

Vote: 560 Isingiro 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

Isingiro District

MoFPED

Signed on Date: _____

Signed on Date: _____

Vote: 560 Isingiro 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: 560 Isingiro 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: 560 Isingiro 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	1,123,442	355,494	1,161,023
2a. Discretionary Government Transfers	3,399,378	1,990,645	3,554,268
2b. Conditional Government Transfers	19,047,097	13,211,974	21,012,464
2c. Other Government Transfers	1,826,052	1,280,487	374,300
3. Local Development Grant		599,922	0
4. Donor Funding	701,821	1,178,393	787,704
Total Revenues	26,097,789	18,616,914	26,889,760

Planned Revenues for 2016/17

Locally raised revenues for FY 2016/2017 increased by 3.3% compared to FY 2015/2016 due to expected revenue from the newly created Endiinsi Town Council and Kakamba Sub County. The revenue forecast may be achieved provided that Tenderers and LG Staff that are responsible for collection of revenue comply with terms in the Contracts entered into and FAR provisions respectively.

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,102,317	758,211	2,661,603
2 Finance	1,134,656	647,520	653,657
3 Statutory Bodies	1,919,072	872,770	950,217
4 Production and Marketing	500,214	376,815	643,414
5 Health	4,132,682	3,474,392	4,039,969
6 Education	13,879,914	9,659,323	14,746,115
7a Roads and Engineering	1,535,372	799,914	1,437,889
7b Water	729,729	533,139	687,034
8 Natural Resources	149,804	79,867	190,318
9 Community Based Services	650,777	319,520	502,022
10 Planning	222,822	136,045	211,270
11 Internal Audit	140,430	91,234	166,252
Grand Total	26,097,789	17,748,751	26,889,760
Wage Rec't:	15,828,040	11,079,761	16,718,703
Non Wage Rec't:	7,686,751	4,665,072	7,452,855
Domestic Dev't	1,881,177	1,282,982	1,930,498
Donor Dev't	701,821	720,936	787,704

Planned Expenditures for 2016/17

Planned expenditure for FY 2016/2017 increased by 3% compared to FY 2015/2016 for the purpose of improving service delivery. Wage shall take a biggest share of the FY 16/17 budget and this is estimated at 62% followed by non wage, domestic development and Donor funding at 28%, 7% and 3% respectively. Compared to the previous FY 15/16 Wage, domestic development and Donor funding increased by 3.3%, 0.2% and 0.3% respectively while non wage reduced by 0.9%. increased funding increased. The chan

Vote: 560 Isingiro District

Executive Summary

Vote: 560 Isingiro 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	1,123,442	355,494	1,161,023
Market/Gate Charges	664,000	113,253	659,356
Royalties		0	60,000
Rent & rates-produced assets-from private entities	52,619	4,919	20,000
Rent & Rates from private entities	58,600	14,491	
Rent & Rates from other Gov't Units	6,660	1,824	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		0	3,000
Property related Duties/Fees		0	5,000
Park Fees	30,590	700	70,000
Other licences	1,280	0	
Unspent balances – Locally Raised Revenues	10,588	10,388	
Miscellaneous	50,076	34,010	69,667
Registration of Businesses	31,501	26,082	
Local Service Tax	30,942	90,559	94,000
Liquor licences	35,351	4,000	12,000
Land Fees		0	15,000
Inspection Fees		0	4,000
Group registration	28,926	1,500	3,000
Ground rent		0	5,000
Business licences	86,864	44,612	50,000
Application Fees	30,670	8,885	50,000
Animal & Crop Husbandry related levies		0	30,000
Other Fees and Charges	4,775	270	7,000
Quarry Charges		0	4,000
2a. Discretionary Government Transfers	3,399,378	2,590,567	3,554,268
Urban Unconditional Grant (Wage)	393,586	255,719	486,642
District Unconditional Grant (Non-Wage)	1,020,896	744,323	1,058,430
District Unconditional Grant (Wage)	1,176,604	839,998	1,241,875
Urban Discretionary Development Equalization Grant	0	0	131,703
Urban Unconditional Grant (Non-Wage)	208,371	150,605	298,961
District Discretionary Development Equalization Grant	599,922	599,922	336,657
2b. Conditional Government Transfers	19,047,097	13,211,974	21,012,464
Transitional Development Grant	22,000	16,500	326,348
Support Services Conditional Grant (Non-Wage)	1,402,363	655,473	
Sector Conditional Grant (Wage)	14,237,620	9,943,638	14,990,184
Sector Conditional Grant (Non-Wage)	2,470,829	1,682,078	3,696,910
Pension for Local Governments		0	366,156
Gratuity for Local Governments		0	461,750
General Public Service Pension Arrears (Budgeting)		0	120,628
Development Grant	914,285	914,285	1,050,490
2c. Other Government Transfers	1,826,052	1,280,487	374,300
District Comm Serv Support	26,000	43,074	
Unspent PWD	1,816	0	

Vote: 560 Isingiro District

A. Revenue Performance and Plans

Other Transfers from Central Government		19,300	
National Population Council		0	15,000
NATIONAL ROAD FUND	1,128,464	575,020	
MoH (GAVI, Global Fund, UNICEF etc)		0	300,000
Unspent YLP	722	0	
Ministry of Health	334,898	604,245	
Unspent MOH	1,861	0	
MoLG (CAIP)		0	39,300
CAIPIII	39,300	4,254	
UNEB	15,000	18,587	
UNEB (PLE)		0	20,000
Unspent balances – Other Government Transfers	4,254	0	
Unspent CAIPIII	4,254	0	
Unspent CG for PWDs	1,816	0	
Unspent MGLSD YLP	722	0	
MGLSD (YLP)	266,943	16,005	
4. Donor Funding	701,821	1,178,393	787,704
Unspent - USAID	1,868	1,868	
Donor Funding		253,200	
UNICEF	600,000	765,150	585,510
Unspent Chinese CCC.	39,292	50,797	
USAID-SDS Grant A&B	60,660	107,377	
Islamic Devt Bank (Millenium Promise)		0	202,194
Total Revenues	26,097,789	18,616,914	26,889,760

Planned Revenues for 2016/17

(i) Locally Raised Revenues

Locally raised revenues for FY 2016/2017 increased by 3.3% compared to FY 2015/2016 due to expected revenue from the newly created Endiinsi Town Council and Kakamba Sub County. The revenue forecast may be achieved provided that Tenderers and LG Staff that are responsible for collection of revenue comply with terms in the Contracts entered into and FAR provisions respectively.

(ii) Central Government Transfers

Discretionally and Conditional Government transfers for FY 16/17 increased by 4.6% and 10.3% respectively compared to FY 2015/2016. This was due to increased funding by for the purpose of improving service delivery. However, Other Government transfers reduced by 79.5% substantially due to reforms in the inter Government transfer system.

(iii) Donor Funding

Donor funding increased by 12 % compared to FY 2015/2016. This was due to funding from Islamic Devt Bank for the MVP Project. The forecast for FY 2016/2017 is based on the assumption that UNICEF and IDB will meet their obligations.

Vote: 560 Isingiro 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>	1,061,869	738,909	2,442,417
District Unconditional Grant (Non-Wage)	105,975	104,537	173,324
District Unconditional Grant (Wage)	81,432	73,098	92,875
General Public Service Pension Arrears (Budgeting)		0	120,628
Gratuity for Local Governments		0	461,750
Locally Raised Revenues	108,267	67,053	98,976
Multi-Sectoral Transfers to LLGs	749,025	481,656	1,128,709
Pension for Local Governments		0	366,156
Support Services Conditional Grant (Non-Wage)	16,269	11,665	
Unspent balances – Locally Raised Revenues	901	901	
<i>Development Revenues</i>	40,448	43,734	219,186
District Discretionary Development Equalization Grant	40,448	43,734	16,992
Donor Funding		0	202,194
Total Revenues	1,102,317	782,644	2,661,603
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,061,869	736,318	2,442,417
Wage	557,568	427,942	638,955
Non Wage	504,302	308,375	1,803,462
<i>Development Expenditure</i>	40,448	21,894	219,186
Domestic Development	40,448	21,894	16,992
Donor Development	0	0	202,194
Total Expenditure	1,102,317	758,211	2,661,603

2015/16 Revenue and Expenditure Performance up to March

Cummulative Revenue on average under performed compared to planned target due to inadequate releases as LR, PAF and Multisectoral transfers performing below target. The Quarter Revenue outturn overperformed under UCG Wage due to under Budgeting & UCG NW due to over release to meet expenditure pressure on travels to Kampala to process Salary payments. Under performance on domestic development was due to delayed procurement of service providers under CBG.

Department Revenue and Expenditure Allocations Plans for 2016/17

The work plan will be financed from Locally Raised Revenue, UCG (W&NW), DDEG and Support Services CG (NW) for the year 2016/17. Revenue and Expenditure for FY 16/17 is greater than that of FY 15/16 due to introduction of 5% of the HLG UCG NW for monitoring and evaluation, and provision of Support Services CG (NW) for payment of Pensions and Gratuity for LG employees and DDEG. In FY 16/17, the largest share of the budget shall be spent on supervision of service delivery and monitoring of programmes under non wage

(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

Vote: 560 Isingiro District

Workplan 1a: Administration

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1281 Local Police and Prisons			
Function Cost (US\$ '000)	4,133	478,589	1,500
Function: 1381 District and Urban Administration			
%age of LG establish posts filled			65
No. (and type) of capacity building sessions undertaken	3	2	4
Availability and implementation of LG capacity building policy and plan		No	yes
No. of monitoring visits conducted		7	18
No. of monitoring reports generated		7	4
Function Cost (US\$ '000)	1,098,185	756,061	2,660,103
Cost of Workplan (US\$ '000):	1,102,317	758,211	2,661,603

2015/16 Physical Performance up to March

Staff salaries paid, payrolls and payslips for 2418 employees printed and distributed, employee performance monitored, 3 coordination meetings held, District programmes coordinated with line ministries. Programmes and Projects in 17 LLGs monitored.

Planned Outputs for 2016/17

12 Coordination / management meetings will be convened, 36 coordination visits with Line Ministries will be made, 6 National Days will be celebrated, 12 HIV/AIDS committee meetings will be coordinated and implemented, 17 Lower Local Governments supervised, 1 Board of survey conducted, Salaries for 2485 employees paid, 12 News letters produced and distributed, 4 radio programmes conducted, District web site updated, 12 monthly payrolls and payslips printed and distributed, performance of 2485 staff monitored and appraised, Records of 2485 staff maintained and updated, stores records maintained and kept both at the district head quarters and in 17 LLGs.

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

The Millenium Villages Project funded by the World has provided wage funds for its Staff on Contract for period July - December 2016 as the project is to close at the end of the period.

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

1. Failure to attract and retain critical key personnel.

The department has failed to attract and retain key personnel to the position of Principal Human Resource Officer which has affected operations of the department since the ones handling these posts are on assignment of additional duties.

2. In adequate wage provision

The funds allocated to the department for wage are not adequate to cater for recruitment of staff to fill critical vacancies in the department such as the sub county chiefs and Records Officers.

3. Understaffing

All Departments and LLGs are understaffed due to inadequate wage provision and this compromises service delivery.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

Vote: 560 Isingiro District

Workplan 2: Finance

<i>US\$ Thousands</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,065,527	577,324	643,736
District Unconditional Grant (Non-Wage)	98,477	118,077	71,666
District Unconditional Grant (Wage)	91,913	64,510	83,863
Locally Raised Revenues	133,200	54,457	98,674
Multi-Sectoral Transfers to LLGs	728,051	325,322	389,532
Support Services Conditional Grant (Non-Wage)	8,691	9,763	
Unspent balances – Locally Raised Revenues	5,196	5,196	
<i>Development Revenues</i>	69,129	70,499	9,921
District Discretionary Development Equalization Grant	25,298	21,259	3,921
Locally Raised Revenues	2,526	0	6,000
Multi-Sectoral Transfers to LLGs	41,305	49,240	
Total Revenues	1,134,656	647,823	653,657
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,065,527	577,021	643,736
Wage	240,561	166,605	247,998
Non Wage	824,966	410,417	395,738
<i>Development Expenditure</i>	69,129	70,499	9,921
Domestic Development	69,129	70,499	9,921
Donor Development	0	0	0
Total Expenditure	1,134,656	647,520	653,657

2015/16 Revenue and Expenditure Performance up to March

Cummulative and quarter Revenue outturn like PAF and UCG NW overperformed compared to planned target due to expenditure pressure on Local Revenue mobilisation and Monitoring while others underperformed due to inadequate releases. Expenditure on domestic development overperformed due to early release of Q4 LDG in Q3.

Department Revenue and Expenditure Allocations Plans for 2016/17

The work plan will be financed from Locally Raised Revenue, UCG (W&NW), DDEG and Multisectoral transfers to LLGs for the year 2016/17. Revenue and Expenditure for FY 16/17 is less than that of FY 15/16 mainly due to decrease in Multisectoral Transfers to LLGs, LR and phasing out of LGMSDP funding. In FY 16/17, the largest share of the budget shall be spent on enhancing Local Revenue collection and improving financial reporting and accountability under non wage.

(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

Vote: 560 Isingiro 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	29/05/2016	29/05/2016	30/08/2016
Value of LG service tax collection	63434000	0	94000000
Value of Other Local Revenue Collections	1049419000	51374982	1061023000
Date of Approval of the Annual Workplan to the Council	29/05/2016	29/04/2016	30/5/2017
Date for presenting draft Budget and Annual workplan to the Council	28/2/2015	30/3/2016	31/03/2017
Date for submitting annual LG final accounts to Auditor General	31/7/2016	30/1/2016	30/09/2016
Function Cost (US\$ '000)	1,134,657	647,520	653,657
Cost of Workplan (US\$ '000):	1,134,657	647,520	653,657

2015/16 Physical Performance up to March

Prepared and submitted 3 monthly and 1 quarterly financial reports, supervised and monitored revenue collection in 14 S/Cs, coordinated sector programmes with MDAs, processed disbursements and payments for delivery of goods and services.

Planned Outputs for 2016/17

Local Revenue collection supervised in 14 LLGs, Annual workplan and Budget laid to council for approval, 14 LLGs books of Accounts and Financial operations supervised and inspected, 7 books of accounts for updated on routine basis, Mid FY and Annual Final Accounts prepared and submitted to AG and OAG, 12 monthly financial reports submitted to DEC and Finance Committee.

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

IFMS that might be Implemented by the Central Government in Isingiro District Local Government Next Financial Year 2016/17.

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

1. Inadequate Computers

Reports are not Produced in time. Also Storage of Information that is Manual is risky due to possible loss of information.

2. Connection to IFMS.

Lack of Connectivity to the IFMS leads to Processing of Payments and Other Information to be Slow.

3. Legal provisions for LR Collection

The LR Ordinance is not yet operational and this hinders the Collection of Revenue from the identified Sources as enforcement becomes difficult.

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:			

Vote: 560 Isingiro District

Workplan 3: Statutory Bodies

<i>Recurrent Revenues</i>	1,919,072	959,897	950,217
District Unconditional Grant (Non-Wage)	105,010	75,606	386,017
District Unconditional Grant (Wage)	237,882	142,894	201,751
Locally Raised Revenues	94,141	45,463	113,277
Multi-Sectoral Transfers to LLGs	127,035	75,688	249,173
Support Services Conditional Grant (Non-Wage)	1,355,004	620,246	
Total Revenues	1,919,072	959,897	950,217

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	1,919,072	872,770	950,217
Wage	251,018	148,023	227,400
Non Wage	1,668,054	724,747	722,817
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,919,072	872,770	950,217

2015/16 Revenue and Expenditure Performance up to March

Cummulative and Quarter outturn of Revenues on average under performed due to inadequate releases. Under performance during the quarter was highly registered under Pension due to over budgeting while Wage expenditure underperformed due to over budgeting.

Department Revenue and Expenditure Allocations Plans for 2016/17

The work plan will be financed from Locally Raised Revenue, UCG (W&NW), Multisectoral transfers to LLGs for the FY 2016/2017. Revenue and Expenditure for FY 16/17 is less than that of FY 15/16 mainly due to transfer of Pension and Gratuity funds to the Administration Sector workplan. In FY 16/17, the largest share of the budget shall be spent on political oversight and improving good governance under non wage.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	300	255	360
No. of Land board meetings	4	4	4
No. of Auditor Generals queries reviewed per LG	1	5	4
No. of LG PAC reports discussed by Council	4	8	4
Function Cost (US\$ '000)	1,919,072	872,770	950,217
Cost of Workplan (US\$ '000):	1,919,072	872,770	950,217

2015/16 Physical Performance up to March

11 sector activities coordinated, 4 LLGs assisted in recording minutes and management of Councils, Councillors' monthly allowances paid, 3 Contract Committees held, 80 land applications considered, 4 internal audit reports reviewed, 3 District Executive Committee meetings held, 1 District Council meeting held and 12 projects monitored

Planned Outputs for 2016/17

06 Council meetings, 06 standing committee meetings, 12 executive committee meetings to be held, 08 LGPAC meetings will be held, 14 DSC meetings will be held, 2 adverts will be put in the print media, 60 council projects and programmes will be monitored, 12 contracts committee meetings to be held and 01 annual procurement plan and

Vote: 560 Isingiro District

Workplan 3: Statutory Bodies

Quarterly reports prepared and submitted to relevant MDAs.

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

There are no any off -budget activities that will be undertaken by NGOs Donors and Central Government

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

1. Delay of submission of BOQs by relevant User departments

Lower Local Governments and other departments delay submission of BOQs to PDU compilation and submission of the District annual procurement plan.

2. Inadequate funding

Inadequate funding affects the Implementation of council programmes and activities, including maintenance of council motor vehicles.

3. Knowledge on laws and policies

The political leaders need adequate knowledge on laws and policies to enable them fulfill their mandate.

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>	488,188	387,014	564,123
District Unconditional Grant (Non-Wage)	10,702	18,607	
District Unconditional Grant (Wage)	9,548	1,889	2,845
Locally Raised Revenues	13,837	10,542	13,837
Multi-Sectoral Transfers to LLGs	25,160	5,135	26,907
Other Transfers from Central Government	26,000	62,693	
Sector Conditional Grant (Non-Wage)	109,154	81,865	72,375
Sector Conditional Grant (Wage)	289,913	202,410	448,158
Unspent balances – Locally Raised Revenues	3,874	3,874	
<i>Development Revenues</i>	12,027	30,689	79,291
Development Grant	0	0	59,397
District Discretionary Development Equalization Grant		0	3,921
Multi-Sectoral Transfers to LLGs	12,027	11,389	15,973
Other Transfers from Central Government		19,300	
Total Revenues	500,214	417,704	643,414
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	488,188	348,626	564,123
Wage	299,461	204,380	472,463
Non Wage	188,727	144,246	91,660
<i>Development Expenditure</i>	12,027	28,189	79,291
Domestic Development	12,027	28,189	79,291
Donor Development	0	0	0
Total Expenditure	500,214	376,815	643,414

Vote: 560 Isingiro District

Workplan 4: Production and Marketing

2015/16 Revenue and Expenditure Performance up to March

Cumulative revenue over performed compared to planned like OGT due to; unreturned NAADS funds to MoFPED and over release of DICOS funds. UCG NW overperformed due to unplanned cofunding of DICOS funds, UCG wage expenditure overperformed due to overbudgeting

Department Revenue and Expenditure Allocations Plans for 2016/17

The work plan will be financed from local revenues, Sector Conditional Grant (W&NW) and Multi Sectoral Government Transfers to LLGs FY 2016/17. Revenue and Expenditure for FY 16/17 is greater than that of FY 15/16 due to increase in Wage component for Agric Extension Staff and introduction of a Development Grant in the sector. In FY 16/17, the largest share of the budget shall be spent on wage for Agriculture Extension Staff for purposes of Advisory Extension Services on wealth creation among farming communities and improving Household Incomes for Farmers engaged in Agro Enterprises.

(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: 0181 Agricultural Extension Services			
Function Cost (US\$ '000)	37,187	15,184	506,518
Function: 0182 District Production Services			
No. of livestock vaccinated	50000	36386	70000
No of livestock by types using dips constructed	5000	1952	5000
No. of livestock by type undertaken in the slaughter slabs	15000	9524	10000
No. of fish ponds constructed and maintained	5	4	5
No. of fish ponds stocked	4	4	4
Quantity of fish harvested	4	4	5
Number of anti vermin operations executed quarterly	5	5	6
No. of parishes receiving anti-vermin services	3	5	6
No. of tsetse traps deployed and maintained	4	4	5
No of slaughter slabs constructed		0	1
No of plant clinics/mini laboratories constructed		0	1
Function Cost (US\$ '000)	428,957	320,607	114,847
Function: 0183 District Commercial Services			

Vote: 560 Isingiro 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 enterprises linked to UNBS for product quality and standards	6	4	24
No. of producers or producer groups linked to market internationally through UEPB	6	4	6
No. of market information reports disseminated	12	7	12
No of cooperative groups supervised	42	30	8
No. of cooperative groups mobilised for registration	9	7	12
No. of cooperatives assisted in registration	7	9	12
No. of tourism promotion activities mainstreamed in district development plans	3	2	3
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	7	5	7
No. and name of new tourism sites identified	5	11	6
No. of opportunities identified for industrial development	1	1	3
No. of producer groups identified for collective value addition support	2	2	3
No. of value addition facilities in the district	9	6	25
No of businesses assisted in business registration process	20	13	121
A report on the nature of value addition support existing and needed	Yes	YES	YES
No. of Tourism Action Plans and regulations developed	1	1	1
No of awareness radio shows participated in	2	1	2
No. of trade sensitisation meetings organised at the district/Municipal Council	1	2	2
No of businesses inspected for compliance to the law	20	9	242
No of businesses issued with trade licenses	20	15	121
No of awareness radio shows participated in	1	1	2
Function Cost (US\$ '000)	34,071	41,024	22,049
Cost of Workplan (US\$ '000):	500,214	376,815	643,414

2015/16 Physical Performance up to March

Vaccination of 13,245 livestock against FMD, Collecting, analyzing and disseminating 1 set of Agricultural statistics, procurement of 1 seine net, procurement of 7 soil testing kits, inspecting 3 fish markets, conducting 1 monitoring and control visit for pests and diseases of crops and livestock, profiling 33 SACCOs, linking 4 producer groups to producer markets and building capacity of 12 SACCO BoDs and Managers. Manning 3 permanent Livestock check points, supervising 20 slaughter facilities mobilizing and training 40 farmers on pasture establishment and improvement. Verification of supplies and supervising distribution 2 commodities (planting and stocking materials) under OWC.

Planned Outputs for 2016/17

Technologies verified and distributed beneficiaries under OWC, mechanical and Plumbing works on the water bone toilet at the plant clinic/mini laboratory concluded, quarterly reports produced and submitted, supervision, quality assurance, inspection & monitoring conducted, capacity building for sector4 staff on specified computer packages, establishment of Irish potato seed multiplication gardens, supporting schools to start school gardens, agriculture statistics collected, participate in the National/regional/local shows and exhibitions, disasters and emergency situations responded to and reports prepared, standard crop marketing stall constructed, 3 livestock check points manned, cassava

Vote: 560 Isingiro District

Workplan 4: Production and Marketing

cuttings procured and distributed, moisture metres and weighing scales procured, fish ponds constructed and stocked, fish landings and fish markets inspected, vermin controlled, licenses issued to businesses, businesses registered, linking producer groups linked to UNBS, cooperative mobilized, registered and members mentored, tourism potential promoted.

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

The Millennium Villages Project (MVP) will support the installation of micro-irrigation kits establishment of soil and water conservation structures; distribution of Agro-forestry tree seeds; development of manuals on crops and livestock production; procurement of AI kits and promotion of AI in and procurement/ distribution of subsidized grain storage vacuum bags in the sub-counties Café Africa Uganda (CAU) will support the District coffee show, training of 30 Agronomists, establishment of a coffee nursery for coffee wilt resistant variety and capacity building to the District coffee steering committee. Samaritan Purse will procure and distribute bee hives, goats and cattle to farmers in Nyamuyanja Sub-county together with building livestock shelters. Sustainable Land Management Project under MAAIF will support establishment of soil and water conservation structures and distribution of Agro-forestry tree seedlings

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

1. Inadequate staffing.

There is shortage of staff at the District Headquarters and in the LLGs. There is therefore inadequate manpower in the department which leads to insufficient extension worker to farmer contact.

2. Adverse weather conditions

The district experiences extreme weather condition in form of prolonged drought and violent rains. These two extreme conditions destroy farmers crops leading to poor yields.

3. Inadequate funding

The funds allocated to the department are not adequate. Identified needs of the Farming communities are not prioritised for implementation.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,522,430	3,051,354	3,540,938
District Unconditional Grant (Non-Wage)	12,188	5,067	
Locally Raised Revenues	20,201	12,045	5,800
Multi-Sectoral Transfers to LLGs	52,155	25,237	
Other Transfers from Central Government	308,001	546,537	300,000
Sector Conditional Grant (Non-Wage)	327,447	245,585	392,667
Sector Conditional Grant (Wage)	2,766,886	2,181,332	2,842,470
Unspent balances – UnConditional Grants	35,551	35,551	
<i>Development Revenues</i>	610,253	447,905	499,031
Development Grant	34,018	34,018	0
District Discretionary Development Equalization Gran	40,080	32,531	84,962
Donor Funding	383,928	222,426	359,083
Locally Raised Revenues	4,008	4,152	
Multi-Sectoral Transfers to LLGs	146,350	152,908	54,987

Vote: 560 Isingiro District

Workplan 5: Health

Unspent balances - donor	1,868	1,868	
Total Revenues	4,132,682	3,499,259	4,039,969
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>3,522,430</i>	<i>3,051,354</i>	<i>3,540,938</i>
Wage	2,766,886	2,181,332	2,842,470
Non Wage	755,543	870,022	698,467
<i>Development Expenditure</i>	<i>610,253</i>	<i>423,038</i>	<i>499,031</i>
Domestic Development	224,456	204,861	139,948
Donor Development	385,796	218,177	359,083
Total Expenditure	4,132,682	3,474,392	4,039,969

2015/16 Revenue and Expenditure Performance up to March

Cummulative revenue outturn on average overperformed compared to target. For instance, OGT, PHC Devt and Multiscetoral Transfers overperformed due to unexpected Q4 funds being released in Q3. Wage expenditure overperformed due to underbudgeting, Non wage wage expenditure overperformed due to emerging pressure to spend OGT on immunisation activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

The work plan will be financed from locally generated revenues, Sector Conditional Grant (W&NW) DDEG, Other Government transfers, Donor funding, Multi sectoral transfers to LLGs for the FY 2016/17. The revenue and expenditure for FY 16/17 declined compared to FY 15/16 due to absence of a Sector Developemnt Grant. In FY 16/17, the largest share of the budget shall be spent on wages of Health workers for purposes of improving health service delivery in order to reduce maternal and Child mortality.

(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: 560 Isingiro 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
Number of outpatients that visited the NGO Basic health facilities	23000	140129	30000
Number of inpatients that visited the NGO Basic health facilities	1000	6635	5000
No. and proportion of deliveries conducted in the NGO Basic health facilities	600	1628	1000
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1300	2966	3200
Number of trained health workers in health centers	400	423	450
No of trained health related training sessions held.	20	19	25
Number of outpatients that visited the Govt. health facilities.	785000	432043	550000
No of staff houses rehabilitated		0	2
No of OPD and other wards constructed	1	1	
Number of inpatients that visited the Govt. health facilities.	21000	18437	22000
No and proportion of deliveries conducted in the Govt. health facilities	12000	9286	15000
% age of approved posts filled with qualified health workers	64	60	65
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	50	60
No of children immunized with Pentavalent vaccine	15000	17880	17000
No of new standard pit latrines constructed in a village	2	0	
No of staff houses constructed	1	1	2
Function Cost (US\$ '000)	4,132,682	3,474,392	3,880,149
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	48,869	159,820
Cost of Workplan (US\$ '000):	4,132,682	3,474,392	4,039,969

2015/16 Physical Performance up to March

Support supervision for all 68 Hus, Extended DHMT meeting, Data review meeting, Training of health workers, support community based DOTS, support HIV activities like sample transportation, HCT, ART, EID and Mass measles campaigns were successfully done.

Planned Outputs for 2016/17

Support supervision for all 70HUs, 4 Extended DHMT meeting, 4 Data review meeting, Training of health workers, support community based DOTS in 18 LLGs, support HIV activities like HCT, ART, EID. Construction of junior 2 staff houses at Rushasha and Nshungyezi H/C IIIs. Construction of HIV 2 counseling rooms at Nshungyezi H/C III (Orukinga) and Nakivale H/C III.

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

USAID - RHITES, SDS, AFFORD, AIC-STAR/SW, Marie Stopes, SCORE-TPO.SW: Millennium Villages Project. Capacity building, Coordination of management of health services in the district, improving management system for health services, Support to recruitment & wages for health workers, Support towards Coordination (HSS), IEC on Health services, Support to laboratory services, Trainings/CMEs, Promotion of community HCT, Support to Care & Treatment, Support towards PMTCT services, Support towards SMC services, Support towards TB services, M&E

Vote: 560 Isingiro District

Workplan 5: Health

activities, Support towards activities of other Care & Treatment providers. Family Planning Activities. AFFORD: IEC on health services, Distribution of essential health kits e.g Family Planning, HIV/test kits, Malaria, Continuous medical education, Support to integrated community outreach services, Support on HIV/AIDS prevention, Care & Treatment. Procure anti-malarial drugs, family planning commodities, and HIV/TB drugs. Conduct Immunization campaigns, Conduct nutrition campaigns and treatment of acute malnutrition.

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

1. Inadequate PHC funds

The department was not allocated PHC development, hence it may be difficult to meet the expressed demands of the required structures to facilitate service delivery yet Isingiro District is a hub for refugees.

2. Late and fluctuating PHC release

The District normally receive PHC funds in the 2nd month of the quarter and the figures keep on reducing from the planned ones.

3. Lack of electricity from the national grid to two of the H/C IVs

Due to lack of power from the national grid to Nyamuyanja H/C IV, running of this facility especially the theatre operations has been so expensive. Rwekubo H/C IV is not yet connected to the National grid due to lack of funds to do wiring.

Workplan 6: Education

(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>	13,256,172	8,916,228	13,730,439
District Unconditional Grant (Non-Wage)	11,672	13,027	
District Unconditional Grant (Wage)	51,173	37,565	50,743
Locally Raised Revenues	16,000	630	19,000
Multi-Sectoral Transfers to LLGs	39,938	1,282	
Other Transfers from Central Government	15,000	18,587	20,000
Sector Conditional Grant (Non-Wage)	1,941,141	1,284,813	1,941,141
Sector Conditional Grant (Wage)	11,180,821	7,559,896	11,699,555
Unspent balances – Locally Raised Revenues	427	427	
<i>Development Revenues</i>	623,741	944,291	1,015,676
Development Grant	206,737	206,737	402,380
District Discretionary Development Equalization Grant	54,656	67,161	
Donor Funding	275,325	588,470	100,000
Locally Raised Revenues	8,282	0	
Multi-Sectoral Transfers to LLGs	78,742	81,924	213,297
Transitional Development Grant		0	300,000

Vote: 560 Isingiro District

Workplan 6: Education

Total Revenues	13,879,914	9,860,519	14,746,115
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>13,256,172</i>	<i>8,916,228</i>	<i>13,730,439</i>
Wage	11,231,994	7,597,461	11,750,298
Non Wage	2,024,178	1,318,767	1,980,141
<i>Development Expenditure</i>	<i>623,741</i>	<i>743,095</i>	<i>1,015,676</i>
Domestic Development	348,417	312,975	915,676
Donor Development	275,325	430,121	100,000
Total Expenditure	13,879,914	9,659,323	14,746,115

2015/16 Revenue and Expenditure Performance up to March

Both cumulative revenue outturn on average under performed compared to target due to overbudgeting for salaries with exception of secondary salaries. OGT and UCG revenues overperformed due to emerging pressure to spend on PLE exams. Quarter revenue outturn overperformed compared to target due to release of Development funds of Q4 funds in Q3.

Department Revenue and Expenditure Allocations Plans for 2016/17

The work plan will be financed from locally generated revenues, Sector Conditional Grant (W,NW and Development), Multi Sectoral Transfers to LLGs, Transitional Development Grants Other Government transfers, Donor funding FY 2016/17. Revenue and Expenditure for FY 16/17 is greater than that of FY 15/16 mainly due to increase in the Development Grants, wage and LR. In FY 16/17, the largest share of the budget shall be spent on wages of Teachers for purposes of improving Education service delivery in order to reduce illiteracy levels, improve life skills and improve academic performance at all levels. Domestic development will mainly finance Classroom construction to improve the learning environment.

(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	70012	69806	73819
No. of student drop-outs	0	289	0
No. of Students passing in grade one	700	496	700
No. of pupils sitting PLE	7000	7105	7200
No. of classrooms constructed in UPE	6	6	6
No. of latrine stances constructed	5	5	0
No. of teacher houses constructed	1	0	4
No. of primary schools receiving furniture	0	3	0
Function Cost (US\$ '000)	10,420,854	7,153,365	10,801,174
Function: 0782 Secondary Education			
No. of students enrolled in USE	4806	5715	5104
No. of classrooms rehabilitated in USE	0	0	10
No. of science laboratories constructed	0	0	2
Function Cost (US\$ '000)	2,739,740	2,029,728	3,080,968
Function: 0783 Skills Development			

Vote: 560 Isingiro District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. Of tertiary education Instructors paid salaries	27	30	33
No. of students in tertiary education	686	560	686
Function Cost (US\$ '000)	581,919	388,654	581,479
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	230	193	466
No. of secondary schools inspected in quarter	15	27	30
No. of tertiary institutions inspected in quarter	2	4	4
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	137,401	87,576	282,494
Cost of Workplan (US\$ '000):	13,879,914	9,659,323	14,746,115

2015/16 Physical Performance up to March

Inspected 193 primary schools, 11 secondary schools & 1 tertiary Institution. Construction of 2 classrooms done up to painting level. SFG progress and school inspection reports submitted to MoES. 1 report on sector activities submitted to Council. performance of 115 primary schools & 10 secondary schools monitored. 12 class rooms constructed for six ECD centres in Nakivale refugee settlement.

Planned Outputs for 2016/17

construction of six new classrooms, four junior teachers houses for primary schools. Construction of science labs at Kigaragara vocational ss & rehabilitation of classrooms at Ngarama ss. Inspection and supervision of Primary, Secondary schools and Tertiary Institutions, community mobilisation, data collection & analysis, management of co curricular activities, budgeting & reporting, teachers pay roll verification, teachers deployment to schools, performance appraisal, administration of internal & external exams, dissemination of policies on education, mainstreaming cross cutting issues in School activities & monitoring and supervision of development projects.

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

Support to ECD in Nakivale refugee settlement by UNICEF, Construction of 9 classrooms & 3 teachers houses for six primary schools by MVP, Supporting 50 primary schools in rain water harvesting, starting income generating activities & compound beautification & design by CECOD.

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

1. Lack of a vehicle for the department.

The district is big and some parts are hard to reach. monitoring/supervision of schools in such areas requires use of a sound & strong vehicle. mobility of officers while coordinating sector activities is greatly jeopardised by this transport gap.

2. low district teachers ceiling.

low enrolments in upper primary distort the man power requirements resulting in a lower ceiling. there is no provision for teachers that go on leave for 3 months or more.

3. Inadequate community participation in provision for education.

some classes are conducted under tree shades, school structures are poorly maintained, some children not being provided a meal before afternoon lessons all under the guise that primary education is free.

Vote: 560 Isingiro District

Workplan 7a: Roads and Engineering

(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>	1,330,891	694,196	1,305,194
District Unconditional Grant (Non-Wage)	42,665	30,601	
District Unconditional Grant (Wage)	45,757	36,264	48,678
Locally Raised Revenues	26,000	1,911	7,000
Multi-Sectoral Transfers to LLGs	88,005	50,400	99,643
Other Transfers from Central Government	1,128,464	575,020	
Sector Conditional Grant (Non-Wage)		0	1,149,873
<i>Development Revenues</i>	204,481	372,535	132,695
District Discretionary Development Equalization Grant	46,059	32,274	
Donor Funding		253,200	
Locally Raised Revenues	40,934	0	40,000
Multi-Sectoral Transfers to LLGs	34,642	32,806	53,395
Other Transfers from Central Government	39,300	0	39,300
Unspent balances - donor	39,292	50,000	
Unspent balances – Other Government Transfers	4,254	4,254	
Total Revenues	1,535,372	1,066,730	1,437,889
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,330,891	694,195	1,305,194
Wage	84,274	65,083	79,170
Non Wage	1,246,618	629,112	1,226,024
<i>Development Expenditure</i>	204,481	105,719	132,695
Domestic Development	165,189	68,885	132,695
Donor Development	39,292	36,833	0
Total Expenditure	1,535,372	799,914	1,437,889

2015/16 Revenue and Expenditure Performance up to March

Cummulative Revenue and current quarter revenue outturn on average underperformed below the planned target due to inadequate releases with exception of development revenues which performed near and some over the set target. Cummulative recurrent expenditure with exception of wage underperformed due to inadequate releases. Overall, domestic development under performed due to delayed procurement of service providers/ contractors.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Roads work plan will be financed from locally generated revenues, UCG (W&NW), Multisectoral transfers to LLGs, Sector CG (NW) and OGT. The revenues and expenditure for FY 16/17 are less than those of FY 15/16 due to lack of UCG, decline in LR allocation, and lack of Donor funding. In FY 16/17, the largest share of the budget shall be spent on wages of District, Urban and community access roads to improve marketing of Agricultural products, promote Local Economic Development that create to wealth and employment creation.

(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: 0481 District, Urban and Community Access Roads

Vote: 560 Isingiro District

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of bottle necks removed from CARs	65	25	
Length in Km of Urban unpaved roads routinely maintained	73	64	126
Length in Km of Urban unpaved roads periodically maintained	36	38	54
No. of bottlenecks cleared on community Access Roads	49	37	65
Length in Km of District roads routinely maintained	384	354	540
No. of bridges maintained	2	0	2
Length in Km. of rural roads rehabilitated	2	0	
Function Cost (US\$ '000)	1,395,429	699,032	1,317,774
Function: 0482			
Function Cost (US\$ '000)	139,943	100,882	120,116
Cost of Workplan (US\$ '000):	1,535,372	799,914	1,437,889

2015/16 Physical Performance up to March

Maintenance of buildings (Offices at Headquarter), inspection and repairs of vehicles, Carried out Routine road maintenance of 305km of District roads, Mechanised maintenance of 5Km of District Roads, Routine Maintenance of 64Km of Urban Roads and mechanized maintenance of 19km of CARs done, Preparation of Quarterly work plans, budgets and Reports. Carried out planning and coordination of activities.

Planned Outputs for 2016/17

Maintaining 540km of feeder roads with road gangs. 95 km will receive mechanized maintenance of District Roads and about 16No. Lines of concrete culverts will be installed on selected roads. 73km of urban roads will be maintained while 65km Community Access Roads (CARs) will receive interventions. Apart from paying wages for staff, we shall also handle maintenance of buildings at District HQ, completion of fencing of the District Land, construction of the main gate, Completion works on leveling of the District Ceremonial Grounds, completion of the 3 - stance lined latrine and provision of office furniture and fittings including fire extinguishers.

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

CAIP under MOLG is planning to rehabilitate 45km in the District under Batch C if funds allow, Construct and make functional 3No. Agri-processing Facilities (APFs) in the 3 benefitting Sub-counties of Isingiro District. The Millennium Villages Project has now been scaled up to cover the whole district and is expected to rehabilitate about 100km of roads and maintain another 100km of roads. The programme recently secure a loan from the Islamic Bank and is under direct supervision of MOLG. Deliverables under Millennium Villages Project Scaled up include; Component 5: Infrastructure Development & Innovation Promotion; though it is experiencing delays in the implementation of the programme as laid down below: a) Construct 100 km new community roads covering Nyakitunda, Kabuyanda, Nyamuyanja, Kikagata, Rugaaga, Masha, Kabingo, Birere, and Ngarama, Sub counties- 10km in each sub county. b) Rehabilitate 150km of existing district roads in Isingiro District (Nyakitunda, Kabuyanda, Nyamuyanja, Kikagata, Kabingo, Rugaaga, Masha, Birere, and Ngarama, Sub counties)- 15km in each sub county. c) Carry out Mechanized road maintenance of 100 km of community roads; 1-round each year in 3 years on 100 km of roads in Isingiro district (Nyakitunda, Kabuyanda sub counties). d) Construct 5 solar mini-grid systems in Isingiro District (3 in Nyakitunda, and 2 in Kabuyanda sub counties). e) Construct 1,500 household energy saving stoves at 50% subsidy in Isingiro District covering the sub counties of Nyakitunda, Kabuyanda, Nyamuyanja, Kikagata, Rugaaga, Kabingo, Birere, and Ngarama- 150 stoves in each sub county. f) Construct 200 biogas units at 60% subsidy in Isingiro District covering the sub counties of Nyakitunda, Kabuyanda, Nyamuyanja, Kikagata, Masha, Rugaaga, Ruborogota, Birere, Irumba and Ngarama- 20 units in each sub county. g) Support the grid connection to 500 businesses and households covering 300 in Nyakitunda Sub-county and

Vote: 560 Isingiro District

Workplan 7a: Roads and Engineering

200 in Kabuyanda Sub-county. h) Support Ruhiira community radio in broadcasting development of educational messages for 3 years. i) Install 16 solar power mobile phone charging centres covering 8 each in Nyakitunda and Kabuyanda Sub counties. A. ROADWORKS: Isingiro North Roads: 1. Rehabilitation of Mile 5 - Rwetango road 28Km and Nsiika - Kamutumo - Kyanza road 12Km.

2. Maintenance with District Local Government of Nkyeera - Kasana-Kiboona-Mpambazi Road 17Km. 3. Maintenance with District Local Government of Kaberebere - Ryamiyonga road 23Km. Isingiro South Roads: 1. Omukinange-Omukatoma-Kasharira-RRwakakwenda - Ruborogota 25Km. 2. Rwetsinga-Nyanamo-Kihiihi-Rrutooma - Kazjaho road 15Km. 3. Kabugu - Kanywamaizi - Kisgoro road 10Km. 4. Maintenance with District Local Government of Ruhiira-Kabuyanda road

Bukanga County Roads: 1. Kyakabindi Road Ngarama Sub-county (15 kms). 2. Kagando - Nakivale road in Kashumba sub-county (5km) and Burembo - Nyamarungi road (10km). 3. Kassese Katyazo - Bigasha road, Kashumba subcounty (10km).

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

1. Inadequate Staffing

Posts of the District Engineer, Senior Engineer, SOW- Mechanical & Road Inspector are vacant and this affects our capacity to deliver services.

2. Inadequate Funding

The roads budget from URF can not cover all the 547km of district roads. This affects mobility and service delivery in the District. LGMSD used to rehabilitate roads is also no more.

3. Policy Gaps

Force account for road works without adequate road equipments is too limiting for road works.

Workplan 7b: Water

(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>	34,198	26,023	76,321
District Unconditional Grant (Non-Wage)	3,132	3,673	
District Unconditional Grant (Wage)	29,066	21,800	29,067
Locally Raised Revenues	2,000	550	5,800
Sector Conditional Grant (Non-Wage)	0	0	41,454
<i>Development Revenues</i>	695,530	690,030	610,713
Development Grant	673,530	673,530	588,713
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	729,729	716,054	687,034
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	56,198	41,998	76,321
Wage	29,066	21,800	29,067
Non Wage	27,132	20,198	47,254
<i>Development Expenditure</i>	673,530	491,141	610,713
Domestic Development	673,530	491,141	610,713
Donor Development	0	0	0
Total Expenditure	729,729	533,139	687,034

Vote: 560 Isingiro District

Workplan 7b: Water

2015/16 Revenue and Expenditure Performance up to March

cummulative Development Revenue overperformed due to release of Q4 funds in Q3. LR underperformed due to inadequate releases. On average expenditure was near the planned target due to timely procurement of service providers.

Department Revenue and Expenditure Allocations Plans for 2016/17

The work plan will be financed from Locally generated Revenues, UCG wage ,Sector Conditional Grant, Development and Transitional Development Grant in 2016/17. Revenue and Expenditure for FY 16/17 is less than that of FY 15/16 mainly due to decrease in its Development Grant. In FY 16/17,the largest share of the budget shall be spent on improving safe water coverage in order to reduce unsafe water related diseases and improve the quality of life of the people .

(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	100	65	72
No. of water points tested for quality	25	27	36
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	0	0	4
No. of sources tested for water quality	25	27	36
No. of water points rehabilitated	17	7	20
% of rural water point sources functional (Gravity Flow Scheme)	30	94	75
% of rural water point sources functional (Shallow Wells)	30	74	20
No. of water pump mechanics, scheme attendants and caretakers trained	25	19	20
No. of water and Sanitation promotional events undertaken	4	2	2
No. of water user committees formed.	25	20	25
No. of Water User Committee members trained	25	25	25
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	0	0	2
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	25	15	4
No. of public latrines in RGCs and public places	1	0	1
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	8	8	8
No. of deep boreholes rehabilitated		0	5
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	1	2
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	1	0	2
Function Cost (US\$ '000)	729,728	533,139	687,034
Cost of Workplan (US\$ '000):	729,728	533,139	687,034

Vote: 560 Isingiro District

Workplan 7b: Water

2015/16 Physical Performance up to March

Procured a Vehicle, Completed construction of Ruborogota GFS 8taps in Phase 2, completed construction of 8No. New Shallow wells, commenced on works for rehabilitation of Kyabishaho GFS, did works on construction of 5 - stance VIP drainable Latrine. Launched and implemented activities for the Sanitation Week and celebrated the World Water Day. 1No Coordination meeting and 1No. Extension Workers meeting was held. 16No Field supervision visits were conducted, 2No. Water and sanitation promotional campaigns were conducted on Radio. 5No. WUCs were formed and trained in their responsibilities and cross-cutting issues.

Planned Outputs for 2016/17

25 Water User Committees will be formed and trained, 4 coordination Committee meetings will be held, 1 District Planning Advocacy meeting for District leaders will be conducted, 15 sub county advocacy meetings organised, 1 world water day will be celebrated, 2 Home improvement campaigns made in Rugaaga and Nyamuyanja sub counties, 40No Water and sanitation committees followed up and reactivated, 4 Inter-Subcounty Extension workers meetings will be held, 1 Sanitation week launched. 8No. Shallow wells will be constructed, 1No. New GFS will be developed, 3no. GFSs will be improved on and rehabilitated, 25 shallow well and Boreholes will be rehabilitated. About 75% of the GFSs will be maintained functional throughout the year with the help of community participation.

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

Rehabilitation of deep boreholes by Ministry of Water Environment, like Kashenyi Borehole in Rugaaga S/C. Under the MVP II - MOLG project, two Pumped piped water schemes of Kyenyanga and Murema will be constructed. Procurement of these two water schemes is already under way and expected to give about 50No. public Tapstands / Water kiosk. SW - WDF (Amaizi'marungi) is planning to construct Kazjaaho Town water scheme and Kabuyanda Town Water Scheme, having finished extending piped water scheme to Masha S/C. MWE is also piloting on ground water drilling in about 20 sites and those found with Very high yields will be considered for pumping out and distributing to the nearby needy communities of Isingiro.

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

1. Low safe water coverage

The funds are inadequate to raise the safe water coverage from the current 35% to national average level of 64%. The suspension of facilitating construction of Household Water Tanks has a negative effect given the hilly terrain and lack of ground source.

2. Lack of enough potential underground water sources for development

Ground water potentials for springs, gravitated water, boreholes and shallow wells are dwindling year by year. The few existing potential underground sources have a high mineral content making it unfit for human consumption.

3. Introduction of VAT

This has further constrained the budget hence curtailing efforts to increase safe water coverage.

Workplan 8: Natural Resources

(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:			
Recurrent Revenues	149,804	81,462	186,397
District Unconditional Grant (Non-Wage)	20,188	9,400	
District Unconditional Grant (Wage)	61,531	45,595	61,238

Vote: 560 Isingiro District

Workplan 8: Natural Resources

Locally Raised Revenues	5,497	855	31,684
Multi-Sectoral Transfers to LLGs	53,955	19,089	81,798
Sector Conditional Grant (Non-Wage)	8,443	6,332	11,677
Unspent balances – Locally Raised Revenues	191	191	
<i>Development Revenues</i>		0	3,921
District Discretionary Development Equalization Grant		0	3,921
Total Revenues	149,804	81,462	190,318

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	149,804	79,867	186,397
Wage	79,373	56,698	91,729
Non Wage	70,431	23,169	94,668
<i>Development Expenditure</i>	0	0	3,921
Domestic Development	0	0	3,921
Donor Development	0	0	0
Total Expenditure	149,804	79,867	190,318

2015/16 Revenue and Expenditure Performance up to March

Cummulative revenues and expenditure outturns on average under performed compared to planned target due to inadequate releases to the sector with exception of wage .

Department Revenue and Expenditure Allocations Plans for 2016/17

The work plan will be financed from locally generated revenues, UCG wage , Sector Conditional Grant and Multisectoral transfers to LLGs in FY 2016/17. Revenue and Expenditure for FY 16/17 is greater than that of FY 15/16 mainly due to increase in LR, and Multisectoral transfers to LLGs and slight increase in the Sector Conditional Grant NW. In FY 16/17, the largest share of the budget shall be spent on protection of the environment against degradation and mitigating negative effects of climate change.

(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			
Area (Ha) of trees established (planted and surviving)	5	5	7
Number of people (Men and Women) participating in tree planting days	2	4	4
No. of Agro forestry Demonstrations	1	2	7
No. of community members trained (Men and Women) in forestry management	100	0	200
No. of monitoring and compliance surveys/inspections undertaken	4	1	12
No. of Water Shed Management Committees formulated	4	5	4
No. of Wetland Action Plans and regulations developed	4	3	4
Area (Ha) of Wetlands demarcated and restored	10	9	10
No. of community women and men trained in ENR monitoring	30	43	4
No. of monitoring and compliance surveys undertaken	8	1	8
No. of new land disputes settled within FY	40	5	45
Function Cost (US\$ '000)	149,804	79,867	190,318
Cost of Workplan (US\$ '000):	149,804	79,867	190,318

Vote: 560 Isingiro District

Workplan 8: Natural Resources

2015/16 Physical Performance up to March

1 quarterly report produced. District pine demonstration garden maintained by slashing. Established live landmarks on Kajaho-Oruching wetland system. Procured and planted 1912 grevillea tree seedlings. 8 monitoring visits in sites planted with trees carried out. 4 waste management awareness raising trainings carried out. Monitored for road reserve tree planting. 3 Land disputes settled, 1 set of Land Board minutes submitted, 2 urban Inspections carried out.

Planned Outputs for 2016/17

7 staff monthly wages paid. 1 Annual work plan and 4 Quarterly reports produced. 1 Agro-forestry demos established. 30 farmers trained in Forestry management, Nursery establishment and operations and energy saving technologies. 4 Private Nursery Operators supported. 4 monitoring & compliance surveys and enforcement for restoration done. The capacity of 3 watershed management committees built. 4 wetland action plans developed for the above systems. 10 Ha of river banks and lake shores restored. 35 men and women trained in wetland and natural resource monitoring. 4 trainings on Climate Change Sensitization and implementation of energy saving technologies done. 4 Tree farmers supported technically in establishment of woodlots. 3 Ha of pine demonstration. 4 Trainings carried out on Soil and Water Conservation, Watershed Management and Climate Change. 45 land disputes settled. 4 sets of Land Board minutes submitted. 15 building plans approved. 1 Physical Plan for Rugaaga developed. 4 Inspection visits to Town Boards carried out. 1 District Physical Planning meeting carried out. 2 sensitization meetings in Physical Planning held. 18 Physical Planning Committee meetings developed.

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

53 Km of the Kikagata-Mbarara road reserve to be planted with trees in adaptation and mitigation of Climate Change and beautification of the environment. A concept paper has been written and is being disseminated to potential supports to this initiative. The conservation and restoration of the Kajaho-Oruchinga wetland system will be collaboratively implemented with Nsamizi and UNHCR. Lake Rwamurunga will be collaboratively restored together with HIJRA, a UN supported agency in Oruchinga settlement.

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

1. Law staffing levels in the sector.

With staffing level at approximately 40% in the Natural Resources Sector as per the approved staff structure, there is gross under staffing. This makes monitoring of the natural resources in the district very challenging. Staff promotions are needed.

2. Law funding levels in the sector.

The sector is extremely under-funded causing a great threat to tree-based/wood resources, wetland resources, e.t.c. in the district. The demand for planting materials (tree seedlings) is very high compared to what the sector budget can afford.

3. Climate Change impacts on food production and water supply.

Many farmers are losing out on whole crop and fruit harvests due to long and devastating draughts experienced in Isingiro District. Water resources are also under threat.

Workplan 9: Community Based Services

(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:			
Recurrent Revenues	302,796	205,682	366,019
District Unconditional Grant (Non-Wage)	28,188	14,516	

Vote: 560 Isingiro District

Workplan 9: Community Based Services

District Unconditional Grant (Wage)	32,461	28,658	51,580
Locally Raised Revenues	8,800	670	33,988
Multi-Sectoral Transfers to LLGs	146,886	96,539	192,729
Sector Conditional Grant (Non-Wage)	84,645	63,482	87,722
Unspent balances – Other Government Transfers	1,816	1,816	
Development Revenues	347,981	152,983	136,003
District Discretionary Development Equalization Grant		0	5,228
Donor Funding		61,561	126,427
Multi-Sectoral Transfers to LLGs	80,316	74,695	
Other Transfers from Central Government	266,943	16,005	
Transitional Development Grant		0	4,348
Unspent balances – Other Government Transfers	722	722	
Total Revenues	650,777	358,665	502,022
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	302,796	200,045	366,019
Wage	159,686	119,816	196,426
Non Wage	143,110	80,230	169,593
Development Expenditure	347,981	119,475	136,003
Domestic Development	347,981	84,538	9,576
Donor Development	0	34,937	126,427
Total Expenditure	650,777	319,520	502,022

2015/16 Revenue and Expenditure Performance up to March

Cummulative revenues outturns on average performed near the planned target with exception of LR, UCG NW and Multisectoral transfers which underperformed due to inadequate releases. Domestic development expenditure underperformed due to inadequate release and recovery of YLP funds. Quarter revenue and expenditure outturn performed near the planned target due to timely release of funds to the sector.

Department Revenue and Expenditure Allocations Plans for 2016/17

The work plan will be financed from locally generated revenues, UCG wage, Sector Conditional Grant and multisectoral transfers in FY 2016/17. Revenue and Expenditure for FY 16/17 is less than that of FY 15/16 mainly due to phasing out of CDD as a development multi sectoral transfer to LLGs under LGMSDP. In FY 16/17, the largest share of the budget shall be spent on wages of Community Development to mobilise communities for meaningful participation/ involvement in development programmes and empowerment of communities for purposes of reducing inequalities among different sections of the population.

(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

Vote: 560 Isingiro District

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of children settled	8	18	18
No. of Active Community Development Workers	17	19	19
No. FAL Learners Trained	1500	2500	1200
No. of children cases (Juveniles) handled and settled	18	17	18
No. of Youth councils supported	1	1	1
No. of assisted aids supplied to disabled and elderly community	5	15	10
No. of women councils supported	1	1	1
Function Cost (US\$'000)	650,777	319,520	502,022
Cost of Workplan (US\$'000):	650,777	319,520	502,022

2015/16 Physical Performance up to March

9 juveniles and abandoned children settled. 1 juvenile delinquent taken to Fort Portal children Remand home, 1020 home visits conducted to mapped households. 17 Child protection and community outreaches conducted, 30 Parasocial workers followed up and provided support, 136 Parasocial workers trained in community based child protection, 2500 FAL Learners enrolled for training, 4 PWD Projects verified and provided with financial support under PWD Special grant, 10 community projects provided with financial support, 1 District Women Council supported

Planned Outputs for 2016/17

CBSD and CSOs coordinated and supervised in 18 LLGs, 288 Community projects monitored, 120 Community groups issued with registration certificates, 36 community awareness meetings on effects of climate change conducted, 36 sensitization meetings conducted to mitigate underlying factors that drive the HIV epidemic, 18 abandoned children and juveniles settled, 312 child abuse and domestic violence cases settled, 5 Children in conflict with the law rehabilitated and integrated, Legal support services provided to 18 children in conflict with the law, Assistance aids procured and supplied to 15 PWDs, 36 Sensitisation meetings on domestic violence conducted, 1200 adult men and women enrolled and equipped with reading, writing and numerous skills, 26 Youths and 18 PWD groups provided with financial support for IGAs, District Youth, Women and disability councils supported.

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

TPO Uganda will undertake Sustainable Outcomes for Children and Youth project. Compassion International provide support to OVC in Maasha and Kabuyanda through Nyarubungo CDC and Kanywamaizi CDC, Centre for women in Governance (CEWIGO) will promote the rights of women.

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

1. Lack of appropriate means of transport.

The sector needs a vehicle at the district and motorcycles for Community Development Workers in LLGs

2. CDWs assigned other duties outside the sector

4 CDOs serving as Subcounty chiefs thus having divided attention.

3. Recruiting a Labour officer

The district has never recruited a Labour officer due to limited UCG wage allocated to the sector.

Workplan 10: Planning

Vote: 560 Isingiro District

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	221,414	135,177	202,120
District Unconditional Grant (Non-Wage)	84,629	42,664	63,663
District Unconditional Grant (Wage)	30,988	24,329	32,439
Locally Raised Revenues	8,800	3,256	15,556
Multi-Sectoral Transfers to LLGs	79,734	55,687	75,462
Other Transfers from Central Government	0	0	15,000
Support Services Conditional Grant (Non-Wage)	17,263	9,240	
<i>Development Revenues</i>	1,408	867	9,150
District Discretionary Development Equalization Grant		0	9,150
Donor Funding	1,408	867	
Total Revenues	222,822	136,044	211,270
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	221,414	135,178	202,120
Wage	67,626	49,915	75,698
Non Wage	153,788	85,263	126,422
<i>Development Expenditure</i>	1,408	867	9,150
Domestic Development	0	0	9,150
Donor Development	1,408	867	0
Total Expenditure	222,822	136,045	211,270

2015/16 Revenue and Expenditure Performance up to March

Cummulative Revenues and expenditure on average underperformed due to inadequate releases. Quarter Revenues and expenditure on average performed near the planned target due to timely release of funds to the Department.

Department Revenue and Expenditure Allocations Plans for 2016/17

The work plan will be financed from locally generated revenues, UCG (W&NW), Multisectoral transfers to LLGs and DDEG in FY 2016/17. Revenue and Expenditure for FY 16/17 is less than that of FY 15/16 mainly due to a reduction in UCG NW, and Multisectoral transfers to LLGs. In FY 16/17, the largest share of the budget shall be spent on integrated planning, budgeting, monitoring of programmes and reporting.

(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: 1383 Local Government Planning Services			
No of qualified staff in the Unit	3	2	2
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	222,822	136,045	211,270
Cost of Workplan (UShs '000):	222,822	136,045	211,270

2015/16 Physical Performance up to March

1 periodic statistical report produced. 3 TPC meetings organised, data on planning collected and disseminated to 9 sectors and 17 LLGs, 2 quarterly reports prepared and submitted each to MoFPED and MoLG. 9 sectors and 17 LLGs

Vote: 560 Isingiro District

Workplan 10: Planning

supported in planning and reporting.

Planned Outputs for 2016/17

Coordination and consultation visits with LLGs. TPC meetings. Data /information for planning collected and disseminate. District Statistical Abstract/ Periodic Statistical Reports. Population Action plan. Population Advocacy meetings. Projects formulated and appraised. Support to updating Sector Planning. Support to LLG Planning. Periodic Review of LG Development Plans. Performance assessment of Sectors and LLGs. Performance Reporting of Sectors and LLGs. Monitoring Performance of Programs & Projects.

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

The sector has no off budget activities to be undertaken by other stakeholders.

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

1. Planning data and MIS

There is limited data for informing the planning process due to inadequate facilitation for collection and dissemination of the required data. The MIS is not linked to existing information systems in the Roads, Health, Education, CBS, Water and NR.

2. Capacity in Planning and reporting

There are limited skills and capacities among Sub County Staff responsible for development Planning and reporting.

3. Allocation of resources

Resources are not adequately allocated basing on the needs and gaps of the target population.

Workplan 11: Internal Audit

(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>	140,430	163,638
District Unconditional Grant (Non-Wage)	58,589	53,947
District Unconditional Grant (Wage)	28,534	28,239
Locally Raised Revenues	8,800	10,459
Multi-Sectoral Transfers to LLGs	39,372	70,994
Support Services Conditional Grant (Non-Wage)	5,135	
<i>Development Revenues</i>		2,614
District Discretionary Development Equalization Grant		2,614
Total Revenues	140,430	166,252
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	140,430	163,638
Wage	60,526	67,029
Non Wage	79,903	96,608
<i>Development Expenditure</i>	0	2,614
Domestic Development	0	2,614
Donor Development	0	0
Total Expenditure	140,430	166,252

Vote: 560 Isingiro District

Workplan 11: Internal Audit

2015/16 Revenue and Expenditure Performance up to March

Cummulative Revenues and expenditure on average underperformed due to inadequate releases with exeception of LR over released due to emerging expenditure pressure to spend. Quarter Revenues and expenditure on average performed near the planned target due to timely release of funds to the Department.

Department Revenue and Expenditure Allocations Plans for 2016/17

The work plan will be financed from locally generated revenues, UCG W&NW, DDEG and Multisectoral Transfers to LLGs in FY 2016/17. Revenue and Expenditure for FY 16/17 is greater than that of FY 15/16 mainly due to increase in UCG NW and LR due to the emerging need to increase the Audit scope and coverage. In FY 16/17, the largest share of the budget shall be spent on activities for improving compliance with laws, regulations, standards and improving accountability and reporting.

(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			
No. of Internal Department Audits	200	208	200
Date of submitting Quaterly Internal Audit Reports	30/10/2015	29/04/2016	31/07/2017
Function Cost (UShs '000)	140,430	91,234	166,252
Cost of Workplan (UShs '000):	140,430	91,234	166,252

2015/16 Physical Performance up to March

Audit activities made in 17 primary schools; 8 Value for money Value for money audits made in 14 High Local Governments and Lower Local Governments; Audit activities executed in 8 Health units; 4 Secondary Schools;1 Quarterly audit report prepared and submitted to Council and other relevant Ministeries.

Planned Outputs for 2016/17

Routine audit in120 Primary Schools,13 Secondary Schools,49 Health units,10 sectors of the district and 14LLGs.Value for money audits in 20 projects carried out by district,12 special audit investigations conducted.

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

There are no off budget activities in the Department.

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

1. Inadequate funding LG PAC

LPAC is inadequately facilitated in discusing Audit Reports.

2. Delayed response by audit clients

Audit clients take a very long time to respond to audit issues which delays timely reporting.

3. Inadequate staffing

The department lacks key staff like Internal Auditor and Senior Internal Auditor to help in increasing the Audit scope.