

Vote: 594 Namayingo District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

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

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

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

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

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

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

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

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

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

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

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

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

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Namayingo District

MoFPED

Signed on Date: _____

Signed on Date: _____

Vote: 594 Namayingo District

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

Vote: 594 Namayingo District

PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

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

Vote: 594 Namayingo District

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	481,673	197,242	400,000
2a. Discretionary Government Transfers	2,454,068	2,180,912	2,354,563
2b. Conditional Government Transfers	11,282,000	7,376,459	11,349,429
2c. Other Government Transfers	1,211,334	449,124	147,400
3. Local Development Grant		573,341	0
4. Donor Funding	1,310,736	409,432	1,554,490
Total Revenues	16,739,811	11,186,510	15,805,881

Planned Revenues for 2016/17

The District expects Ushs. 15.5bn of which Ushs. 400m is Local revenue, Ushs. 13.9bn are central government transfers and Ushs. 1.6bn as donor funding. This indicate a slight budget reduction form 2015/16 financial year budget. Out of the LR receipts, Ushs. 150m shall be the district amount and the rest for LLGs. The Donor Revenue forecast is approximately 7% of the overall district budget estimate mainly for LVEMP projects, immunisation, BDR and OVC.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	2,100,216	1,564,126	1,036,977
2 Finance	442,181	272,184	344,500
3 Statutory Bodies	634,474	158,699	473,102
4 Production and Marketing	748,215	130,187	980,507
5 Health	1,979,491	1,323,420	2,170,029
6 Education	7,898,248	5,308,760	7,911,054
7a Roads and Engineering	1,227,988	466,407	836,890
7b Water	573,851	302,016	642,262
8 Natural Resources	147,383	95,588	145,650
9 Community Based Services	610,246	321,921	944,906
10 Planning	305,477	218,069	239,425
11 Internal Audit	72,041	45,746	80,579
Grand Total	16,739,811	10,207,123	15,805,881
Wage Rec't:	8,620,383	6,346,726	9,621,842
Non Wage Rec't:	3,707,234	2,081,960	3,391,444
Domestic Dev't	3,101,458	1,376,938	1,238,105
Donor Dev't	1,310,736	401,499	1,554,490

Planned Expenditures for 2016/17

The budget states about 9.6bn Wage, 3.4bn is NW and the rest being dev't. Expenditures centres shall receive allocations based on the priorities identified during the planning processes. Conditional grants will be utilized in the respective departments as required in their own guidelines. Education department shall take the largest share (48%) because of big wage factor followed by Health department (13.0%), Administration (11.7%), works and then others.

Vote: 594 Namayingo District

A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	481,673	197,242	400,000
Local Government Hotel Tax		0	11,980
Park Fees	11,890	7,314	34,905
Other licences	28,000	19,794	28,000
Other Fees and Charges	158,595	49,415	158,595
Occupational Permits	500	0	
Miscellaneous	39,054	4,200	
Market/Gate rental Charges	34,905	44,026	
Property related Duties/Fees	4,000	2,475	
Local Service Tax	33,975	24,542	33,975
Local Hotel Tax	19,000	3,625	
Land Fees	6,825	280	6,825
Inspection Fees	40,000	5,000	
Educational/Instruction related levies	200	0	
Business licences	44,775	16,864	
Animal & Crop Husbandry related levies	26,150	0	44,775
Agency Fees	16,150	6,303	26,150
Advertisements/Billboards	600	60	
Market/Gate Charges		0	54,795
Registration of Businesses	8,645	10,274	
Rent & rates-produced assets-from private entities	200	0	
Sale of non-produced government Properties/assets	100	0	
Unspent balances – Locally Raised Revenues	2,468	0	
Liquor licences	240	1,528	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	5,400	1,543	
2a. Discretionary Government Transfers	2,454,068	1,838,149	2,354,563
District Discretionary Development Equalization Grant	650,873	592,724	267,572
Urban Discretionary Development Equalization Grant	0	0	39,816
District Unconditional Grant (Wage)	1,106,927	735,285	1,146,003
District Unconditional Grant (Non-Wage)	480,107	350,041	686,617
Urban Unconditional Grant (Non-Wage)	74,260	53,673	77,998
Urban Unconditional Grant (Wage)	141,901	106,426	136,558
2b. Conditional Government Transfers	11,282,000	8,234,414	11,349,429
Gratuity for Local Governments		0	71,503
Transitional Development Grant	23,000	17,250	27,348
Support Services Conditional Grant (Non-Wage)	1,299,769	948,727	
Sector Conditional Grant (Wage)	7,371,555	5,237,235	8,318,157
Sector Conditional Grant (Non-Wage)	1,233,785	830,155	2,024,359
Pension for Local Governments	139,125	0	65,093
Development Grant	1,214,766	1,201,047	842,970
2c. Other Government Transfers	1,211,334	449,124	147,400
Road Fund	1,139,639	439,936	
Support to women (IGAs)	3,500	0	

Vote: 594 Namayingo District

A. Revenue Performance and Plans

Unspent -NAADS	7,802	0	
UNEB	7,400	9,188	7,400
Unspent balances – Conditional Grants	49,313	0	
Unspent balances – Other Government Transfers	3,680	0	
ICOLEW		0	140,000
4. Donor Funding	1,310,736	409,432	1,554,490
LVEMP	417,771	0	417,771
CAIIP	39,392	0	39,392
Global funds for immunisation		21,690	
UNICEF- Education		0	17,275
UNICEF -Education	17,275	0	
UNICEF HEALTH		0	312,306
UNICEF-BDR	29,177	31,483	29,353
UNICEF-EMTCT/CIDA	173,000	182,200	173,000
UNICEF-health	312,307	69,588	
UNICEF-OVC	35,393	12,342	35,393
Unspent balances - donor (UNICEF BDR)	322	0	
YLP	285,633	92,128	530,000
Unspent balances - donor (YLP)	467	0	
Total Revenues	16,739,811	11,128,361	15,805,881

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The local revenue Revenue forecast for FY 2016/17 is Ushs. 400,000 ,000. Out of the expected receipts, Ushs. 150,000,000 is the district amount and the rest is what subcounties expect. The major sources of Local revenue sources shall be Agency fees,LST,Market rental charges,inspection fee,Boat parking fee and Bussiness Licences,fish licensing permits, Local service tax ,Local Hotel tax etc.

(ii) Central Government Transfers

The Central Government transfers will be the major source of revenue for the district. The estimated budget for FY 2016/17 is Ushs.13,907,413,000 representing 89% of the planned budget. It also indicate decrease of about 4% from the 2015/16 budget brought about by a reduction in hadrship allowances and LGMSD. Most Indicative planning figures for next financial year also indicate similar figures save for UPE, USE and UCG NW .

(iii) Donor Funding

The donor revenue forecast for FY 2016/17 is Ushs.1,554,490,000,indicating a slight increase from the 2015/16 financial year of about 2%. The Donor budget estimate is approximately 7% of the overall district budget estimate for FY 2016/17. This donor budget will cater for ehancement and empowerment under LVEMP in the production department, UNICEF activities like immunisation,BDR updating,education programs and Catering for OVC and UNICEF-EMTCT/CIDA.

Vote: 594 Namayingo District

Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,914,716</i>	<i>1,478,513</i>	<i>976,713</i>
District Unconditional Grant (Non-Wage)	103,151	71,987	116,204
District Unconditional Grant (Wage)	394,385	311,896	432,441
Gratuity for Local Governments		0	71,503
Locally Raised Revenues	30,769	45,162	34,186
Multi-Sectoral Transfers to LLGs	228,117	182,711	257,287
Pension for Local Governments		0	65,093
Support Services Conditional Grant (Non-Wage)	1,157,045	866,757	
Unspent balances – Locally Raised Revenues	1,249	0	
<i>Development Revenues</i>	<i>185,500</i>	<i>120,426</i>	<i>60,264</i>
District Discretionary Development Equalization Grant	127,718	69,852	9,657
Locally Raised Revenues	3,417	0	
Multi-Sectoral Transfers to LLGs	54,366	50,574	50,607
Total Revenues	2,100,216	1,598,940	1,036,977
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,926,537</i>	<i>1,494,390</i>	<i>976,713</i>
Wage	470,374	658,056	514,660
Non Wage	1,456,163	836,334	462,053
<i>Development Expenditure</i>	<i>173,679</i>	<i>69,736</i>	<i>60,264</i>
Domestic Development	173,679	69,736	60,264
Donor Development	0	0	0
Total Expenditure	2,100,216	1,564,126	1,036,977

2015/16 Revenue and Expenditure Performance up to March

The department received ushs 1,598,940,000 representing 76% outturn as planned. In particular, It got 104% of the quarterly plan due to the rigorous allocation of funds to administration department by subcounties in addition to a more allocation of Local revenue to the department to complete payment of the outstanding obligation for the constructed Administration block. More staff also accessed the payroll yielding good performance of the wage. All the 3rd Quarter Equalization grant was also allocated to this department to rehabilitate the Administration Block

Department Revenue and Expenditure Allocations Plans for 2016/17

The department anticipates to receive and spend Ushs.1,036,977,000 from Unconditional Grant Non-Wage, Local Revenue, PAF Non-Wage, Equalization Grant, Capacity Building Grant and District Unconditional Grant Wage. This indicates a reduction of 26% from financial 2015/16 budget caused by a decline in Support Services Conditional Grant

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1281 Local Police and Prisons

Vote: 594 Namayingo District

Workplan 1a: Administration

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function Cost (US\$ '000)	2,400	217,546	2,400
Function: 1381			
No. (and type) of capacity building sessions undertaken	4	4	4
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
No. of computers, printers and sets of office furniture purchased	0	1	
Function Cost (US\$ '000)	2,097,816	1,562,926	1,034,577
Cost of Workplan (US\$ '000):	2,100,216	1,564,126	1,036,977

2015/16 Physical Performance up to March

The department entirely does the management function in the district. It oversees all district operations. The Department Monitored government programmes, paid staff salaries, Submitted paychange forms for staff to MoPS, Submitted exception reports, Inducted new staff in Government procedure, supported 2 staff for career training, maintained the Administration compound, coordinated the District with Ministries, Produced the annual Capacity building plan and recruited staff.

Planned Outputs for 2016/17

The department will provide strategic leadership in developing, reviewing, monitoring and implementation of policies, plans, strategies and programmes of the Central Government and District Council; and provide for proper use and accountability of the District Council resources. There shall be 16 Monitoring Visits made, 12 Technical Planning Committee meetings held, Annual Board of Survey conducted and Staff supported for career development

(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 reliable means of transport

The District lacks a reliable means of transport to link the mainland with the Islands which form 75% of the total District area making supervision and monitoring on the Islands very difficult.

2. Attraction of staff

It is very difficult to attract critical staff especially to the Islands which are hard to reach and stay.

3. Lack of power

The District lacks a reliable source of power affecting production of key reports

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	436,532	263,180	339,115
District Unconditional Grant (Non-Wage)	92,492	47,500	67,192

Vote: 594 Namayingo District

Workplan 2: Finance

District Unconditional Grant (Wage)	104,064	77,736	104,064
Locally Raised Revenues	23,750	26,434	23,750
Multi-Sectoral Transfers to LLGs	213,678	111,510	144,109
Support Services Conditional Grant (Non-Wage)	2,500	0	
Unspent balances – Locally Raised Revenues	48	0	
<i>Development Revenues</i>	<i>5,649</i>	<i>9,334</i>	<i>5,384</i>
Multi-Sectoral Transfers to LLGs	5,649	9,334	5,384
Total Revenues	442,181	272,514	344,500

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>422,537</i>	<i>262,850</i>	<i>339,115</i>
Wage	131,936	91,672	119,528
Non Wage	290,601	171,178	219,587
<i>Development Expenditure</i>	<i>19,644</i>	<i>9,334</i>	<i>5,384</i>
Domestic Development	19,644	9,334	5,384
Donor Development	0	0	0
Total Expenditure	442,181	272,184	344,500

2015/16 Revenue and Expenditure Performance up to March

By end of the quarter, the department received ushs 272,514,000 for expenditure. This was slightly as expected due to a more allocation of LR to the department to complete payment of the District store and the rigorous allocation of funds to finance department by subcounties to aid in revenue mobilization and collection. By the end of the quarter, the department only left a balance of about Ushs.330,000.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department anticipates to receive Shs.344,500,000 to be spent on both development and recurrent expenditure. The sources of revenue are conditional grant(wage), unconditional recurrent grant and Local revenue. The development allocation will be a contribution towards setting up of the Finance and Planning Unit block in order to increase office accomodation and hence improve on conducive working enviroment.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481			
Date for submitting the Annual Performance Report	15/07/2015	31/03/2016	15/07/2017
Value of LG service tax collection	30000000	23028900	40000
Value of Other Local Revenue Collections	214421000	80510962	80000
Date of Approval of the Annual Workplan to the Council	25/04/2015	22/3/2016	15/07/2017
Date for presenting draft Budget and Annual workplan to the Council	18/05/2015	22/3/2016	15/3/2017
Date for submitting annual LG final accounts to Auditor General	30/09/2015	1/02/2016	15/08/2017
Function Cost (UShs '000)	442,181	272,184	344,500
Cost of Workplan (UShs '000):	442,181	272,184	344,500

2015/16 Physical Performance up to March

The department does the function of mobilizing and collecting revenue for the district, budgeting and managing all departmental expenditures. submitted annual LG final accounts to Auditor General on 31/03/2016. Sensitised and

Vote: 594 Namayingo District

Workplan 2: Finance

mobilised Tax Payers of local revenue in Sigulu Islands, Bugana and Lolwe subcounties Prepared and submitted financial statements to office of the Auditor General Coordinated activities between Line ministries, Banks and office of the Auditor General. The challenges the department faces in revenue mobilization include; Poor Enumeration and Assessment of Revenue Potential; Lack of vital information regarding ownership of property coupled with non-existent data bank for potential revenue sources has hampered accuracy of the enumeration and assessment endeavors.

Lack of accurate and timely statistical data relating to business activities ; The available data is scanty, not up to date and difficult to access. It is therefore cumbersome to estimate and collect dues and taxes. The implementation of the revenue enhancement plan will go a long way to address these inadequacies.

High Costs of Revenue Collection; This results from lack of free will to pay. Routine spot checks, patrols and monitoring have to be done to collect planned revenue. However, expenditure incurred on facilitating these activities is relatively high compared to the revenues realized.

Planned Outputs for 2016/17

Salaries paid to staff, Revenue collection supervised; Books of accounts and accounting records procured and prepared; Financial transactions verified and sanctioned; Budgets and work plans prepared and coordinated; Financial statements and reports prepared; Audit queries answered; Technical support to Council on financial matters; Revenue sources reviewed and alternatives identified; and Financial policy, regulations and professional practices enforced Present draft budget and AWP to council, submit annual final accounts to OAG.

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

None

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

1. Inadequate transport facilities

This makes monitoring and supervision of field activities very difficult and where possible they are delayed. This impacts greatly on local revenue mobilization

2. Limited office space

The department has no enough space to accommodate the present staff. There is therefore need for more office space

3.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	492,349	163,854	473,102
District Unconditional Grant (Non-Wage)	38,453	26,299	156,403
District Unconditional Grant (Wage)	181,949	23,159	181,949
Locally Raised Revenues	75,429	13,811	62,164
Multi-Sectoral Transfers to LLGs	68,988	31,575	72,586
Support Services Conditional Grant (Non-Wage)	126,814	69,010	
Unspent balances – Locally Raised Revenues	716	0	
<i>Development Revenues</i>	3,000	0	
Locally Raised Revenues	3,000	0	

Vote: 594 Namayingo District

Workplan 3: Statutory Bodies

Total Revenues	495,349	163,854	473,102
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>631,474</i>	<i>158,699</i>	<i>473,102</i>
Wage	181,949	23,159	191,309
Non Wage	449,525	135,540	281,793
<i>Development Expenditure</i>	<i>3,000</i>	<i>0</i>	<i>0</i>
Domestic Development	3,000	0	0
Donor Development	0	0	0
Total Expenditure	634,474	158,699	473,102

2015/16 Revenue and Expenditure Performance up to March

By close of March, 2016, the department received ushs 163,854,000 representing 26% outturn as planned. This was caused by low allocation by LLGs to the sector coupled with a poor quarterly allocation of Local revenue collections since the unit entirely depends on local revenue. The unconditional receipts majorly facility chairperson's and Speaker's office.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department anticipated to receive and spent Ushs.473,102, 000 with Ushs.191,309,000 wage and the rest as Nonwage basically from CC grant, UCG, LR and DSC operational costs. This budget will support council and standing committee operations including chairperson and speaker's office.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	120	13	20
No. of Land board meetings	6	0	6
No. of Auditor Generals queries reviewed per LG	1	4	8
No. of LG PAC reports discussed by Council	4	1	4
Function Cost (UShs '000)	634,474	158,699	473,102
Cost of Workplan (UShs '000):	634,474	158,699	473,102

2015/16 Physical Performance up to March

The unit executed its mandate of organizing Council records and take accurately record of proceedings and resolutions of the Council as required. The Council and committee sessions were arranged; Schedule of council and committee sessions communicated and relevant documents circulated; Agenda of council and committee sessions prepared and minutes taken; Council or committee resolutions circulated to responsible officers; Prompt payment of councilor's allowances coordinated; Provision of logistics and other necessities for council and committee sessions arranged; Safe custody and proper maintenance of council property and records provided; and Liaison with council and other officials on matters pertaining to the effective administration/development of the District done. Others include; Held 4 council meeting, 4 sector committee meetings, 3 PAC meetings held, and one business committee meeting held. 13 land applications were received and processed

- Inadequate staffing in Council, Boards and Commissions is likely to over stress the available staff and in consequence lead to a reduction in their performance.
- Recruitment of critical staff to the Boards and Commissions shall require immediate attention.
- Acquisition of offices for available staff and those to be recruited requires immediate attention.

Vote: 594 Namayingo District

Workplan 3: Statutory Bodies

Planned Outputs for 2016/17

Hold 6 council meetings and number of resolutions of made, 6 sectoral committee meetings and number of resolutions of made, 50 land applications registered, hold contracts committee meetings and resolutions made to approve contracts, pay gratuity to local leaders, hold 4 PAC meetings to very use of public funds, recruit, appraise and confirm staff.

(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 staff

lack of staff in the departments like the clerk to council, Records Assistants, Stenographer and office attendant

2. Limited Office space

This affects staff performance in the district.

3. Limited power supply

This limits production of timely reports

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	267,766	121,825	505,066
District Unconditional Grant (Non-Wage)	13,583	7,844	12,854
District Unconditional Grant (Wage)	78,174	58,630	78,174
Locally Raised Revenues	2,375	0	2,375
Multi-Sectoral Transfers to LLGs		0	3,240
Sector Conditional Grant (Non-Wage)	44,898	33,674	54,445
Sector Conditional Grant (Wage)	128,718	21,677	353,979
Unspent balances – Locally Raised Revenues	18	0	
<i>Development Revenues</i>	480,448	41,157	475,441
Development Grant	54,876	41,157	54,293
District Discretionary Development Equalization Grant		0	3,377
Donor Funding	417,771	0	417,771
Unspent balances – Other Government Transfers	7,802	0	
Total Revenues	748,215	162,982	980,507
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	257,766	113,841	505,066
Wage	206,892	80,308	432,153
Non Wage	50,875	33,533	72,914
<i>Development Expenditure</i>	490,448	16,347	475,441
Domestic Development	72,677	16,347	57,670
Donor Development	417,771	0	417,771
Total Expenditure	748,215	130,187	980,507

Vote: 594 Namayingo District

Workplan 4: Production and Marketing

2015/16 Revenue and Expenditure Performance up to March

By end of the quarter, the department received ushs 162,982,000 from majorly PMG and minimal LR and UCG. The department entirely depends on its condition grant to boost production and productivity. The more UCG grant allocated was to aid the commercial officer mobilise SACCOs.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department anticipates to receive and spend Ushs. 980,507,000 on both recurrent and development expenditure. This indicate a slight increment of about 3%. The development component will basically finance agricultural technology promotion and the recurrent component will cater for wage and other soft expenditure in the department. The major sources include, UCG wage and Nonwage, LVEMP, DDEG, PMG and Local Revenue .

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
Function Cost (UShs '000)	7,802	0	361,719
Function: 0182 District Production Services			
No. of fish ponds stocked	02	02	
Quantity of fish harvested	5000	5000	2500
No. of tsetse traps deployed and maintained	150	150	200
No. of livestock by type undertaken in the slaughter slabs	1464	1464	4000
No. of fish ponds constructed and maintained	02	02	0
Function Cost (UShs '000)	730,598	124,048	599,214
Function: 0183 District Commercial Services			
No of awareness radio shows participated in		0	2
No of awareness radio shows participated in		0	1
No of cooperative groups supervised	30	0	22
No. of cooperative groups mobilised for registration	20	02	5
No. of cooperatives assisted in registration	05	02	20
A report on the nature of value addition support existing and needed		No	
Function Cost (UShs '000)	9,815	6,139	19,574
Cost of Workplan (UShs '000):	748,215	130,187	980,507

2015/16 Physical Performance up to March

Over 85% of the Namayingo population are predominately rural and derive their livelihood from agriculture though at subsistence level. Most farmers are faced with problems of striga weeds which lowers the productivity of cereal crops. In 2015/17 the department has continued executing its mandate as required.

The capital base amongst the majority of the farmers which fails them to shift from subsistence to market oriented farming with emphasis on perennial crops production which have value addition and generate more income. Besides the department; Reports submitted to MAAIF and other relevant stake holders

Mobile plant clinic exercise conducted and 120 farmers attended the session.

A fish shed and stall constructed at Bugoma landing site

Electricity installed in the production department

3rd quarter report F/Y 2015/16 submitted to MAAIF

Planned Outputs for 2016/17

Vote: 594 Namayingo District

Workplan 4: Production and Marketing

The district will continuously help in increasing the production and productivity of goods and services so that the average standard of living improves rapidly and poverty is correspondingly reduced. Massive prophylactic treatment shall be done, reagents for extended veterinary diagnosis produced, Conduct active livestock disease surveillance, routine meat inspection for control of zoonotic infections and risk-based animal disease surveillance done. Food security shall also be enhanced.

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

Agriculture planting materials like cassava cuttings, maize, banana suckers and coffee and improved livestock breeds

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

1. inadequate staffing

more production staff required to fill the gaps

2. transport

there is lack of motor bikes for the field staff

3. unpredictable weather

rainy seasons are constantly changing

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,429,231	1,049,853	1,604,124
District Unconditional Grant (Non-Wage)	1,048	524	992
Locally Raised Revenues	1,250	0	1,250
Multi-Sectoral Transfers to LLGs	53,200	23,086	43,423
Sector Conditional Grant (Non-Wage)	159,881	119,911	176,637
Sector Conditional Grant (Wage)	1,213,638	906,332	1,381,822
Unspent balances – Locally Raised Revenues	214	0	
<i>Development Revenues</i>	550,260	312,457	565,905
Development Grant	13,247	13,247	0
Donor Funding	485,305	273,478	485,305
Multi-Sectoral Transfers to LLGs	51,709	25,732	80,600
Total Revenues	1,979,491	1,362,310	2,170,029
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,429,231	1,034,340	1,604,124
Wage	1,213,638	906,332	1,390,268
Non Wage	215,593	128,009	213,856
<i>Development Expenditure</i>	550,260	289,080	565,905
Domestic Development	64,955	23,090	80,600
Donor Development	485,305	265,990	485,305
Total Expenditure	1,979,491	1,323,420	2,170,029

2015/16 Revenue and Expenditure Performance up to March

By end of the quarter, the Health department had US\$ 1,362,310,000 for expenditure representing 69% outturn of the

Vote: 594 Namayingo District

Workplan 5: Health

plan-- bulk of it being wage. Donor funds received were basically for immunization and social mobilizers, entirely from UNICEF and Ministry of Health. Performance of donor funding is normally not controlled by the district since their calendar is slightly different from that government. Almost all funds were utilized save for LLG allocations to the departments.

Department Revenue and Expenditure Allocations Plans for 2016/17

The PHC-NGO Grant shall continue to support NGO health facilities in offering health services. The PHC -Non-Wage is one of the lowest given the fact it's calculated upon a smaller population yet the district population is nearing a quarter of a million people. We also expect some funding from other development donor partners like UNICEF to support mainly immunisation activities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
No of healthcentres rehabilitated	1	1	
No of staff houses constructed	01	0	
No of staff houses rehabilitated		2	
No of OPD and other wards constructed	01	0	
No of OPD and other wards rehabilitated	1	0	
Number of outpatients that visited the NGO Basic health facilities	25000	8340	1642
Number of inpatients that visited the NGO Basic health facilities	2100	945	910
No. and proportion of deliveries conducted in the NGO Basic health facilities	600	252	52
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	500	1250	1000
Number of trained health workers in health centers	100	25	50
No of trained health related training sessions held.	40	10	2
Number of outpatients that visited the Govt. health facilities.	210000	67500	1500
Number of inpatients that visited the Govt. health facilities.	4100	2540	1650
No and proportion of deliveries conducted in the Govt. health facilities	2500	857	650
% age of approved posts filled with qualified health workers	45	11	65
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	60	65	99
No of children immunized with Pentavalent vaccine	11836	5234	2500
Function Cost (US\$ '000)	1,979,491	1,323,420	102,022
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	2,068,006
Cost of Workplan (US\$ '000):	1,979,491	1,323,420	2,170,029

2015/16 Physical Performance up to March

Health department is charged with the function of providing healthcare services to both local and other populations of Namayingo district. Health service delivery has been carried out with many challenges e.g. understaffing staffing, lack of funds, lack of transport facilities and facilitations, patient congestion in H/C IV etc. the challenges thus call for need

Vote: 594 Namayingo District

Workplan 5: Health

to recruit staff of all cadres so as to fill the staffing gaps existing in Health facilities of in the District .However there has been recruitment of 11 health workers. The department also carried out REC/ RED activities.

Planned Outputs for 2016/17

Monitoring, support supervision and evaluation of health services conducted; Medical supplies and equipment procured; Maintenance of Health equipment and facilities carried out; District Councils and other stakeholders advised on health related issues; Sensitization programs about PHC in the Communities coordinated; Human Resource management functions executed; Health research conducted; National Health Service delivery standards enforced; Health Management Information System supported

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

The major off budget activities for the next financial year shall be mainly by The central Government; Recruitment of more health workers, Other partners like UNICEF, in the support for elimination of MTCT of HIV/AIDS, NTD, GAVI and support to immunisation.

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

1. Under staffing

This has been the biggest challenge affecting service delivery. Current at 42%, the staffing level still one of the lowest. One of the reasons being that the district is hard to reach and difficult to attract critical cadres

2. Under Funding

The PHC allocations to the district have remained so low given the high burden of diseases and high proportion of the MARPS resident in the district. This as well has affected the regularity and timeliness of supportive supervision

3. Limited office space

The available small unit accommodates about 8 officers which is not really Healthy for staff performance

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	7,074,232	4,998,032	7,627,403
District Unconditional Grant (Non-Wage)	4,191	2,756	3,966
District Unconditional Grant (Wage)	41,090	30,818	41,090
Locally Raised Revenues	6,650	4,200	6,650
Multi-Sectoral Transfers to LLGs	3,000	0	3,240
Other Transfers from Central Government	7,400	9,188	7,400
Sector Conditional Grant (Non-Wage)	982,701	641,844	982,701
Sector Conditional Grant (Wage)	6,029,200	4,309,227	6,582,356
<i>Development Revenues</i>	824,016	698,439	283,651
Development Grant	644,323	644,323	235,914
Donor Funding	17,277	0	17,277
Multi-Sectoral Transfers to LLGs	136,697	54,116	30,460
Unspent balances – Conditional Grants	25,719	0	

Vote: 594 Namayingo District

Workplan 6: Education

Total Revenues	7,898,248	5,696,471	7,911,054
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>7,074,232</i>	<i>4,997,357</i>	<i>7,627,403</i>
Wage	6,070,290	4,340,045	6,623,446
Non Wage	1,003,942	657,313	1,003,957
<i>Development Expenditure</i>	<i>824,016</i>	<i>311,403</i>	<i>283,651</i>
Domestic Development	806,739	311,403	266,374
Donor Development	17,277	0	17,277
Total Expenditure	7,898,248	5,308,760	7,911,054

2015/16 Revenue and Expenditure Performance up to March

By close of second quarter the department received ushs 5,696,471,000 representing 72% outturn of the plan bulk of it being wage. Most of the departmental revenue sources are central government transferred that performed very well. However, there was poor donor (UNICEF funds to support OVC at schools) and the district normally has no control over these funds. Construction of secondary school grant was not spent because of unclear procurement guidelines. There was 100% release of SFG yet some expenditures were meant for 4th Quarter. This all forms the reason for the huge money balances.

Department Revenue and Expenditure Allocations Plans for 2016/17

The predicated budget in 2016/17 financial year is about Ushs.7.9bn with 90% recurrent and the rest being development. The Plan shows a decrease in the deve. Component and an increase in wage. The receipts will come from Primary and secondary salaries, UPE and the inspection grant. The department has also budget for UNICEF OVC funds for about 2 financial years but no receipts have been registered ever since.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	49738	49738	50232
No. of student drop-outs	83	36	20
No. of Students passing in grade one	100	120	200
No. of pupils sitting PLE	3087	3087	12500
No. of classrooms constructed in UPE	8	6	4
No. of classrooms rehabilitated in UPE		0	2
No. of latrine stances constructed	5	5	25
No. of teacher houses constructed	0	3	
No. of primary schools receiving furniture	2	4	3
Function Cost (UShs '000)	6,434,601	4,475,060	6,842,439
Function: 0782 Secondary Education			
No. of students enrolled in USE	3151	3151	5321
No. of classrooms constructed in USE	4	4	
Function Cost (UShs '000)	1,371,237	782,369	992,233
Function: 0784			

Vote: 594 Namayingo District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of primary schools inspected in quarter	84	84	65
No. of secondary schools inspected in quarter	10	10	12
No. of inspection reports provided to Council	3	3	4
Function Cost (UShs '000)	92,410	51,331	76,383
Cost of Workplan (UShs '000):	7,898,248	5,308,760	7,911,054

2015/16 Physical Performance up to March

This department is mandated provide a rational system of setting, defining and viewing standards and equality of education and sports and to monitor achievements or such standards and equality to ensure continually improved education and sports in Namayingo. Formal Education is a powerful tool for transformation of any given society as people are empowered, with knowledge skills positive attitudes to explore and utilize the available resources.

Planned Outputs for 2016/17

Education laws, policies and regulations shall be implemented; Approved education and development plans, strategies, and council decisions implemented; Schools inspection coordinated; Teachers' training/upgrading programmes organized and facilitated; Schools inspection and sports programmes coordinated; Educational activities in the district coordinated; Educational curricular, examinations and sports events monitored and supervised; and Updated teachers' personnel data bank maintained.

(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. Poor staffing in some schools

This is due unfair calculation where 46611 pupils who are supposed to have 879 teachers are ever being given 749. The ministry should uplift school staff ceiling to allow the district recruit more staff.

2. Inadquate inspection grants

The inspection grant is not enough to aid monitoring and inspection of schools in the islands

3. Limited means of transport

The Department requires a boat, a car and about 4 motorcycles to esae school inspection and monitoring of government programmes in schools.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	48,957	31,508	773,229
District Unconditional Grant (Non-Wage)	1,048	262	992
District Unconditional Grant (Wage)	39,537	29,653	39,537
Locally Raised Revenues	1,250	0	1,250
Multi-Sectoral Transfers to LLGs	7,122	1,593	13,292

Vote: 594 Namayingo District

Workplan 7a: Roads and Engineering

Sector Conditional Grant (Non-Wage)		0	718,158
<i>Development Revenues</i>	<i>1,179,031</i>	<i>440,506</i>	<i>63,661</i>
Donor Funding	39,392	0	39,392
Multi-Sectoral Transfers to LLGs		570	24,269
Other Transfers from Central Government	1,139,639	439,936	
Total Revenues	1,227,988	472,014	836,890
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>48,957</i>	<i>31,446</i>	<i>773,229</i>
Wage	45,909	31,246	52,029
Non Wage	3,048	200	721,200
<i>Development Expenditure</i>	<i>1,179,031</i>	<i>434,961</i>	<i>63,661</i>
Domestic Development	1,139,639	434,961	24,269
Donor Development	39,392	0	39,392
Total Expenditure	1,227,988	466,407	836,890

2015/16 Revenue and Expenditure Performance up to March

The department received ushs 472,014,000 indicating a poor revenue performance (against budget). Most of the departmental revenue sources are central government transfers that performed poorly. However, there was poor donor and the district normally has no control over these funds. About 99% of the receipts were spent on development projects i.e. district roads maintenance, community access roads and urban roads maintenance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department entirely benefits from Uganda Road Fund with limited LR and UCG NW. It anticipates to receive and spend Ushs. 836,946,000 in 2016/17 financial year with 70% recurrent expenditure and the rest being development expenditures. The recurrent expenditures includes wages and office coordination expenses and the development is majorly for roads maintenance and opening new roads for LLGs, District and Urban centres.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481			
No of bottle necks removed from CARs	43	0	4
Length in Km of Urban paved roads routinely maintained	0	11	28
Length in Km of Urban paved roads periodically maintained	1	3	14
Length in Km of urban unpaved roads rehabilitated	14	14	
Length in Km of District roads routinely maintained	87	90	119
Length in Km of District roads periodically maintained	42	37	12
Function Cost (UShs '000)	1,225,690	466,207	752,830
Function: 0482 District Engineering Services			
Function Cost (UShs '000)	2,298	200	84,060
Cost of Workplan (UShs '000):	1,227,988	466,407	836,890

2015/16 Physical Performance up to March

This Section handles functions related to development and /or maintenance of Roads, Buildings and Bridges. The gazetted District Rural Feeder Road Network comprising Classes I, II and III, is approximately 578.32km. This network links communities to commercial and socio – economic centres or connects them onto the National Classified Road Network. District feeder roads are important for the livelihood of rural communities since they facilitate trade,

Vote: 594 Namayingo District

Workplan 7a: Roads and Engineering

delivery of agricultural produce, facilitate access to local health, administrative and educational facilities.

In the quarter, Submitted fourth quarter report to Uganda Road Fund, carried routine maintenance of Namayingo-Kitodha road, repaired district grader, tipper, and motorcycles, formed road gangs, opened Bulamba-Bumoli road and maintained Bulamba-Mukorobi, Malendere road

Planned Outputs for 2016/17

The district shall carry out routine road maintenance of 91 Km of District Roads (Lwangsia -Isinde road(5km), Nsono-Nsango -Bumoli road(12km), Namayingo Maruba Road (30), Budde-Nalubabwe- malendere road (18), Lutolo-Busiro (9Km), Namayingo-Kitodha road (14Km). And 40Km of District Roads Periodically maintained; Namayingo-Nsono-Syanyonja-Luwerere road (18Km), and Bukeda-Bujwanga-Lufudu road (10), Bungecha-Mbehenyi road (9), Namavundu-Bukerekere road (3Km)

(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. Heavy rains

The heavy rains lead to destruction of roads, and at times put road construction works at a standstill

2. Lack of complete road unit

The district has only one grader and a Dump truck, thus complete road works are hard to achieve unless we hire traxcavator, rollers, and other dump trucks, which are not readily available in the namayingo locality

3. Lack of supervision transport facilities

The department has one vehicle, which is weak, and usually down due to mechanical faults.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16	2016/17
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	23,500	66,499
District Unconditional Grant (Wage)	15,036	16,056
Multi-Sectoral Transfers to LLGs	8,464	7,664
Sector Conditional Grant (Non-Wage)	0	42,779
<i>Development Revenues</i>	550,351	575,763
Development Grant	502,320	552,763
Multi-Sectoral Transfers to LLGs	1,437	0
Transitional Development Grant	23,000	23,000
Unspent balances – Conditional Grants	23,594	0

Vote: 594 Namayingo District

Workplan 7b: Water

Total Revenues	573,851	533,403	642,262
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>46,500</i>	<i>26,386</i>	<i>66,499</i>
Wage	15,036	12,555	16,056
Non Wage	31,464	13,831	50,443
<i>Development Expenditure</i>	<i>527,351</i>	<i>275,630</i>	<i>575,763</i>
Domestic Development	527,351	275,630	575,763
Donor Development	0	0	0
Total Expenditure	573,851	302,016	642,262

2015/16 Revenue and Expenditure Performance up to March

By close of third quarter, 2016, the department received ushs 533,403,000 representing 93% outturn of the plan. It also got 206% of the quarterly plan due to more allocations to the sector from central government returns. There was also 100% release in 3rd quarter. Most of the departmental revenue sources are central government transfers that performed fairly. The receipts were majorly for borehole construction and rehabilitation, shallow well construction and a very small percentage for software. The spent more than 80% of the receipts save for a few funds that were unprocessed by close March and also payments meant for 4th Quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department anticipates to receive and spend Ushs.642,262,000 of which Ushs.66,066,000 is recurrent nonwage (Hygiene and sanitaion) and the rest being for development projects. The IPFs indicate and increase of about 10% caused by a more allocation to the water sector by the Ministry to execute the commitments of vision 2040.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0981 Rural Water Supply and Sanitation

Vote: 594 Namayingo 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	9	7	16
No. of water points tested for quality	50	41	50
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of sources tested for water quality	4	3	10
No. of water points rehabilitated	10	12	
% of rural water point sources functional (Shallow Wells)	70	80	
No. of water pump mechanics, scheme attendants and caretakers trained	10	6	
No. of water and Sanitation promotional events undertaken	2	2	4
No. of water user committees formed.	08	8	10
No. of Water User Committee members trained	08	8	10
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	01	0	0
No. of public latrines in RGCs and public places	0	0	2
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	4	4	
No. of deep boreholes drilled (hand pump, motorised)	8	8	12
No. of deep boreholes rehabilitated	10	14	19
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	01	0	01
Function Cost (US\$ '000)	573,851	302,016	642,262
Cost of Workplan (US\$ '000):	573,851	302,016	642,262

2015/16 Physical Performance up to March

Assisted the District engineer in executing Water Engineering works. Technical advice to the District provided; Water engineering works supervised; Work Plans and budgets prepared; and Status reports on water engineering works prepared 6 supervision visits during and after construction. Purchased a noticeboard/document folder, Consulted on piped water system, carried out Data collection, Inspection and monitoring of projects in the islands, held a Planning and Advocacy at District and sub county Level, held Social Organisers meetings, gave support to water user committees, Formed of water user committees, held DWSCC committee meeting and carried out Borehole Assessment, Water Quality Testing and Feasibility and design-Agola, and final payments made for the construction of 8 deep boreholes

Planned Outputs for 2016/17

The department shall assist in supporting the provision of safe and clean water and adequate sanitation to the communities in the District. This shall yield; Cost effective water and sanitation programmes initiated and implemented; Communities sensitized and supported; Collaborative mechanisms with other stake holders provided and Data on the status of water and sanitation compiled

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

Drilling of boreholes, Promotion of Rain Water Harvesting tanks,

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

Vote: 594 Namayingo District

Workplan 7b: Water

1. Limited Office Space

Water sector shares offices with the Roads and civil sectors which are really very for all the staff

2. Limited staff

The department has one out of the three staff required. The department therefore required 2 engineering assistants to beef up the unit.

3. Limited transport means

The department lacks transport means to aid in the field activities

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	119,607	78,219	116,919
District Unconditional Grant (Non-Wage)	8,095	5,772	7,661
District Unconditional Grant (Wage)	72,409	54,307	72,409
Locally Raised Revenues	3,750	5,000	3,750
Multi-Sectoral Transfers to LLGs	30,012	9,234	26,535
Sector Conditional Grant (Non-Wage)	5,207	3,905	6,564
Unspent balances – Locally Raised Revenues	134	0	
<i>Development Revenues</i>	27,775	17,790	28,731
District Discretionary Development Equalization Gran		0	4,377
Multi-Sectoral Transfers to LLGs	27,775	17,790	24,354
Total Revenues	147,383	96,009	145,650
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	119,607	77,798	116,919
Wage	89,086	62,645	90,409
Non Wage	30,522	15,153	26,510
<i>Development Expenditure</i>	27,775	17,790	28,731
Domestic Development	27,775	17,790	28,731
Donor Development	0	0	0
Total Expenditure	147,383	95,588	145,650

2015/16 Revenue and Expenditure Performance up to March

The department received funds nearly as planned, however, receipts indicated a more Local revenue allocation purely meant for community sensitization on Gold mining in BUDDE and NAKUDI. Most LLGs also never allocated funds to the sector leading to poor revenue performance. The department spent all its allocation as planned

Department Revenue and Expenditure Allocations Plans for 2016/17

The department shall carry out surveying and titling of government land within the district, promote sustainable development, carry out sensitization of communities on environmental management, promote afforestation, carry out Environmental Impact Assessments for all development projects, and carry out patrols against illegal forestry activities within the district.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 594 Namayingo District

Workplan 8: Natural Resources

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	5	5	10
Number of people (Men and Women) participating in tree planting days	100	100	100
No. of Agro forestry Demonstrations	2	2	4
No. of community members trained (Men and Women) in forestry management	60	60	60
No. of monitoring and compliance surveys/inspections undertaken	4	2	4
No. of Water Shed Management Committees formulated	9	8	6
No. of Wetland Action Plans and regulations developed	8	6	9
Area (Ha) of Wetlands demarcated and restored	0	0	3
No. of community women and men trained in ENR monitoring	40	46	20
No. of monitoring and compliance surveys undertaken	4	8	12
No. of new land disputes settled within FY	4	2	4
Function Cost (US\$ '000)	147,382	95,588	145,650
Cost of Workplan (US\$ '000):	147,382	95,588	145,650

2015/16 Physical Performance up to March

The department is mandated to promote land use activities that ensure sustainable utilization and management of the district environment and natural resources for socio-economic development. And specifically; promoted sustainable utilization of district environment and Natural resources, promoted wise use of the district natural resources, integrated environment and natural resources concerns into district, sub county and parish development plans and programs, 3 community sensitisation meetings on wetland management were held, 2 meetings held for dissemination of Physical planning guidelines in Mutumba and Banda Sub counties and carried out patrols on illegal forestry activities in the district

Planned Outputs for 2016/17

Survey and obtain land titles for government land within the district, Distribute and monitor planting of 12,000 trees to men and women participating in forestry, carry out Environment Impact Assessments for 95% of all capital development projects, raise local revenue from forestry produce within the district

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

None

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

1. Lack of transport means

The department has no reliable means of transport. It depends on two motorcycles inherited from Bugiri District in 2010, but they are always at the mechanic

2. Limited resources for activity implementation

The department only receives about 1% of the total district budget, and most of which is from Local Revenue, whose collection and availability is usually below the targets

Vote: 594 Namayingo District

Workplan 8: Natural Resources

3. Physical and geographical challenges

The district is covered by 73% water and the rest is land. Therefore, monitoring and implementation of various activities is limited in the island areas due to lack of fuel, manpower and boat to ensure that islands are served adequately

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	199,872	129,398	349,334
District Unconditional Grant (Non-Wage)	11,236	6,927	13,433
District Unconditional Grant (Wage)	111,344	83,508	111,344
Locally Raised Revenues	3,656	0	4,750
Multi-Sectoral Transfers to LLGs	28,951	8,142	36,732
Other Transfers from Central Government	3,500	0	140,000
Sector Conditional Grant (Non-Wage)	41,097	30,821	43,075
Unspent balances – Locally Raised Revenues	88	0	
<i>Development Revenues</i>	410,374	212,747	595,573
District Discretionary Development Equalization Gran	87,089	84,076	3,377
Donor Funding	321,025	104,470	565,392
Locally Raised Revenues	1,094	0	
Multi-Sectoral Transfers to LLGs	698	24,200	22,456
Transitional Development Grant		0	4,348
Unspent balances - donor	467	0	
Total Revenues	610,246	342,145	944,906
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	199,872	121,488	349,334
Wage	114,678	83,176	116,084
Non Wage	85,194	38,311	233,250
<i>Development Expenditure</i>	410,374	200,434	595,573
Domestic Development	88,881	96,408	30,181
Donor Development	321,493	104,026	565,392
Total Expenditure	610,246	321,921	944,906

2015/16 Revenue and Expenditure Performance up to March

The department received ushs 342,145, 000 for expenditure representing 56% outturn of the plan. More particular, it also got 111% of the quarterly plan due to 100% returns from CDD grant that included 4th quarter funds. Most LLGs also never allocated little funds to the sector coupled with poor revenue allocation to the department contributed to the overall poor receipts. More than 90% of the receipts were spent leaving 4th Quarter funds unspent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The anticipated revenues for expenditure amount to Ushs. 944,906,000 of which 22% is wage and the rest being development and Non wage. The departments' funding from DDED, conditional grant, ICOLEW, YLP, LR and UCG NW. The new ICOLEW programme shall also boost community Adult learning and office operations.

(ii) Summary of Past and Planned Workplan Outputs

2015/16	2016/17
----------------	----------------

Vote: 594 Namayingo District

Workplan 9: Community Based Services

Function, Indicator	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	2	6	20
No. of Active Community Development Workers	9	9	50
No. FAL Learners Trained	1500	1015	800
No. of children cases (Juveniles) handled and settled	30	15	2
No. of Youth councils supported	9	4	10
No. of assisted aids supplied to disabled and elderly community	4	1	4
No. of women councils supported	8	4	10
Function Cost (US\$ '000)	610,246	321,921	944,906
Cost of Workplan (US\$ '000):	610,246	321,921	944,906

2015/16 Physical Performance up to March

Coordinated all community-based services in the District and community participation in development programmes and projects. Delivery of community-based services in the District coordinated; Implementation of National and local laws and policies on gender, labour and social development monitored and evaluated; Council advised on policy and related matters regarding gender, labour and social development. Liaison with NGOs, Community-Based

Planned Outputs for 2016/17

Delivery of community-based services coordinated; Monitored community centers, children remand homes; Implementation of National and local laws and policies on gender, labour and social development monitored and evaluated; Council advised on policy and matters regarding gender, labour and social development, Liaison with NGOs, Supervised work places to conform to national policies and standards on occupational health and safety; Community awareness and involvement dev't initiatives monitored.

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

The department values the input of partner organisations/NGOs. The department expects SEPSPEL, KIBO and Batwana to provide services to OVCs during the planning period. However, these organisations manage their workplans and budgets where they implement directly to the communities.

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

1. Lack of transport

The department lacks transport ; at the district only one motorcycle is used yet most of the department activities are community based that require regular follow up. At sub county level, only four motorcycles that are more than six years old.

2. Limited staff

The department has only 2 staff at the district instead of the Nine required (22% staffing)

3. Limited Office Space

The also lack enough space to accommodate the required staff

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16	2016/17
Approved	Outturn by end	Approved

Vote: 594 Namayingo District

Workplan 10: Planning

	Approved Budget	Spent by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	98,863	73,934	104,603
District Unconditional Grant (Non-Wage)	42,527	35,395	59,170
District Unconditional Grant (Wage)	38,133	28,600	38,133
Locally Raised Revenues	4,750	0	4,750
Multi-Sectoral Transfers to LLGs	4,071	0	2,550
Support Services Conditional Grant (Non-Wage)	9,381	9,939	
<i>Development Revenues</i>	206,614	267,971	134,822
District Discretionary Development Equalization Grant	158,085	229,035	105,469
Donor Funding	29,177	31,483	29,353
Locally Raised Revenues	15,200	7,453	
Multi-Sectoral Transfers to LLGs	150	0	
Unspent balances - donor	322	0	
Unspent balances – Other Government Transfers	3,680	0	
Total Revenues	305,477	341,906	239,425
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	98,863	64,346	104,603
Wage	38,133	28,600	38,133
Non Wage	60,730	35,747	66,470
<i>Development Expenditure</i>	206,614	153,723	134,822
Domestic Development	177,116	122,240	105,469
Donor Development	29,499	31,483	29,353
Total Expenditure	305,477	218,069	239,425

2015/16 Revenue and Expenditure Performance up to March

Planning Unit Cumulatively received ushs 341,906,000 for expenditure which indicated a fair plan performance. There were good returns from central government transfers and UNICEF released funds for birth registration roll out to the other seven subcounties of Lolwe, Sigulu, Bukana, banda, Buswale, Buhemba and Tc contributed to the good receipt performance. Fourth Quarter LGMSD funds were also released in 3rd Quarter however, expenditure pend for 4th Quarter period.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Unit expects to receive and spent from DDED, Local Revenue, UCG-Wage, UCG-Non wage and UNICEF BR grant. The predicated budget in 2016/17 financial year is about Ushs which Ushs.239,425,000 with 45% recurrent and the rest being development. The Plan shows non budget reduction from 2015/16 caused by a reduction in DDEG funds.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383			
No of qualified staff in the Unit	3	2	3
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	305,477	218,069	239,425
Cost of Workplan (UShs '000):	305,477	218,069	239,425

Vote: 594 Namayingo District

Workplan 10: Planning

2015/16 Physical Performance up to March

The Unit executed its mandate as required done with only two staff members- Senior Planner and the Population Officer, District development strategies, plans and budgets formulated, developed and coordinated; Performance standards and indicators for the district prepared and disseminated to users; Technical support provided to Departments in preparation and production of District Development Plans; Investment priorities in the District determined; Performance of District Development Plans programmes and projects coordinated, monitored and evaluated, District Management Information System maintained; It is also the secretariat to the District Technical Planning meetings and by March, 2016 managed to hold 9 TPC meetings and had 01 resolution in the district council meeting that passed the Budget. Appraisals and supervision were also made including compilation other mandatory reports to the MoFPED, OPM and MoLG, carried out internal assessment and a soft copy of the report submitted to MoLG, registers 29,475 children below 5 years for free birth certificates and commenced 2016/17 financial year planning and preparation of DDP-II.

Planned Outputs for 2016/17

District development strategies, plans and budgets formulated, developed and coordinated; Performance standards and indicators for the district prepared and disseminated to users; Technical support provided to Departments in preparation and production of District Development Plans; Investment priorities in the District determined; District MIS maintained; An up-to-date bank developed and maintained; National and district policy appraised; and Minutes of TPC produced.

(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. Delayed compliance by HODS and Subcounties

This is in particular in the OBT planning and reporting. The HoDs and LLGs lack commitment in the compilation and production of Performance Form B and quarterly reporting hence delays.

2. Lack of means of transport

This makes monitoring of Sector plans to track course hard more so with our poor road network and remoteness of the district location.

3. Low funding

Low funding to the Unit has made some of the key functions not to be implemented. Say thorough monitoring and evaluation of sector plans, Data collection and development of a district databank, Research to come up with a detailed Situational Analysis.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	72,041	45,747	77,179
District Unconditional Grant (Non-Wage)	16,679	11,361	30,543
District Unconditional Grant (Wage)	30,806	23,105	30,806
Locally Raised Revenues	5,125	1,431	5,125
Multi-Sectoral Transfers to LLGs	15,402	6,829	10,705
Support Services Conditional Grant (Non-Wage)	4,028	3,021	

Vote: 594 Namayingo District

Workplan 11: Internal Audit

Development Revenues	0		3,400
District Discretionary Development Equalization Grant	0		3,400
Total Revenues	72,041	45,747	80,579
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	72,041	45,746	77,179
Wage	42,464	28,933	37,767
Non Wage	29,577	16,813	39,412
Development Expenditure	0	0	3,400
Domestic Development	0	0	3,400
Donor Development	0	0	0
Total Expenditure	72,041	45,746	80,579

2015/16 Revenue and Expenditure Performance up to March

The department received revenue nearly as planned, however, its budget is too little to execute its mandate as required coupled with unreliable local revenue performance in the district. At the close of the quarter, the department only absorbed almost all funds save for some that were unprocessed towards the end of the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Internal audit unit predicts to receive revenue from District Local sources like District unconditional Grant Non Wage , District Unconditional Grant-Wage District discretionary equalisation grant and Local revenue. This cumulated is anticipated to yield a budget of Ushs.80,579,000.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	8	6	24
Date of submitting Quaterly Internal Audit Reports		15/1/2016	
Function Cost (US\$ '000)	72,041	45,746	80,579
Cost of Workplan (US\$ '000):	72,041	45,746	80,579

2015/16 Physical Performance up to March

The unit is mandated to audit in the district. It did verify the use of public funds both at the district and Lower local governments. With the limited budget, it managed to carry out audit in all government aided health facilities and staff payroll management.

Planned Outputs for 2016/17

District Audit Function Managed and coordinated; Special Audit assignments carried out; Risk management process facilitated and evaluated; financial Internal Controls evaluated and reviewed; Financial Auditing executed; Audit inspection and Performance Audit carried out; Implementation of Audit recommendations carried out; Receipt, custody and utilization of financial resources controlled; and Financial and operational procedures to ensure value for money facilitated.

(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. Inadequate staff

Vote: 594 Namayingo District

Workplan 11: Internal Audit

The unit has only three staff instead of 5 in the approved structure

2. *Inadequate funding*

The funding for internal audit is largely from local revenue which has not been forthcoming. However we appreciate government initiative to strengthen internal audit function during 2016/2017

3.