

Vote: 526 Kisoro 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

Kisoro District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,152,003	669,157	649,255
2a. Discretionary Government Transfers	3,523,907	4,258,180	3,213,782
2b. Conditional Government Transfers	22,782,409	15,275,633	22,347,969
2c. Other Government Transfers	1,082,542	450,777	518,251
3. Local Development Grant		421,060	0
4. Donor Funding	1,111,141	314,919	1,362,222
Total Revenues	29,652,002	21,389,726	28,091,480

Planned Revenues for 2016/17

The district expects to receive funds from Local Raised Revenue, Central Government Transfers and Donors in FY 2016-17 with a net reduction of 5% due to new allocation criteria. Municipal Council LRR is not reflected in the budget. Strategies to increase LR have been put in place. New funding for UWEP will be got from MoGLSD. There is increase in teachers wages due to salary enhancement and donor funding for Birth Registration of children under five years and holding Education Barazas.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,674,093	890,801	2,462,466
2 Finance	664,017	355,002	511,345
3 Statutory Bodies	1,405,307	786,989	660,736
4 Production and Marketing	554,001	256,836	458,117
5 Health	6,126,783	4,977,415	6,547,513
6 Education	15,732,402	11,396,126	14,426,325
7a Roads and Engineering	1,091,105	576,031	744,242
7b Water	908,933	540,683	672,454
8 Natural Resources	223,228	105,038	211,055
9 Community Based Services	1,009,629	194,565	960,008
10 Planning	170,342	86,545	365,876
11 Internal Audit	92,162	53,142	71,343
Grand Total	29,652,002	20,219,173	28,091,480
	<i>Wage Rec't:</i>	17,293,336	13,249,779
	<i>Non Wage Rec't:</i>	9,278,019	5,123,717
	<i>Domestic Dev't</i>	1,969,505	1,806,248
	<i>Donor Dev't</i>	1,111,141	1,362,222

Planned Expenditures for 2016/17

The district planned expenditure during the FY 2016-17 is UGX 28,091,480,000 which implies a decrease Ushs 1,560,522,000 compared to the approved budget for the FY 2015-16. This decrease is attributed to changes in the new allocation criteria. Departmental allocations have similarly been affected. The increase under Administration is due to Gratuity and Gratuity arrears and Birth registration under Planning.

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Executive Summary

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

<i>UShs 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,152,003	669,157	649,255
Local Government Hotel Tax		0	5,311
Property related Duties/Fees	19,401	1,410	18,821
Park Fees	178,104	147,099	1,776
Other licences	1,242	157	1,820
Other Fees and Charges	79,786	23,442	41,960
Other Court Fees	166	130	1,075
Miscellaneous	17,298	16,834	68,500
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	22,077	5,332	16,890
Local Service Tax	68,870	54,771	79,976
Local Hotel Tax	15,020	3,078	
Land Fees	170,950	84,625	24,037
Inspection Fees	2,538	3,394	3,833
Fees from Hospital Private Wings	8,863	0	8,863
Business licences	93,838	20,731	50,255
Application Fees	5,159	4,044	3,766
Animal & Crop Husbandry related levies	63,326	32,065	67,320
Advertisements/Billboards	36,993	4,928	26,668
Market/Gate Charges	205,463	186,560	99,347
Rent & Rates from other Gov't Units	44,988	17,071	21,373
Rent & rates-produced assets-from private entities	59,431	7,959	66,225
Sale of (Produced) Government Properties/assets	17,088	1,348	
Unspent balances – Locally Raised Revenues		41,000	
Registration of Businesses	850	0	2,839
Liquor licences	40,552	13,178	38,603
2a. Discretionary Government Transfers	3,523,907	2,247,558	3,213,782
Urban Unconditional Grant (Wage)	170,256	145,903	193,085
District Unconditional Grant (Non-Wage)	542,472	395,510	695,830
District Discretionary Development Equalization Grant	421,060	421,060	246,112
Urban Unconditional Grant (Non-Wage)	79,514	57,471	
District Unconditional Grant (Wage)	2,310,605	1,227,613	2,078,756
2b. Conditional Government Transfers	22,782,409	17,707,315	22,347,969
General Public Service Pension Arrears (Budgeting)		0	259,198
Development Grant	1,047,363	1,035,540	811,052
Gratuity for Local Governments		0	302,526
Sector Conditional Grant (Non-Wage)	2,644,063	1,812,003	2,634,456
Sector Conditional Grant (Wage)	14,812,475	11,876,263	17,498,482
Support Services Conditional Grant (Non-Wage)	3,523,369	2,604,481	
Transitional Development Grant	22,000	16,500	226,348
Pension for Local Governments	733,139	362,529	615,907
2c. Other Government Transfers	1,082,542	450,777	518,251
Unspent balances – Conditional Grants		66,563	
Roads maintenance URF	614,973	310,505	

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A. Revenue Performance and Plans

Other Transfers from Central Government (Youth Livelihood Fund)	0		427,879
Other Transfers from Central Government (Women Enterprise Fund)	0		75,561
Other Transfers from Central Government (PLE EXAMS)	0		10,821
Other Transfers from Central Government (MoGLSD)	427,879	5,612	
Other Transfers from Central Government (MoES)	3,990	4,423	3,990
CAIIP	35,700	18,857	
Unspent balances – UnConditional Grants		44,817	
4. Donor Funding	1,111,141	314,919	1,362,222
GLOBAL FUND	75,000	24,360	75,000
AIDS Information Centre	10,000	0	
MOH(GAVI)		110,063	
Neglected Tropical Diseases	19,787	1,747	19,787
PACE	2,900	890	2,900
PLE EXAMS - UNEB	10,821	11,824	
Strengthening Decentralisation for Sustainability (SDS)	682,486	0	682,486
TB/LEPROSY	368	0	368
UNICEF	182,847	66,693	182,847
UNICEF (Birth Registration)		0	205,902
UNICEF (Education Barazas)	22,100	34,681	88,100
WHO	66,703	64,661	66,703
WASH-PLUS	38,130	0	38,130
Total Revenues	29,652,002	21,389,726	28,091,480

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The district expects to collect Ushs 649,255,000 in FY 2016-17 compared to Ushs 1,152,003,000 in FY 2015-16. The reduction is due to the upgrading of Kisoro TC to Municipal level and therefore its Local Revenue (LRR) is not reflected in the district Budget. However, due to the District emphasis on laying strategies to intensify sensitization and monitoring to enhance LRR, it has had an increase of 41%.

(ii) Central Government Transfers

The District will receive Central Government Transfers amounting to Ushs 26,080,002,000 compared to Ushs 27,388,858,000 of FY 2015-16 giving a budget reduction of 5%. The decrease is mainly due the new allocation criteria to the districts and upgrading of Kisoro TC to a Municipality. However, new funding for UWEP will be received from MoGLSD. There was an increase in wages due to salary enhancement for teachers.

(iii) Donor Funding

The District has budgeted for Ushs 1,362,222,000 in Financial Year 2016-17 compared to Ushs 1,111 141,000 in Financial Year 2015-16. This denotes an increase in donor funding of 251,081,000 from UNICEF which is facilitating Birth Registration of children under 5 years old and and Education Barazas. The rest of the donor funding for FY 2016-17 has remained at the same level as in FY 2015-16.

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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>	1,550,031	920,501	2,444,256
District Unconditional Grant (Non-Wage)	84,808	45,633	92,022
District Unconditional Grant (Wage)	733,259	369,489	718,266
General Public Service Pension Arrears (Budgeting)		0	259,198
Gratuity for Local Governments		0	302,526
Locally Raised Revenues	72,550	36,000	114,680
Multi-Sectoral Transfers to LLGs	474,494	322,542	341,657
Pension for Local Governments		0	615,907
Support Services Conditional Grant (Non-Wage)	184,920	138,837	
Unspent balances – Locally Raised Revenues		8,000	
<i>Development Revenues</i>	124,062	46,122	18,210
District Discretionary Development Equalization Grant	41,224	41,408	10,103
Donor Funding	77,933	0	
Multi-Sectoral Transfers to LLGs	4,905	2,091	8,107
Unspent balances – Conditional Grants		2,623	
Total Revenues	1,674,093	966,623	2,462,466
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,550,031	868,244	2,444,256
Wage	903,515	515,392	911,352
Non Wage	646,516	352,851	1,532,904
<i>Development Expenditure</i>	124,062	22,557	18,210
Domestic Development	46,129	22,557	18,210
Donor Development	77,933	0	0
Total Expenditure	1,674,093	890,801	2,462,466

2015/16 Revenue and Expenditure Performance up to March

Administration Department has an annual budget of Ushs 1,674,093,000. The cumulative outturn was 966,623,000 representing 58%. This low performance was due to poor local revenue inflow and inconsistency in allocating by Lower Local governments. The sector planned to receive Ushs 418,523,000 in the quarter and the outturn was 84%. Hard to reach allowances also performed very well at 103% because more staff accessed it than had been planned for. Capacity Building performed at 218% because the District received all the funding (including 4th Quarter) in this Quarter. Donor funds performed at 0% because there was no release from Strengthening Decentralisation for Sustainability (SDS) Program. The cumulative expenditure stood at 53% indicating low absorption capacity. The recurrent balance was Ushs 2,238,000 for payroll printing which materials had not been supplied, IFMS running costs of Ushs 3,870,000 which expenses are incurred as and when need arises, PAF monitoring funds of Ushs 3,444,930 whose fuel invoices had not been presented for payment and Ushs 42,355,698 for LLGs activities. The development balance was for Capacity building where the service providers had not been secured.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department planned revenues and expenditure for FY 2016-17 is Ushs 2,642,466,000. However, there was a reduction in unconditional grant wage and non wage as a result of the on-going streamlining salary payment process, and DDEG(Capacity Building) due to direct transfers to LLG and creation of Kisoro Municipal Council. The increase in Locally raised revenue is intended to cater for other unfunded priorities like Town Boards and information collection

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Workplan 1a: Administration

and management.

(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: 1381 District and Urban Administration			
%age of LG establish posts filled			35
No. (and type) of capacity building sessions undertaken	5	1	2
Availability and implementation of LG capacity building policy and plan	Yes	Yes	yes
No. of monitoring visits conducted	0	0	4
No. of monitoring reports generated	0	0	1
Function Cost (UShs '000)	1,674,093	890,801	2,462,466
Cost of Workplan (UShs '000):	1,674,093	890,801	2,462,466

2015/16 Physical Performance up to March

Consultations were made with Central Gov'ts MDAs, Data Captur for payroll, pension and staff salaries paid. Monitoring and support supervision conducted. Women's and NRM Days were celebrated. Bunagana and Rubuguri Town Boards were facilitated. Other activities were Routine relating to Human Resource management, information management, County Administration, Records management and assets and facilities management.

Planned Outputs for 2016/17

Pay staff salaries, Office maintenance, Pay subscriptions, staff welfare, political monitoring, mentoring and technical monitoring and support supervision, Coordination meetings, DEC meetings, Consultations with Central Government, Rent for Bunagana Town Board, procure furniture for Rubuguri Town Board, Hold National/district functions, Assets and facilities management, Carry out Annual Board of Survey, Staff training and development, Staff performance appraisal, newspaper supplement on district achievements, Records management, information collection and management and construction works on the administration block (finishes on ground floor and roofing on the first floor).

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

Nil

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

1. Frequent increase in prices

Increase in Prices results in high unit cost of service delivery.

2. High staff attrition rate

The district faces challenges of attracting qualified staff and continues to lose staff to other districts and central government because it is hard to reach and stay.

3. Low staff motivation

The purchasing power of civil servants salaries is very low resulting into lack of motivation and commitment to work.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

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Workplan 2: Finance

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	644,393	372,194	492,176
District Unconditional Grant (Non-Wage)	62,202	26,438	76,588
District Unconditional Grant (Wage)	256,558	158,239	251,312
Locally Raised Revenues	64,124	41,511	78,624
Multi-Sectoral Transfers to LLGs	231,298	129,476	85,652
Support Services Conditional Grant (Non-Wage)	30,210	16,531	
<i>Development Revenues</i>	19,624	520	19,169
Donor Funding	17,136	0	17,136
Locally Raised Revenues		0	500
Multi-Sectoral Transfers to LLGs	2,488	520	1,533
Total Revenues	664,017	372,714	511,345
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	644,393	354,647	492,176
Wage	256,558	158,239	251,312
Non Wage	387,835	196,408	240,864
<i>Development Expenditure</i>	19,624	355	19,169
Domestic Development	2,488	355	2,033
Donor Development	17,136	0	17,136
Total Expenditure	664,017	355,002	511,345

2015/16 Revenue and Expenditure Performance up to March

The Sector had an annual budget of Ushs 664,017,000. The outturn was Ushs372,714,000 representing only 56%. This was due to poor performance at 43% in District Unconditional Grant – Non Wage because of competing demands from other sectors. Poor performance was also registered in hard to reach allowances because some staff did not access it. The Multi sectoral Transfers to LLGs under development revenues performed at 21% in this report. The department planned to receive 166,004,000 in the quarter and only Ushs 103,074,000 was received representing 62%. Again there was no release for donor funding (SDS). However local revenue stood at 44% due to demands from other sectors. The cumulative expenditures was Ushs355,002,000 representing 53% and the quarterly outturn was 57%. The recurrent unspent balance of Ushs17,712,000 included Ushs3,394,000 for fuel LPOs not yet cleared and 5,000,000 for lap topes whose procurement process was still on going and Ushs 9,153,054 meant for LLGs activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department planned revenues and expenditure this FY 2016-17 is Ushs511,345,000. The District Unconditional Grant wage reduced from Ushs256,558,000 for Financial Year 2015-16 to Ushs251,312,000 for Financial Year 2016-17 because of changes in indicative planning figures. The PAF monitoring and accountability grant has remained the same. The local revenue increased due to supplement IFMS running costs.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1481 Financial Management and Accountability(LG)

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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	31/7/2015	24/03/2016	31/07/2016
Value of LG service tax collection	68870092	17217523	64551154
Value of Hotel Tax Collected	15020111	3755028	4001000
Value of Other Local Revenue Collections	1058112442	264528111	317666952
Date of Approval of the Annual Workplan to the Council	26/05/2015	24/03/2016	31/05/2016
Date for presenting draft Budget and Annual workplan to the Council	24/03/2015	24/03/2015	31/03/2016
Date for submitting annual LG final accounts to Auditor General	29/09/2014	24/03/2016	31/08/2016
	Function Cost (UShs '000)	664,017	355,002
	Cost of Workplan (UShs '000):	664,017	355,002

2015/16 Physical Performance up to March

Finance Staff were paid Salary. Budget 2016-17 laid. Consultations were carried out. Transport allowances paid. Bank charges paid, Sub-counties monitored, internet airtime purchased, revenue mobilised

Planned Outputs for 2016/17

Finance Department plans to Develop an up-to-date, efficient and effective data bank for decision making; Develop an updated Revenue Enhancement Plan; Sensitise Tax Payers about taxation; Enumerate, assess, collect taxes and bank the collected revenues; Promptly pay for services provided to enhance an efficient, effective and economic system for better service delivery; Ensure cordial relationship between service providers and service users for a United, Healthy, Well Educated and Wealthy Community; Capacity Building and basic Management strengthened under Integrated Financial Management System (IFMS).

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

NIL

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

1. Unexpected budget cuts and/or late release of funds

Communication of budget cut is done toward end of financial year (Central Government) and also sometimes late release of funds especially donors which all affect implementation of planned projects

2. Failure to attract competent service providers

Most of the independent/private revenue managers do not have capacity to meet their mandate which affects total local revenue collections and therefore planned expenditure

3. Negative attitude towards taxes

The Local Service Tax is based on incomes of persons in gainful employment. However, it is difficult to assess persons outside established payrolls. The mode of collecting Local Hotel Tax is difficult due poor record keeping by Hotel Operators.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16	2016/17
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Workplan 3: Statutory Bodies

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	670,818	447,086	658,515
District Unconditional Grant (Non-Wage)	78,982	68,798	250,747
District Unconditional Grant (Wage)	217,155	159,460	273,706
Locally Raised Revenues	75,773	42,560	79,773
Multi-Sectoral Transfers to LLGs	103,488	43,021	54,288
Other Transfers from Central Government		4,729	
Support Services Conditional Grant (Non-Wage)	195,419	108,518	
Unspent balances – Locally Raised Revenues		20,000	
<i>Development Revenues</i>	1,350	50	2,221
Multi-Sectoral Transfers to LLGs	1,350	50	2,221
Total Revenues	672,168	447,136	660,736
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,403,957	786,939	658,515
Wage	217,155	159,460	273,706
Non Wage	1,186,802	627,479	384,809
<i>Development Expenditure</i>	1,350	50	2,221
Domestic Development	1,350	50	2,221
Donor Development	0	0	0
Total Expenditure	1,405,307	786,989	660,736

2015/16 Revenue and Expenditure Performance up to March

The sector had an annual workplan of Ushs 672,168,000 and the cumulative outturn stood at 67% performance. This performance is mainly attributed to poor inflow of local revenue. Pensions for teachers and DSC chair's salary. Transfer to councilors allowance and ex-gratia performed poorly at 43%. This is attributed to release of ex-gratia for LC 1 and 2 Chairpersons which is done in 4th quarter. Good performance was registered at the District unconditional non-wage which was at 140% to cater for increased staff recruitment costs in addition to transfer of salary/gratuity to elected leaders which was at 139%. The quarterly plan was 351,327,000 and the quarterly out turn was Shs 243,960,000 reflecting 69% although multi-sectoral transfers to LLGs stood at 0%. The quarterly wage expenditure was Ushs 53,704,000,000 out of the plan of Shs 54,289,000 reflecting 99% performance whereas the non-wage expenditure was Ushs 251,046,000 was realised out of the planned expenditure of Shs. 296,701,000 reflecting 85%. The recurrent unspent balance was Shs. 15,098,000 for planned activities under District Service Commissionhs. 3,200,000, Land Board Shs. 1,500,000, District PAC Shs. 328,000 and councilors' allowances at Shs 10,070,000 which were outstanding and shs7,578,133 for LLGs.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector had an annual workplan of 660,736,000 of which Shs79,773,000 is locally raised revenue as compared to Shs. 75,773,000 of F/Y 2015/16 while Shs. 273,706,000 is from District unconditional grant (Wage) and Shs.250,747,000 is from the District unconditional grant (Non-Wage). . On the other hand there is an increase in unconditional grant (Wage) from217,155,000 for FY 2015/16 to273,706,000 due to changes in new IPFs

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1382 Local Statutory Bodies

Vote: 526 Kisoro 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	100	0	100
No. of Land board meetings	8	0	8
No. of Auditor Generals queries reviewed per LG	6	4	8
No. of LG PAC reports discussed by Council	4	1	4
Function Cost (US\$ '000)	1,405,307	786,989	660,736
Cost of Workplan (US\$ '000):	1,405,307	786,989	660,736

2015/16 Physical Performance up to March

DISTRICT LAND BOARD: Three Land inspections held at Rwerere in Nyarusiza Sub County and mugongo winzovu in Nyabwishenya Sub County.

Planned Outputs for 2016/17

District Council and Standing Committees held, District Service Commission meetings held, 8 District Land Board meetings held, District PAC meetings held, Land Inspection carried out, Contracts Committee meetings held, Coordination with the centre and other government offices carried out, Consultations made, Bills paid.

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

Nil

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

1. Un-expected budget cuts

The funds available are not enough to cater for all the services required for this sector. This is mainly due to budget cuts from the centre and low inflow of local revenue

2. Lack of equipments and tools

Generally the department lacks computers and other accessories

3.

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:			
<i>Recurrent Revenues</i>	498,677	283,260	406,053
District Unconditional Grant (Non-Wage)	6,733	4,925	4,222
District Unconditional Grant (Wage)	243,992	91,606	
Locally Raised Revenues	6,435	0	6,435
Multi-Sectoral Transfers to LLGs	20,527	11,881	22,689
Sector Conditional Grant (Non-Wage)	38,694	29,021	47,365
Sector Conditional Grant (Wage)	122,890	135,452	325,342

Vote: 526 Kisoro District

Workplan 4: Production and Marketing

Support Services Conditional Grant (Non-Wage)	59,408	10,377	
<i>Development Revenues</i>	<i>55,324</i>	<i>44,512</i>	<i>52,064</i>
Development Grant	47,293	35,470	46,791
District Discretionary Development Equalization Grant	7,051	7,082	4,404
District Unconditional Grant (Non-Wage)		0	550
Multi-Sectoral Transfers to LLGs	980	1,960	319
Total Revenues	554,001	327,772	458,117

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>497,972</i>	<i>256,836</i>	<i>406,053</i>
Wage	366,881	227,058	325,342
Non Wage	131,091	29,778	80,711
<i>Development Expenditure</i>	<i>56,029</i>	<i>0</i>	<i>52,064</i>
Domestic Development	56,029	0	52,064
Donor Development	0	0	0
Total Expenditure	554,001	256,836	458,117

2015/16 Revenue and Expenditure Performance up to March

The total approved annual budget was Ushs 554,001,000 and cumulative releases were Ushs 327,772,000 representing outturn of 59%. This was due to locally raised revenues which performed at 0% which had not been allocated to the sector and some staff who had not accessed the payroll and their hard to reach allowances. The sector planned to spend 138,500,000 but the cumulative outturn was 114,506,000, representing 83% due to some staff who had not accessed the payroll and their hard to reach allowances. Furthermore the multi-sectoral transfers performed at 0%. The 218% LGMSD are the funds for third and fourth quarters. The cumulative expenditure was Ushs 256,836,000 which represents 46% performance, while the quarterly expenditure was Ushs 138,500 which represents 63% due to procurement process that was still ongoing. The unspent recurrent balance of Ushs 25,714,000 consists of Ushs 20,981,304 from PMG which was delayed to be spent due to the migration to the Treasury Single Account and Ushs 4,732,696 from multi-sectoral transfers to LLGst. Unspent development balances of Ushs 45,222,000 was 35,470,090 from PMG, Ushs 7,791,910 from LGMSD was due to the procurement process which was ongoing and Ushs 1,960,000 for Muramba Subcounty.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department planned revenues for this FY 2016-17 is Ushs 458,117,000 which is lower than last FY 2015-16 by 95,884,000 because of reduction in unconditional grant (non-wage) allocated according to pressing needs. Another reason was that support services conditional grant (non-wage) was combined with other grants to form DDEG which led to the general reduction of IPFs.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
Function Cost (UShs '000)	21,454	2,546	0
Function: 0182 District Production Services			
No. of livestock by type undertaken in the slaughter slabs	13300	4470	4968
No. of fish ponds stocked	0	0	36
Quantity of fish harvested	400000	30	20
Function Cost (UShs '000)	501,783	234,696	422,763
Function: 0183 District Commercial Services			

Vote: 526 Kisoro 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	1	0	1
No. of trade sensitisation meetings organised at the district/Municipal Council	1	0	1
No of businesses inspected for compliance to the law	30	0	10
No of businesses issued with trade licenses	0	0	2
No of awareness radio shows participated in	0	0	1
No of businesses assisted in business registration process	5	0	3
No. of enterprises linked to UNBS for product quality and standards	0	0	5
No. of producers or producer groups linked to market internationally through UEPB	4	1	4
No. of market information reports disseminated	4	0	4
No of cooperative groups supervised	6	0	10
No. of cooperative groups mobilised for registration	4	0	4
No. of cooperatives assisted in registration	4	2	4
No. of tourism promotion activities mainstreamed in district development plans	1	0	1
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	35	0	52
No. and name of new tourism sites identified	3	0	3
No. of opportunities identified for industrial development	1	0	3
No. of producer groups identified for collective value addition support	0	0	6
No. of value addition facilities in the district	7	0	14
A report on the nature of value addition support existing and needed	No	NO	Yes
No. of Tourism Action Plans and regulations developed	1	0	2
Function Cost (US\$ '000)	30,764	19,594	35,354
Cost of Workplan (US\$ '000):	554,001	256,836	458,117

2015/16 Physical Performance up to March

Verification of tea planted in the field was carried out during the quarter which confirmed that 11,301,449 tea plantlets had been planted in the district. Verification of coffee nurseries was carried out during the quarter which revealed that there were 86,500 mature coffee seedlings in the district ready to be delivered to farmers,

Planned Outputs for 2016/17

The major planned outputs for 2016/17 are: Procurement of an Onion Store, a heavy duty weighing scale for the Onion farmers, restocking of farmers ponds in the district, and capacity building for new staff.

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

Nutrition project by SPRING, Harvest Plus, Research on Irish Potatoes by International Institute on Tropical Agriculture, International Fertilizer Development Centre (IFDC) will support Irish potato production activities. OWC will provide Fish Fingerlings, Fish feeds, heifers, goats, fertilizers, seed potato and other agricultural inputs

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

Vote: 526 Kisoro District

Workplan 4: Production and Marketing

1. Slow uptake of improved technologies

Farmers are conservative and therefore are reluctant to take up new initiatives

2. High Pests and Diseases

New Pests and Diseases have adversely affected productivity of the farmers

3. Unpredictable weather conditions

The weather is largely unpredictable and therefore it is difficult to advise farmers when or where to plant

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	5,177,961	4,722,314	5,611,871
District Unconditional Grant (Non-Wage)	6,458	4,149	3,805
District Unconditional Grant (Wage)	6,732	6,559	6,596
Locally Raised Revenues	18,787	500	14,787
Multi-Sectoral Transfers to LLGs	153,346	89,117	10,484
Sector Conditional Grant (Non-Wage)	669,269	501,952	643,244
Sector Conditional Grant (Wage)	3,515,436	3,385,937	4,932,955
Support Services Conditional Grant (Non-Wage)	807,933	733,154	
Unspent balances – Other Government Transfers		947	
<i>Development Revenues</i>	948,821	315,855	935,642
Development Grant	20,905	20,905	0
District Discretionary Development Equalization Grant	9,030	9,070	5,640
District Unconditional Grant (Non-Wage)		0	705
Donor Funding	828,060	268,414	906,371
Multi-Sectoral Transfers to LLGs	90,826	17,466	22,926
Total Revenues	6,126,783	5,038,169	6,547,513
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	5,176,934	4,695,315	5,611,871
Wage	3,522,168	3,392,496	4,968,520
Non Wage	1,654,766	1,302,820	643,351
<i>Development Expenditure</i>	949,848	282,099	935,642
Domestic Development	121,788	21,606	29,271
Donor Development	828,060	260,493	906,371
Total Expenditure	6,126,783	4,977,415	6,547,513

2015/16 Revenue and Expenditure Performance up to March

The Sector had an Annual Budget of Ushs 6,126,783,000 and the cumulative receipts amounted to 5,023,779. The Central Government Transfers performed well and Hard to reach allowances performed at 91% because some of the Health workers got their arrears. Transfer of unconditional grant - wage performed at 97 % because arrears were paid and Local Revenue performance stood at 3% because pressing needs from other departments while Donor Funding stood at 32% because donors did not meet their financial obligations. The Sector planned to receive Ushs 1,531,696,000 in the quarter but actually received Ushs 1,978,097,000 representing 129% because of the 3rd round immunisation activity which was not planned. The Cumulative Expenditure was Ushs 4,977,415,000 of the annual

Vote: 526 Kisoro District

Workplan 5: Health

budget. The quarterly expenditure was Shs 1,987,102 representing 130% because of the 3rd round immunisation activity which was not planned.

The unspent recurrent balance of Shs 26,089,445 was Shs 19,948,563 for LLGs activities and Shs 6,140,000 for PHC meant for HSD transfers and payment of the pending electricity bills. The unspent domestic Development of Shs26,743,550 was Shs9,979,114 for LGMSD projects, Shs 1,846,657 for PHC Development whose procurement process had not been completed and Shs 14,917,779 meant for LLG. The unspent donor funds of Shs7,920,000 was for UNICEF for fuel during immunisation.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Health Sector expects to receive Ushs 6,547,513,000/= which is more than what had been budgeted for in the FY 2015-16. This increase is due to inclusion of allowances in PHC wage. The PHC-Non wage decreased because of the new PHC allocation formula for 2016/17. Donor funds have increased due to additional funding from UNICEF.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Number of outpatients that visited the NGO Basic health facilities	25000	9489	25000
Number of inpatients that visited the NGO Basic health facilities	2000	922	2000
No. and proportion of deliveries conducted in the NGO Basic health facilities	500	234	500
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1600	718	1600
Number of trained health workers in health centers	350	1100	350
No of trained health related training sessions held.	60	55	60
Number of outpatients that visited the Govt. health facilities.	150000	234139	150000
Number of inpatients that visited the Govt. health facilities.	9500	13085	9500
No and proportion of deliveries conducted in the Govt. health facilities	4000	2389	4000
% age of approved posts filled with qualified health workers	65	74	65
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	50	50	50
No of children immunized with Pentavalent vaccine	12000	6146	12000
No of healthcentres rehabilitated	1	0	
No of staff houses constructed	0	0	1
No of staff houses rehabilitated	0	0	4
Function Cost (US\$ '000)	6,126,783	4,977,415	216,634
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	440,555
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	5,890,325
Cost of Workplan (US\$ '000):	6,126,783	4,977,415	6,547,513

2015/16 Physical Performance up to March

Renovaion of staff house at Busanza HC IV paid

Vote: 526 Kisoro District

Workplan 5: Health

Planned Outputs for 2016/17

Planned outputs are increased Deliveries in health centres up to 65%, OPD utilization up to 100% and improved immunization coverages of DPT3 of 100%, Measles 90%, Latrine coverage to 75%. Renovation and constructions of health structures and buildings such Mulehe HC II OPD and Gasovu HC III, Orthopedic workshop at Kisoro Hospital

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

The off budget activities will include the following; Treatment of NTDs in the district, care and treatment of HIV/AIDS, Conducting CBDOTs in the district, provision of HIV/AIDS basic kits, social mobilization for health services by CHC through radio talk shows, training of health workers in Family planning, Reproductive Health, newborn, Child Health, Helping babies to breath and other mentorships which will be conducted in the district.

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

1. Inadequate Staff Houses

Due to shortage of staff houses at health facilities, many health workers stay far from their work places. This has leads to late reporting on duty and increased absenteeism.

2. Inadequate transport facilities

Most of the health facilities lack transport facilities like Motorcycles and ambulances and this has resulted into failure to conduct outreaches regularly.

3. Shortage of skilled manpower

Certain critical cadres such as Anaesthetists, Dispensers, Doctors and theatre attendants have remained a challenge to attract to the district and retain them. This has resulted into failure to operate theatres at HC Ivs hence overcrowding of the district

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>	15,406,275	11,227,539	13,790,038
District Unconditional Grant (Non-Wage)	12,095	9,448	5,442
District Unconditional Grant (Wage)	105,992	58,069	103,825
Locally Raised Revenues	8,294	7,164	8,294
Multi-Sectoral Transfers to LLGs	31,706	3,900	35,631
Other Transfers from Central Government	3,990	4,423	14,811
Sector Conditional Grant (Non-Wage)	1,864,389	1,227,247	1,381,851
Sector Conditional Grant (Wage)	11,174,150	8,354,875	12,240,185
Support Services Conditional Grant (Non-Wage)	2,205,660	1,562,413	
<i>Development Revenues</i>	326,127	480,043	636,287
Development Grant	206,737	206,737	237,743
District Discretionary Development Equalization Gran	37,984	38,207	24,354
District Unconditional Grant (Non-Wage)		0	2,970
Donor Funding	32,921	46,505	88,100
Multi-Sectoral Transfers to LLGs	48,485	135,482	83,119
Transitional Development Grant		0	200,000
Unspent balances – Conditional Grants		53,112	

Vote: 526 Kisoro District

Workplan 6: Education

Total Revenues	15,732,402	11,707,582	14,426,325
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>15,401,949</i>	<i>11,222,681</i>	<i>13,790,038</i>
Wage	11,280,142	8,412,944	12,344,010
Non Wage	4,121,807	2,809,737	1,446,028
<i>Development Expenditure</i>	<i>330,453</i>	<i>173,445</i>	<i>636,287</i>
Domestic Development	297,532	127,528	548,187
Donor Development	32,921	45,917	88,100
Total Expenditure	15,732,402	11,396,126	14,426,325

2015/16 Revenue and Expenditure Performance up to March

The sector planned to receive Ushs15,732,402,000 and the cumulative out turn was Shs 11,707,582,000 representing 74%. UPE capitation grant, USE capitation grant and Tertiary capitation grant all performed at two thirds of the annual budget because the releases were based on term basis other than Quarterly basis as it had earlier been planned. The cumulative Local revenue stood at 86% because of District contribution towards the exercise of conducting PLE 2015. Donor funding performed at 141% because most of the activities under this fund were done during quarter two. The Sector planned to receive Ushs 3,930,395,000 in the quarter but actually received Ushs 4,922,723,000 representing 125% because more salaries were paid. The domestic development unspent balance was Ushs 168,459,252 and Ushs 24,226,448 for SFG and LGMSD projects respectively which had not been completed, while Ushs.117,152,244 was for the LLG projects. The recurrent unspent balance was Ushs222,800 meant for stationery and Ushs807,568 for LLGs activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Sector planned to receive Ushs14,267,842,000= from conditional Grants, Unconditional Grants, Donors and Local Revenues. It will be realised that, there is a remarkable decrease of the funds due to the allocations to the newly created Municipal Council that has been deducted from the district revenues. There is an increase in the development budget compared to last financial year due to the new allocation formula used.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	73997	73997	73997
No. of student drop-outs	10123	8500	8000
No. of Students passing in grade one	1000	0	1000
No. of pupils sitting PLE	6000	0	6000
No. of classrooms rehabilitated in UPE	5	0	4
No. of latrine stances constructed	70	25	115
No. of primary schools receiving furniture	3	0	
Function Cost (UShs '000)	11,698,416	8,655,595	11,206,763
Function: 0782 Secondary Education			
No. of students enrolled in USE	6500	6200	6000
No. of classrooms constructed in USE		0	2
Function Cost (UShs '000)	3,147,340	2,151,231	2,371,987
Function: 0783 Skills Development			

Vote: 526 Kisoro 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 tertiary education Instructors paid salaries	65	55	20
No. of students in tertiary education	550	550	500
Function Cost (UShs '000)	696,578	423,924	465,180
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	174	174	140
No. of secondary schools inspected in quarter	27	27	13
No. of tertiary institutions inspected in quarter	2	2	1
No. of inspection reports provided to Council	36	9	12
Function Cost (UShs '000)	186,504	164,376	380,395
Function: 0785 Special Needs Education			
No. of SNE facilities operational	140	36	75
No. of children accessing SNE facilities	450	444	150
Function Cost (UShs '000)	3,563	1,000	2,000
Cost of Workplan (UShs '000):	15,732,402	11,396,126	14,426,325

2015/16 Physical Performance up to March

The department was able to inspect 174 primary schools, 44 secondary schools and 2 tertiary schools. 1420 primary teachers and 219 teaching and non teaching staff for secondary schools were paid salaries. Routine monitoring and supervision of all institutions was done.

Planned Outputs for 2016/17

The sector intends to retain the enrolment of 73,776 pupils in primary schools, 6,000 students in secondary schools and 500 students in tertiary schools. The department will also construct 115 stance-pit latrines in 23 Primary Schools and 3 classrooms will be constructed in secondary schools. Supervision and monitoring of both Primary and Secondary schools throughout the District will be done.

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

Aid conservation Through Education (ACE) will construct and renovate classrooms in schools near Mgahinga and Bwindi national parks up to the tune of Ushs. 60,000,000. SPRING and Community Connector will conduct advocacy for Nutrition and Mid-day meals in UPE Schools worth shs 336,474,500=

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

1. Low morale of teachers towards educational provision to the pupils.

Many teachers in the field don't have the enthusiasm of delivering quality education as their profession demands. This requires the attention of reinforcing them.

2. Lack of accommodation for teachers.

Many schools are found in remote areas which are far away from their homes. Also the nature of the terrain hinders easy communication to many schools.

3. Lack of adequate sanitation facilities in our schools.

There is little support from communities and this creates a possibility of a health hazard in schools in case there is a sudden collapse of any sanitation facility.

Vote: 526 Kisoro District

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	954,823	521,756	640,552
District Unconditional Grant (Non-Wage)	40,555	48,204	17,333
District Unconditional Grant (Wage)	142,369	70,994	139,458
Locally Raised Revenues	11,738	500	11,738
Multi-Sectoral Transfers to LLGs	145,188	91,553	4,333
Other Transfers from Central Government	614,973	310,505	
Sector Conditional Grant (Non-Wage)		0	467,690
<i>Development Revenues</i>	136,281	142,361	103,690
District Discretionary Development Equalization Grant	66,250	48,744	29,784
District Unconditional Grant (Non-Wage)		0	19,723
Locally Raised Revenues	27,227	20,000	36,678
Multi-Sectoral Transfers to LLGs	7,105	9,943	17,505
Other Transfers from Central Government	35,700	18,857	
Unspent balances – UnConditional Grants		44,817	
Total Revenues	1,091,105	664,117	744,242
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	925,264	448,127	640,552
Wage	142,369	70,994	139,458
Non Wage	782,895	377,133	501,094
<i>Development Expenditure</i>	165,841	127,904	103,690
Domestic Development	165,841	127,904	103,690
Donor Development	0	0	0
Total Expenditure	1,091,105	576,031	744,242

2015/16 Revenue and Expenditure Performance up to March

The department had an Annual Budget of Shs 1,091,105,000 and received a cumulative of Shs: 664,117,000 representing 61% performance. Unconditional Grant non wage development performed at 131% because there was a need to make an interim payment for construction of the 4th wing of the Administration block. Again the unconditional grant wage did not perform very well because the post of the District Engineer was vacant. The Department planned to receive Shs 272,776,000 in the quarter and the quarter outturn was Shs 256,001,000 representing 94% performance. The cumulative expenditure was 53%, however the cumulative outturn was 103% due to high absorption capacity. The unspent development balance of Shs 53,256,000 was for the construction of administration block whose Invoices for payments was on going because the contractor had finished the work and rehabilitation of Gisorora-Bubaga road under LGMSD..The recurrent balance of 34,830,000 is constituted of 11,473,000/= which is for lower local government councils and Shs 1 3,289,230/= for road fund and 10,067,174 was for CAIP for mobilisation.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has an annual budget of 744,242,000 compared to 1,091,105,000 for 2015/16. The reduction was a result of creation of Kisoro municipality and changes from from new IPFs. The budget of locally raised revenue increased from 38,965,000 to 48,416,000 representing 24% increase. The Roads and Engineering Sector expects to receive Ushs 640,553,000 with a decrease of Ushs 314,271,000 compared to FY 2015/16 due to new allocation formula by the central government in this FY 2016-17.

(ii) Summary of Past and Planned Workplan Outputs

	2015/16	2016/17
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Vote: 526 Kisoro District

Workplan 7a: Roads and Engineering

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	13	13	0
Length in Km of Urban unpaved roads routinely maintained	25	85	0
Length in Km of Urban unpaved roads periodically maintained	1	1	
No. of bottlenecks cleared on community Access Roads	0	0	13
Length in Km of District roads routinely maintained	260	252	252
Function Cost (US\$ '000)	852,452	369,447	553,537
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed	0	0	01
Function Cost (US\$ '000)	238,653	206,585	190,705
Cost of Workplan (US\$ '000):	1,091,105	576,031	744,242

2015/16 Physical Performance up to March

Routine road maintenance was carried out on district feeder using road Gangs covering 25% of the total district road network.

Planned Outputs for 2016/17

The district shall carry out routine road maintenance of a total of 252.0 km of district feeder roads:- These are Kaguhu-Nyanamo - Buhozi, Mucha- Mushungero- mupaka, Nyakabingo- Gatete- Chananke, Kanaba- Kateriteri- Nyakarembe, Kabahunde- Mukozi, Kamonyi- Buhayo- Nyakinama, Ruko- Maziba, Gasovu- Kazogo, Gisorora- Mbonjera- Matinza, Gisorora- Bubaga, Iremera- Ikamiro- Nyakarembe, Busanza- Busanani, Nyakabande- Nyabihuniko- kabindi- Bunagana, Mwaro- Busengo- kinanira, Iryaruhuri- Gatete, Hakasharara- Kafuga, Rwanzu- Rugabano, Rutaka- Rutoma- Rushabarara, Iryaruhuri- Chanika, Nturo- Sooko- Kidandari, Chahafi- Karago- Maregamo, Natete- Bupfumpfu- Nturo, Nyarusiza- Rurembwe- Chanika and Murara- Foto- muhanga. Also the district shall carry out mechanised road maintenance on Mucha- Mushungero- Mpaka, Murara- Foto- muhanga, Natete- Bumpfumpfu, Nturo- sooko - Kidandari, Mwaro- Busengo- Kinanira roads Kaguhu- Nyanamo- Buhozi Nyarusiza- Rurembwe - Chanika road using URF funds, and removal of road bottlenecks from community Access roads in thirteen sub - counties.

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

Under CAIP the District shall rehabilitate the following roads: Maregamo-Biizi- Rugeshi - Gikangaga in Murora Sub- county and Park - Gapfurizo - Burere - Sebutare - Maziba Nyarubuye -Ruko - Kaburasazi - Mupaka in the sub-Counties of Nyarusiza, Muramba, Nyarubuye and Busanza. There will also be construction of maize Mill Shelters in both Murora and Muramba Sub counties .

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

1. Retaining of road workers

It is very difficult to retain road workers for reasonable period of time as they tend concentrate on roads when it is not planting and harvesting seasons: During planting and harvesting seasons abscondment rate is very high thus affecting work progress.

2. Lack of Gravel

The district lacks gravel for road works especially in the southern and northern part of this district. Haulage distance is at Minimum of 30 Km

3. Hilly Terrain

Vote: 526 Kisoro District

Workplan 7a: Roads and Engineering

This causes mudslides during heavy rainfall which affects the planning and budgets of the sector.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	47,997	32,249	85,806
District Unconditional Grant (Non-Wage)	925	3,000	648
District Unconditional Grant (Wage)	40,806	29,249	39,971
Multi-Sectoral Transfers to LLGs	6,267	0	3,016
Sector Conditional Grant (Non-Wage)	0	0	42,171
<i>Development Revenues</i>	860,936	797,530	586,648
Development Grant	772,428	772,428	526,518
Donor Funding	48,507	0	38,130
Locally Raised Revenues	15,000	0	
Multi-Sectoral Transfers to LLGs	3,000	0	
Transitional Development Grant	22,000	16,500	22,000
Unspent balances – Conditional Grants		8,602	
Total Revenues	908,933	829,779	672,454
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	69,997	43,249	85,806
Wage	40,806	29,249	39,971
Non Wage	29,192	14,000	45,835
<i>Development Expenditure</i>	838,936	497,434	586,648
Domestic Development	790,428	497,434	548,518
Donor Development	48,507	0	38,130
Total Expenditure	908,933	540,683	672,454

2015/16 Revenue and Expenditure Performance up to March

The total annual budget was shs.908,933,000 while the cumulative outturn was Ushs.829,779,000 representing 91%. The district unconditional grant non wage performed at 324% because it is allocated according to pressing needs. However, Rural Water conditional grant performed at 100%. Again local revenue performed poorly at 0% because there was no allocation to the sector and Donor funding stood at 0%. The total quarterly budget for the planned activities was Shs. 227,233,000 and the outturn was Shs. 434,073,000 represented 191% because funds for fourth quarter were released in quarter three. The cumulative expenditure was Shs.437,430,000 representing 193% because there were many payments for hard ware activities and retentions for the previous financial year. The recurrent balance of Shs. 5,500,000 was not spent because the requisition process was still ongoing. The Domestic Development balance of Shs. 283,096,000 was because of outstanding payments for ongoing hard ware activities

Department Revenue and Expenditure Allocations Plans for 2016/17

The Water Sector expects to receive Ushs 672,454,000/= compared to Ushs 908,933,000/= for FY 2015/16. There is a net reduction of Ushs 236,479,000/= due to reduction in Conditional Grant. Donor funding reduced but no reason was given to why donors cut their budgets.

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 526 Kisoro District

Workplan 7b: Water

	and Planned outputs	Performance by End March	and Planned outputs
Function: 0981 Rural Water Supply and Sanitation			
No. of supervision visits during and after construction	408	306	408
No. of water points tested for quality	108	81	8
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	2	4
No. of sources tested for water quality	108	60	8
No. of water points rehabilitated	1	3	0
% of rural water point sources functional (Gravity Flow Scheme)	97	25	0
No. of water pump mechanics, scheme attendants and caretakers trained	9	1	0
No. of water and Sanitation promotional events undertaken	50	23	50
No. of water user committees formed.	50	48	40
No. of Water User Committee members trained	50	47	40
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	10	0	10
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	20	5	2
No. of springs protected	20	7	8
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	6	2	12
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	1	1	1
Function Cost (US\$ '000)	908,933	540,683	672,454
Cost of Workplan (US\$ '000):	908,933	540,683	672,454

2015/16 Physical Performance up to March

Nine springs were protected, Two gravity flow schemes were constructed and one rehabilitated, four communal tanks were constructed and one rehabilitated while one institutional tank was constructed and all payments made

Planned Outputs for 2016/17

The planned outputs are: Salaries and wages paid, Consultations between stakeholders made, on going activities supervised, water user committees established and trained, Hygiene and sanitation promoted, old water systems rehabilitated, and data collected. The physical performance are: Established water user committees, Springs protected, rain water harvesting tanks constructed and piped water systems constructed and/or extended.

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

Construction of Communal rain water harvesting tanks by Uplift the Rural Poor (URP) in Gisozi parish Muramba subcounty and Gitenderi and Rukongi parishes in Nyarusiza subcounty. Water treatment using Solar Radiation for Disinfection (SORDIS) and advocacy for sanitation by The Water School. Advocacy for sanitation improvements by Good Samaritan Project (GOSAP). Water, Sanitation and Hygiene (WASH) promotion by SDS- WASH PLUS

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

1. Operation and maintenance problems

The water and sanitation beneficiaries have continued to neglect their responsibility of maintaining water and sanitation

Vote: 526 Kisoro District

Workplan 7b: Water

facilities provided and this has therefore affected sustainability of these facilities.

2. Difficult terrain

The nature of the terrain makes unit costs of the planned facilities, monitoring and supervision costs very high as opposed to other districts located in flat areas.

3. Absence of natural sources

The bigger part of the district has no natural water sources especially in the southern area, some parts of east and northern. This leaves the communities to depend on rain water harvesting that is still inadequate.

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>	219,309	109,443	206,508
District Unconditional Grant (Non-Wage)	18,689	5,166	10,958
District Unconditional Grant (Wage)	180,287	95,196	176,600
Locally Raised Revenues	4,795	0	4,795
Multi-Sectoral Transfers to LLGs	9,786	4,363	7,987
Sector Conditional Grant (Non-Wage)	5,753	4,314	6,168
Support Services Conditional Grant (Non-Wage)		404	
<i>Development Revenues</i>	3,919	3,355	4,547
District Discretionary Development Equalization Grant	3,340	3,355	2,086
District Unconditional Grant (Non-Wage)		0	2,161
Multi-Sectoral Transfers to LLGs	579	0	300
Total Revenues	223,228	112,798	211,055
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	218,975	105,038	206,508
Wage	180,287	95,196	176,600
Non Wage	38,689	9,842	29,908
<i>Development Expenditure</i>	4,253	0	4,547
Domestic Development	4,253	0	4,547
Donor Development	0	0	0
Total Expenditure	223,228	105,038	211,055

2015/16 Revenue and Expenditure Performance up to March

The natural resources sector had an annual budget of Shs 223,228,000 and the 3rd quarter cumulative receipts totaled to shs 112,798,000 and this was 51% out of the targeted 75%. The district Unconditional grant non wage recurrent performed at 26%. The district unconditional grant wage performed at 53% because of the Senior Lands Officer who was not paid due to abscondment. The quarter's performance of the budget was 68% because Local Revenue and Unconditional grant Non wage are allocated according to the competing demands. However, LGMSD performed highly because the Development Grants for 3rd and 4th Quarters were release in the 3rd quarter. In the quarter, the cumulative expenditure was Shs 105,038,000 which accounts for 47% of the overall budget due to the processes of introducing of the Treasury Single Account. The unspent recurrent balance consists of Shs 1,077,159 for transport allowance not yet paid and Shs 2,991,841 for LLGs activities. The unspent development balance was for forest activities and tree planting not yet implemented.

Vote: 526 Kisoro District

Workplan 8: Natural Resources

Department Revenue and Expenditure Allocations Plans for 2016/17

The Natural resources Department plans to receive a total of Ushs 211,055,000= from Conditional Grants, Unconditional Grants and Locally raised Revenue for expenditure in F/Y 2016-17. This is different from the allocation of the previous F/Y due to changes in Indicative Planning Figures. Shs 176,600,000 has been allocated to wages and Shs2,086,000= on Development activities such as tree planting and demarcation of public lands in the District among others.

(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)	8	0	8
Number of people (Men and Women) participating in tree planting days	50	0	100
No. of Agro forestry Demonstrations	0	0	1
No. of community members trained (Men and Women) in forestry management		0	4
No. of monitoring and compliance surveys/inspections undertaken	8	1	0
No. of Water Shed Management Committees formulated	2	2	4
No. of Wetland Action Plans and regulations developed	4	1	4
Area (Ha) of Wetlands demarcated and restored	100	0	
No. of community women and men trained in ENR monitoring	30	0	2
No. of monitoring and compliance surveys undertaken	4	2	3
No. of new land disputes settled within FY	6	1	40
Function Cost (US\$ '000)	223,228	105,038	211,055
Cost of Workplan (US\$ '000):	223,228	105,038	211,055

2015/16 Physical Performance up to March

2 wetland compliance monitorings made on L. Mutanda and Mulehe in Nyundo and Nyakabande subcounties, Consultation on wetland and environment issues done, 1 community meeting for development of action plans for L. Mutanda in Mukozi village Nyundo subcounty made, 1 compliance monitoring made for Chibumba wetland in Murora subcounty

Planned Outputs for 2016/17

Administration: Coordination, supervision and monitoring sector activities through reports and appraisals, travels and transport allowances for staff.

Forestry: Planting of trees in Muramba sub county and nyarusiza and raising at least 100000 seedlings at the central nursery.

Environment/wetlands: Promoting knowledge on Environment & NR management & 4 community meetings, capacity building/technical backstopping(1 workshop for EFPPs & DEC), Policy, legal & enforcement, and restoration of degraded sections of wetlands and their protection(40 km of riverbank demarcated & 50ha of wetland restored), Administration and management (transport allowance, vehicle and office equipment maintenance)

Lands: Increase sensitisation on land use, physical planning and ownership matters, Conflict resolution on land related issues and Land surveys, Registrations and Titling of public land.

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

Vote: 526 Kisoro District

Workplan 8: Natural Resources

Nature Uganda will continue to engage communities neighbouring Echuya Central Forest Reserve of Kanaba and Murora on soil and water conservation, conducting School environment Education Activities. WWF will continue to support communities neighbouring Natural Forests to form Collaborative Forest Management committees with pilot of Kafuga forest. Under Central government Ministry of Water under the Integrated Water Resources Management is in the process of developing Ruhezamyenda Catchment Management Plan. In addition, Wetlands Management Department also under MWE will continue to review the Rugege Based Wetland Management Plan, Gorilla organisation will be conducting tree planting in rwerere and rugina government land, IGCP will be sponsoring approval of structure plan and detailed plans for Rubuguri and Ntenko parishes. ARCOS will continue to support sustainable mountain development in great virunga. Sensitisation through workshops on issues of climate change and global warming by the Central government and other development partners.

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

1. Fragile soils

There is a lot of soil erosion, landslides and floods due to the erratic rains and the hilly terrain.

2. Lack of transport facility

The motorcycles and vehicle are too old to maintain yet there is a lot of field work.

3. Enchroachment on Public Land and wetlands

Most of the Government land is not surveyed and titled. The unequipped Cartographer's office is a challenge. Therefore the communities take advantage of this to enchroach on them. Tea farmers threatening wetland echo systems leading to eutrophication.

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>	446,663	208,239	377,701
District Unconditional Grant (Non-Wage)	5,182	4,215	3,630
District Unconditional Grant (Wage)	262,696	116,514	257,325
Locally Raised Revenues	5,531	0	1,762
Multi-Sectoral Transfers to LLGs	44,770	17,906	19,362
Other Transfers from Central Government	42,785	883	49,654
Sector Conditional Grant (Non-Wage)	65,958	49,469	45,969
Support Services Conditional Grant (Non-Wage)	19,740	19,251	
<i>Development Revenues</i>	562,966	65,663	582,307
District Discretionary Development Equalization Gran	71,288	63,084	10,103
Donor Funding	106,584	0	106,584
Locally Raised Revenues		0	3,769
Multi-Sectoral Transfers to LLGs		1,300	3,717
Other Transfers from Central Government	385,094	0	453,786
Transitional Development Grant		0	4,348
Unspent balances – Conditional Grants		1,280	

Vote: 526 Kisoro District

Workplan 9: Community Based Services

Total Revenues	1,009,629	273,902	960,008
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	446,663	166,819	377,701
Wage	262,696	116,514	257,325
Non Wage	183,966	50,304	120,376
<i>Development Expenditure</i>	562,966	27,747	582,307
Domestic Development	456,382	27,747	475,723
Donor Development	106,584	0	106,584
Total Expenditure	1,009,629	194,565	960,008

2015/16 Revenue and Expenditure Performance up to March

Community Based Services has an Annual Budget of Ushs 1,009,629,000. The department had planned to receive 252,407,000 in the quarter but received 101,474,000 representing 40%. The low performance is attributed to Youth Livelihood Fund which performed at 0%, local revenue performed at 0% because of other competing demands from other departments that depend on local revenue and unconditional grant non-wage only. Again Donor funding stood at 0%. The cumulative expenditure was 19% and quarterly outturn expenditure was 31% due to reasons highlighted above. The recurrent balances were for PWDs projects which were still under vetting, Public Library funds which had not been transferred to Kisoro Town Council due to unclear guidelines, Women Youth and Disability Councils which had not sat due to the policy shift to Treasury Single Account which made some delays and LLGs activities. The development balances were for CDD groups of Ushs 37,316,000 whose projects had not yet been submitted for approval and Ushs 600,000 for LLGs.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Community Based Services expects to receive a total budget Ushs of 960,008,000/= Unconditional Grants, Donors, Local Revenues and other central government transfers. The reduction is due to the new budget allocation formulae that has affected CBSD. However there was a new grant on UWEP of 75,000,000/= for women project, The rest of revenue plans remain the same as in FY 2015/16.

(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	80	27	100
No. of Active Community Development Workers	17	33	17
No. FAL Learners Trained	8000	13000	7300
No. of children cases (Juveniles) handled and settled	60	20	100
No. of Youth councils supported	8	1	8
No. of assisted aids supplied to disabled and elderly community	8	5	8
No. of women councils supported	8	5	8
Function Cost (UShs '000)	1,009,629	194,565	960,008
Cost of Workplan (UShs '000):	1,009,629	194,565	960,008

2015/16 Physical Performance up to March

OVC MIS data collected from 18 OVC service providers and entered in the system. 13 CDOs and 3 ACDOs stationed in the LLGs. 6000 FAL learners trained in 137 classes across the 14 LLGs. 1 women day celebrated, 1 PWD special grant committee meeting held, 36 parishes mobilized to participate in government programmes, 1 FALMIS updated

Vote: 526 Kisoro District

Workplan 9: Community Based Services

report submitted.

Planned Outputs for 2016/17

4 CBS staff coordination meetings held, 100 social welfare cases managed, 4 DOVCC meetings held, 14 support supervision visits to OVC service providers done per quarter, 4 quarterly reports on PWD, FAL compiled and submitted to MGLSD, 4 Batwa stakeholders' coordination workshops conducted, 36 parish communities mobilised to participate in government programmes, 4 motorcycles for CDOs maintained, FAL MIS data updated, 156 FAL instructors incentives paid, 8 of each of women/youth and disability councils executive committee meetings held, 156 FAL classes monitored and supported with learning materials, 6 official days celebrated (women's day, disability day, youth day, literacy day, elderly day, labour day), atleast 14 women grouped in each sub county supported with IGAs, 50 percent of PWD IGAs monitored, 36 of CCD qualified groups supported, 2 Batwa groups supported under DEG, atleast 10 NGO activities and operations monitored, 1 departmental camera and copmputer set procured (monitor, CPU, Scanner and photocopier) and internet services, 100 juveniles resettled, 520 cases on children managed, 120 home visits made, 200 children in foster care followed up, 180 para-social workers mentored, 4 quarterly meetings with children's organizations held, 12 radio talk shows on childrens issues, OVC MIS from 28 CSOs updated and entered in the system, 40 work places inspected, 100 work places registered, 4 industrial court cases attended, 2 trainings on labour laws.

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

Education to the minority Batwa children at primary and secondary level and Functional Adult Learning to batwa, Buying land and construction of shelter to Batwa, capacity building of Batwa on group formulation and funding Batwa stakeholders', Batwa leaders and Batwa Ips meetings at the district level by UOBDO, Lift- Up Jesus Global Ministries - Kabale, Koinonia Ministries on among others, supporting Income generating activities to the hard to reach communities by Raising the Village, support to orphans and other vulnerable children in terms of education, shelter, food, medical care, rehabilitaion, life skills development by Potters village, Compassion International, Koinonia Ministries, Hope for Orphans and Vulnerable children among others, support to youth IGAs by the president's office, UWEP funded projects by MGLSD. SDS will also contribute Shs 106,584,000 for social sector capacity strengthening & development on how to handle OVC issues with technical support from SUNRISE and ACORD with core intervention in strengthening service delivery to OVC. Funds totaling Shs 55,500,000 from GOSAP will support CBS (OVC) this FY. KOINONIA will also fund community sector to the tune of Shs 205,182,000 on community mobilisation and Lift Up Jesus Global Ministries supporting the batwa with construction of schools, health facility, construction of shelters, procurement of land for resettlement and agriculture for batwa with 745,500,000=

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

1. lack of means of transport for CDOs in the 13 LLGs, 1 office vehicle

This has contunually affected the effectiveness on service delivery and supervision of government and NGO programmes in the lower local governments

2. Inadequate technical backstopping

This is especially in the area of coordinating the implementing partners in the District by the Ministry

3. Ever changing rates on resource inputs

This affects the achievement of the targeted outputs especially while procuring the livelihood inputs for PWDs and others as well as the late release of quarterly funds

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

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

Vote: 526 Kisoro District

Workplan 10: Planning

	Budget	March	Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	145,166	88,896	138,189
District Unconditional Grant (Non-Wage)	23,471	19,118	42,367
District Unconditional Grant (Wage)	62,276	35,000	61,003
Locally Raised Revenues	21,989	13,000	21,989
Multi-Sectoral Transfers to LLGs	17,350	6,782	12,831
Support Services Conditional Grant (Non-Wage)	20,080	14,996	
<i>Development Revenues</i>	25,176	22,009	227,687
District Discretionary Development Equalization Gran	18,555	18,638	15,155
District Unconditional Grant (Non-Wage)		0	1,894
Donor Funding		0	205,902
Multi-Sectoral Transfers to LLGs	6,621	3,371	4,735
Total Revenues	170,342	110,905	365,876
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	143,056	77,318	138,189
Wage	62,276	34,999	61,003
Non Wage	80,780	42,319	77,186
<i>Development Expenditure</i>	27,286	9,227	227,687
Domestic Development	27,286	9,227	21,785
Donor Development	0	0	205,902
Total Expenditure	170,342	86,545	365,876

2015/16 Revenue and Expenditure Performance up to March

The Planning Unit had an annual budget of Ushs 170,342,000. The cumulative outturn was Ushs 110,905,000 representing 65%. There was high performance in District Unconditional Non Wage due internal assessment exercise that was carried out. LGMSD performed at 100% because the balance of annual allocation was released in this quarter. The department planned to receive Ushs 42,586,000 in the quarter but performed at 86% because of competitive demands from 30ther sectors on local revenue and unconditional grant. The expenditure for the quarter stood at 52% which is low. The unspent recurrent balance of Ushs 9,711,000 included Ushs7,517,067 for instructional meeting on budgeting and for monitoring projects while Ushs 2,195,990 was for LLGs activities. The unspent domestic development balance was for computers and accessories and furniture whose procurements process was still on going and LLG activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Planning Unit plans to receive Ushs365,876,000 = . This represents an increase of 215% compared to FY 2015/16 and is a result of Donor funding for birth registration. However, there was an increase in District Unconditional grant Non-Wage to meet costs for a budget conference, consolidation and production of OBT performance reports and Performance Contract (Form B). The rest of revenue and expenditure plans decreased due to changes in the new allocation criteria of IPFs.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1383 Local Government Planning Services

Vote: 526 Kisoro District

Workplan 10: Planning

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of qualified staff in the Unit		4	
No of Minutes of TPC meetings		9	
Function Cost (UShs '000)	170,342	86,545	365,876
Cost of Workplan (UShs '000):	170,342	86,545	365,876

2015/16 Physical Performance up to March

3travels to Kampala made, 1 Political monitoring done, 1 OBT report done and submitted, fuel procured

Planned Outputs for 2016/17

The Planning Unit is mandated to provide an Integrated Planning Services covering Sectoral Economic Plans and Policies, and monitoring and Evaluation of the effectiveness of implementation of those plans and policies. The Unit will coordinate the reviewing of Five Year District and Subcounty Development Plans, Prepare and consolidate the Budget Framework Paper, 14 LLGs internally assessed, 1 District Internally assessed, 14 LLGs supported in planning, 12 TPC meetings held, 1 M&E plan reviewed, 4 monitoring visits made, 1 Performance Contract prepared, 4 progress reports and quarterly workplans prepared and submitted to MoFPED, 1 Budget conference held, development planning coordinated in the district, Data collected, analysed and information disseminated, 1 Statistical Abstract and Population action Plan updated.

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

Mentoring District Staff on the Local Government Output Budgeting Tool by SDS, SDS Coordinating Implementing Partners funded by USAID in the District. Office of the Prime Minister will train Planning Unit and other departments on centralised Monitoring and evaluation of Government Projects.

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

1. Limited Planning capacity in other departments and LLGs

These centers never do what is expected of them according to the stipulated timelines. They cause a lot of delays. All LLGs do not have CDOs who are responsible for planning at that level

2. Ever changing Unit costs

The central Government releases and Local revenue inflow static and yet the unit cost of service delivery has increased from time to time. This affects implementation of activities in the work plan.

3. Lack of a harmonised Management Information System

Its not easy to get information from one stop centre

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	92,162	61,761	71,343
District Unconditional Grant (Non-Wage)	11,856	7,815	8,305
District Unconditional Grant (Wage)	58,483	37,239	50,691

Vote: 526 Kisoro District

Workplan 11: Internal Audit

Locally Raised Revenues	11,846	6,048	11,846
Multi-Sectoral Transfers to LLGs	9,977	10,659	500
Total Revenues	92,162	61,761	71,343
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	92,162	53,142	71,343
Wage	58,483	37,239	50,691
Non Wage	33,679	15,903	20,652
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	92,162	53,142	71,343

2015/16 Revenue and Expenditure Performance up to March

The Unit had an Annual Budget of Ushs 92,162,000 and the cumulative releases were Ushs 61,761,000 denoting 67%. The Unit planned to receive an allocation of Ushs 23,041,000 in the Quarter but the actual release was Ush 24,539,000 representing 107%. However, there was a very good performance in Local Revenue at 169%. The unspent recurrent balance of Ushs 8,619,000 included Ushs 311,400 for stationery which had not been purchased and Ushs 8,307,518 for Kisoro Town Council.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Internal Audit Unit planned revenues and expenditure this FY 2016-17 is Ushs 71,343,000 compared to Ushs 92,162,000 in FY 2015-16. There was a reduction in wage resulting from streamlining salary payments. However, there is an increase in Local Raised Revenue to cater for increased costs of intensifying audit inspections. District Unconditional Grant Non Wage reduced due to new IPFs.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	167	145	132
Date of submitting Quaterly Internal Audit Reports	31/7/2015	27/4/2016	
Function Cost (UShs '000)	92,162	53,142	71,343
Cost of Workplan (UShs '000):	92,162	53,142	71,343

2015/16 Physical Performance up to March

13 Sub-counties, 9 directorates and 12 health facilities, Kisoro district these other entities are located in the sub-counties of Busanza, Nyabwishenya, Nyakabande, Bukimbi, Nyakinama, Nyarubuye, Nyarusiza, Murora, Muramba, Kanaba, Nyundo, Kirunda and Chahi

Planned Outputs for 2016/17

Production and submission of quarterly audit reports for 2016/2017 to Kampala, Travelling to Kampala and to other districts for meetings made. Audit of 11 Departments at District Headquarters, audit inspection in 13 sub-counties and primary schools carried out. Head teachers of primary schools and in-charges of health centres mentored in elementary financial management. Motorcycles repaired for field inspection activities, computer cartridges and printing papers bought for office operations.

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

Vote: 526 Kisoro District

Workplan 11: Internal Audit

Nil

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

1. Non adherence to the audit time table by some auditees.

Some entities more especially in some sub- counties do not usually respond to Audit timetable.

2. Late responses by auditees

Once there are issues raised in the management letter, the Auditees usually delay to respond to them. This may result into late production of quarterly audit reports.

3. Recommendations not adequately addressed and no follow up

This prevents management from following up the recommendations made by this unit