

Vote: 523 Kayunga 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

Kayunga 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	806,526	640,007	1,117,379
2a. Discretionary Government Transfers	3,811,918	2,158,144	3,548,991
2b. Conditional Government Transfers	18,803,947	14,420,628	22,425,677
2c. Other Government Transfers	1,057,192	449,392	396,948
3. Local Development Grant		791,445	0
4. Donor Funding	812,000	905,408	1,005,438
Total Revenues	25,291,583	19,365,024	28,494,434

Planned Revenues for 2016/17

The District has planned this FY 2016/17 to receive more funds compared to last FY 2015/16. This is because of an estimated increase in the locally raised revenues, central Government transfers and donor funded projects. This increment is due to Government's commitment to fulfil the 15% Teacher's pay rise, increase development funding to the LLGs, and have retiring staff and already existing Pensioners receive their entitlements as well as facilitating Local Government political leaders to fulfil

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,008,236	835,496	4,231,824
2 Finance	413,756	288,445	319,106
3 Statutory Bodies	1,295,299	798,663	561,148
4 Production and Marketing	608,047	389,104	469,667
5 Health	3,990,059	3,219,930	4,666,670
6 Education	14,569,089	10,780,613	15,744,233
7a Roads and Engineering	1,816,975	1,339,130	859,738
7b Water	616,859	546,411	767,738
8 Natural Resources	154,176	94,102	238,706
9 Community Based Services	575,053	246,864	433,048
10 Planning	167,834	94,563	135,035
11 Internal Audit	76,201	40,020	67,522
Grand Total	25,291,583	18,673,340	28,494,434
	<i>Wage Rec't:</i>	15,498,065	11,875,809
	<i>Non Wage Rec't:</i>	6,320,879	3,888,168
	<i>Domestic Dev't</i>	2,660,639	2,681,715
	<i>Donor Dev't</i>	812,000	680,314

Planned Expenditures for 2016/17

The greatest percentage of the budget will go to Salaries of staff (all categories). Due to fulfilment of the president's pledge of 15% Teachers' salary, the wage budget has increased from last years' budget. The N/wage Budget has also increased to cater for Payment of Decentralized Pensions and Gratuity, Monitoring of Government programs, etc. The Domestic Development and Donor Development budgets have slightly increased this FY 2016/17 due to Allocation of

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Executive Summary

more resources to the DDEG grant an

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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	806,526	640,007	1,117,379
Land Fees	15,000	12,385	60,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	500	662	0
Property related Duties/Fees	2,000	3,292	
Park Fees	12,000	9,179	17,000
Other licences	2,000	6,784	6,000
Other Fees and Charges	20,000	37,870	29,521
Miscellaneous	5,000	8,214	44,520
Registration of Businesses	5,000	3,135	15,000
Local Government Hotel Tax		0	6,000
Market/Gate Charges	5,000	5,511	11,520
Forestry products	12,600	70	
Community contribution(water)	1,000	200	
Business licences	16,800	5,600	
Application Fees	20,000	22,772	30,000
Animal & Crop Husbandry related levies	4,500	1,998	5,500
Agency Fees		0	19,200
Locally Raised Revenues	571,938	449,878	737,018
Rent & rates-produced assets-from private entities		0	4,000
Sale of non-produced government Properties/assets	10,000	170	10,000
Local Service Tax	100,000	71,010	122,100
Rent & Rates from private entities	3,188	1,278	
2a. Discretionary Government Transfers	3,811,918	3,196,511	3,548,991
Urban Discretionary Development Equalization Grant	0	0	58,193
Urban Unconditional Grant (Non-Wage)	95,870	69,292	117,085
District Unconditional Grant (Wage)	1,252,880	859,192	1,346,857
District Unconditional Grant (Non-Wage)	1,312,570	1,081,979	807,916
District Discretionary Development Equalization Grant	1,038,368	1,038,367	1,087,058
Urban Unconditional Grant (Wage)	112,230	147,680	131,882
2b. Conditional Government Transfers	18,803,947	14,173,705	22,425,677
General Public Service Pension Arrears (Budgeting)		0	315,612
Support Services Conditional Grant (Non-Wage)	641,465	350,673	
Sector Conditional Grant (Wage)	14,273,167	10,868,937	16,193,028
Sector Conditional Grant (Non-Wage)	2,879,888	1,963,944	3,748,249
Pension for Local Governments		0	476,218
Gratuity for Local Governments		0	373,106
Development Grant	987,426	973,651	1,043,117
Transitional Development Grant	22,000	16,500	276,348
2c. Other Government Transfers	1,057,192	443,142	396,948
Other Transfers from Central Government(Youth)		0	3,185
PLE		0	14,000
Roads maintenance- URF	793,192	415,966	
UNEB-PLE	14,000	17,177	

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A. Revenue Performance and Plans

Youth Livelihood programme	250,000	9,999	
YLP		0	100,000
UWEP (Uganda Women enterpruuer programme)		0	79,763
Direct Transfers		0	200,000
4. Donor Funding	812,000	905,408	1,005,438
SDS	29,000	0	
Donor Funding		0	803,357
Global fund	10,000	0	
MOH-UNEPI		193,888	
Unspent balances - donor(LR)		0	7,014
NTD	13,000	0	
Unspent balances - donor		0	195,067
MUWRP	760,000	711,520	
Total Revenues	25,291,583	19,358,774	28,494,434

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The District plans to collect shs 1,107,379,000 from its locally generated Revenues. This is slightly higher than FY 2015/16 because more efforts will be geared towards mobilization following the recently concluded elections where political pronouncements greatly affected the revenue collections especially on property rates and Park fees. Measures are being put in place to minimise the Revenue leakages.

(ii) Central Government Transfers

Total releases from the Central Government is expected to be Shs 26,371,616,000/=. Grants from other Government transfers have reduced because funds for Road fund have been budgeted for under the direct transfers from MoFPED and the Youth Livelihood project funds have reduced to 100,000,000. However, the MoLG has provided additional resources to enable the District complete the Administration block in addition to resources provided by the Finance Ministry.

There is also an increase in the direc

(iii) Donor Funding

Likewise, the Donor funds have increased because Makere University walter reed project is to provide Shs 800,000,000 towards the fight against HIV/AIDs by employing more staff to assist in the Field. Also, following the late release of funds in Q4 by the same organisation, the unspent donor funds have been rolled to this FY 2016/17.

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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>	912,254	800,690	3,045,744
District Unconditional Grant (Non-Wage)	110,000	126,269	109,000
District Unconditional Grant (Wage)	388,651	284,244	506,809
General Public Service Pension Arrears (Budgeting)		0	315,612
Gratuity for Local Governments		0	373,106
Locally Raised Revenues	13,677	31,592	66,000
Multi-Sectoral Transfers to LLGs	376,971	340,807	1,199,000
Pension for Local Governments		0	476,218
Support Services Conditional Grant (Non-Wage)	22,955	17,778	
<i>Development Revenues</i>	95,982	66,550	1,186,080
District Discretionary Development Equalization Grant	46,581	42,087	56,956
Locally Raised Revenues	9,323	0	
Multi-Sectoral Transfers to LLGs	40,078	24,463	679,124
Other Transfers from Central Government		0	200,000
Transitional Development Grant		0	250,000
Total Revenues	1,008,236	867,240	4,231,824
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	907,254	772,707	3,045,744
Wage	500,881	431,924	638,691
Non Wage	406,373	340,783	2,407,053
<i>Development Expenditure</i>	100,982	62,789	1,186,080
Domestic Development	100,982	62,789	1,186,080
Donor Development	0	0	0
Total Expenditure	1,008,236	835,496	4,231,824

2015/16 Revenue and Expenditure Performance up to March

The department received a total of shs 867,240,000 by end of third quarter. The department received more resources under Local revenue and Unconditional Grant because of the urgent need to recruit and induct new staff who were approved by both Ministries of Finance and Public Service. Also more funds were received for LGDP because all Development grants were released 100% in third quarter. Out of the cumulative receipts, the department spent 83% leaving a balance of 3% for uncompleted activities. Most of the funds were spent on Salaries.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive and spend a budget higher than last year's budget. This is an increase from last year's budget of Sh 1bn. All the grants were increased to enable the department fulfill its mandate. This is because the pensions, gratuity and LLGs funds have been budgeted for under this department for the FY2016/17. Also more local revenue and unconditional grants have been allocated to this department to cater for office support services and records management.

(ii) Summary of Past and Planned Workplan Outputs

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

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Workplan 1a: Administration

	outputs	End March	outputs
Function: 1281 Local Police and Prisons			
<i>Function Cost (UShs '000)</i>	2,500	367,375	0
Function: 1381 District and Urban Administration			
%age of LG establish posts filled			48
No. (and type) of capacity building sessions undertaken	3	0	4
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
No. of monitoring visits conducted	8	1	10
No. of monitoring reports generated	8	0	
No. of computers, printers and sets of office furniture purchased	0	0	01
No. of existing administrative buildings rehabilitated	0	0	00
No. of solar panels purchased and installed	0	0	00
<i>Function Cost (UShs '000)</i>	1,005,736	834,156	4,231,824
Cost of Workplan (UShs '000):	1,008,236	835,496	4,231,824

2015/16 Physical Performance up to March

In the third quarter 2015/16, the department continued to coordinate service delivery in the district to ensure timely submission of the work plans and quarter progressive reports to line ministries and donors. It also monitored activity implementation and service delivery to ensure that the districts headquarter and LLGs implement their activities in accordance to the set guidelines. The department produced and disseminated mandatory notices about the Indicative planning figures and approved investment projects for the FY 2015/16 and updated the district website. The department also procured accountable stationary for the LLGs.

Planned Outputs for 2016/17

All government funds monitored and supervised. National days commemorated (NRM, Labour Day, Independence day). Board of survey on existing public assets and liabilities at the district headquarters conducted. Community Barazas held in communities to get feedback from the communities, Staff and pensioners paid, staff sponsored for long courses.

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

N/A

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

1. Shortage of staff at the district and Lower Local governments

Ban on recruitment of staff creates fatigue on the available human resources

2. Staff turn Over

It is very hard to retain staff in some critical positions at the district ie the District Engineer, Planner and Medical officer.

3.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

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Workplan 2: Finance

<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>	406,756	328,735	307,106
District Unconditional Grant (Non-Wage)	85,000	81,606	129,000
District Unconditional Grant (Wage)	75,462	92,440	114,106
Locally Raised Revenues	42,120	29,134	16,000
Multi-Sectoral Transfers to LLGs	200,174	123,356	48,000
Support Services Conditional Grant (Non-Wage)	4,000	2,200	
<i>Development Revenues</i>	7,000	5,688	12,000
District Discretionary Development Equalization Grant		0	8,000
District Unconditional Grant (Non-Wage)		0	4,000
Locally Raised Revenues	7,000	5,688	0
Total Revenues	413,756	334,423	319,106
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	406,756	282,757	307,106
Wage	75,462	92,440	114,106
Non Wage	331,294	190,317	193,000
<i>Development Expenditure</i>	7,000	5,688	12,000
Domestic Development	7,000	5,688	12,000
Donor Development	0	0	0
Total Expenditure	413,756	288,445	319,106

2015/16 Revenue and Expenditure Performance up to March

The department received a cumulative total of shs 334,423,000 for both LLGs and at H/quarters. More wage resources were allocated because there was an under budgeting during the budgeting process. Likewise, the department 70% of its annual budget by end of third quarter leaving a balance of 11%. Activities implemented included continued revenue mobilization and collection, Revenue enhancement meetings, Field activities, etc.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is to receive funds less than last year's budget. This decrease is due to the fact that all transfers to LLGs have been budgeted for under Administration department. Less revenue and more Unconditional grant have been allocated in 2016/17 because of the fact that four Town boards are to be supported to enable them carry out waste/Garbage collection and disposal. Also more money has been allocated to pay off domestic arrears accrued in FY 2015/16.

(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: 1481			

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	30/9/2015	30/9/2015	31/8/2016
Value of LG service tax collection	34500000	70893000	100000000
Value of Hotel Tax Collected	5000000	116526	500000
Value of Other Local Revenue Collections	150000000	130471607	140000000
Date of Approval of the Annual Workplan to the Council	25/2/2016	25/2/2016	25/2/2017
Date for presenting draft Budget and Annual workplan to the Council	15/4/2016	28/4/2016	15/4/2017
Date for submitting annual LG final accounts to Auditor General	30/9/2015	30/9/2015	31/8/2016
Function Cost (UShs '000)	413,756	288,445	319,106
Cost of Workplan (UShs '000):	413,756	288,445	319,106

2015/16 Physical Performance up to March

The department continued with routine follow-ups on Assessment and Registration of businesses and Properties for valuation was conducted in joint collaboration with the Lower Local Governments of Kayunga, Busaana, Kitimbwa, Kayonza, Nazigo, Kangulumira, Kayunga, Bbaale and Kayunga Town Council. 3 Monthly Revenue meetings were held to review the performance of Local revenue collections, among other things. We held the annual budget conference and we prepared and submitted the Budget framework paper for 2016/2017.

Planned Outputs for 2016/17

Local revenue enhancement exercises conducted. Staff trained in financial management, Final accounts for the FY 2015/16 submitted to OAG, spot inspections on revenue collection sites carried, stationary procured, IFMs system maintained, budget prepared for 2017/18, primary school headteachers trained in financial management skills, etc

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors support to local revenue administration activities by GAPP.

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

1. lack of skills in preparation of monthly statements

This affects reporting timelines for mandatory reports to be submitted on a quarterly basis.

2. low morale of staff in Finance department

This gives little or no room for promotions and this demoralises the staff in the department. There is no room for promotion of staff in Finance department.

3. inadequate staff

the department is under staffed. This leads to staff being overworked as they handle more than one department.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

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Workplan 3: Statutory Bodies

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	1,295,299	804,688	551,148
District Unconditional Grant (Non-Wage)	125,000	142,163	235,902
District Unconditional Grant (Wage)	334,498	136,772	194,286
Locally Raised Revenues	25,187	16,250	120,961
Multi-Sectoral Transfers to LLGs	216,347	194,230	0
Support Services Conditional Grant (Non-Wage)	594,266	315,274	
<i>Development Revenues</i>		0	10,000
District Discretionary Development Equalization Grant		0	7,000
District Unconditional Grant (Non-Wage)		0	3,000
Total Revenues	1,295,299	804,688	561,148

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	1,295,299	798,663	551,148
Wage	194,286	136,772	194,286
Non Wage	1,101,013	661,891	356,862
<i>Development Expenditure</i>	0	0	10,000
Domestic Development	0	0	10,000
Donor Development	0	0	0
Total Expenditure	1,295,299	798,663	561,148

2015/16 Revenue and Expenditure Performance up to March

Cummulatively, the department by end of third quarter received and spent shs 799,944,000 and 798,663,000 respectively leaving a balance of shs 1,281,000. More resources were allocated for Unconditional Non-wage and Local revenue to enable the Political leadership finalise their work backlog before the expiry of their term of office.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department of statutory bodies plans to receive less than last years budget of 1,2bn. This is because the funds for lower local governments and Support services like pensions, DSC salaries, Ex gratia and salary for political leaders have all been budgeted under Administration. Due to non-allocation of Councilor's allowances and Ex-Gratia, the department's share of Unconditional grant was increased in FY 2016/2017.

(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	50	50	80
No. of Land board meetings	4	7	4
No. of Auditor Generals queries reviewed per LG	6	3	6
No. of LG PAC reports discussed by Council	4	6	4
Function Cost (UShs '000)	1,295,299	798,663	561,148
Cost of Workplan (UShs '000):	1,295,299	798,663	561,148

2015/16 Physical Performance up to March

In third quarter three, we continued to Pay salary for Chairman District Service Commission for 9 months. 4 Land board Meetings held at District H/Quarter. Held 3 PAC meeting at the District headquarters. Held 4 standing committee meetings at the District Headquarters. Held 3 business committee meetings at the district headquarters. Held

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Workplan 3: Statutory Bodies

6 executive meetings at District H/Quarters. Carried out 2 Monitoring visits for PAF projects in the 9 LLGs of Galiraya, Bbaale, Kitimbwa, Kayonza, Busaana, Nazigo, Kangulumira, Kayunga and Kayunga T/C. Held 3 council meeting at the district headquarters. Serviced and maintained Chairman's Vehicle

Planned Outputs for 2016/17

Staff recruited and confirmed, in the various sectors, gratuity for councilors paid salaries paid contracts committee meetings held, Land committee meetings held and land disputes in the district settled, PAC meetings held to review the Internal Audit reports and PAC recommendations, district budget and work plan for the FY 2017/18 approved, the chairperson vehicle maintained, Sub Counties Monitored and supervised, new district council trained in council affairs.

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

-Mentoring of District Executive Committees and Chairpersons of Standing Committees on rules and Responsibilities by GAPP.

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

1. Concoillors turn over

Every after 5 year the district receives anew set of conucoillors who require training in council business

2. limited facilitation

Limited facilitation to contracts committee members can lead to compromise of the officer

3. Unrealistic quotations by contractors

Limited capacity of contractors to fill BOQs hence leading to unrealistic figure

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>	292,051	140,354	364,103
District Unconditional Grant (Non-Wage)	20,000	0	0
District Unconditional Grant (Wage)	101,025	77,420	110,454
Locally Raised Revenues	10,001	0	12,000
Multi-Sectoral Transfers to LLGs	7,855	4,640	
Sector Conditional Grant (Non-Wage)	51,343	38,672	59,997
Sector Conditional Grant (Wage)	101,827	19,622	181,652
<i>Development Revenues</i>	315,996	321,307	105,563
Development Grant	54,441	40,666	57,563
District Discretionary Development Equalization Grant	220,731	275,422	48,000
Multi-Sectoral Transfers to LLGs	40,824	5,219	

Vote: 523 Kayunga District

Workplan 4: Production and Marketing

Total Revenues	608,047	461,661	469,667
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>292,051</i>	<i>139,105</i>	<i>364,103</i>
Wage	202,852	97,041	292,106
Non Wage	89,199	42,063	71,997
<i>Development Expenditure</i>	<i>315,996</i>	<i>249,999</i>	<i>105,563</i>
Domestic Development	315,996	249,999	105,563
Donor Development	0	0	0
Total Expenditure	608,047	389,104	469,667

2015/16 Revenue and Expenditure Performance up to March

The department received shs 459,821,000 and spent shs 389,104,000 leaving a balance of shs 70,717,000. This is because all Development funds for Luwero-rwenzori project were released 100% in Third quarter. The department received less funds because the budgeted funds under Salaries for Agric Ext Salaries was not realized because some of the extension workers had not been paid their salaries as yet, Local revenue & District unconditional grant non-wage were not transferred due to less funds received by the district. The department spent 45% of the quarterly budget where by 12,835,700/= was spent of recurrent activities both wage & non-wage while 22,610,000/= was spent on development activities like procurement of coffee seedlings,

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department plans to receive less funds this Year than in the FY 2015/2016. This is because Luwero-Rwenzori Grant which used to form part of its development has since been integrated as DDEG to cater for all Departments and LLGs, that's why only shs 48 millions have been budgeted for under DDEG. The budget for Wage has also been increased to enable recruitment of more Extension workers.

(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	189,392
Function: 0182 District Production Services			
No. of livestock vaccinated	50	37	40
No. of livestock by type undertaken in the slaughter slabs	3350	1742	2452
No. of fish ponds constructed and maintained	5	07	2
No. of fish ponds stocked	10	03	10
Quantity of fish harvested	2340	1176	1800
No. of tsetse traps deployed and maintained	250	200	200
Function Cost (US\$ '000)	566,542	360,986	234,392
Function: 0183 District Commercial Services			

Vote: 523 Kayunga 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 awareness radio shows participated in	2	0	2
No. of trade sensitisation meetings organised at the district/Municipal Council	9	5	4
No of businesses inspected for compliance to the law	200	140	100
No of businesses issued with trade licenses	1500	1020	500
No of awareness radio shows participated in	0	0	2
No of businesses assisted in business registration process	4	1	8
No. of enterprises linked to UNBS for product quality and standards	2	2	2
No. of producers or producer groups linked to market internationally through UEPB		1	2
No. of market information reports disseminated		1	4
No of cooperative groups supervised		10	25
No. of cooperative groups mobilised for registration		0	8
No. of cooperatives assisted in registration		0	4
No. of opportunities identified for industrial development		0	2
No. of producer groups identified for collective value addition support		2	2
No. of value addition facilities in the district		20	100
A report on the nature of value addition support existing and needed		yes	Yes
No. of Tourism Action Plans and regulations developed		1	
Function Cost (US\$ '000)	41,505	28,117	45,883
Cost of Workplan (US\$ '000):	608,047	389,104	469,667

2015/16 Physical Performance up to March

The Department Procured 20,000 coffee seedlings for Busaana, Kitimbwa and Kayunga Sub-counties from 55% PMG Development. Under the OWC - NAADS we received and distributed 46 heifers to farmers and close 60 heifers from LRDP. The Department also carried out multisectoral monitoring and supervision of all development activities in Production & Marketing sectors, under the OWC,-NAADS, Luwero Rwenzori Development Programme (LRDP) and PMG. The Department also carried routine recurrent activities like putting in place new landing site committees, meat inspection, deployment and maintenance of tsetse traps, verification of inputs received under OWC - NAADS.

Planned Outputs for 2016/17

The Planned Outputs and Physical performance of the financial year 2016/17 is expected to be contributed by Procurement of 200 bags of improved clean cassava cuttings, exotic semen, construction of fish ponds and cages, support to BanaKayunga SACCO, Procurement of confectionary machines and solar fruit dryers for 2 youth groups. Procure and distribute bee hives and deployment of insecticide treated tsetse traps. Receive and distribute off budget supplies and technologies delivered by the NAADS Secretariat and UCDA for Operation Wealth Creation (OWC) programme; Supervise, monitor and evaluate the performance of the Operation Wealth Creation (OWC) Programme activities in all the 9 LLGs of Kangulumira, Nazigo, Kayunga, Kayunga T/c, Busaana, Kitimbwa, Kayonza, Bbaale and Galiraya sub-counties. Supervise and monitor the Kayunga District Roadmap activities including SACCO operations.

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

Vote: 523 Kayunga District

Workplan 4: Production and Marketing

Conducting Plant Clinic sessions under Self Help Africa, support village banking under KDFA

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

1. Changing the farmers' attitude towards adoption of new technologies.

Farmers do not attend farmers training sessions and even when they did, they do not practice the skills acquired from such trainings to put to practice what they learn..

2. Lack of transport facilities for both the district and LLG staff.

Lack of transport facilities both to the district and LLGs. This limits the capacity of the field and district level staff to effectively supervise and monitor field activities and offer guidance to the farmers.

3. Inadequate staffing at district and LLG levels

There are many vacant positions at the headquarters and lower local government as a result of restructuring of the NAADS programme by government. This hampers services delivery to the community. We need to recruit staff into these positions.

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>	3,147,294	2,516,588	3,570,931
District Unconditional Grant (Non-Wage)	5,000	0	0
Locally Raised Revenues	25,000	5,945	17,000
Multi-Sectoral Transfers to LLGs	66,902	55,627	
Sector Conditional Grant (Non-Wage)	388,289	291,217	411,854
Sector Conditional Grant (Wage)	2,662,103	2,163,799	3,142,077
<i>Development Revenues</i>	842,765	945,153	1,095,739
Development Grant	39,745	39,745	0
District Discretionary Development Equalization Grant		0	90,300
Donor Funding	783,000	905,408	1,005,439
Multi-Sectoral Transfers to LLGs	20,021	0	
Total Revenues	3,990,059	3,461,741	4,666,670
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,147,294	2,515,570	3,570,931
Wage	2,662,103	2,163,799	3,142,077
Non Wage	485,191	351,770	428,854
<i>Development Expenditure</i>	842,765	704,360	1,095,739
Domestic Development	59,765	24,046	90,300
Donor Development	783,000	680,314	1,005,439
Total Expenditure	3,990,059	3,219,930	4,666,670

2015/16 Revenue and Expenditure Performance up to March

The department received shs 87% of its total annual budget and spent 81% leaving a balance of 6% unspent funds by end of third quarter. More funds were released for Wage and Development grants because of the newly recruited

Vote: 523 Kayunga District

Workplan 5: Health

Health workers and the release of 100% development grant. Also, more funds were received for Immunisation from the Ministry of Health and MUWRP.

Department Revenue and Expenditure Allocations Plans for 2016/17

Kayunga District health department expects to receive and spend a total budget higher than last Financial year. This increase is as a result of additional Wage for Health workers,PHC Non-wage and the an additional allocation of shs 90,300,000 for DDEG grant.However,there is also decreased funding for donor grant by Makerere university Walter Reed project and also the SDS project ended.

(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			
Number of outpatients that visited the NGO Basic health facilities	17489	11366	17500
No. and proportion of deliveries conducted in the NGO Basic health facilities	206	477	250
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	2416	2197	2500
Number of trained health workers in health centers	192	154	209
No of trained health related training sessions held.	76	62	76
Number of outpatients that visited the Govt. health facilities.	302521	191462	274444
Number of inpatients that visited the Govt. health facilities.	4000	3845	4200
No and proportion of deliveries conducted in the Govt. health facilities	5468	4121	5200
% age of approved posts filled with qualified health workers	57	72	59
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	48	48	48
No of children immunized with Pentavalent vaccine	13720	10943	13000
No of healthcentres constructed	2	2	
No of healthcentres rehabilitated	1	0	
No of staff houses constructed	1	1	1
No of OPD and other wards constructed	1	0	1
No of theatres rehabilitated	1	1	
Value of medical equipment procured	19	19	
Function Cost (UShs '000)	3,990,059	3,219,930	382,884
Function: 0882 District Hospital Services			
Function Cost (UShs '000)	0	0	147,639
Function: 0883 Health Management and Supervision			
Function Cost (UShs '000)	0	0	4,136,147
Cost of Workplan (UShs '000):	3,990,059	3,219,930	4,666,670

2015/16 Physical Performance up to March

3 integrated support supervision carried out to each of the 24 lower health units of Kawongo, Galiraya, Kasokwe, Bbaale, Nakyesa, Kakiika, Lugasa, Wabwoko, Nkokonjeru, Bulawula, Busaale, Ntenjeru, Kayunga Hospital, Namagabi, Nakatovu, Busaana, Namusaala, Bukamba, Nazigo, Nazigo mission, Kangulumira, Kangulumira Mission, Kangulumira Integrated.

Vote: 523 Kayunga District

Workplan 5: Health

Preparation and Submission of 1 quarterly budget performance reports at the District Headquarters
1 technical supervisions carried out in the field of Malaria, HIV, Laboratory and TB
3 EDHMT meeting held at district headquarters
9 HMIS monthly reports submitted to MOH
Vaccines and gas distributed to 24 health units of Kawongo, Galiraya, Kasokwe, Bbaale, Kakiika, Nakyesa, Lugasa, Wabwoko, Nkokonjeru, Bulawula, Busaale, Buyobe, Ntenjeru, Kayunga Hospital, Namagabi, Nakatovu, Busaana, Namusaala, Bukamba, Nazigo, Nazigo mission , Kangulumira, Kangulumira Integrated.
39 surveillance reports submitted to MOH
356 immunisation outreaches carried out in the 61 parishes in the district
1 Vehicle and 6 motorcycles serviced on a quarterly basis at district level
Fuel and lubricants procured for vehicles at the district level
Utilities (power and water) paid for at district headquarters
Health Building maintained
Procure stationery for the department on quarterly basis at district headquarters
120 drug shops supervised in all the 9 sub counties of Galiraya, Bbaale, Kayonza, Kitimbwa, Busaana, Kayunga, Kayunga T/Council, Nazigo, Kangulumira
Salaries for 379 staff in 19 public facilities paid on time
Training in data analysis carried out at district level
Monitoring visits in to all health facilities by political and technical officers carried out i.e Kawongo, Galiraya, Kasokwe, Bbaale, Kakiika, Nakyesa, Lugasa, Wabwoko, Nkokonjeru, Bulawula, Busaale, Buyobe, Ntenjeru, Kayunga Hospital, Namagabi, Nakatovu, Busaana, Namusaala, Bukamba, Nazigo, Nazigo mission , Kangulumira, Kangulumira Integrated
Implement child health days plus in 9 LLGs of Galiraya, Bbaale, Kayonza, Kitimbwa, Busaana, Nazigo, Kangulumira, Kayunga and Kayunga TC
1 radio talk show conducted under MUWRP
Condoms distributed to communities once every two months
Lunch/tea incentives provided to 74 health workers/volunteers working in 5 HIV clinics
5 post test clubs supported to meet once every two months
9 SC health workers supported to carry out TB control activities in the 9 LL
1 TB coordination meeting held at the HSD level

Planned Outputs for 2016/17

Planned outputs include; 274,444 outpatients being reached , 17,500 inpatients being treated, 13,000 children under 1 year immunized with DPT3 5,200 deliveries carried out in the health centres, 76 supervisions (technical and integrated) carried out to the 24 health facilities, 4 HIV review meetings held at the district level, 1424 immunization outreaches carried. Carry out mass drug administration for Bilharzia . Conduct 4 meetings of the Extended DHMT and routine maintenance of the Cold Chain. Carry out surveillance and submit weekly reports to MOH. The department also plans to achieve the following development outputs; Construction of staff house at Busaana HC III, construction of mortuary at Kangulumira Health centre and procurement of assorted medical equipment health centers .

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

Four development partners are expected to provide off-budget support to the district in the health sector amounting to UGX 90,000,000. Specifically, Neglected Tropical Diseases Control Programme(NTD) (UGX 50,000,000), UNICEF (UGX 30,000,000), Uganda Aids Commission(UAC) (UGX 10,000,000) and GAVI. UACs core intervention is in HIV/AIDS. The core interventions for the NTD Programme include carrying out mass drug administration against bilharzia . UNICEF and GAVI support the district in immunization activities.

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

1. Lack of accommodation for health workers

Only 37% of health workers in the district are accommodated. This affects the provision of health services especially the

Vote: 523 Kayunga District

Workplan 5: Health

ability of the health workers to offer 24 hour services

2. Lack of transport at health facilities

Only 1 out the 20 public health facilities have sound transport (5%). The hospital and the DHO's office also require an extra vehicle to support their operations. Lack of transport affects provision of PHC activities in the community

3. Inadequate drugs supplied to health facilities

Most of the health facilities receive inadequate drugs and other medical supplies which leads to stock outs in the second month of the cycle. These stock out negatively affect the OPD attendance at the health facility level.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	14,010,438	10,338,948	15,312,165
District Unconditional Grant (Non-Wage)	35,000	5,500	0
District Unconditional Grant (Wage)	56,933	35,892	51,654
Locally Raised Revenues	8,500	6,796	10,000
Multi-Sectoral Transfers to LLGs	19,556	8,795	
Other Transfers from Central Government	14,000	17,177	14,000
Sector Conditional Grant (Non-Wage)	2,367,212	1,579,273	2,367,212
Sector Conditional Grant (Wage)	11,509,237	8,685,516	12,869,299
<i>Development Revenues</i>	558,650	536,613	432,068
Development Grant	373,188	373,188	339,868
District Discretionary Development Equalization Grant	106,356	77,884	82,200
Locally Raised Revenues	2,500	0	10,000
Multi-Sectoral Transfers to LLGs	76,606	85,542	
Total Revenues	14,569,089	10,875,562	15,744,233
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	14,010,438	10,337,012	15,312,165
Wage	11,566,170	8,721,408	12,920,953
Non Wage	2,444,268	1,615,604	2,391,212
<i>Development Expenditure</i>	558,650	443,601	432,068
Domestic Development	558,650	443,601	432,068
Donor Development	0	0	0
Total Expenditure	14,569,089	10,780,613	15,744,233

2015/16 Revenue and Expenditure Performance up to March

This department received 75% of its expected total release and spent 74% out of its released funds leaving a balance of 1% as unspent funds to cater for On-going uncompleted school construction projects. More funds were received because Ministry of finance released all the Development grants 100% in third quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive a higher budget than last year. The budget for Education department has increased from last year's budget because of the increment in non-wage budget sector conditions (UPE, USE,) and development grant SFG. There is also increased budget provision for Wage for Primary salary to cater for the 15% increase as promised by the President.

Vote: 523 Kayunga District

Workplan 6: Education

(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 textbooks distributed	0	0	2622
No. of pupils enrolled in UPE	85627	85627	86735
No. of student drop-outs	0	0	121
No. of Students passing in grade one	400	271	550
No. of pupils sitting PLE	7000	7242	8014
No. of classrooms constructed in UPE	3	4	1
No. of classrooms rehabilitated in UPE	1	0	3
No. of latrine stances constructed	20	20	30
No. of teacher houses constructed	2	3	1
No. of primary schools receiving furniture	3	3	2
Function Cost (UShs '000)	10,329,014	7,896,427	13,725,731
Function: 0782 Secondary Education			
No. of students enrolled in USE	7638	7638	8470
No. of classrooms constructed in USE	1	1	
Function Cost (UShs '000)	3,856,831	2,642,951	1,377,594
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	25	25	25
No. of students in tertiary education	200	200	250
Function Cost (UShs '000)	226,463	156,454	240,711
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	167	167	167
No. of secondary schools inspected in quarter	21	21	21
No. of tertiary institutions inspected in quarter	1	1	1
No. of inspection reports provided to Council	9	6	9
Function Cost (UShs '000)	156,781	84,782	400,197
Cost of Workplan (UShs '000):	14,569,089	10,780,613	15,744,233

2015/16 Physical Performance up to March

The department continued to carry out inspection visits to all government aided primary and secondary schools, tertiary institutions; Paid teachers' salaries, Monitored utilization of UPE funds in 167 Primary schools in Galiraya (11 Schools), Bbaale (6- Schools), Kayonza (31 schools), Kitimbwa (26 Schools) , Kayunga Sc (17 Schools), Kayunga Tc (9 -School) Busaana (30 Schools), Nazigo (19 Schools), Kangulumira (18 Schools). Monitored UPE utilization in all government aided schools as enumerated by sub-county above. Carried out supervision visits to 152 schools selected randomly throughout the district. Paid retention for SFG completed projects for 2014/15 i.e. construction of toilet at Mugongo .. Prepared and submitted quarterly budget performance reports. Facilitated Scouts Science Fair and Ball games at selected national venues. Constructed 2 classroom blocks at Ndeeba CU, and Nakyesa CU and paid retention for Kisombwa CU, Nyiize CU & Namizo UMEA. 3 Staff houses constructed at Mugongo PS, Soona PS and Lwabyata PS. Conducted PLE exams

Planned Outputs for 2016/17

Vote: 523 Kayunga District

Workplan 6: Education

Classroom blocks constructed at Nakakandwa, pit latrines constructed at Kitimbwa Umea, Ntimba,, Kasambya, Bwalala primary schools . Procurement and distribution of three seater desks.Staff house Completion and payment of retention for construction of Mugongo . Carry out monitoring and inspection visits to Primary schools and all government and government aided secondary schools. Payment of retention for completed projects.

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

Support from YUPIDIDA , CARA, in form of scholastic materials

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

1. Staff ceiling in some schools

understaffing in the department

2. performance gaps

Lack skills in data management to enhance evidence based sector planning

3. Lack of Teacher Accommodation.

Majority of the teachers are not housed by schools causing them travel long distances on daily basis from where they rent. This might be among the causes of perpetual absenteeism

Workplan 7a: Roads and Engineering

(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>	1,407,452	959,159	859,738
District Unconditional Grant (Non-Wage)	502,000	464,001	2,000
District Unconditional Grant (Wage)	48,308	36,424	51,546
Locally Raised Revenues	10,280	5,660	13,000
Multi-Sectoral Transfers to LLGs	53,672	37,108	0
Other Transfers from Central Government	793,192	415,966	0
Sector Conditional Grant (Non-Wage)		0	793,192
<i>Development Revenues</i>	409,524	388,311	0
District Discretionary Development Equalization Grant	260,081	276,041	0
Locally Raised Revenues	26,000	1,579	0
Multi-Sectoral Transfers to LLGs	123,443	110,692	
Total Revenues	1,816,975	1,347,470	859,738
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	907,452	495,666	859,738
Wage	48,308	36,424	51,546
Non Wage	859,144	459,242	808,192
<i>Development Expenditure</i>	909,524	843,464	0
Domestic Development	909,524	843,464	0
Donor Development	0	0	0
Total Expenditure	1,816,975	1,339,130	859,738

2015/16 Revenue and Expenditure Performance up to March

This department by end of quarter three had received 74% of its expected annual releases and spent 73.5% out of the

Vote: 523 Kayunga District

Workplan 7a: Roads and Engineering

released funds, leaving a balance of 1% for retention of some completed projects. More funds were received in this department as a result of the Finance ministry releasing all the Development funds including funds for the completion of the District Block.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department of Roads and Engineering will receive less funds compared to last year's budget because less funds have been allocated for the district block in the Fy 2016/17. The Uganda Road Fund budget has not changed from that of the current Financial year 2015./16.

Most of the recurrent funds will be spent on Maintenance of roads under the Uganda road fund and the rest is for payment of salaries for staff under roads. Additional funds have been provided under Local revenue to cater for the maintenance of buildings and payment of Electricity.

(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: 0481			
No of bottle necks removed from CARs	8	8	8
Length in Km of Urban unpaved roads routinely maintained	11.	33	11
Length in Km of Urban unpaved roads periodically maintained	1.	2	1
Length in Km of District roads routinely maintained	324	312	31
Length in Km of District roads periodically maintained	34	18	
Function Cost (UShs '000)	1,015,729	602,400	859,738
Function: 0482			
Function Cost (UShs '000)	801,246	736,730	0
Cost of Workplan (UShs '000):	1,816,975	1,339,130	859,738

2015/16 Physical Performance up to March

The department continued with its Phased completion of the new District Office Block (internal finishes, fixing of glasses for the windows & doors and painting for departments of Community and production) for the ground floor of the section at the district headquarters. Paid salary for staff at the district headquarters. Prepared and submitted Fourth quarter budget performance reports at the District Headquarters, First quarter budget performance reports. General Operation and administrative expenses of the district roads office at the district headquarters. Monitoring and Evaluation of Designated Agencies (for DUCAR)/ operational expenses. 124 Supervision visits carried out. 1 Gender, HIV/AIDS trainings/mainstreaming conducted. Assorted stationary procured, computer accessories and consumables procured. Subscription for internet services at the district headquarters. Maintenance of office equipment at the district headquarters. Fuel procured for daily administrative use and operations. Allowances for field officers and District Roads Committee. 1 site meetings held in Kayonza SC. Facilitation to the operation of district roads committee at the district headquarters. 33.6 Km of gravel and earth surfaced routine road maintained in Kayunga T/C i.e. Abattoir Rd, Advent Road, Asoni Kaggwa Rd, Church road, Gayo Kaggwa Rd, Health Centre Rd, Hospital Lane, Kalya Road, Kawuuzi Rd

Kibira road, Kisaaba Road, Kisawo road, Kisombwa road, Kyambogo Luzira Rd, Kyambogo Main Rd Kyasa Road, Lufula Rd, Market Road, Memeri Road, Mission Road, Mubisi Road, Mumyuka Rd, Nakaliro Borehole, Nakaliro-St. Regina Rd, Nakaliro Main, Namagabi B End road, Ndeeba Rd, Nsibirwa Road, Rev. Halongo Rise, Rev.Fr.Mayr road, Rwamirego Rd, Sekagya Rd, Tank road, Tente Rd, Wannyanza Rd, 2.2Km of periodic maintenance of the following roads, Sajjabi road and Nakaliro Swamp. 41.3km of roads routine mechanized maintenance. 26.8 km periodically maintained i.e.Kitwe -Bugoma-Balisanga rd. Repaired and maintained the district road equipments (motorcycles, tipper lorries and double cabbin pick ups) at the district headquarters

Vote: 523 Kayunga District

Workplan 7a: Roads and Engineering

Planned Outputs for 2016/17

In the FY 2016/17 the department of Roads and Engineering intends to carry out rehabilitation of roads using force on Account as a per the government policy at the district and lower local government. We intend to carry out routine Maintenance of 316kms of roads in the sub counties of Kayunga, Busaana, Nazigo, Kangulumira, Kitimbwa, Kayonza, Bbaale and Galiraaya sub counties and 29.2kms of roads periodically maintained i.e. Spot improvement, periodic maintenance feeder road. Payment for Salary for 16 Headmen and 3 Road Overseers at the district headquarters.

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

NA

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

1. Destruction of road embankments due to cattle grazing along the roads

There is a continuous reduction in the width of the road especially at constructed embankment areas in low spots as a result of cattle grazing along the roads especially in Bbaale county.

2. Climate Change.

The continuous heavy rains have continued to do a lot of damage to the district road network.

3. Incomplete road unit equipments

The incomplete road equipments affects timely implementation of works

Workplan 7b: Water

(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>	73,658	67,549	64,002
District Unconditional Grant (Non-Wage)	10,000	0	0
District Unconditional Grant (Wage)	25,658	19,244	25,658
Locally Raised Revenues	2,000	900	
Multi-Sectoral Transfers to LLGs	36,000	47,406	
Sector Conditional Grant (Non-Wage)	0	0	38,344
<i>Development Revenues</i>	543,201	536,552	703,736
Development Grant	520,052	520,052	645,686
District Discretionary Development Equalization Grant	1,148	0	36,050
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	616,859	604,102	767,738
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	85,658	84,032	64,002
Wage	25,658	19,244	25,658
Non Wage	60,000	64,789	38,344
<i>Development Expenditure</i>	531,201	462,378	703,736
Domestic Development	531,201	462,378	703,736
Donor Development	0	0	0
Total Expenditure	616,859	546,411	767,738

Vote: 523 Kayunga District

Workplan 7b: Water

2015/16 Revenue and Expenditure Performance up to March

This department by end of third quarter received 98% out of its expected total release and spent 89% out of its received releases by third quarter, leaving a balance of 9% as unspent. This dept also received more funds in this quarter because all the development funds were released 100% to cater for completion of projects before June 2016.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive funds more than the current budget because more funds have been allocated under the District Discretionary grant (Shs 36,050,000) . Also the water funds have been increased .The development projects to be implemented include the drilling and installation of hand pumps, construction and installation of shallow wells, protection of springs, rehabilitation of deep wells, construction of water supply scheme, construction of public latrines.

(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	72	70	100
No. of water points tested for quality	29	23	16
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	3	4
No. of sources tested for water quality	0	0	16
No. of water points rehabilitated	8	0	11
% of rural water point sources functional (Gravity Flow Scheme)	0	0	00
% of rural water point sources functional (Shallow Wells)	81	81	70
No. of water pump mechanics, scheme attendants and caretakers trained	22	10	7
No. of water and Sanitation promotional events undertaken	12	5	4
No. of water user committees formed.	29	12	7
No. of Water User Committee members trained	174	120	42
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	12	3	5
No. of public latrines in RGCs and public places	1	1	1
No. of springs protected		0	3
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	6	6	5
No. of deep boreholes drilled (hand pump, motorised)	8	7	8
No. of deep boreholes rehabilitated	8	0	10
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	1	1
Function Cost (US\$'000)	616,859	546,411	767,738
Cost of Workplan (US\$'000):	616,859	546,411	767,738

Vote: 523 Kayunga District

Workplan 7b: Water

2015/16 Physical Performance up to March

This department continued with Carrying out siting, inception study, hydro geological and geophysical surveys for the construction. Assessed 15 non- functional water sources in the 8 LLGs of Galiraya, Bbaale, Kayonza, Kitimbwa, Busaana, Nazigo, Kangulumira and Kayunga SC. Paid retention for projects implemented in 2014/15 in Nazigo, Kangulumira , Busaana and Kitimbwa sub counties. Quarterly reporting to and consultations made with Line Ministries on Water Issues. Prepared and submitted Fourth quarterly budget performance reports. Maintained and serviced Departmental vehicles and motor Cycles at the district headquarters. Procured fuel for running daily administrative activities in water office at the district headquarters. Held 3 staff meetings for water staff at water office. Supervision and inspection on projects to be constructed in FY2014/15 and defects for projects implemented in FY 2014/15 in the sub counties of:- Galiraya, Bbaale, Kayonza, Kitimbwa, Busaana, Kayunga, Nazigo and Kangulumira. First and second quarter District Water and Sanitation Coordination Committee meetings, extension staff meetings. 2 Quarterly meeting with Sub county extension staff held at the district headquarters. Number of times Water- MIS data is collected regularly. 8 advocacy and planing meetings in the sub counties of Kangulumira, Nazigo, Kayunga, Busaana, Kitimbwa, Kayonza, Bbaale, Galiraaya. Radio talk show, 2 Drama shows. Home improvement campaign carried out in LLGs of Galiraaya, Kayonza, Kitimbwa, Nazigo, Bbaale, Kangulumira, Kayunga Busaana. 8 Bore holes drilled in the 8 LLGs of Galiraya, Kayonza, Kitimbwa, Busaana, Nazigo, Kangulumira and Kayunga SC. Water supply scheme phase III constructed in Kyerima -Kitimbwa sub-country

Planned Outputs for 2016/17

In the FY 2016/17 , the water sector plans to carry out rehabilitation of 15 boreholes, drilling and installation 7 boreholes, construction and installation of 5 shallow wells, protection of 3 springs, construction of phase 1 Kitimbwa water supply scheme and construction of 1 public latrine

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

The department expects to receive support from BUVAD for the construction of shallow wells.

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

1. Poor ground water potential

Drilling of wells in these areas results in dry wells.

2. Bad water quality

Beneficiaries resort to go to un safe water points.

3. Unfunctional management committees

we register Break down of water and sanitation facilities.

Workplan 8: Natural Resources

(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>	141,176	82,003	184,056
District Unconditional Grant (Non-Wage)	30,000	10,010	28,000
District Unconditional Grant (Wage)	76,246	57,184	107,923
Locally Raised Revenues	16,000	7,956	39,000
Multi-Sectoral Transfers to LLGs	12,509	2,037	
Sector Conditional Grant (Non-Wage)	6,421	4,816	9,133

Vote: 523 Kayunga District

Workplan 8: Natural Resources

<i>Development Revenues</i>	13,000	12,100	54,650
District Discretionary Development Equalization Grant	9,000	10,500	54,650
Multi-Sectoral Transfers to LLGs	4,000	1,600	
Total Revenues	154,176	94,103	238,706
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	141,176	82,002	184,056
Wage	76,246	57,184	107,923
Non Wage	64,930	24,818	76,133
<i>Development Expenditure</i>	13,000	12,100	54,650
Domestic Development	13,000	12,100	54,650
Donor Development	0	0	0
Total Expenditure	154,176	94,102	238,706

2015/16 Revenue and Expenditure Performance up to March

By end of quarter three, the department had received 61% of its expected revenue and spent 100% out of its releases.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive more funds than the past Financial years' budget because more funds have been allocated under the District Discretionary grant (Shs 54,650,000) . Also the department has been allocated more funds under local revenue by 23,000,000 while an conditional grant has been reduced by 2,000,000. The development projects to be implemented include the establishment of tree woodlots.

(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)	4	3	4
Number of people (Men and Women) participating in tree planting days	45	36	80
No. of Agro forestry Demonstrations		0	2
No. of community members trained (Men and Women) in forestry management	45	17	60
No. of monitoring and compliance surveys/inspections undertaken	30	20	12
No. of Water Shed Management Committees formulated	3	2	2
No. of Wetland Action Plans and regulations developed	1	1	2
Area (Ha) of Wetlands demarcated and restored	10	13	20
No. of community women and men trained in ENR monitoring	9	13	250
No. of monitoring and compliance surveys undertaken		0	36
No. of new land disputes settled within FY	10	7	20
Function Cost (US\$ '000)	154,176	94,102	238,706
Cost of Workplan (US\$ '000):	154,176	94,102	238,706

2015/16 Physical Performance up to March

The department implemented a number of activities which included the following: compliance monitoring of fragile eco systems along the river banks, training of wetland dwellers in Galiraya, Bbaale, Kangulumira sub Counties, Screening of development projects, Demarcation of river banks along Kangulumira and Musomya wetland

Vote: 523 Kayunga District

Workplan 8: Natural Resources

system, registration of musamya wetland dwellers for preparation of the wetland action plan. Supported three groups to plant trees i.e. Kewerimiddle farmers group, Nsiima development group and Mugongo Balijukira

Planned Outputs for 2016/17

The department's budget has increased because more local resources have been provided to revamp the escalating deforestation and wetland degradation. Also, there is a plan to Start a fully-fledged Land office which will need some funding. The funds will be spent on environmental activities including Restorations of degraded sections of wetlands, construction of gabbage skips in Town boards of Nazigo , Busaana, Kitimbwa and Kangulumira, Tree planting and afforestation, compliance monitoring and Environmental Impact assessments.

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

NA

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

1.

Illiteracy of the community about natural resource activities.

Most of the community do not understand and appreciate the role natural resources Play in ther local areas of jurisdictions.This has led to massive destruction of the available resources in the District.

2. *ignorance of communities in use of renewable resources*

The Population in Kayunga heavily rely on the natural environment

3. *Poor gabbage disposal*

The communities lack proper ways and means of collecting gabbage

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:			
<i>Recurrent Revenues</i>	454,604	162,653	385,088
District Unconditional Grant (Non-Wage)	10,000	0	24,000
District Unconditional Grant (Wage)	84,720	72,500	109,623
Locally Raised Revenues	10,000	0	0
Multi-Sectoral Transfers to LLGs	33,261	23,937	
Other Transfers from Central Government	250,000	16,249	182,948
Sector Conditional Grant (Non-Wage)	66,623	49,967	68,517
<i>Development Revenues</i>	120,449	89,253	47,960
District Discretionary Development Equalization Gran	0	0	43,613
Donor Funding	25,000	0	
Multi-Sectoral Transfers to LLGs	95,449	89,253	
Transitional Development Grant		0	4,348

Vote: 523 Kayunga District

Workplan 9: Community Based Services

Total Revenues	575,053	251,906	433,048
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>454,604</i>	<i>157,611</i>	<i>385,088</i>
Wage	84,720	72,500	109,623
Non Wage	369,884	85,111	275,465
<i>Development Expenditure</i>	<i>120,449</i>	<i>89,253</i>	<i>47,960</i>
Domestic Development	95,449	89,253	47,960
Donor Development	25,000	0	0
Total Expenditure	575,053	246,864	433,048

2015/16 Revenue and Expenditure Performance up to March

The Department received 44% of its expected receipts and spent 43% out of the received funds, leaving a balance of 1% for PWDs activities which are to be implemented in fourth quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department plans to receive less funds than last year's budget. This is because funds for development grant (CDD) have been budgeted for under DDEG grant at Lower Local governments level. Also SDS donors closed and the budget for youth Livelihood programme reduced from 250,000,000 to 100,000,000.

(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: 1081 Community Mobilisation and Empowerment			
No. of children cases (Juveniles) handled and settled	2000	517	1000
No. of Youth councils supported	10	10	2
No. of assisted aids supplied to disabled and elderly community	10	16	10
No. of women councils supported	10	10	10
No. of children settled	2000	1567	40
No. of Active Community Development Workers	9	9	13
No. FAL Learners Trained	180	180	
Function Cost (US\$ '000)	575,053	246,864	433,048
Cost of Workplan (US\$ '000):	575,053	246,864	433,048

2015/16 Physical Performance up to March

The department was able to conduct 21 community meetings to mobilize the community for development programs. FAL learners trained from the 9 LLGs of Kayunga, Kayunga T/C , Kangulumira , Kayonza, Kitimbwa Bbaale , Nazigo , Busaana and Galiraya. Conducted 3 FALP review meetings at District headquarters. PSWO cases handled at the district headquarters and 9 LLGs of Galiraya, Bbaale, Kayonza, Kitimbwa, Busaana, Nazigo, Kangulumira. Conducted 1 DOVCC meetings at the district headquarters. Conducting 9 SOVCC meeting in each of the 9 LLGs of Galiraya, Bbaale, Kayonza, Kitimbwa, Busaana, Nazigo, Kangulumira, Kayunga and Kayunga TC. Supported the strategic information technical working committee at the District headquarters. Conducted beneficiary and enterprise selection at sub county level. Conducted training of YPMC and SAC under YLP for 26 youth projects form the 9LLGs of Galiraya, Bbaale, Kayonza, Kitimbwa, Busaana, Nazigo, Kangulumira, Kayunga and Kayunga T/C.

Planned Outputs for 2016/17

Activities to be done included:- Community development meetings conducted , OVC children supported, FAL

Vote: 523 Kayunga District

Workplan 9: Community Based Services

learners supported and trained, PWDS groups supported, Youth and women groups supported with IGAs, Conflicts resolved, Children with conflict in the law resettled, DOVCC meetings held, SOVCC held,

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

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

1. *Understaffing*

Reduction in funding for OVC activities.

2. *Increasing demand for services*

Increasing numbers of orphans, PWDS and child abuse cases in need of support in terms of education, health and Economic Strengthening

3. *Lack of transport*

The department lacks a vehicle and motorcycles for field staff which delays implementation of activities.

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>	95,761	59,425	103,677
District Unconditional Grant (Non-Wage)	13,628	8,194	30,000
District Unconditional Grant (Wage)	31,339	24,299	47,277
Locally Raised Revenues	18,000	9,897	26,400
Multi-Sectoral Transfers to LLGs	15,950	4,514	
Support Services Conditional Grant (Non-Wage)	16,844	12,521	
<i>Development Revenues</i>	72,073	40,743	31,358
District Discretionary Development Equalization Grant	55,612	40,284	31,358
Donor Funding	4,000	0	
Multi-Sectoral Transfers to LLGs	12,461	459	
Total Revenues	167,834	100,168	135,035
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	94,761	58,832	103,677
Wage	31,339	24,299	47,277
Non Wage	63,422	34,533	56,400
<i>Development Expenditure</i>	73,073	35,731	31,358
Domestic Development	69,073	35,731	31,358
Donor Development	4,000	0	0
Total Expenditure	167,834	94,563	135,035

2015/16 Revenue and Expenditure Performance up to March

The Department received 60% of its annual expected revenue and spent 56% out of the received funds, leaving a balance of 3% as unspent.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 523 Kayunga District

Workplan 10: Planning

The Department plans to receive less funds than last year's budget. This is because funds for development grant ie supervision component which have been under development budget have been budgeted for under sector budgets which are to receive DDEG. However, despite the decrease, the Locally raised revenues and Un conditional grants have increased.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383			
No of qualified staff in the Unit	5	5	4
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	167,834	94,563	135,035
Cost of Workplan (UShs '000):	167,834	94,563	135,035

2015/16 Physical Performance up to March

The department held 9 DTTC meetings at the District Headquarters. Prepared Performance Contract (Form B) for 2015/16 at the District headquarters. Prepared Fourth quarterly Performance report (Form B) for 2015/16 at the district headquarters. Prepared 2015/16 fourth quarter LDG Reports and Accountability for the SC & District for FY 2015/16 at the District headquarters. Carried 3 PAF monitoring in Kayonza and Nazigo. Held one planning meeting with Ips at the district headquarters.

The department also carried out appraisal of projects to benefit under the LRDP and also conducted monitoring of projects for the district and LLGs under PAF, LDG and LDP. The department also carried out an inventory of facilities for LDG for the district and LLGs. Held 2016/2017 budget conference. Prepared 2016/2017 budget framework paper. Prepared and submitted first and second quarter budget performance report. Prepared and submitted 2016/2017 Budget Framework work paper

Planned Outputs for 2016/17

Key outputs will include; Review the Development annual plan, Holding 12 DTTC meetings at the district headquarters, Holding the 2017 Budget conference, Preparing the Budget framework paper, Holding Civil society planning meeting, prepare 4 quarterly budget performance reports and work plan, Carry out 4 quarterly monitoring visits in the 9 Lower Local Governments.

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

Under KANGO with support from GAPP and RTI the NGO will carry out activities which include among others, preparation of annual workplans

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

1. Inadequate staffing in the department

Planning Unit has three staff in the department ie the Planner, the Statistician and the Data Entry clerk making them overloaded with the continuous planning, fatigue every quarter and other coordination issues

2. Inadequate funding

Despite the work overload, the department is inadequately funded.

3.

Vote: 523 Kayunga District

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>	76,201	40,020	59,522
District Unconditional Grant (Non-Wage)	21,971	4,460	30,000
District Unconditional Grant (Wage)	30,040	22,775	27,522
Locally Raised Revenues	10,000	5,301	2,000
Multi-Sectoral Transfers to LLGs	10,790	4,584	
Support Services Conditional Grant (Non-Wage)	3,400	2,900	
<i>Development Revenues</i>	0	0	8,000
District Discretionary Development Equalization Gran	0	0	8,000
Total Revenues	76,201	40,020	67,522
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	76,201	40,020	59,522
Wage	30,040	22,775	27,522
Non Wage	46,161	17,245	32,000
<i>Development Expenditure</i>	0	0	8,000
Domestic Development	0	0	8,000
Donor Development	0	0	0
Total Expenditure	76,201	40,020	67,522

2015/16 Revenue and Expenditure Performance up to March

The Department received 53% of its annual expected revenue and spent all the funds.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department expects to receive less funds than the budget for Fy 2015/16. This is because funds for Town Council internal audit department have been budgeted for under administration. However, despite of the decrease, more resources have been provided under District Development equalisation grant (DDDEG) and unconditional grant to enable the department increase on its Audit services in Government units like Schools, Health Units, etc.

(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: 1482 Internal Audit Services			
Date of submitting Quaterly Internal Audit Reports	27/10/2015	15/01/2016	31/10/2016
No. of Internal Department Audits	4	3	12
<i>Function Cost (UShs '000)</i>	<i>76,201</i>	<i>40,020</i>	<i>67,522</i>
Cost of Workplan (UShs '000):	76,201	40,020	67,522

2015/16 Physical Performance up to March

Closed books of accounts at the District headquarters and the Sub-Counties of Galiraya, Bbaale, Kayonza, Kitimbwa, Kayunga, Busaana, Nazigo and Kangulumira. Carried fourth quarter statutory audit for the financial year 2015/16 in the Sub-Counties of Kayunga, Nazigo, Busaana and Bbaale. The department also procured monthly fuel.

The Town Council carried out the following activities. Inspected revenue sources in Kayunga Central, Namagabi, Ntenjeru and Bukoloto Wards. Inspected capital projects undertaken by the LLGs. Audited utilisation of UPE and USE

Vote: 523 Kayunga District

Workplan 11: Internal Audit

capitation grants. Audited health facilities in p sub counties

Planned Outputs for 2016/17

The Department will have the following outputs: preparation of 4 Internal Audit Reports, preparation 1 value for money review report, attending 1 annual general meeting for LOGIAA, attending 1 annual workshop organized by LOGIAA, preparation 4 reports on utilization of UPE and USE funds, preparation 4 reports on PAF projects,

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

strengthening and improving internal audit activities and reporting through training and mentoring by GAPP.

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

1. Understaffing

The department has only 2 staff instead of the 5 in the approved staff structure. It implies that our work has no independent reviewer to ensure quality

2. Inadequate and untimely funding

The funds allocated to the department are inadequate compared to the type of work at hand for instance the department should inspect records of the 9 departments, 8 Sub-Counties, 23 Health units, 167 Government aided primary schools and 17 USE schools.

3. Auditees take long to respond to Draft reports

Auditees take long to respond to Draft reports