

Vote: 517 Kamuli 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

Kamuli District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,308,927	358,005	628,765
2a. Discretionary Government Transfers	3,798,784	1,861,511	3,605,918
2b. Conditional Government Transfers	29,024,799	20,224,903	28,981,213
2c. Other Government Transfers	1,450,506	862,125	1,741,070
3. Local Development Grant		782,538	0
4. Donor Funding	474,659	905,372	583,919
Total Revenues	36,057,675	24,994,454	35,540,886

Planned Revenues for 2016/17

The planned revenue for FY 2016/17 is expected to reduce by 7% as compared to FY 2015/16. This is mainly due to the creation of Kamuli Municipal Council as a separate vote which has been allocated part of the resources that were in the FY 15/16 budget especially the Education and Health sectors. In addition there are no donor funds due lack of commitment from the donors at this point in time .

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,825,152	898,808	4,595,302
2 Finance	661,854	400,687	550,754
3 Statutory Bodies	3,938,586	1,550,750	797,265
4 Production and Marketing	517,767	351,664	815,484
5 Health	5,053,621	4,672,995	5,949,440
6 Education	20,263,738	13,720,245	18,841,267
7a Roads and Engineering	1,918,099	882,208	1,328,036
7b Water	975,244	327,219	834,056
8 Natural Resources	170,255	119,345	236,206
9 Community Based Services	551,733	304,962	1,404,302
10 Planning	69,626	38,348	88,312
11 Internal Audit	112,000	67,096	100,462
Grand Total	36,057,675	23,334,327	35,540,886
	<i>Wage Rec't:</i>	21,299,083	15,208,339
	<i>Non Wage Rec't:</i>	11,984,797	6,246,648
	<i>Domestic Dev't</i>	2,299,136	1,179,950
	<i>Donor Dev't</i>	474,659	699,389

Planned Expenditures for 2016/17

The expenditure plans for FY 2016/17 have decreased compared to FY 2015/16 due part of the resources being spent under Kamuli Municipal vote. However that notwithstanding the expenditure plans have focussed on key service delivery sectors of Education, Health, Works and Production getting the biggest share of the resources. There is a significant reduction in resources allocated to Statutory bodies as a result of shifting the pensions from Statutory to Administration.

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Executive Summary

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,308,927	358,005	628,765
Local Government Hotel Tax	8,000	2,813	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	1,480	492	
Refuse collection charges/Public convenience	4,240	1,660	1,000
Property related Duties/Fees	127,906	2,217	10,260
Park Fees	187,475	57,919	6,000
Other licences	73,525	6,580	26,095
Other Fees and Charges	17,318	22,277	11,000
Miscellaneous	183,696	13,770	50,000
Registration of Businesses	16,652	2,369	3,000
Local Service Tax	170,852	106,448	136,430
Educational/Instruction related levies	37,000	0	
Liquor licences	715	0	
Land Fees	45,940	6,195	55,714
Inspection Fees	297	0	
Business licences	87,641	52,733	65,756
Animal & Crop Husbandry related levies	24,959	1,280	12,740
Advertisements/Billboards	21,100	0	
Advance Recoveries		6,457	
Market/Gate Charges	40,000	38,803	100,770
Sale of (Produced) Government Properties/assets		0	120,000
Sale of non-produced government Properties/assets	220,769	13,786	
Unspent balances – Locally Raised Revenues		77	
Application Fees	26,057	8,722	30,000
Rent & Rates from other Gov't Units	13,305	13,407	
2a. Discretionary Government Transfers	3,798,784	2,644,050	3,605,918
District Unconditional Grant (Non-Wage)	809,067	589,881	955,722
Urban Unconditional Grant (Non-Wage)	91,396	66,059	
District Unconditional Grant (Wage)	2,065,188	1,142,989	2,089,959
District Discretionary Development Equalization Grant	782,538	782,538	498,832
Urban Unconditional Grant (Wage)	50,595	62,582	61,406
2b. Conditional Government Transfers	29,024,799	20,222,076	28,981,213
Gratuity for Local Governments		0	617,159
Transitional Development Grant	22,000	16,500	178,675
Support Services Conditional Grant (Non-Wage)	3,360,775	1,232,885	18,000
Sector Conditional Grant (Wage)	19,003,748	14,028,798	19,232,845
Sector Conditional Grant (Non-Wage)	5,255,282	3,580,744	5,632,224
Development Grant	1,382,994	1,363,148	1,171,068
Pension for Local Governments		0	2,053,739
General Public Service Pension Arrears (Budgeting)		0	77,501
2c. Other Government Transfers	1,450,506	862,125	1,741,070
Oil Seed Project		0	24,000
Unspent balances – Other Government Transfers		947	

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A. Revenue Performance and Plans

PENSION AND GRATUITY ARREARS		0	579,617
YOUTH LIVELIHOOD PROGRAM (YLP)		0	809,322
UNEB (PLE Expenses)	21,000	22,912	
UNEB		0	21,000
Unspent balances – Conditional Grants		160,861	
UGANDA WOMEN ENTREPRENEURSHIP PROGRAM(UWEP)		0	99,000
Roads Maintenance- Uganda Road fund	1,429,506	677,405	
Unspent balances – UnConditional Grants		0	208,131
4. Donor Funding	474,659	905,372	583,919
UNICEF(BDR)		147,072	
MANIFEST	50,000	33,461	
GAVI	24,000	100,705	
Gender Based Violence		0	48,000
Gender Based Violence Prevention(GBV)		6,633	
Global Fund (Malaria Control)		46,131	
HIV	10,000	302	
measles/HPV vaccination		141,353	
Neglected Tropical Diseases(NTD.)	114,354	22,317	
Positive Living (PACE)	4,530	930	
SIGHT SAVERS		0	36,000
Sight Savers.	110,432	101,281	
Strengthening Decentralisation for Sustainability (SDS) Grant B	5,459	0	
Strengthening Decentralisation for Sustainability (SDS) Grant A	74,685	115,012	
Sustainable Land Management (SLM)	10,000	11,969	
UNICEF (Family Health Days)	50,000	31,762	
UNICEF- Educ		0	37,678
UNICEF(MOM CONNECT)		146,444	
UNICEF-Health		0	401,270
USAID - SDS		0	60,971
UNICEF (Jigger Eradication)	21,200	0	
Total Revenues	36,057,675	24,991,627	35,540,886

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The locally raised revenue projection for FY 2016/17 is significantly lower compared to FY 2015/16. This is because most of the revenue in the 2015/16 was in respect of collection by Kamuli Town Council. With the creation of the new Municipality the revenue is now to be collected under the Municipality and in addition a number of other local revenue facilities previously under rural sub counties have also become part of the Municipality.

(ii) Central Government Transfers

The revenue forecasts of central Government Transfers for FY 2016/17 have reduced by the extent to which the beneficiary units have become part of the Municipal council. These include USE, UPE, Salaries, PHC . Otherwise there is no significant in the per capita of these grants.

(iii) Donor Funding

There is a significant reduction on donor funding due expiry of some MoUs and new ones are not yet approved.

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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>	1,645,986	835,452	4,495,322
District Unconditional Grant (Non-Wage)	96,911	157,129	158,205
District Unconditional Grant (Wage)	1,127,643	393,111	610,290
General Public Service Pension Arrears (Budgeting)		0	77,501
Gratuity for Local Governments		0	617,159
Locally Raised Revenues	113,119	74,777	186,432
Multi-Sectoral Transfers to LLGs	277,346	187,383	131,094
Other Transfers from Central Government		0	579,617
Pension for Local Governments		0	2,053,739
Support Services Conditional Grant (Non-Wage)	30,967	23,051	
Unspent balances – Other Government Transfers		0	19,878
Urban Unconditional Grant (Wage)		0	61,406
<i>Development Revenues</i>	179,166	103,960	99,981
District Discretionary Development Equalization Gran	151,248	76,435	26,836
Locally Raised Revenues		0	25,000
Multi-Sectoral Transfers to LLGs	27,918	27,524	18,145
Transitional Development Grant		0	30,000
Total Revenues	1,825,152	939,411	4,595,302
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,637,867	800,209	4,495,322
Wage	1,178,238	455,694	671,221
Non Wage	459,629	344,515	3,824,101
<i>Development Expenditure</i>	187,285	98,599	99,981
Domestic Development	187,285	98,599	99,981
Donor Development	0	0	0
Total Expenditure	1,825,152	898,808	4,595,302

2015/16 Revenue and Expenditure Performance up to March

Out of the projected revenue for the quarter of Shs. 448,788,000, Shs. 309,236,000 was realised giving a revenue performance of 69%. The underperformance was mainly due underperformance of wage (45%) due to staff not yet recruited and multisectoral (54%). The total expenditure was Shs. 275,537,000 of which Shs. 128,128,000 was wage and Shs. 107,745,000 was non wage recurrent while Shs. 39,664,000 was spent on development. Cumulative revenue was 51% of the annual budget while cumulative expenditure was 49% mainly due wages underperformance.

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocation to the department has increased by 145% for FY 2016/17 compared to FY 2015/16 mainly due provision for pension of Shs. 2.9bn= budgeted under Statutory Bodies in FY 2015/16. Additional allocation of Unconditional non wage has been made to cater for activities not adequately funded including legal costs, Public functions, vehicle maintenance. The development allocation has reduced due to reduction in allocation to the new administration block to comply with the new DDEG guidelines.

(ii) Summary of Past and Planned Workplan Outputs

2015/16	2016/17
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Workplan 1a: Administration

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381			
%age of LG establish posts filled			65
No. (and type) of capacity building sessions undertaken	5	4	2
Availability and implementation of LG capacity building policy and plan		yes	Yes
No. of monitoring visits conducted	4	3	
No. of monitoring reports generated	4	3	
No. of computers, printers and sets of office furniture purchased	0	0	1
Function Cost (US\$ '000)	1,825,152	898,808	4,595,302
Cost of Workplan (US\$ '000):	1,825,152	898,808	4,595,302

2015/16 Physical Performance up to March

Salary paid to staff, Staff appraised, World Aids day celebrated, Career development facilitated, Monitoring of government programmes, Roofing of new Administration block paid, Legal matters handled. 1 Quarterly performance report prepared and submitted to Committee.

Planned Outputs for 2016/17

Payment of salaries for dept staff, Construction of Administration block, 7 national celebrations held, Staff appraisals, Capacity building activities, Monitoring of Govt programs, public information dissemination, 12 Pay change reports submitted, Administrator general issues handled, 4 Quarterly reports produced and presented to standing committee, Legal issues handled, Records management, Mentoring of LLGs, Preparation of submissions to District Service Commission

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

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

1. Understaffing

Understaffing in some departments affecting the productivity of staff

2. Delayed procurement

long procurement process resulting in delayed implementation

3. Lack of Transport

Most departments lack vehicles making monitoring and supervision of activities difficult.

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	656,698	399,657	537,149
District Unconditional Grant (Non-Wage)	187,275	124,284	101,414

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Workplan 2: Finance

District Unconditional Grant (Wage)	221,495	150,089	242,476
Locally Raised Revenues	36,000	6,000	87,001
Multi-Sectoral Transfers to LLGs	202,721	112,336	104,712
Support Services Conditional Grant (Non-Wage)	9,207	6,948	
Unspent balances – Other Government Transfers		0	1,546
<i>Development Revenues</i>	<i>5,156</i>	<i>1,589</i>	<i>13,605</i>
District Discretionary Development Equalization Grant		0	6,000
Multi-Sectoral Transfers to LLGs	5,156	1,589	7,605
Total Revenues	661,854	401,246	550,754

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>656,698</i>	<i>399,098</i>	<i>537,149</i>
Wage	221,495	150,089	242,476
Non Wage	435,203	249,010	294,673
<i>Development Expenditure</i>	<i>5,156</i>	<i>1,589</i>	<i>13,605</i>
Domestic Development	5,156	1,589	13,605
Donor Development	0	0	0
Total Expenditure	661,854	400,687	550,754

2015/16 Revenue and Expenditure Performance up to March

Out of the projected revenue for the quarter of Shs. 165,463,000, Shs. 128,053,000 was realised giving a revenue performance of 77%. The underperformance was due underperformance of multisectoral transfers (58%) and local revenue(0%). The total expenditure was Shs. 128,117,000. Of this, Shs. 50,030,000 was wage, Shs. 77,019,000 was non wage recurrent and Shs. 1,068,000 on development. Cumulative revenue was 61% of the annual budget while cumulative expenditure was 61% mainly due to unfilled posts.

Department Revenue and Expenditure Allocations Plans for 2016/17

There is 11% reduction in allocation to Finance for FY 2016/17 as compared to FY 2015/16. This is due to reduced allocation of LRR/UCG and multisectoral transfers for Municipality coupled with increment in wage for planned recruitment of key staff and a provision for development. The planned expenditure is wage (41%) and non wage (57%) and 2% development expenditure.

(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	30/07/2015	30/07/2015	31/08/2016
Value of LG service tax collection	170852	113823	102000
Value of Hotel Tax Collected	0	2813	0
Value of Other Local Revenue Collections	1130075	250941	414400
Date of Approval of the Annual Workplan to the Council	30/03/2016	30/03/2016	28/02/2017
Date for presenting draft Budget and Annual workplan to the Council	30/04/2016	29/04/2016	31/03/2017
Date for submitting annual LG final accounts to Auditor General	31/08/2015	31/08/2015	31/08/2016
Function Cost (US\$ '000)	661,854	400,687	550,754
Cost of Workplan (US\$ '000):	661,854	400,687	550,754

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Workplan 2: Finance

2015/16 Physical Performance up to March

Salaries paid to staff, . Financial reports produced. Funds disbursed to LLGs and depts, Half year accounts for FY 2015/16 submitted to Accountant General. Quarterly report prepared and submitted to Finance Committee. Local revenue assessment conducted, , LLG staff monitored and supervised.

Planned Outputs for 2016/17

Payment of salaries, Production of final accounts for FY 2015/16, Local revenue mobilisation., Budget for FY 2017/18, 4 Quarterly reports for Committees, Monitoring and supervision of 14 LLGs, 12 Budget Desk meetings, Tax enumeration and assessment ,Monthly and annual review meetings held, Update /Development tax inventory records/ data base

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

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

1. Poor local revenue collections

The collection of revenue tends to be affected by political factors.

2. Lack of transport

The department doesnot have any means of transport making it difficult to mobilise local revenue.

3. Accounting systems

The performance may be affected the IFMS owing to inadequate capacity.

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>	3,936,889	1,574,533	787,265
District Unconditional Grant (Non-Wage)	61,319	46,429	344,565
District Unconditional Grant (Wage)	104,788	136,244	222,226
Locally Raised Revenues	112,600	85,000	91,600
Multi-Sectoral Transfers to LLGs	357,423	116,121	126,075
Support Services Conditional Grant (Non-Wage)	3,300,759	1,190,739	
Unspent balances – Other Government Transfers		0	2,800
<i>Development Revenues</i>	1,697	0	10,000
Locally Raised Revenues		0	10,000
Multi-Sectoral Transfers to LLGs	1,697	0	

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Workplan 3: Statutory Bodies

Total Revenues	3,938,586	1,574,533	797,265
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>3,936,889</i>	<i>1,550,750</i>	<i>787,265</i>
Wage	284,340	136,244	222,226
Non Wage	3,652,549	1,414,507	565,039
<i>Development Expenditure</i>	<i>1,697</i>	<i>0</i>	<i>10,000</i>
Domestic Development	1,697	0	10,000
Donor Development	0	0	0
Total Expenditure	3,938,586	1,550,750	797,265

2015/16 Revenue and Expenditure Performance up to March

Out of the projected revenue for the quarter of Shs. 956,495,000, Shs. 722,674,000 was realised giving a revenue performance of 76%. The underperformance was mainly due to unpaid pension and gratuity and Ex gratia (43%) during the quarter. The total expenditure was Shs. 700,867,000 of which Shs. 45,415,000 was wage and Shs. 655,452,000 was non wage recurrent. Cumulative revenue was 40% of the annual budget while cumulative expenditure was 39% due to underperformance of pension/gratuity.

Department Revenue and Expenditure Allocations Plans for 2016/17

The resource allocation to the department has reduced by about 80% for FY2016/17 compared to the FY 2015/16 due shifting of pension funds of Shs.3.3billion to Administration department. There is also a reduction in multisectoral transfers due creation of Municipal Council taking a portion of the resources. 27.8% of the allocation is to be spent on wages while non wage will be 71% of the departmental budget and 1.2% on devt.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	150	177	150
No. of Land board meetings	8	3	8
No. of Auditor Generals queries reviewed per LG	14	3	10
No. of LG PAC reports discussed by Council	4	0	4
Function Cost (US\$ '000)	3,938,586	1,550,750	797,265
Cost of Workplan (US\$ '000):	3,938,586	1,550,750	797,265

2015/16 Physical Performance up to March

Salary paid to DEC and 13LLG Chairpersons. Gratuity/pension paid to pensioners, 2 DEC meetings held. Councillors paid monthly allowance. Meetings held by DSC, DPAC, DLB and DCC.

Planned Outputs for 2016/17

Payment of salaries for DEC and LC III chairpersons, Ex gratia for LC I & IIs, Monthly allowances paid to LC V councillors, 6 Council meetings, 6 Business committee meetings held, 4 standing committee meetings, 32 meetings for District Service Commission held, 4 District Land Board meetings held, 8 District Contracts Committee meetings held and 16 District Public Accounts Committee meetings held, Monitoring of government programs

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

NIL

Vote: 517 Kamuli District

Workplan 3: Statutory Bodies

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

1. understaffing

The lack of key staff in the lands section affects the processing of land documents.

2. Lack of facilitation

Area land committees are not funded thus making it expensive for the applicants

3. Elections

Delayed induction of newly elected political leaders may affect their functionality in performing their roles thus impacting on other activities.

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>	438,383	311,983	711,394
District Unconditional Grant (Wage)		0	91,627
Locally Raised Revenues	10,000	0	4,000
Multi-Sectoral Transfers to LLGs	35,546	250	10,134
Other Transfers from Central Government		0	24,000
Sector Conditional Grant (Non-Wage)	64,950	48,713	79,888
Sector Conditional Grant (Wage)	327,887	263,021	501,746
<i>Development Revenues</i>	79,384	66,038	104,089
Development Grant	79,384	59,538	78,541
Multi-Sectoral Transfers to LLGs		6,500	9,182
Unspent balances – Other Government Transfers		0	16,367
Total Revenues	517,767	378,021	815,484
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	438,383	311,314	711,394
Wage	327,887	263,021	593,373
Non Wage	110,496	48,293	118,022
<i>Development Expenditure</i>	79,384	40,350	104,089
Domestic Development	79,384	40,350	104,089
Donor Development	0	0	0
Total Expenditure	517,767	351,664	815,484

2015/16 Revenue and Expenditure Performance up to March

During the quarter, the department received a total of shillings 123,757,000 (96%) of the approved quarterly total budget of shillings 129,442,000. Actual expenditure in the quarter was Shs. 104,076,000 (80%) of which Shs. 87,674,000 was wage, and Shs. 15,725,000 was non wage expenditure and 677,000 development leaving an unspent balance of shs. 26,357,000. Cummulative revenue was 73% of the annual budget while cumulative expenditure was 68% .

Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue for FY 2016/17 is 18% higher compared with FY 2015/16; This is due to additional Shs. 91m=

Vote: 517 Kamuli District

Workplan 4: Production and Marketing

Unconditional wage for HQ staff coupled with increase of sector wage by 174m= for recruitment of additional staff. Shs. 24m= expected from the Vegetable Oil Seed Project (VODP II) will produce additional funding during the year. The sector projected annual budget of 804,625= will be spent on recurrent non wage activities (constituting 14.5%); recurrent wage (constituting 73.7%) and development expenditure making 11.7% of the total sector expenditure.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
Function Cost (US\$ '000)	0	0	546,002
Function: 0182 District Production Services			
No. of livestock vaccinated	40000	37630	0
No. of livestock by type undertaken in the slaughter slabs	9000	6150	5320
Number of anti vermin operations executed quarterly	8	6	8
No. of parishes receiving anti-vermin services	79	79	75
No. of tsetse traps deployed and maintained	500	500	0
No of slaughter slabs constructed	1	0	0
Function Cost (US\$ '000)	512,767	351,664	245,515
Function: 0183 District Commercial Services			
No of businesses inspected for compliance to the law	80	0	200
No of awareness radio shows participated in	0	0	2
No of businesses assisted in business registration process	20	0	40
No. of enterprises linked to UNBS for product quality and standards	20	0	20
No. of producers or producer groups linked to market internationally through UEPB	0	0	20
No. of market information reports disseminated	4	0	12
No of cooperative groups supervised	40	4	80
No. of cooperative groups mobilised for registration	10	3	40
No. of cooperatives assisted in registration	10	1	40
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	21	21	20
No. and name of new tourism sites identified	0	0	4
No. of producer groups identified for collective value addition support	0	0	8
No. of value addition facilities in the district	0	0	120
A report on the nature of value addition support existing and needed	No	No	Yes
No of awareness radio shows participated in	2	0	2
No. of trade sensitisation meetings organised at the district/Municipal Council	4	0	4
Function Cost (US\$ '000)	5,000	0	23,966
Cost of Workplan (US\$ '000):	517,767	351,664	815,484

2015/16 Physical Performance up to March

Staff salaries were paid; Office operation & maintenance; PMG planned field activities supervised & technically

Vote: 517 Kamuli District

Workplan 4: Production and Marketing

backstopped; agricultural statistics collected & data analysed; Public awareness creation / sensitization on major crop & livestock diseases/ pests and their control; Conducting quality assurance inspection visits to farmers, produce buyers and produce markets, input dealers & stockists; Crop & livestock disease surveillance; vaccination of 13,100 birds against new castle disease; vaccination of 131 dogs / cats against rabies; fisheries regulation enforcement & compliance inspections to fish landing sites, fish markets and fish farmers; vermin / disease vector control as well as commercial services; Deployed 500 tsetse traps in Namwendwa, Nabwigulu, Kitayunjwa, Namasagali, Butansi, Mbulamuti & Kisozi sub counties.

Planned Outputs for 2016/17

The key planned outputs for FY 2016/17 include the following: - District Production Services 60,000 birds (poultry) are planned to be vaccinated against New Castle Disease, vaccination of 1,120 dogs / cats against rabies, construction of a 2 stance pit latrine at the production office premises and fencing of the production office area; conducting compliance monitoring visits and livestock disease monitoring & surveillance. Procurement of 4,420 Banana Tissue Plantlets resistant to Black Sigatoka and Banana Bacterial Wilt (BBW) disease; Procurement of 100 cera pheromone traps for demonstration on fruit fly control & management; procure 7 soil testing kits; procure 35,376 fish fingerlings for stocking farmers' fish ponds; procure 60 Kenya Top Bar (KTB) hives; 10 pairs of Honey harvesting gear & 15kg of beeswax . Procurement of one laptop computer; Conducting community sensitization meetings on tsetse/Trypanosomiasis control; Vermin control and District commercial services.

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

Other partners implementing activities in the production and marketing sector include Voluntary Efforts for Development Concerns (VEDCO), Africa 2000 Network, Plan International (Kamuli programme area) and Community vision. We also under partnership with the USAID funded Feed the Future Agrinputs Activity.

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

1. Under staffing

The department is currently grossly understaffed after restructuring the NAADS program, there is need to urgently recruit district level and sub county level extension workers.

2. Adulterated inputs on market (seeds & agro chemicals)

The local input stockists are on many occasions dealing in adulterated inputs (seeds and agro chemicals). This has frustrated many would be technology adopters.

3. Inadequate office accommodation and other logistics

There is shortage of / lack of office accommodation and logistics like transport for both office and field staff.

Workplan 5: Health

(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>	4,498,447	4,001,756	5,348,027
District Unconditional Grant (Non-Wage)	38,727	0	36,000
District Unconditional Grant (Wage)		0	132,792
Locally Raised Revenues	12,000	0	
Multi-Sectoral Transfers to LLGs	82,695	21,145	2,669
Sector Conditional Grant (Non-Wage)	995,484	746,613	957,531

Vote: 517 Kamuli District

Workplan 5: Health

Sector Conditional Grant (Wage)	3,369,541	3,233,597	4,219,035
Unspent balances – Other Government Transfers		401	
Development Revenues	555,174	903,441	601,412
Development Grant	22,073	22,073	0
District Discretionary Development Equalization Gran	27,273	0	45,000
Donor Funding	447,745	851,325	506,103
Locally Raised Revenues	15,000	77	
Multi-Sectoral Transfers to LLGs	43,082	29,965	50,309
Total Revenues	5,053,621	4,905,198	5,949,440

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	4,495,720	3,947,612	5,348,027
Wage	3,369,541	3,233,597	4,351,827
Non Wage	1,126,179	714,015	996,200
Development Expenditure	557,901	725,383	601,412
Domestic Development	110,156	37,962	95,309
Donor Development	447,745	687,420	506,103
Total Expenditure	5,053,621	4,672,995	5,949,440

2015/16 Revenue and Expenditure Performance up to March

Out of the budgeted revenue of Shs. 1,259,655,000 for the quarter, Shs. 1,531,537,000 (122%) was realised. The overperformance was mainly due donor (146%) and devt (217%) due to relase of q3 & q4 in Q3.. Actual expenditure in the quarter was Shs. 1,437,289,000 of which Shs. 1,100,740,000 was wage, Shs. 248,166,000 was non wage while Shs. 88,383,000 was development. Cummulative revenue was 100% of the annual budget while cimulative expenditure was 92% due to supplementary funding from devt partners.

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocation to the health sector for FY 2016/17 has increased by 7.5% compared to FY15/16 due to 29% increase staff wages and development funds from DDEG. There has also been a modest increase in commitment from development partners.

(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: 517 Kamuli 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	2750216	1374161154	3
Number of health facilities reporting no stock out of the 6 tracer drugs.	20	0	28
Number of outpatients that visited the NGO Basic health facilities	31059	30697	34165
Number of inpatients that visited the NGO Basic health facilities	7698	4532	8468
No. and proportion of deliveries conducted in the NGO Basic health facilities	2616	2839	2878
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	5940	3454	6534
Number of trained health workers in health centers	227	407	580
No of trained health related training sessions held.	104	66	100
Number of outpatients that visited the Govt. health facilities.	402831	374491	412800
Number of inpatients that visited the Govt. health facilities.	11995	15234	13195
No and proportion of deliveries conducted in the Govt. health facilities	4810	9525	5291
% age of approved posts filled with qualified health workers	61	61	78
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	60	80	80
No of children immunized with Pentavalent vaccine	17819	12653	19600
No of new standard pit latrines constructed in a village		0	1000
No of villages which have been declared Open Defecation Free(ODF)		0	40
No of staff houses constructed	1	1	0
No of maternity wards constructed	1	0	1
No of theatres rehabilitated	1	0	1
Value of medical equipment procured		0	4
Function Cost (US\$ '000)	5,053,620	4,672,995	3,037,446
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	2,152,885
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	759,109
Cost of Workplan (US\$ '000):	5,053,620	4,672,995	5,949,440

2015/16 Physical Performance up to March

199,969 Outpatients registered, 16,243 Inpatient Admissions were conducted, 5801 deliveries conducted in health facilities, 8,164 of children <1 Yr immunised with Pentavalent vaccine (DPT-HebB+Hib3), 1,698 ANC-4th Visit & 6,472 IPT2

Planned Outputs for 2016/17

Planned Outputs: OPD attendance- 546,621, Inpatient admissions- 41,746, Deliveries in health facilities- 12,712, Immunisation of Children Under 1YR with Pentavalent Vaccine-DPT3-HepB+Hib3- 37,898. Physical Performance- Procurement of 4 Oxygen Concentrators for the General Hospital & 3 HC Ivs, Procurement of an X-ray machine for

Vote: 517 Kamuli District

Workplan 5: Health

Kamuli General Hospital, Rehabilitation of Incinerator at Kamuli General Hospital, Upgrading of Namasagali HC III to HC IV & Contributions towards the procurement of tricycle ambulance.

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

Provision of ASRH, Maternal & Child Health services, Sanitation & hygiene promotional activities with support from Plan Uganda; Advocacy for Better Health-JAICOFE/PATH; eMTCT interventions-Mother2mother; Communications for HIV/AIDS, TB, Maternal & Child Health Care-CHC/USAID, Sexual & Gender Based Violence Prevention-UWONET; Reproductive Health-DSW; Reproductive Health & Family Planning Services-Marie Stopes; Fistula Care-Fistula Care Plus

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

1. Inadequate Transport facilities

Inadequate transport facilities for patients referrals from the lower level facilities. This is so cause the existing multi-purpose vehicles are old with high maintenance costs

2. Medical supplies & Equipments

Inadequate medical supplies & equipments for most of the lower level health facilities. This has affected the quality of care in government & PNFP health facilities

3. Inadequate staff houses

Inadequate staff houses/accommodation especially at the General Hospital, HC IIIs and HC II. Few health workers are accommodated, thus complicating the delivery of medical services with respect to deliveries in health facilities.

Workplan 6: Education

(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>	19,555,096	13,317,729	18,198,967
District Unconditional Grant (Wage)	66,334	50,233	66,334
Locally Raised Revenues	66,000	549	30,000
Multi-Sectoral Transfers to LLGs	681	1,500	3,997
Other Transfers from Central Government	21,000	22,912	21,000
Sector Conditional Grant (Non-Wage)	4,094,761	2,710,355	3,565,573
Sector Conditional Grant (Wage)	15,306,320	10,532,180	14,512,064
<i>Development Revenues</i>	708,642	661,612	642,299
Development Grant	615,813	615,813	391,689
District Discretionary Development Equalization Grant	5,000	0	0
Donor Funding	0	0	29,816
Multi-Sectoral Transfers to LLGs	50,129	45,799	36,800
Transitional Development Grant	0	0	122,328
Unspent balances – Locally Raised Revenues	37,700	0	0
Unspent balances – Other Government Transfers	0	0	61,667

Vote: 517 Kamuli District

Workplan 6: Education

Total Revenues	20,263,738	13,979,342	18,841,267
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>19,555,096</i>	<i>13,301,938</i>	<i>18,198,967</i>
Wage	15,372,654	10,582,413	14,578,398
Non Wage	4,182,442	2,719,525	3,620,570
<i>Development Expenditure</i>	<i>708,642</i>	<i>418,306</i>	<i>642,299</i>
Domestic Development	708,642	418,306	612,483
Donor Development	0	0	29,816
Total Expenditure	20,263,738	13,720,245	18,841,267

2015/16 Revenue and Expenditure Performance up to March

The total quarterly budget was shs 5,056,509,000 and by the close of the quarter, the dept had received Shs. 5,428,170,000 (107%) performance as a result of release of devt grant for Q3 and Q4 in the quarter. Also local revenue and OGT were 0%. Actual expenditure was Shs. 5,298,272,000, of which shs. 3,693,228,000 was wage, Shs.1,351,703,000 was non wage recurrent while Shs.253,341,000 was development expenditure leaving an unspent balance of Shs. 259m=.Cummulative revenue was 69% of the annual budget while cumulative expenditure was 68% .

Department Revenue and Expenditure Allocations Plans for 2016/17

The projected departmental revenue for FY 2016/17 is less by 1.5bn= compared to FY 2015/16. This is basically due to the creation of Kamuli Municipality. As a result 20 Primary schools and 5 Secondary schools were transferred to the new Municipality thus reducing on the resources for UPE, USE,SFG and Salaries to the municipality. 77% of the budget is for wages, 20% for recurrent non wage while 3% is for development expenditure.

(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	120000	106048	104305
No. of student drop-outs	2000	623	65
No. of Students passing in grade one	600	870	700
No. of pupils sitting PLE	12000	0	12000
No. of classrooms constructed in UPE	3	3	1
No. of latrine stances constructed	0	0	15
No. of teacher houses constructed	7	2	2
No. of primary schools receiving furniture	0	0	2
Function Cost (UShs '000)	14,831,741	9,922,405	13,899,333
Function: 0782 Secondary Education			
No. of students enrolled in USE	18000	21854	21091
No. of classrooms constructed in USE	4	3	0
No. of science laboratories constructed	1	0	1
Function Cost (UShs '000)	5,018,031	3,532,419	4,062,047
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	0	0	10
No. of students in tertiary education	120	193	250
Function Cost (UShs '000)	202,400	162,500	475,958
Function: 0784 Education & Sports Management and Inspection			

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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	362	314	223
No. of secondary schools inspected in quarter	30	30	20
No. of tertiary institutions inspected in quarter	1	1	1
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	211,566	102,921	403,929
Cost of Workplan (US\$ '000):	20,263,738	13,720,245	18,841,267

2015/16 Physical Performance up to March

Salaries paid for Primary, Secondary and Education office staff, . Schools inspected. Payment of UPE , USE and Tertiary. Payment for construction of 3 classroom block, 2 unit teachers' house and retention FY 2014/15 projects.

Planned Outputs for 2016/17

Disbursement of 168 UPE schools, 28 USE schools, Tertiary, inspections, monitoring, Procurement of double cabin pick up, constructions of 4 teachers' houses, 1 classroom block, 6 five - stance lined pit latrines and 261 desks. It will also include payment of retentions and balances on SFG projects for FY 2015-16, Conducting of PLE examinations, Registration with UNEB of PLE candidates , Appraisal of Headteachers

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

Support in the area of community mobilization, latrine construction and provision of text books.

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

1. High pupil latrine ratio

the pupil - latrine stance ratio is at 1:72 instead of 1:40

2. High Pupil - classroom ratio

The pupil - classroom ratio stands at 1: 83 instead of 1:53

3. No vehicle for education department

No vehicle to help in monitoring 183 UPE schools, 29 USE schools and 191 private schools.

Workplan 7a: Roads and Engineering

(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>	1,657,895	790,948	1,146,822
District Unconditional Grant (Non-Wage)	9,091	0	
District Unconditional Grant (Wage)	110,275	74,410	131,805
Locally Raised Revenues	2,000	1,725	2,000
Multi-Sectoral Transfers to LLGs	714,816	197,287	11,891
Other Transfers from Central Government	821,713	516,579	
Sector Conditional Grant (Non-Wage)		0	895,624

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Workplan 7a: Roads and Engineering

Unspent balances – Other Government Transfers		947	105,503
<i>Development Revenues</i>	260,204	200,062	181,214
District Discretionary Development Equalization Gran	90,909	45,000	56,847
Multi-Sectoral Transfers to LLGs	169,295	155,062	124,367
Total Revenues	1,918,099	991,010	1,328,036

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	1,648,804	702,597	1,146,822
Wage	110,275	74,410	131,805
Non Wage	1,538,529	628,187	1,015,017
<i>Development Expenditure</i>	269,295	179,611	181,214
Domestic Development	269,295	179,611	181,214
Donor Development	0	0	0
Total Expenditure	1,918,099	882,208	1,328,036

2015/16 Revenue and Expenditure Performance up to March

Out of the projected revenue for the quarter of Shs. 379,525,000, Shs. 349,185,000 was realised giving a revenue performance of 92%. The underperformance was due LDG (0%). The total expenditure was Shs. 279,319,000. Of this, Shs. 23,438,000 was wage and Shs. 172,419,000 was non wage recurrent while Shs. 83,463,000 was spent on development. Cumulative revenue was 52% of the annual budget while cumulative expenditure was 46%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocation to the department for FY 2016/17 has reduced by 36% compared to FY 2015/16. This is mainly due Road Fund for Kamuli Town Council which was transferred to the new Municipality. The funds for FY 2015/16 for Kamuli Town Council also included Shs. 400,000,000 for tarmacking 1km of road which was a one off expenditure. Increase in wage is for filling key posts which are vacant. The planned expenditure is wage (11%), non wage recurrent (75%) and development expenditure (14%).

(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			
Length in Km of District roads routinely maintained	523	523	514
Length in Km of District roads periodically maintained	87	113	54
Length in Km. of rural roads constructed	23	6	0
Length in Km. of rural roads rehabilitated	23	6	10
Function Cost (US\$ '000)	1,771,211	851,803	1,253,371
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	146,888	30,405	74,665
Cost of Workplan (US\$ '000):	1,918,099	882,208	1,328,036

2015/16 Physical Performance up to March

Staff salaries paid to 24 staff, 1 Quarterly Accountability Report produced and submitted, 1 Quarterly performance report produced and presented to Works committee, 1 Road committee meeting held, Periodic Maintenance of:- Naminage - Bulange (10km), Nakibungulya - Bulopa (10km), Bugondha - Kinawampere (12km),

Planned Outputs for 2016/17

Periodic Maintenance of the following roads: Bugulusi-Mbulamuti 10km, Kiyunga-Butale road -9.2km: Kiyunga-

Vote: 517 Kamuli District

Workplan 7a: Roads and Engineering

Mbulamuti road -11km, Busimba-Nanvunano - 10km

Buzibirira-Kitayunjwa road -6km, Bupadhengo-Bugwala road -5.5km, Kananage-Namasagali road -22km, Payment of 26 Head men and 263 Road gang workers for 12 months, Training of staff, headmen and road gangs ,Mechanical Imprest for all the works plants/Vehicles (Grader, Roller, 3 Dump Trucks, Tractor with Trailer, 2 Pick ups and 4 motor cycles) , Emergency (Procurement of culverts and improvement damaged swamp crossings), Operational Costs

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

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

1. Incomplete road equipment

The district does not have a complete road unit and this results in delays to get bulldozers, water bowsers etc

2. Breakdown of road equipment

The road equipment frequently break down thus stalling the works.

3. Heavy rains

This may affect roads already worked upon.

Workplan 7b: Water

(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>	233,520	32,384	111,218
District Unconditional Grant (Wage)	42,751	29,969	50,385
Locally Raised Revenues		0	4,000
Multi-Sectoral Transfers to LLGs	190,769	2,415	
Sector Conditional Grant (Non-Wage)	0	0	38,833
Support Services Conditional Grant (Non-Wage)		0	18,000
<i>Development Revenues</i>	741,724	682,224	722,839
Development Grant	665,724	665,724	700,839
Locally Raised Revenues	54,000	0	
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	975,244	714,608	834,056
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	255,520	46,539	111,218
Wage	42,751	29,969	50,385
Non Wage	212,769	16,570	60,833
<i>Development Expenditure</i>	719,724	280,679	722,839
Domestic Development	719,724	280,679	722,839
Donor Development	0	0	0
Total Expenditure	975,244	327,219	834,056

2015/16 Revenue and Expenditure Performance up to March

Out of the projected revenue of Shs. 182,619,000 for the quarter, Shs. 416,064,385 was realised (more than 250% performance) including unspent balance from Q2 .The total expenditure was Shs.38,664,576 . Of this, Shs. 9,990,000

Vote: 517 Kamuli District

Workplan 7b: Water

wage, Shs 3,155,000 non-wage while Shs.25,519,575 was development leaving an unspent balance of Shs.387,389,810/=.Cummulative revenue was 73% of the annual budget while cumulative expenditure was 34% mainly due to delayed tendering.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total allocation to the water sub sector for FY 2016/17 has reduced by 16% compared to FY 2015/16. This is due to urban water (Shs190m=) previously under Town Council has now shifted to NWSC and Shs. 50m= Local revenue which was a one-off allocation. However the grant has been increased by 5%. The planned expenditure is 6% on wages, 5% on non wage recurrent while 89% is for development expenditure.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0981 Rural Water Supply and Sanitation			
No. of supervision visits during and after construction	90	35	75
No. of water points tested for quality	100	80	78
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	1	0
No. of water points rehabilitated	0	9	33
% of rural water point sources functional (Shallow Wells)	90	88	90
No. of water and Sanitation promotional events undertaken	25	20	24
No. of water user committees formed.	25	25	24
No. of Water User Committee members trained	25	19	176
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	8	4	4
No. of public latrines in RGCs and public places	0	0	2
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	5	0	
No. of deep boreholes drilled (hand pump, motorised)	20	19	24
No. of deep boreholes rehabilitated	25	9	33
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	0	1
Function Cost (US\$ '000)	784,475	327,219	816,056
Function: 0982 Urban Water Supply and Sanitation			
Function Cost (US\$ '000)	190,769	0	18,000
Cost of Workplan (US\$ '000):	975,244	327,219	834,056

2015/16 Physical Performance up to March

Salaries paid to dept staff as budgeted, Quarterly reports produced and submitted, Quarterly stakeholders meetings held, Regular water sources data collection done, 30 Water user committees reformed/retrained, Follow up visits conducted in CLTS triggered villages, Radio talk programs conducted, 19 boreholes drilled, 9 boreholes rehabilitated.

Planned Outputs for 2016/17

Salary payment for 5Dept staff paid, 24Boreholes drilled & installed with hand-pumps, 33Boreholes rehabilitated,

Vote: 517 Kamuli District

Workplan 7b: Water

Piped water supply for Balawoli RGC designed, two Public VIP Latrines constructed, Water user committees formed & trained, Quarterly DWSCC meetings held, Office building renovated, one motorcycle procured.

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

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

1. Rapid population increase

The rapid population increase in population tends to negate the planned increased safe water coverage which requires additional funding.

2. Sub standard spare parts

There is abundant supply of substandard borehole hand pump parts and pipes on the market resulting in frequent breakdowns of installed hand pumps.

3. Low ground potential

There is a low ground potential in some parishes in Balawoli and Namasagali Subcounties, resulting in high failure rates of borehole drilling.

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>	142,006	92,465	186,075
District Unconditional Grant (Non-Wage)	988	0	
District Unconditional Grant (Wage)	118,427	84,057	164,794
Locally Raised Revenues	10,000	0	
Multi-Sectoral Transfers to LLGs	5,238	2,894	9,700
Sector Conditional Grant (Non-Wage)	7,353	5,515	11,580
<i>Development Revenues</i>	28,249	26,913	50,131
District Discretionary Development Equalization Grant	9,876	9,876	40,000
Donor Funding	10,000	11,969	
Multi-Sectoral Transfers to LLGs	8,373	5,068	10,131
Total Revenues	170,255	119,379	236,206
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	141,018	92,431	186,075
Wage	118,427	84,057	164,794
Non Wage	22,591	8,375	21,280
<i>Development Expenditure</i>	29,237	26,913	50,131
Domestic Development	19,237	14,944	50,131
Donor Development	10,000	11,969	0
Total Expenditure	170,255	119,345	236,206

2015/16 Revenue and Expenditure Performance up to March

The total quarterly budget was shs 39,161,000 and by the close of the quarter, the department had received shs 36,344,000 (93%) performance of the total budget. The budget shortfall was due to underperformance of local revenue

Vote: 517 Kamuli District

Workplan 8: Natural Resources

(0%) and donor/LDG funds already received in Q2. Actual expenditure was Shs. 45,485,000 of which shs28,019,000.was wage, Shs. 3,260,000 was non wage recurrent while Shs. 14,206,000 was development . Expenditure exceeded revenue for the qtr due to balances from Q2. Cummulative revenue was 70% of the annual budget while cimulative expenditure was 70% .

Department Revenue and Expenditure Allocations Plans for 2016/17

The resource allocation to the natural Resources department has been increased by 27% due increment and sector conditional grant as well additional allocation from DDEG to fund development activities for livelihood activities. Expenditure on wage is 68%, non wage 10% while 22% is development expenditure.

(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: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	5	10	5
No. of monitoring and compliance surveys/inspections undertaken	8	1	4
No. of Water Shed Management Committees formulated	4	1	4
No. of monitoring and compliance surveys undertaken	36	41	38
Function Cost (UShs '000)	170,255	119,345	236,206
Cost of Workplan (UShs '000):	170,255	119,345	236,206

2015/16 Physical Performance up to March

Salary paid for 12 dept staff for 3 months. 2 radio talk shows on wise use of natural resources, Climate Change adaptation,land titling and registration conducted on KBS Radio and Ssebo Fm, 12 compliance wetland inspection visits made to vital wetlands in 12 LLG of the district; status of recorded wetlands monitored, Performance of grantee groups monitored by district Officials ENR Quarterly reports submitted to Ministry of Water and Environment. 10 ha of trees planted at Kidiki Local forestry reserve after users at Mbulamuti local Forestry reserve ;the target site rejecting the project and claiming ownership of the reserve

Planned Outputs for 2016/17

12 staff paid saaries, 8 Hectares of tree planted, 4 Forestry Regulations patrols conducted, 4 FGDs conducted to formulate wetland mangt committees, 38 compliance wetland inspections, 120 participants trained on Recommended Tree management Practices,4 institutional land parcels registered, one Physical plan for Kisozi prepared

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

NIL

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

1. Inadequate staffing

The are a number of key staff especially in land management making it difficult to perform some of the functions.

2. Lack of transport

The department lacks a vehicle thus making it difficult to carry out field activities

3. Increased disaster risks

Vote: 517 Kamuli District

Workplan 8: Natural Resources

The is an increasing number of risks such as hailstorms, prolonged droughts etc.

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>	336,258	212,038	1,302,253
District Unconditional Grant (Non-Wage)	4,600	1,103	4,600
District Unconditional Grant (Wage)	177,888	126,999	281,181
Locally Raised Revenues	17,000	0	8,009
Multi-Sectoral Transfers to LLGs	44,037	14,388	16,945
Other Transfers from Central Government		0	908,322
Sector Conditional Grant (Non-Wage)	92,734	69,549	83,196
<i>Development Revenues</i>	215,475	107,909	102,048
District Discretionary Development Equalization Gran		0	12,289
Donor Funding	16,914	0	48,000
Multi-Sectoral Transfers to LLGs	198,561	107,909	37,411
Transitional Development Grant		0	4,348
Total Revenues	551,733	319,947	1,404,302
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	336,258	197,054	1,302,253
Wage	177,888	126,999	281,181
Non Wage	158,370	70,055	1,021,072
<i>Development Expenditure</i>	215,475	107,909	102,048
Domestic Development	198,561	107,909	54,048
Donor Development	16,914	0	48,000
Total Expenditure	551,733	304,962	1,404,302

2015/16 Revenue and Expenditure Performance up to March

Out of the projected revenue for the quarter of Shs. 136,308,000, Shs. 107,954,000 was realised giving a revenue performance of 79%. The underperformance was due underperformance of LRR (0%), UCG (0%) and multisectoral transfers (25%). The total expenditure was Shs. 111,330,000 of which Shs. 42,333,000 was wage and Shs. 29,330,000 was non wage recurrent while Shs. 39,668,000 was spent on development. Expenditure was more than revenue in the qtr due to balances from Q2. Cumulative revenue was 58% of the annual budget while cumulative expenditure was 55%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocation to CBSD department for FY 2015/16 has increased by 154% compared to FY 2015/16 due to Funds for UWEP and YLP coupled CDD funds being allocated away based on the DDEG guidelines and transfer of resources to Kamuli M/C which were in respect of Kamuli T/C for FY 2015/16. There is an increase in wage allocation to fill vacant posts in line with the new guidelines. The planned expenditure is 20% to be spent on wages, 73% on non wage recurrent while 7% on 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

Vote: 517 Kamuli District

Workplan 9: Community Based Services

	Output	2015/16	2016/17
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	200	136	120
No. of Active Community Development Workers	20	20	21
No. FAL Learners Trained	300	225	300
No. of children cases (Juveniles) handled and settled	40	29	60
No. of Youth councils supported	2	2	1
No. of assisted aids supplied to disabled and elderly community	40	10	40
No. of women councils supported	2	2	1
Function Cost (US\$ '000)	551,733	304,962	1,404,302
Cost of Workplan (US\$ '000):	551,733	304,962	1,404,302

2015/16 Physical Performance up to March

21 staff of CBSD paid their salary, 75 FAL learners tested, 27 youth groups prepared for YLP and 18 workplaces inspected, 1 Youth Council supported, 1 women council supported, 12 juvenile cases handled, 13 workplaces inspected, 1 PWD council, 1 PWD Executive committee and 1 Special grant committee meetings held.

Planned Outputs for 2016/17

21 CBSD staff payed, 300 FAL learners trained, 800 children supported, 50 youth groups supported to manage youth projects, 1 youth council supported, 1 women council supported, 1 PWD council supported, 24 PWD groups supported to start and manage income generating activities, 60 workplaces inspected, support GBV shelter, 30 PWD supported with assistive devices,

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

managing and support to the GBV shelter and reception center by Uganda Women Network, Operating the Child help line by PLAN international and MGLSD, Support to OVC activities by Bantwana/USAID, Legal representation of the vulnerable community members to courts of Law especially women and children by FIDA, support to youth activities by PLAN/Straight talk/UYONET

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

1. Inadequate staffing for the the department.

the staff available is not enough compared to what is required none of the sub county even the District has the required staffing for example need a probation officer, only 7 out of 14 CDOs required and only 6 out of the 14 ACDOs required.

2. High illiterate levels and gender inequality.

the illiteracy level is high and this greatly affects the implementation of government policies while the gender inequality affects development strategies.

3. lack of transport facilities for the CDOs and FAL instructors

Due to lack of transport facilities community mobilisation has been hindered as reaching the community to follow up and support community interventions is difficult

Workplan 10: Planning

(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:			

Vote: 517 Kamuli District

Workplan 10: Planning

<i>Recurrent Revenues</i>	69,626	38,348	70,312
District Unconditional Grant (Non-Wage)	7,215	1,192	18,589
District Unconditional Grant (Wage)	38,023	31,918	38,023
Locally Raised Revenues	13,700	0	13,700
Support Services Conditional Grant (Non-Wage)	10,688	5,238	
<i>Development Revenues</i>		0	18,000
District Discretionary Development Equalization Grant		0	18,000
Total Revenues	69,626	38,348	88,312

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	69,626	38,348	70,312
Wage	38,023	31,918	38,023
Non Wage	31,603	6,430	32,289
<i>Development Expenditure</i>	0	0	18,000
Domestic Development	0	0	18,000
Donor Development	0	0	0
Total Expenditure	69,626	38,348	88,312

2015/16 Revenue and Expenditure Performance up to March

Out of the projected revenue for the quarter of Shs. 17,407,000, Shs, 12,149,000 was realised giving a revenue performance of 70%. The underperformance was due underperformance of local revenue(0%) and Unconditional (0%). The total expenditure was Shs. 12,149,000 of which Shs. 10,639,000 was wage and Shs.1,510,000 was non wage recurrent. Cumulative revenue was 55% of the annual budget while cumulative expenditure was 55%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The allocation to the department for FY 2016/17 has increased by 30% compared to FY 2015/16 and is aimed at strengthening the M & E function. In addition Shs14.9m= development expenditure for monitoring has been shifted from Administration where it was budgeted for in FY 2015/16. 41% of the budget will be spent on wages, 41% on non wage while 18% is to be spent on Development expenditure.

(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
<i>Function: 1383 Local Government Planning Services</i>			
No of qualified staff in the Unit	4	4	4
No of Minutes of TPC meetings	12	9	12
Function Cost (US\$ '000)	69,626	38,348	88,312
Cost of Workplan (US\$ '000):	69,626	38,348	88,312

2015/16 Physical Performance up to March

Staff salaries paid for Quarter 3, OBT Q2 Performance report produced and submitted.LGMSD Q2 report produced and submitted. Budget conference held.

Planned Outputs for 2016/17

Payment of salaries to departmental staff, Production of BFP for FY 2017/18, DDP for FY 2017/18, 4 monitoring reports, District internal assessment report produced. Performance Contract for FY 2017/18 produced and submitted.4 OBT performance reports produced and submitted, BDR registration conducted.12 TPC minutes produced. District Annual Statistical Abstract produced and disseminated.

Vote: 517 Kamuli District

Workplan 10: Planning

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

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

1. Inadequate staff

The department is understaffed which makes it difficult for the existing staff fulfill their mandate.

2. Inadequate statistical data

There is lack of disaggregated data on many indicators thus affecting planning.

3.

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>	112,000	67,096	99,462
District Unconditional Grant (Non-Wage)	1,960	0	22,066
District Unconditional Grant (Wage)	57,564	39,930	58,025
Locally Raised Revenues	24,000	9,804	19,000
Multi-Sectoral Transfers to LLGs	19,322	10,453	
Support Services Conditional Grant (Non-Wage)	9,155	6,909	
Unspent balances – Other Government Transfers		0	371
<i>Development Revenues</i>	0	0	1,000
Locally Raised Revenues	0	0	1,000
Total Revenues	112,000	67,096	100,462
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	112,000	67,096	99,462
Wage	57,564	39,930	58,025
Non Wage	54,437	27,166	41,437
<i>Development Expenditure</i>	0	0	1,000
Domestic Development	0	0	1,000
Donor Development	0	0	0
Total Expenditure	112,000	67,096	100,462

2015/16 Revenue and Expenditure Performance up to March

Out of the projected revenue for the quarter of Shs. 28,001,000, Shs. 18,970,000 was realised giving a revenue performance of 68%. The underperformance was due underperformance of LR (16%) and multisectoral transfers (50%) . The total expenditure was Shs. 18,970,000 of which Shs. 13,310,000 was wage and Shs. 5,660,000 was non wage recurrent. Cumulative revenue was 60% of the annual budget while cumulative expenditure was 60% .

Department Revenue and Expenditure Allocations Plans for 2016/17

The resource allocation to the department for FY 2016/17 has reduced by Shs. 12m= compared to FY 2015/16 due to multisectoral transfers for Kamuli Town Council which have now been transferred to the new Municipality. The

Vote: 517 Kamuli District

Workplan 11: Internal Audit

expenditure on wage is Shs. 58,025,000 , Shs. 41,066,000 is to be spent on recurrent non wage and Shs1,000,000 for devt expenditure.

(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	13	8	4
Date of submitting Quaterly Internal Audit Reports	31/10/2015	31/01/2016	31/08/2016
<i>Function Cost (US\$ '000)</i>	<i>112,001</i>	<i>67,096</i>	<i>100,462</i>
Cost of Workplan (US\$ '000):	112,001	67,096	100,462

2015/16 Physical Performance up to March

Salaries paid to 7 deptal staff, 1 audit exercise of health facilities Witnessing supplies under OWC and other depts

Planned Outputs for 2016/17

Payment of staff salaries, 4 Quarterly Departmental Internal Auditing at the Headquarters,- 4 Quarterly Internal Auditing at 14 Sub Counties. - 1 Audits in 160 UPE Primary Schools. 1 Audit in 21 USE funded Secondary Schools, , 01 Procurement Audit , - 01 Audit of LLHUs, 1 Value for Money Review ,12 Payroll audits

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

NIL

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

1. Lack of transport

The department does not have any vehicle to facilitate travels to the different locations for auditing.

2. Inadequate staffing

The department is understaffed thus lacking some key staff including the Senior internal Auditor and thus affecting the performance of the department.

3.