health workers	73	73	70
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	99	99
No of children immunized with Pentavalent vaccine	3000	1978	12600
No of staff houses constructed	1	1	0
Function Cost (US\$ '000)	1,196,895	969,447	114,458
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	1,073,281
Cost of Workplan (US\$ '000):	1,196,895	969,447	1,187,739

2015/16 Physical Performance up to March

Funds realized were used to execute the following departmental activities.

Emergency construction of a 4 double room staff house at Mpenja HCIII in order to replace the structures to be demolished under the road construction project (Mpigi – Butambala – Kanoni Road)

Completion of the 3 unit staff house at Maddu HCIV

Payment of monthly salaries to all medical workers in all Health units

Transfer of funds (PHC Non Wage) to all health units for day to day operations of the units

Maintenance of the cold chain system in all health facilities

Conducting the district wide mass immunization campaigns against Polio and Measles

Supporting the routine immunization programmes within health units

3 Monthly HMIS Reports prepared and submitted to Ministry of health

Cold Chain system maintained in all Health Facilities

Quarterly support supervision by DHT done in all health facilities

3 Monthly performance reports prepared and submitted to RDC's Office and DEC

1 Quarterly District AIDS Committee meetings held

Vote: 591 Gomba District

Workplan 5: Health

Office stationery procured
DHO's airtime released
Department vehicle serviced and repaired

Planned Outputs for 2016/17

In the FY 2016/2017, Health Sector plans to achieve the following:
Essential medicine and health supplies worth Shs 292,443,102 delivered to all health facilities by NMS.
Support supervision carried out in all health facilities
12 Monthly HMIS report prepared and submitted to ministry of health
20 Health related training sessions conducted for health workers in: HMIS data collection and reporting, HIV/AIDS treatment and care, immunization among others
Cold chain systems maintenance in all health facilities carried out
Absenteeism tracking and individual performance assessment carried out
Departmental vehicle repaired and serviced
Timely placement of medicine orders to NMS
Regular DHT, DHMT and annual health stakeholder meetings held
4 Quarterly District AIDS Committee meetings held
126000 Out patients cases registered in all government health facilities
15900 In patients cases recorded in all government health facilities
1200 Deliveries conducted in all government health facilities

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

Procurement of more laboratory equipment
Stocking of the maternity wards

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

1. Limited staff

Staff levels are still below required minimum hence creating a lot of pressure and work over load on the few existing staff.

2. Limited funding by the central government and local revenue

Funds received from the center are always less compared to the planned activities. In addition, allocations of local revenue to the department are very minimal which affects certain activities which are not catered for by the conditional funds.

3. High levels of staff attrition.

This creates human resource gaps in the health systems especially of critical positions like Medical officer.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16	2016/17
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	7,238,830	7,491,644
District Unconditional Grant (Non-Wage)	15,809	8,000
District Unconditional Grant (Wage)	33,368	67,472
Locally Raised Revenues	11,346	12,000
Other Transfers from Central Government	6,500	

Vote: 591 Gomba District

Workplan 6: Education

Sector Conditional Grant (Non-Wage)	1,514,133	993,860	1,514,133
Sector Conditional Grant (Wage)	5,657,674	4,594,615	5,890,038
Development Revenues	1,036,445	1,031,350	388,097
Development Grant	1,020,081	1,020,081	171,454
District Discretionary Development Equalization Grant	12,364	11,269	8,533
Locally Raised Revenues	4,000	0	
Other Transfers from Central Government		0	8,110
Transitional Development Grant		0	200,000
Total Revenues	8,275,275	6,663,830	7,879,741

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	7,238,830	5,127,486	7,491,644
Wage	5,691,042	4,123,401	5,957,510
Non Wage	1,547,788	1,004,085	1,534,134
Development Expenditure	1,036,445	1,031,296	388,097
Domestic Development	1,036,445	1,031,296	388,097
Donor Development	0	0	0
Total Expenditure	8,275,275	6,158,782	7,879,741

2015/16 Revenue and Expenditure Performance up to March

By the end of 3rd Quarter, Education department had realized a total of Shs 6,663,830,000 against the annual plan of Shs 8,275,275,000 reflecting a percentage performance of 81%. This was over performance compared to the annual target expected by end of 3rd quarter (75%) basically due to receiving a supplementary budget for wage under all categories. However, there was under performance registered under LRR and District Non-Wage at 25% and 0% respectively

During 3rd Quarter, the department received a total of Shs 2,548,591,000 against the quarterly plan of Shs 2,068,819,000 reflecting a percentage performance of 123%. This over performance was due to allocation of more wage under all categories to cater for payment of staff salaries. In addition, conditional transfers for Primary Education, Secondary Education and tertiary institutes all performed at 133% since they had not received funds in the 2nd Quarter. Development allocations also performed at 217% basically due to the Central Government's decision to exhaust all development budgets ahead of the political season. However, LRR, District Non-Wage and Other Government Transfers (UNEB PLE) all performed at 0% as the budget for UNEB PLE had been exhausted in 2nd quarter

In the 3rd quarter, the department managed to spend a total of Shs 2,548,151,000 against the quarterly release of Shs 2,548,591,000 reflecting 99% absorption rate. However, this reflected 123% against the planned quarterly expenditure of Shs 2,068,819,000. The department registered expenditure reflecting 214% of the development budget basically to ensure that all classroom construction projects at Nsambwe P.S, Kandegeya P.S and Kifampa P.S are completed.

Overall, the department had spent a total of Shs 6,158,782,000 against the actual received of Shs 6,663,830,000 making 92% absorption rate. In addition, this expenditure reflected 74% of the annual planned expenditure of Shs 8,275,275,000. A total of Shs 505,047,000 was left unspent basically wage for payment of staff salaries

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017, a total of Shs 7,879,741,000 has been allocated to the Education department reflecting 59.1% of the entire district resource envelop. However, this is a decline in the allocations to the sector compared to Shs 8,275,275,000 from last FY 2015/2016. A total of Shs 5,957,510,000 is expected to be spent on payment of teachers' salaries making 75.6% of the sector budget. In addition, other recurrent activities will take Shs 1,534,134,000 (19%) basically capitation grants for UPE, USE and running of Tertiary Institutes of Kabulasoke Core PTC and Bukalagi Technical Institute and DEO's Office

Vote: 591 Gomba District

Workplan 6: Education

The department will also receive development funds (Transitional Grant) worth Shs 200,000,000 basically for completion of the constructions at Kisozi Seed SS in Kabulasoke Sub County. The sector also plans to do procurement of a double cabin pick up vehicle for DEO's office while DDEG funds will be spent on the supply of 100 three seater wooden desks in 5 selected UPE schools.

(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: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	32000	29354	29462
No. of student drop-outs	500	492	400
No. of Students passing in grade one	200	209	300
No. of pupils sitting PLE	3500	3355	3500
No. of classrooms rehabilitated in UPE	2	2	0
No. of classrooms constructed in UPE	6	6	0
No. of latrine stances constructed	20	20	0
No. of teacher houses constructed	1	0	0
No. of primary schools receiving furniture		0	5
Function Cost (US\$ '000)	4,949,058	3,368,974	4,591,063
Function: 0782 Secondary Education			
No. of students enrolled in USE	3250	3250	5000
No. of classrooms constructed in USE	8	8	10
Function Cost (US\$ '000)	2,000,726	1,845,313	2,005,444
Function: 0783 Skills Development			
No. of students in tertiary education	520	520	600
No. Of tertiary education Instructors paid salaries	80	70	80
Function Cost (US\$ '000)	1,228,362	866,264	1,002,320
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	180	147	180
No. of secondary schools inspected in quarter	15	29	15
No. of tertiary institutions inspected in quarter	4	4	4
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	93,130	78,232	280,914
Function: 0785 Special Needs Education			
No. of SNE facilities operational	1	1	1
No. of children accessing SNE facilities	120	320	320
Function Cost (US\$ '000)	4,000	0	0
Cost of Workplan (US\$ '000):	8,275,275	6,158,782	7,879,741

2015/16 Physical Performance up to March

Funds received were used to execute the following activities:

Paid salaries to 752 Primary teachers, 117 Secondary education staff and 70 tertiary education staff

Inspected 45 education institutions district wide

Vote: 591 Gomba District

Workplan 6: Education

Payment for the construction of a 2 classroom block at Nsambwe P.S in Kyegonza Sub County, Kandegeya P.S and Kifampa P.S in Kabulasoke Sub County

Payment for the construction of a 4 stance lined pit latrine with a girl's washroom at Bulera P.S in Maddu Sub County, Kanoni C.S P.S in Kanoni Town Council, Nswanjere P.S in Mpenja Sub County and Bulwadda P.S in Kabulasoke Sub County

Payment for the renovation of a 2 classroom block at Kasaka P.S in Kanoni Town Council under the Presidential pledge
Construction of Kisozi Seed Secondary School in Kabulasoke Sub County

Held beginning of term and mid term meetings for head teachers at Kanoni UMEA P.S

Collection and dissemination of district PLE examination results

Planned Outputs for 2016/17

In the FY 2016/2017, Education department plans to have the following outputs:

One pick up double cabin vehicle procured for the Education department

180 Education institutions routinely inspected district wide

4 Quarterly school inspection reports produced and submitted to the District Council

Salaries for 740 Primary School teachers, 190 Secondary School teachers and 80 Tertiary Education Instructors paid monthly

Recruitment of 40 teachers to fill the staff gaps in schools

Gratuity and pension promptly paid to all pensioners

Timely disbursement of UPE and USE funds to education institutions by line Ministries

Outstanding obligation for the renovation of a 2 classroom block at Kasaka Primary School under Presidential Pledge paid

All retention fees for projects completed last FY paid

Supply of 100 three seater wooden desks to 5 selected UPE schools

SNE activities coordinated in the district

National level examinations administered and monitored smoothly

29462 Pupils enrolled in primary education in 91 UPE schools

3500 Pupils registered to sit UNEB PLE Exams

300 First Grades registered in UNEB PLE Exams

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

Construction of Education Offices at Tondola

Supply of text books and other reading materials in primary schools

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

1. Lack of transport means

It leads to failure to supervise and monitor schools and related education programs daily.

2. Inadequate funding especially local revenue

This leads to failure to accomplish all the planned activities especially in the field s of Special Needs Education.

3. Inadequate staffing due to unrevised staff ceiling

This has led to unmanageable work thus inefficiency of teachers.

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

Vote: 591 Gomba District

Workplan 7a: Roads and Engineering

A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	80,315	18,995	605,873
District Unconditional Grant (Non-Wage)	15,160	1,700	
District Unconditional Grant (Wage)	43,230	14,670	55,687
Locally Raised Revenues	10,000	800	10,000
Sector Conditional Grant (Non-Wage)		0	540,187
Urban Unconditional Grant (Non-Wage)	4,424	1,200	
Urban Unconditional Grant (Wage)	7,501	625	
<i>Development Revenues</i>	339,117	267,678	12,626
District Discretionary Development Equalization Grant	6,049	12,107	12,626
Other Transfers from Central Government	333,068	255,571	
Total Revenues	419,432	286,673	618,499
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	80,315	18,956	605,873
Wage	50,731	15,295	55,687
Non Wage	29,584	3,661	550,187
<i>Development Expenditure</i>	339,117	301,685	12,626
Domestic Development	339,117	301,685	12,626
Donor Development	0	0	0
Total Expenditure	419,432	320,641	618,499

2015/16 Revenue and Expenditure Performance up to March

By the end of March, the department had realized shillings 286,673,000 against the planned annual shillings 419,432,000 reflecting a percentage performance of 68%. The underperformance was in LRR at only 8% and District Non Wage at 27%. Urban Wage was at 8% because the Assistant Engineering Officer had abandoned duty for politics and Urban non wage at 27%. However, there was an over performance under LGMSD at 200% because of underestimation of the department share at budgeting.

During the 3rd Quarter, the department received shillings 87,392,000 against the planned Shillings 104,858,000 reflecting a percentage performance of 83%. The underperformance was in LRR and District Non Wage both at 0% as it was resolved that departments with conditional grants excluded from LRR and Non Wage. The department spent a total of Shs 40,685,000 only in third quarter against the 87,392,000 received as the balance was refunded back to water sector for funds which were borrowed earlier.

Overall, the department spent a total of Shs 320,641,000 against actual received of Shs 286,673,000 by end of March. This over expenditure was as a result of borrowing funds from the water sector in quarter two to fund some road works ahead of the political season. A Council minute has been attached that authorized this borrowing and some funds were returned in quarter 3 and the balance will be returned in quarter four from the URF release. Therefore the department incurred a negative balance of 33,967,000 for that sake.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017, Roads sector has been allocated a total of Shs 618,499,000 from the different sources making 4.6% of the entire District budget. The District expects to receive more funds from URF (Sector Conditional Grant – Non Wage) worth Shs 540,187,000 which will enable more rehabilitation works on the poor roads like: Ndodo - Nakijju - Bukundugulu - Masambira - Kirungu (15Km), Golola - Kyetume - Kaswera - Bwanga - Mpogo - Ndeese (14Km), Kawula - Gwanga - Kibere (11Km), Bulwadda - Nsimbiziwoome - Wabitembe - Lunoni (8Km), Nswanjere - Kimwany - Budongo - Ngalagala - Wabikyu (8Km)

The department has also been allocated Shs 55,687,000 as wage to cater for payment of staff salaries. This budget will

Vote: 591 Gomba District

Workplan 7a: Roads and Engineering

also enable recruitment of more staff especially Drivers for the Road Unit equipment received from Ministry of Works.

(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: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	4	2	5
Length in Km of Urban unpaved roads routinely maintained	0	0	12
Length in Km of Urban unpaved roads periodically maintained	0	0	8.8
No. of bottlenecks cleared on community Access Roads	4	2	15
Length in Km of District roads routinely maintained	377	235	196
Length in Km of District roads periodically maintained	58	49	50
Length in Km. of rural roads constructed	0	0	56
Function Cost (US\$ '000)	394,982	301,975	542,069
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	24,450	18,666	76,430
Cost of Workplan (US\$ '000):	419,432	320,641	618,499

2015/16 Physical Performance up to March

Funds utilized were used to execute the following activities;
 Regarding of Buwanguzi – Mpogo – Mamba – kyalwa 8.8km carried out.
 Departmental motor vehicle repaired.
 1 motor cycle procured.
 1 quarterly district committee meeting held.
 Grader consumables procured.

Planned Outputs for 2016/17

In the FY 2016/17, roads sector plans to attain the following outputs;
 Construction of Ndodo - Nakijju - Bukundugulu - Masambira - Kirungu (15Km) in Kyegonza Sub County
 Construction of Golola - Kyetume - Kaswera - Bwanga - Mpogo - Ndeese (14Km) in Mpenja Sub County
 Construction of Kawula - Gwanga - Kibere (11Km) in Kabulasoke Sub County
 Construction of Bulwadda - Nsimbiziwoome - Wabitembe - Lunoni (8Km) in Kabulasoke Sub County
 Construction of Nswanjere - Kimwanyi - Budongo - Ngalagala - Wabikyu (8Km) in Mpenja Sub County
 Routine manual maintenance of 196Km of roads district wide
 Periodic maintenance of 56Km of roads
 Departmental vehicles, motor cycles and road unit serviced and maintained regularly
 Protective wear procured for Road workers

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

Tarmacking of Mityana – Kanoni – Bulu – Mitata Maria road by the central government.
 Procurement of a wheel loader, bull dozer and a double cabin pick for the road unit

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

1. Heavy back log

District still has very many roads to develop thus getting a heavy back log compared to funds available

Vote: 591 Gomba District

Workplan 7a: Roads and Engineering

2. Inadequate funding

District releases are still so low compared to the work load at hand and expectations from the public

3. Poor cooperation from MOW

Delayed release of road equipment from Ministry of Works

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	39,869	20,742	102,638
District Unconditional Grant (Non-Wage)	2,000	310	
District Unconditional Grant (Wage)	24,000	16,932	55,707
Locally Raised Revenues	10,049	500	10,000
Sector Conditional Grant (Non-Wage)	0	0	36,931
Urban Unconditional Grant (Non-Wage)	3,820	3,000	
<i>Development Revenues</i>	360,768	348,703	324,747
Development Grant	331,453	331,453	301,747
District Discretionary Development Equalization Grant	6,315	0	
Transitional Development Grant	23,000	17,250	23,000
Total Revenues	400,637	369,445	427,386
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	62,869	37,991	102,638
Wage	24,000	16,932	55,707
Non Wage	38,869	21,059	46,931
<i>Development Expenditure</i>	337,768	139,878	324,747
Domestic Development	337,768	139,878	324,747
Donor Development	0	0	0
Total Expenditure	400,637	177,869	427,386

2015/16 Revenue and Expenditure Performance up to March

By the end of March, the department had realized Shs 369,445,000 against the planned annual Shs 400,637,000 reflecting a percentage performance of 92%. The over performance was as a result of realizing more funds under conditional transfer for rural water at 100%. However, there was an under performance in LRR at only 5% and District Non wage at 16%. Even the department's share of LGMSD had not been realized by end of March

During the 3rd Quarter, the department received Shs 192,251,000 against the planned Shs 100,159,000 reflecting a percentage performance of 192%. There was an over performance in Conditional transfer for Rural water at 217% as the annual budget (IPF) was exhausted and Urban Nonwage at 105%. Amount totaling to Shs 90,479,000 was spent against the received Shs 192,251,000 as most of the projects were delayed by contractors

Overall, the department managed to spend a total of Shs 177,869,000 against Shs 369,445,000 received by end of March. This left some unspent balances worth Shs 191,576,000 on the sector account basically because most of the planned boreholes and shallow wells drilling and construction had just started and payments could not be effected

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 591 Gomba District

Workplan 7b: Water

In the FY 2016/2017, Water Sector has been allocated a total of Shs 427,386,000 reflecting 3.2% of the entire District resource envelop. This is an increment in the sector allocations compared to Shs 400,637,000 allocated in the FY 2015/2016. A total of Shs 55,707,000 is expected to be spent on payment of staff salaries making 13% of the sector budget while Shs 46,931,000 (11%) is for recurrent activities within the Water office. Shs 324,747,000 has been allocated to development projects basically the construction of the District Water Offices at Tondola and rehabilitation of boreholes.

(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: 0981 Rural Water Supply and Sanitation			
No. of supervision visits during and after construction	80	20	4
No. of water points tested for quality	20	8	8
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	8	8
No. of public sanitation sites rehabilitated	2	0	0
No. of water points rehabilitated	12	0	20
% of rural water point sources functional (Gravity Flow Scheme)	0	0	90
% of rural water point sources functional (Shallow Wells)	95	95	90
No. of water pump mechanics, scheme attendants and caretakers trained	10	0	30
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	2	1	4
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	10	0	30
No. of Water User Committee members trained	150	126	75
No. of water and Sanitation promotional events undertaken	2	2	1
No. of water user committees formed.	15	8	15
No. of public latrines in RGCs and public places	1	0	0
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	9	0	2
No. of deep boreholes drilled (hand pump, motorised)	7	5	2
No. of deep boreholes rehabilitated	12	15	10
Function Cost (US\$ '000)	383,997	177,869	427,386
Function: 0982 Urban Water Supply and Sanitation			
No. of new connections made to existing schemes	1	0	0
Function Cost (US\$ '000)	16,640	0	0
Cost of Workplan (US\$ '000):	400,637	177,869	427,386

2015/16 Physical Performance up to March

Funds utilized were used to execute the following activities;
Water and sanitation coordination meeting held

Vote: 591 Gomba District

Workplan 7b: Water

Retention on construction of 13 shallow wells paid
 Departmental Motor cycle repaired
 20 deep bore holes rehabilitated district wide.
 3rd quarter extension staff meeting held
 National water day celebrated.
 Quarterly report submitted to the ministry of water and environment.

Planned Outputs for 2016/17

The key outputs expected in FY 2016/2017 include:
 District Water Offices constructed at Tondola
 10 Boreholes rehabilitated district wide
 4 Boreholes drilled (hand pump) in selected villages
 20 New water sources tested for water quality
 15 Water User Committees formed and trained
 District Water Supply and Sanitation Coordination Committee meeting held
 Departmental vehicle and motor cycles serviced regularly
 Planning and advocacy meetings held at District and Sub County levels
 6 Monitoring and supervision visits conducted during and after construction works
 Sanitation week promotion activities conducted and event held in a selected village
 Annual work plan and 4 quarterly accountability reports prepared and submitted to MDAs

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

Drilling of more bore holes and valley dams in the Sub Counties of Maddu and Kabulasoke which lie in the cattle corridor

Procurement of motor cycles for extension workers (Health Inspectors) for promotion of sanitation and hygiene

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

1. Operation and maintenance of projects:

This is a major challenge as most of the bore holes constructed are down due to failure to maintain them by the communities.

2. Inadequate funds:

Gomba district being in the cattle corridor, the technology options required are very expensive to extract water. Drilling of Deep bore holes and construction of valley dams are very expensive compared to funds allocated to the district.

3. Theft and vandalism of water sources

Some water sources are vandalised by people who deal in scrap. Steal parts and sell them off

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	123,238	72,340	125,291
District Unconditional Grant (Non-Wage)	10,439	400	12,000
District Unconditional Grant (Wage)	84,255	60,275	90,367
Locally Raised Revenues	10,973	972	8,400
Sector Conditional Grant (Non-Wage)	5,661	4,245	3,997

Vote: 591 Gomba District

Workplan 8: Natural Resources

Urban Unconditional Grant (Non-Wage)	3,782	352	2,400
Urban Unconditional Grant (Wage)	8,128	6,096	8,127
<i>Development Revenues</i>	<i>265,648</i>	<i>26,458</i>	<i>263,248</i>
Donor Funding	263,248	26,458	263,248
Locally Raised Revenues	2,400	0	
Total Revenues	388,886	98,798	388,539

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>123,238</i>	<i>72,235</i>	<i>125,291</i>
Wage	94,608	66,370	98,494
Non Wage	28,630	5,864	26,797
<i>Development Expenditure</i>	<i>265,648</i>	<i>26,408</i>	<i>263,248</i>
Domestic Development	2,400	0	0
Donor Development	263,248	26,408	263,248
Total Expenditure	388,886	98,643	388,539

2015/16 Revenue and Expenditure Performance up to March

By the end of 3rd Quarter, the department had realized a total of Shs 98,798,000 against the planned annual budget of Shs 388,886,000 reflecting a percentage performance of only 25%. This under performance was as a result of realizing low allocations from LRR, District Non-wage and Urban Non-wage at 9%, 4% and 9% respectively. In addition, the district had only realized 10% of the donor funds expected under the LVEMP II project

During the 3rd Quarter, Shs 23,656,000 was received against the quarterly plan of Shs 97,222,000 making a percentage performance of 24%. Again this underperformance was due to realizing low District Non-Wage and LRR both at 0%. Urban Non-Wage was also at just 12% while there was totally no development funds received (Donor and LRR) all at 0%.

In terms of expenditure, the department managed to spend a total of Shs 39,738,000 in the 3rd quarter against the actual received of Shs 23,656,000 reflecting a percentage of 168%. This was due to utilization of unspent donor funds (LVEMP II) from 2nd quarter. In addition, this expenditure reflected 41% against the quarterly plan of Shs 97,222,000.

Overall, by end of March the department had managed to spend a total of Shs 98,643,000 against the actual realized of Shs 98,798,000 reflecting an absorption rate of 99%. This also reflected a mere 25% expenditure against the annual plan of Shs 388,886,000

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017, a total of Shs 388,539,000 has been allocated to the Natural Resources department of which 25% (Shs 98,494,000) is wage component to cater for salaries of staff. The department also expects to receive a total of Shs 263,248,000 under the LVEMP II project reflecting 67.7% of the total budget.

(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: 0983 Natural Resources Management

Vote: 591 Gomba District

Workplan 8: Natural Resources

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Area (Ha) of trees established (planted and surviving)	45	26	15
Number of people (Men and Women) participating in tree planting days	1000	140	500
No. of Agro forestry Demonstrations	4	0	2
No. of community members trained (Men and Women) in forestry management	1000	0	150
No. of monitoring and compliance surveys/inspections undertaken	20	13	12
No. of Water Shed Management Committees formulated	0	0	2
Area (Ha) of Wetlands demarcated and restored	40	16	20
No. of Wetland Action Plans and regulations developed	4	1	1
No. of community women and men trained in ENR monitoring	40	0	289
No. of monitoring and compliance surveys undertaken	30	15	4
No. of new land disputes settled within FY	40	37	80
Function Cost (US\$ '000)	388,886	98,643	388,539
Cost of Workplan (US\$ '000):	388,886	98,643	388,539

2015/16 Physical Performance up to March

Funds received were used to execute the following activities;

Supervision of road construction projects of Kanoni – Kabulasoke – Maddu – Sembabule Road and Mpigi – Butambala – Kanoni Road for compliance

Monitoring and technical back stopping of LVEMP II projects carried out

8 Acres of replanted forest reserves of Golola in Mpenja Sub County

Settlement of a number of land disputes together with the District Land Board and Office of the RDC like in Sembula forest reserve

Presentation of the Draft District Wetland Action Plan to stakeholders for their inputs

Wet land enforcement and monitoring carried out

3 Enforcement notices served to illegal developers

Compliance monitoring and assessment of River Katonga encroachers in Kabulasoke Sub County carried out

Planned Outputs for 2016/17

Key outputs expected in FY 2016/2017 from the sector will include:

All staff salaries paid in time

District Wetland Action Plan finalized

40 enforcement exercises conducted on development projects

All development projects within the district monitored

Installation of sign posts and boundaries on wetlands

Land disputes settled by DLB together with office of the RDC

Area Land Committees formed and trained

Communities sensitized on land issues and the Land Bill

30 Land titles processed and secured for public institutions

20 Acres of tree planted and surveyed in Kyegonza and Mpenja Sub Counties

Revenue from forestry sector increased

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

Vote: 591 Gomba District

Workplan 8: Natural Resources

Procurement of a double cabin pick up for the natural resources department to boost field work and revenue collection activities

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

1. insecurity

Staff face a big threat on insecurity while on forest patrols and physical planning activities due to lack of stand by police to provide security.

2. Transport

The department lacks a department vehicle hence hindering execution of all planned activities.

3. Continued planting of eucalyptus trees

Many people have continued to plant eucalyptus and pine trees amidst people's agricultural land which is likely to affect the soils climate of the area in the long term.

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>105,586</i>	<i>61,477</i>	<i>163,203</i>
District Unconditional Grant (Non-Wage)	12,100	76	10,000
District Unconditional Grant (Wage)	26,079	22,360	89,887
Locally Raised Revenues	12,511	0	12,511
Sector Conditional Grant (Non-Wage)	39,101	29,326	37,661
Urban Unconditional Grant (Non-Wage)	2,543	1,500	2,400
Urban Unconditional Grant (Wage)	13,252	8,215	10,744
<i>Development Revenues</i>	<i>289,784</i>	<i>165,193</i>	<i>138,413</i>
District Discretionary Development Equalization Grant	50,671	24,902	
Other Transfers from Central Government	239,113	140,291	134,065
Transitional Development Grant		0	4,348
Total Revenues	395,370	226,671	301,616
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>105,586</i>	<i>51,584</i>	<i>163,203</i>
Wage	46,131	30,575	100,631
Non Wage	59,455	21,009	62,572
<i>Development Expenditure</i>	<i>289,784</i>	<i>149,136</i>	<i>138,413</i>
Domestic Development	289,784	149,136	138,413
Donor Development	0	0	0
Total Expenditure	395,370	200,720	301,616

2015/16 Revenue and Expenditure Performance up to March

By the end of March, CBS department had realized a total of Shs 226,671,000 against the planned annual budget of Shs 395,370,000 reflecting a percentage performance of 57%. This was an under performance basically due to not realizing funds under LRR at 0% and District Non-Wage at just 1% as it was resolved that departments with conditional grants can be temporarily excluded from LRR and Non-Wage due to poor performance in LRR

Vote: 591 Gomba District

Workplan 9: Community Based Services

In the 3rd Quarter, the department received Shs 36,446,000 against the quarterly budget of Shs 98, 843,000 reflecting a percentage performance of just 37%. Again this under performance was due to not realizing funds under LRR and District Non-Wage at 0% respectively. Other transfers from the Central Government (Youth Livelihood Programme) also performed at just 5% as most of the funds were received in 2nd Quarter

In terms of expenditure, the department managed to spend a total of Shs 157,814,000 was spent against Shs 36,446,000 received reflecting a percentage of 433%. This was basically due to unspent balances carried forward from 2nd quarter. This also reflected 157% of the planned expenditure for the quarter. Overall, by end of 3rd quarter, the department had spent a total of Shs 200,720,000 against Shs 226,671,000 realized reflecting 86% and 51% against the annual budget of Shs 395,370,000. A total of Shs 25,950,000 was left unspent under the Youth Livelihood Programme and Community Driven Development

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017, Community Based Services Department has been allocated a total of Shs 301,446,000 reflecting 2.3% of the entire district resource envelop. The department will receive Shs 100,631,000 as a wage component for payment of staff salaries and to cater for recruitments to fill the staff gap. Shs 62,572,000 has been allocated to recurrent activities within the department both at District and Sub Counties.

The department also expects to receive development funds under the Youth Livelihood Programme worth Shs 138,413,000 basically to support 12 youth groups in income generating activities for poverty alleviation.

(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: 1081 Community Mobilisation and Empowerment			
No. of children settled	40	16	30
No. of Active Community Development Workers	06	5	5
No. FAL Learners Trained	120	90	150
No. of children cases (Juveniles) handled and settled	40	23	30
No. of Youth councils supported	5	6	5
No. of assisted aids supplied to disabled and elderly community	6	2	10
No. of women councils supported	5	2	5
Function Cost (US\$ '000)	395,370	200,720	301,616
Cost of Workplan (US\$ '000):	395,370	200,720	301,616

2015/16 Physical Performance up to March

Funds realized were used to execute the following activities;

District funds request forms, accountabilities, work plans and budget submitted to MoGLSD

Support supervision and technical backstopping done for CDD beneficiary groups

50 FAL instructors trained in adult learning, group dynamics and OWC guidelines

1 District Youth Council meeting organized for budget preparation for FY 2016/2017

Mobilized and sensitized in group dynamics for value chain management for OWC

Procured cassava chippers machine for youth activities (IGAs)

2 Community groups in Mpenja Sub County funded in IGAs under the CDD funds i.e. Bivamuntuyo Farmer's

Vote: 591 Gomba District

Workplan 9: Community Based Services

Development Group in Katikampanda (piggery project) and Kalimumwa Youth Development Group (maize growing)

Serviced and maintained YLP focal person's motor cycle

173 Youths (95 male and 78 female) from different groups trained in project management

14 Youth groups funded under the Youth Livelihood Programme namely:

1. Kabulasoke Buganda Youth Poultry Project (Shs 12,500,000)
2. Lugaaga Youth Poultry Project (Shs 9,800,000)
3. Lwebajjo Zibulatudde Youth Produce Buying Project (Shs 7,000,000)
4. Nakasozi Youth Poultry Project (Shs 11,895,000)
5. Maseruka Youth Piggery Project (Shs 10,500,000)
6. Kitwe Akezimbira Youth Piggery Project (Shs 8,200,000)
7. Kalyamawoolu Youth Maize Project (Shs 7,540,000)
8. Buyanja Rise and Shine Youth Beef Raring Project (Shs 8,500,000)
9. Ntalagi Youth Piggery Project (Shs 8,593,000)
10. Twezimbe Zinda Youth Piggery Project (Shs 10,725,000)
11. Mamba Youth Piggery Project (Shs 10,000,000)
12. Saali Youth Piggery Project (Shs 10,000,000)
13. Malere Youth Piggery Project (Shs 9,905,522)
14. Nsololo Bee Keeping Youth Project (Shs 8,726,500)

Planned Outputs for 2016/17

The major outputs in FY 2016/2017 will include:

- 4 Quarterly DOVCC meetings organized at the district headquarter
- 30 Children settled district wide
- 130 FAL learners 30 per Sub County trained
- 5 Youth Councils supported district wide
- 5 Women councils supported and annual meeting held
- 12 Youth groups assisted in Income Generating Activities
- 4 Quarterly monitoring reports prepared on CDD, FAL and YLP progress
- Annual NGO Forum organized to review work done and future plans
- Gender issues mainstreamed or integrated in the planning process

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

Establishment of a Youth Sharing Centre or Community Centre in Kanoni Town Council

Establishment of a public library in Kanoni Town Council

Establishment of a remand home for children at Kabulasoke

Procurement of a department vehicle to ease field work

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

1. transport

the department Lacks of transport means. This leads to delay of work that has to be executed.

2. inadequate funds

the district doesn't have a remand home where to keep the children it has to transport them to naguru and kampingisa which Is costly.

3. inadequate funds

Inadequate funding on PWDs yet supervision has to be done on a monthly basis.

Workplan 10: Planning

Vote: 591 Gomba District

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	59,055	33,951	54,890
District Unconditional Grant (Non-Wage)	21,026	9,265	20,000
District Unconditional Grant (Wage)	20,052	17,167	22,890
Locally Raised Revenues	12,402	4,465	12,000
Support Services Conditional Grant (Non-Wage)	5,575	3,054	
<i>Development Revenues</i>		0	10,304
District Discretionary Development Equalization Grant		0	10,304
Total Revenues	59,055	33,951	65,194
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	59,055	33,293	54,890
Wage	20,052	17,167	22,889
Non Wage	39,003	16,126	32,001
<i>Development Expenditure</i>	0	0	10,304
Domestic Development	0	0	10,304
Donor Development	0	0	0
Total Expenditure	59,055	33,293	65,194

2015/16 Revenue and Expenditure Performance up to March

By end of March, Planning Unit had realized a total of Shs 33,951,000 against the planned annual budget of Shs 59,055,000 making a percentage performance of only 57%. The underperformance was due to low LRR and District Unconditional Non Wage which were at 36% and 44% respectively. PAF Monitoring also performed poorly at 55%

During 3rd Quarter, amount totaling to Shs 8,340,000 was realized against the quarterly budget of Shs 14,764,000 reflecting a percentage performance of only 56%. This was under performance as a result of realizing less funds than the budgeted under LRR and District Non Wage which performed at 0% and 30% respectively

During 3rd Quarter, the department managed to spend Shs 7,918,000 against the actual received of Shs 8,340,000 reflecting an absorption rate of 95%. Overall, by end of March the department had spent Shs 33,293,000 against actual received of Shs 33,951,000 reflecting absorption rate of 98%. This expenditure also reflected 56% of the annual planned expenditure. The department also remained with some unspent funds worth Shs 658,000

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017, Planning Unit will receive a total of Shs 65,194,000 reflecting a 10.4% increase from last FYs Shs 59,055,000. 35% of this budget will be spent on staff salaries in the department while 49% of the revenue is meant to cater for the routine activities of Planning Unit. The department has also been allocated more wage to cater for the recruitment of the Senior Planner

In addition, Planning Unit will receive Shs 10,304,000 under the District Discretionary Development Equalization Grant basically the M&E Component, Retooling and Investment Servicing Costs. This will be utilized to conduct 4 quarterly M&E Exercises, procurement of a laptop computer for CBS Department, printer for Internal Audit and office furniture at the new district offices in Tondola

(ii) Summary of Past and Planned Workplan Outputs

Vote: 591 Gomba 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
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	2	2	6
No of Minutes of TPC meetings	12	9	12
Function Cost (US\$ '000)	59,055	33,293	65,194
Cost of Workplan (US\$ '000):	59,055	33,293	65,194

2015/16 Physical Performance up to March

Funds received were utilized to execute the following activities:

Monthly salaries for the Statistician and Population Officer paid

3 Monthly District Technical Planning Committee meetings held and minutes filled

Minutes for Monday morning Senior Management meetings prepared and filled

Quarter 2 LGOBT progress report prepared and submitted to MoFPED, OPM and MoLG

Quarter 2 LGMSD accountability report prepared and submitted to MoLG

Quarter 2 CAO's Performance report compiled and submitted to MoLG, MoPS and MoFPED

LQAS Exercise 2016 conducted with support from MoLG and MEEPP

Quarterly M&E activities carried out on all government projects and programmes within the district

District Census Officer, District Census Publicity Officer and Accounting Officer facilitated to attend the official launch of the 2014 Census Report

Planned Outputs for 2016/17

The key outputs in the FY 2016/2017 will include:

12 District Technical Planning Committee meetings coordinated and minutes on file

District Budget Conference organized by end of October

District Budget Framework Paper FY 2017/2018 prepared and submitted by 30th November 2016

Draft Performance Contract Form B FY 2017/2018 submitted by 31st March 2017

Final Performance Contract Form B FY 2017/2018 submitted by 30th June 2017

4 Quarterly Performance progress reports submitted to MoFPED, OPM and MoLG

4 Quarterly CAO's Performance Reports submitted to MoLG, MoPS and MoFPED

4 Quarterly DDEG Accountability Reports submitted to MoLG

4 Quarterly M&E Reports prepared and discussed by DTPC

Integrated Work Plan FY 2016/2017 prepared

Annual Internal Assessment and National Assessment Reports prepared using LOGICS

Annual LQAS Survey exercise implemented

Annual Schools Census Report 2016 produced and disseminated

Statistical Abstract 2016 prepared and submitted to UBOS

Procurement of office furniture (6 tables and chairs) under DDEG

Procurement of a laptop computer for CBS and printer for Internal Audit under DDEG

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

Procurement of a departmental vehicle

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

1. Lack of team work

Cooperation from HODs in preparation of work plans, budgets and accountability reports is still low.

Vote: 591 Gomba District

Workplan 10: Planning

2. Poor spending habits

Most of the departments have poor spending habits ie. Over expenditure on some votes makes our work of preparing accountability reports hard

3. Late submissions

Late submission of LGDMSD accountability reports from LLGs delay compilation and submission of the district accountabilities.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	79,003	54,080	99,186
District Unconditional Grant (Non-Wage)	16,387	9,837	16,000
District Unconditional Grant (Wage)	31,668	23,284	66,386
Locally Raised Revenues	10,370	5,050	10,000
Support Services Conditional Grant (Non-Wage)	5,576	3,054	
Urban Unconditional Grant (Non-Wage)	2,000	1,350	6,800
Urban Unconditional Grant (Wage)	13,002	11,506	
Total Revenues	79,003	54,080	99,186
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	79,003	53,854	99,186
Wage	44,670	34,790	66,386
Non Wage	34,333	19,065	32,800
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	79,003	53,854	99,186

2015/16 Revenue and Expenditure Performance up to March

By the end of March, the department had realized Shs 54,080,000 against the planned annual budget of Shs 79,003,000 reflecting a percentage performance of 68%. The underperformance was as a result of realizing few funds under PAF and LRR which performed at 49% and 55% respectively. However, Urban Unconditional Grant Wage was already at 88% against the 3rd Quarter target of 75% basically due to underestimation at during budgeting

During the 3rd Quarter, the department realized Shs 18,815,000 against the planned Shs 19,751,000 reflecting a percentage performance of 95%. There was an under performance in District Unconditional Grant Non Wage at only 76% and PAF Monitoring at 73%. However, over performance was registered under Urban Unconditional Grant – Wage at 118% due to poor estimation at budgeting.

A total of Shs 18,802,000 was subsequently spent in the 3rd Quarter against the received Shs 18,815,000 reflecting a percentage performance of 99%. Overall, by end of March the department had spent a total of Shs 53,854,000 against Shs 54,080,000 which had been realized reflecting 68% of the annual budget. Shs 226,000 was left unspent in the 3rd Quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 591 Gomba District

Workplan 11: Internal Audit

In the FY 2016/2017, Internal Audit will receive a total of Shs. 99,186,000 of which Shs. 66,386,000 is wage while Shs 32,800,000 is Non Wage. The department will receive Shs 10,000,000 from Locally Raised Revenue, Shs 6,800,000 from Urban Unconditional Grant Non Wage and Shs 16,000,000 from District Unconditional Grant Non Wage

(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: 1482 Internal Audit Services			
Date of submitting Quaterly Internal Audit Reports	30/09/2015	30/03/2016	30 08 2017
No. of Internal Department Audits	60	74	16
Function Cost (US\$ '000)	79,003	53,854	99,186
Cost of Workplan (US\$ '000):	79,003	53,854	99,186

2015/16 Physical Performance up to March

Funds received were used to execute the following activities;

Staff salaries for the Principal Internal Auditor, 2 Internal Auditors and 2 Examiners of Accounts paid

Annual subscription to LG Internal Auditors Association paid

Audit staff facilitated to attend the Annual Professional Development workshop for LG Internal Auditors in Arua

PIA facilitated to attend the orientation meeting of Regional Audit Committees at MoFPED

11 District departments and 5 LLGs audited under the routine quarterly audits

2nd Quarter Audit Report prepared and submitted to OIAG, OAG, District Chairman and CAO's office

Operation Wealth Creation inputs verified before distribution to beneficiary farmers

Department motorcycle serviced and maintained

Verification of implemented projects for FY 2014/2015 at both district and sub county levels carried out.

Witnessed official handover of offices by SASs and SAAs in the Sub Counties of Maddu, Mpenja, Kabulasoke and Kyegonza

Planned Outputs for 2016/17

The department plans to achieve the following outputs in FY 2016/2017:

4 Quarterly audit reports prepared and submitted to IAG and AG's office

11 District Departments, 5 LLGs, 91 UPE and 7 USE Schools, 19 Health facilities audited

1 Laptop computer and printer procured for department

Physical verification and review of performance under OWC, YLP and CDD projects

Payroll verification and audit conducted

Official handovers witnessed and supervised

Review actions taken on all issues raised in previous audits

Technical advice and guidance given to LGPAC

Value for money audits conducted on all projects undertaken

Subscription to the DIAs Association paid and AGM attended

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

Procurement of a department vehicle to ease field work

Procurement of laptops and printers for the department

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

1. Lack of office furniture

Vote: 591 Gomba District

Workplan 11: Internal Audit

The department still lacks enough office furniture to accommodate all department staff.

2. Poor response to management letters

User departments still have a weakness of not responding to management letters in time

3. Delays of LGPAC

Delays in discussion of audit reports by LGPAC thus rendering PAC recommendations ineffective.