

Vote: 597 Kyankwanzi 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

Kyankwanzi District

MoFPED

Signed on Date: _____

Signed on Date: _____

Vote: 597 Kyankwanzi 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: 597 Kyankwanzi 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: 597 Kyankwanzi District

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	490,628	205,348	479,706
2a. Discretionary Government Transfers	2,241,537	1,207,260	2,618,008
2b. Conditional Government Transfers	11,013,418	7,899,188	11,084,045
2c. Other Government Transfers	1,440,745	400,671	375,000
3. Local Development Grant		339,465	0
4. Donor Funding		258,932	0
Total Revenues	15,186,327	10,310,865	14,556,759

Planned Revenues for 2016/17

The Local revenue outturn for the FY2016/2017 is projected at UGX 479,706,000 representing 3.30%. This has reduced from estimated UGX 490,628,000 for FY 2015/2016. The decrease is as a result of the anticipated slack in economic activities due the rampant outbreak of the foot mouth disease that's likely to affect revenues from markets and land premium while the general pace of business is expected to be low following the unfavorable weather conditions that have frustrated farmers who comprise

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	726,867	574,576	988,731
2 Finance	301,455	222,923	349,492
3 Statutory Bodies	1,061,917	331,600	581,283
4 Production and Marketing	544,550	239,699	732,184
5 Health	1,557,206	1,456,933	1,639,711
6 Education	8,193,591	5,156,556	7,901,842
7a Roads and Engineering	1,266,537	492,622	870,370
7b Water	593,290	406,549	550,386
8 Natural Resources	72,661	54,037	167,906
9 Community Based Services	662,465	164,649	583,219
10 Planning	119,005	69,990	116,778
11 Internal Audit	86,782	46,448	74,857
Grand Total	15,186,327	9,216,583	14,556,759
Wage Rec't:	9,127,709	6,178,255	9,250,571
Non Wage Rec't:	3,960,157	1,776,337	3,243,140
Domestic Dev't	2,098,460	1,007,899	2,063,049
Donor Dev't	0	254,091	0

Planned Expenditures for 2016/17

The expenditure plans for FY 2016/17 will be as follows; out of the budget of UGX 14,556,759,000, 6.79% is allocated to administration this slightly higher than that FY 2015/16 . 2.40% is allocated to Finance department. 3.99% is allocated to statutory bodies, 5.03% is allocated to production. Health is allocated 11.26%. Education is allocated a lion's share of 54.28% since the department has the biggest number of staff and some funds were earmarked for

Vote: 597 Kyankwanzi District

Executive Summary

procurement of a departmental vehicle whi

Vote: 597 Kyankwanzi 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	490,628	205,348	479,706
Locally Raised Revenues	183,484	27,453	
Advertisements/Billboards		0	40
Animal & Crop Husbandry related levies		0	79,220
Application Fees	5,002	1,857	6,000
Business licences	5,999	5,186	23,543
Forestry Products Levy	63,000	25,655	
Inspection Fees		0	50,000
Land Fees	95,000	56,841	142,794
Liquor licences		0	50
Local Service Tax	40,000	51,734	60,752
Market/Gate Charges	17,143	6,416	70,010
Miscellaneous		0	450
Other Fees and Charges	4,752	23,368	4,640
Park Fees	7,143	435	30,857
Property related Duties/Fees		0	900
Public Health Licences		0	950
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		0	750
Livestock Exit fees	69,106	6,403	
Sale of non-produced government Properties/assets		0	5,000
Other licences		0	3,750
2a. Discretionary Government Transfers	2,241,537	1,865,342	2,618,008
District Unconditional Grant (Non-Wage)	450,110	328,170	626,676
Urban Unconditional Grant (Non-Wage)	105,013	75,901	133,813
District Unconditional Grant (Wage)	783,215	631,369	875,558
District Discretionary Development Equalization Grant	658,082	658,082	696,230
Urban Unconditional Grant (Wage)	245,117	171,820	223,263
Urban Discretionary Development Equalization Grant	0	0	62,468
2b. Conditional Government Transfers	11,013,418	7,580,571	11,084,045
Development Grant	993,476	993,476	658,953
Transitional Development Grant	23,000	17,250	227,348
Support Services Conditional Grant (Non-Wage)	185,459	96,324	
Sector Conditional Grant (Wage)	8,232,667	5,399,244	8,204,411
Sector Conditional Grant (Non-Wage)	1,076,077	742,083	1,730,873
Pension for Local Governments	502,739	332,194	57,211
Gratuity for Local Governments		0	49,734
General Public Service Pension Arrears (Budgeting)		0	155,516
2c. Other Government Transfers	1,440,745	400,671	375,000
Youth Livelihood-MoLGSD	375,000	3,960	375,000
Roads maintenance/URF	1,065,745	396,711	
4. Donor Funding		258,462	
GAVI		258,462	
Total Revenues	15,186,327	10,310,395	14,556,759

Vote: 597 Kyankwanzi District

A. Revenue Performance and Plans

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The Local revenue outturn for the FY2016/2017 is projected at UGX 479,706,000 representing 3.30%. This has reduced from estimated UGX 490,628,000 for FY 2015/2016. The decrease is as a result of the anticipated slack in economic activities due the rampant outbreak of the foot mouth disease that's likely to affect revenues from markets and land premium while the general pace of business is expected to be low following the unfavorable weather conditions that have frustrated farmers who comprise

(ii) Central Government Transfers

Central Government transfers will be the major source of revenue for the district since it is contributing 96.70% of the overall district budget. Of which discretionary government transfers stand at 17.98%, Conditional Government transfers 76.14%, other government transfers 2.58% of the total budget for the year. Generally there has been a decrease in the overall budget of 4.15%. This is due to a reduction in the sector conditional grant for urban roads

(iii) Donor Funding

In this year's budget we are not expecting any donor support to the district budget, save for the off-budget support from agencies like world vision, IDI, Global woods, Malaria consortium etc

Vote: 597 Kyankwanzi District

Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(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>	663,737	524,550	817,723
District Unconditional Grant (Non-Wage)	132,498	105,703	100,521
District Unconditional Grant (Wage)	18,623	63,921	70,504
General Public Service Pension Arrears (Budgeting)		0	155,516
Gratuity for Local Governments		0	49,734
Locally Raised Revenues	45,460	34,808	29,910
Multi-Sectoral Transfers to LLGs	452,496	308,023	354,328
Pension for Local Governments		0	57,211
Support Services Conditional Grant (Non-Wage)	14,660	12,096	
<i>Development Revenues</i>	63,130	50,988	171,008
District Discretionary Development Equalization Grant	43,650	31,749	68,214
Locally Raised Revenues		0	25,550
Multi-Sectoral Transfers to LLGs	19,480	19,239	77,244
Total Revenues	726,867	575,538	988,731
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	632,100	523,589	817,723
Wage	310,945	279,325	240,853
Non Wage	321,154	244,264	576,870
<i>Development Expenditure</i>	94,768	50,988	171,008
Domestic Development	94,768	50,988	171,008
Donor Development	0	0	0
Total Expenditure	726,867	574,576	988,731

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter FY 2015/16 the cumulative receipts of funds by the department were UGX 575,538,000 representing 79% of the total approved budget of UGX 726,867,000. Locally raised revenue performed as projected at 77% cumulatively due to optimum allocation of LRR to fund activities like liberation day

However some sources like PAF is 83%, Nonwage was 105% cumulatively above the projected targets while Development revenues overall performed at 54% below projection

The quarterly performance was 108% whereby of quarterly plan of UGX 181,717,000, UGX 197,045,000 was realized. Multi sectoral transfers were at 87%, while Locally Raised revenue performed above projection at only 106% for the third quarter In the third quarter the development revenues performed at 95% while wage at 654% thereby contributing to the general over performance

On the cumulative expenditure as of third quarter the department spent UGX 574,576,000 representing 79% of the approved annual budget. Non-wage was spent at 76%, development funds were spent at only 54% overall

Of the total quarter outturn of UGX 197,045,000, the department spent UGX 196,023,000 translating into 108% budget performance for the quarter under review there by leaving an overall unspent balance of UGX 961,165 translating into 0% of the budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 for Administration department is UGX 988,731,000 compared to UGX 726,867,000 in the financial year 2015/16 representing 36.03% increase in the indicative planning figure of the department. The reason for the increment is due to increased allocation of development revenues

Vote: 597 Kyankwanzi District

Workplan 1a: Administration

following the consolidation into DDEG and also an increase in NW to cater for departmental activities and projects

(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 District and Urban Administration			
%age of LG establish posts filled			70
No. (and type) of capacity building sessions undertaken	14	4	7
Availability and implementation of LG capacity building policy and plan	yes	Yes	yes
No. of monitoring visits conducted	2	2	
No. of computers, printers and sets of office furniture purchased		0	3
No. of existing administrative buildings rehabilitated		0	3
Function Cost (US\$'000)	726,867	574,576	988,732
Cost of Workplan (US\$'000):	726,867	574,576	988,732

2015/16 Physical Performance up to March

By the end of third quarter the department achieved the following key outputs: staff salaries paid for 3 months (January-March), , Workshop and meetings attended, 1 Double cabin vehicle maintained, offices and compound cleaned, security at offices monitored, Payroll management activities carried out which included travelling to the Ministries of public service and Finance, Staff attendance to duty monitored by the office of the PHRO and CAO Especially in the 9 Sub counties, 1 Generic staff training conducted at the District Headquarters, 2 Discretionary trainings carried out at the District headquarters, 1 Event was covered in the district.

Planned Outputs for 2016/17

In the FY 2016/2017 monitoring is emphasised since it ensures adherence to guidelines and policies. The Departmental specific interventions include among others the following: coordination, monitoring and supervision of government programmes both at the district and lower local government, Strengthen payroll management and staff welfare, Build staff capacity through local and institutional trainings, Facilitate the loan repayment for the district vehicle, Strengthen information and communication technologies within the district. Strengthen corporate accountability and reporting and ensure compliance with the various laws and regulations governing the use of public funds and value for money outputs.

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

None

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

1. Inadequate Office space

This is one of the new Districts with poor infrastructure and small buildings which creates shortage office space most of the officers are packed in small rooms which demotivates staff.

2. Dwindling revenue

The revenues collected domestically have dwindled drastically due to the foot and mouth disease which has hit the cattle corridor hence affecting most of the activities of the district and the department in particular.

3. Inadequate funding.

Vote: 597 Kyankwanzi District

Workplan 1a: Administration

Most of the activities of the department are mainly software activities which dont attract fundind from the centre yet they are crucial hence cripleling some of the activities.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	288,878	221,516	330,603
District Unconditional Grant (Non-Wage)	66,326	49,470	70,637
District Unconditional Grant (Wage)		32,279	74,319
Locally Raised Revenues	52,360	27,689	34,756
Multi-Sectoral Transfers to LLGs	166,418	108,629	150,892
Support Services Conditional Grant (Non-Wage)	3,774	3,450	
<i>Development Revenues</i>	12,577	1,610	18,889
Locally Raised Revenues	10,000	0	17,500
Multi-Sectoral Transfers to LLGs	2,577	1,610	1,389
Total Revenues	301,455	223,126	349,492
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	283,878	221,313	330,603
Wage	74,314	79,772	140,573
Non Wage	209,564	141,541	190,031
<i>Development Expenditure</i>	17,577	1,610	18,889
Domestic Development	17,577	1,610	18,889
Donor Development	0	0	0
Total Expenditure	301,455	222,923	349,492

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter FY 2015/16 the cumulative receipts of funds by the department were UGX 223,126,000 representing 74% of the total approved budget of UGX 301,455,000. Locally raised revenue performed below projection at only 53% cumulatively which was due to a general decline in performance of local resources like land, livestock and forestry related revenues

However some sources like PAF is 91%, Nonwage was 81% cumulatively above the projected targets while Development revenues overall performed at 9% below projection

The quarterly performance was 95% whereby of quarterly plan of UGX 75,364,000, UGX 71,884,000 was realized. Multi sectoral transfers were at 92%, while Locally Raised revenue performed below projection at only 15% for the third quarter and this came due to the general decline in revenues from other local sources like land, Livestock and forestry related revenues. In the third quarter the development revenues performed at 12% thereby contributing to the general under performance

On the cumulative expenditure as of third quarter the department had spent UGX 222,923,000 representing 74% of the approved annual budget. Non-wage was spent at 68%, development funds were spent at only 9% overall

Of the total quarter outturn of UGX 71,884,000, the department spent UGX 70,503,000 translating into 94% budget performance for the quarter under reviewthere by leaving an overall unspent balance of UGX 203,422 translating into 0% of the budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 for the department is UGX 349,492,000 as compared to UGX 301,455,000 in the financial year 2015/16. This represents a 15.94% increase in the indicative planning figure of the department. The reason is due to increased allocation of Non-Wage and Wage revenues to cater for revenue

Vote: 597 Kyankwanzi District

Workplan 2: Finance

mobilization and staff salaries and departmental routine activities

(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: 1481			
Date for submitting the Annual Performance Report	30/07/15	30/07/15	15/06/2016
Value of LG service tax collection	42000000	51733750	60752000
Date for presenting draft Budget and Annual workplan to the Council	15/6/2015	23/4/2015	31/05/2016
Date for submitting annual LG final accounts to Auditor General	15/9/2015	15/9/2015	31/07/2016
Value of Other Local Revenue Collections	286914000	167100214	243321000
Date of Approval of the Annual Workplan to the Council	15/6/2015	15/6/2015	31/05/2016
Function Cost (US\$ '000)	301,455	222,923	349,493
Cost of Workplan (US\$ '000):	301,455	222,923	349,493

2015/16 Physical Performance up to March

By the end of third quarter the department achieved the following key outputs: staff salaries paid for 3 months (January–March), 3 Co-ordination and liaison visits to line ministries at Kampala, 16 District Bank Accounts operated and maintained at the District Headquarters, 10 Accounts staff facilitated for bookkeeping purpose at the District Headquarters, 1 Quarterly reports prepared at the District Headquarters. (Financial and OBT reports), Local revenue enhancement plan formulated and implemented in the district, Sensitization workshops held District wide in S/CS

Planned Outputs for 2016/17

- Prudently and efficiently manage the district finances and ensure accountability
- Operationalise all potential and viable revenue sources in the district
- Carry out assessment and enumeration of all business establishments in the district
- Continuously carry out evaluation of business centres for appropriate reserve prices.
- Carry out mobilisation sensitisation and tax education campaigns for effective revenue collection.
- Provide support supervision to Lower Local Governments
- Prepare and submit Financial statements to OAG and other mandatory reports to relevant organs of Government

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

None

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

1. Decline in local revenue collection

This is because of the abolition of cess on produce and gazzeting of town councils which in essence took over peri-urban areas hence influencing on the outturn from trading licenses

2. Inaduate LRR from LST

Absence of enabling legislation to levy and assess LST on commercial farmers

3. Transport challenges

The department has no sound vehicle to effectively carry out mobilization and collection of revenue in the District

Vote: 597 Kyankwanzi District

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16	2016/17	
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	539,178	328,389	581,283
District Unconditional Grant (Non-Wage)	80,407	48,255	243,091
District Unconditional Grant (Wage)	197,037	126,476	162,853
Locally Raised Revenues	48,992	39,660	48,992
Multi-Sectoral Transfers to LLGs	57,522	40,119	126,346
Support Services Conditional Grant (Non-Wage)	155,220	73,879	
<i>Development Revenues</i>	20,000	3,299	
Locally Raised Revenues	20,000	0	
Multi-Sectoral Transfers to LLGs		3,299	
Total Revenues	559,178	331,688	581,283
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,041,917	328,301	581,283
Wage	197,037	136,959	219,718
Non Wage	844,880	191,342	361,565
<i>Development Expenditure</i>	20,000	3,299	0
Domestic Development	20,000	3,299	0
Donor Development	0	0	0
Total Expenditure	1,061,917	331,600	581,283

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter FY 2015/16 the cumulative receipts of funds by the department were UGX 663,882,000 representing 63% of the total approved budget of 1,061,917,000. This was below targets because the multi sectoral transfers were at 70%, while transfers to LG elected leaders also performed below projection at only 33% below the targets. The salaries to chairperson DSC also performed below projection at 72%

However some sources like PAF was at 94%, DSC operational costs and Contracts committee both at 75 and councillors' allowance all performed at 33%, Nonwage was 60% cumulatively below the projected targets while Wage performance was at 75%. Development revenues overall performed at 16% far below projection

The quarterly performance was 163% whereby of quarterly plan of UGX 265,480,000 UGX 432,471,000 was realized above plan. This because there was over performance in in pension and gratuity for Local Governments at 278%, non-wage at 65%, councillors' allowance performed at 43%, some other transfers like DSC operational costs and contracts committee were at 100% while PAF was at 125% while Locally Raised revenue performed below projection at only 34% for the third quarter.

On the cumulative expenditure the department had spent UGX 331,600,000 representing 31% of the approved annual budget. Non-wage was spent

23%, development funds were spent at only 16% while wage was spent at 70% due general understaffing in the sector

Of the total quarter outturn of UGX 432,471,000, the department spent UGX 99,576,000 translating into 38% budget performance for the quarter under review there by leaving an overall unspent balance of UGX 332,822,000

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 for the department is UGX 581,283,000 compared to UGX 1,061,917,000 in the financial year 2015/16 representing 45.26% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of Non-Wage following consolidation of some revenue as well as

Vote: 597 Kyankwanzi District

Workplan 3: Statutory Bodies

a general decrease in other revenue allocations to the department like wage, Development and LRR

(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 applications (registration, renewal, lease extensions) cleared	400	200	200
No. of Land board meetings	8	6	200
No. of Auditor Generals queries reviewed per LG	99	99	99
No. of LG PAC reports discussed by Council	4	5	4
Function Cost (US\$ '000)	1,061,917	331,600	581,283
Cost of Workplan (US\$ '000):	1,061,917	331,600	581,283

2015/16 Physical Performance up to March

By the end of third quarter the department achieved the following key outputs; technical and political staff salaries paid for 3 months (January-March), 3 consultative visits made to PPDA, 3 Contracts Committee sittings at the district headquarters, land applications(i.e. Registration, renewal and extension) cleared, 1 consultations made to the line ministry and minutes submitted.

1 Visits made to attend court in land disputes under litigation, 1 Sensitisation meetings and arbitrations held in land matters, Operational Costs including purchase of stationery printing, fuel and photo copying. 11 LLGs monitored & mentored, Contributions made to other organizations

Planned Outputs for 2016/17

Recruitment and promotion of staff,
Holding Council Meetings and committee meetings,
Ensure prudent accountability of financial resources,
Carry out land management matters

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

None

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

1. inadequate and untimely release of funds

Late release of funds which affects the planned targets and out puts, poorly raised local revenues that affects set standards.

2. Under staffing

Low Wage allocation for salaries, ineffective organisational structures which do not favour recruitments.

3. Office accommodation

Inadequate office space which does not accommodate all staff.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

Vote: 597 Kyankwanzi District

Workplan 4: Production and Marketing

<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>	288,975	155,268	511,296
District Unconditional Grant (Non-Wage)	7,319	0	6,365
District Unconditional Grant (Wage)	42,416	26,711	55,567
Locally Raised Revenues	10,668	4,767	14,078
Multi-Sectoral Transfers to LLGs	14,693	1,060	20,249
Sector Conditional Grant (Non-Wage)	68,281	51,211	40,584
Sector Conditional Grant (Wage)	145,598	71,520	374,453
<i>Development Revenues</i>	255,575	423,373	220,888
Development Grant	0	0	37,156
District Discretionary Development Equalization Gran	203,995	396,257	80,375
Multi-Sectoral Transfers to LLGs	51,580	27,116	103,357
Total Revenues	544,550	578,641	732,184
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	288,975	144,816	511,296
Wage	188,014	98,231	430,019
Non Wage	100,961	46,586	81,277
<i>Development Expenditure</i>	255,575	94,883	220,888
Domestic Development	255,575	94,883	220,888
Donor Development	0	0	0
Total Expenditure	544,550	239,699	732,184

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter FY 2015/16 the cumulative receipts of funds by the department were UGX 578,641,000 representing 106% of the total approved budget of UGX 544,550,000. This was above the target because of the enhanced revenue from LGMSD and LRDP programmes.

However some sources like Agriculture extension salaries was at 49%, Nonwage was 0% cumulatively below the projected targets while Wage performance was at 63% as beyond target. Development revenues overall performed at 166% over and above the projection

The quarterly performance was 241% whereby of quarterly plan of UGX 136,138,000, UGX 327,504,000 was realized. Multi sectoral transfers were at 19%, while Locally Raised revenue performed below projection at only 2% for the third quarter and this came due to reduced allocation of LRR to the department following the general decline in local revenue realization. In the third quarter the development revenues performed at 415% thereby contributing to the general over performance

On the cumulative expenditure by third quarter the department spent UGX 239,699,000 representing 44% of the approved annual budget. Non-wage was spent at 46%, development funds were spent at only 37% while wage was spent at 52%

Of the total quarter outturn of UGX 327,504,000, the department spent UGX 73,591,000 translating into 54% budget performance for the quarter under review there by leaving an overall unspent balance of UGX 338,942,000 translating into 62% of the budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 for the department UGX 732,184,000 compared to UGX 544,550,000 in the financial year 2015/16 representing 34.46% increase in the indicative planning figure of the department. The reason is due to increased wage bill for the extension workers to 374,453,000 from 145,598,000 in the financial year 2015/16 and consolidation of Development revenues into DDEG which has seen a corresponding increase in the allocations to the department

Vote: 597 Kyankwanzi District

Workplan 4: Production and Marketing

(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)	0	0	374,453
Function: 0182 District Production Services			
No. of livestock vaccinated	76800	20900	
No of livestock by types using dips constructed	15000	0	
No. of livestock by type undertaken in the slaughter slabs	2200	1180	
No. of fish ponds constructed and maintained	2	0	
No. of fish ponds stocked	2	0	
Number of anti vermin operations executed quarterly	1	0	
No. of parishes receiving anti-vermin services	84	0	
No. of tsetse traps deployed and maintained	4	0	
No of slaughter slabs constructed	2	0	
Function Cost (US\$ '000)	539,450	237,714	347,721
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	4	0	1
No. of trade sensitisation meetings organised at the district/Municipal Council	4	0	
No of businesses inspected for compliance to the law	100	0	
No of businesses issued with trade licenses	100	0	
No of cooperative groups supervised	8	0	
No. of cooperative groups mobilised for registration	11	0	
No. of cooperatives assisted in registration	11	0	
No. and name of new tourism sites identified		5	
A report on the nature of value addition support existing and needed		No	
Function Cost (US\$ '000)	5,100	1,985	10,010
Cost of Workplan (US\$ '000):	544,550	239,699	732,184

2015/16 Physical Performance up to March

By the end of third quarter the department achieved the following key outputs; staff salaries paid for 3 months (January – March), 1 Trip to MAAIF and other research institutions to submit second quarter report for the FY 2015/16, Third quarter work plan for the FY 2015/2016.

Detection and control of pests, weeds, diseases & vermin's

Monitoring and supervision of sector activities in the district especially vaccination of cattle against FMD

Maintenance & payment of utilities/electricity bills

Monitoring & surveillance of noxious crop pests and diseases in 11 LLGs

Maintenance & rehabilitation of existing 3 demonstration gardens (banana, mango and citrus) at the district Hqs through weeding, mulching, desuckering and pruning

Supervision, monitoring & backstopping of 11 LLG extension staff.

Monitoring & supervision the distribution of planting materials to farmers under Operation Wealth creation / NAADS program.

Training of bee keepers in improved honey harvesting & processing technologies in Kyankwanzi, Wattuba, Butemba & Ntwetwe S/Cs

Vote: 597 Kyankwanzi District

Workplan 4: Production and Marketing

Conducted a campaign to stock valley dams & ponds with fish fries in Mulangi, Wattuba & Kyankwanzi S/Cs.
Generated an effective district business inventory

Planned Outputs for 2016/17

Outputs in relation to Extension services have been prioritized
Recruitment and deployment of more extension workers
Completion of a slaughter slab in Katanabirwa, Butemba T.C
Creation of market awareness to farmers
Procurement of planting materials for strategic intervention
Construction of fish pond for demonstration purposes and stocking of ponds and valley tanks with fish fry
An increase in the number of anti vermin services to all the 84 parishes.
The sector is planning to carry out more vaccination of the livestock and procurement of a cold chain
Procurement and distribution of 10 In-calf Heifers
The sector has prioritized fisheries activities under DDEG in the FY 2016/2017.
Construction of a plant clinic, a veterinary mini laboratory & a production store.
Establishment of an apiary demonstration unit and a model fish pond
Establishment of banana and coffee demonstration sites

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

Operation Wealth Creation being undertaken by NAADS and OWC secretariat

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

1. Transport & Field facilitation

More extension workers are going to be recruited but there is no provision for their transport and field facilitation.

2. Pests, parasites, vermins and disease out breaks

Rampant outbreaks of pests, parasites, animal and crop diseases such as FMD, Brucellosis, NCD and African Swine fever which affects household food security, nutrition, income and district level revenue collection.

3. Climatic change

Weather pattern has changed and has become very difficult for extension staff to appropriately advise farmers which crop to plant at a particular session

Workplan 5: Health

(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>	<i>1,516,788</i>	<i>1,172,606</i>
District Unconditional Grant (Non-Wage)	4,000	0
Locally Raised Revenues	33,000	1,464
Multi-Sectoral Transfers to LLGs	58,158	34,525
Sector Conditional Grant (Non-Wage)	173,243	129,932
Sector Conditional Grant (Wage)	1,248,387	1,006,685
<i>Development Revenues</i>	<i>40,418</i>	<i>295,907</i>
Development Grant	12,419	12,419
District Discretionary Development Equalization Grant	4,600	0
Donor Funding		258,932

Vote: 597 Kyankwanzi District

Workplan 5: Health

Multi-Sectoral Transfers to LLGs	23,399	24,556	93,607
Total Revenues	1,557,206	1,468,513	1,639,711
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,516,788</i>	<i>1,172,606</i>	<i>1,536,103</i>
Wage	1,248,387	1,024,855	1,305,938
Non Wage	268,401	147,751	230,166
<i>Development Expenditure</i>	<i>40,418</i>	<i>284,327</i>	<i>103,607</i>
Domestic Development	40,418	30,236	103,607
Donor Development	0	254,091	0
Total Expenditure	1,557,206	1,456,933	1,639,711

2015/16 Revenue and Expenditure Performance up to March

By the end of second quarter FY 2015/16 the cumulative receipts of funds by the department were UGX 1,468,513 representing 94% of the total approved budget of UGX 1,557,206,000. The multi sectoral transfers were at 59%, while Locally Raised revenue also performed below projection at only 4% cumulatively which was due to a decline in LRR realization in the District

However some sources like PHC None-wage is 75%, and grant to NGO Hospital was also 75% as projected while PHC salaries' performance was at only 81%. Development revenues overall performed at 100%

The quarterly performance was 159% whereby of quarterly plan of UGX 388,151,000 only UGX 616,097,000 was realized. This was above 100% because the PHC Non-Wage transfers were at 100%, for the second quarter and Development funds overall performed at 650% which was above the targets,

On the cumulative expenditure for third quarter the department spent 94% of the approved annual budget. Non-wage was spent at 55%, development funds were spent at 703% while wage was spent at 82% for the two quarters

Of the total quarter outturn of UGX 388,151,000 the department spent UGX 616,097,000 translating into 157% budget performance for the quarter under review over and above the quarter outturn because of good performance in some revenues like development and wage thereby leaving unspent balance of 11,580,000 for PHC development for completion of Byerima health facility

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 for the department UGX 1,639,711,000 compared to UGX 1,557,206,000 in the financial year 2015/16 representing 5.30% increase in the indicative planning figure of the department. The reason is due to increased allocation of development revenues and multi sectoral transfers to fund more activities at Lower level health facilities. Wage allocation was also enhanced to cater for more health workers as and when they get recruited or promoted

(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: 597 Kyankwanzi 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		15	
Value of health supplies and medicines delivered to health facilities by NMS		15	
Number of health facilities reporting no stock out of the 6 tracer drugs.		15	
Number of outpatients that visited the NGO Basic health facilities		0	7450
Number of inpatients that visited the NGO Basic health facilities		0	400
No. and proportion of deliveries conducted in the NGO Basic health facilities		0	100
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities		0	2200
Number of trained health workers in health centers	108	108	175
No of trained health related training sessions held.	4	6	4
Number of outpatients that visited the Govt. health facilities.	155000	94587	15000
Number of inpatients that visited the Govt. health facilities.	6914	4718	7000
No and proportion of deliveries conducted in the Govt. health facilities	4265	17236	4000
% age of approved posts filled with qualified health workers	85	69	85
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	72	85	82
No of children immunized with Pentavalent vaccine	8985	6274	10000
No of healthcentres constructed	1	1	
Function Cost (US\$ '000)	1,557,206	1,456,933	296,027
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	1,343,684
Cost of Workplan (US\$ '000):	1,557,206	1,456,933	1,639,711

2015/16 Physical Performance up to March

By the end of third quarter the department achieved the following key outputs; 175 Health staff salaries paid for 3 months (Jan-March), 3 coordination meetings held at district headquarters leading to improved management of Lower health Units, 4 Quarterly supervisory visits made, NGO hospital were funded as projected, 474 inpatients visited the 5 NGO facilities District wide, 43 Deliveries were conducted at St. Balikudembe HC III, 108 Health workers were trained in HMIS at the district Head quarters, 94587 Outpatients that visited the Government facilities.

Planned Outputs for 2016/17

The expected budget planned outputs and performance will be related to Out patient and Inpatient attendance in both Public and PNFP health facilities, Maternal and Child health services such as supervised deliveries, Child hood immunisation, Emtct initiatives, including Monitoring and supervision of health facilities. These out puts will be assessed quarterly. With funding from the District Equalisation Grant, a Mortuary at Ntwetwe health center will be put up.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors
Support to HIV related activities by IDI, AMREF, World vision and CECE.

Vote: 597 Kyankwanzi District

Workplan 5: Health

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

1. Inadquate transport

The sector has ambulances which are over due for board off, hence the need for transport

2. Existence of a high fertility rate as compared to the national figure.

The district has a high fertility rate of approximately 7.4 as compared to the national figure of 6.9 and use of modern contraceptives is still low

3. Funding Limitations

Minimal health financig at all levels

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	7,688,379	4,885,163	7,379,089
District Unconditional Grant (Non-Wage)	6,000	1,000	4,000
District Unconditional Grant (Wage)	34,148	26,971	29,380
Locally Raised Revenues	7,658	4,739	10,000
Multi-Sectoral Transfers to LLGs	8,494	1,342	18,291
Sector Conditional Grant (Non-Wage)	793,397	530,073	793,397
Sector Conditional Grant (Wage)	6,838,682	4,321,038	6,524,021
<i>Development Revenues</i>	505,212	503,598	522,753
Development Grant	478,737	478,737	209,274
District Discretionary Development Equalization Gran	24,432	18,711	22,000
Multi-Sectoral Transfers to LLGs	2,043	6,150	91,479
Transitional Development Grant		0	200,000
Total Revenues	8,193,591	5,388,761	7,901,842
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	7,688,379	4,885,162	7,379,089
Wage	6,872,830	4,342,432	6,553,401
Non Wage	815,549	542,731	825,688
<i>Development Expenditure</i>	505,212	271,394	522,753
Domestic Development	505,212	271,394	522,753
Donor Development	0	0	0
Total Expenditure	8,193,591	5,156,556	7,901,842

2015/16 Revenue and Expenditure Performance up to March

Cumulative revenue outturn for the sector by end of quarter three stood at UGX 5,388,761,000 representing a 66% of the total approved budget of UGX 8,193,591,000. This was below target because the underperformance experienced in the multi sect oral transfers which were at 16%, District Un condition grant NW at 17%, and primary/Secondary Education salaries that performed at 63% and 67% respectively. Local revenue contribution to the sector remained at 62% but the schools inspection grants were received and spent at 75%.

The overall quarterly revenue performance stood at UGX 2,045,198,000 which translates into a 100% quarterly budget performance

Vote: 597 Kyankwanzi District

Workplan 6: Education

Total overall work plan expenditure now stands at 5,156,556,000 which translate into 63% cumulative performance as at end of quarter three. The quarterly outturn equally stood at UGX 1,996,329,000 also representing a 97% budget performance this translated into unspent balance amounting to UGX 232,205,000 which is 3% of the total outturn.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for t 2016/17 stands at UGX 7,901,842,000 as compared to UGX 8,193,591,000 in the financial year 2015/16 representing 3.56% decreases in the indicative planning figure for the department. The reason is due to a decline in the sector wage and non-wage conditional grants as reflected in the revised IPFs. However, Development revenues were enhanced following the introduction of a Transitional development grant

(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 primary schools receiving furniture	90	0	3
No. of pupils enrolled in UPE	31639	31639	46435
No. of student drop-outs	40	10	40
No. of Students passing in grade one	118	0	228
No. of pupils sitting PLE	3122	3122	3122
No. of classrooms constructed in UPE	3	4	
No. of latrine stances constructed	5	35	3
No. of teacher houses constructed	2	8	1
Function Cost (UShs '000)	6,839,463	4,282,153	7,122,988
Function: 0782 Secondary Education			
No. of students enrolled in USE	2000	2677	2677
No. of classrooms constructed in USE		0	1
Function Cost (UShs '000)	1,268,432	814,530	588,655
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	297	100	297
No. of secondary schools inspected in quarter	12	3	12
No. of inspection reports provided to Council	4	2	4
Function Cost (UShs '000)	85,696	59,873	190,199
Cost of Workplan (UShs '000):	8,193,591	5,156,556	7,901,842

2015/16 Physical Performance up to March

By the end of third quarter the department achieved the following key outputs; 4 staff in the department paid salaries for 3 months, Primary teachers paid salaries in all the 114 government aided primary schools district wide, 2 Consultations made to the Ministry Headquarters at Kampala, School inspection and monitoring done, Latrine, Classroom and Teacher house were constructed and work in progress

Planned Outputs for 2016/17

The department specifically intends to carry out the following specific activities, Monitoring of SFG Activities. Carrying out school inspections and Monitoring in both Government aided Primary and secondary schools and private owned schools. Consultations to the Ministry and External seminars will be conducted. The department will Disbursement of UPE and USE Capitation Grants to Schools. Sports and co-curricular activities will be done.

Vote: 597 Kyankwanzi District

Workplan 6: Education

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

Staff house construction by World Vision

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

1. Means of transport

The department lacks Motor cycles and Motor vehicle

2. Understaffing in the Office

The department still has gaps like DEO, Senior Education officer, senior inspectors of schools.

3. Lack of Office Equipments

The department needs to have atleast a Laptop.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,143,351	414,187	760,716
District Unconditional Grant (Non-Wage)	6,331	2,300	4,331
District Unconditional Grant (Wage)	0	30,150	60,320
Locally Raised Revenues	2,000	4,570	12,000
Multi-Sectoral Transfers to LLGs	729,889	196,192	42,730
Other Transfers from Central Government	405,131	180,974	
Sector Conditional Grant (Non-Wage)		0	641,335
<i>Development Revenues</i>	123,186	84,583	109,654
District Discretionary Development Equalization Grant	77,301	44,359	40,000
Multi-Sectoral Transfers to LLGs	45,886	40,224	69,654
Total Revenues	1,266,537	498,770	870,370
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,143,351	409,112	760,716
Wage	41,150	61,319	60,320
Non Wage	1,102,201	347,794	700,396
<i>Development Expenditure</i>	123,186	83,509	109,654
Domestic Development	123,186	83,509	109,654
Donor Development	0	0	0
Total Expenditure	1,266,537	492,622	870,370

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter FY 2015/16 the cumulative receipts of funds by the department were UGX 498,770,000/= representing 39% of the total approved budget of UGX 1,266,537,000/=. This was below the Multi sectoral transfers were at 27% only.

However some sources like LRR is 229%, LGMSD at 96% cumulatively over performed

The quarterly performance was 56% whereby of quarterly plan of UGX 316,634,000/=. UGX 175,807,000/= was realized. Multi sectoral transfers were at 32%, while Locally Raised revenue performed above projection at 172% for the third quarter and this came due to increased allocation of LRR to the sector to fund on-going road works. In the

Vote: 597 Kyankwanzi District

Workplan 7a: Roads and Engineering

third quarter the development revenues performed at 157% and other transfer from central government at 55%
On the cumulative expenditure for third quarter the department spent UGX 492,622,000/= representing 39% of the approved annual budget. Non-wage was spent at 32%, development funds were spent at only 68%
Of the total quarter outturn of UGX 175,807,000/=-, the department spent UGX 220,378,000/= translating into 70% budget performance for the quarter under review there by leaving an overall unspent balance of UGX 6,148,000/= translating into 0%

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 for the department is UGX 870,370,000 compared to UGX 1,266,537,000 in the financial year 2015/16 representing 31.28% decrease in the indicative planning figure of the department. The reason is due to decreased allocation of multi sectoral transfers and other transfers from central Government. The decrease is also as a result of lower IPF for periodic maintenance in Butemba Town council as compared to FY 2015/2016.

(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	44	21	44
Length in Km of Urban unpaved roads routinely maintained		0	66
Length in Km of District roads routinely maintained	346	0	365
Length in Km of District roads periodically maintained	20	0	
Length in Km. of rural roads constructed	33	37	
Length in Km. of rural roads rehabilitated	152	0	
Function Cost (US\$ '000)	1,266,537	492,622	870,370
Cost of Workplan (US\$ '000):	1,266,537	492,622	870,370

2015/16 Physical Performance up to March

By the end of third quarter the department achieved the following key outputs; staff salaries paid for 3 months (October–December), 24kms have been worked under routine mechanised maintenance on Katanabirwa-Ntunda and 13km of Kiyuni-Kikuubya road, 18km CARs roads have been worked in all district sub counties

Planned Outputs for 2016/17

Routine mannual maintenance on the following roads

Katanabirwa-Ntunda Road (24Kms)
Lubiri-Mpago Road.(11 Kms)
Kikonda -Bananywa road (27.5Kms)
Kiyombya-Kasambya road (11.8Kms)
Nyamiringa- Banda road(9.3 Kms)
Kyanga -Kisala -Bambala road (24kms)
Kyanga-Rwenjunju road (10Kms)
Ntwetwe-Kitwala Road (8 Kms)
Bamusauta-Kitabona road(16.7kms)
Tuba – Bulagwe road (12Kms)
Kyanga - Kamudindi -Kyamulalama (9.2 Kms)
Misago-Kamukanga-Bukilimbo road (8Kms)
Kiyuni-Kikubya-Kitoke road (13.7Kms)
Kiyuni-Kijungutte-Kamudindi road (6 Kms)

Vote: 597 Kyankwanzi District

Workplan 7a: Roads and Engineering

Kigando -Bugondi Mbogobbiri road (19.3 Kms)
 Bamusuta - Kampiri road (8kms)
 Mbali - Katugo – Kijogolo (15Kms)
 Serunyonyi - Kabuuka-Kyabasiita (8 Km)
 Musalaba - Kisozi – Banda (25 kms)
 Lwansama – Kigoma (3.8 Kms)
 Lusozi-River Kafu (22 Kms)
 Kijogolo Mpango bridge (13Kms)
 Mechanised Routine maintenance on:
 Lubiri Mpango Road (11km)
 Misago-Kamukanga-Bukirimbo(8km)
 Sport improvement on Kigando-Bugondi Mbogobbiri (8km)
 Road safety works and river training

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

None

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

1. Inadquate funds

Inadequate funds to carry routine and other road maintenance activities to cover the whole district road network

2. Lack of a complete road unit and enough funds for maintenance

Lack of enough road equipment i.e the district has only a grader which is meant for light works so there is need to lobby for Wheel loader and a bulldozer and more funds for proper maintenance of the available few equipment.

3. Lack of Office Equipments

The department needs to have atleast a computer

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>	9,942	12,185	58,159
District Unconditional Grant (Wage)	7,942	9,806	13,074
Locally Raised Revenues	2,000	2,379	6,000
Sector Conditional Grant (Non-Wage)	0	0	39,084
<i>Development Revenues</i>	583,348	539,587	492,227
Development Grant	502,320	502,320	412,523
District Discretionary Development Equalization Grant	58,028	20,017	56,704
Transitional Development Grant	23,000	17,250	23,000

Vote: 597 Kyankwanzi District

Workplan 7b: Water

Total Revenues	593,290	551,772	550,386
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>32,942</i>	<i>27,113</i>	<i>58,159</i>
Wage	7,942	9,805	13,074
Non Wage	25,000	17,308	45,084
<i>Development Expenditure</i>	<i>560,348</i>	<i>379,435</i>	<i>492,227</i>
Domestic Development	560,348	379,435	492,227
Donor Development	0	0	0
Total Expenditure	593,290	406,549	550,386

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter FY 2015/16 the cumulative receipts of funds by the department were UGX 551,772,000 representing 93% of the total approved budget of UGX 593,290,000. Locally raised revenue performed beyond projection at 119% cumulatively. Wage over performed at 123% because it was insufficiently budgeted. While sanitation and hygiene at 75%

Development revenues overall performed at 93%. The conditional grant for rural water was received 100% and LRDG 38%.

The quarterly performance was 204% against quarterly plan of UGX 148,322,000. Locally Raised revenue performed far above projection at only 216% for the second quarter because the department had not revenue local revenue in the previous quarter. However the qter outturn for conditional grant for rural water doubled because it was released 100%. Hence the over performance registered in the quarter.

However the cumulative expenditure for third quarter was UGX 406,549,000 representing 69% of the approved annual department budget. Construction works were still under way and not yet at a level of payment.

During the quarter the department spent UGX 275,672,000 translating into 186% budget performance for the quarter under review there by leaving an overall unspent balance of UGX 145,223,000 translating into 24% of the budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 for the department UGX 550,386,000 compared to UGX 593,290,000 in the financial year 2015/16 representing 7.23% decrease in the indicative planning figure of the department. The decrease is largely due to the fact that under Discretionary Development equalization grant valley dams were not budgeted for and a reduced IPF for development grant under rural water.

(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

Vote: 597 Kyankwanzi District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	40	35	20
No. of water points tested for quality	22	10	30
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	22	10	20
No. of water points rehabilitated	14	9	20
% of rural water point sources functional (Gravity Flow Scheme)	00	00	0
% of rural water point sources functional (Shallow Wells)	85	86	80
No. of water pump mechanics, scheme attendants and caretakers trained	11	11	24
No. of water and Sanitation promotional events undertaken	40	29	20
No. of water user committees formed.	40	0	20
No. of Water User Committee members trained	175	29	20
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	29	0	1
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	4	1	02
No. of public latrines in RGCs and public places	2	2	01
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	8	4	
No. of deep boreholes drilled (hand pump, motorised)	12	10	9
No. of deep boreholes rehabilitated	14	9	10
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)		0	01
No. of dams constructed	7	4	
Function Cost (US\$ '000)	593,290	406,549	550,385
Cost of Workplan (US\$ '000):	593,290	406,549	550,385

2015/16 Physical Performance up to March

i) By the closer of the 3rd Quarter the department successfully completed siting, surveying and drilling the four (4No.) deep boreholes that were undone in the last quarter due to floods in the following villages 1) Gayaza East (Kasimbi Pr Sch), 2)

Kaseka in Gayaza S/county, and 3) Ddegeya , and Kitwala East in Ntvetwe S/county

ii) The Department also constructed four (04) Valley tanks/ Water for Production facilities three of which under the Water & Sanitation Development Conditional grant at Ssunga, & Banda A village in Kyankwanzi S/C and Mbogobiri in Nsambya S/C and one at Nabulembeko village Wattuba S/C by Luwero-Rwenzori Funds

Programme. iii) Commemoration of International Sanitation Weeks and World Water Day

The District joined the rest of the country in commemoration the International Sanitation Weeks and World Water Day held on 31st March 2016 in Kasejere Parish Kyankwanzi Sub County. The Sanitation Week Activities were all geared towards the focused parish where sanitation & hygiene activities. Notably Latrine coverage improved from 40% - 90% and Hand Washing Facilities from 10% to 77% respectively in Kasejere Parish by the end of the 3rd

Vote: 597 Kyankwanzi District

Workplan 7b: Water

Quarter.

Planned Outputs for 2016/17

Drilling Deep of 09 Boreholes in the sub counties of Ntwetwe, Nsambya , Bananywa , Butemba , Wattuba Nkandwa & Kyankwanzi .

Construct a Solar Powered Mini Water Supply System at Lubiri Rural Growth Center in Kyankwanzi Sub County
Rehabilitation of 10 Water supply facilities District wide.

Construct 1stances Eco San latrine at Lubiri Rural Growth center .

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

a) World Vision (U) – Kiboga/Kyankwanzi Support drilling of 6 deep bore hole. b) Construction of water tanks by ARUWE in Mulagi SC c) Child Funds International support for drilling 4No. deep boreholes. d) Global Woods Ltd support for drilling 10 deep boreholes benefiting communities along the Kikonda Central Forest Reserve

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

1. Low water coverage .

The District Safe water coverage is quite low at 53% which is below the national average of 65% with lowest safe water coverage below 30% in Nsambya and Kyankwanzi sub counties. This is compounded by high population growth rate and influx of immigration

2. Low yields of Shallow and deep wells constructed.

Generally the District geological and hydro-geological formations are characterised by low ground water potential across board and compounded by very low yielding aquifers. Hence making the cost of drilling borehole very high and expensive.

3. Low latrine coverage

Household latrine coverage stands at 64% which is below the national average couple with poor hygiene practices contribute to disease burden among the under five mortality

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	59,718	39,088	134,871
District Unconditional Grant (Non-Wage)	4,000	6,920	5,000
District Unconditional Grant (Wage)	18,248	13,686	48,194
Locally Raised Revenues	24,779	13,367	40,779
Multi-Sectoral Transfers to LLGs	7,070	900	35,278
Sector Conditional Grant (Non-Wage)	5,621	4,215	5,620
<i>Development Revenues</i>	12,943	15,100	33,035
District Discretionary Development Equalization Gran	5,000	5,000	11,000
Locally Raised Revenues	2,800	0	
Multi-Sectoral Transfers to LLGs	5,143	10,100	22,035

Vote: 597 Kyankwanzi District

Workplan 8: Natural Resources

Total Revenues	72,661	54,188	167,906
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>59,718</i>	<i>38,937</i>	<i>134,871</i>
Wage	18,248	13,686	74,793
Non Wage	41,470	25,251	60,079
<i>Development Expenditure</i>	<i>12,943</i>	<i>15,100</i>	<i>33,035</i>
Domestic Development	12,943	15,100	33,035
Donor Development	0	0	0
Total Expenditure	72,661	54,037	167,906

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter FY 2015/16 the cumulative receipts of funds by the department were UGX 54,188,000 representing 75% of the total approved budget of UGX 72,661,000. Locally raised revenue performed as projected at only 54% cumulatively due to a general decline in the local revenue performance. However some sources like CG for wetlands was at 75%, Nonwage was 173% cumulatively above the projected targets while Development revenues overall performed at 117% over and above projection. The quarterly performance was 60% whereby of quarterly plan of UGX 18,165,000, UGX 10,830,000 was realized. Multi sectoral transfers were at 0%, while Locally Raised revenue performed below projection at only 31% for the third quarter. In the third quarter the development revenues performed at 0% while wage at 100% thereby contributing to the general low performance.

On the cumulative expenditure by third quarter the department spent UGX 54,037,000 representing 74% of the approved annual budget. Non-wage was spent at 61%, development funds were spent at only 117% overall. Of the total quarter outturn of UGX 10,830,000, the department spent UGX 10,932,000 translating into 60% budget performance for the quarter under review there by leaving an overall unspent balance of UGX 150,871 translating into 0% of the budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 for the department UGX 167,906,000 as compared to UGX 72,661,000 in the financial year 2015/16 representing 131.08% increase in the indicative planning figure of the department. The sector registered an increase in the IPF since it was prioritized under Discretionary Development Equalization Grant under multi-sectoral transfers (DDEG) and under LLR allocation at the district level. Plans are also under way to recruit 2 senior staff in the Land Management Office in the FY 2016/2017 hence increased wage allocation.

(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: 0983 Natural Resources Management

Vote: 597 Kyankwanzi 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)	1	11	1
Number of people (Men and Women) participating in tree planting days	40	13	
No. of Agro forestry Demonstrations	1	0	1
No. of community members trained (Men and Women) in forestry management	2	2	2
No. of monitoring and compliance surveys/inspections undertaken	36	27	36
No. of Water Shed Management Committees formulated	2	0	2
No. of Wetland Action Plans and regulations developed		2	
No. of community women and men trained in ENR monitoring	2	0	2
No. of monitoring and compliance surveys undertaken	10	10	10
No. of new land disputes settled within FY	20	10	20
Function Cost (US\$ '000)	72,661	54,037	167,907
Cost of Workplan (US\$ '000):	72,661	54,037	167,907

2015/16 Physical Performance up to March

By the end of third quarter the department achieved the following key outputs: staff salaries paid for 3 months (January–March), Coordination visits to the ministry, Bank charges for 3 months paid, 9 Inspections and other regulation activities under forestry management were carried out leading to collection forestry revenue and the licencing of 1 timber harvester in the district, 2 Wetland Action Plans and regulations were formulated, Radio announcements aired on radio Hoima and star for sensitization and mobilization on Land related issues, 5 New land disputes have been managed in the quarter under review

Planned Outputs for 2016/17

The sector plans to; plant trees at least 10 Ha through tree nursery establishment, establish a demonstration biogas plant in Butemba Town Council, train and construct fuel/energy saving stoves, conduct community training in Forest management, ENR management issues, wetland management including formation of wetland user committees, carryout wetland wet land compliance monitoring/inspection activities, conduct forestry compliance regulation/inspection activities, conduct land survey, titling, leasing and land dispute management.

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

We also expect the NGOs mainly World Vision, New Forest Company and the Global woods to provide seedlings to enable us observe the tree planting days.

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

1. Lack of transport means to the field

Most of the work in the department/sector is field related but the department does not have a vehicle neither does it have a functional mortocycle

2. Illegal timber harvesting

With only one licenced timber harvester in the district, many of the timber harvesters are illegal. But the sector lacks enforcement amenities to control this activity

3. Lack of a drawing office and enough storage facilities for

Vote: 597 Kyankwanzi District

Workplan 8: Natural Resources

The lack of a drawing office leads to absence of maps that guide all the field activities related to land management including surveying, titling, e.t.c.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	218,978	118,745	203,872
District Unconditional Grant (Non-Wage)	6,000	5,000	6,694
District Unconditional Grant (Wage)	88,753	25,549	40,895
Locally Raised Revenues	4,000	2,109	10,000
Multi-Sectoral Transfers to LLGs	84,689	59,436	108,674
Sector Conditional Grant (Non-Wage)	35,536	26,652	37,609
<i>Development Revenues</i>	443,487	54,088	379,348
Multi-Sectoral Transfers to LLGs	68,487	50,128	
Other Transfers from Central Government	375,000	3,960	375,000
Transitional Development Grant		0	4,348
Total Revenues	662,465	172,833	583,219
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	218,978	113,927	203,872
Wage	88,753	79,212	129,173
Non Wage	130,225	34,715	74,699
<i>Development Expenditure</i>	443,487	50,722	379,348
Domestic Development	443,487	50,722	379,348
Donor Development	0	0	0
Total Expenditure	662,465	164,649	583,219

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter of FY 2015/16 the cumulative receipts of funds by the department were UGX 172,833,000 representing 26% of the total approved budget of UGX 662,465,000. This was below targets because of a slack in development revenue arising out of unrealized other transfers from central government relating to YLP programme that have so far performed at only 1%. There was equally a shortfall in LRR (53%) due to overall underperformance in Local revenue realization by the district

However there was relative performance in some of programmes/items eg FAL performing at 75%, UCG-NW at 83% cumulatively

The overall quarterly performance stood UGX 72,741,000 representing 44% as against the quarterly plan of UGX 165,616,000; other transfers were at 0% as a result of unrealized YLP funds

Overall cumulative expenditure for the sector stood at UGX 164,649,000 representing 25% of the approved annual budget. The quarterly outturn equally stood at UGX 95,995,000 translating into 58%, of the quarterly budget performance and leaving an overall unspent balance of UGX 8,184,000 which translates into 1% of the budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 for the department UGX 583,219,000 compared to UGX 662,465,000 in the financial year 2015/16 representing 11.96% decrease in the indicative planning figure of the department. The reason for the decrease is on account of overstated wage allocation in FY 2015/2016 which was rectified in the allocation for the FY 2016/2017. The development revenue allocation to the department also declined

Vote: 597 Kyankwanzi District

Workplan 9: Community Based Services

following the consolidation of grants into DDEG

(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	4	0	4
No. of Active Community Development Workers	22	6	22
No. FAL Learners Trained	88	2	88
No. of children cases (Juveniles) handled and settled	47	9	47
No. of Youth councils supported	3	0	3
No. of assisted aids supplied to disabled and elderly community	10	3	10
No. of women councils supported	10	4	11
Function Cost (US\$ '000)	662,465	164,649	583,219
Cost of Workplan (US\$ '000):	662,465	164,649	583,219

2015/16 Physical Performance up to March

By the end of second quarter the department achieved the following key outputs; 14 staff salaries paid for 3 months (January–March) 22 FAL learners trained, 9 juvenile case handled, 3 PWD groups supported and 4 women councils supported.

Planned Outputs for 2016/17

Generally we expect similar out puts as those in the FY 2015/2016 since the department undertakes routine activities. The IPF for community sector has increase a bit this is due to new programmes like Youth livelihood Project where the district expects beneficially youth groups to return the funds into a revolving basket. More LRR and Unconditional grant is allocated to the sector.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors
None.

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

1. Lack of social spaces

Kyankwanzi district lacks Community Centers & Youth Center.

2. Existence of negative cultural practices.

Existence of Traditional norms and customs, which leaves women with less liberty and rights, the youth and children, are often not involved in decision-making and the elderly have taken over roles meant to be for other age groups.

3.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16	2016/17
	Approved	Approved

Vote: 597 Kyankwanzi District

Workplan 10: Planning

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	94,058	43,267	105,138
District Unconditional Grant (Non-Wage)	22,000	8,976	20,600
District Unconditional Grant (Wage)	29,319	21,989	47,761
Locally Raised Revenues	32,200	7,739	32,200
Multi-Sectoral Transfers to LLGs	1,250	1,112	4,577
Support Services Conditional Grant (Non-Wage)	9,289	3,450	
<i>Development Revenues</i>	24,946	44,333	11,640
District Discretionary Development Equalization Grant	24,946	44,333	11,640
Total Revenues	119,005	87,600	116,778
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	94,058	43,267	105,138
Wage	29,319	21,989	47,761
Non Wage	64,739	21,278	57,377
<i>Development Expenditure</i>	24,946	26,723	11,640
Domestic Development	24,946	26,723	11,640
Donor Development	0	0	0
Total Expenditure	119,005	69,990	116,778

2015/16 Revenue and Expenditure Performance up to March

By the end of the third quarter FY 2015/16 the cumulative receipts of funds by the department were UGX 87,600,000 representing 74% of the total approved budget of UGX 119,005,000. This was slightly below target of 75% because locally raised revenue performed below projection at only 24% cumulatively which was due to a general decline in LRR realization in the District

However some sources like PAF is 37%, Non-wage was 41% cumulatively below the projected targets while Wage performance was at 75% as per targets. Development revenues overall performed at 178% over and above projection. This was due to a shift of some activities like payment of retention and installation of water tank to planning department.

The quarterly performance was 125% whereby of quarterly plan of UGX 27,745,000, UGX 34,658,000 was realized. Multi sectoral transfers were at 0%, while Locally Raised revenue performed below projection at only 6% for the third quarter and this came due to the general decline in revenues from local sources like livestock, land and forestry related revenues. In the Third quarter the development revenues performed at 538% thereby contributing to the general over performance

On the cumulative expenditure as of third quarter the department had spent UGX 69,989,000/= representing 59% of the approved annual budget.

Of the total quarter outturn of UGX 30,836,000, the department spent UGX 28,597,000/= translating into 103% budget performance for the quarter under review there by leaving an overall unspent balance of UGX 17,609,000 translating into 15% of the annual budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 for Planning Unit is UGX 116,778,000 compared to UGX 119,005,000 in the financial year 2015/16 representing a 1.87% decrease. This decrease is due to consolidation of some revenues into DDEG to fund activities directly in their respective departments. Development revenue allocation to the department reduced significantly following the introduction of DDEG as wage was enhanced to cater for promotion and recruitment of staff

(ii) Summary of Past and Planned Workplan Outputs

	2015/16		2016/17
Function, Indicator	Approved Budget	Expenditure and	Approved Budget

Vote: 597 Kyankwanzi District

Workplan 10: Planning

	and Planned outputs	Performance by End March	and Planned outputs
Function: 1383			
No of qualified staff in the Unit	3	2	3
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	119,005	69,990	116,778
Cost of Workplan (UShs '000):	119,005	69,990	116,778

2015/16 Physical Performance up to March

By the end of Third quarter the department achieved the following key outputs; 2 staff salaries paid for 3 months (January–March), The department was furnished with executive furniture, Coordinated 3 DTPC meetings, and produced and submitted the required mandatory reports, monitoring and evaluation of projects

Planned Outputs for 2016/17

The department's activities are routine in nature therefore the targets for the FY 2016/2017 are the same as those for the previous FY.

Holding Budget conference to discuss budgeting and planning issues

Building capacity of LLGs in Harmonized Participatory Planning.

Holding monthly District Technical planning Committee meeting

Compiling and update data, information of the district.

Mobilization, Sensitization and training of various actors' data collection, entry, analysis and dissemination.

Data collection, analysis and dissemination

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

None

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

1. Inadquate staff

Planning Unit is currently being managed by two staff (the District planner and Population Officer) so there is still a gap of recruiting more staff

2. Means of Transport

The department has no transport means which make it difficult to supervise, monitor and evaluate d programmes

3. Inadqaute faciliation

The department needs a specific grant fro development planning other that relying majory on Locally raised revenue and Un condition grant.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	86,782	46,448	74,857
District Unconditional Grant (Non-Wage)	10,000	4,250	14,600
District Unconditional Grant (Wage)	25,464	19,098	19,518
Locally Raised Revenues	20,309	6,948	20,909

Vote: 597 Kyankwanzi District

Workplan 11: Internal Audit

Multi-Sectoral Transfers to LLGs	28,493	12,702	19,829
Support Services Conditional Grant (Non-Wage)	2,516	3,450	
Total Revenues	86,782	46,448	74,857
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	86,782	46,448	74,857
Wage	50,770	30,670	34,948
Non Wage	36,012	15,778	39,909
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	86,782	46,448	74,857

2015/16 Revenue and Expenditure Performance up to March

Cumulative receipts by the internal audit department by the end of third quarter were UGX 46,448,000 representing 54% of the total approved budget of 86,782,000. This was below projection simply because locally raised revenue performed below projection at only 34% which was due to an outbreak of Foot and Mouth disease triggering quarantine on livestock while non-wage was at 43% and multi sectoral at only 45% in Q3. The quarterly performance was 74% whereby of quarterly plan of UGX 21,695,000 only UGX 16,000,000 was realized. This was below 100% because the multi sectoral transfers were at 54%, while Locally Raised revenue performed below projection at only 52% for the third quarter and this came due to quarantine on livestock in the District thereby contributing to the general lower performance

Of the total quarter outturn of UGX 16,000,000 the department spent all of it translating into 74% budget performance for the quarter under review

Department Revenue and Expenditure Allocations Plans for 2016/17

The overall budget for budget for internal Audit for FY 2016/2017 is UGX 74,857,000 as compared to that of FY 2015/2016 which stood at UGX 86,782,000 representing a 13.74% decrease. The decrease in the IPF arose out of overstated wage allocation in FY 2015/2016 while support services conditional grant was not realized at all

(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	150	66	150
Date of submitting Quaterly Internal Audit Reports		09/05/2015	
Function Cost (US\$ '000)	86,782	46,448	74,857
Cost of Workplan (US\$ '000):	86,782	46,448	74,857

2015/16 Physical Performance up to March

By the end of 3rd quarter the department achieved the following key outputs; 3 staff salaries paid for 3 months (Jan-March), Procurement of Office Stationary for the Audit Office

Preparation and submission of an Annual internal Audit plan to the Internal Auditor General

Audit visits conducted (.1 at the District headquarters, 3 in Banaywa SC, 3 in Nsambya, 2 in Butemba, 2 in wattuba, 1 in gayaza, 1 in Ntwetwe, 1 in nkandwa, 1 in kyankwanzi, 1 in Mulagi, 12 Primary schools then all the 9 SCs

Planned Outputs for 2016/17

The department's activities are routine in nature therefore the targets for the FY 2016/2017 are the same as those for

Vote: 597 Kyankwanzi District

Workplan 11: Internal Audit

the previous FY.

Conduct Audit inspection and monitoring

- Performing audit standard procedures as per audit manual and carrying out investigations as and when required.
- Preparation of Audit Reports
- Attending Workshop within and outside the district
- Repair and Maintenance of Motorcycles

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

None

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

1. Understaffing

Currently the audit department has an internal auditor, examiner of accounts and office typist of which we are lacking a District internal auditor and two examiner of accounts according to the structure which affects service delivery.

2. Inadequate office space and furniture

We are squeezed in a small room, of which an internal auditor and the office typist are sharing a small desk which exhibits a poor working condition

3. Inadequate office space and furniture

We are squeezed in a small room, of which an internal auditor and the office typist are sharing a small desk which exhibits a poor working condition