

# Vote: 601 Mitooma District

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## Structure of Performance Contract

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### PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

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

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

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

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

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

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

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

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

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

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

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**Chief Administrative Officer/Accounting Officer**

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**Permanent Secretary / Secretary to The Treasury**

**Mitooma District**

**MoFPED**

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

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

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## 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.

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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 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.

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## PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

### Executive Summary

#### Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	391,199	245,972	299,525
2a. Discretionary Government Transfers	2,293,258	1,303,251	2,302,756
2b. Conditional Government Transfers	12,594,228	9,307,703	14,290,296
2c. Other Government Transfers	938,002	580,505	339,062
3. Local Development Grant		275,471	0
4. Donor Funding	39,900	39,856	39,900
<b>Total Revenues</b>	<b>16,256,586</b>	<b>11,752,758</b>	<b>17,271,539</b>

#### Planned Revenues for 2016/17

The LG forecasts 17,271,539,000. The projected local revenue is 299,525,000 implying a decrease of 23% due to a reduction in registration fees -26% & non allocation of LHT. From Central Gov't, the LG expects 16,593,052,000 implying an increase (11%) due to an increase of 1758% in Transitional Dev't. The LG expects 339,062,000 as other gov't transfers implying a decrease of 63% due to recognition of URF as sector conditional NW under Roads. The LG expects 39,900,000 as Donor funds from QUEPA.

#### Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	750,038	576,384	1,834,089
2 Finance	409,834	285,329	311,880
3 Statutory Bodies	856,158	545,802	514,009
4 Production and Marketing	322,424	134,134	547,328
5 Health	1,424,406	1,081,464	1,312,773
6 Education	10,378,534	7,624,759	10,877,629
7a Roads and Engineering	897,562	463,943	809,827
7b Water	398,548	263,268	300,205
8 Natural Resources	133,428	94,438	130,386
9 Community Based Services	512,691	178,449	444,395
10 Planning	99,644	57,512	108,311
11 Internal Audit	73,320	38,661	80,707
<b>Grand Total</b>	<b>16,256,586</b>	<b>11,344,143</b>	<b>17,271,539</b>
Wage Rec't:	10,650,165	7,805,122	11,262,304
Non Wage Rec't:	4,640,477	2,895,674	4,896,163
Domestic Dev't	926,044	603,490	1,073,173
Donor Dev't	39,900	39,856	39,900

#### Planned Expenditures for 2016/17

The major interventions include: Construction of an office block, construction of classrooms for primary schools, construction of an agrovet (phase II) and a multi science laboratories, grading and maintenance of roads, construction of gravity flow schemes, protection of water sources, and rain water harvesting technologies, capacity development,

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## Executive Summary

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payment of staff salaries, training in crosscutting issues.

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## 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
<b>1. Locally Raised Revenues</b>	<b>391,199</b>	<b>245,972</b>	<b>299,525</b>
Liquor licences	7,434	6,904	7,434
Taxes on goods and services	54,950	0	
Sale of (Produced) Government Properties/assets		34,797	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	10,143	4,360	7,500
Other Fees and Charges	8,534	6,388	8,534
Market/Gate Charges	98,486	84,648	110,000
Voluntary Transfers	44,422	0	10,000
Local Hotel tax	1,171	0	
Park Fees	7,786	140	1,000
Inspection Fees	6,771	670	3,000
Fees from appeals	3,770	160	
Educational/Instruction related levies	34,614	35,484	34,614
Business licences	20,286	14,480	20,286
Application Fees	23,675	674	15,000
Animal & Crop Husbandry related levies	500	5,001	3,500
Local Service Tax	55,000	42,957	65,000
Miscellaneous	13,657	9,309	13,657
<b>2a. Discretionary Government Transfers</b>	<b>2,293,258</b>	<b>1,578,722</b>	<b>2,302,756</b>
District Discretionary Development Equalization Grant	275,471	275,471	150,389
Urban Unconditional Grant (Non-Wage)	81,415	58,845	82,754
Urban Discretionary Development Equalization Grant	0	0	33,379
District Unconditional Grant (Non-Wage)	513,921	374,694	589,277
District Unconditional Grant (Wage)	1,422,451	869,712	1,347,203
Urban Unconditional Grant (Wage)	0	0	99,756
<b>2b. Conditional Government Transfers</b>	<b>12,594,228</b>	<b>9,307,703</b>	<b>14,290,296</b>
General Public Service Pension Arrears (Budgeting)		0	152,089
Development Grant	593,811	593,811	446,058
Gratuity for Local Governments		0	545,985
Pension for Local Governments	341,330	207,044	140,782
Sector Conditional Grant (Non-Wage)	2,143,493	1,444,509	2,762,688
Sector Conditional Grant (Wage)	9,272,853	6,935,410	9,815,345
Support Services Conditional Grant (Non-Wage)	219,741	109,679	
Transitional Development Grant	23,000	17,250	427,348
<b>2c. Other Government Transfers</b>	<b>938,002</b>	<b>580,505</b>	<b>339,062</b>
Other Transfers from Central Government		134,167	0
Global Fund		1,720	
Road fund - Community Access roads	64,283	64,263	
CAIP III Project	39,300	28,500	39,300
Youth funds	238,408	20,246	238,408
UNICEF	24,801	40,836	25,000
UNEB- PLE	9,500	11,267	11,267
Road fund- Mechanical imprest	99,142	22,390	

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## A. Revenue Performance and Plans

Road fund - Urban roads	154,177	83,825	
Road fund - District feeder roads	283,303	144,703	
GAVI	25,087	28,586	25,087
<b>4. Donor Funding</b>	<b>39,900</b>	<b>39,856</b>	<b>39,900</b>
UWA (Uganda Wild life Authority)	39,900	39,856	
Donor Funding		0	39,900
<b>Total Revenues</b>	<b>16,256,586</b>	<b>11,752,758</b>	<b>17,271,539</b>

### Planned Revenues for 2016/17

#### (i) Locally Raised Revenues

The projected local revenue for 2016/2017 FY is 299,525,000. There is a decrease of 23% due to a reduction in registration fees - 26% and no allocation of LHT & fees from appeals compared to previous FY. The local revenue is forecasted to be collected from majorly LST, market fees, taxes on goods and services, voluntary transfers, application fees, business licences and educational levies.

#### (ii) Central Government Transfers

From the central Gov't, the LG expects shs.16,593,072,000 for wages, non wage tranfers and dev't budget mainly Capitation Grants, PHC, SFG, and DDEG implying an increment of 11% in the previous FY due to an an increase of 1758% in Transitional Dev't Grant. From other gov't transfers, the District expects Shs.339,062,00 mainly from MoLGSD (Youth services), UNICEF, CAIIP, Gavi and Global Fund mplying a decrease of 63% due to recognition of URF as sector conditional non wage under Roads.

#### (iii) Donor Funding

The district expects 39,900,000 as Donor funds of which QUEPA will offer 39,900,000 to be shared among parishes neighbouring protected area of Queen Elizabeth National Park.

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## Summary: Department Performance and Plans by Workplan

### Workplan 1a: Administration

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

<i>UShs Thousand</i>	<b>2015/16</b>	<b>2016/17</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
	<b>Outturn by end March</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	731,567	574,515
District Unconditional Grant (Non-Wage)	102,117	72,256
District Unconditional Grant (Wage)	245,785	173,122
General Public Service Pension Arrears (Budgeting)		0
Gratuity for Local Governments		0
Locally Raised Revenues	16,500	11,828
Multi-Sectoral Transfers to LLGs	330,346	283,620
Other Transfers from Central Government	24,801	24,448
Pension for Local Governments		0
Support Services Conditional Grant (Non-Wage)	12,018	9,241
<i>Development Revenues</i>	18,471	13,476
District Discretionary Development Equalization Grant	18,471	13,476
Transitional Development Grant		0
<b>Total Revenues</b>	<b>750,038</b>	<b>587,991</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	731,567	569,542
Wage	441,213	345,172
Non Wage	290,354	224,370
<i>Development Expenditure</i>	18,471	6,842
Domestic Development	18,471	6,842
Donor Development	0	0
<b>Total Expenditure</b>	<b>750,038</b>	<b>576,384</b>

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

The sector cumulatively received Ushs.587,991,000 and Ushs.170,682,000 in Q3 representing 87% and 94% of the annual and quarterly budgets respectively. This over performance was due to other government transfers (UNICEF) and multi sectoral transfers performing at 99% and 86%. The sector majorly spent on wages, birth registration services, institutional development, attending meetings and workshops. Out of the received funds, the sector totally managed to spend 576,384,000Ugx and 160,134,000 in Q3 leaving 11,606,361Ugx unspent composed of non wage (4,973,000) and CBG (6,634,000).

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

The sector has a proposed budget of Ushs.1,834,089,000 for the year 2016/2017 FY. There is an increment of 144% in the budget compared to last year's budget due to Gratuity for Local Governments - 545,985,000, General Public Service Pension Arrears - 152,089,000, transtional development grant (200m) and Pension for Local Governments - 140,782,000 allocated to the sector. In addition, it was due to majorly an increase in district wage (102%), Other Transfers from Central Government (0.8%). Expenditure will be done on office block construction, payment of pension, gratuity, salaries, transfers to LLGs, coordination of LG activities, LLG programme supervision and capacity building training workshops.

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

	<b>2015/16</b>	<b>2016/17</b>
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## Workplan 1a: Administration

Function, indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1381 District and Urban Administration</b>			
No. (and type) of capacity building sessions undertaken	4	3	4
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
<b>Function Cost (US\$ '000)</b>	<b>750,038</b>	<b>576,384</b>	<b>1,834,089</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>750,038</b>	<b>576,384</b>	<b>1,834,089</b>

### 2015/16 Physical Performance up to March

65% of LG establish posts filled in the district and 4 staff supported under institutional development and 3 CBG sessions held. LG capacity building policy and plan available and implemented across the district. Sector staff salaries paid for 9 months, 205 notifiers trained to collect data on births, 11,489 birth certificates distributed, attended 8 meetings and 6 workshops.

### Planned Outputs for 2016/17

Operation of the administration sector - (payment of salaries, pension, gratuity and coordination of sector activities), human resource management (pay roll management and improvement of staff welfare), capacity building for political leaders and technical staff, career development, supervision of sub-county program implementation, promotion of public relations, and records management.

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

No off-budget activities in Administration

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

#### 1. Limited staff structure

The current staff structure does not have provisions for all critical positions.

#### 2. Limited office space.

The office space available is shared by many officers averagely 4 officers per office.

#### 3. Low payments (no living wage).

The salaries paid to staff are not commensurate with cost of living and this reduces morale of staff which greatly affects the performance of staff.

## Workplan 2: Finance

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	409,834	290,226	311,880
District Unconditional Grant (Non-Wage)	70,973	54,263	68,992
District Unconditional Grant (Wage)	69,725	50,044	117,925
Locally Raised Revenues	44,799	26,993	28,522
Multi-Sectoral Transfers to LLGs	220,047	155,741	96,441
Support Services Conditional Grant (Non-Wage)	4,289	3,185	

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## Workplan 2: Finance

<b>Total Revenues</b>	<b>409,834</b>	<b>290,226</b>	<b>311,880</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	<i>409,834</i>	<i>285,329</i>	<i>311,880</i>
Wage	143,079	120,938	140,325
Non Wage	266,755	164,391	171,555
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>409,834</b>	<b>285,329</b>	<b>311,880</b>

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

Totally, the sector received Ushs.290,226,000 and Ushs.104,749,000 in Q3. This represented 71% and 102% of the annual budget and quarterly budget. This under performance was due to multisectoral transfers performing at 71% and local revenue allocated to the sector performing at 60%. Out of the received funds, the sector spent Ushs.285,329,000 totally and Ushs.100,284,000 in Q3 leaving Ushs.4,896,000 unspent. The unspent balance was composed of non wage meant for payment of URA returns and payment of counterfolios and stationery.

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

A total budget of 311,880,000 is expected for 2016/2017 FY. There is a decrease of 23% in budget compared to last year's budget due to a high decrease of 70% in multi sectoral transfers. Expenditure will be done on wages, transfers to LLGs, budgeting and planning, revenue enhancement and the sector coordination activities, Procurement of counterfolios and stationery, monitoring and supervision. The sector is not expecting any development revenue for 2016/17 FY.

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

<i>Function, Indicator</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget and Planned outputs</b>	<b>Expenditure and Performance by End March</b>	<b>Approved Budget and Planned outputs</b>
<b>Function: 1481 Financial Management and Accountability(LG)</b>			
Date for submitting the Annual Performance Report	30/6/2016	31/3/2016	30/6/2017
Value of LG service tax collection	55500000	68702540	55500000
Value of Other Local Revenue Collections	126442446	142817617	130000000
Date of Approval of the Annual Workplan to the Council	14/5/2015	31/3/2016	14/5/2016
Date for presenting draft Budget and Annual workplan to the Council	14/5/2015	31/3/2016	14/5/2016
Date for submitting annual LG final accounts to Auditor General	30/9/2016	31/3/2016	31/8/2016
<b>Function Cost (UShs '000)</b>	<b>409,834</b>	<b>285,329</b>	<b>311,880</b>
<b>Cost of Workplan (UShs '000):</b>	<b>409,834</b>	<b>285,329</b>	<b>311,880</b>

### 2015/16 Physical Performance up to March

The sector managed to monitor local revenue performance in LLGs for 9 months, workshops held, stationary and counter folios purchased for 9 months, books updated, local revenues collected and recorded for 9 months, issues to Auditor General responded to, VAT paid and returns filed for 9 months. Budget for 2016/17 was laid before Council.

### Planned Outputs for 2016/17

The sector planned 5 outputs including; LG financial management services, Revenue management and collection services, Budgeting and planning services, LG expenditure management services, LG accounting services. Physical performance

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## Workplan 2: Finance

including holding budget conference, preparation of budget estimate, BPF, workplans and performance contract form B, Revenues enhanced, transfers and payments made, reports prepared, books of accounts updated, VAT paid and returns filled.

### (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

The finance sector is highly understaffed. It has no Senior Accountant to handle district expenditure issues, no senior finance officer to handle budgetary issues, it has only 3 senior accounts assistant who handles all 11 sectors.

#### 2. Lack of sector vehicle

The sector lacks a vehicle to assist in supervision of revenue performance. Monitoring becomes hard and affects revenue performance.

3.

## Workplan 3: Statutory Bodies

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

<i>UShs Thousand</i>	<b>2015/16</b>	<b>2016/17</b>
	<b>Approved Budget</b>	<b>Approved Budget</b>
	<b>Outturn by end March</b>	
<b>A: Breakdown of Workplan Revenues:</b>		
<i>Recurrent Revenues</i>	514,827	338,798
District Unconditional Grant (Non-Wage)	60,396	48,830
District Unconditional Grant (Wage)	169,114	123,716
Locally Raised Revenues	36,229	27,812
Multi-Sectoral Transfers to LLGs	60,405	48,840
Other Transfers from Central Government		3,240
Support Services Conditional Grant (Non-Wage)	188,684	86,360
<b>Total Revenues</b>	<b>514,827</b>	<b>338,798</b>
<b>B: Breakdown of Workplan Expenditures:</b>		
<i>Recurrent Expenditure</i>	856,158	545,802
Wage	169,114	123,716
Non Wage	687,044	422,085
<i>Development Expenditure</i>	0	0
Domestic Development	0	0
Donor Development	0	0
<b>Total Expenditure</b>	<b>856,158</b>	<b>545,802</b>

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

The sector totally received Ushs.545,843,000 and Ushs.106,220,000 in Q3 representing 64% & 50% of the annual and quarterly budgets respectively. This under performance was due to DSC Chair's salaries, Councillors allowances and exgratia, pension for teachers and pension for LGs performing at 43%, 32%, 50% and 65% respectively. The sector spent on wages, meetings, recruitment, land activities, LGPAC activities & procurement. Out of the total received funds, 545,802,000 ugx was spent and ugx.107,663,000 in Q3 leaving ugx.41,187 unspent composed of non wage for

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## Workplan 3: Statutory Bodies

sector bank account operations.

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

Statutory Bodies sector was allocated 514,009,000 shs meant for Council Administration services, Procurement Services, Staff recruitment services, Land Management services, Financial Accountability, Political oversight, Ex-Gratia, DSC operational costs and standing committee services. It should be noted that the sector budget decreased compared to previous year budget by 0.1% due to no funds allocated on support services non wage to the sector.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1382 Local Statutory Bodies</b>			
No. of land applications (registration, renewal, lease extensions) cleared	20	16	16
No. of Land board meetings	4	3	4
No. of Auditor General's queries reviewed per LG	4	3	4
No. of LG PAC reports discussed by Council	4	3	4
<b>Function Cost (US\$ '000)</b>	<b>856,158</b>	<b>545,802</b>	<b>514,009</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>856,158</b>	<b>545,802</b>	<b>514,009</b>

### 2015/16 Physical Performance up to March

16 land applications (registration, renewal, lease extensions) cleared at the district, 3 LGPAC reports discussed by Council, 3 Auditor General's queries reviewed per LG, 70 staff confirmed, 6 DEC meetings held, 8 disciplinary cases handled, 36 staff appointed, 3 council and 3 land board meetings held at the district, procurement plan Q2 and Q4 as well as Q1 reports submitted to PPDA.

### Planned Outputs for 2016/17

Conducting Council meetings, monitoring government programs, subscription to ULGA, external & internal coordination, donations, advertising, contract management, bid preparation, openings & evaluation, Procurement planning, updating contractors' register, contracts committee meetings, submission of quarterly reports, establishing commodity prices, staff recruitment, Land board meetings, examining internal audit reports & holding standing committee meetings.

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

Statutory bodies does not have any funding from NGOs & Donors which paralyzes monitoring activities

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

#### 1. Inadequate remuneration for political leaders

The remuneration offered to political leaders is not enough as compared to what is actually required.

#### 2. Lack of basic bidding skills by local contractors

Local contractors require training on the basics of the procurement bidding process.

#### 3. Low revenue base

DEC monitoring in LLGs is limited

# Vote: 601 Mitooma District

## Workplan 4: Production and Marketing

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

<i>UShs Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	277,932	149,357	479,757
District Unconditional Grant (Non-Wage)	10,214	4,860	3,000
District Unconditional Grant (Wage)	128,164	71,598	128,164
Locally Raised Revenues	100	37	1,977
Multi-Sectoral Transfers to LLGs	6,539	5,200	
Sector Conditional Grant (Non-Wage)	39,915	29,936	28,467
Sector Conditional Grant (Wage)	93,000	37,726	318,149
<i>Development Revenues</i>	44,492	20,753	67,571
Development Grant	0	0	21,720
District Discretionary Development Equalization Grant	39,156	16,753	39,851
Locally Raised Revenues	5,336	4,000	6,000
<b>Total Revenues</b>	<b>322,424</b>	<b>170,111</b>	<b>547,328</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	277,932	134,134	479,757
Wage	221,164	109,324	446,313
Non Wage	56,768	24,810	33,444
<i>Development Expenditure</i>	44,492	0	67,571
Domestic Development	44,492	0	67,571
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>322,424</b>	<b>134,134</b>	<b>547,328</b>

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

The sector cumulatively received Ushs.170,111,000 and Ushs.63,372,000 in Q3 representing 53% and 79% of the annual and quarterly budgets respectively. This under performance was due to agricultural extension salaries, local revenue, district wage, non wage and LGMSD performing at 41%, 37%, 56%, 48% and 43%. The sector majorly spent on wages, vaccination of animals, crop and animal husbandry services. Out of the received funds, the sector managed to spend Ushs.134,134,000 and Ushs.55,984,000 leaving Ushs.35,976,000 composed of PMG non wage (15,223,000) plus LGMSD (20,753,000) meant for construction of an agrovet laboratory.

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

This sector is projecting to receive a total 547,328,000= for the 2016/2017 FY. This is mainly from the DDEG, PMG, conditional agricultural extension wage plus local revenue. Expenditure will prioritise provision of agricultural extension services, construction of an Agrovet laboratory second phase, livestock & crop disease surveillance, Auditing/ supervising cooperatives, ensuring businesses comply with the law of payment of staff wages, compilation of Agricultural statistics, conducting planning meetings and supervision and monitoring/ coordinating sector activities. The budget increased by 69% due to an increase in sector conditional grant wage (70%) and local revenue allocated to the sector (1877%).

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

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

#### Function: 0182 District Production Services

# Vote: 601 Mitooma District

## Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of livestock vaccinated	1000	800	10000
No of livestock by types using dips constructed		35000	0
No. of livestock by type undertaken in the slaughter slabs	1200	2571	1200
No. of fish ponds stocked		0	2
Number of anti vermin operations executed quarterly	48	36	8
No. of parishes receiving anti-vermin services	7	7	7
No of plant clinics/mini laboratories constructed	1	1	1
<b>Function Cost (US\$ '000)</b>	<b>320,855</b>	<b>133,332</b>	<b>542,664</b>
<b>Function: 0183 District Commercial Services</b>			
No of businesses inspected for compliance to the law		0	20
No of cooperative groups supervised	25	26	24
No. of cooperative groups mobilised for registration	4	4	4
No. of cooperatives assisted in registration	4	4	4
A report on the nature of value addition support existing and needed		No	
<b>Function Cost (US\$ '000)</b>	<b>1,568</b>	<b>803</b>	<b>4,664</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>322,424</b>	<b>134,134</b>	<b>547,328</b>

### 2015/16 Physical Performance up to March

7 parishes received anti vermin services, 36 anti vermin operations executed in Kiyanga and Kanyabwanga S/Cs quarterly, 800 livestock vaccinated, 2,571 livestock by type undertaken in the slaughter slabs, 35,000 livestock by types using dips constructed, 933 carcasses inspected across the district, 12 beekeepers backstopped across the district, 2 liaison visits made to MAAIF, BBW control in 12 LLGs, staff salaries for 9 months, disease and crop surveillance in 12 LLGs.

### Planned Outputs for 2016/17

Provision of Extension services in the veterinary, crop, fisheries, vermin, entomology and commercial services, construction of an Agrovet laboratory phase II and supervision and monitoring/ coordinating sector activities.

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

Uganda Cooperative Alliance and Uganda cooperative Savings and Credit Union are supporting in supervision backstopping cooperatives including SACCOs. The GEF funded and UNIDO implemented Banana livelihood project is expected to support groups / businesses to add value to bananas.

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

#### 1. Understaffing

There are no sub county/ town council veterinary staff. Fisheries and Entomology sub sectors have no single staff. This affects service delivery.

#### 2. Poorly mobilised community

Majority of the farming community is not effectively utilising the extension messages. If well mobilised they would be demanding for the services and therefore using the knowledge. Mobilisation should be independent of agricultural extension services.

# Vote: 601 Mitooma District

## Workplan 4: Production and Marketing

### 3. Inadequate service delivery infrastructure and inputs/ facilities

Limited office space, laboratory services , availability of vaccines, transport facilities including fuel, demonstration packages especially for the few sub county extension staff.

## Workplan 5: Health

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

<i>UShs Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	1,362,089	1,098,012	1,250,088
District Unconditional Grant (Non-Wage)	14,103	921	
Locally Raised Revenues		2,513	2,472
Multi-Sectoral Transfers to LLGs	37,204	9,256	
Other Transfers from Central Government	25,088	161,234	25,087
Sector Conditional Grant (Non-Wage)	134,659	100,994	136,788
Sector Conditional Grant (Wage)	1,151,036	823,094	1,085,741
<i>Development Revenues</i>	62,317	79,577	62,685
Development Grant	15,437	15,437	0
Multi-Sectoral Transfers to LLGs	46,879	64,140	62,685
<b>Total Revenues</b>	<b>1,424,406</b>	<b>1,177,589</b>	<b>1,312,773</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	1,362,089	1,010,382	1,250,088
Wage	1,151,036	823,094	1,085,741
Non Wage	211,054	187,289	164,347
<i>Development Expenditure</i>	62,317	71,082	62,685
Domestic Development	62,317	71,082	62,685
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>1,424,406</b>	<b>1,081,464</b>	<b>1,312,773</b>

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

The sector received totally Ushs.1,177,589,000 and Ushs.445,241,000 for Q3 representing 83% and 125% of the annual and quarterly budgets. This over performance was due to other central government transfers, multi sectoral transfers under dev't and PHC development performing at 643%, 137% and 100% respectively. The sector totally spent 1,081,464,000 Ugx and 360,254,000 Ugx in Q3 leaving Ugx.96,125,403 unspent. Unspent balance composed of NIDS (MoH-Ushs.84,205,100) for immunization campaign, PHC development (Ushs.8,495,000) for renovation of Mitooma HC IV and PHC non wage (3,424,000) for fuel used in support supervision and sanitation promotion.

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

The sector has a proposed budget of 1,312,773,000= for 2016/17 FY. There is a decrement of 26% compared to previous budget due to non allocation of district non wage, sector development grant and multi sectoral transfers (recurrent). Expenditure will done on salaries, multisectoral transfers to LLGs (development), transfers to NGO health units and renovation of health centres, support supervision and monitoring.

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

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



# Vote: 601 Mitooma District

## Workplan 5: Health

### Function: 0881 Primary Healthcare

Value of essential medicines and health supplies delivered to health facilities by NMS	4800000	4202536	10317120
Value of health supplies and medicines delivered to health facilities by NMS	12600000	10000000	8500000
Number of outpatients that visited the NGO Basic health facilities	45618	36618	45700
Number of inpatients that visited the NGO Basic health facilities	2510	1925	2550
No. and proportion of deliveries conducted in the NGO Basic health facilities	860	653	860
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1400	1147	1200
Number of trained health workers in health centers	150	115	120
No of trained health related training sessions held.	2	1	2
Number of outpatients that visited the Govt. health facilities.	456280	347280	456000
Number of inpatients that visited the Govt. health facilities.	32050	22839	35216
No and proportion of deliveries conducted in the Govt. health facilities	30	25	30
% age of approved posts filled with qualified health workers	80	69	80
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	85	52	85
No of children immunized with Pentavalent vaccine	26652	18879	23212
No of standard hand washing facilities (tippy tap) installed next to the pit latrines	18	0	
No of healthcentres constructed	1	1	
No of healthcentres rehabilitated	1	0	
<b>Function Cost (UShs '000)</b>	<b>1,424,406</b>	<b>1,081,464</b>	<b>127,595</b>

### Function: 0883 Health Management and Supervision

<b>Function Cost (UShs '000)</b>	<b>0</b>	<b>9,130</b>	<b>1,185,178</b>
<b>Cost of Workplan (UShs '000):</b>	<b>1,424,406</b>	<b>1,081,464</b>	<b>1,312,773</b>

### 2015/16 Physical Performance up to March

24 Health Unit Management user committees trained, 4,202,536 as value of essential medicines and health supplies delivered to health facilities by NMS, 10,000,000 Ugx as value of health supplies and medicines delivered to health facilities by NMS, staffing position was at 69%, 36,618 outpatients that visited the NGO Basic health facilities, 1,925 inpatients that visited the NGO Basic health facilities, 653 deliveries conducted in the NGO Basic health facilities, 1,147 children immunized with Pentavalent vaccine in the NGO Basic health facilities, 115 trained health workers in health centers, Sector staff salaries paid for 9 months, sanitation & hygiene promotion (453 tippy taps installed at households), 347,280 outpatients that visited the Govt. health facilities, 22,839 inpatients that visited the Govt. health facilities, 52% of Villages with functional (existing, trained, and reporting quarterly) VHTs, 18,879 children immunized with Pentavalent vaccine in the district. Payment of retention for construction of a staff house at Mitooma HC IV and 5 VIP latrines.

### Planned Outputs for 2016/17

Health care managed, Health promotion services and disease prevention strengthened, NGO Basic health services provided, health centres renovated, Medical equipment/assets maintained, holding hand washing campaign and coordination meetings.

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



# Vote: 601 Mitooma District

## Workplan 5: Health

None

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

#### 1. Limited office space

The sector has a small office which is occupied by the staff in DHO's office and support staff.

#### 2. Lack of equipment

Health facilities lack equipment to use in testing different diseases

#### 3. Lack of staff houses

Some health centres lack housing facilities for staff

## Workplan 6: Education

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

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	10,061,716	7,416,744	10,439,075
District Unconditional Grant (Non-Wage)	4,593	7,750	
District Unconditional Grant (Wage)	77,205	25,997	77,205
Locally Raised Revenues	37,614	33,518	36,839
Multi-Sectoral Transfers to LLGs	1,678	0	
Other Transfers from Central Government	9,500	11,267	11,267
Sector Conditional Grant (Non-Wage)	1,902,310	1,263,621	1,902,310
Sector Conditional Grant (Wage)	8,028,817	6,074,591	8,411,454
<i>Development Revenues</i>	316,818	321,141	438,555
Development Grant	206,737	206,737	185,701
District Discretionary Development Equalization Gran	6,200	0	
Locally Raised Revenues	4,751	0	
Multi-Sectoral Transfers to LLGs	99,129	114,404	52,854
Transitional Development Grant		0	200,000
<b>Total Revenues</b>	<b>10,378,534</b>	<b>7,737,885</b>	<b>10,877,629</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	10,061,716	7,408,826	10,439,075
Wage	8,106,022	6,100,588	8,488,659
Non Wage	1,955,695	1,308,238	1,950,416
<i>Development Expenditure</i>	316,818	215,933	438,555
Domestic Development	316,818	215,933	438,555
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>10,378,534</b>	<b>7,624,759</b>	<b>10,877,629</b>

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

The sector received totally Ugx.7,737,885,000 by end of March 2016 and Ugx.2,836,932,000 representing 75% and 109% of sector annual and quarterly budgets respectively. This over performance was due to other government transfers, district non wage, Tertiary salaries, secondary salaries, multi sectoral transfers (dev't) and SFG performing at 119%, 169%, 93%, 77%, 115% and 100%. The sector spent on salaries, inspection, classroom and latrine (retention) construction, co-curricular activities and exams. Out of the received funds, 7,624,759,000 was spent totally and only

# Vote: 601 Mitooma District

## Workplan 6: Education

2,758,442,000 in Q3 leaving 113,126,000 unspent and composed of SFG for classroom construction (105,208,000) and inspection grant (7,917,000).

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

Education sectors has a proposed budget for 2015/2016 FY of 10,877,629,000= and will be spent on wages for teachers at primary, secondary, tertiary and district education office staff, co-curricular activities, classroom construction in primary schools and conducting P.7 mock & PLE exams and P.6 end of year exams as well office operations. There is an increment of 4% in the current budget compared to previous year's budget. This is due to an increase of 4% in sector conditional grant wage and Other Transfers from Central Government (18%).

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0781 Pre-Primary and Primary Education</b>			
No. of pupils enrolled in UPE	45000	45036	39662
No. of student drop-outs	20	13	12
No. of Students passing in grade one	1000	1023	1012
No. of pupils sitting PLE	4020	4020	3835
No. of classrooms constructed in UPE	8	6	4
No. of latrine stances constructed	3	3	
<b>Function Cost (US\$ '000)</b>	<b>6,955,285</b>	<b>5,105,376</b>	<b>7,363,621</b>
<b>Function: 0782 Secondary Education</b>			
No. of science laboratories constructed		0	1
No. of students enrolled in USE	11170	11282	11118
<b>Function Cost (US\$ '000)</b>	<b>2,845,088</b>	<b>2,058,332</b>	<b>3,003,292</b>
<b>Function: 0783 Skills Development</b>			
No. Of tertiary education Instructors paid salaries	29	29	29
No. of students in tertiary education	520	520	284
<b>Function Cost (US\$ '000)</b>	<b>300,756</b>	<b>243,830</b>	<b>241,186</b>
<b>Function: 0784 Education &amp; Sports Management and Inspection</b>			
No. of primary schools inspected in quarter	160	125	160
No. of secondary schools inspected in quarter	40	24	24
No. of tertiary institutions inspected in quarter	3	3	3
No. of inspection reports provided to Council	4	3	4
<b>Function Cost (US\$ '000)</b>	<b>277,406</b>	<b>217,221</b>	<b>269,530</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>10,378,534</b>	<b>7,624,759</b>	<b>10,877,629</b>

### 2015/16 Physical Performance up to March

1,085 qualified primary teachers, 2,366 secondary staff and 29 instructors paid wages for 6 months, 3 VIP latrine stances construction (retention paid) completed at Kikunyu, Furuma and Katunda P/Ss, co-curricular activities and exams conducted at the national level, 13 school drop outs across the district, 45,036 pupils, 520 students and 11,282 students enrolled in primary, tertiary and secondary schools respectively; 1,023 pupils and 219 students passing in grade one and O' Level respectively. 4,020 pupils sitting PLE. 97 primary, 25 secondary and 3 tertiary educational institutions were inspected. 3 inspection reports prepared. 6 classrooms constructed at Kisiizi, Iramira Nyakihita P/Ss.

### Planned Outputs for 2016/17

# Vote: 601 Mitooma District

## Workplan 6: Education

Inspection of schools, Disbursement of UPE. Conducting end of exams, Co-curricular activities, support supervision and monitoring, classroom construction and procurement of furniture.

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

Rehabilitation of Primary schools by Church of Uganda, Paying school fees by Compansion International, Building teachers houses by Igara Tea Growers Co. Ltd

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

#### 1. Failure of parents to meet their obligations

Parents do not provide their children with scholarstic materials, lunch and other requirements.

#### 2. Lack of teachers' houses and other school facilities

Teachers do not stay at schools and pupils in some cases do not have latrines, laboratories and libraries.

#### 3. Lack of equipment in the existing facilities

Schools lack; textbooks in their libraries and equipment in their laboratories.

## 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
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	854,303	437,606	792,908
District Unconditional Grant (Non-Wage)	56,393	47,436	15,600
District Unconditional Grant (Wage)	80,495	32,585	80,495
Locally Raised Revenues	16,000	11,583	13,977
Multi-Sectoral Transfers to LLGs	61,209	2,320	42,649
Other Transfers from Central Government	640,206	343,681	39,300
Sector Conditional Grant (Non-Wage)		0	600,886
<i>Development Revenues</i>	43,260	35,377	16,920
District Unconditional Grant (Non-Wage)		0	10,000
Locally Raised Revenues	26,675	20,710	
Multi-Sectoral Transfers to LLGs	16,585	14,667	6,920
<b>Total Revenues</b>	<b>897,562</b>	<b>472,982</b>	<b>809,827</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	834,303	418,567	792,908
Wage	105,495	32,585	96,495
Non Wage	728,807	385,982	696,412
<i>Development Expenditure</i>	63,260	45,377	16,920
Domestic Development	63,260	45,377	16,920
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>897,562</b>	<b>463,943</b>	<b>809,827</b>

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

The amount received by the sector was 472,982,000= by the end of March 2016 and 114,409,000 in Q3 representing 53% of the annual budget and 51% of the quarter plan. This under performance was due to multi sectoral transfers, district wage, local revenue, other gvt transfers and non wage under development at 4%, 40%, 72%, 54% and 50%

# Vote: 601 Mitooma District

## Workplan 7a: Roads and Engineering

respectively. Expenditure was mainly done on salaries, road maintainance (manually and periodically). Out of the received funds totally, the sector spent 463,943,000 cumulatively leaving 9,039,133Ugx unspent. The unspent balance was composed of CAIP III (9,039,133Ugx) for grading roads.

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

The sector has been allocated 809,827,000/= shillings and has planned to spend it on the following outputs; payment of staff salaries, maintenance of district feeder roads, tarmacking of roads in mitooma T/C, Community access roads, construction of office block, maintenance of vehicles and road unit and maintance of office and equipment. The sector's budget decreased by 9% compared to previous year's budget due to a decrease of 73% in district non wage, non allocation of Local Revenue (dev't) and 79% in multi sectoral transfers (dev't) - 58%, (recurrent) - 30%.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 0481 District, Urban and Community Access Roads</b>			
No of bottle necks removed from CARs	15	21	20
Length in Km of Urban paved roads routinely maintained	33	33	33
Length in Km of Urban paved roads periodically maintained	6	6	6
Length in Km of Urban unpaved roads routinely maintained	33	0	33
Length in Km of Urban unpaved roads periodically maintained	6	0	6
Length in Km of District roads routinely maintained	210	210	210
Length in Km of District roads periodically maintained	177	123	177
<b>Function Cost (US\$ '000)</b>	<b>732,746</b>	<b>375,004</b>	<b>659,301</b>
<b>Function: 0482 District Engineering Services</b>			
No. of Public Buildings Constructed		0	1
<b>Function Cost (US\$ '000)</b>	<b>164,817</b>	<b>88,940</b>	<b>150,527</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>897,562</b>	<b>463,943</b>	<b>809,827</b>

### 2015/16 Physical Performance up to March

24 bottle necks removed from CARs, 18Km of Urban paved roads routinely maintained, 6Km of Urban paved roads periodically maintained, 33Km of Urban unpaved roads routinely maintained, 6Km of Urban unpaved roads periodically maintained, 210Km of District roads routinely maintained and 100Km of District roads periodically maintained. The major activities were recruitment of road gang workers for manually routine maintainance of feeder roads and maintainaning of road unit and vehicles. 16 staff salaries paid for 9 months.

### Planned Outputs for 2016/17

Payment of staff salaries, maintenance, gravelling and grading of district feeder roads, Community access roads, completion of office block, maintenance of vehicles and road unit and maintance of office and equipment.

### (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. Limited office equipment and space

The sector lacks essential basic office equipments like computer set, filing cabin, etc

# Vote: 601 Mitooma District

## Workplan 7a: Roads and Engineering

### 2. Understaffing

The sector is headed by the DWO instead of a District Engineer

### 3. Frequent breakdown of the road equipment

The spare parts for the road equipment are highly priced

## Workplan 7b: Water

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

<i>UShs Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	3,911	0	38,568
District Unconditional Grant (Non-Wage)	3,911	0	3,911
Sector Conditional Grant (Non-Wage)	0	0	34,657
<i>Development Revenues</i>	394,637	388,887	261,637
Development Grant	371,637	371,637	238,637
Transitional Development Grant	23,000	17,250	23,000
<b>Total Revenues</b>	<b>398,548</b>	<b>388,887</b>	<b>300,205</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	26,911	17,250	38,568
Wage		0	0
Non Wage	26,911	17,250	38,568
<i>Development Expenditure</i>	371,637	246,018	261,637
Domestic Development	371,637	246,018	261,637
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>398,548</b>	<b>263,268</b>	<b>300,205</b>

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

Total amount received by the sector was totally 388,887,000/= representing 98% of the annual budget and this quarter, the sector received 207,412,000/= representing 208% of the quarterly budget. This over performance was due to Conditional transfer for Rural Water performing at 100%. The sector majorly spent on paying contractors for gravity flow schemes, sensitization meetings and external cordinations. The sector totally spent 263,268,000/= and 81,793,000/= in Q3 leaving Ugx.125,619,000 unspent and composed of Conditional transfer for Rural Water.

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

The department has a proposed budget of 300,205,000=/. The expected funds will be spent on construction and rehabilitation of shallow wells, spring, gravity follow schemes, carrying out supervision, monitoring and conducting the trainings, meetings and workshops, sanitation and hygiene. There is a decrease of 24% in the department's budget compared to the one for previous FY due to a decrease of 35% in development grant for the sector.

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

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

### Function: 0981 Rural Water Supply and Sanitation

# Vote: 601 Mitooma 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	124	108	120
No. of water points tested for quality	10	6	10
No. of District Water Supply and Sanitation Coordination Meetings	20	18	12
No. of sources tested for water quality	10	6	10
No. of water points rehabilitated	15	15	15
% of rural water point sources functional (Gravity Flow Scheme)	98	99	98
% of rural water point sources functional (Shallow Wells )	96	97	98
No. of water pump mechanics, scheme attendants and caretakers trained	5	10	10
No. of water and Sanitation promotional events undertaken	10	8	10
No. of water user committees formed.	20	54	15
No. of Water User Committee members trained	20	48	15
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	30	44	9
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	12	15	12
No. of public latrines in RGCs and public places		0	1
No. of springs protected	4	2	7
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	4	4	6
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	3	3	3
<b>Function Cost (US\$ '000)</b>	<b>398,548</b>	<b>263,268</b>	<b>300,205</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>398,548</b>	<b>263,268</b>	<b>300,205</b>

### 2015/16 Physical Performance up to March

108 supervision visits during and after construction in LLGs, 6 water points tested for quality, 18 water coordination meetings held, 6 sources tested for water quality, 15 water points rehabilitated, 99% of rural water point sources functional (Gravity Flow Scheme), 97% of rural water point sources functional (Shallow Wells), 10 water pump mechanics, scheme attendants and caretakers trained, 8 water and Sanitation promotional events undertaken, 54 WUCs formed, 48 WUC members trained, 44 private sector Stakeholders trained in preventative maintenance, hygiene and sanitation, 2 springs protected, 4 shallow wells constructed and 3 piped water supply constructed (Katagata, Kanyabwanga and Rushozi).

### Planned Outputs for 2016/17

The construction of shallow wells, spring, gravity follow schemes. Carrying out supervision, monitoring and conducting the trainings, meetings and workshops. Rehabilitation of gravity flow scheme and springs.

### (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

# Vote: 601 Mitooma District

## Workplan 7b: Water

### 1. Insufficient funds

The funds allocated to the District is not enough to cover priority projects like construction of GFS

### 2. Inadequate means of transport.

The Water office has no motor vehicle to conduct field activities, this has affected the progress of supervision and monitoring.

3.

## Workplan 8: Natural Resources

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

<i>UShs Thousand</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	93,528	54,648	90,486
District Unconditional Grant (Non-Wage)	9,062	7,660	4,000
District Unconditional Grant (Wage)	59,176	25,847	59,176
Locally Raised Revenues		0	5,983
Multi-Sectoral Transfers to LLGs	18,711	16,207	17,015
Sector Conditional Grant (Non-Wage)	6,578	4,934	4,312
<i>Development Revenues</i>	39,900	39,856	39,900
Multi-Sectoral Transfers to LLGs	39,900	39,856	39,900
<b>Total Revenues</b>	<b>133,428</b>	<b>94,504</b>	<b>130,386</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	93,528	54,582	90,486
Wage	59,176	35,780	70,176
Non Wage	34,351	18,802	20,310
<i>Development Expenditure</i>	39,900	39,856	39,900
Domestic Development	0	0	0
Donor Development	39,900	39,856	39,900
<b>Total Expenditure</b>	<b>133,428</b>	<b>94,438</b>	<b>130,386</b>

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

The sector totally received Ush.94,504,000 by end of March 2016 and 18,086,000 ugx un Q3 representing 71% and 54% of the funds budgeted annually and quarterly respectively. This under performance was due to district wage performing at 44% respectively. The sector cumulatively spent 94,438,000 and 17,814,000 in Q3 leaving unspent balance of 66,325 Ugx composed of district non wage meant for bank account operations.

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

The sector has a proposed budget for 2016/17 FY of 130,386,000. There is a decrease (2%) on the sector budget due to a decrease of 55% in district non wage and 34% in sector conditional non wage. Expenditure will be done on wetland conservation, compliance visits, forestry management, supervision, wages and Land management issues.

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

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



# Vote: 601 Mitooma District

## Workplan 8: Natural Resources

	and Planned outputs	Performance by End March	and Planned outputs
<b>Function: 0983 Natural Resources Management</b>			
No. of new land disputes settled within FY	3	1	4
Area (Ha) of trees established (planted and surviving)	2	10	1
Number of people (Men and Women) participating in tree planting days	100	100	80
No. of Agro forestry Demonstrations	1	1	1
No. of community members trained (Men and Women) in forestry management	100	75	60
No. of monitoring and compliance surveys/inspections undertaken	4	4	4
No. of Water Shed Management Committees formulated	10	7	4
No. of Wetland Action Plans and regulations developed	1	1	1
Area (Ha) of Wetlands demarcated and restored	0	12	3
No. of community women and men trained in ENR monitoring	150	173	50
No. of monitoring and compliance surveys undertaken	4	13	4
<b>Function Cost (US\$ '000)</b>	<b>133,428</b>	<b>94,438</b>	<b>130,386</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>133,428</b>	<b>94,438</b>	<b>130,386</b>

### 2015/16 Physical Performance up to March

10 ha of trees planted and this was due to the free seedlings which were provided by NFA to be planted by 3 catholic churches in commemoration of popes visit and promotion of greening economy, 10 ha of degraded wetlands restored, 75 people trained in forestry management, 4 staff paid salaries for 9 months. 100 people (Men and Women) participating in tree planting days, 1 Agro forestry Demonstrations established, 173 community women and men trained in ENR monitoring, 13 monitoring and compliance surveys undertaken, 7 Water Shed Management Committees formulated.

### Planned Outputs for 2016/17

The sector is planning to achieve the following as the outputs for 2015/16FY: Restoring 4ha of degraded wetlands, processing 3 land titles,, holding 4 physical planning committee meetings to guide development in the district, disbursing 39,900,000= revenue sharing funds from UWA to benefiting sub-counties, and payment of salaries etc

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

National Forestry Authority will continue supplying seedlings to the district for distribution under community tree planting program. ECOTRUST will continue to support tree farmers in Bitereko, Kiyanga & Kanyabwanga sub-counties to plant indigenous trees and will benefit from carbon trade program.

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

#### 1. Lack of transport means computer set

The sector does not have means of transport and entirely dependant on vehicles from other departments. There is no even motorcycle for running the sector activities.

#### 2. Understaffing

The sector has two officers in the sector with only the Forest Ranger. There are a lot of staffing gaps in the sector that should be filled up.

#### 3. Limited funding



# Vote: 601 Mitooma District

## Workplan 8: Natural Resources

The sector is entirely dependant on the local revenue which is not forth coming. For proper performance of the sector, there should be conditional grant for the sector to implement activities.

## Workplan 9: Community Based Services

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

<i>US\$ Thousands</i>	<b>2015/16</b>		<b>2016/17</b>
	<b>Approved Budget</b>	<b>Outturn by end March</b>	<b>Approved Budget</b>
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	471,644	178,406	433,916
District Unconditional Grant (Non-Wage)	5,862	3,250	1,000
District Unconditional Grant (Wage)	80,495	22,056	135,755
Locally Raised Revenues	6,611	4,603	3,483
Multi-Sectoral Transfers to LLGs	80,238	66,839	
Other Transfers from Central Government	238,408	36,635	238,408
Sector Conditional Grant (Non-Wage)	60,031	45,024	55,270
<i>Development Revenues</i>	41,046	29,968	10,479
District Discretionary Development Equalization Grant	41,046	29,968	6,131
Transitional Development Grant		0	4,348
<b>Total Revenues</b>	<b>512,691</b>	<b>208,374</b>	<b>444,395</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	471,644	164,449	433,916
Wage	153,690	62,343	135,755
Non Wage	317,954	102,106	298,161
<i>Development Expenditure</i>	41,046	14,000	10,479
Domestic Development	41,046	14,000	10,479
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>512,691</b>	<b>178,449</b>	<b>444,395</b>

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

The sector received totally 208,374,000ugx and 78,992,000ugx in Q3 representing 41% and 62% of the annual and quarterly budgets respectively. This under performance was due to multi sectoral transfers, other government transfers and district non wage performing at 4%, 15% and 13% respectively. The sector majorly spent on wages and community based activities. Out the total funds received, the sector cumulatively spent 178,449,000ugx and spent 59,698,000 in Q3 leaving 29,924,566 ugx unspent. The balances was composed of CDD (15.9m), 1.5m YLP recovered funds, 2.5m YLP operations, 4.6m PWDs wheel chairs, 2.8m FAL, 1.4m for CBS sector coordination activities.

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

The sector has a budget of 444,395,000 in the 2016/17 FY. The sector will spend money on wages, CDD activities, PWD activities, FAL activities, Youth Livelihood activities and Women, youths, PWDs and older persons Council activities. There is a decrease of 13% compared to previous year's budget. This is due to non allocation of multi sectoral transfers and a decrement of 85% in DDDEG allocation to the sector.

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

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

# Vote: 601 Mitooma District

## Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1081 Community Mobilisation and Empowerment</b>			
No. of children settled	2	7	4
No. of Active Community Development Workers	15	15	15
No. FAL Learners Trained	200	4236	4000
No. of Youth councils supported	13	13	4
No. of assisted aids supplied to disabled and elderly community		0	30
No. of women councils supported	13	13	3
<b>Function Cost (US\$ '000)</b>	<b>512,690</b>	<b>178,449</b>	<b>444,395</b>
<b>Cost of Workplan (US\$ '000):</b>	<b>512,690</b>	<b>178,449</b>	<b>444,395</b>

### 2015/16 Physical Performance up to March

Staff salaries were paid for the 12 staff for 9 months, 7 children resettled in the district, 5 groups were supported with CDD funds, 15 Active Community Development Workers in the district, 6 PWDs groups were supported with special grant funds, 13 Youths and 13 women councils supported, 50 women were trained in leadership skills, 32 people trained in gender mainstreaming.

### Planned Outputs for 2016/17

Supervising and monitoring sector activities, assessment and monitoring of CDD related activities, supporting groups under CDD and Youth Livelihood programme with start-up capital, payment of staff salaries, supporting IGAs for PWDs groups, holding PWDs, Women, Older Persons and Youth council meetings, implementation of FAL and Community Based Rehabilitation activities.

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

Strengthening OVC coordination Structures both at the district and sub county levels with support from UNICEF

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

#### 1. Inadequate staff

Given the mandate of the sector we need adequate staff at sub county level to implement sector activities

#### 2. Lack of transport means

Staff both at district and sub county levels do not have transport means for mobilisation and other activities

#### 3. The burden of OVC

The district has a big number of OVC but has very few implementing partners in this field.

## Workplan 10: Planning

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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
Recurrent Revenues	91,640	55,134	99,114

# Vote: 601 Mitooma District

## Workplan 10: Planning

District Unconditional Grant (Non-Wage)	23,851	13,427	15,517
District Unconditional Grant (Wage)	40,374	20,133	40,374
Locally Raised Revenues	1,000	3,659	14,622
Multi-Sectoral Transfers to LLGs	14,525	9,130	28,602
Support Services Conditional Grant (Non-Wage)	11,891	8,784	
Development Revenues	8,004	5,823	9,196
District Discretionary Development Equalization Grant	8,004	5,823	9,196
<b>Total Revenues</b>	<b>99,644</b>	<b>60,957</b>	<b>108,311</b>

### B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	91,640	53,272	99,114
Wage	40,374	20,133	40,374
Non Wage	51,266	33,139	58,741
Development Expenditure	8,004	4,240	9,196
Domestic Development	8,004	4,240	9,196
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>99,644</b>	<b>57,512</b>	<b>108,311</b>

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

The unit cumulatively received ugx.60,957,000 and ugx.16,386,000 in Q3 representing 58% and 66% of the annual and quarterly budgets respectively. This under performance was due to district wage, non wage and multi sectoral transfers at 50%, 56% and 41%. The unit majorly spent on wages, development, monitoring and operational planning. Out of the received, the unit spent totally 57,512,000ugx and 14,326,000 leaving 3,444,637ugx meant for fuel used in monitoring LGMSD (1,582,946) and PAF (1,861,691=) ongoing projects.

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

The District Planning Unit has a proposed budget of 108,311,000= for 2016/17 FY. There is an increase of 8% in the Planning Unit budget compared to last year's budget due to multi sectoral transfers increasing by 96%, and DDEG by 13%. The expected funds will be spent on wages, monitoring, holding meetings, coordination of DDEG activities, district development and operational planning 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
<b>Function: 1383 Local Government Planning Services</b>			
No of qualified staff in the Unit	4	2	4
No of Minutes of TPC meetings	12	9	12
<b>Function Cost (UShs '000)</b>	<b>99,644</b>	<b>57,512</b>	<b>108,311</b>
<b>Cost of Workplan (UShs '000):</b>	<b>99,644</b>	<b>57,512</b>	<b>108,311</b>

### 2015/16 Physical Performance up to March

9 DTCP meetings coordinated at the district hdqtrs. Staff (2) salaries paid for 9 months, 1 report of internal assessment prepared at the district level, IT equipment (25) serviced, DDP II reviewed and 5 submissions made to MoFPED and MoLG. LGMSD and PAF projects monitored in 12 LLGs (2 visits made).

### Planned Outputs for 2016/17

The planning unit will coordinate development and operational planning activities, hold TPC meetings, Statistical and Demographic data collection, Project formulation, Management of Information Systems, Monitoring and Evaluation of

# Vote: 601 Mitooma District

## Workplan 10: Planning

government projects.

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

There are no activities under DPU that will be undertaken by NGOs, Donors or Central Government

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

#### 1. Unreliable data for planning purposes

There is no money for data collection and therefore the DPU keeps on projecting and generalizing information basing on data from UBOS and other sources.

#### 2. Inadquate Transport Means

The DPU has no means of transport and it becomes very difficult to implement activities that involve field work for instance monitoring and mentoring

#### 3. Limited funding

Almost all activities under Planning are under funded which leads to low morale among staff and half baked outputs.

## Workplan 11: Internal Audit

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

<i>UShs Thousand</i>	2015/16	2016/17	
	Approved Budget	Outturn by end March	Approved Budget
<b>A: Breakdown of Workplan Revenues:</b>			
<i>Recurrent Revenues</i>	73,320	40,031	80,707
District Unconditional Grant (Non-Wage)	4,660	3,800	7,310
District Unconditional Grant (Wage)	43,519	16,436	43,519
Locally Raised Revenues	2,000	2,674	2,977
Multi-Sectoral Transfers to LLGs	20,281	15,013	26,900
Support Services Conditional Grant (Non-Wage)	2,859	2,108	
<b>Total Revenues</b>	<b>73,320</b>	<b>40,031</b>	<b>80,707</b>
<b>B: Breakdown of Workplan Expenditures:</b>			
<i>Recurrent Expenditure</i>	73,320	38,661	80,707
Wage	59,803	31,449	63,319
Non Wage	13,517	7,212	17,388
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
<b>Total Expenditure</b>	<b>73,320</b>	<b>38,661</b>	<b>80,707</b>

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

Cumulatively, Ushs.40,031,000 was released to the Department and 13,354,000ugx in Q3. This represented 55% and 73% of the annual and quarterly budgets respectively. This under performance was due to multi sectoral transfers and district wage performing at 25% and 61% respectively. Internal Audit spent on wages and internal audit. Internal Audit totally spent UGX.38,661,000 and 11,984,000ugx in Q3 leaving unspent balance of Ushs.1,370,000 composed of non wage meant for fuel used in auditing LLGs.

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

The audit department expects 80,707,000 for 2016/17 FY. There is an increment of 10% compared to previous year's

# Vote: 601 Mitooma District

## Workplan 11: Internal Audit

budget. This is due to an increment of 32% in multi sectoral transfers, local revenue by 48% and non wage by 56%. Expenditure will be done on wages and internal audit functions.

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

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<b>Function: 1482 Internal Audit Services</b>			
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	31/7/2016	30/6/2016	31/10/2016
<b>Function Cost (UShs '000)</b>	<b>73,320</b>	<b>38,661</b>	<b>80,707</b>
<b>Cost of Workplan (UShs '000):</b>	<b>73,320</b>	<b>38,661</b>	<b>80,707</b>

### 2015/16 Physical Performance up to March

3 Internal Department Audits conducted, 6 Departments, 3 health centres, 14 primary schools, and 6 LLGs audited, and conducted value for money on 40 Km of roads and 18 water points. Staff salaries paid for 9 months.

### Planned Outputs for 2016/17

Audit 11 revenues and expenditures of departments of administration (62 audits), finance planning and internal audit, community based services, statutory bodies, health services, works and roads and water, education, production and marketing, natural resources, 10 sub counties of kabira, kanyabwanya, kashenshero, mutara, kiyanga, mayanga, katenga, rurehe, bitereko, mitooma, 20 randomly selected primary schools, 10 secondary schools, and 11 Health units

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

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

#### 1. lack of office furniture

this leads to loss or misfiling of important documents whose their storage, and confidentiality is not secure

#### 2. in adequate funding and budget allocation

this brings to some activities were the government spends money not given much attention (limitation of audit scope)

#### 3. inadequate means of transport

motor cycle becomes difficult to be used during the rainy season