

Vote: 509 Hoima 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

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MoFPED

Signed on Date: _____

Signed on Date: _____

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, 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	1,343,316	1,410,193	1,835,221
2a. Discretionary Government Transfers	3,333,539	1,827,007	3,126,401
2b. Conditional Government Transfers	17,531,940	12,348,422	20,506,230
2c. Other Government Transfers	2,892,286	1,286,804	1,436,166
3. Local Development Grant		794,522	0
4. Donor Funding	720,671	549,132	846,119
Total Revenues	25,821,752	18,216,080	27,750,137

Planned Revenues for 2016/17

The total resource inflows in FY 2016/17 are projected to amount to Shs. 27.7bn; these are comprised of Shs 1.327bn from locally raised revenues, Shs 24.9bn of CG transfers and Shs 746 million from donor support. Therefore, overall revenues will grow by a meager 7.5% from the FY 2015/16 estimates. Local revenues will account for about 6.6% of the total budget

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	2,215,263	1,736,049	3,411,527
2 Finance	516,127	378,807	895,229
3 Statutory Bodies	3,775,101	1,330,124	935,368
4 Production and Marketing	460,422	289,882	757,920
5 Health	4,031,097	3,473,990	4,928,836
6 Education	11,318,718	7,877,413	13,006,349
7a Roads and Engineering	1,935,393	759,879	1,416,889
7b Water	501,250	198,692	966,375
8 Natural Resources	108,362	35,640	283,571
9 Community Based Services	680,101	163,040	710,875
10 Planning	220,017	97,117	333,522
11 Internal Audit	59,902	46,826	120,756
Grand Total	25,821,752	16,387,457	27,767,218
	<i>Wage Rec't:</i>	12,240,563	9,797,380
	<i>Non Wage Rec't:</i>	10,027,131	5,363,675
	<i>Domestic Dev't</i>	2,833,386	982,670
	<i>Donor Dev't</i>	720,671	243,733
			14,714,606
			9,169,926
			3,036,567
			846,119

Planned Expenditures for 2016/17

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Executive Summary

In line with the DDP, Hoima DLG priorities for the FY 2016/17 will focus on the expansion of production of goods and services to enhance social well being. Significant changes to resource allocations is mainly under Administration where there has been a 53% increase due to provisions for pensions and gratuity; Statutory Bodies where there has been a 75% reduction due to the removal of the pensions provisions and a 15% increase in Education due to salary enhancement.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

<i>US\$ 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,343,316	1,410,193	1,835,221
Local Hotel Tax	4,000	0	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,000	18,660	2,492
Quarry Charges		0	2,000
Property related Duties/Fees	301,494	208,099	166,494
Park Fees	8,880	6,440	8,880
Other licences - UWA	18,720	1,000	
Other Fees and Charges -Tender	40,000	8,060	
Occupational Permits	1,310	330	3,310
Registration of Businesses	6,000	1,150	6,000
Local Service Tax	138,960	122,980	188,960
Other licences		0	18,720
Local Government Hotel Tax		0	4,000
Liquor licences	7,563	1,264	7,563
Land Fees	133,990	621,149	283,990
Inspection Fees		0	3,000
Educational/Instruction related levies		0	2,000
Business licences	28,123	81,267	141,820
Animal & Crop Husbandry related levies	200,935	64,543	160,935
Market/Gate Charges	348,395	233,457	578,395
Royalties		0	5,000
Sale of Land	50,000	0	
Sale of non-produced government Properties/assets	10,000	3,260	10,000
Other Fees and Charges	43,946	38,535	85,662
Rent & Rates from private entities		0	156,000
2a. Discretionary Government Transfers	3,333,539	2,621,529	3,126,401
District Discretionary Development Equalization Grant	794,522	794,522	456,904
Urban Unconditional Grant (Non-Wage)	52,650	38,055	42,785
Urban Discretionary Development Equalization Grant	0	0	18,469
District Unconditional Grant (Non-Wage)	857,562	625,238	1,044,597
District Unconditional Grant (Wage)	1,521,317	1,071,613	1,435,905
Urban Unconditional Grant (Wage)	107,487	92,101	127,740
2b. Conditional Government Transfers	17,531,940	12,335,401	20,506,230
Support Services Conditional Grant (Non-Wage)	3,322,570	1,032,450	18,000
Transitional Development Grant	22,000	16,500	456,348
Sector Conditional Grant (Non-Wage)	2,866,184	1,876,788	3,815,554
Pension for Local Governments		0	1,201,273
Gratuity for Local Governments		0	351,838
General Public Service Pension Arrears (Budgeting)		0	281,082

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A. Revenue Performance and Plans

Development Grant	709,428	782,461	1,231,175
Sector Conditional Grant (Wage)	10,611,758	8,627,202	13,150,961
2c. Other Government Transfers	2,892,286	1,286,804	1,436,166
DICOSS Project	25,050	0	
DICOSS		0	25,050
IFMS Running Costs	47,000	0	
Youth Livelihood Grant	381,471	0	381,471
Roads maintenance- Uganda Road Fund - District	1,581,572	636,867	
PLE Supervision	10,000	12,766	11,552
National Medical Stores (NMS)	633,600	467,367	870,000
MOH	148,093	122,403	
Ministry of Health (MOH)		0	148,093
CAIP III	65,500	47,400	
4. Donor Funding	720,671	549,132	846,119
WHO		291,369	
GLOBAL Fund	200,000	175,651	200,000
IDI		17,147	
Sight Savers International (SSI)	42,241	29,135	
Unspent balances - donor		0	30,689
UNICEF	478,430	35,830	615,430
Total Revenues	25,821,752	18,203,058	27,750,137

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The total locally raised revenues in the Financial Year 2016/17 are projected to contribute about 6.6% of the total budget these are comprised of taxes, fees and levies, the increase of Ushs 492 million in projected revenue from the FY 2015/16 is because of the Tullow Oil Co annual rent and improvement in land fees collection and generally improved revenue administration efficiency at LLGs for all revenues planned. However, there a number of economic , policy and non-economic challenges impact o

(ii) Central Government Transfers

CG transfers have remained an important source of financing the budget, most of these have been maintained at the current fiscal years' approved budget rates, with the exception of UCG non wage that is decreased. However, there was an overall increment of 6% on the Conditional Grants projections. The Grant reforms are a welcome policy shift that will increase the local governments discretionary powers.

(iii) Donor Funding

Donor funds are channeled through different aid modalities including but not limited to Budget support, Project support and off-budget. The Development Partners commitment for FY 2016/17 is Shs 846 million and is projected to be disbursed as Budget support to meet ECD and immunization activities. The increase is due to the UNICEF and UNHCR support.

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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>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,936,327	1,509,470	2,853,821
District Unconditional Grant (Non-Wage)	132,789	93,439	136,277
District Unconditional Grant (Wage)	1,307,160	984,001	339,576
General Public Service Pension Arrears (Budgeting)		0	281,082
Gratuity for Local Governments		0	351,838
Locally Raised Revenues	110,878	30,800	161,426
Multi-Sectoral Transfers to LLGs	311,473	346,436	382,349
Pension for Local Governments		0	1,201,273
Support Services Conditional Grant (Non-Wage)	21,376	16,740	
Urban Unconditional Grant (Non-Wage)	52,650	38,055	
<i>Development Revenues</i>	278,936	267,592	557,706
District Discretionary Development Equalization Grant	78,041	73,354	17,614
Locally Raised Revenues	140,000	156,000	68,852
Multi-Sectoral Transfers to LLGs	60,895	38,238	41,240
Transitional Development Grant		0	430,000
Total Revenues	2,215,263	1,777,062	3,411,527
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,936,327	1,509,311	2,853,821
Wage	1,414,648	1,080,662	383,260
Non Wage	521,680	428,649	2,470,561
<i>Development Expenditure</i>	278,936	226,738	557,706
Domestic Development	278,936	226,738	557,706
Donor Development	0	0	0
Total Expenditure	2,215,263	1,736,049	3,411,527

2015/16 Revenue and Expenditure Performance up to March

The department received Shs. 738.6 million out of the planned for quarter of Ushs 517.1 million translating into a 144% outturn, Ushs 723.2 million was spent, giving a 98% absorption rate, with a balance of Ushs 41.0 million. The quarter outturn for most of the recurrent revenues were as planned; with the exception of locally raised revenues that was at 44% this was because local revenues are being saved for the construction of the district headquarters. The 183% quarter outturn for multi-sectoral transfers was because LLGs carried out most of their activities in quarter 3 because there were system delays in transferring their funds from the district under IFMS in the previous quarter.

The 1200% Quarter outturn for Development Revenues for the quarter is because no multi-sectoral transfers to LLGs had been planned for Quarter 3; and Ushs 156 million was released to the department to purchase CAO's vehicle which had been slated for purchase in quarter 2.

Department Revenue and Expenditure Allocations Plans for 2016/17

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Workplan 1a: Administration

The department's budget is set to increase by 53%, this increment is due to pensions budget which was budgeted under Statutory Bodies in the FY 2015/16. Out of the projected estimates, the allocation are as follows: 12% is salaries, 47% is for pensions, 18% is for non wage recurrent costs and a paltry 6% for development. Transfers to Lower Local Government shall total to 18% of the proposed budget for FY 2016/17. However, there has been significant reductions in the non wage subvention.

(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: 1281 Local Police and Prisons			
Function Cost (US\$ '000)	5,500	387,739	5,000
Function: 1381 District and Urban Administration			
%age of LG establish posts filled			65
No. (and type) of capacity building sessions undertaken	8	6	2
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
No. of monitoring visits conducted	4	3	4
No. of monitoring reports generated	4	3	4
No. of computers, printers and sets of office furniture purchased		0	8
No. of existing administrative buildings rehabilitated		0	1
Function Cost (US\$ '000)	2,209,763	1,732,984	3,406,527
Cost of Workplan (US\$ '000):	2,215,263	1,736,049	3,411,527

2015/16 Physical Performance up to March

3 coordination meeting were held on lower local governments, budgeting preparation; monthly salaries, wages and pensions paid. CAO's double cabin pick up was procured, this enhanced support supervision, mentoring and monitoring of LLG staff and other government programmes.

Planned Outputs for 2016/17

Technical guidance and support supervision provided to Council, Departments and LLGs; skills capacity building conducted; joint inspection carried out; office equipments and computers maintained; payroll management monitored; payroll validation undertaken, performance agreements entered into, records managed; procurement and disposal of assets coordinated and Wing B of the district HQs constructed.

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

The department will continue to promote and enhance collaboration linkages between the District Council and Central Government for effective implementation of Government policies and achievement of national objectives. It will also seek to strengthen synergies with the OPM and UNHCR in ensuring that refugees and the host community live harmoniously and with dignity.

The USAID/UKAID funded GAPP project is to augment the departments efforts in accountability and transparency initiatives.

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Workplan 1a: Administration

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

1. Low and untimely flow of funds

As the department depends on locally raised funds the flow is not timely in consonance with the planned schedules leading to a backlog in implementation of the interventions planned.

2. Lack of transport for coordination

The department has 1 reliable vehicle as means of transport for all the staff in the department to enable it effectively fulfill its mandate of support supervision, monitoring and mentoring the lower local governments, and government programmes

3. Low staffing levels

This cuts across all the departments in the district, recruitment has continued to be hindered by the low wage bill. The low staff levels constrains provision of satisfactory service delivery to our stakeholders

Workplan 2: Finance

(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>	506,253	372,017	878,532
District Unconditional Grant (Non-Wage)	103,161	72,591	126,031
District Unconditional Grant (Wage)		0	132,681
Locally Raised Revenues	99,083	26,500	99,083
Multi-Sectoral Transfers to LLGs	250,139	267,772	520,737
Other Transfers from Central Government	47,000	0	
Support Services Conditional Grant (Non-Wage)	6,870	5,154	
<i>Development Revenues</i>	9,874	12,893	16,698
Multi-Sectoral Transfers to LLGs	9,874	12,893	16,698
Total Revenues	516,127	384,910	895,229
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	506,253	371,833	878,532
Wage		0	160,155
Non Wage	506,253	371,833	718,377
<i>Development Expenditure</i>	9,874	6,974	16,698
Domestic Development	9,874	6,974	16,698
Donor Development	0	0	0
Total Expenditure	516,127	378,807	895,229

2015/16 Revenue and Expenditure Performance up to March

The department never received Shs 11.75 million meant for IFMS operational costs because the ministry did not release any. Local revenue allocation was 56% of the plan for the quarter because of the budget desk took into consideration the IFMS operations that were not being supported by the Centre and yet required enormous resources to

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Workplan 2: Finance

operationalize. However, 76% of the multi-sectoral transfers was realized because the LLGs utilized their Q1 grants in the second quarter leading to the high outturn, the same is true for the development revenues of 240%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The major expenditure head is the LG Financial Management Services which had been allocated Shs. 230 million. This is followed by Planning and Budgeting Services. There are no major resource allocations within the sector. The 73% increase in the 2016/17 budgetary allocation is because of the multi-sectoral transfers to LLGs and Wages.

(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 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	31/07/2015	31/03/2016	31/07/2016
Value of LG service tax collection	138960	48000	138960
Value of Hotel Tax Collected	4000	1000	4000
Value of Other Local Revenue Collections	429500	48000	429500
Date of Approval of the Annual Workplan to the Council	30/06/2015	31/03/2016	28/2/2017
Date for presenting draft Budget and Annual workplan to the Council	30/04/2015	23/03/2016	31/3/2017
Date for submitting annual LG final accounts to Auditor General	30/09/2015	31/03/2016	31/08/2016
Function Cost (UShs '000)	516,127	378,807	895,229
Cost of Workplan (UShs '000):	516,127	378,807	895,229

2015/16 Physical Performance up to March

The department carried out its five key outputs of financial management services, revenue collection and management services, Budgeting and planning, expenditure management and accounting services. Revenue registers were updated, audit queries responded to and financial management advice tendered to staff and the Council

Planned Outputs for 2016/17

Finance Department will ensure improved effectiveness through prudent allocation of resources, revenue collection monitoring, enhanced accountability, safe custody and effective management of Public resources and assets and management and reporting of accounts of the HDLG, consolidate and produce Accounts for the FY 2015/216, review and reconcile all bank accounts and provide IFMS user support.

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

The donors and NGOs have not expressed support for the department activities. But we are optimistic since we are In the initial stages of the budget process support may come up and captured at that .

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

1. Inadequate and unreliable means of transport

The department was allocated a vehicle LG -0182-10, but because of its age which appears to be due for write off, we can not utilize it effectively to undertake departmental activities.

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Workplan 2: Finance

2. Low staffing values

The wage bill is insufficient to provide for the recruitment of the vacant posts in the department.

3. Policy shift

Recently there has been revision of the Local Government Act to scrap collection of CESS yet this was yielding the district 15% of the budget.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,769,893	1,336,092	764,313
District Unconditional Grant (Non-Wage)	40,017	28,159	256,468
District Unconditional Grant (Wage)	214,157	87,612	223,728
Locally Raised Revenues	134,534	129,976	134,534
Multi-Sectoral Transfers to LLGs	107,889	81,829	149,582
Support Services Conditional Grant (Non-Wage)	3,273,296	1,008,516	
<i>Development Revenues</i>	5,208	912	171,055
District Discretionary Development Equalization Grant	5,208	912	
Locally Raised Revenues		0	167,855
Multi-Sectoral Transfers to LLGs		0	3,200
Total Revenues	3,775,101	1,337,004	935,368
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,769,893	1,330,124	764,313
Wage	214,157	87,612	231,990
Non Wage	3,555,736	1,242,512	532,323
<i>Development Expenditure</i>	5,208	0	171,055
Domestic Development	5,208	0	171,055
Donor Development	0	0	0
Total Expenditure	3,775,101	1,330,124	935,368

2015/16 Revenue and Expenditure Performance up to March

The Department received 40% of the recurrent revenues in the Q3 for FY 2015/16 instead of the 100% because only 33% and 0% of the Pension and Gratuity for teachers and Local Governments respectively was not received due to delays in the verification exercise; it must be noted that the bulk of the recurrent revenues is for pensions.

Secondly ex-gratia payments for the LC 1 and LC 2 is usually paid in Quarter 4, hence no release was effected in Quarter 3. However 165% of the local revenues were released to the department to cater for the extra ordinary council.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Statutory Bodies Department has projected to receive and spend Ug. Shs.927m for the FY 2016/17, as compared to Ushs3.775bn= for FY2015/16 This implies a 75% decrease due to the exclusion of pension estimates from the Work

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Workplan 3: Statutory Bodies

Plan. Unconditional Grants will contribute 61 % of the total departmental budget to cater mainly for LLGs Ex-gratia and Councillors' monthly allowances. The other sources are locally raised revenue - about 39%,

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382			
No. of land applications (registration, renewal, lease extensions) cleared	800	514	720
No. of Land board meetings	10	8	9
No. of Auditor Generals queries reviewed per LG	60	74	65
No. of LG PAC reports discussed by Council	5	0	10
Function Cost (UShs '000)	3,775,101	1,330,124	935,367
Cost of Workplan (UShs '000):	3,775,101	1,330,124	935,367

2015/16 Physical Performance up to March

2 District Council and 7 Standing Committee meetings scheduled, facilitated & coordinated. 2 political monitoring visits coordinated & facilitated. 45 contracts awarded. 37 staff appointed, 31 staff confirmed in service, 3 staff promoted and 3 disciplinary cases handled. 222 land applications for registration, renewal & extensions cleared. 2 council meetings with quorum held, 3 motions passed, 2 political monitoring visits conducted, 3 DEC meetings held. 7 standing committee meetings held, 5 reports prepared and submitted to council and 1 field visit conducted.

Planned Outputs for 2016/17

Statutory Bodies Department will continue with its several mandates under the following key planned outputs and physical performance for the FY 2016/17:

6 District Council and 25 Committee meetings organized; 6 Business Committee meetings organized; 8 Political monitoring visits conducted; 205 Contracts awarded at district level and lower level local governments; 95 staff confirmed by the DSC; 120 staff promoted by the DSC

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

The USAID/UKAID funded GAPP project will be assisting the District by providing support in areas of good governance, accountability, revenue mobilization and community mobilization.

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

1. Dwindling Central Government Releases

The dwindling Central Government releases can no longer adequately and effectively cater for the operations of Boards and Commissions resulting into backlogs. Locally generated funds would be used as a supplement but these too are unreliable.

2. Capacity gaps

Our political leaders still have capacity gaps in law making(ordinances), policy formulation and generally coping in an

Vote: 509 Hoima District

Workplan 3: Statutory Bodies

ever changing world that requires running Local Governments as business entities to be able to sustain themselves.

3. Logistic problems

Inadequate and unreliable photocopying facilities; inadequate storage facilities for documents; inadequate space to establish a resource centre for political leaders and members of Boards and commissions constrain the activities of the Department.

Workplan 4: Production and Marketing

(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>	393,883	188,726	654,577
District Unconditional Grant (Non-Wage)	11,657	8,203	5,657
District Unconditional Grant (Wage)		0	108,945
Locally Raised Revenues	12,396	6,320	28,053
Multi-Sectoral Transfers to LLGs	19,309	8,537	36,820
Other Transfers from Central Government	25,050	0	25,050
Sector Conditional Grant (Non-Wage)	177,050	84,099	96,707
Sector Conditional Grant (Wage)	148,421	81,567	353,345
<i>Development Revenues</i>	66,539	101,357	103,343
Development Grant	0	73,033	96,343
District Discretionary Development Equalization Grant	24,040	23,934	
Locally Raised Revenues	2,404	380	
Multi-Sectoral Transfers to LLGs	40,095	4,010	7,000
Total Revenues	460,422	290,083	757,920
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	393,883	188,526	654,577
Wage	148,421	81,421	462,290
Non Wage	245,462	107,104	192,287
<i>Development Expenditure</i>	66,539	101,356	103,343
Domestic Development	66,539	101,356	103,343
Donor Development	0	0	0
Total Expenditure	460,422	289,882	757,920

2015/16 Revenue and Expenditure Performance up to March

The Approved budget for the department for the FY 2015/16 was Ushs 460.42 million Out of the above budget the sector received Ushs. 42,423 million for the quarter. No local revenues were released to the department because there was generally poor performance of local revenues; Funds for DICOSS were received.

Ushs 78.158 million was spent translating into a 72% absorption rate, the relatively low absorption rate was because most of the capital projects have not yet commenced because the procurement process is still at an advert level.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 509 Hoima District

Workplan 4: Production and Marketing

The department has projected to receive and spend Ushs 758m an increase of about 65% from the previous year 2015/16 due to the increase in the wage bill following the recruitment of Sub county Extension workers under the single spine extension system. The development expenditure will be for Biogas plant at a piggery slaughter slab, plant health clinics, fish ponds and bee hives.

(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			
<i>Function Cost (UShs '000)</i>	0	0	384,449
Function: 0182 District Production Services			
No. of livestock vaccinated	7000	6255	10000
No of livestock by types using dips constructed	6000	7583	10000
No. of livestock by type undertaken in the slaughter slabs	12000	14720	15000
No. of fish ponds construsted and maintained	1	10	0
No. of fish ponds stocked	1	20	10
Quantity of fish harvested	130	103	96
Number of anti vermin operations executed quarterly	4	3	4
No. of parishes receiving anti-vermin services	4	6	4
No. of tsetse traps deployed and maintained	50	75	50
No of slaughter slabs constructed	1	1	
<i>Function Cost (UShs '000)</i>	433,122	245,932	316,109
Function: 0183 District Commercial Services			

Vote: 509 Hoima 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 businesses assisted in business registration process	4	4	4
No. of enterprises linked to UNBS for product quality and standards	1	1	1
No. of producers or producer groups linked to market internationally through UEPB	2	2	2
No. of market information reports disseminated	4	4	4
No of cooperative groups supervised	12	11	12
No. of cooperative groups mobilised for registration	2	3	2
No. of cooperatives assisted in registration	2	8	3
No. of tourism promotion activities mainstreamed in district development plans	4	3	2
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	2	2	2
No. and name of new tourism sites identified	2	2	2
No. of opportunities identified for industrial development	2	2	2
No. of producer groups identified for collective value addition support	2	3	2
No. of value addition facilities in the district	5	5	5
A report on the nature of value addition support existing and needed	Yes	yes	YES
No. of Tourism Action Plans and regulations developed	1	1	1
No of awareness radio shows participated in	4	4	2
No. of trade sensitisation meetings organised at the district/Municipal Council	2	3	2
No of businesses inspected for compliance to the law	4	4	4
No of businesses issued with trade licenses	4	4837	4
No of awareness radio shows participated in	4	3	2
Function Cost (US\$ '000)	27,300	43,950	57,362
Cost of Workplan (US\$ '000):	460,422	289,882	757,920

2015/16 Physical Performance up to March

The funds were disbursed to individual subsectors for implementation of activities which included: Training of farmers, Field Visits, Case attendance (livestock), surveys and research, disease outbreaks control, quality assurances of goods (technologies/inputs for farmers), conducting a coffee show, carrying out Plant Health Clinics, tsetse fly survey, vermin control activities, monitoring and supervision of the field activities.

Technologies were given to farmers under the Operation Wealth Creation throughout the district; these included Coffee seedlings, Banana suckers, maize seed, beans seed, Irish potatoes, Oranges/Citrus seedlings, Pineapples suckers and Poultry (chicks).

Planned Outputs for 2016/17

Vote: 509 Hoima District

Workplan 4: Production and Marketing

Specialized and non specialized trainings, development projects and inputs will be provided to the farmers. The development expenditure will include Biogas plant to be constructed on a piggery slaughter slab, plant health clinics operations, fish ponds and Bees Hives. Inputs will be provided to selected categories of farmers in all the sub counties under NAADS/OWC. Support to Farmer institutions, business ventures including Value chain development will be done to support farmers.

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

There will be support from MAAIF in areas of vaccinations, farmer institutional development, bulking of produce for farmers, value addition and Marketing. Surveys in the field for production related issues with partners (like Bulindi ZARDI), etc. Other support is expected from MAAIF & MTIC, NGOs related to agriculture in Hoima (HODFA, Eco-Agric Uganda, Traidlinks, Devenish Project, etc).

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

1. Poor marketing systems for farmers' produce

The function of marketing is mainly under the private sector which has indeed taken advantage of the weaknesses in government (on issues of regulations and enforcement) to exploit the farmers. This is complicated by inadequate agro-processing facilities

2. Low staffing levels

The district has very few staff who cannot meet the demands of the farming communities. The staff to household (farmer) ratio stands at 1:5450. This means that there is a very big gap in services delivery in the communities.

3. Rampant pests & diseases in crops and livestock

There are rampant pests & diseases for all the selected enterprises (coffee/bananas, beans, maize, rice) in the district. Due to inadequate support to pests & disease control, the problem has remained unsolved.

Workplan 5: Health

(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>	3,343,967	3,075,976	4,355,160
District Unconditional Grant (Wage)		0	62,077
Locally Raised Revenues	14,365	0	4,365
Multi-Sectoral Transfers to LLGs	41,256	16,003	67,877
Other Transfers from Central Government	633,600	467,367	870,000
Sector Conditional Grant (Non-Wage)	306,792	230,094	329,334
Sector Conditional Grant (Wage)	2,347,955	2,362,512	3,021,507
<i>Development Revenues</i>	687,130	668,667	573,676
Development Grant	32,673	32,673	0
District Discretionary Development Equalization Grant	70,400	49,794	40,547
Donor Funding	358,430	459,798	358,430
Locally Raised Revenues	33,040	0	
Multi-Sectoral Transfers to LLGs	44,494	4,000	26,606

Vote: 509 Hoima District

Workplan 5: Health

Other Transfers from Central Government	148,093	122,403	148,093
Total Revenues	4,031,097	3,744,643	4,928,836
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,343,967	3,055,857	4,355,160
Wage	2,347,955	2,364,312	3,094,145
Non Wage	996,013	691,545	1,261,015
<i>Development Expenditure</i>	687,130	418,132	573,676
Domestic Development	328,700	180,637	215,246
Donor Development	358,430	237,496	358,430
Total Expenditure	4,031,097	3,473,990	4,928,836

2015/16 Revenue and Expenditure Performance up to March

The approved budget for the Health for the FY 2015/16 is Ushs 4.031 billion. At the end of Q3 a total of Ushs 1.251 billion was released representing a cumulative release of 93% of the approved annual budget and 127% of the planned Q3 budget. The cause of the over performance was due to PHC salaries that overshot the planned target because of new recruitments, and other government transfers from the MoH to carry out mass measles campaign

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to get funding from Primary healthcare and donor. This will include funds for service delivery amounting to 4.9b an increase of 22%. Allocations to the Lower Level Health facilities has been done according to the workload and requirements of each health facility. They will mainly carryout both curative and preventive service. DDEG funds will be spent on rehabilitation of health facilities and staff quarters

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0881 Primary Healthcare

Vote: 509 Hoima District

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Value of essential medicines and health supplies delivered to health facilities by NMS	613600	129	870000
Value of health supplies and medicines delivered to health facilities by NMS	20000	12	870000
Number of health facilities reporting no stock out of the 6 tracer drugs.	43	129	36
Number of outpatients that visited the NGO Basic health facilities	58712	35844	8600
Number of inpatients that visited the NGO Basic health facilities	9000	7213	100
No. and proportion of deliveries conducted in the NGO Basic health facilities	15900	1996	200
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	5540	7713	5200
Number of trained health workers in health centers	403	403	410
No of trained health related training sessions held.	12	2	6
Number of outpatients that visited the Govt. health facilities.	288000	321243	595000
Number of inpatients that visited the Govt. health facilities.	59528	30441	1250
No and proportion of deliveries conducted in the Govt. health facilities	12000	8931	17640
% age of approved posts filled with qualified health workers	65	68	68
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	99	90
No of children immunized with Pentavalent vaccine	21000	24524	24000
No of new standard pit latrines constructed in a village	1	0	0
No of villages which have been declared Open Deafecation Free(ODF)	632	632	0
No of standard hand washing facilities (tippy tap) installed next to the pit latrines	40	0	0
No of healthcentres rehabilitated	1	0	2
No of staff houses constructed	1	0	0
No of staff houses rehabilitated	1	0	1
No of maternity wards constructed	1	0	0
Value of medical equipment procured	1	0	0
Function Cost (UShs '000)	4,031,097	3,473,990	4,363,356
Function: 0883 Health Management and Supervision			
Function Cost (UShs '000)	0	0	565,480
Cost of Workplan (UShs '000):	4,031,097	3,473,990	4,928,836

2015/16 Physical Performance up to March

With the exception of capital projects e.g. construction of maternity wards and construction of medical stores; which

Vote: 509 Hoima District

Workplan 5: Health

are at finishing stages of construction; the other soft ware activities e.g. immunizations were successfully implemented and most of the targets attained.

There has been an improvement in staffing levels to 70% of the approved posts filled because of the 122 health workers that were recruited during the quarter

Planned Outputs for 2016/17

Rehabilitation of staff quarters at Toonya health facilities, will be the only capital project implemented. Other routine PHC activities like immunization, health education and curative services will be conducted at the health facilities according to the facility level. However, no Development Budget was allocated to the District, this has led to no new projects being planned

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

Stakeholders will continue supporting the districts according to their resources available. The off budget activities include provision of comprehensive HIV care by IDI and other stakeholders, support to epidemics like cholera outbreaks and others, mass immunization campaigns, capacity building at different levels.

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

1. Inadequate means of transport

The department has only one vehicle which is not enough. We need three more vehicles for the three health sub districts. This will help in provision of medical supplies and support supervision

2. Hard to reach and stay areas

The staff resist posting and transfers to those hard to reach, even when they eventually report service delivery is poor because in some cases it requires boats to reach immunization sites

3. Inadequate staff accommodation

This leads to absenteeism, late coming and early departures, therefore to low and poor performance and service delivery

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	10,499,532	7,750,378	12,204,081
District Unconditional Grant (Non-Wage)	63,815	44,904	0
District Unconditional Grant (Wage)		0	85,892
Locally Raised Revenues	24,676	20,000	24,676
Multi-Sectoral Transfers to LLGs	20,243	14,684	40,438
Other Transfers from Central Government	10,000	12,766	11,552
Sector Conditional Grant (Non-Wage)	2,265,415	1,474,901	2,265,415
Sector Conditional Grant (Wage)	8,115,383	6,183,123	9,776,109
<i>Development Revenues</i>	819,186	341,615	802,268
Development Grant	293,188	293,188	416,778

Vote: 509 Hoima District

Workplan 6: Education

District Discretionary Development Equalization Gran	69,750	0	
Donor Funding	362,241	6,237	320,000
Multi-Sectoral Transfers to LLGs	94,007	42,190	65,490
Total Revenues	11,318,718	8,091,993	13,006,349

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	10,499,532	7,750,065	12,204,081
Wage	8,115,383	6,183,123	9,862,000
Non Wage	2,384,149	1,566,942	2,342,081
<i>Development Expenditure</i>	819,186	127,347	802,268
Domestic Development	456,945	121,110	482,268
Donor Development	362,241	6,237	320,000
Total Expenditure	11,318,718	7,877,413	13,006,349

2015/16 Revenue and Expenditure Performance up to March

At the end of Q3 a total of Ushs 8.092 billion was released representing a release of 71% of the approved annual budget and 108% of the planned Q3 budget. The good revenue performance was because all the Central Government transfers were released as planned; with the exception of UPE, USE, PTC which released 133% this was due to the Ministry of Education sent the funds in tandem with school terms; good realization of the locally raised revenue, lead to 162% Q3 outturn of the planned local revenues being released to Education department.

Over all the Education department had good absorption rates with 99% of the releases spent.

Department Revenue and Expenditure Allocations Plans for 2016/17

Education department shall operate at a total of shs.13b which is a 15% increase compared to FY 2015/16, there has been an increment of 90% in the development, this will go along way in the provision of school facilities; there is a decline of 12% in donor projections due to the closure of SSI. The allocations are for the functions of: Primary Education.74.4%, Secondary Education -19.4%; Tertiary - 4.6%; Sports, Management and Inspection 1.3%; and Special Needs - 0.3%.

(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	63543	63543	61000
No. of student drop-outs	7000	768	500
No. of Students passing in grade one	220	70	150
No. of pupils sitting PLE	4206	5758	4500
No. of classrooms constructed in UPE	12	2	03
No. of latrine stances constructed	35	5	05
No. of teacher houses constructed		0	01
No. of primary schools receiving furniture	4	0	54
Function Cost (UShs '000)	8,075,477	5,792,248	9,255,540

Vote: 509 Hoima 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
Function: 0782 Secondary Education			
No. of students enrolled in USE	4767	5981	13
Function Cost (US\$ '000)	2,095,982	1,557,441	2,080,039
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	21	7	1
No. of students in tertiary education	207	156	150
Function Cost (US\$ '000)	637,498	409,015	641,532
Function: 0784 Education & Sports Management and Inspection			
No. of tertiary institutions inspected in quarter	2	1	4
No. of inspection reports provided to Council	4	1	4
No. of primary schools inspected in quarter	150	168	335
No. of secondary schools inspected in quarter	10	10	22
Function Cost (US\$ '000)	467,520	108,844	1,013,230
Function: 0785 Special Needs Education			
No. of SNE facilities operational	06	6	6
No. of children accessing SNE facilities	154	66	160
Function Cost (US\$ '000)	42,241	9,864	16,009
Cost of Workplan (US\$ '000):	11,318,718	7,877,413	13,006,349

2015/16 Physical Performance up to March

The physical performance was almost as planned as the table above highlights with the exception of capital projects like classroom construction; latrine stances construction and provision of furniture which await the awarding of contracts. Nsozi Primary School Classroom block is complete and Kigaya COU PS Classroom block is at roofing levels

The other indicators performed well with the exception of those under skills management; this was due to the delay in the commencement of Ibanda Technical Institute which has just been completed.

Planned Outputs for 2016/17

The department has had challenges of conducting supervision and Monitoring for over 8 years without a vehicle. This time under the grants, the department plans to procure a departmental vehicle worth Shs 165m. Thus Ushs75 million of the has been allocated in the FY 2016/17 towards improving staff accommodation at Kigomba Public. Shs 150m shall be spent on classroom construction at Nyawaiga Primary School which has no structures at all.

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

The MOESTS through Literacy Achievement and Retention Activity (LARA) has trained all primary school P.1 and P.2 teachers in 8 coordinating centers and shall provide test books to all P.1 and P2 pupils to a ratio of 1:1 and also provide support supervision to ensure compliance by the trained teachers aimed at improving reading skills in schools.

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

1. Teacher - Pupil absenteeism

Vote: 509 Hoima District

Workplan 6: Education

Absenteeism of teachers and pupils is still very high due to inadequate staff houses as teachers travel long distances. This results into drop out of pupils and abscondment of staff respectively.

2. Inadequate and unreliable means of transport

The department has had no vehicle to conduct School inspection and Monitoring for the last 8 years and yet there are schools which are over 120Km away from the District headquarters which are hardly reached using a motorcycle which is also in a sorry state

3. High teachers' attrition

The rate at which teachers are absconding duty is very high due to poor motivation of staff.

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>	1,263,020	688,434	1,097,016
District Unconditional Grant (Non-Wage)	38,886	27,363	14,445
District Unconditional Grant (Wage)		0	73,286
Locally Raised Revenues	20,961	4,487	
Multi-Sectoral Transfers to LLGs	21,601	19,717	49,337
Other Transfers from Central Government	1,181,572	636,867	
Sector Conditional Grant (Non-Wage)		0	959,948
<i>Development Revenues</i>	672,373	99,519	319,873
District Discretionary Development Equalization Grant	42,610	0	100,838
Locally Raised Revenues	83,596	2,500	100,000
Multi-Sectoral Transfers to LLGs	80,667	49,619	119,035
Other Transfers from Central Government	465,500	47,400	
Total Revenues	1,935,393	787,953	1,416,889
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,251,616	681,072	1,097,016
Wage		0	91,962
Non Wage	1,251,616	681,072	1,005,054
<i>Development Expenditure</i>	683,777	78,807	319,873
Domestic Development	683,777	78,807	319,873
Donor Development	0	0	0
Total Expenditure	1,935,393	759,879	1,416,889

2015/16 Revenue and Expenditure Performance up to March

The Roads budget for the FY 2015/16 is Ushs 1.935 billion including funds to be transferred to LLGs for Community Access Roads, Kigorobyia Town Council and for CAIIP. The bulk of these funds are for rural roads maintenance both periodic, mechanized and manual maintenance. At the end of quarter 3, a total of Ushs 254 millions was released of only 41% of approved annual budget and 80% of the quarterly budget.

Vote: 509 Hoima District

Workplan 7a: Roads and Engineering

Department Revenue and Expenditure Allocations Plans for 2016/17

For the FY 2016/17, Shs 1.4bn has been projected, a decrease of 27% mainly due to the exclusion of 400m for upgrading Kigorobyia Town Council roads, however, out of this 15% is for development mainly to cater for completion of District offices at Kasingo and operations of works office; construction of community access roads and district roads rehabilitation.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	10	10	10
Length in Km. of urban roads upgraded to bitumen standard	1	0	
Length in Km of urban unpaved roads rehabilitated	12	0	
Length in Km of Urban unpaved roads routinely maintained	29	29	29
Length in Km of District roads routinely maintained	615	615	615
Length in Km of District roads periodically maintained	49	38	56
No. of bridges maintained	3	2	1
Length in Km. of rural roads constructed	75	55	10
Length in Km. of rural roads rehabilitated	7	7	
Function Cost (UShs '000)	1,720,423	711,761	1,292,984
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed		0	2
Function Cost (UShs '000)	214,970	48,118	123,905
Cost of Workplan (UShs '000):	1,935,393	759,879	1,416,889

2015/16 Physical Performance up to March

The roads and engineering sector carried out periodic maintenance on Bujawe- Kasenyi - Nyakabingo, 100% complete. It received funds for the Ruhunga - Kabaale road and Bururu - Ngangi road. On going road works are at Ruhunga - Kabaale road, swamp filling and culverts installation on Butimba - Munteme road, Ruhunga -Kicakanya road and Kitoba - Icukira road in kitoba - Kigorobyia Subcounties.

Routine maintenance using road gangs was carried out on 344 kilometres of most of the roads in all the sub counties; Kigorobyia Town Council too carried out routine maintenance on its roads, however, funds were released to the sub counties.

Planned Outputs for 2016/17

The District shall implement road maintenance works majorly by force account. It will ensure full routine maintenance of the road network mainly by road gangs. Routine mechanized maintenance shall be to the maximum extent possible. Periodic maintenance shall only be for section in great danger of slipping out of maintenance realm. 615 km of District roads will be routinely maintained through road gangs and mechanization, 56km to be periodically maintained.

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

Vote: 509 Hoima District

Workplan 7a: Roads and Engineering

CAIP-3 is supporting the district in 5 sub counties of Kyangwali, Kiziranfumbi, Kigoroby, Buhnika and Kyabigambire with at least 15 km of access roads per annum. CNOOC construct a number of access roads/streets in Buhuka in Kyangwali . Hoima Sugar Company is also constructing some roads in Kiziranfumbi and Kabwoya sub counties. ARSDP is to support the district to improve connectivity linking local producers, tourists, and commercial and industrial enterprises to goods and services.

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

1. Lack of a full road unit

The District lacks water bowser, roller and enough dampers to work on graded roads to improve quality. The grader can not work effectively on heavy grading and yet the bulk of our roads require heavy grading and rehabilitation, this has led to breakdowns.

2. Inadequate funding

Funds released for road maintenance is still small compared to the scope and road conditions proposed for maintenance.

3. Big road network

The District has high road network of 615km which requires regular maintenance but with very little funds.

Workplan 7b: Water

(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>	12,991	0	89,321
District Unconditional Grant (Wage)		0	27,269
Multi-Sectoral Transfers to LLGs	12,991	0	
Sector Conditional Grant (Non-Wage)	0	0	44,052
Support Services Conditional Grant (Non-Wage)		0	18,000
<i>Development Revenues</i>	488,259	405,408	877,054
Development Grant	383,567	383,567	718,054
District Discretionary Development Equalization Grant	40,000	0	
Donor Funding		0	137,000
Locally Raised Revenues	4,000	0	
Multi-Sectoral Transfers to LLGs	38,692	5,341	
Transitional Development Grant	22,000	16,500	22,000

Vote: 509 Hoima District

Workplan 7b: Water

Total Revenues	501,250	405,408	966,375
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>34,991</i>	<i>5,067</i>	<i>89,321</i>
Wage		0	27,269
Non Wage	34,991	5,067	62,052
<i>Development Expenditure</i>	<i>466,259</i>	<i>193,625</i>	<i>877,054</i>
Domestic Development	466,259	193,625	740,054
Donor Development	0	0	137,000
Total Expenditure	501,250	198,692	966,375

2015/16 Revenue and Expenditure Performance up to March

During the quarter the sector received Shs.213,636,000 (210% of the planned funds for the quarter) from the following sources: Rural water grant: Shs.208,136,000 and Sanitation grant: Shs.5,500,000. During the quarter Shs.153,048,000 was spent i.e 71.6% of the funds received. This was basically used to pay for the physical projects which were completed during the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department anticipates to receive an increment of 62% of its budget this is a big boost to the provision of safe water and the fight against climate change. The grant reforms will also lead to the department allocating 7% (Shs.64 m to the sub counties for the repairs of their water sources. 2% of the budget on the promotion of community hygiene and sanitation. Out of that 70% will be used to put up new water points, 11% is to be used for software activities, and climate change activities.

(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

Vote: 509 Hoima 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	25	16	26
No. of water points tested for quality	0	0	140
No. of District Water Supply and Sanitation Coordination Meetings	4	1	4
% of rural water point sources functional (Gravity Flow Scheme)	90	87	95
% of rural water point sources functional (Shallow Wells)	78	77	80
No. of water user committees formed.	29	29	76
No. of Water User Committee members trained	203	203	532
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	0	0	12
No. of public latrines in RGCs and public places	1	1	1
No. of springs protected	3	3	2
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	10	3	
No. of deep boreholes drilled (hand pump, motorised)	4	0	13
No. of deep boreholes rehabilitated	11	11	10
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	1	1
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	0	0	2
Function Cost (US\$ '000)	490,082	197,911	948,375
Function: 0982 Urban Water Supply and Sanitation			
No. of new connections made to existing schemes		0	2
Function Cost (US\$ '000)	11,168	781	18,000
Cost of Workplan (US\$ '000):	501,250	198,692	966,375

2015/16 Physical Performance up to March

During the quarter the sector managed to complete the following projects: Construction of Butema Mini Piped Water System, rehabilitation of eleven boreholes, construction of public toilet at Ikoba market and construction of three springs. The only unfinished project is borehole drilling. However survey and sighting was completed and what remains is the actual drilling. I am optimistic that this will also be completed by end of May.

Planned Outputs for 2016/17

During the FY 2016/2017, the department intend to construct 2 springs; 12 boreholes drilled; rehabilitate 5 boreholes; construct one mini piped water system for Kapaapi trading center and also construct a 1 public toilet. And sensitize communities on climate change and community based maintenance systems A total of forty boreholes will be rehabilitated by the sub-counties using the funds that will be remitted to them from the Rural Water Grant

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

Vote: 509 Hoima District

Workplan 7b: Water

There are a number of CG and non - state actors in the district namely World Vision that is operating in the 2 sub counties of Kiziranfumbi and Kyabigambire; UNHCR/AAH in Kyangwali; Uganda Red Cross in Kigorobya; these are water stressed areas, therefore the contributions of these NGOS/Donors is a welcome relief. The CG is set to commence construction of Kabwoya and Buseruka piped pumped water systems.

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

1. Low levels of staffing

The department is supposed to have two borehole maintenance technicians. These are very critical in ensuring the functionality of water sources. Unfortunately up to now no recruitment has been done. This explains why at time we fail to meet our target.

2. Cheap technologies exhausted

The cheap technologies (i.e. springs and shallow wells) are almost exhausted. The available feasible ways of providing water to the needy communities is through piped water systems and boreholes which are expensive yet our budgetary allocation is small

3. Environmental Degradation

Indiscriminate cutting of trees which has led to destruction of some of the water catchments leading to the drying of some wells

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	92,937	31,464	273,743
District Unconditional Grant (Non-Wage)	26,977	18,983	36,261
District Unconditional Grant (Wage)		0	151,964
Locally Raised Revenues	49,844	4,295	49,844
Multi-Sectoral Transfers to LLGs	7,654	1,840	22,520
Sector Conditional Grant (Non-Wage)	8,462	6,347	13,153
<i>Development Revenues</i>	15,425	11,625	9,829
District Discretionary Development Equalization Grant	5,115	5,115	
Locally Raised Revenues	512	0	
Multi-Sectoral Transfers to LLGs	9,798	6,510	9,829

Vote: 509 Hoima District

Workplan 8: Natural Resources

Total Revenues	108,362	43,089	283,571
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>92,937</i>	<i>24,015</i>	<i>273,743</i>
Wage		250	157,205
Non Wage	92,937	23,765	116,538
<i>Development Expenditure</i>	<i>15,425</i>	<i>11,625</i>	<i>9,829</i>
Domestic Development	15,425	11,625	9,829
Donor Development	0	0	0
Total Expenditure	108,362	35,640	283,571

2015/16 Revenue and Expenditure Performance up to March

The Natural Resources Department received Ushs 7.61 million out of the planned Ushs 21.118 for the quarter, leading to only a 36% quarter outturn. The deficits were mainly in the non allocation of locally raised which was at 0 % this was due to low collections of the local revenues and allocated to department.

Whereas the department received 36% quarter outturn , it absorbed 99% because the extra funds under the CG for natural resources - wetlands was received towards the end of quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Natural resource budget has increased by 163% from 108m to 284m largely due to wage allocation to the department, otherwise the department still largely depends on local revenue and unconditional grant. There are no budget projections for development .

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	20	6	20
Number of people (Men and Women) participating in tree planting days	50	45	50
No. of Agro forestry Demonstrations	1	1	1
No. of community members trained (Men and Women) in forestry management	50	22	20
No. of monitoring and compliance surveys/inspections undertaken	12	5	12
No. of Water Shed Management Committees formulated	6	4	12
No. of Wetland Action Plans and regulations developed	10	6	
Area (Ha) of Wetlands demarcated and restored	10	6	50
No. of community women and men trained in ENR monitoring	33	12	33
No. of monitoring and compliance surveys undertaken	4	3	11
No. of new land disputes settled within FY	12	8	10
Function Cost (UShs '000)	108,362	35,640	283,572
Cost of Workplan (UShs '000):	108,362	35,640	283,572

Vote: 509 Hoima District

Workplan 8: Natural Resources

2015/16 Physical Performance up to March

The main activities carried out included: preparation 1 NR departmental budget/report and submitted to Ministry, held 3 departmental meetings, maintained the tree nursery; and monitored planted trees on Wambabya catchment. Assessed, levied and collected taxes from forest products, reviewed EIAs for oil & gas activities, conducted inspection for schools & land for environment recommendation, conducted physical inspection of markets, determined premium rates and ground rent assessment and extension renewal for leaseholds and freeholds, on going with titling of Kiragura parish and EARs land.

Planned Outputs for 2016/17

The department outputs include district natural resource management, tree planting and afforestation, training in forestry management, forestry regulation and inspection, community training in wetland management, river bank and wetland restoration, stakeholder environmental training and sensitization, monitoring and evaluation of environmental compliance, land management services (surveying, valuation, titling and lease management), and lastly infrastructure planning.

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

The natural resources sector will liaise with other development partners like USAID-Tetra tech, NEMA, PES, UNHCR, AAH, CWSCT, JGI, NAHI, REDD+, WWF, LEAF, CLUSA and other NGO's/CSO's in the management of environment and natural resources. Albertine Region Sustainable Development Plan funded by the World bank is expected to support physical planning and surveys sub sector through planning of rural growth centres and provision of surveys equipment.

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

1. Low staff levels

There is need for filling vacant critical posts in the sector especially land management officer, registrar, stenographer secretary and the DNRO

2. Inadequate funds allocated to the department.

The sector only receives conditional grant funds for wetlands, leaving the other functions to the unreliable locally raised revenue hence affecting sector activities especially field based activities.

3. Lack of field logistics

The department lacks field logistics for inspection (vehicle, Cameras, GPS, Measuring tape, and other lands equipment)

Workplan 9: Community Based Services

(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:			
Recurrent Revenues	178,298	109,645	325,056
District Unconditional Grant (Non-Wage)	20,428	14,375	20,428
District Unconditional Grant (Wage)		0	141,848

Vote: 509 Hoima District

Workplan 9: Community Based Services

Locally Raised Revenues	18,313	0	18,313
Multi-Sectoral Transfers to LLGs	31,092	13,923	37,523
Sector Conditional Grant (Non-Wage)	108,465	81,347	106,945
Development Revenues	501,803	59,588	385,819
District Discretionary Development Equalization Grant	120,332	58,138	
Multi-Sectoral Transfers to LLGs		1,450	
Other Transfers from Central Government	381,471	0	381,471
Transitional Development Grant		0	4,348
Total Revenues	680,101	169,233	710,875

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	178,298	103,492	325,056
Wage		0	145,993
Non Wage	178,298	103,492	179,063
Development Expenditure	501,803	59,548	385,819
Domestic Development	501,803	59,548	385,819
Donor Development	0	0	0
Total Expenditure	680,101	163,040	710,875

2015/16 Revenue and Expenditure Performance up to March

The composition of the budget by expenditure category is as follows: non wage recurrent expenditure was Ushs 178.298 million (26%); and development is Ushs 59 million to cater for CDD Projects but was not spent due delay in generation of projects and the IFMS. At the end of Q3 a total of Ushs 81.667 million was released representing a release of 20% of the approved budget and 49% of the planned Q3 budget. The cause of the dismal performance was due to poor realization of the locally raised revenue, leading to 0% Q2 outturn.

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been a 5% increment in the proposed budget of 2016/17 as compared to the 2015/16 approved budget this is mainly due to the non continuance of the CDD funds and a provision for salaries. Otherwise the allocations to the departmental expenditures have remained largely the same. 70% of the release to the department shall be transferred to Low local governments and 30% is what shall be remain at the district headquarters

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1081 Community Mobilisation and Empowerment

Vote: 509 Hoima District

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of children settled	80	68	80
No. of Active Community Development Workers	16	18	18
No. FAL Learners Trained	1100	1000	1100
No. of children cases (Juveniles) handled and settled	52	53	52
No. of Youth councils supported	15	9	15
No. of assisted aids supplied to disabled and elderly community	00	0	00
No. of women councils supported		9	12
Function Cost (UShs '000)	680,101	163,040	710,875
Cost of Workplan (UShs '000):	680,101	163,040	710,875

2015/16 Physical Performance up to March

Despite the low quarter outturn, the physical performance was still achieved as planned as the table above highlights. Only over 20 children were settled; 17 juveniles cases handled and settled, youth groups were followed up; the number of active community development workers decreased to 18 because Kigorobyia TownCouncil is now self accounting. Labour disputes and work based inspections shoot up due to increased work place establishments.

Planned Outputs for 2016/17

The department has planned to resettle 20 children, carry out 120 work based inspections, support 12 youth, 12 women, 12 PWD councils, support 16 PWD groups with grants, and mainstream gender in all departments and LLGs. Conduct monitoring for government programmes, establish 50 new FAL classes and also induct all staff on current development issues. The department is over whelmed by the increasing number of child abuse and neglect cases handled due to oil and gas activities in the district. It is planned that 36 youth groups will be supported under the YLP.

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

There is need for follow up with JLOS that showed interest to support the district for construction of a remand home in kyabigambire sub county; the department also planned to construct an own office block with support form donors and partners and procure an office vehicle.

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

1. Lack of reliable means of transport for coordination, and supervision

The community development workers rely on motorcycles as a tool to facilitate community mobilization. However, the only Jialing motorcycles which were given years back are broken down thus affecting the performance of community staff at the sub counties.

2. Emerging social issues as a as a result of oil and gas discovery

The community expectations are high, high influx of people into the district, mush rooming NGOs with varied agendas consequently mixing up our communities and hence affecting the participation in many government programmes.

3. Inadequate resources allocation to the department

Vote: 509 Hoima District

Workplan 9: Community Based Services

A part from YLP and conditional grants for women, youth and disabilities, the department heavily relies on local revenue which is far inadequate to facilitate service delivery in the areas of probation, Labour, culture and general coordination.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	203,487	97,118	274,556
District Unconditional Grant (Non-Wage)	97,691	68,742	119,994
District Unconditional Grant (Wage)		0	45,069
Locally Raised Revenues	87,493	28,376	109,493
Support Services Conditional Grant (Non-Wage)	18,303	0	
<i>Development Revenues</i>	16,530	0	58,966
District Discretionary Development Equalization Gran	11,530	0	28,277
Locally Raised Revenues	5,000	0	
Unspent balances - donor		0	30,689
Total Revenues	220,017	97,118	333,522
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	203,487	97,117	274,556
Wage		0	45,069
Non Wage	203,487	97,117	229,487
<i>Development Expenditure</i>	16,530	0	58,966
Domestic Development	16,530	0	28,277
Donor Development	0	0	30,689
Total Expenditure	220,017	97,117	333,522

2015/16 Revenue and Expenditure Performance up to March

The approved budget for the District Planning Unit for the FY 2015/16 was Ushs 220.017 million. The composition of the budget by expenditure category was as follows: non wage recurrent expenditure was Ushs 203.487 million (92.5%); and development was only Ushs 16.53 million (7.5%).

At the end of Q3 a total of Ushs 24.423 million was released representing a release of 22% of the approved budget and 54% of the planned Q3 budget. The cause of the dismal performance was due to poor realization of the locally raised revenue, leading to no release of the planned local revenues being released to DPU.

No funds were released for development expenditure mainly because most projects were yet to be awarded hence M&E activities were deferred to Q3. However, un conditional grant non wage was released 100% as planned and all of it absorbed by the DPU.

Over all the DPU had good absorption rates with 100% of the releases spent.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 509 Hoima District

Workplan 10: Planning

There increase of 52% from 220m to 334m is due to UNICEF funding. 90% of the DPU budget is for recurrent expenditure while 10% is for development expenditure, mainly for project formulation and monitoring and evaluation of sector plans. The major expenditure head is operational planning followed by M&E of Sector Plans.

(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 Local Government Planning Services			
No of qualified staff in the Unit	4	4	4
No of Minutes of TPC meetings	12	3	12
Function Cost (UShs '000)	220,017	97,117	333,522
Cost of Workplan (UShs '000):	220,017	97,117	333,522

2015/16 Physical Performance up to March

Despite the low quarter outturn, the physical performance was almost as planned as the table above highlights. DDP II was refined and submitted to the National Planning Authority (NPA) for review, Statistical Abstract was compiled and is ready for publication and dissemination, LGMSD physical progress and accountability reports were produced and submitted to MoLG; Internal Assessment of the District and Lower Local Governments was conducted.

Planning Unit participated in the formulation of the Central Forest Reserves (CFR) Management Plan; HIV and AIDS Strategic Plan; and the District Environment Action Plan; 3 DTPC meetings were organized and 3 sets of DTPC minutes produced; and Q4 FY 2014/15 Budget Performance Report was compiled and submitted to MoLG, OPM and MoFPED.

Planned Outputs for 2016/17

The key outputs for FY 2016/17 under the DPU will include District Internal Assessment Report 2015, enhance Output Oriented Budgeting and deepen OBT in all departments.; technical support on harmonized planning to LLGs, design and maintain a district statistical database and construct a databank for the district, produce statistical reports especially the District Statistical Abstract, produce and disseminate population reports at district level, conduct and produce LQAS/survey reports.

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

The Planning Unit works very closely with a number of NGOs notably UNICEF, World Vision Hoima Cluster, ACTADE, development partners of Tullow and CNOOC especially in areas of Participatory Development Methodologies and Monitoring and Evaluation of development programmes and projects.

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

1. Inadequate and unreliable means of transport

DPU has only an old motor cycle as the means of transport, this has affected its functionality especially in M&E of development programmes and projects

2. Inadequate IT Equipment

Vote: 509 Hoima District

Workplan 10: Planning

DPU lacks a reliable, efficient and cheap internet connectivity, it also lacks a photocopying machine and a fully operational and well equipped computer lab

3. The Dearth of Planning Skills in LLCs

LG Planning and Budgeting is premised on the principle of participation of all stakeholders, but many of the grassroots institutions are constrained by lack of planning skills

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
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	56,511	44,670	114,356
District Unconditional Grant (Non-Wage)	41,326	29,080	43,651
District Unconditional Grant (Wage)		0	43,571
Locally Raised Revenues	9,880	12,740	13,880
Multi-Sectoral Transfers to LLGs	2,580	810	13,255
Support Services Conditional Grant (Non-Wage)	2,725	2,040	
<i>Development Revenues</i>	3,391	2,250	6,400
District Discretionary Development Equalization Grant	3,000	2,250	
District Unconditional Grant (Non-Wage)		0	6,400
Multi-Sectoral Transfers to LLGs	391	0	
Total Revenues	59,902	46,920	120,756
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	56,511	44,576	114,356
Wage		0	53,268
Non Wage	56,511	44,576	61,088
<i>Development Expenditure</i>	3,391	2,250	6,400
Domestic Development	3,391	2,250	6,400
Donor Development	0	0	0
Total Expenditure	59,902	46,826	120,756

2015/16 Revenue and Expenditure Performance up to March

The approved budget for the Internal Audit Unit for the FY 2015/16 was Ushs 59.902 million. The composition of the budget by expenditure category was as follows: non wage recurrent expenditure was Ushs 56.511 million (94.3%); and development was only Ushs 3.39 million (5.7%).

At the end of Q2 a total of Ushs 11.142 million was released representing a release of 36% of the approved budget and 65% of the planned Q2 budget. No funds were released under locally raised revenues because there was under performance of the local revenues; no funds were released under CG to PAF monitoring because the activities of monitoring were deferred to Q3.

No funds were released for development expenditure mainly because capital projects were yet to be awarded hence auditing of on going projects and activities were deferred to Q3. However, un conditional grant non wage was released

Vote: 509 Hoima District

Workplan 11: Internal Audit

100% as planned and 73% of it absorbed by the Internal Audit

Over all the Internal Audit Unit had good absorption rates with 100% of the releases spent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department of Internal Audit will largely receive its funding from the discretionary funds of unconditional grant non wage and locally raised revenues amounting to Shs 121 million as compared to Ushs 60m in the FY 2015/16 this mainly due to the wages provisions.

(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	4	3	4
Date of submitting Quaterly Internal Audit Reports		27/01/2016	30/07/2016
<i>Function Cost (UShs '000)</i>	<i>59,902</i>	<i>46,826</i>	<i>120,756</i>
Cost of Workplan (UShs '000):	59,902	46,826	120,756

2015/16 Physical Performance up to March

The physical performance of Internal Audit was almost as planned as the table above highlights. Quarter 1 Internal Audit report was compiled and submitted to the District Chairperson and Sub County Chairpersons in accordance with the law; all departments and sub counties were audited for Q3 and two special audits were carried on Ruhunga and Kimbugu Primary Schools as per the instructions of the Chief Administrative Officer and the special audit reports submitted to the authorities. Internal Audit participated in the Internal Assessment of the District and Lower Local Governments.

Planned Outputs for 2016/17

The department outputs are classified into the following categories: financial audit, value for money, purchase of office furniture. Audits will be conducted on all departments, UPE schools, USE Schools, VTIs, Government aided health facilities; special audits will be conducted on the instructions of the CAO or Council.

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

USAID/UKAID GAPP Project and ACCODE have been supportive in training of staff and councillors in transparency and accountability. The MoLG and Chief Internal Auditor in MoFPED have provided guidance and support supervision to the department.

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

1. Understaffing

The department lacks a substantive Principal Internal Auditor which is a critical post for the effective performance of the Internal Audit Unit

2. Lack of transport

Vote: 509 Hoima District

Workplan 11: Internal Audit

The Internal Audit Unit has no vehicles for effective auditing of cost centres outside the district headquarters

3. Low funding

The Department solely depends on locally raised revenues and unconditional grant which is unreliable and inadequate