

Vote: 525 Kiboga 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

Kiboga 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	967,736	407,442	911,417
2a. Discretionary Government Transfers	2,677,020	1,440,483	2,912,515
2b. Conditional Government Transfers	10,346,475	8,231,185	13,103,700
2c. Other Government Transfers	1,523,752	1,220,401	167,572
3. Local Development Grant		425,935	0
4. Donor Funding	76,617	279,603	246,740
Total Revenues	15,591,600	12,005,049	17,341,944

Planned Revenues for 2016/17

The District and LLGs Planned Revenue for the FY 2016/2017 is expected to be UGX 17,328,445,000 relatively higher than FY for 2015/16 . The increase is attributed to Conditional Government transfers which increased from UGX 10,346,475,000 in 2015/16 to UGX 13,103,700,000. There was also a slight increase in discretionary Government transfers from UGX 2,677,120,000 in 2015/16 to 2,912,515,000 in 2016/17. Donor fund are also expected to register a slight increase from 76,616,000 to 246,740,000

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,287,865	803,168	1,957,640
2 Finance	681,021	591,314	797,468
3 Statutory Bodies	897,913	292,859	436,888
4 Production and Marketing	514,217	379,972	471,724
5 Health	2,505,630	2,324,397	3,409,565
6 Education	6,780,729	4,751,330	8,001,854
7a Roads and Engineering	1,403,310	639,333	1,036,661
7b Water	452,819	364,785	290,982
8 Natural Resources	205,825	115,992	151,609
9 Community Based Services	439,597	143,790	304,272
10 Planning	377,709	218,760	449,791
11 Internal Audit	44,965	19,554	33,490
Grand Total	15,591,600	10,645,254	17,341,944
	<i>Wage Rec't:</i>	8,628,749	6,708,179
	<i>Non Wage Rec't:</i>	4,243,049	2,374,616
	<i>Domestic Dev't</i>	2,643,185	1,728,868
	<i>Donor Dev't</i>	76,617	236,853

Planned Expenditures for 2016/17

The expenditure plans for FY 2016/17 will be as follows; out of the 17,328,445,000 shillings , of which 11.23 % is allocated to administration this higher than FY 2015/16 inclusion of pension in the department 5.14 % is allocated to Finance department. 2.52 % is allocated to statutory bodies, 2.72 % is allocated to production. Health is allocated

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Executive Summary

19.68 %, with a increase of health workers wage bill. Education is allocated 46.18% Roads and Engineering is allocated 5.98 % whereas water is a

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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	967,736	407,442	911,417
Group registration		0	12,050
Registration of Businesses	12,250	8,059	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	690	290	1,390
Public Health Licences		0	4,500
Property related Duties/Fees	14,925	2,342	14,925
Park Fees	120,432	49,188	112,780
Other licences	9,400	2,677	3,400
Market/Gate Charges	35,744	11,778	33,444
Local Government Hotel Tax	4,500	0	
Liquor licences	1,300	0	1,300
Land Fees/premium	75,200	68,671	
Rent of houses		150	
Inspection Fees	1,750	0	1,750
Other Fees and Charges	188,585	50,035	210,259
Ground Rent & rate - non produced assests	142,000	29,494	
Ground rent		0	120,000
Forestry (Forest Products)	10,500	1,120	
Fees from Hospital Private Wings	14,600	15,150	15,000
Business licences	63,706	12,666	70,189
Application Fees/Tender fees	9,790	3,692	
Application Fees		0	11,790
Animal and Crop levies(Live stock Exit)	104,130	44,221	
Animal & Crop Husbandry related levies		0	105,170
Agency Fees	520	400	520
Advertisements/Billboards	2,193	120	2,193
Land Fees		0	103,000
Unspent balances – Locally Raised Revenues	70,463	70,462	
Local Service Tax	85,058	36,926	87,758
2a. Discretionary Government Transfers	2,677,020	2,179,027	2,912,515
Urban Unconditional Grant (Non-Wage)	151,694	109,641	201,948
District Unconditional Grant (Non-Wage)	340,269	248,086	474,007
District Unconditional Grant (Wage)	1,243,213	941,807	1,323,377
Urban Discretionary Development Equalization Grant	0	0	94,355
Urban Unconditional Grant (Wage)	203,301	140,950	371,933
District Discretionary Development Equalization Grant	738,543	738,544	446,897
2b. Conditional Government Transfers	10,346,475	7,918,576	13,103,700
Transitional Development Grant	22,000	16,500	556,348
Support Services Conditional Grant (Non-Wage)	153,325	90,150	
Sector Conditional Grant (Wage)	7,201,225	5,665,071	9,355,109
Sector Conditional Grant (Non-Wage)	1,282,869	877,132	2,185,882
Pension for Local Governments	472,854	55,521	363,707
Gratuity for Local Governments		0	166,332

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A. Revenue Performance and Plans

General Public Service Pension Arrears (Budgeting)		0	86,464
Development Grant	1,214,202	1,214,202	389,858
2c. Other Government Transfers	1,523,752	1,220,401	167,572
Women Council Grant	14,000	0	
Youth Livelihood Program	215,474	4,212	
PCY	25,000	0	
Other Transfers from Central Government	6,636	0	
Menstrual Hygiene management Education		6,616	
Health Workers interviews	19,000	16,175	
Youth livelihood Programme		0	157,572
Head Count Education		1,995	
Urban URF-Kiboga T/C	122,372	58,290	
Ministry of Health		55,836	
Community Access Roads URF	51,743	0	
PLE		0	10,000
PLE Grant	10,000	7,388	
Roads Maintenance -URF	554,974	417,612	
Tobacco Activities		2,580	
Unspent balances – Conditional Grants		598,607	
Urban Paved roads fund	400,000	25,000	
Urban URF-Bukomero T/C	104,554	15,323	
Green Charcoal Project		10,768	
4. Donor Funding	76,617	279,603	246,740
Mass Immunisation		179,066	
Donor Funding		0	115,806
Gavi	27,890	52,882	
IDI		17,998	
PACE		930	
Unicef	28,727	28,727	130,934
GCC/FAO	20,000	0	
Total Revenues	15,591,600	12,005,049	17,341,944

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The Local revenue of the district and lower Local Governments projected at 897,917 million of which 379,793 million is for the district and 587,943 for Lower Local Governments,. These revenues are expected to be generated from local revenue sources and which include; Local Service Tax, Land Fees/premium, Forestry products, Live stock exist, Market /Gate charges, Property related duties/fees(sale of scrap), Registration of Businesses and Application Fees.

(ii) Central Government Transfers

The district expects to get 2.697 bn from discretionary Government transfers 9.096 bn from Conditional Government transfers 0.991 bn from other Central Government transfers .

(iii) Donor Funding

The District is no expecting any donor funds during the FY 2016/17 as yet.

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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>	1,238,294	792,195	1,891,794
District Unconditional Grant (Non-Wage)	33,863	37,634	61,968
District Unconditional Grant (Wage)	631,805	460,772	486,683
General Public Service Pension Arrears (Budgeting)		0	86,464
Gratuity for Local Governments		0	166,332
Locally Raised Revenues	165,193	56,836	63,162
Multi-Sectoral Transfers to LLGs	280,944	150,630	663,478
Pension for Local Governments		0	363,707
Support Services Conditional Grant (Non-Wage)	7,149	5,362	
Urban Unconditional Grant (Wage)	119,339	80,961	
<i>Development Revenues</i>	49,572	25,457	65,846
District Discretionary Development Equalization Grant	49,572	25,457	20,846
Locally Raised Revenues		0	15,000
Transitional Development Grant		0	30,000
Total Revenues	1,287,865	817,652	1,957,640
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,238,294	788,332	1,891,794
Wage	751,144	559,441	486,683
Non Wage	487,150	228,892	1,405,111
<i>Development Expenditure</i>	49,572	14,836	65,846
Domestic Development	49,572	14,836	65,846
Donor Development	0	0	0
Total Expenditure	1,287,865	803,168	1,957,640

2015/16 Revenue and Expenditure Performance up to March

By the end of Q3 2015/16 the administration dept had received 85% of its total recurrent and development funds budgeted. Out of she 321,966,000 she 275,059,000 had been received. The development component comprises of CBG cash flows, which stood at 68% i.e. against a quarterly budget of she 12,393,000, she 8,464,000 had been received of funds by the department was UGX 321,634,000 representing 25% of the total approved budget. However, expenditure stood at 83% i.e. out of a quarterly budget of she 321,966,000, only she 267,201,000 had been spent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 FY has increased by 47% over 2015/16 FY suggesting an increase funding to administration department. This is on account of an increase in local revenue allocation to admin. Dept by 51% while urban unconditional grant-wage has significantly increased by 212%. Similarly, support services conditional non-wage has exponentially grown over 2016/17 due to a provision for pension as a non-wage obligation. On the other hand, urban unconditional non-wage has been provided for the first time. However, multi-sectoral transfers to LLGs has decreased by 67%. Locally raised revenue allocation to admin. Dept has decreased by 63% while district unconditional grant wage has decreased by 23% indicating a likely wage shortage on admin. Dept over 2016/17 FY. The District unconditional grant non-wage allocation to Admin. Dept has increased by 48%. District Discretionary Development Equalisation Grant has decreased by 58%. This accounts for a decline of IPFs allocated to CBG. Overall total dept expenditure has increased by 47%. The recurrent expenditure allocation for both wage and non-wage has increased by 51%. Specifically, wage recurrent expenditure has grown by 14% whereas recurrent non-wage

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Workplan 1a: Administration

expenditure has increased by 109% due to increased funding of decentralised services. The development expenditure however, has declined by 58% on account of a decrease on CBG IPFs for 2016/17 FY.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1281 Local Police and Prisons			
Function Cost (US\$ '000)	3,600	74,844	15,720
Function: 1381 District and Urban Administration			
Availability and implementation of LG capacity building policy and plan	Yes	Yes	Yes
No. of monitoring visits conducted	4	3	4
No. of monitoring reports generated	4	3	8
No. of computers, printers and sets of office furniture purchased		43	0
No. of existing administrative buildings rehabilitated		43	4
No. (and type) of capacity building sessions undertaken	6	4	4
Function Cost (US\$ '000)	1,284,265	802,488	1,941,920
Cost of Workplan (US\$ '000):	1,287,865	803,168	1,957,640

2015/16 Physical Performance up to March

By end of Q3, 81% of LG posts in the establishment had been filled; 3 monitoring and paid salaries evaluation support visits were made to each of the 8 LLGs and project sites; 1 Training Needs Assessment (TNA) exercise was conducted to track performance of government programmes and policies; 1 generic capacity building training on local revenue mobilisation had been conducted; 1 technical officer from Bukomero TC was supported to train in post graduate diploma in public administration at UMI; 95% of establishment staff accessed on the district payroll.

Planned Outputs for 2016/17

36 monitoring and support supervision visits to LLGs and project sites; bi-annual LG assessment for legal and service delivery standards compliance; routine monitoring and coordination of government policies, programmes and projects; management support services rendered and coordinated; 6 national and local gazetted days and functions celebrated; labelling, furnishing 25 administration offices; connection of Kiboga House to the urban piped water supply system; construction of a perimeter wall/ fence to the district Hqtr premises for security control and traffic management; a 24-hour security service system for government assets and facilities at administration offices maintained; organise and conduct annual district Accountability Day platform and OPM coordinated barazas at selected LLG sites; operation and maintenance of all district assets, facilities and inventory management system; activation and update of the District website and the installation, extension and maintenance of internet services to administration offices for efficient, effective and timely information flow; ; 20 critical court case hearings/sessions attended, witnesses assembled and legal counsel representation secured and coordinated; facilitate and coordinate departmental procurement and contract management activities; purchase of assorted office sundries and office tea services. Conduct career development trainings and short course skills improvement to 2 technical officers and 164 district leaders respectively as well as generic tailor-made training on a needs basis to stakeholders. Designing and installation of electronic records management software system to ease records management function and interface with IPPS and IFMS technologies. Carry out file census and records updates, records keeping and routine registry management activities; information collection and publicity.

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

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Workplan 1a: Administration

In health, education and production sectors there will be support from world Vision, District NGO Forum, Malaria Consortium, BDF, Intra-Health support to performance management to health sector, USAID/GAPP Project/GDF and IDI development partners towards the coordination of administration support services function focusing on malaria, HIV/AIDS reducing child and maternal mortality; It is expected under the education continued PPP strategy for private pre- and primary education, secondary education as well as BTVET opportunities to increase literacy and skill levels in partnership with central government, donors, and the CSOs/NGOs; specifically the support to administration department under the GAPP-USAID project is expected to enhance accountability, participation, transparency and performance-based service delivery indicators for increased good governance practices; On cross-cutting issues planned activities include Global Climatic change campaign under the GCCA-FAO funded project in partnership with The Hunger Project (THP) to integrate and mainstream climate change issues in plans and budgets holistically and as stand alone donor interventions respectively.

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

1. High staff attrition, low motivation and high costs of recruitment

Hard to stay-reach/work/manage service delivery units especially under the PHC & UPE schooling programmes, low remuneration levels and limitations to recruit on replacement basis; uncompetitive salary and motivation in the public sector comparatively.

2. Limited financial and logistical resource to support service delivery

Over-dependence on central government transfers at 98% and declining and/or stagnating local revenue performance to support discretionary funding to capital and recurrent budget priorities identified locally.

3. Low competence levels of staff and skill gaps.

New public management focusing on ROM strategic shift to public sector management requires a dynamic, competent Human resources capable of continuous professional development which is still farfetched to achieve for the District admin. & low CBG

Workplan 2: Finance

(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>	681,021	598,888	797,468
District Unconditional Grant (Non-Wage)	58,212	37,774	64,050
District Unconditional Grant (Wage)	98,818	97,924	137,069
Locally Raised Revenues	91,700	37,761	88,309
Multi-Sectoral Transfers to LLGs	391,387	328,919	508,040
Support Services Conditional Grant (Non-Wage)	6,434	4,826	
Unspent balances – Locally Raised Revenues		73,731	
Urban Unconditional Grant (Wage)	34,469	17,953	

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Workplan 2: Finance

Total Revenues	681,021	598,888	797,468
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>681,021</i>	<i>591,314</i>	<i>797,468</i>
Wage	133,287	115,877	137,069
Non Wage	547,734	475,437	660,399
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	681,021	591,314	797,468

2015/16 Revenue and Expenditure Performance up to March

By the end of 3rd quarter 2015/16 the department had received UGX 598,888,000 representing 88% of the total approved budget of 681,021,000. the Quartely performance for the department was 132,149,000 against the anticipated 170,255,000 representing 78%. This was above the target because Maltisetral transfers of Urban Councils could and wage. However some sources like PAF, non wage were with the expected targets.

The quarterly performance was 86% above the target because, multi transfers were 86% and wage 87%. The department spent non wage 86% and wage 87%.

Expenditure: The department spent UGX 179,186,000 representing 26% of the received funds. The quaretrely expenditure was 31% non wage being 60% and wage 119%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 is UGX 791,836,000= compared to UGX 681,021,000= in the financial year 2015/16 representing an increase in the indicative planning figure for the department. This is because there was some increment on unconditional grant wage which rose form 98,818,000 to 137,069,052, there was also an increase in multi sectoral allocation to LLGs which rose from 391,387,000 to 506,424,000.

The department is anticipating to receive UGX 137,069,000 from District Unconditional grant wage, 58,212,000 million from Non wage, 92,453,000 from Locally raised revenue and support services conditional grant (non wage) UGX 6,434,000

The above revenues are expected to be spent as follows 137,069,000 on wage, and Non wage 654,792 which includes multi sectoral transfers to LLGs. The department will have no direct development funding.

(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 Financial Management and Accountability(LG)

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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	31/10/2015	21/04/2016	31/10/2016
Value of LG service tax collection	4	1	4
Value of Hotel Tax Collected	4	1	4
Value of Other Local Revenue Collections	4	1	4
Date of Approval of the Annual Workplan to the Council	15/04/2015	21/04/2016	15/04/2016
Date for presenting draft Budget and Annual workplan to the Council	30/12/2015	28/02/2016	31/May/2016
Date for submitting annual LG final accounts to Auditor General	30/09/2015	30/03/2016	30/09/2016
Function Cost (UShs '000)	681,021	591,314	797,468
Cost of Workplan (UShs '000):	681,021	591,314	797,468

2015/16 Physical Performance up to March

By the end of 3rd quarter the department achieved the following key outputs: 11 staff salaries paid for 3 months (Jan - March 2016), presented Quarterly statements, approved annual work plan for 2016/2017. Other outputs included over 42% of local revenue and procured accounting and non accounting stationery. Staff were trained in IFMS and Transformed Data Into IFMS.

Planned Outputs for 2016/17

The planned outputs and physical performance for financial year 2016/17 include preparation and submission of Quarterly Financial statements and OBT, Contact performance and BFP Reports and Statements, Preparation of Annual Budget estimates, and quarterly Budget Reviews. Holding monthly Budget Committee (Desk) meetings, Remittance of VAT and WHT returns, Co-funding obligations to LGMDP, procurement of accountable and non accountable stationery. Revenue mobilisation and evaluation, timely preparation and production of adequate copies of Budgets and Final accounts, Quarterly revenue mobilization campaigns through radio talk shows and field visits, ward to ward and parish to parish revenue mobilization. Procurement of Lap top computer, Storage facilities, Payment of Outstanding Obligations.

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

The department has no off budget support from NGOs, donors and central government support

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

1. Poor local revenues performance in all subcounties

The department has put up all the strategies of improving Locally raised revenue however the plan has not been funded for over four years now. Negative political approach to Local revenue mobilization efforts and inability of the newly recruited staff.

2. Lack of Vehicle and Motorcycles

Lack of means of transport for the department to facilitate field activities such as monitoring revenue mobilization, collection enforcement and tracking.

3. Over dependence of local revenue

Since Local revenue performance is poor therefore Facilitation is also poor hence Vicious cycle of Poor performance

Workplan 3: Statutory Bodies

Vote: 525 Kiboga District

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>	425,059	238,232	436,888
District Unconditional Grant (Non-Wage)	69,619	32,512	188,718
District Unconditional Grant (Wage)	189,189	84,601	189,189
Locally Raised Revenues	22,524	30,057	58,981
Other Transfers from Central Government	19,000	22,360	
Support Services Conditional Grant (Non-Wage)	124,727	68,702	
Total Revenues	425,059	238,232	436,888
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	897,913	292,859	436,888
Wage	189,189	87,601	189,189
Non Wage	708,724	205,258	247,699
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	897,913	292,859	436,888

2015/16 Revenue and Expenditure Performance up to March

The department received shs. 293,753,000 against shs. 897,913,000 which is 33% for both higher and Lower Local Government. The receipt for the quarter was shs.77,101,000 against shs.224,478,000 anticipated which is 34% The expenditure was shs. 286,859,000 against shs.897,913,000 which is 32% for both higher and lower. The expenditure for the quarter was shs.70,372,000 against shs.224,478,000 which is 31% of the anticipated.

The unspent balance is shs. 6,894,000 is for DSC due to lack of fully constituted District Service Commission whose term of office had expired..

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenues for 2016/17 is projected at 436,888,000 million compared to 897,913 in FY 2015/16 representing a change in indicative planning figure of the department. This revenue is expected to come from Conditional transfer to salary and gratuity for Elected leaders 105,456,000, conditional transfer to councilors allowances 71 million, district Unconditional transfer None wage 69 m , locally raised revenue will contribute 22.5 million, transfer to district unconditional grant wage will contribute 189,189,000, DSC salaries 24 m, Operation costs 28.12 million.

The department is expected to spend 878,913,000 on the planned outputs and activities with recurrent wage will be 166 m and None wage recurrent 240million.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1382 Local Statutory Bodies

Vote: 525 Kiboga District

Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	60	60	150
No. of Land board meetings	4	1	60
No. of Auditor Generals queries reviewed per LG	5	4	20
No. of LG PAC reports discussed by Council	5	3	4
Function Cost (US\$ '000)	897,913	292,859	436,888
Cost of Workplan (US\$ '000):	897,913	292,859	436,888

2015/16 Physical Performance up to March

3 council sittings were held and cumulatively by end of Q3 seven council sittings had been held. 4 DCC and Evaluation Committee meetings were held during the quarter but cumulatively 8 DCC & Evaluation Committee meetings held. 16 land related applications were handled by the DLB and cumulatively 60 have been handled. 3 court cases attended and 1 land board meeting held. 1 Auditor Generals report and 1 PAC report were handled by DLPAC during the quarter.

Planned Outputs for 2016/17

The Department is planning to hold 6 council meetings, 8 Standing Committee meetings, 4 District Land Board meetings, 8 Monitoring visits, production of 4 PAC reports, 4 DCC meetings

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

Facilitation of Trainings in Environment and land managements by NGOs, and Technical coordination Teams/Officers from the Center on various inspection and backup support programs/ visits.

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

1. Inadequate Funding

inadequate funding affects the operation of DPU, DSC, DCC and Standing Committees
Council is under facilitated due low flow of local revenue that generates adequately 20% allocation

2. Staffing Limitations

DSC is not fully constituted with one vacancy for PDW representative unfilled, the DFSC Chairperson has been suspended while the DCC has only one technical officer compared to 3 as per establishment to run 1 procurement functions in the

3. Transport

The Department lacks own vehicle for political monitoring. While

Workplan 4: Production and Marketing

(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	197,239	208,717	425,679
District Unconditional Grant (Non-Wage)	7,226	1,360	7,226

Vote: 525 Kiboga District

Workplan 4: Production and Marketing

District Unconditional Grant (Wage)		69,242	64,819
Locally Raised Revenues	22,322	3,650	10,723
Sector Conditional Grant (Non-Wage)	46,309	34,732	28,801
Sector Conditional Grant (Wage)	121,382	99,734	314,110
Development Revenues	316,978	312,609	46,045
Development Grant	0	0	25,200
District Discretionary Development Equalization Grant	296,978	312,609	20,846
Donor Funding	20,000	0	
Total Revenues	514,217	521,326	471,724

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	197,239	201,900	425,679
Wage	121,382	166,975	378,929
Non Wage	75,857	34,925	46,750
Development Expenditure	316,978	178,072	46,045
Domestic Development	296,978	178,072	46,045
Donor Development	20,000	0	0
Total Expenditure	514,217	379,972	471,724

2015/16 Revenue and Expenditure Performance up to March

By the end of the third quarter the Department had received the following funds: PMG 11,577,000= and LRR 1,580,000=. District Grant - Wage 21,982,000 and Extension Wage 30,346,000=.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/17 the Department expects to receive UGX 471,724,365= as wage funds. The non wage revenues are UGX 28,801,069= for Production and Marketing Grant. UGX 10,722,500= under Locally Raised Revenue and UGX 7,226,000= under unconditional non wage grant. UGX 20,846,852= will come from the District Discretionary Equalization Grant. The Production Sector grant will provide 25,199,610=. The expenditures will be to control livestock epidemics, diseases and pests of crops and animals. 11 in-calf friesian heifers and lab equipment will be procured. Bugabo livestock market will be constructed and staff retooled. Staff salaries will also be paid

(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: 0182			
No. of Plant marketing facilities constructed	0	0	2
No. of livestock vaccinated	113500	142100	113500
No of livestock by types using dips constructed	800	800	800
No. of livestock by type undertaken in the slaughter slabs	7920	5940	8712
No. of fish ponds stocked	0	0	12
Quantity of fish harvested	0	0	12000
Number of anti vermin operations executed quarterly	4	0	4
No. of parishes receiving anti-vermin services		0	26
No of plant clinics/mini laboratories constructed		4	
Function Cost (US\$ '000)	509,373	379,372	465,084

Function: 0183 District Commercial Services

Vote: 525 Kiboga 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	8	4	4
No. of trade sensitisation meetings organised at the district/Municipal Council	4	0	15
No of businesses inspected for compliance to the law	30	0	30
No of businesses issued with trade licenses	0	0	2
No of awareness radio shows participated in		0	4
No of businesses assisted in business registration process		0	15
No. of enterprises linked to UNBS for product quality and standards		0	1
No. of producers or producer groups linked to market internationally through UEPB		0	1
No. of market information reports disseminated		0	4
No of cooperative groups supervised	8	0	15
No. of cooperative groups mobilised for registration	8	0	10
No. of cooperatives assisted in registration	8	0	5
No. of tourism promotion activities mainstreamed in district development plans		0	1
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)		0	10
No. and name of new tourism sites identified		0	3
No. of producer groups identified for collective value addition support		0	5
No. of value addition facilities in the district		0	30
A report on the nature of value addition support existing and needed		no	yes
Function Cost (US\$ '000)	4,844	600	6,640
Cost of Workplan (US\$ '000):	514,217	379,972	471,724

2015/16 Physical Performance up to March

By the end of the third quarter the Department achieved the following key outputs: Vaccination of 100,000 H/C against FMD, Brucella, rabies East coast fever and lumpy skin disease in cattle. Other vaccinations were 15,000 poultry against New castle, Fowl pox, Fowl typhoid, . 8 monitoring trips made for the control of crop diseases and pests.

Various animals treated for different disease conditions in the Sub Counties.

Ensuring quality assurance of fisheries related standards

Planned Outputs for 2016/17

The planned outputs will be: Bugabo Livestock market constructed, 11 in calf friesian heifers procured and distributed, the district herd vaccinated and treated, reduced livestock diseases, controlled livestock movements, reduced animal thefts. Genetic improvement through Artificial Inseminations. 240 Artificial Inseminations to be carried out. Crop pests and diseases reduced. Salaries for 23 staff will be paid.

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

The following NGOs have activities that supplement the development work in the district: World Vision: training farmers, exposing and promoting climate smart agriculture. NAADS Is providing planting and stocking materials to farmers. FAO, AU/ IBAR are providing foot and mouth disease vaccine

Vote: 525 Kiboga District

Workplan 4: Production and Marketing

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

1. Inadequate facilitation

Inadequate facilitation of extension services, disease control and agriculture Infrastructure development. The district receives 28 million shillings annually which cannot facilitate fuel and allowances for the 23 staff, repair of motorcycles and vehicle

2. Climate change (Un predictable weather which affects productivity)

Rainy season patterns have changed and are unpredictable. This has negatively affected crop and livestock productivity: reducing yields and at times complete losses. Prolonged droughts with high temperatures are common. Diseases and pests have escalated

3. Inadequate water for production

Droughts have become more frequent and intense. Water sources for livestock at times dry up leading to migration and spread of livestock diseases. Crop failures and losses have become frequent. There is no irrigation practised in the district

Workplan 5: Health

(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>	2,136,835	1,891,963	2,963,759
District Unconditional Grant (Non-Wage)	2,409	0	
District Unconditional Grant (Wage)		0	90,018
Locally Raised Revenues	40,107	8,672	13,520
Other Transfers from Central Government		52,227	
Sector Conditional Grant (Non-Wage)	252,809	189,607	252,809
Sector Conditional Grant (Wage)	1,841,511	1,641,457	2,607,412
<i>Development Revenues</i>	368,795	1,168,457	445,806
Development Grant	320,905	320,905	0
District Discretionary Development Equalization Grant	20,000	0	30,000
Donor Funding		233,952	115,806
Transitional Development Grant	0	0	300,000
Unspent balances – Conditional Grants		598,607	
Unspent balances - donor	27,890	14,994	
Total Revenues	2,505,630	3,060,420	3,409,565
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,136,835	1,869,666	2,963,759
Wage	1,862,521	1,641,457	2,697,430
Non Wage	274,314	228,210	266,329
<i>Development Expenditure</i>	368,795	454,731	445,806
Domestic Development	340,905	246,605	330,000
Donor Development	27,890	208,126	115,806
Total Expenditure	2,505,630	2,324,397	3,409,565

2015/16 Revenue and Expenditure Performance up to March

Revenue: By the end of 3rd quarter, the Department received 3,032,851,000 cum outturn translating into 121% of the

Vote: 525 Kiboga District

Workplan 5: Health

approved budget. This is over and above 75 % due the grant received on conditional grant District Hospital and conditional grant to PHC salaries.

The quarterly receipts was 917,447,000 translating to 146% of quarterly allocation.

Expenditure: The departmental Expenditure stood at 1,551,825,000 representing 62% of the approved budget. The over performance was mainly due to significant expenditure on Hospital renovation, Lower level facilities and wage which stood 273%, 123%, and 122% respectively.

The overall unspent balance was 708.5 millions of which 669.9 million was for Hospital renovation and 1.7 m for PHC development. 15 millions was on Donor Development with IDI having 14.8 M while PACE having 0.93M. and 19 M was on Recurrent.

Department Revenue and Expenditure Allocations Plans for 2016/17

Department plans to receive UG X 3,109,565,000 in FY 2016/17 compared to 2,505,630,000= for FY 2015/16 representing an increase of 19.4%. The higher figure in FY 2016/17 was as a result of increment in wage, 300 millions grant for Kiboga hospital renovation and donor funding from IDI sub grants and mass campaigns.. the department is expected to receive 23,823,000 for NGO, on PHC Non wage 97,353,000, the PHC wage is 2,607,411,874. Local revenue 7,000 and conditional Hospital is 131,634,000. PHC development is 20,905,000, Conditional Grant to district Hospitals 300,000,000 Balance for renovation of Kiboga District Hospitals.

The department expects to spend 2,457,740,000, of which 1,862,021 is Wage, 274,814,000 non wage and 320,905,000 on development activities.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0881 Primary Healthcare

Vote: 525 Kiboga 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
Number of outpatients that visited the NGO Basic health facilities	8729	6649	9193
Number of inpatients that visited the NGO Basic health facilities	262	260	276
No. and proportion of deliveries conducted in the NGO Basic health facilities	212	193	223
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	422	637	445
Number of trained health workers in health centers	120	105	120
No of trained health related training sessions held.	8	6	38
Number of outpatients that visited the Govt. health facilities.	96734	117759	101877
Number of inpatients that visited the Govt. health facilities.	4353	5537	4584
No and proportion of deliveries conducted in the Govt. health facilities	1877	1941	1976
% age of approved posts filled with qualified health workers	65	68	70
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	5	1	5
No of children immunized with Pentavalent vaccine	4160	4338	4381
No of new standard pit latrines constructed in a village	1	0	0
No of staff houses constructed	2	0	0
No of maternity wards constructed	1	1	0
Function Cost (US\$ '000)	2,505,630	2,324,397	91,981
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	431,634
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	2,885,950
Cost of Workplan (US\$ '000):	2,505,630	2,324,397	3,409,565

2015/16 Physical Performance up to March

By the end of the quarter the department achieved the following key out puts:

The cumulative OPD attendance for Hospital was 29,155 (82.37%), LLF 117759(121.73%) and NGO Facilities 76649(76.17%), cumulative admission admissions stood at 5806 (72.9%) for hospital,5537(127.2%) for NGOand 260 (99.24%) for LLF. Cumulative deliveries 2274 (117.76%) for Kiboga hospital,1941 (91.04%) for NGO and 193 (103.4%) for Lower level Facilities

Planned Outputs for 2016/17

The Department is expected to handle OPD attendance at Hospital, NFP facilities, Lower level facility with a toal of 44124,9336 and 113268 respectively. Admissions expected to be 8964,522 and 4914 for Hospital, NGO facilities and lower level facilities. Deliveries expected in the same pattern include 3034,408 and 2202.

The other activities include Immunization both routine and Mass, Supervision of Lower lever centers, NGO.

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

World vision is expected to support immunization activities, Malaria consortium expected to intervene in areas of malaria prevention and treatment while IDI is expected to intervene in the area of HIV prevention, care and treatment

Vote: 525 Kiboga District

Workplan 5: Health

and social support. IDI in HIV, intra health in Human resource, METs programme in monitoring and evaluation.

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

1. Under funding

The funding for PHC activities is low especially for lower level centres which make it difficult to conduct immunization outreaches, sanitation activities and run other administrative duties. Eg Health centre II gets 250,000/= bank charge take 90,000/= minimum

2. Low staffing level

The district now stands at 59% staffing levels and some facilities/departments are not effectively covered especially in the hospital and some HC IIs. Facilities do not have security ie Askaris which makes 24 hour provision of services difficult.

3. Inadequate infrastructure

Some health facilities lack space to offer services eg Kyanamuyonjo HC III does not have a maternity Centre, no staff accommodation in most facilities which affects 24 hour provision of services.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	6,271,992	4,593,801	7,429,474
District Unconditional Grant (Non-Wage)	16,860	9,869	4,000
District Unconditional Grant (Wage)	38,240	24,410	32,514
Locally Raised Revenues	27,551	3,882	15,000
Other Transfers from Central Government	16,636	15,999	10,000
Sector Conditional Grant (Non-Wage)	934,373	615,761	934,373
Sector Conditional Grant (Wage)	5,238,332	3,923,880	6,433,587
<i>Development Revenues</i>	508,737	478,737	572,380
Development Grant	478,737	478,737	159,221
District Discretionary Development Equalization Grant	30,000	0	108,625
Donor Funding		0	104,534
Transitional Development Grant		0	200,000
Total Revenues	6,780,729	5,072,538	8,001,854
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	6,271,992	4,518,700	7,429,474
Wage	5,236,572	3,889,934	6,433,587
Non Wage	1,035,420	628,766	995,887
<i>Development Expenditure</i>	508,737	232,630	572,380
Domestic Development	508,737	232,630	467,846
Donor Development	0	0	104,534
Total Expenditure	6,780,729	4,751,330	8,001,854

2015/16 Revenue and Expenditure Performance up to March

Education department received Shs 5,014,282,000= against an annual budget of Shs 6,780,729,000= indicating only 74% Revenue performance in quarter 3. This lower than the expected 75% performance, because tertiary salaries were

Vote: 525 Kiboga District

Workplan 6: Education

not released and no LGMSD funds were transferred to the department.

Out of the total receipts of Shs 5,014,282,000= by the department during the third quarter, Shs 1,901,887,000= was spent leaving UGX 307,685,000= as unspent balance at the end of the quarter.

This unspent is made up of SFG funds which could not be absorbed because of bad weather, so the roads where the construction could take place were impassable and some funds for inspection remained on the account because inspections were still on going.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive Shs.8,001,854,000 of which include ; shs.6,391,960,000 is sector conditional, shs.934,373,000 is conditional grant to primary education, shs. 420,448,000 is conditional grant to primary ,shs. 645,548,000 is sector conditional grant non wage, shs. 32,514,000 is District unconditional grant wage, 4,000,000 is district unconditional grant non wage, shs 10,000,000 is other central government transfers (UNEB).

The expenditure as per the source amounting to shs. 8,001,854,000 and 6,433,587,000 will be wage which is 87.4% and shs.956,373,000 will be non wage recurrent. The development expenditure will be shs.467,846,000.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of textbooks distributed		0	150
No. of pupils enrolled in UPE	25017	25017	23214
No. of student drop-outs	36	16	520
No. of Students passing in grade one	123	123	112
No. of pupils sitting PLE	20733	20733	2429
No. of classrooms constructed in UPE	6	3	2
No. of classrooms rehabilitated in UPE	5	1	3
No. of latrine stances constructed	2	1	8
No. of latrine stances rehabilitated	1	0	0
No. of teacher houses constructed	2	1	
No. of teacher houses rehabilitated	1	0	
No. of primary schools receiving furniture		0	180
Function Cost (US\$ '000)	5,530,252	3,918,661	6,501,146
Function: 0782 Secondary Education			
No. of students enrolled in USE	30772	30772	30772
No. of classrooms constructed in USE	1	1	
Function Cost (US\$ '000)	943,676	680,974	943,676
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	1	1	1
Function Cost (US\$ '000)	174,200	89,467	447,758
Function: 0784 Education & Sports Management and Inspection			

Vote: 525 Kiboga District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of primary schools inspected in quarter	60	20	60
No. of secondary schools inspected in quarter	0	0	8
No. of tertiary institutions inspected in quarter	0	0	1
No. of inspection reports provided to Council	4	1	4
Function Cost (US\$ '000)	132,601	62,229	109,274
Cost of Workplan (US\$ '000):	6,780,729	4,751,330	8,001,854

2015/16 Physical Performance up to March

By the end of the quarter the department achieved the following key outputs: 890 teachers paid salaries for 3 months, 24,903 pupil retained in UPE schools, 24 inspections and monitoring done, 151 secondary staff paid salaries for 3 months, 13 UPE schools monitored and 3 departmental reports made and submitted.

Planned Outputs for 2016/17

The department specifically intends to carry out the following specific activities, Monitoring of SFG Activities. Carrying out school inspections and Monitoring in both Government aided Primary and secondary schools and private owned schools. Consultations to the Ministry and External seminars will be conducted. The department will Disbursement of UPE and USE Capitation Grants to Schools. Sports and co-curricular activities will be done.

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

World Vision will construct drainable VIP latrines in school at 21,958,000

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

1. Lack of transport

The department does not have vehicles to facilitate the officers in facilitation to implement the departmental programmes in schools.

2. Understaffing

The department only has 2 inspectors and one acting DEO.

3. Inadquate funding

The funds which the department get from the central Government are infatuate to make the department mange and implement educational services in the district

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>	923,275	607,573	967,822
District Unconditional Grant (Non-Wage)	1,445	38,439	2,000
District Unconditional Grant (Wage)	75,289	56,978	75,289
Locally Raised Revenues	2,907	0	1,161
Multi-Sectoral Transfers to LLGs		73,613	

Vote: 525 Kiboga District

Workplan 7a: Roads and Engineering

Other Transfers from Central Government	833,641	408,716	
Sector Conditional Grant (Non-Wage)		0	889,372
Urban Unconditional Grant (Wage)	9,992	29,827	0
Development Revenues	480,035	38,880	68,839
District Discretionary Development Equalization Gran	11,237	0	
Locally Raised Revenues	68,798	13,880	68,839
Other Transfers from Central Government	400,000	25,000	
Total Revenues	1,403,310	646,453	1,036,661

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	923,275	565,420	967,822
Wage	85,281	86,805	75,289
Non Wage	837,994	478,615	892,533
Development Expenditure	480,035	73,912	68,839
Domestic Development	480,035	73,912	68,839
Donor Development	0	0	0
Total Expenditure	1,403,310	639,333	1,036,661

2015/16 Revenue and Expenditure Performance up to March

At the end of the quarter FY 2015/16 the department received shs. 646,453,000/= of the approved budget of UGX 1,403,310,000 representing 46% of the approved budget. This was below the target because of local revenues, district un conditional grant no wage and urban unconnditional grants all under performed.

In regard to expenditure, the department spent UGX 638,293,000 representing 45% leaving a balance of 1% unspent UGX 8,161,000

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenues: The department revenues for roads during 2016/17 is expected to be UGX 1,036,611,000 compared to the previous figure of 1,403,310,000 representing a decrease of 25%. This is because the town councils are not expected to receive the 400 million on paving urban roads. All in all, these funds are expected to come from Other Transfers from Central Government (URF) for the urban, community access and District rural roads amounting to 892,,824, District Unconditional transfer wage 75,289,000 and Locally raised revenue 1,163,000. Other development revenues are Locally raised revenue 68,798,000.

Expenditures: The expenditure allocation of recurrent revenue will include the recurrent expenditure on wages 75,289,000 and Non wage recurrent 834,805,000. Tthis is mainly to cater for road gangs, fuel and repairs of road equipments, equipment hire and other costs related to road maintenance. The development expenditure allocation is 136,067,000 of the total budget.

(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

Vote: 525 Kiboga District

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of bottle necks removed from CARs	16	17	8
Length in Km of Urban paved roads routinely maintained	30	0	25
Length in Km of Urban unpaved roads routinely maintained	92	80	80
Length in Km of Urban unpaved roads periodically maintained		0	6
No. of bottlenecks cleared on community Access Roads	6	0	
Length in Km of District roads routinely maintained	377	372	335
Function Cost (UShs '000)	1,403,310	639,333	1,036,661
Cost of Workplan (UShs '000):	1,403,310	639,333	1,036,661

2015/16 Physical Performance up to March

By the end of the quarter the department achieved the following key outputs: All 5 staff salaries paid for the 9 months (Jul 2015 -March 2016; 72kms of District road network were worked on under mechanized maintenance while 16.9Km on urban roads were worked on under this intervention. On the other hand, 27.4 kms and 24.1Km of unpaved urban roads in Kiboga and Bukomero Town Councils respectively under manual routine maintenance were worked on and 212.8 kms of district roads under routine manual maintenance were also worked on. Other outputs included interim reports submissions for Quarters 1, 2 and 3.

Planned Outputs for 2016/17

Manual routine maintenance of 200 km of district roads, mechanized routine maintenance of 120 km of district roads, Manual maintenance of 100 km and mechanized maintenance of 40 km on urban roads then Opening of 20 km of community access roads. The Support operation activities related to road maintenance such as operation of District Roads Committee (DRC), field allowances, procurement of vital goods and services relating to road maintenance shall be undertaken.

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

The District does not access other funds apart from the Uganda Road Funds.

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

1. Limited funding

The Little funds received from URF cannot accommodate big road maintenance back log. URF focuses on road maintenance but most roads need rehabilitation. In most cases the funds are affected by budget cuts. The community access roads need more funds too.

2. Inadequate equipment and machinery and expensive hire of plants

The district received only one (1) grader that has to be shared amongst LLGs, Town councils and the district. The regional equipment pool stationed in Mbarara is far away and not yet operational. Hiring of the missing equipment is expensive.

3. Excessive swamp crossings and low points

There is need for more funds to enable rehabilitation of the swamp cross

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16	2016/17
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Vote: 525 Kiboga District

Workplan 7b: Water

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	16,259	10,689	63,544
District Unconditional Grant (Non-Wage)	963	0	
District Unconditional Grant (Wage)	14,132	10,599	14,130
Locally Raised Revenues	1,163	90	12,907
Sector Conditional Grant (Non-Wage)	0	0	36,507
<i>Development Revenues</i>	436,560	431,060	227,437
Development Grant	414,560	414,560	205,437
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	452,819	441,749	290,982
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	38,259	25,556	63,544
Wage	14,132	10,599	14,130
Non Wage	24,126	14,957	49,414
<i>Development Expenditure</i>	414,560	339,229	227,437
Domestic Development	414,560	339,229	227,437
Donor Development	0	0	0
Total Expenditure	452,819	364,785	290,982

2015/16 Revenue and Expenditure Performance up to March

The department cumulatively received Ushs 441,789,000/= against the budget of 452,819,000 representing 98.7% of the approved budget. This above the expected performance because most of the funds to department is development which the department had received 100% during the quarter.

The department has spent 364,785,000/ translating into 81% leaving a balance of 70,063,511/= on the account. See works account reconciliation attached.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 for Water department is expected to be UGX 290,982,000. compared to UGX 452,819,000 in the financial year 2015/16 representing a reduction of 35% in the indicative planning figure for the department. The reduction is from the development grant which has been astronomically cut.

The revenue to Water department during 2016/17 is expected to be UGX UGX 290,982,000. These funds are expected to come from Sector Development grant worth 205,437,000; Conditional Grant wage 14,132,000; Conditional grant non wage 36,507,000; Transitional Development grant 22,000,000; and locally raised revenue 12,907,000.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0981 Rural Water Supply and Sanitation

Vote: 525 Kiboga District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	20	10	19
No. of water points tested for quality	18	0	21
No. of District Water Supply and Sanitation Coordination Meetings	4	2	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of water points rehabilitated	8	3	5
% of rural water point sources functional (Gravity Flow Scheme)	99	99	95
% of rural water point sources functional (Shallow Wells)	80	80	90
No. of water and Sanitation promotional events undertaken	7	7	7
No. of water user committees formed.	26	26	20
No. of Water User Committee members trained	26	19	20
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	2	1	2
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	6	6	0
No. of deep boreholes drilled (hand pump, motorised)	10	10	5
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	0	0	1
Function Cost (US\$ '000)	452,818	364,785	290,981
Cost of Workplan (US\$ '000):	452,818	364,785	290,981

2015/16 Physical Performance up to March

By the end of the quarter the department achieved the following key outputs: One staff salaries for 3 months paid, construction of 4 shallow wells, Drilling of 10 boreholes. Software activities have been carried out in the quarter which included Home improvement campaigns, training of water user committees and post construction monitoring. Other outputs included 90% of rural water gravity flow scheme functional and 75% of shallow wells functional, 1 extension workers' meeting held and monthly departmental reports made.

Planned Outputs for 2016/17

5 deep boreholes, 5 borehole rehabilitated, 1 pumped piped water system designed

Formation & training of 5 new Water source committees, 4 District coordination committee mtgs, retraining of 20 WSCs, 4 extension workers' review mtgs, 5 sanitation baseline surveys, sanitation week activities, Home improvement campaigns in 2 s/cs

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

Construction of 3 valley tanks by the Ministry of Water & Environment under Global Climate Change Alliance project; Upgrading and rehabilitation of Kiboga Town Piped Water Scheme by the Ministry of Water & Environment through the Water & Sanitation Development Facility - Central

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

1. Under-funding

Vote: 525 Kiboga District

Workplan 7b: Water

Funding is majorly by conditional grant which is too low to allow for, say, the construction of piped systems which is the recommended intervention in rural growth centers. On top of that, for 2016/17 financial year, it has been severely reduced by 35%.

2. Poor quality materials

The market is awash with poor quality materials which greatly affect the functionality of the constructed wells

3. Poor O&M

Community Based Management system is not functioning well, hence the downtime of wells, as well as frequency of breakdown is quite long.

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>	205,825	116,145	151,609
District Unconditional Grant (Non-Wage)	17,634	8,172	20,634
District Unconditional Grant (Wage)	108,996	81,747	108,996
Locally Raised Revenues	59,844	4,228	18,629
Other Transfers from Central Government		10,768	
Sector Conditional Grant (Non-Wage)	6,219	4,664	3,349
Urban Unconditional Grant (Wage)	13,131	6,566	
Total Revenues	205,825	116,145	151,609
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	205,825	115,992	151,609
Wage	122,127	88,313	108,996
Non Wage	83,697	27,680	42,613
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	205,825	115,992	151,609

2015/16 Revenue and Expenditure Performance up to March

During the quarter, the Dept received 116,145,000 representing 56% of the approved budget. Quarterly performance stood at 70% of the total allocation for the quarter. Funds received came from local revenue at 7% and unconditional grant non wage at 46%. By the end of the 3rd quarter of 2015/16, the department had cumulatively received 112,710,000/= representing 55% of the total approved budget. This is far below the target because of little revenue from the local revenue and unconditional grant at 7% and 46%, respectively. The quarterly performance stood at 64%; this is lower than the target because locally raised revenue and unconditional grant performed poorly at 3%

Expenditure: The department spent UGX 115,992,000/= representing 56% of the allocated funds. Out of the funds spent wage was 72% and non wage was 33% Leaving a balance on the account 152,000/=

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17, the Sector expects to receive 151,609,000/=. It is far below what we received in the FY 2015/16 as the Department received budget cuts from allocations in the Conditional Grant - Environment and Natural Resources, Locally raised revenue and Conditional Grant (Non wage). The expected sources of funds are: Conditional Grant -

Vote: 525 Kiboga District

Workplan 8: Natural Resources

Wage 108,996,132/=, Un conditional Grant - Non wage 18,629,000 , Conditional Grant - Environment and Natural Resource Management 3,349,863. The Sector expects to get the remaining from Locally raised revenue amounting to 18,629,000

The received funds will be spent as follows: 108,996,000 will be spent on staff salaries, 42,613,000 Natural Resource Office Non wage

The main activities of the department will be tree planting and afforestation, forestry regulation and inspection and training in forestry management; others are Environment, Community training in wetland management, Stakeholder Environment training and sensitization and monitoring and evaluation of environmental compliance as well as Land Management Services.

(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)	300	223	50
Number of people (Men and Women) participating in tree planting days		102	
No. of Agro forestry Demonstrations	20	4	
No. of monitoring and compliance surveys/inspections undertaken	50	0	12
No. of Water Shed Management Committees formulated	6	2	3
No. of Wetland Action Plans and regulations developed	1	0	4
No. of community women and men trained in ENR monitoring	7	80	7
No. of monitoring and compliance surveys undertaken	35	18	15
No. of new land disputes settled within FY	700	0	120
Function Cost (US\$ '000)	205,825	115,992	151,609
Cost of Workplan (US\$ '000):	205,825	115,992	151,609

2015/16 Physical Performance up to March

By the end of the quarter, the Department had achieved the following: Mobilised 70 farmers to participate in this seasons' planting; 40 community members (16 Women and 24 men) were trained in Dwaniro on environment and wetland management

Planned Outputs for 2016/17

During the FY 2016/17, 11 Departmental staff will be paid salaries, 50 Hectares of trees to be established using locally raised revenue, 12 Monitoring / forestry regulation Compliance will be covered under the Forest Department. Under Environment management, 3 trainings will be conducted in community wetland management, 7 Environment Committees will be trained (All Sub - county Environment Committees) and 15 Environment Compliance Surveys will be done during the Financial Year. 120 leased hold titles / lease Offers will be processed including Mailo land titles.

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

Forming and training Charcoal Production Groups in Dwaniro and Kapeke Sub - counties and providing them with Improved Charcoal Production Equipments and Briquetting Machines; Expanding / Establishment of District Tree Nursery with Production capacity of 400,000 seedlings per season; Promotion of Conservation Agriculture Technologies to 25 Households spread out across the District; Establishment of Charcoal feedstock on privately owned Land within the District. All these activities will be funded by The Green Charcoal Project under the Ministry of

Vote: 525 Kiboga District

Workplan 8: Natural Resources

Energy and Mineral Development

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

1. Inadequate funding

The department majorly depends upon two sources revenue (Unconditional Grant for wetland management which is too minimal to implement a number of activities and Locally raised revenue which mainly support the land management sector).

2. Lack of a Departmental Vehicle

This hinders timely implementation of planned activities by Departmental Staff

3. Natural resource degradation

Due to increase in population and reduction in available arable land, farmers have shifted to fragile ecosystems including wetlands and forests

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>	176,091	76,455	142,352
District Unconditional Grant (Non-Wage)	9,634	2,500	7,644
District Unconditional Grant (Wage)	40,484	34,290	78,408
Locally Raised Revenues	24,629	3,450	15,629
Other Transfers from Central Government	39,000	0	
Sector Conditional Grant (Non-Wage)	43,159	32,368	40,671
Urban Unconditional Grant (Wage)	19,184	3,847	
<i>Development Revenues</i>	263,507	72,616	161,920
District Discretionary Development Equalization Grant	2,841	1,251	
Multi-Sectoral Transfers to LLGs	45,192	58,253	
Other Transfers from Central Government	215,474	13,112	157,572
Transitional Development Grant		0	4,348
Total Revenues	439,597	149,071	304,272
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	176,091	72,018	142,352
Wage	59,668	38,137	78,408
Non Wage	116,422	33,881	63,944
<i>Development Expenditure</i>	263,507	71,773	161,920
Domestic Development	263,507	71,773	161,920
Donor Development	0	0	0
Total Expenditure	439,597	143,790	304,272

2015/16 Revenue and Expenditure Performance up to March

The department cumulatively received UGX 149,071,000/= during the third quarter 2015/16 against the annual budget of 439,597,000 representing 34%. This was below the target of 75% because, the locally raised revenue and the youth livelihood program funds meant for the youth groups 2015/16 had not been released at the close of the quarter. The department received only UGX 450,000 of the Locally raised revenue due to poor collection against the competing

Vote: 525 Kiboga District

Workplan 9: Community Based Services

priorities at the High Local Government . The department received Special grant for PWDs, conditional grant for FAL Program ,Public Libraries and Community Development Assistant Non Wage in full as budgeted and the funds were released to the benefiting groups.

Regarding expenditure UGX 143,790,000 and 62,121,000% for annual and quarterly releases representing 34% and 62% respectively leaving a balance of 5 million for PWDs.

UGX 4,964,181 remained on the account it was for YLP and women council

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue to finance community Based Services department activities during 2016/17 is projected at UGX 304,272,000 compared to UGX 439,597,000 in FY 2015/16 representing a decrease in the Indicative Planning Figures for the department. This is attributed to the decentralization of CDD funds to LLGs, no funding for PCY activities and Women Council grants under other transfers from the central government.

The sources of revenue and projection will include Conditional District Unconditional Grant wage 78,408,000=, locally raised revenue worthy 11,629,000, sector conditional grant worthy 40,424,000 and from Youth Livelihood programme worthy 157,572,000.

The development revenues is expected from YLP Grant component at 157,572,000.=

The expenditure allocation revenue will include recurrent expenditure wages worthy 78,408,000 to pay departmental staff salaries, Non – wage allocations is 63,944,000 and development component is 161,920,000 for Youth Livelihood activities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	20	8	20
No. FAL Learners Trained	225	150	130
No. of children cases (Juveniles) handled and settled	25	27	120
No. of Youth councils supported	1	1	4
No. of assisted aids supplied to disabled and elderly community	20	6	4
No. of women councils supported	1	1	4
Function Cost (US\$ '000)	439,597	143,790	304,272
Cost of Workplan (US\$ '000):	439,597	143,790	304,272

2015/16 Physical Performance up to March

During this quarter , the department achieved the following key outputs : 4 staffs salaries were paid for 3 months , 4 children were resettled in Kiboga Town Council and Kiboga S/c, 104 FAL learners graduated in level 1 training in Kapeke and Kiboga town council, One Youth ,Disability and Women Councils were supported

Planned Outputs for 2016/17

The department plans to resettle 30 juveniles offenders and carry out 40 monitoring and support supervision to all sub Counties and Urban councils. 4 PWDs groups. Conduct 12 departmental meetings, 30 FAL instructors and facilitate 300 learners,30 youth groups to be funded from YLP.

Vote: 525 Kiboga District

Workplan 9: Community Based Services

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

1. Facilitate establishment of children clubs and groups /committees in schools and Communities -497,339
2. Train children's clubs /groups/committees in their roles and responsibilities and life skills for peer support- 6,499,602
3. Support development ,printing ,and dissemination of IEC materials and training materials for children groups - 10,002,735
4. Facilitate children clubs and committees to conduct monthly meeting with minutes documented and shared -1,989,357
5. Facilitate the engagement of children in development activities e.g peer/school/community outreaches - 1,631,894
6. Facilitate the training of Children's music ,dance and drama groups to pass on messages on health ,education ,food security ,child protection ,sanitation and hygiene within their communities -9,001,840
7. Support spiritual nurture camps for Schools in ADPs- 30,912,740
8. Identify and mobilise local partners for sponsorship management - 6,098,622
9. Support community organisations and local partners to develop integrated monitoring plans and monitor RCs through schools and health centers - 4,653,230
10. Support community to develop and use contextualised child protection criteria in recruitment of registered children - 1,451,609
11. Facilitate quarterly reflection on Sponsorship Monitoring Data and utilisation - 3,599,492
12. Conduct a Child Protection training (Policy,child protection and participation including systems and legal frameworks , child protection in Emergency and Advocacy , ICPC)-3,897,896
13. Facilitate the training for partners ,stake holders and government on CP and peace e.g .Child Protection ,Child rights ,Participation,systems advocacy, Community paralegals , CPA -16,511,661
14. Facilitate validation of community volunteers on alternative background checks for newly selected volunteers and service providers including annual refreshers for CP volunteers - 3,002,685
15. Develop ,print and disseminate IEC materials on CP ,Gender Based Violence ,Laws and policies etc for children and adults (e.g . Posters ,stickers ,brochures ,briefs)-5,396,130
16. Facilitate bi-annual monitoring for compliance - 4,600,388
17. Respond to child protection incidents as they occur with appropriate actions (case management)-5,557,766
18. Train staff and stake holders on spiritual nurture of Children using Holistic Child Development Model ,celebrating families - 9,754,065
19. Support establishment and strengthening of Child protection structures (Committees ,Networks ,and Coalitions) at subcounty level to ensure functionality -9,962,326
20. Facilitate training of CP structures (SOVC,DOVC,CPCs, advocacy networks ,coalitions , CPA groups etc) in reporting and referral mechanisms - 4,662,555
21. Facilitate tracking of child abuse incidents using existing structures -8,243,397
22. Strengthen linkages with referral and support services for children who are abused or exploited (medical ,legal ,education,psychoosocial services)- 6,900,581
23. Facilitate participation of children in internationally commemorated days - Day of the African Child ,Day of the girl, street children , child labour day ,children's days etc - 15,563,609
24. Design ,launch ,and roll out birth registration - 12,846,893
25. Collaborate with Local government ,police to operationalise the National Toll free child help line for effective CP incident reporting - 1,249,565

World Vision off -budget is = 184,487,976

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

1. Inadequate Facilitation for monitoring and support supervision

The Provided fuel and allowances are too inadequate to facilitate the officers to supervise all government projects

2. Transport facilities at District level

The District lacks a vehicle and sub counties are not facilitated to maintain the ones provided by SAGE

Vote: 525 Kiboga District

Workplan 9: Community Based Services

3. Under staffing in the department

The department lacks a secretary, Office messenger and some sub counties lack CDOs and Senior CDOs

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>	60,090	21,506	62,456
District Unconditional Grant (Non-Wage)	11,426	3,000	20,426
District Unconditional Grant (Wage)	29,218	8,463	29,218
Locally Raised Revenues	8,722	2,000	12,812
Support Services Conditional Grant (Non-Wage)	10,724	8,043	
<i>Development Revenues</i>	317,619	301,114	387,335
District Discretionary Development Equalization Gran	57,212	125,166	28,142
Donor Funding	28,727	28,727	26,400
Locally Raised Revenues	6,167	2,999	
Multi-Sectoral Transfers to LLGs	225,513	144,221	332,793
Total Revenues	377,709	322,620	449,791
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	60,090	21,483	62,456
Wage	29,218	8,463	29,218
Non Wage	30,872	13,020	33,238
<i>Development Expenditure</i>	317,619	197,277	387,335
Domestic Development	288,892	168,550	360,935
Donor Development	28,727	28,727	26,400
Total Expenditure	377,709	218,760	449,791

2015/16 Revenue and Expenditure Performance up to March

By the end of 3rd Quarter, the Unit received cumulatively sum of Sh. 322,620,000 during the quarter representing 85% of the approved budget. The Unit received revenues from PAF Monitoring at 75%, locally raised revenues at 23%, District un conditional grant non wage at 26% and transfer to District Unconditional Grant wage at 29%.. Regarding development funds the unit so far had received 100% of donor funds, LGMSD funds at 219% and mult Sectoral trans to LLGs at 64% There was a high receipt of LGMSD because funds were not transferred to departments

The overall quarterly performance of 157% was as the result of over realization of development grants at 177%

The Unit has spent cumulatively Sh 218760,000 during the Quarter representing 58t. Sh. 103million unspent. This amount for construction of latrines at Kapeke livestock market and latrines in 3 schools which delayed due to the revisin of the workplan. These funds also include fencing Bukomero HC, and retooling which was accumulated to enable the unit do procurement of retooling items once in the last quarter

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 for Planning Unit is UGX 355,436,000 compared to UGX 377,709,000 in the financial year 2015/16 representing a 67% decrease. This decrease is due to consolidation of some revenues into DDEG to fund activities directly in their respective departments. Development revenue allocation to the department reduced significantly following the introduction of DDEG.

Vote: 525 Kiboga District

Workplan 10: Planning

The department in the FY 2016/17 planned revenue of UGX 355,436,000, Of the total revenue 29,218,000 will come from Conditional transfer Wage, district unconditional transfer None wage 26,238,000, DDEGshs 28,142,000, Local revenue 12,812,000.

Out of the planned expenditure by the department for the FY 2016/17 of UGX 355,436,000. Wage is 29,218,000, Non-wage is 20,426,000 and 247,717,000 will be spent on development.

(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	2	1	1
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	377,709	218,760	449,791
Cost of Workplan (UShs '000):	377,709	218,760	449,791

2015/16 Physical Performance up to March

Staff salaries one staff paid for 3 months. Planning office activities coordinated. 3 TPC meetings were coordinated and held at the District headquarters. 1 Quarterly Review meetings for all 9 LLGs departments were undertaken. Quarter two report for the District for FY 2015/2016 was produced and submitted to MoFPED, Ministry of Local Government and Office of Prime Minister.. One BFP was produced and submitted to MFPEP

Planned Outputs for 2016/17

The key planned outputs; TPC meetings held and minutes produced, LLGs monitored & mentored, OBT Quarterly reports and performance contract form Bs produced. National and District projects appraised, Monthly Budget Desk meeting held, the 5-year District and Lower Local Governments Development Plans (DDP), and Budgets Monitored, District MIS maintained.

Conduct internal Assessment for FY 2015/2016 minimum conditions and performance measures in the district and lower local governments.

Prepare and submit BFP for 2015/2016.

Monitoring the implementation of the DDP 2014/15-2019/20. Prepare and submit quarterly accountability reports and workplans.

Prepare annual statistical abstract 2016. Carry out monitoring and evaluation of district projects. Support participatory bottom-up planning process in 9 sub-counties. Conduct a budget conference for 2017/18.

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

World Vision will design, launch and roll out of birth registration

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

1. Staffing

Low levels of staff in the unit. The unit is maned by 1 staff instead of 5.

2. Means of Transport

The department has no transport means which make it difficult to supervise, monitor and evaluate planned projects and programmes.

Vote: 525 Kiboga District

Workplan 10: Planning

3. Funding

The department does not get conditional grant. The level fund is too low to run the operations of the department

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>	44,965	19,556	33,490
District Unconditional Grant (Non-Wage)	7,726	500	7,743
District Unconditional Grant (Wage)	17,042	12,781	17,042
Locally Raised Revenues	8,722	1,262	8,705
Support Services Conditional Grant (Non-Wage)	4,290	3,217	
Urban Unconditional Grant (Wage)	7,186	1,796	
Total Revenues	44,965	19,556	33,490
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	44,965	19,554	33,490
Wage	24,227	14,578	17,042
Non Wage	20,738	4,976	16,448
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	44,965	19,554	33,490

2015/16 Revenue and Expenditure Performance up to March

Internal Audit received Sh 19,556,000 cumulatively against shs.44,965,000. This represented 43% and 70% respectively for both Annual and Quarterly expected revenues. The Quarterly receipts include shs.1,072,000 as PAF, shs. 500,000 as Unconditional Grant non wage and shs.4,260,000 as Unconditional Grant wage. The sector had spent a cumulative sum of Sh.19,556,000 by the end of the Quarter leaving no unspent balance .

Department Revenue and Expenditure Allocations Plans for 2016/17

The total work plan revenue and expenditures for 2016/17 for Audit department is expected to UGX 33,490,000 compared to UGX 44,965,000 in the financial year 2015/16 representing 18% decrease in the indicative planning figure of the department. This decrease is attributed to removal of urban unconditional Grant (wage) which was not budgeted for under audit.

Revenue to Audit department for the FY 2015/16 is expected to be UGX 33,490,000. , PAF Monitoring and reporting will generate 4,290,000, District Conditional Grant to wage, 17,042,000, Conditional Non wage 7,743,000 and Local revenue, 8,705,000.

Expenditure allocations to the Department for FY 2015/16 will be as follows; 17,042,000 to wage and Non wage 16,448,000. The department has no direct development funding therefore no expenditure for the same.

(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: 525 Kiboga District

Workplan 11: Internal Audit

Function: 1482 Internal Audit Services

No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	31 July 2015	30/6/2016	31/07/2017
Function Cost (UShs '000)	44,965	19,554	33,490
Cost of Workplan (UShs '000):	44,965	19,554	33,490

2015/16 Physical Performance up to March

A total of 11 schools, 6 health units, 6 sub counties, and specialone were carried out in the quarter. The 6sub counties were audited on all r transfers and local revenue collection.

Planned Outputs for 2016/17

The department's activities are routine in nature therefore the targets for the FY 2016/2017 are the same as those for the previous FY.

Conduct Audit inspection and monitoring nternal Audit audits for 8 departments, 87 primary schools, 5 secondary school, 9 sub-counties ,13HCII, 6 HCIII, 1 HC1V, 2 NGOS H/Units District wide, 2 NGO Hospitals, 6 Sub counties and Special audits, erence and mentoring of district staff on financial management and accountability.

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

Workshops organized by development partners

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

1. Under staffing

The department lacks a substantive Principle Internal Auditor and 3 examiners of accounts. This leads to limited audit scope

2. Under Funding

The department is being under funded which leads to limited scope.

3. Lack of Transport

The department lacks a departmental vehicle to ease movement and wider coverage of the audit area.