

Vote: 534 Masindi 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 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 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 2017/18. These take the form of summaries of Ministerial 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 2017/18 subject to the available 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 or controlled by me 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 the performance contract.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Ministry of Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplan progress reports by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Planning and Economic Development will not disburse funds unless it has received complete submissions of the annual performance 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 FY 2017/18.

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

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to

Masindi District

MoFPED

Signed on Date: _____

Signed on Date: _____

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

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 (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws of 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 CIPs for budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and 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, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and 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 procurement portal.
- 1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the due date.

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Public Accounts Committee.

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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 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 (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They will be identified 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 programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement 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 and Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, 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 requirements and how they will be assessed.

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Receipts by End March	
1. Locally Raised Revenues	972,957	605,813	
2a. Discretionary Government Transfers	3,447,197	2,933,401	
2b. Conditional Government Transfers	14,106,232	10,649,744	
2c. Other Government Transfers	2,569,179	215,618	
4. Donor Funding	342,266	386,955	
Total Revenues	21,437,831	14,791,530	22,437,831

Planned Revenues for 2017/18

The Districts' resource envelope for FY 2017/2018 has increased by 4.56% as compared to the current FY 2016/2017. The increase in the resource envelope is mainly attributed to; increase in Central Government funding by 5.12% overall and by 189.95% of the General Public Service Pension Arrears. Locally raised revenue has also increased by 2.73%, due to planned sale of old stores. However, Donor funding has reduced by 39.19% as a result of some donors winding up their activities.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Actual Expenditure by end of March	
1a Administration	4,813,071	2,022,075	5,573,275
2 Finance	445,123	409,037	403,785
3 Statutory Bodies	613,080	430,320	564,880
4 Production and Marketing	1,429,247	652,047	972,329
5 Health	4,122,505	2,770,599	4,188,909
6 Education	7,179,621	5,174,492	7,137,230
7a Roads and Engineering	903,705	554,940	917,390
7b Water	340,146	190,448	474,231
8 Natural Resources	333,432	189,945	323,780
9 Community Based Services	831,103	313,214	1,483,947

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Executive Summary

Planned Expenditures for 2017/18

In the FY 2017/18, the Districts' expenditure will be centred on: Salaries, Pension and Gratuity, production mandatory documents, procurement of, Office consumables, Agricultural inputs, drugs and medical supplies. Construction/Rehabilitation/completion of, Maternity ward, Classrooms, staff houses, latrines, Roads, Markets. Water facilities will also be areas of focus. Others are; demonstration sites establishment, property valuation, to Youth (DYLSP) and NUSAF III Sub projects.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	972,957	605,813	
Educational/Instruction related levies		830	
Park Fees	11,462	8,849	
Other licences	41,207	18,467	
Other Fees and Charges	60,450	25,089	
Miscellaneous	7,695	8,772	
Market/Gate Charges	197,252	137,051	
Locally Raised Revenues	17,387	17,387	
Local Service Tax	180,000	167,625	
Property related Duties/Fees	3,000	0	
Inspection Fees	2,410	160	
Local Government Hotel Tax	3,208	0	
Court Filing Fees	2,100	0	
Business licences	64,021	42,139	
Application Fees	4,738	1,278	
Animal & Crop Husbandry related levies	190,941	123,163	
Agency Fees	49,140	2,175	
Advertisements/Billboards	1,681	0	
Advance Recoveries	2,200	0	
Liquor licences	10,292	6,303	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	9,695	2,884	
Registration of Businesses	5,855	6,223	
Rent & Rates from private entities	23,280	10,551	
Sale of (Produced) Government Properties/assets	30,151	8,419	
Sale of non-produced government Properties/assets	1,200	601	
Tax Tribunal - Court Charges and Fees		0	
Unspent balances – Locally Raised Revenues		0	
Land Fees	50,969	17,850	
Refuse collection charges/Public convenience	2,625	0	

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A. Revenue Performance and Plans

Pension for Local Governments	1,288,068	966,051	
Development Grant	474,893	474,893	
Gratuity for Local Governments	344,629	258,472	
General Public Service Pension Arrears (Budgeting)	293,270	293,270	
2c. Other Government Transfers	2,569,179	198,087	
MoES (EMIS and Head Count)		0	
Youth Livehood Programme	389,759	24,207	
Unspent Balance YLP		0	
Unspent Balance NUSAF III		0	
Uganda Women Entrepreneurs Program (UWEP)		0	
Uganda Wild Life Authority (Gate Fees)	137,000	141,200	
Uganda National Examinations Board (UNEB)	7,000	7,100	
Northern Uganda Social Action Fund (NUSAF III)	2,035,419	25,580	
Income Enhancement and Forest Conservation (FIEFOC II)		0	
4. Donor Funding	342,266	334,266	
UNICEF Planning	48,000	0	
Donor Funding	57,824	57,824	
CARTER Centre	52,000	0	
GAVI	16,000	0	
Infectious Disease Institute (IDI)	25,000	25,249	
Neglected Tropical Diseases/ENVISION	35,000	62,534	
PACE	18,000	0	
World Health Organisation (WHO)	20,000	188,659	
UNICEF Community	18,442	0	
Unspent CES		0	
Unspent VODP		0	
UNICEF - Health	52,000	0	
Total Revenues	21,437,831	14,721,311	22

Planned Revenues for 2017/18

(i) Locally Raised Revenues

In comparison to FY 2016/2017, local revenue is anticipated to increase by 2.73% in the FY 2017/2018. The increase in local revenue is as a result of planned sale of old stores, property valuation and continuous enumeration of tax payers. Local Service Tax.

(ii) Central Government Transfers

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	2,608,108	3,313,074
District Unconditional Grant (Non-Wage)	91,327	79,284
District Unconditional Grant (Wage)	301,345	415,434
General Public Service Pension Arrears (Budgeting)	293,270	850,359
Gratuity for Local Governments	344,629	344,629
Locally Raised Revenues	127,485	139,034
Multi-Sectoral Transfers to LLGs	161,984	143,637
Other Transfers from Central Government		
Pension for Local Governments	1,288,068	1,340,697
<i>Development Revenues</i>	2,204,963	2,260,201
District Discretionary Development Equalization Gra	79,543	114,430
Locally Raised Revenues	3,000	
Multi-Sectoral Transfers to LLGs	87,000	65,999
Other Transfers from Central Government	2,035,419	2,079,772
Total Revenues	4,813,071	5,573,275
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	2,608,108	3,313,074
Wage	301,345	415,434
Non Wage	2,306,763	2,897,640
<i>Development Expenditure</i>	2,204,963	2,260,201
Domestic Development	2,204,963	2,260,201
Donor Development	0	0
Total Expenditure	4,813,071	5,573,275

2016/17 Revenue and Expenditure Performance up to March

By the end of Third quarter, a 45% performance in receipt against the annual budget was recorded. Under per in receipts was mainly attributed to limited releases under Other Government Transfers (NUSSAF III) as the for approval of proposals for funding was still ongoing. On the Expenditure side, the department spent 42% the annual budget. Notable expenditure was on wage, which stood at 66.81% and none wage at 73.97% and development was at 5.19% against the annual appropriations.

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Workplan 1a: Administration

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381 District and Urban Administration			
%age of staff trained in Records Management	29	0	23
No. of computers, printers and sets of office furniture purchased	2	0	14
No. of existing administrative buildings rehabilitated	2	1	2
No. of vehicles purchased	1	1	0
%age of LG establish posts filled	80	90	80
%age of staff appraised	95	98	99
%age of staff whose salaries are paid by 28th of every month	97	98	98
%age of pensioners paid by 28th of every month	98	98	98
No. (and type) of capacity building sessions undertaken	8	3	9
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
No. of monitoring visits conducted	4	4	
Function Cost (US\$ '000)	4,813,071	2,022,075	5,573,000
Cost of Workplan (US\$ '000):	4,813,071	2,022,075	5,573,000

2016/17 Physical Performance up to March

Government programs monitored, printed pay slips for staff, submitted pay change reports and pension files to Pension Fund. Paid pension arrears and gratuity, 4 radio programmes held and staff appointed and confirmed in services.

Planned Outputs for 2017/18

The major planned outputs for the sector are; Rehabilitated Education Hall, Renovated District Headquarters, Pension and gratuity arrears for retired staff paid, Pension and gratuity paid for retired staff, Monitored Government programs. Other outputs shall include but not limited to; staff capacity built, Staff salaries paid, appraised staff, among others.

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

None

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

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Workplan 1a: Administration

3. Staffing Gaps

This still remains a big challenge across all sectors

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	417,242	268,025
District Unconditional Grant (Non-Wage)	57,578	43,184
District Unconditional Grant (Wage)	127,096	92,837
Locally Raised Revenues	55,580	30,164
Multi-Sectoral Transfers to LLGs	176,988	101,840
<i>Development Revenues</i>	27,880	157,959
District Discretionary Development Equalization Gra	10,878	10,878
Multi-Sectoral Transfers to LLGs	17,003	147,082
Total Revenues	445,123	425,984
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	417,242	262,016
Wage	127,096	91,400
Non Wage	290,147	170,615
<i>Development Expenditure</i>	27,880	147,022
Domestic Development	27,880	147,022
Donor Development	0	0
Total Expenditure	445,123	409,037

2016/17 Revenue and Expenditure Performance up to March

By the end of quarter three, receipts performance stood at 95.7% against annual budgeted receipts. The over performance was as a result of Multisectoral transfers especially under development revenues. In terms of expenditure the department performance cumulatively was at 91.89% against annual Budget. Over performance under expenditure was due to the expenditures controlled by LLGs that was incurred under Multisectoral Transfers

Department Revenue and Expenditure Allocations Plans for 2017/18

The resource envelope for FY 2017/2018 is anticipated to decrease by 9.28% as compared to 2016/17. This result of change in policy of DDEG (PRDP) funding. The department expects to spend 98% on recurrent expenditure

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Workplan 2: Finance

	outputs	End March	outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	30 6 2017	15 06 2017	30/6/2017
Value of LG service tax collection	180000000	126271120	180000000
Value of Hotel Tax Collected	0	0	1000000
Value of Other Local Revenue Collections	775571000	324020299	775571000
Date of Approval of the Annual Workplan to the Council	15 05 2017	15 05 2017	15 03 2017
Date for presenting draft Budget and Annual workplan to the Council	15 03 2017	29 03 2017	31 03 2017
Date for submitting annual LG final accounts to Auditor General	30 08 2017	30 08 2017	30 08 2017
Function Cost (UShs '000)	445,123	409,037	403,037
Cost of Workplan (UShs '000):	445,123	409,037	403,037

2016/17 Physical Performance up to March

In the third quarter, the following were notable achievements; carried out revenue mobilization and collection, responded to internal audit queries, third quarter Budget performance report prepared, prepared six months accounts, presented the report to the Accountant General's office

Planned Outputs for 2017/18

The department's major outputs shall include: Annual Budget performance report prepared, End of year Financial Statements produced, Half year financial statements produced, Revenue mobilized and collected, budget desk audits conducted, Tax Payers and Business registers updated, Books of accounts posted and reconciled.

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

Training of Accounts staff by the Ministry of Finance, Planning and Economic Development in professional financial management. Support from USAID-GAP in financial management and accountability.

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

1. Transport

The department lacks a sound vehicle at the District Headquarters and motorcycles at the lower local government offices for revenue mobilisation and follow up.

2. IFMS network failure.

The department's failure to maintain the IFMS network effectively hinders the department's ability to

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Workplan 3: Statutory Bodies

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	603,080	415,509	555,380
District Unconditional Grant (Non-Wage)	187,675	140,756	175,867
District Unconditional Grant (Wage)	222,171	127,625	171,297
Locally Raised Revenues	122,183	83,407	130,183
Multi-Sectoral Transfers to LLGs	71,051	63,720	78,034
<i>Development Revenues</i>	10,000	15,932	9,500
District Discretionary Development Equalization Gra		0	6,500
Locally Raised Revenues	10,000	10,000	3,000
Multi-Sectoral Transfers to LLGs		5,932	
Total Revenues	613,080	431,441	564,880
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	603,080	414,388	555,380
Wage	222,171	126,505	171,297
Non Wage	380,909	287,884	384,084
<i>Development Expenditure</i>	10,000	15,932	9,500
Domestic Development	10,000	15,932	9,500
Donor Development	0	0	0
Total Expenditure	613,080	430,320	564,880

2016/17 Revenue and Expenditure Performance up to March

A 70% performance, against annual budget was recorded in quarter three. Under performance in receipts was due less releases on wage due lack of a substantive District Service Commission Chairperson. Out of the total receipts, the sector was able to spend 70% its annual planned expenditure. Expenditure on wage stood at 57% against the annual budget while expenditure on non wage at 76% against the annual budget.

Department Revenue and Expenditure Allocations Plans for 2017/18

The sector budget for FY 2017/2018 has Slightly decreased by 7.86% as compared to the previous FY 2016/2017. This has been as a result of some staff salaries transferred to administration vote as per the new staff structure. The sector expects to spend 28% of its revenue on wages and 72% on non wage.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned	Expenditure and Performance by	Approved Budget and Planned

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Workplan 3: Statutory Bodies

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of LG PAC reports discussed by Council	6	5	6
No of minutes of Council meetings with relevant resolutions	8	6	7
No. of land applications (registration, renewal, lease extensions) cleared	600	177	200
No. of Land board meetings	8	6	8
No. of Auditor General's queries reviewed per LG	1	0	1
Function Cost (US\$ '000)	613,080	430,320	564,000
Cost of Workplan (US\$ '000):	613,080	430,320	564,000

2016/17 Physical Performance up to March

2 Schedules of committee meeting prepared (District headquarters), Conducted 2 Committee meetings (2 sets of council minutes recorded prepared (District headquarters) -56 contracts awarded (District headquarters- Central division) -47 market tenderers identified (District headquarters- central division) -50 contract agreements awarded (District headquarters-central division) -10 evaluation reports prepared (District headquarters , 50 applicants shortlisted (District headquarters-central division) -47 Staff appointed on probation (District headquarters- central division) -12 Staff promoted (District headquarters- central division) -2 Staff disciplined (District headquarters- central division) -01 set of Land Board minutes submitted to Ministry of Land , Housing and Urban Planning, 30 land registration, 20 land renewals, 21 lease extensions. In the sub counties of Bujenje, Pakanyi, Miirya, and Municipality, Budongo.

Planned Outputs for 2017/18

128 Private service providers identified, 128 contracts awarded and agreements signed, 7 Council and 18 Council minutes produced, 4 adverts placed in the print media, 70 firms for frame work contracts prequalified, 100 Staff appointed on probation, Staff promoted, Submitted 700 Applications for freehold and lease holds titles, 5 queries referred to Internal Audit and 1 Auditor General's reports reviewed by LGPAC, 12 DEC meeting conducted and Printer purchased.

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

None

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

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Workplan 3: Statutory Bodies

3. delays in confirmation of commission members

it takes a lot of time to have appointed members to be reaffirmed by the Ministry hence delays in service delivery of the members of DSC

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	602,107	611,343
District Unconditional Grant (Wage)	189,504	202,438
Locally Raised Revenues	13,717	19,717
Multi-Sectoral Transfers to LLGs	9,191	6,031
Sector Conditional Grant (Non-Wage)	59,849	53,310
Sector Conditional Grant (Wage)	329,846	329,846
<i>Development Revenues</i>	827,140	360,986
Development Grant	61,067	55,033
District Discretionary Development Equalization Grant	333,547	
Donor Funding		5,657
Multi-Sectoral Transfers to LLGs	432,525	300,296
Total Revenues	1,429,247	972,329
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	602,107	611,343
Wage	519,350	532,284
Non Wage	82,757	79,059
<i>Development Expenditure</i>	827,140	360,986
Domestic Development	827,140	355,329
Donor Development	0	5,657
Total Expenditure	1,429,247	972,329

2016/17 Revenue and Expenditure Performance up to March

By close of the third quarter the department's cumulative out turn receipts stood at 75%. Save for Locally raised revenue and Multisectoral Transfers that are determined by Lower Local Governments, the rest of the planned item receipts performed as planned. The Department's expenditure stood at 46% of which broadly 47% was 63% on non Wage and 43% on Development. The department's low expenditure is mainly attributed to Low

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Workplan 4: Production and Marketing

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	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)	10,300	8,543	
Function: 0182 District Production Services			
No. of Plant marketing facilities constructed	8	6	6
No. of livestock vaccinated	695000	421500	780000
No. of livestock by types using dips constructed	9000	7600	7000
No. of livestock by type undertaken in the slaughter slabs	60000	47000	60000
No. of fish ponds constructed and maintained	1	0	1
No. of fish ponds stocked	3	0	2
Quantity of fish harvested	1500	939	1000
Number of anti vermin operations executed quarterly	20	15	10
No. of parishes receiving anti-vermin services	20	20	10
No. of tsetse traps deployed and maintained	424	198	350
Function Cost (US\$ '000)	1,393,900	625,731	950,000
Function: 0183 District Commercial Services			

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Workplan 4: Production and Marketing

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of awareness radio shows participated in	6	3	4
No. of trade sensitisation meetings organised at the district/Municipal Council	4	3	4
No of businesses inspected for compliance to the law	50	82	50
No of businesses issued with trade licenses	100	75	25
No of awareness radio shows participated in	2	2	2
No of businesses assisted in business registration process	50	70	50
No. of enterprises linked to UNBS for product quality and standards	10	4	10
No. of producers or producer groups linked to market internationally through UEPB	4	0	0
No. of market information reports disseminated	4	3	0
No of cooperative groups supervised	12	10	12
No. of cooperative groups mobilised for registration	10	8	10
No. of cooperatives assisted in registration	10	7	10
A report on the nature of value addition support existing and needed	Yes	Yes	Yes
No. of Tourism Action Plans and regulations developed	1	0	0
Function Cost (US\$ '000)	25,046	17,773	22,000
Cost of Workplan (US\$ '000):	1,429,247	652,047	972,000

2016/17 Physical Performance up to March

Among many the following outputs were achieved, procured; 1 Maize mill, 4 Motorized Spray pumps, Ap packaging materials (450 Jars) and 1 Computer with accessories. Other achievements were; inspected 6 fish and check points, Disease surveillance and crop pest managed, Inspected 50 aquaculture sites, Foot and Mouth disease vaccinations, 12 gazetted cattle markets inspected and enforced animal quarantines.

Planned Outputs for 2017/18

Emphasis will be on Control of pests and disease in crops and livestock, delivery of improved technologies planting materials, Livestock breeds and fisheries), and Tsetse control activities. SACCOs, Tourism devel

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Workplan 4: Production and Marketing

1. Periodic outbreak of pests and diseases

The out breaks of pests and diseases is appearing beyond managable leves by the affected farmers causing low production and productivity in crops and livestock.

2. Use of counterfeight agro-inputs on the market

There is high demand for improved seed which is tempting un trusted dealers to fake the in-puts leading to loss for farmers.

3. Climate change and poor enterprise selection

Weather is becoming un predictable and seasonal changes are affecting timely activites.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
A: Breakdown of Workplan Revenues:	Outturn by end March	
<i>Recurrent Revenues</i>	3,512,510	3,547,329
District Unconditional Grant (Non-Wage)	2,433	2,342
Locally Raised Revenues	15,703	15,703
Multi-Sectoral Transfers to LLGs	9,564	19,136
Sector Conditional Grant (Non-Wage)	291,312	316,651
Sector Conditional Grant (Wage)	3,193,498	3,193,498
<i>Development Revenues</i>	609,995	641,580
District Discretionary Development Equalization Gra		110,000
Donor Funding	268,472	202,462
Multi-Sectoral Transfers to LLGs	15,000	129,118
Transitional Development Grant	326,524	200,000
Total Revenues	4,122,505	4,188,909
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	3,512,510	3,547,329
Wage	3,193,498	3,193,498
Non Wage	319,012	353,831
<i>Development Expenditure</i>	609,995	641,580
Domestic Development	341,524	439,118

Vote: 534 Masindi District

Workplan 5: Health

Department Revenue and Expenditure Allocations Plans for 2017/18

The overall resource envelope for the FY 2017/2018 has slightly increased by 1.6% as compared to FY 2016/2017, due to a slight addition to sector and transitional Development Grant. Out of the estimated sector budget, 85% will be recurrent and 15% development. Out of the recurrent budget, 90% is wage, 10% Non-wage. 10% is domestic development and 5% donor development. Out of the anticipated revenue, 85 % will be spent as recurrent and 15% development.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0881 Primary Healthcare

Vote: 534 Masindi District

Workplan 5: Health

Function, Indicator	2016/17		2017/18
	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	900000000	573780817	600000000
Value of health supplies and medicines delivered to health facilities by NMS	900000000	464935037	300000000
Number of health facilities reporting no stock out of the 6 tracer drugs.	28	20	28
Number of outpatients that visited the NGO Basic health facilities	16000	11949	18000
Number of inpatients that visited the NGO Basic health facilities	0	0	500
No. and proportion of deliveries conducted in the NGO Basic health facilities	0	0	200
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	240	144	550
Number of trained health workers in health centers	168	268	245
No of trained health related training sessions held.	1040	327	144
Number of outpatients that visited the Govt. health facilities.	198329	182184	193543
Number of inpatients that visited the Govt. health facilities.	6240	2512	5000
No and proportion of deliveries conducted in the Govt. health facilities	2260	1984	9607
% age of approved posts filled with qualified health workers	80	78	95
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	95	35	95
No of children immunized with Pentavalent vaccine	12600	5811	8700
No of staff houses constructed	0	0	1
No of maternity wards constructed	0	0	2

Function Cost (US\$ '000)

1,018,102

1,102,722

2,120,824

Vote: 534 Masindi District

Workplan 5: Health

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of Hospitals rehabilitated	1	0	1
%age of approved posts filled with trained health workers	85	77	95
Number of inpatients that visited the District/General Hospital(s) in the District/ General Hospitals.	14000	7909	13800
No. and proportion of deliveries in the District/General hospitals	4200	3134	4200
Number of total outpatients that visited the District/ General Hospital(s).	76000	25408	75000
Function Cost (US\$ '000)	1,680,662	1,092,192	1,611,000
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	523,651	484,674	442,000
Cost of Workplan (US\$ '000):	4,122,505	2,770,599	4,188,000

2016/17 Physical Performance up to March

Major capital investments under taken included renovation works at Masindi Hospital, OPD at Kijunjubwa, completion of renovation works of OPD at Kimengo HCIII and the Maternity ward at Pakanyi HCIII. Other outputs realized were under recurrent & Notable ones include; Support supervision conducted, Staff salaries paid, HMIS monthly reports made, procured drugs and medical supplies, routine immunization carried out

Planned Outputs for 2017/18

The major planned outputs are; salaries for the 405 health workers paid, trained 33 Health Unit Management Committees, Supported Lower Health Units, Mass immunization conducted, Drugs and medical supplies procured, Disease surveillance conducted, HMIS monthly and Quarterly reports produced, 2 maternity wards and 1 staff house completed.

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

Some activities will continue to be undertaken by implementing partners especially in the areas of disease control and management including Malaria, TB, Neglected Tropical Diseases, HIV/AIDS care and Treatment. World Health Organization, UNICEF and GAVI are expected to support Child survival and nutrition activities.

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

Vote: 534 Masindi District

Workplan 5: Health

district cannot handle much of the work.

3. Underfunding

The funding to the sector has been reducing for the last couple of years despite the increasing costs of service. The funding has not matched the increasing population growth and hence less services can be procured with funds.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	6,828,608	6,756,719
District Unconditional Grant (Non-Wage)	15,164	14,594
District Unconditional Grant (Wage)	76,016	59,668
Locally Raised Revenues	20,350	20,350
Multi-Sectoral Transfers to LLGs	3,863	8,199
Other Transfers from Central Government	7,000	10,600
Sector Conditional Grant (Non-Wage)	895,485	832,577
Sector Conditional Grant (Wage)	5,810,730	5,810,730
<i>Development Revenues</i>	351,013	380,511
Development Grant	183,905	186,153
District Discretionary Development Equalization Grant		60,440
Multi-Sectoral Transfers to LLGs	125,108	133,918
Transitional Development Grant	42,000	
Total Revenues	7,179,621	7,137,230
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	6,828,608	6,756,719
Wage	5,886,746	5,870,398
Non Wage	941,862	886,320
<i>Development Expenditure</i>	351,013	380,511
Domestic Development	351,013	380,511
Donor Development	0	0
Total Expenditure	7,179,621	7,137,230

2016/17 Revenue and Expenditure Performance up to March

Vote: 534 Masindi District

Workplan 6: Education

capitation grant. 5% of the expenditure constitutes domestic developments for the sector.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<i>Function: 0781 Pre-Primary and Primary Education</i>			
No. of teachers paid salaries	846	846	930
No. of qualified primary teachers	846	846	930
No. of pupils enrolled in UPE	43499	43499	39605
No. of student drop-outs	85	60	80
No. of Students passing in grade one	230	238	230
No. of pupils sitting PLE	2700	2700	2700
No. of classrooms rehabilitated in UPE	2	1	2
No. of latrine stances constructed	5	1	24
No. of teacher houses constructed	1	0	1
No. of teacher houses rehabilitated	1	1	0
<i>Function Cost (UShs '000)</i>	5,703,646	4,186,981	5,759,000
<i>Function: 0782 Secondary Education</i>			
No. of students enrolled in USE	2859	2859	2675
No. of teaching and non teaching staff paid	83	83	89
No. of students passing O level	247	230	365
No. of students sitting O level	288	270	395
<i>Function Cost (UShs '000)</i>	1,052,728	761,265	1,020,000
<i>Function: 0783 Skills Development</i>			
No. Of tertiary education Instructors paid salaries	45	45	45
No. of students in tertiary education	434	434	450
<i>Function Cost (UShs '000)</i>	180,992	90,415	192,000
<i>Function: 0784 Education & Sports Management and Inspection</i>			
No. of primary schools inspected in quarter	96	200	180
No. of secondary schools inspected in quarter	14	14	15

Vote: 534 Masindi District

Workplan 6: Education

trained in Kids Athletics, 10 Community sensitization meetings were held in both Primary and Secondary S and 98% pass rate registered in 2016 primary Leaving Examination.

Planned Outputs for 2017/18

The planned activities for 2017/18 include: Rehabilitation of a classroom block at Murro P/S, Construction house at Kitwetwe P/S, Construction of 5 stance lined latrine at Rwempisi P/S, Installation of lightening co in Rwempisi, Kasongoire, Miduuma, Ntooma, Nyakyanika and Bokwe P/S .Construction of a 2 stance pit l block at teachers quarters of Alimugonza, Kinuumi, Kihagani, Kikingura, Kimanya Upper, Kinywamurara and Kiwetwe P/S . 210 schools will be inspected termly.

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

None

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

1. Low community participation in school affairs

Parents have not fully supported their children with scholarstic materials and mid day meals. There is high n drop out and absenteeism abeted by parents for doing domestic work.

2. Inadequate funding from school to district level

Some activities are not implimented because of low IPFs that limit execution of some activites in the sector Sports and Special Needs

3. Absentism by teachears

Lack of close supervision by School Management Committees

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2016/17	2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	787,900	465,361	716,318
District Unconditional Grant (Non-Wage)	16,634	12,475	16,009
District Unconditional Grant (Wage)	110,675	69,468	111,040
Locally Raised Revenues	23,463	9,322	23,463

Vote: 534 Masindi District

Workplan 7a: Roads and Engineering

Total Revenues	903,705	581,167	917,390
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>787,900</i>	<i>443,034</i>	<i>716,318</i>
Wage	110,675	69,468	111,040
Non Wage	677,224	373,565	605,278
<i>Development Expenditure</i>	<i>115,806</i>	<i>111,906</i>	<i>201,072</i>
Domestic Development	115,806	111,906	201,072
Donor Development	0	0	0
Total Expenditure	903,705	554,940	917,390

2016/17 Revenue and Expenditure Performance up to March

By the close of third quarter, receipts performance stood at 64% out of the planned annual budget. The underperformance was as a result of Sector conditional grant non-wage due to less funds released from the central government. There was also less release on District unconditional grant wage as replacement and planned recruitment of staff had not yet been done. The Departments' expenditure was 61% against the annual budget. Law expenditure was as a result of expenditure that was made towards Road Gangs as many had not yet completed their assignments.

Department Revenue and Expenditure Allocations Plans for 2017/18

The resource envelope for the FY 2017/18 as compared to FY 2016/2017 has slightly increased by 1.5%. This increment is due to the increased funding under DDEG by 73.6%. Expenditure in the department will mainly be incurred on; Routine maintenance of the District roads (Road Gangs), Spot improvement, Periodic maintenance and rehabilitation of roads, staff salaries and repair of road plants.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	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	5	5	0
No. of bottlenecks cleared on community Access Roads	0	0	5
Length in Km of District roads routinely maintained	350	350	350
Length in Km of District roads periodically maintained	8	11	15
No. of bridges maintained	3	1	0
Length in Km of rural roads rehabilitated	4	2	0

Vote: 534 Masindi District

Workplan 7a: Roads and Engineering

Bugembe Regional Mechanical Workshop, Assessed 15 vehicles & 45 motorcycles, Supervision of 20 buildings

Planned Outputs for 2017/18

Routine maintenance of 350kms of District Roads, Periodic maintenance of 8.3 Kms (Biraizi – Kilanyi), Spacing improvement of Rwamahungu & Buseera on Kisindizi - Kinumi road and Ntooma - Tura road 2Km, , Mechanical maintenance of Boaz road 2.6km , Rehabilitation of Katagurukwa - Kinumi (9km). Repair and Service of road equipment and District vehicles.

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

None

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

1. Inadquate funding to the department.

The department receive insufficient sector development Grant

2. Incomplete and aging roads equipment unit

The allocated equipments are only for light works while the whole road unit equipment set is still required for maintenance of works under the force account modality.

3. Limited Plant Operators

Operators with minimum qualification of O`level education are not readily available on market.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand		2016/17	2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	88,226	50,120	69,415
District Unconditional Grant (Wage)	45,720	18,370	30,905
Multi-Sectoral Transfers to LLGs	172	0	117
Sector Conditional Grant (Non-Wage)	42,333	31,750	38,393
Development Revenues	251,921	251,921	404,816
Development Grant	229,921	229,921	324,178
District Discretionary Development Equalization Grant		0	60,000
Transfer from District Development Fund	22,000	22,000	20,638

Vote: 534 Masindi District

Workplan 7b: Water

Total Revenues	340,146	302,040	474,231
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	88,226	46,040	69,415
Wage	45,720	16,948	30,905
Non Wage	42,505	29,093	38,510
<i>Development Expenditure</i>	251,921	144,407	404,816
Domestic Development	251,921	144,407	404,816
Donor Development	0	0	0
Total Expenditure	340,146	190,448	474,231

2016/17 Revenue and Expenditure Performance up to March

Cumulatively, the sector received 89% of the annual budget. The over performance in receipts was as a result of central Government deliberate move to release Development grants by close of Quarter 3. Overall expenditure was at 56% against annual planned budget. Low expenditure was due the fact that payment for the drilling work was not done in the quarter and lack of the substantive District Water Officer which resulted into less expenditure on wage.

Department Revenue and Expenditure Allocations Plans for 2017/18

In the FY 2017/2018, the resource envelope is anticipated to increase by 39.4%. The increase in funding is due to an increase in the capital development grant and an allocation of the District Discretionary Development Equalisation Grant to the sector. The Expenditure will be as follows; 6.5% on salaries, 10.2% on software activities, 75% on hardware/capital development activities, 0.6% on GPS, 3 % On Supervision and Monitoring of the sector activities and 4.7% will be spent on office consumables.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0981 Rural Water Supply and Sanitation

Vote: 534 Masindi District

Workplan 7b: Water

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of water user committees formed.	21	21	35
No. of Water User Committee members trained	147	88	420
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	621	350	515
No. of public latrines in RGCs and public places	1	1	1
No. of springs protected	11	11	13
No. of deep boreholes drilled (hand pump, motorised)	4	0	7
No. of deep boreholes rehabilitated	5	5	15
No. of supervision visits during and after construction	21	21	35
No. of water points tested for quality	4	4	35
No. of District Water Supply and Sanitation Coordination Meetings	5	4	5
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of sources tested for water quality	4	4	35
No. of water points rehabilitated	5	5	15
% of rural water point sources functional (Shallow Wells)	88	88	88
No. of water pump mechanics, scheme attendants and caretakers trained	0	0	5
No. of water and Sanitation promotional events undertaken	621	350	519
Function Cost (US\$ '000)	340,146	190,448	474,146
Cost of Workplan (US\$ '000):	340,146	190,448	474,146

2016/17 Physical Performance up to March

Overall the following outputs were registered; construction of one public latrine, 200 advocacy meetings, home improvement campaigns in Ntooma and Kitamba parishes and marking of the sanitation week.

Planned Outputs for 2017/18

7 boreholes drilled and installed, 12 springs protected, 15 boreholes rehabilitated, home improvement campaigns

Vote: 534 Masindi District

Workplan 7b: Water

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

1. Declining budget allocation

The budget allocation to the sector continues to reduce, though in the Year 2017/2018 the allocation has increased compared to that for the FY 2016/2017, it still remains below average due to the increased costs of investment.

2. Ageing infrastructure

Most of the water facilities have served beyond their serviceability period and this leads to the frequent breakdowns which calls for more funds for rehabilitation which we can't get.

3. Failure by some communities to collect water user fees

Some communities have desisted from paying for user fees which makes the maintenance of the sources difficult hence frequent breakdowns.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	256,541	126,142
District Unconditional Grant (Non-Wage)	29,932	22,449
District Unconditional Grant (Wage)	157,818	84,921
Locally Raised Revenues	34,352	11,567
Multi-Sectoral Transfers to LLGs	28,459	2,720
Other Transfers from Central Government		0
Sector Conditional Grant (Non-Wage)	5,981	4,486
<i>Development Revenues</i>	76,891	64,385
District Discretionary Development Equalization Grant	28,960	28,960
Multi-Sectoral Transfers to LLGs	47,931	35,425
Total Revenues	333,432	190,527
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	256,541	125,561
Wage	157,818	84,517
Non Wage	98,724	41,043

Vote: 534 Masindi District

Workplan 8: Natural Resources

spent 57%, of which 49% was recurrent and 84% development.

Department Revenue and Expenditure Allocations Plans for 2017/18

A decrease of 2.89% in the resource envelope is anticipated in the FY 2017/2018. The decrease is attributed decreases in Wages as some staff members have been transferred to administration Vote. The department's expenditure areas, will be on Staff salaries, tree planting , training of communities in forestry management, v management, Environmental inspection and compliance surveys, and settlement of Land disputes, and security tiles for government pieces of land.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	10	10	10
Number of people (Men and Women) participating in tree planting days	300	190	300
No. of Agro forestry Demonstrations	0	0	60
No. of community members trained (Men and Women) in forestry management	0	0	60
No. of monitoring and compliance surveys/inspections undertaken	16	6	30
No. of Water Shed Management Committees formulated	4	3	0
No. of community women and men trained in ENR monitoring	0	0	100
No. of monitoring and compliance surveys undertaken	4	3	4
No. of new land disputes settled within FY	20	22	20
Function Cost (US\$ '000)	333,432	189,945	323,432
Cost of Workplan (US\$ '000):	333,432	189,945	323,432

2016/17 Physical Performance up to March

Major outputs delivered in the quarter were; initiated process to secure 12 land titles for government lands, collected Shs. 2,931,660 as land revenues, received 24 applications for land registration, Approved 15 deed plans, M

Vote: 534 Masindi District

Workplan 8: Natural Resources

Planned developments, land titles for government lands secured, local forest reserve maintained, trees planted in communities, community forests managed, land owners supported to register land, land disputes settled and environmental compliance surveys conducted and wetland management promoted.

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

Awareness creation on land administration and registration, court sessions on land disputes, community forest management and governance issues, community wetland action plan development.

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

1. Limited funding

This has left most of the department's priority areas unattended to.

2. Rampant land disputes

These are mainly on boundary and ownership which leads to delayed land registration or non registration a lot of time and money is wasted in trying to resolve the disputes in courts and at other levels and hence poverty among the community.

3. Over dependence on natural resources

Most of the community members in the district largely depend on natural resources like trees, wetlands, and their survival hence leading to over use, degradation and depletion of these resources and rendering it hard for the district to control.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousands</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
Recurrent Revenues	732,415	1,441,862
District Unconditional Grant (Non-Wage)	14,461	13,918
District Unconditional Grant (Wage)	110,032	105,495
Locally Raised Revenues	19,809	34,809
Multi-Sectoral Transfers to LLGs	154,015	152,414
Other Transfers from Central Government	389,759	1,088,876
Sector Conditional Grant (Non-Wage)	44,339	46,351

Vote: 534 Masindi District

Workplan 9: Community Based Services

Total Revenues	831,103	358,371	1,483,947
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	732,415	264,712	1,441,862
Wage	110,032	57,602	105,495
Non Wage	622,383	207,110	1,336,367
Development Expenditure	98,688	48,502	42,084
Domestic Development	72,893	41,149	42,084
Donor Development	25,795	7,353	0
Total Expenditure	831,103	313,214	1,483,947

2016/17 Revenue and Expenditure Performance up to March

The sectors' performance in terms of receipts by the end of the third Quarter was 43% against the planned receipts. The low performance in receipts was due to limited releases under UWEP and YLP as the process of approval of proposals for funding was still ongoing and limited release on Wage as the sector still lacks the sectors' overall cumulative expenditure stood at 37.6% of which 31.85% was incurred on recurrent and 5.84% on development.

Department Revenue and Expenditure Allocations Plans for 2017/18

In comparison to the FY 2016/2017 budget, the overall sector projected budget for the FY 2017/2018, has drastically increased by 78.85%. The sharp increase is due to increased funding under other transfers from Central Government (YLP and UWEP). The department expects to spend 97% on recurrent of which 7.11% shall be on wages and 90%. Capital development expenditure will consume 2.83% of the sectors' annual budget.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	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	120	77	100
No. of Active Community Development Workers	5	5	5
No. FAL Learners Trained	50	65	50
No. of children cases (Juveniles) handled and settled	60	43	60
No. of Youth councils supported	1	1	1
No. of assisted aids supplied to disabled and elderly	1	1	0

Vote: 534 Masindi District

Workplan 9: Community Based Services

good custody at the remand home, 11 CBOs registered.

Planned Outputs for 2017/18

100 children settled in their homes, 1200 FAL Learners trained in all the Sub Counties, 120 Juvenile cases, 4 youth Councils supported, International and National days observed (Women's, Labour and Independence), Worker places inspected, Labour and family disputes settled, communities mobilized towards implementation of Government programs and funding to Women and Youth groups monitored.

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

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

1. Limited transport

The department lacks a motor vehicle and motorcycles to ease movement of officers during execution of services.

2. Increasing poverty levels in the community

This has led to high rates of domestic violence, family break down and low participation of poor people in development programs

3. Low Community Support to Government programmes

Community has negative attitudes towards embracing government programmes.

Workplan 10: Planning

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

US\$ Thousand		2016/17	2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	275,633	169,827	290,192
District Unconditional Grant (Non-Wage)	39,565	29,674	38,078
District Unconditional Grant (Wage)	75,195	37,312	64,380
Locally Raised Revenues	42,839	20,745	43,839
Multi-Sectoral Transfers to LLGs	118,034	82,097	143,895
Development Revenues	64,256	16,602	18,291
District Discretionary Development Equalization Grant	14,212	14,212	17,091

Vote: 534 Masindi District

Workplan 10: Planning

Total Revenues	339,889	186,430	308,482
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>275,633</i>	<i>164,441</i>	<i>290,192</i>
Wage	75,195	37,312	64,380
Non Wage	200,438	127,129	225,812
<i>Development Expenditure</i>	<i>64,256</i>	<i>11,494</i>	<i>18,291</i>
Domestic Development	16,256	11,494	18,291
Donor Development	48,000	0	0
Total Expenditure	339,889	175,935	308,482

2016/17 Revenue and Expenditure Performance up to March

By the end of quarter three, receipts performance stood at 55%. The underperformance was as a result of none from Donors, limited releases under local revenue and release on wages that was done basing on staff in post of expenditure, 50% against the quarter and 52% against annual Budget was spent in quarter three. Under expenditure is mainly attributed to delay in delivery of supplies/office consumables by some private service

Department Revenue and Expenditure Allocations Plans for 2017/18

The proposed budget for FY 2017/2018 reflects 9.24% decrease as compared to FY 2016/2017. The decrease resource envelope is due to decreased resource allocation under wage (Staff downsized), general Budget cut and funding from NGOs. Expenditure will be incurred on; Salaries, staff allowances, Production of Mandatory do Monitoring of Government programs, backstopping of staff, Office furniture, ICT Equipment and Office cons

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	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	7	4	4
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	339,889	175,935	308,482
Cost of Workplan (UShs '000):	339,889	175,935	308,482

2016/17 Physical Performance up to March

The major Physical performance highlights/achievements were; Prepared Quarter two report, Staff salaries paid, Updated District Profile, completion of some projects, Monitoring and evaluation of Government

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Workplan 10: Planning

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

None

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

1. Under staffing

The New staff structure only provide 4 members of staff for the Department

2. Low community participation in planning process

Communities have developed an attitude and attached meetings to monetary aspects

3. Late preparation of mandatory documents by LLGs.

Limited capacity by LLG staff members and overwhelming work.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	72,998	44,323
District Unconditional Grant (Non-Wage)	14,821	11,116
District Unconditional Grant (Wage)	43,421	23,141
Locally Raised Revenues	14,756	10,066
<i>Development Revenues</i>	13,911	11,253
District Discretionary Development Equalization Gra	11,253	11,253
Multi-Sectoral Transfers to LLGs	2,657	0
Total Revenues	86,909	55,577
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	72,998	41,711
Wage	43,421	22,245
Non Wage	29,577	19,466
<i>Development Expenditure</i>	13,911	11,250
Domestic Development	13,911	11,250
Donor Development	0	0

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Workplan 11: Internal Audit

The department's budget for FY 2017/2018 has decreased by 23.8% as compared to FY 2016/2017. The decrease in resource envelope is due to none allocation of DDEG allocation due to change in policy and downsizing of the staff level as per new staff structure. Expenditure for FY 2017/2018 will mainly be incurred on Production of quarterly special audit reports, VFM reviews, Monitoring of government programs, enforcement compliance to existing regulations and guidelines.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	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	132	90	121
Date of submitting Quarterly Internal Audit Reports	31/10/2016	28/04/17	31/10/2017
Function Cost (US\$ '000)	86,909	52,962	66,000
Cost of Workplan (US\$ '000):	86,909	52,962	66,000

2016/17 Physical Performance up to March

In the third quarter the following outputs were registered; 1 quarterly internal audit report produced, 5 subcounties were audited, 10 programmes were monitored and reports produced, UPE and lower health unit accountabilities verified and reasonable compliance to the prevailing regulations, procedures and other internal controls were enforced and noticed.

Planned Outputs for 2017/18

11 District Sector accounts audited, projects accounts audited per quarter & 4 statutory Quarterly Audit reports produced, 5 LLG audited twice in a year & two LLG Audit Reports Produced, 7 secondary schools audited twice a year & audit reports produced, Primary Schools and Health Units accountabilities verified, Payroll audited and Investigations Conducted and reports produced as occasions demand.

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

Expected trainings from USAID GAPP to enhance Auditing skills.

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

1. Underfunding

The Indicative Planning Figure (IPF) for the Audit unit has been further reduced from 84,251,000= to 55,670,000=.

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Workplan 11: Internal Audit

With the emmergency of theTSA, A lot of challenges have been encountered in auditing through the system formal training given to internal audit staff. Therefore there is need for training of all audit staff on issues con TSA.