

Vote: 530 Kyenjojo 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

Kyenjojo 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	1,027,286	360,923	904,928
2a. Discretionary Government Transfers	4,069,615	2,236,438	4,720,647
2b. Conditional Government Transfers	15,840,192	11,995,131	18,968,326
2c. Other Government Transfers	1,431,267	639,090	218,846
3. Local Development Grant		636,512	0
4. Donor Funding	808,054	546,831	734,036
Total Revenues	23,176,414	16,414,924	25,546,783

Planned Revenues for 2016/17

The District plans to spend UGX 25,546,783,000= in 2016-17FY compared to UGX 23,176,414,000= in 2015/16. The increase in District Estimates is due to the modification of the Discretionary Development Equalisation Grant. The wage component stands at UGX 12,077,764,000= which is 53.4% of the current projected Budget. Non-Wage recurrent UGX 7,971,391,000= and 2,926,879,000= domestic development. There is a decrease in District Non-wage recurrent and an increase in domestic development because of

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,856,618	1,070,864	3,346,983
2 Finance	412,305	268,554	530,776
3 Statutory Bodies	2,038,952	1,072,119	896,906
4 Production and Marketing	671,599	354,828	927,858
5 Health	3,439,845	2,357,497	4,253,196
6 Education	10,628,547	7,312,638	11,270,321
7a Roads and Engineering	2,002,457	783,217	1,856,044
7b Water	1,063,529	445,668	1,255,574
8 Natural Resources	178,369	94,788	174,879
9 Community Based Services	645,019	246,645	747,225
10 Planning	157,502	67,981	167,503
11 Internal Audit	81,671	58,283	119,517
Grand Total	23,176,414	14,133,081	25,546,783
	<i>Wage Rec't:</i>	11,816,507	8,786,605
	<i>Non Wage Rec't:</i>	8,064,980	4,241,510
	<i>Domestic Dev't</i>	2,486,873	775,249
	<i>Donor Dev't</i>	808,054	329,717

Planned Expenditures for 2016/17

The District plans to spend UGX 25,546,783,000= in 2016-17FY compared to UGX 23,176,414,000= in 2015/16. The increase in District Estimates is due to the modification of the Discretionary Development Equalisation Grant. The Local revenue collection is slightly expected to increase from UGX 191,700,000= in 2015-16FY to 208,400,000= in 2016-17FY excluding the LLGs. The reasons for the increase is due to other identified sources of revenue such as

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Executive Summary

quarry charges and inspection fees.

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,027,286	360,923	904,928
Local Hotel Tax	100	0	
Animal & Crop Husbandry related levies	30,000	10,822	30,000
Application Fees	1,000	0	1,000
Business licences	15,000	15,268	22,000
Inspection Fees		0	2,000
Land Fees	8,000	8,089	11,000
Local Government Hotel Tax		0	400
Local Service Tax	65,000	78,490	66,000
Locally Raised Revenues	823,586	180,644	696,528
Market/Gate Charges	22,000	9,558	20,000
Miscellaneous	30,000	15,989	35,000
Other Fees and Charges	6,000	3,994	
Other licences	0	0	4,500
Property related Duties/Fees	4,000	2,767	2,800
Rent & Rates from other Gov't Units		0	100
Sale of (Produced) Government Properties/assets		0	10,000
Sale of Land		0	2,000
Sale of non-produced government Properties/assets	22,000	35,197	
Liquor licences	600	105	600
Quarry Charges		0	1,000
2a. Discretionary Government Transfers	4,069,615	3,175,544	4,720,647
District Discretionary Development Equalization Grant	939,106	939,106	886,682
Urban Discretionary Development Equalization Grant	0	0	145,678
District Unconditional Grant (Non-Wage)	855,365	623,637	930,246
Urban Unconditional Grant (Non-Wage)	263,154	190,201	329,248
Urban Unconditional Grant (Wage)	561,691	421,268	622,793
District Unconditional Grant (Wage)	1,450,299	1,001,331	1,806,000
2b. Conditional Government Transfers	15,840,192	11,692,537	18,968,326
Development Grant	1,107,428	1,107,428	979,835
Transitional Development Grant	22,000	16,500	261,099
General Public Service Pension Arrears (Budgeting)		0	327,361
Gratuity for Local Governments		0	238,515
Pension for Local Governments		0	658,978
Sector Conditional Grant (Non-Wage)	3,118,716	2,136,201	3,933,123
Sector Conditional Grant (Wage)	10,076,489	7,557,367	12,179,415
Support Services Conditional Grant (Non-Wage)	1,515,559	875,042	390,000
2c. Other Government Transfers	1,431,267	634,126	218,846
YLP		0	218,846
Road Maintenance-Uganda Road fund	1,212,420	628,897	
Other Transfers from Central Government (YLP)	218,846	5,230	
4. Donor Funding	808,054	515,831	734,036
Baylor College of Medicine	141,987	3,078	141,987

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A. Revenue Performance and Plans

DICOSS	15,923	43,074	15,923
Donor funding (Gavi-Measles, Polio-Q3)		244,349	
ICB	72,604	34,841	72,604
Pace		5,028	
UNICEF	566,540	173,094	503,522
UNEB	11,000	12,367	
Total Revenues	23,176,414	16,378,960	25,546,783

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The District has planned to raise revenue locally from various sources worth UGX 208,400,000=, including the LLGs local revenue projections. This shows an increase in LRR from UGX 191,700,000= in 2015/16 FY compared to 2016/17FY. The reasons for the proposed increase is due to new sources of tax planned to be implemented by the revenue team as endorsed by the District Executive. In addition to the usual tax sources, the team has also proposed some of the following: sale of land, inspection fees and

(ii) Central Government Transfers

The expected central Government transfers for 2016/2017FY are worth UGX 21,637,127,000=, this shows an increase as compared to 2015-16FY where central government transfers was estimated at UGX 19,081,979,000=. The increase is due to the modification of the grants especially one for LGMSD, Equalisation grant and LRDP into one Grant-Discretionary Development Equalisation Grant (DDEG) which has gone into deeper analysis of underserved population versus served population. Otherwise other government transfers

(iii) Donor Funding

The District expects to get support from donors such as ICB, & UNICEF other donors such as Baylor College of Medicine and DICOSS remain unclear because they are about to close, the support is worth UGX 734,036,000=. Whereas this worth noting, it is clear that donor support has declined compared to 2015/16FY where the support was worth UGX 808,054,000=, and this has remained for the last three years. The reasons are very clear, most USAID funding agencies in the district closed down, District Liv

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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>	1,765,828	1,235,405	3,088,643
District Unconditional Grant (Non-Wage)	139,303	75,873	147,176
District Unconditional Grant (Wage)	491,660	368,745	620,332
General Public Service Pension Arrears (Budgeting)		0	327,361
Gratuity for Local Governments		0	238,515
Locally Raised Revenues	46,434	42,000	51,591
Multi-Sectoral Transfers to LLGs	1,032,265	707,288	1,044,690
Pension for Local Governments		0	658,978
Support Services Conditional Grant (Non-Wage)	56,166	41,499	
<i>Development Revenues</i>	90,790	100,801	258,339
District Discretionary Development Equalization Grant	40,124	40,124	43,000
Donor Funding	12,000	0	
Multi-Sectoral Transfers to LLGs	38,666	60,677	95,339
Transitional Development Grant		0	120,000
Total Revenues	1,856,618	1,336,206	3,346,983
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,765,828	998,848	3,088,643
Wage	957,275	619,060	1,613,709
Non Wage	808,553	379,788	1,474,934
<i>Development Expenditure</i>	90,790	72,016	258,339
Domestic Development	78,790	72,016	258,339
Donor Development	12,000	0	0
Total Expenditure	1,856,618	1,070,864	3,346,983

2015/16 Revenue and Expenditure Performance up to March

The Overall Budget for Administration is 1,856,618,000/=. The cumulative totals by the end of Q3 was UGX 1,336,206= (72%) and the cumulative expenditure was UGX 1,070,864,000. (58%). The plan for quarter three 2015/16 is 464,155,000/=. the sector received UGX 450,115,000/= 97% of the total quarter budget. The total expenditure for the quarter was UGX 370,513,000/= 80% of the total budget has been spent cumulatively. The 14% unspent balances for the quarter was meant to clear court cases scheduled for Q4.

Department Revenue and Expenditure Allocations Plans for 2016/17

A total budget of 3,346,983,000 is expected for 2016/17 Financial Year. Compared with UGX 1,856,618,000= 2015/16FY budget, there is an increase in expected revenue due to other grants added to the sector such as Transitional Development grant which will cater for rehabilitation of the district headquarters and partly fence the headquarters. The additional of two more administrative units also explains the sector budget increase, added to this is the pension arrears which have also been budgeted for.

(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: 530 Kyenjojo District

Workplan 1a: Administration

Function: 1281 Local Police and Prisons

Function Cost (US\$ '000)	2,400	769,165	1,140,030
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Function: 1381 District and Urban Administration

%age of LG establish posts filled			80
No. (and type) of capacity building sessions undertaken	120	60	80
Availability and implementation of LG capacity building policy and plan	no	yes	yes
No. of monitoring visits conducted		0	04
No. of computers, printers and sets of office furniture purchased		0	4
Function Cost (US\$ '000)	1,854,218	1,069,664	2,206,953
Cost of Workplan (US\$ '000):	1,856,618	1,070,864	3,346,983

2015/16 Physical Performance up to March

Three months staff salaries paid.

Facilitated Official meetings/ Workshops/Submissions outside and within District made. Supervision and monitoring Visits facilitated.

computer consumables (5. cartridges) Procured

260 news papers, books and pericals for CAO, DCAOs and PAS office procured.

Purchase of airtime and internet subscription made

Submission of URA monthly returns and chaques to F/P made.

Contributions of funeral expences to members of staff made.

Entertainment /refreshments made

Publicity of government programs made

Transfers of Unconditional grants LGMSD to Lower councils.

Planned Outputs for 2016/17

The department plans to conduct support supervision, monitoring of government programmes implemented by all sectors across the district, conduct staff trainings to build capacity, transfer funds to lower local governments, publicise and dessiminate information to the public and LLGs, mentain and manage government assets as well as provision of services in line with government provisions. Hold 48 top management meetings and 12 technical planning committes, monitoring of all government programmes, recuirment of new staff in liason with the district service commission, attend central and local government management meetings/workshops.

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

None

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

1. Dwindling local revenues

The local revenue base is dwindling.

2.

3.

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Workplan 1a: Administration

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	411,905	273,389	514,168
District Unconditional Grant (Non-Wage)	57,806	55,215	88,060
District Unconditional Grant (Wage)	124,015	93,012	184,015
Locally Raised Revenues	34,719	7,000	25,440
Multi-Sectoral Transfers to LLGs	191,365	115,158	216,653
Support Services Conditional Grant (Non-Wage)	4,000	3,004	
<i>Development Revenues</i>	400	2,934	16,608
District Discretionary Development Equalization Grant		0	10,000
Multi-Sectoral Transfers to LLGs	400	2,934	6,608
Total Revenues	412,305	276,323	530,776
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	411,905	265,620	514,168
Wage	124,015	93,012	184,015
Non Wage	287,890	172,608	330,153
<i>Development Expenditure</i>	400	2,934	16,608
Domestic Development	400	2,934	16,608
Donor Development	0	0	0
Total Expenditure	412,305	268,554	530,776

2015/16 Revenue and Expenditure Performance up to March

The overall FUNDS received by the department was worth 276,323,000= against an approved budget of 412,305,000 translated to 67% and spent a cumulative total of 268,554,000= (46%) This left a balance of 2% (7,769,000) unspent. These were funds meant for payment of printed financial stationeries not yet supplied but committed, Fuel for Generator . During the quarter three, all employees received and accessed their respective salaries.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department overall Budget for 2015/2016 is UGX 412,305,000= compared to approved budget of UGX 530,776,000= for 2016/2017 a slight increase in the budget which is as a result of increase in the multi sectoral transfer and wage increase because of planned promotions 2016/2017. DDEG allocation to the sector also explains the increase in the budget.

(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	30/09/2016	30/08/2016	31/08/2017
Value of LG service tax collection	65000000	56238562	66000000
Value of Hotel Tax Collected	100000	0	400000
Value of Other Local Revenue Collections	126700000	102808411	142000000
Date of Approval of the Annual Workplan to the Council	28/02/2016	28/02/2016	30/05/2016
Date for presenting draft Budget and Annual workplan to the Council	30/05/2015	10/05/2016	30/05/2016
Date for submitting annual LG final accounts to Auditor General	30/09/2015	30/08/2016	31/08/2016
	Function Cost (US\$ '000)	412,305	268,554
	Cost of Workplan (US\$ '000):	412,305	268,554
			530,776
			530,776

2015/16 Physical Performance up to March

Final accounts for 2014/2015 produced and submitted to Auditor general's office on 30/08/2015, Two routine inspections made on the status of books of accounts, Made revenue mobilizations especially on the Market income, cess on produce particularly on Tea Factories, One routine inspections made on the status of books of accounts in Katooke, Bugaaki, Kyarusenzi, Bufunjo, Nyankwanzi, Kigarale, Kisojo, Kihuura, Butunduzi, Nyantungo, Butiiti and Nyabuharwa.

Planned Outputs for 2016/17

- The department plans to enhance its efforts towards attaining sound financial management in the district.
- The level of transparency and accountability is to be given focus during the 2016/2017 budget.
- The department plans to enhance its function of revenue mobilization, by ensuring proper accountability for collected income and enhancing the collection of all approved revenue in the budget.
- Timely preparation of financial statements.
- Provision of technical guidance to all staff in the district on budget preparation.
- Enhancement of the supervision of lower local governments in bookkeeping, budgeting and preparation of final accounts.
- Timely preparation of responses to Audit queries to the Parliamentary Public Accounts Committee and District Public Accounts Committee.
- Sensitization of the community on revenue collection especially across the new taxes and the imputation values in use.
- Promotion of dialogue with tea estates about the collection of cess tax.
- Spreading the valuation of properties to other areas not covered in this financial year.
- Continuous updating of the revenue registers.
- Continuous updating of the district asset register.

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Workplan 2: Finance

- Follow up the transfer of the district headquarter land title.
 - Tender advice to lower local governments to include in their budget as allocation for leasing their sub county land.
- (iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors
- (iv) The three biggest challenges faced by the department in improving local government services

1.

2.

3.

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>	2,038,952	1,137,727	895,191
District Unconditional Grant (Non-Wage)	115,554	79,794	332,749
District Unconditional Grant (Wage)	238,898	92,780	281,784
Locally Raised Revenues	38,518	0	48,936
Multi-Sectoral Transfers to LLGs	202,989	144,531	231,722
Support Services Conditional Grant (Non-Wage)	1,442,993	820,621	
<i>Development Revenues</i>		334	1,715
Multi-Sectoral Transfers to LLGs		334	1,715
Total Revenues	2,038,952	1,138,061	896,906
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,038,952	1,072,119	895,191
Wage	231,784	173,838	281,784
Non Wage	1,807,168	898,281	613,407
<i>Development Expenditure</i>	0	0	1,715
Domestic Development	0	0	1,715
Donor Development	0	0	0
Total Expenditure	2,038,952	1,072,119	896,906

2015/16 Revenue and Expenditure Performance up to March

The over all budget for Boards and Commissions was 203,895,200= and at the end of third quarter, the cumulative total received was 1,169,061=, translating to 57% of the budget against which the Department spent a cumulative total of 1,072,119= reflecting 53%. However, plan for Quarter three, 2015/16 FY was 509,738,000=. The department received 276,776= representing 54% against the Budget. The overall expenditure was 220,289= representing 48% of the total budget. The unspent balance for third quarter was 96,942= representing 5% for teacher's pension.

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Workplan 3: Statutory Bodies

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department expects to receive more funds for 2016/17 FY budget and it is estimated to be increased from UGX 824,305,000= to UGX 896,776,000= from various grants , Compared to last Financial Year revenues, there is a slight increase explained by additional of EX- gratia payment of LC 1& 11 and increase on statutory bodies due recruitment of new staff and additional of two new lower local governments.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	400	50	100
No. of Land board meetings		1	4
No. of Auditor Generals queries reviewed per LG	1	1	6
No. of LG PAC reports discussed by Council		1	6
Function Cost (US\$ '000)	2,038,952	1,072,119	896,906
Cost of Workplan (US\$ '000):	2,038,952	1,072,119	896,906

2015/16 Physical Performance up to March

One plenary council meeting held, 5 standing Committees held, payment of councillors' sitting allowances and Ex gratia, and procurement of fuel. 3 DPAC meetings held. DEC sat three times, 1 political monitoring activities conducted, workshops and seminars attended, repair of official vehicle for District chair done, and official pledges fulfilled. DSC sat over five times and short listing of applicants and promotions were done. The Land Board sat once and approved 30 files for land survey.

Planned Outputs for 2016/17

Under council, the following outputs are expected to be realized, Hold and facilitate six (6) District Plenary Councils, Hold and facilitate 4-5 Standing Committees of Councils, Hold and facilitate 3 Business Committees, Follow up Council Resolutions and move to 16 Lower Councils for guidance, Pay Ex-gratia funds to District Councilors, LC 1& 2, Hold and facilitate quarterly PAC meetings to Examine Auditor General Report & internal audit reports, Make submissions of PAC report to relevant offices per quarter, Communicate and Follow up PAC Resolutions, Hold 6 District Land Board meetings, Train Area Land Committees in 8 Sub Counties and Town Council, Receive and approve at least 400 applications for freehold and lease hold offers, Hold a radio programme to sensitize people (communities) on land management issues, Short listing of providers of supplies, works and services for FY 2016/17, Advertisement and invitations for Bids, Receipt and opening of bids for 2016/2017 FY, Hold Quarterly Contract Committee meetings, Contract monitoring, Sensitization of providers, Conduct market surveys, Hold 12 DEC meetings, Conducted 8 political monitoring of government projects, attend national and District meetings / workshops, Facilitate DEC Members to carry out official duties outside District and within.

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

N/A

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

1. Inadequate funding

Council is only allocated 20% of the Local Revenue of the previous collection of the budget. Due to dwindling sources of Local Revenue after the suspension of Graduated tax in 2006, the District is only limited to six meetings a year, and four committees

Vote: 530 Kyenjojo District

Workplan 3: Statutory Bodies

2. Dependency on local revenue

This affects the performance of the Procurement and Disposal Unit in executing its work plan especially with Contract Committee Sitings.

3.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	471,694	315,854	814,923
District Unconditional Grant (Non-Wage)	6,375	5,230	7,892
District Unconditional Grant (Wage)	133,728	100,296	133,728
Locally Raised Revenues	2,210	500	3,714
Multi-Sectoral Transfers to LLGs	58,582	6,728	39,941
Sector Conditional Grant (Non-Wage)	93,277	69,958	63,416
Sector Conditional Grant (Wage)	177,522	133,142	566,232
<i>Development Revenues</i>	199,905	208,952	112,936
Development Grant	0	0	50,758
District Discretionary Development Equalization Grant	170,179	162,427	26,000
Donor Funding	15,923	43,074	15,923
Multi-Sectoral Transfers to LLGs	13,803	3,451	20,255
Total Revenues	671,599	524,806	927,858
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	471,694	256,500	814,923
Wage	311,250	202,683	699,960
Non Wage	160,444	53,817	114,963
<i>Development Expenditure</i>	199,905	98,327	112,936
Domestic Development	183,982	80,115	97,013
Donor Development	15,923	18,212	15,923
Total Expenditure	671,599	354,828	927,858

2015/16 Revenue and Expenditure Performance up to March

The Department received a total of Ushs. 220,020,000 (131%) against the planned Ushs. 167,900,000 for the third quarter. Under recurrent revenues, the major source of revenues the department received were (100%) under PMG, (100%) under staff wages, Under Development revenues, the major source of revenues were DICOSS (361%) and LRDP (232%). The over all workplan Cumulative expenditure for the department was Ushs 177,289,000 (106%) most of which was spent on recurrent expenditure. This overperformance under was due more funds were released from central government especially on LRDP and DICOSS. .

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17, the expected revenues increased by 27.6% as compared to the FY 2015/16. This increase in revenues is due to increased wage allocation by 50% for Agricultural extension worker to operationalise Single spine Agriculture extension system. The major source of funding for the department for FY 2016/17 will be Central Government expected at 99% of its total revenues. Of the total revenues received, 80% will be spent on recurrent

Vote: 530 Kyenjojo District

Workplan 4: Production and Marketing

expenditures and 20% on Capital Developments.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
<i>Function Cost (US\$ '000)</i>	<i>0</i>	<i>120</i>	<i>16,340</i>
Function: 0182 District Production Services			
No. of livestock vaccinated	20000	10424	0
No. of livestock by type undertaken in the slaughter slabs	6000	5902	6000
No. of fish ponds constructed and maintained	08	12	32
No. of fish ponds stocked	7	0	04
Quantity of fish harvested	4000	3010	2000
Number of anti vermin operations executed quarterly		02	8
No. of parishes receiving anti-vermin services		0	45
No. of tsetse traps deployed and maintained	0	0	10
<i>Function Cost (US\$ '000)</i>	<i>652,708</i>	<i>323,025</i>	<i>876,571</i>
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	4	02	4
No. of trade sensitisation meetings organised at the district/Municipal Council	04	6	76
No of businesses inspected for compliance to the law	10	02	50
No of businesses issued with trade licenses	300	150	400
No of awareness radio shows participated in	4	01	08
No of businesses assisted in business registration process	64	5	0
No. of enterprises linked to UNBS for product quality and standards	20	5	0
No. of producers or producer groups linked to market internationally through UEPB	05	2	04
No. of market information reports disseminated	12	8	4
No of cooperative groups supervised	16	58	19
No. of cooperative groups mobilised for registration	60	34	40
No. of cooperatives assisted in registration	30	16	10
No. of tourism promotion activities mainstreamed in district development plans	03	1	
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	10	0	
No. and name of new tourism sites identified	03	0	
No. of opportunities identified for industrial development		0	03
No. of producer groups identified for collective value addition support		0	40
No. of value addition facilities in the district		0	20
A report on the nature of value addition support existing and needed		No	yes
<i>Function Cost (US\$ '000)</i>	<i>18,891</i>	<i>31,682</i>	<i>34,947</i>
Cost of Workplan (US\$ '000):	671,599	354,828	927,858

Vote: 530 Kyenjojo District

Workplan 4: Production and Marketing

2015/16 Physical Performance up to March

Most of the activities achieved during this quarter was und recurrent expenditure like traditional production staff salaries for 3 January, February and March were paid. Routine extension services to farmers and follow up and 01 monitoring visit was done on Performance of SACCOs and agricultural projects in LLGs. 34 disease surveillences, 4 trainings on best agronomic practices, 480 farm visits under 5 divisions were conducted.

Planned Outputs for 2016/17

Planned out puts for Fy2016/17 will be payment staff wages, and facilitation of extension staff for service delivery (Trainings, On farm demonstrations in basic farming practices, Field visits and follow ups, monitoring of Agricultural projects) to farmers and procurement of Agricultural inputs (Tea plantlets, Coffee seedlings, KTBs and honey harvesting gears, fish fries, fish harvesting gears, fish hatchery establishment Artificial Insemination Kits) to beneficiary farmers.

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

Promotion and support of commercial services in the District under DICOSS.

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

1. Limited funding

After termination of NAADS programme, the department has face a challenge of limited funding especially facilitation in terms of fuel for field activities.

2. limited means of transport

Extesion workers have limited means of transport like motorcycles to carry out roputine field activities. In some cases they visit farmers on foot.

3. prevalence of diseases on farming enterprises

BBW and Coffee wilt diseases have continued to be athreat in the district. Livestock diseases like rabbies ECF and New castle disease have become a great threat.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,912,104	2,161,168	3,771,543
District Unconditional Grant (Non-Wage)	139,250	105,012	8,840
Locally Raised Revenues	4,750	1,500	4,160
Multi-Sectoral Transfers to LLGs	86,491	43,446	96,879
Sector Conditional Grant (Non-Wage)	433,602	325,202	433,602
Sector Conditional Grant (Wage)	2,248,010	1,686,008	3,228,061
<i>Development Revenues</i>	527,741	326,609	481,654
Development Grant	32,289	32,289	0
District Discretionary Development Equalization Gran		0	46,150
Donor Funding	475,991	287,296	412,173
Multi-Sectoral Transfers to LLGs	19,461	7,024	23,331

Vote: 530 Kyenjojo District

Workplan 5: Health

Total Revenues	3,439,845	2,487,776	4,253,196
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>2,912,104</i>	<i>2,097,961</i>	<i>3,771,543</i>
Wage	2,079,229	1,686,008	3,228,061
Non Wage	832,875	411,953	543,481
<i>Development Expenditure</i>	<i>527,741</i>	<i>259,536</i>	<i>481,654</i>
Domestic Development	51,750	19,858	69,481
Donor Development	475,991	239,678	412,173
Total Expenditure	3,439,845	2,357,497	4,253,196

2015/16 Revenue and Expenditure Performance up to March

The planned annual Budget is UGX 3,439,845,000 and the cumulative received so far is UGX 2,487,776,000 (72%) against the cumulative expenditure of UGX 2,357,497,000= (69%). This has left unspent balance of 4% due to delayed completion of the construction especially the Kitchen at the District Hospital. The quarterly work plan expected revenues was 859,961,000 but the sector received UGX 877,081,000 in quarter three which performance was at 102% of which UGX 795,184,000 was spent (92%). The unspent funds (4%) are due to delayed completion of works especially at the District Hospital and retention funds not yet claimed awaiting for defects periods.

Department Revenue and Expenditure Allocations Plans for 2016/17

There is a general increase in the expected revenues especially from Lower Local Governments in Bugaaki and Katooke Sub Counties. Wages for health workers have also increased when compared to the FY 2014/2015 and the FY 2015/2016. Other conditional grant for PHC allocated to the Hospital, Lower Govt and NGO facilities has remained the same. This also applies to the Capital Development funds

(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: 0881 Primary Healthcare

Vote: 530 Kyenjojo 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 health facilities reporting no stock out of the 6 tracer drugs.	17	0	15
Number of outpatients that visited the NGO Basic health facilities	214850	72455	215000
Number of inpatients that visited the NGO Basic health facilities	28079	72455	28400
No. and proportion of deliveries conducted in the NGO Basic health facilities	9140	2599	9300
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	8103	4163	8400
Number of trained health workers in health centers	240	218	280
No of trained health related training sessions held.	24	19	30
Number of outpatients that visited the Govt. health facilities.	232350	143244	240100
Number of inpatients that visited the Govt. health facilities.	38554	6487	39050
No and proportion of deliveries conducted in the Govt. health facilities	12549	4133	13100
% age of approved posts filled with qualified health workers	80	79	85
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	99	99
No of children immunized with Pentavalent vaccine	11126	6734	12400
No of villages which have been declared Open Defecation Free(ODF)	0	0	600
No of OPD and other wards constructed	1	1	1
Function Cost (US\$ '000)	3,439,845	2,357,497	441,973
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	110,250
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	3,700,973
Cost of Workplan (US\$ '000):	3,439,845	2,357,497	4,253,196

2015/16 Physical Performance up to March

684 Staff on traditional payroll paid salaries by MoFPED-Kampala
Strengthened management systems for health district.
Supported to delivery of health services, nutrition, sanitation and hygiene.

OBT for all the quarters Prepared and submitted to MoFPED

Submitted health sector vacant posts to district personnel department.

20 supportive supervisions conducted by DHT and MoH officials in all the 25 health units of Kyenjojo HCIV, Kyarusizi HCIV, Butiti HCIII, Butunduzi HCIII, Kisojo HCIII, Nyamabuga HCIII, Kyembogo HCIII, Kyakata HCIII, Nyankwanzi HCIII, James Finley's HCIII, Kigarale HCIII, Katooke HCIII, Myeri HCII, St. Adolf HCII, Nyakarongo HCII, Mbale HCII, Rwibaale HCII, Kyankaramata HCII, Rwaitengya HCII, Kaihura HCII, Kagorogoro HCII, 02 visits made to NMS Entebbe (deliver drug orders), 3 visits made to MoH-Kampala to deliver the HMIS monthly, quarterly, bi-annual and annual reports.

Vote: 530 Kyenjojo District

Workplan 5: Health

1 trainings on EPI, HCT, DBS, HMIS done at District Headquarters, Mukunyu Community Hall, Impression One-Kyenjojo Town Council.

Data Analysis and Validation Exercises done in 48 health units.

HMIS reports validated and entered in DHIS2

Conducted 1 DQA Exercises in 48 Health facilities 2177 patients served in the IPD department at Kyenjojo Hospital-Kasiina Ward

Planned Outputs for 2016/17

Improvement in maternal and child health indicators in Antenatal visits, deliveries in health units, postnatal care, child immunization of all atigens of DPT, Polio, PCV and measles, vitamin A and deworming provision. The sector also intends to build an OPD ward at Kyarusozzi HCIV and a pit latrine at Kigarale HCIII. Procurement of vaccines and drugs will also be key by timely ordering from NMS so as to address the serious morbidity burden in the population

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

The district intends to implement the mothers Voucher system in all villages with support from Baylor Uganda. There will also be the implementation of effective messaging through bill boards with support from FHI360.

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

1. Understaffing

The district staffing for health stands at 69% with the hospital being at the bottom at 51%. This is straining the existing health workers with more work load. More, so due to the lack of specialists at the hospital, has contributed to referring clients

2. Transport

Most facilities have delapidated motorcycles which were long due for board off. This has affected routine health facility activities like outreaches and coordination with the VHT's, Health Sub District and District

3. Delapidated building and staff accomodation

Most government facilities have delapidated buildings and very few staff houses for the critical staff. This has affected the confidence and motivation of clients coming to the facilities and attracting critical staff to such facilities

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	9,874,553	7,195,182	10,623,929
District Unconditional Grant (Non-Wage)	17,471	9,710	11,941
District Unconditional Grant (Wage)	80,334	60,250	100,350
Locally Raised Revenues	3,714	5,000	5,619
Multi-Sectoral Transfers to LLGs	10,732	1,332	9,549
Sector Conditional Grant (Non-Wage)	2,111,347	1,380,672	2,111,347
Sector Conditional Grant (Wage)	7,650,956	5,738,217	8,385,122
<i>Development Revenues</i>	753,994	752,371	646,392
Development Grant	539,639	539,639	360,392
District Discretionary Development Equalization Gran	63,253	84,162	22,306
Donor Funding	122,668	120,460	118,601
Multi-Sectoral Transfers to LLGs	28,433	8,110	30,341

Vote: 530 Kyenjojo District

Workplan 6: Education

Transitional Development Grant		0	114,751
Total Revenues	10,628,547	7,947,554	11,270,321
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	9,874,553	7,126,146	10,623,929
Wage	7,731,290	5,797,091	8,485,472
Non Wage	2,143,263	1,329,055	2,138,457
<i>Development Expenditure</i>	753,994	186,492	646,392
Domestic Development	631,326	136,809	527,791
Donor Development	122,668	49,683	118,601
Total Expenditure	10,628,547	7,312,638	11,270,321

2015/16 Revenue and Expenditure Performance up to March

The approved budget was shs.10,628,547/= and cumulatively the received UGX shs.7,947,554,000/= that translates to 75%. Total expenditure by the end of the quarter three stood at shs.7,312,638,000/= (69%) However the quarterly approved plan was shs 2,802,684,000/= Expenditure for the quarter was shs 2,671,345,000 /= that translated to 95%. Against the released funds of UGX 3,015,704,000=(108%). 6% was unspent because no payments for SFG were made because no certificates were prepared due to delayed completion of works due to heavy rains.

Department Revenue and Expenditure Allocations Plans for 2016/17

There has been a slight improvement on UPE,USE and SFG grants while the Inspection grant was not allocated. In the coming Financial Year other funding is expected to be realised from local raised revenue and some off budget support is likely to come from our Development Partners like UNICEF,Batwana,KRC.Jese and Kind Uganda.

(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	68247	67218	
No. of student drop-outs	200	429	
No. of Students passing in grade one	250	321	
No. of pupils sitting PLE	5500	5600	
No. of classrooms constructed in UPE	06	2	2
No. of latrine stances constructed	04	3	11
No. of teacher houses constructed	02	2	
No. of primary schools receiving furniture	0	0	3
Function Cost (US\$ '000)	8,083,126	5,616,208	8,252,044
Function: 0782 Secondary Education			
No. of students enrolled in USE	8912	8912	8902
Function Cost (US\$ '000)	1,915,380	1,349,859	1,040,112
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	25	15	25
No. of students in tertiary education	378	377	377
Function Cost (US\$ '000)	477,316	242,390	881,942
Function: 0784 Education & Sports Management and Inspection			

Vote: 530 Kyenjojo 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	188	188	
No. of secondary schools inspected in quarter	24	34	
No. of tertiary institutions inspected in quarter	1	1	
No. of inspection reports provided to Council	4	1	
Function Cost (UShs '000)	152,726	104,181	1,095,224
Function: 0785 Special Needs Education			
No. of SNE facilities operational		0	1
Function Cost (UShs '000)	0	0	1,000
Cost of Workplan (UShs '000):	10,628,548	7,312,638	11,270,321

2015/16 Physical Performance up to March

Inspection and monitoring of schools was done, Teachers were met in the three zones and taken through their roles and responsibilities during PLE. Conduct. Community mobilization through School open Days/Annual General meetings was done in all schools

Planned Outputs for 2016/17

Planned to construct two classroom blocks at Butiiti boys and Kyakahirwa. Five stance latrines will be constructed at Rwibale and Kaihura while 36 three seater desks will be supplied to Butiiti boys and Kyakahirwa P/S. Site monitoring of the above will be done contractors paid and bank charges cleared. School inspection will also be conducted in the Primary schools and secondary schools in the District.

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

Unicef: has been instrumental in providing sporting equipment in the previous of years, though of recent it has stopped funding the sports section. It has offered support on Go Back to School and stay in school campaign. It has played a major role in peace building endeavours among school communities and pupils. Bantwana: It works with vulnerable children by organizing children platforms to discuss issues that affect them and to get coping mechanisms.. Kind Uganda offers counsel to children against HIV/AIDS and equips them with life skills. JESE (Joint Effort to save the environment) aims at improving sanitation and hygiene in schools and communities surrounding schools. They have constructed water tanks in Katooke S/C schools, repaired bore holes and protected community springs. They have constructed latrine stances and wash rooms for girls in Katooke and Kyenjojo T/C and organizing water source committees where they encourage village saving initiatives. SHRP (school health and early grade reading) program is now focusing on school health and early school reading in 84 schools. They give support to the teachers on methodology and life skills. They monitor the progress of the learners and offer remedial to slow learners. The program has enhanced the PIASCY messages in schools and weekly parades where information on HIV/AIDS is shared.

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

1. Inadquate transport

The sector is faced with limited transport facilities such as Motor Cycles that hinder effective support supervision and monitoring of field activities. The Motor vehicle is too old with frequent mechanical breakdown.

2. Failure to lift the staff ceiling

In Primary sector, staff ceiling is 1,204 instead of 1,552 teachers, as for secondary schools they lack teachers of English, Mathematics and other Science subjects and most of them lack laboratories and libraries.

3. Inadequate budgetary allocations that donot machth with the dollar

Vote: 530 Kyenjojo District

Workplan 6: Education

The money released does not match the current living conditions, there is need to increase capitation Grant for primary secondary and tertiary schools.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,360,572	732,168	1,362,736
District Unconditional Grant (Non-Wage)	26,506	19,904	20,904
District Unconditional Grant (Wage)	61,465	46,099	81,465
Locally Raised Revenues	6,450	5,522	9,837
Multi-Sectoral Transfers to LLGs	53,730	31,746	69,626
Other Transfers from Central Government	1,212,420	628,897	
Sector Conditional Grant (Non-Wage)		0	1,180,904
<i>Development Revenues</i>	641,885	290,227	493,309
District Discretionary Development Equalization Gran	179,872	202,706	178,806
Multi-Sectoral Transfers to LLGs	462,013	87,521	314,503
Total Revenues	2,002,457	1,022,395	1,856,044
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,360,572	554,815	1,362,736
Wage	61,465	0	81,465
Non Wage	1,299,107	554,815	1,281,271
<i>Development Expenditure</i>	641,885	228,402	493,309
Domestic Development	641,885	228,402	493,309
Donor Development	0	0	0
Total Expenditure	2,002,457	783,217	1,856,044

2015/16 Revenue and Expenditure Performance up to March

The total approved annual budget for the Roads and Engineering Sector for 2015/16 FY was 2,002,457,000/= The funds received cummulatively by the end of quarter three was UGX 1,022,395,000= (51%) and the cumulative expenditure was UGX 783,217,000= (39%). During Quarter three, UGX 321,177,000/= (64%) was released to the sector against a quarterly budget of UGX 500,614,000/=. Out of the funds received in quarter three, the expenditure by the department was UGX 243,759,000/= (49%) of the quarter three budget, leaving unspent balance todate of 239,178,000/= (12% of the total release todate). The unspent funds in quarter two was because of delayed processing and payments for fuel for Nyarukoma-Kyakatwire Road (23,000,000/=) and routine maintenance by road gangs (112,000,000/=). There was delay in processing of payments for grader inputs and repairs (38,491,000/=)

Department Revenue and Expenditure Allocations Plans for 2016/17

The budget for the Roads and Engineering Section for 2016/17 FY is approximately UG Shs 1,856,044,000/=(=), These funds will be used for service deleivery towards improvement of road network in the district. The expected achievement is improved motorised tranSPORT to promote local trade and in turn contribute to peoples income. Other funds are UGX. 464,216,000/= for Multi-Sectoral Transfers to Lower Local Governments. The reduction in sector budget is explained by reduction in road fund sector allocation by the centre.

(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: 530 Kyenjojo District

Workplan 7a: Roads and Engineering

	2015/16 outputs	Performance by End March	2016/17 outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	12	12	24
Length in Km of Urban unpaved roads routinely maintained	4	3	120
Length in Km of Urban unpaved roads periodically maintained	4	3	30
Length in Km. of rural roads constructed	115	42	110
Length in Km. of rural roads rehabilitated	394	132	401
Function Cost (US\$ '000)	1,965,945	767,026	1,825,303
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	36,512	16,191	30,741
Cost of Workplan (US\$ '000):	2,002,457	783,217	1,856,044

2015/16 Physical Performance up to March

The following activities has been implemented during the quarter: Completion of spot gravelling of 1.2 Km on Mbale-Mugoma-Bihehe Road, Emergency maintenance of 3Km on Butiiti-Ruhoko-Nyantungo Road, starting of periodic road maintenance on Nyarukoma-Kyakatwire road, routine road maintenance by road gangs in January, February and March 2016 under Uganda Road Fund. LGMSD covered completion of spot gravelling works on 1Km on Kibale-Siisa-Kyembogo road

Planned Outputs for 2016/17

The funds for FY 2016/17 are planned for the implementation of the following: 1. Routine maintenance on 401.1Km of District Feeder Roads, Construction of 14 Km of Community Access Roads (Nyakisi-Kafunda-Rwamasajwa Road section (9Km) and Kisinga-Ruhoko Road Section 5 Km), Construction of Kaitabatimbo River Crossing and fencing district head quarter land). It is also for periodic maintenance of 96 Km of district feeder roads in Butiiti, Nyabuharwa and Nyantungo S/Cs (Butiiti-Ruhoko-Nyantungo 15.8Km), Butiiti and Kyarusosi S/Cs (Bwenzi-Kasamba-Mukunyu Road Section 9Km), Nyantungo and Nyabuharwa S/Cs (Kyakasura-Nyabaganga-Nyabuharwa Road 8Km), Nyankwanzi and Bufunjo S/Cs (Kifuka-Mbale-Nkununu-Karukujenge Road Section 11.5Km), Katooke S/C (Kijwiga-Myweri-Ikoba Road 11.2Km), Nyankwanzi S/C (Haikona-Nyabikoni-Nyamwezi Road 9Km), Kisojo S/C (Kaitabarogo-Kirongo-Kitabona 7.4Km) and emergency road maintenance of 2.5Km. The funds will also facilitate road condition assessment for the projects of to be done in 2016/17 FY and preparation of road inventories. The planning, coordination and reporting of roads and engineering activities will also be done. The funds transferred to Town Councils and sub-counties is for maintenance of 30Km of urban and 26Km of community access roads in town councils and subcounties respectively.

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

Tea Factories within the District especially Mabaale Tea Factory, Mcleods and number of affluent citizens contribute to the effort of the District to improve the road network

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

1. Uncontrolled Cattle grazing

Cattle Keepers within the areas with work on Roads tend to graze along the roads which leads to quick deterioration of the road surface

2. High demand for good road network amidst wet seasons

Most roads usually deteriorates in the wet season which stifles motorised transport and also tend to cause frustration of many road users

3. Lack of good quality gravel

Vote: 530 Kyenjojo District

Workplan 7a: Roads and Engineering

Some roads do not have good gravel within their vicinity which leads to increased cost of maintenance as a result of long haulage distance

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>	426,997	321,456	489,129
District Unconditional Grant (Non-Wage)	75	0	
District Unconditional Grant (Wage)	48,897	36,672	58,897
Locally Raised Revenues	25	0	
Multi-Sectoral Transfers to LLGs	2,000	2,784	
Sector Conditional Grant (Non-Wage)	376,000	282,000	40,232
Support Services Conditional Grant (Non-Wage)		0	390,000
<i>Development Revenues</i>	636,533	582,529	766,445
Development Grant	535,500	535,500	568,686
Donor Funding	79,033	30,529	81,900
Multi-Sectoral Transfers to LLGs	0	0	93,860
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	1,063,529	903,985	1,255,574
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	448,997	337,406	489,129
Wage	48,897	36,672	58,897
Non Wage	400,100	300,734	430,232
<i>Development Expenditure</i>	614,533	108,262	766,445
Domestic Development	535,500	108,262	684,545
Donor Development	79,033	0	81,900
Total Expenditure	1,063,529	445,668	1,255,574

2015/16 Revenue and Expenditure Performance up to March

The approved budget for the water sector for 2015/16 FY was 1,063,529/=. By the end of Quarter three the sector had received UGX 903,983,000/= representing 83% of the cumulative expenditure by the end of third quarter UGX 445,668,000/= (42%) leaving unspent balance of 43% due to some projects which are ongoing therefore no payment has been effected, secondly, the delay in payments was due to System breakdown (IFMS) and finally heavy rains delayed the execution of works. The quarterly expenditure was UGX 161,946,000/= (61%) against the funds released to the sector of UGX 414,558,000= (156%). This was also against the quarterly plan for the quarter of UGX 265,882,000= The overperformance in the releases was due to the fact that a big percentage (95%) of the conditional grant for Rural Water sector was released in Q3.

Department Revenue and Expenditure Allocations Plans for 2016/17

The budget for the Water Section for 2016/17 FY is UGX 1,255,574,000/= of which there is contribution from Rural Water Grant (568,686,000/=), Donors (GoU-UNICEF 81,900,200/=), Urban Water Grant (389,997,000/=), Sanitation and Hygiene Grant (22,000,000/=), Conditional Grant - Wage (40,210,000/=) and Multi-Sectoral Transfers to Lower Local Governments (91,831,000/=). These funds will be used for service delivery of clean and safe water to the population of Kyenjojo. The expected achievement is increased safe water coverage to 81%.

(ii) Summary of Past and Planned Workplan Outputs

	2015/16	2016/17
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Vote: 530 Kyenjojo District

Workplan 7b: Water

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0981 Rural Water Supply and Sanitation			
No. of supervision visits during and after construction	69	62	69
No. of water points tested for quality	91	69	131
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	0	0	4
No. of public sanitation sites rehabilitated	0	0	37
No. of water points rehabilitated	20	8	37
% of rural water point sources functional (Gravity Flow Scheme)	0	0	76
% of rural water point sources functional (Shallow Wells)	0	0	79
No. of water pump mechanics, scheme attendants and caretakers trained	0	0	24
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	2	2	2
No. of Water User Committee members trained	20	0	12
No. of water and Sanitation promotional events undertaken	1	1	1
No. of water user committees formed.	20	0	12
No. of public latrines in RGCs and public places	1	0	1
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	16	3	
No. of deep boreholes drilled (hand pump, motorised)	6	5	9
No. of deep boreholes rehabilitated	8	4	18
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	0	0	1
Function Cost (US\$ '000)	685,430	160,884	865,577
Function: 0982 Urban Water Supply and Sanitation			
No. of new connections made to existing schemes	10	7	10
Function Cost (US\$ '000)	378,100	284,784	389,997
Cost of Workplan (US\$ '000):	1,063,530	445,668	1,255,574

2015/16 Physical Performance up to March

The following activities have been fully completed: Borehole drilling in all the sites earmarked for third quarter in the sub counties, Construction of hand dug 11 shallow wells completed in the sub counties of Kisojo, Kigaraale, Bugaaki, Kyembogo, Kyarusozzi and Bufunjo. All soft ware activities, sanitation week, world water day district water sanitation coordination meetings were all conducted. Advocacy meetings held, regular data collection were all implemented.

Planned Outputs for 2016/17

The funds for FY 2015/15 are planned for the implementation of the following: Drilling and installation of 11 boreholes with hand pumps, construction of 24 hand-dug shallow wells, Construction of 1 public latrine, rehabilitated 8 boreholes and 11 shallow wells. This will result in increased in safe water coverage from 80% to 81% and improve the functionality of water sources to 83% from 85% by June 2016.

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

Vote: 530 Kyenjojo District

Workplan 7b: Water

JESE, HEWASA, Samaritans' Purse and Bringing Hope to the Family are key partners that will supplement the effort of the district to raise the water coverage by about 2%. The key investments include construction of shallow wells and community sensitization especially on operation and maintainance.

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

1. Poor culture of O&M amongst community members

This makes functionality poor which in turn affects accessibility of clean and safe water.

2. High demand for water facilities

Since the district safe water coverage is 79% and the district population of 412,000, there is still a large number of unserved population yet the available funds can not satisfactorily meet the demand for safe water supply

3. Poor accessibility to some proposed sites for water supply

Most of the areas in need of safe water supply sources have poor accessibility, which makes the construction of water sources in these areas expensive.

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>	175,049	103,204	165,602
District Unconditional Grant (Non-Wage)	22,875	17,544	9,520
District Unconditional Grant (Wage)	99,999	74,999	124,126
Locally Raised Revenues	7,625	4,000	4,480
Multi-Sectoral Transfers to LLGs	36,002	250	17,868
Sector Conditional Grant (Non-Wage)	8,548	6,411	9,608
<i>Development Revenues</i>	3,320	200	9,277
District Discretionary Development Equalization Gran		0	5,000
Multi-Sectoral Transfers to LLGs	3,320	200	4,277
Total Revenues	178,369	103,404	174,879
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	175,049	94,588	165,602
Wage	99,999	74,999	124,126
Non Wage	75,050	19,589	41,476
<i>Development Expenditure</i>	3,320	200	9,277
Domestic Development	3,320	200	9,277
Donor Development	0	0	0
Total Expenditure	178,369	94,788	174,879

2015/16 Revenue and Expenditure Performance up to March

Out of the quarterly planned revenues of sh 44,593 only sh 37,937= was released representing 85% performance and out of the quarterly planned expenditure of sh 44,592= sh 31,014= was spent representing 70% performance. There was unspent balance of sh 5% due to be spent on motor vehicle tyres and battery.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector budget for 2016/17FY is expected to reduce from UGX 178,369,000= in 2015/16FY to UGX

Vote: 530 Kyenjojo District

Workplan 8: Natural Resources

174,879,000= . The decline is due to reduction in sector budget allocation of District un conditional grant from UGX 22,875,000= to UGX 9,520,000=.

(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: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	5	1	
Number of people (Men and Women) participating in tree planting days		1	
No. of monitoring and compliance surveys/inspections undertaken	36	15	4
No. of Water Shed Management Committees formulated	5	3	3
No. of Wetland Action Plans and regulations developed	2	1	2
Area (Ha) of Wetlands demarcated and restored		9	
No. of community women and men trained in ENR monitoring	4	2	100
No. of monitoring and compliance surveys undertaken	4	2	6
No. of new land disputes settled within FY	2	1	2
Function Cost (UShs '000)	178,369	94,788	174,879
Cost of Workplan (UShs '000):	178,369	94,788	174,879

2015/16 Physical Performance up to March

35,000 tree seedlings of *Prunus africana* were planted on people's private land with sponsorship of CURDWELL Industries Limited and 1 ha of Eucalyptus trees planted at Nyantungo Local Forest Reserve. The District land at Kasiina was surveyed and a land title was secured . Sh 1,200,000= mobilised from pitsawing activities while sh1,683,400= was collected from land registration.

Planned Outputs for 2016/17

promote tree growing and create environmental awareness campaigns
 Control timber exploitation, mobilize and collect sh.20m in timber revenue from forestry activities
 Carry out forest patrols and enforce forest laws
 Carry out tress assessment for pit-sawing licenses and register 20 pitsayers for 2016/17
 Facilitate the district land board to process land application files
 Carry out survey of government land and inspect survey jobs submitted by private surveyors
 Mobilization and sensitization of communities and strengthen the Area Land Committees on the new land policies, land tenure and land registration processes
 Preparation of district state of environment report
 Production of the district environment action plan.
 Approve building plans and monitor the building structural plans to ensure compliance
 Preparation of Structure Plan and monitor the growth of urban centers
 Carry out sensitization on the relevance of physical planning
 Surveying of land for 60 poor households in pilot sub county of Bufunjo
 Process and deliver 88 freehold offer certificates to the poor households in Bufunjo under the DLSP support programme
 Facilitate land applications and facilitate registration and titling of land in Bufunjo pilot sub county under DLSP support
 Put in place development controls in every urban centre i.e. plot coverage, building structures, accessibility standards and public health standards
 Inspecting and quality control of surveying work by private surveyors
 Environment inspections and meetings

Vote: 530 Kyenjojo District

Workplan 8: Natural Resources

Supporting environmental, NGOs, CBOs, and private sector activities
 Supervise and monitor field activities
 Manage office equipment and service departmental vehicles
 Procure office consumables

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

The National Forestry Authority (NFA) has continued to provide free tree seedling for community tree planting under the National Tree Planting Programme. CURDWELL industries Limited has been funding the planting of Prunus african tree species.

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

1. Insufficient funding

The department receives less than 1% of the total district budget implying that very few activities of the department are implemented. Unlike others, the department has no donor funds.

2. Marginalising Natural Resources Department

Environment protection is always given last priority in terms of funding at all level of government and this undermines efforts to conserve the environment.

3. Mismatch of departments at district level

Natural Resources Department is scattered in many ministries at national level and hence policy guidance and coordination is wanting at district level. There is no structure at lower local governments hence enforcement of environment laws is ineffective.

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>	265,698	168,686	296,817
District Unconditional Grant (Non-Wage)	13,500	11,111	18,020
District Unconditional Grant (Wage)	100,943	75,707	110,943
Locally Raised Revenues	4,500	1,000	8,480
Multi-Sectoral Transfers to LLGs	50,812	8,909	65,360
Sector Conditional Grant (Non-Wage)	95,942	71,958	94,014
<i>Development Revenues</i>	379,322	144,320	450,408
District Discretionary Development Equalization Grant	90,675	90,675	5,713
Donor Funding	59,500	34,472	62,500
Multi-Sectoral Transfers to LLGs	10,300	13,943	159,000
Other Transfers from Central Government	218,846	5,230	218,846
Transitional Development Grant		0	4,348

Vote: 530 Kyenjojo District

Workplan 9: Community Based Services

Total Revenues	645,019	313,005	747,225
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	265,698	121,627	296,817
Wage	100,943	50,472	110,943
Non Wage	164,755	71,156	185,874
<i>Development Expenditure</i>	379,322	125,018	450,408
Domestic Development	319,822	102,874	387,908
Donor Development	59,500	22,144	62,500
Total Expenditure	645,019	246,645	747,225

2015/16 Revenue and Expenditure Performance up to March

The annual budget for the department is shs 645,019,000/=. Cumulatively up to end of third quarter shs. 313,005,000/= has been received (49%). For the quarter, 162,842,000/= was budgeted out of which 105,574,000/= was which 64%. Out of this, shs. 81,466,000/= has been spent which is 50% leaving unspent balances of 10%. This due to items not yet delivered by the supplier. No funding was got from the donors' component namely UNICEF as they are planning to start on a new country programme.

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenue has decreased due to some donor funded programmes such as DLSP, SDS that closed. Other conditional grants like that of adult literacy, non wage for CDO has been static for years. Funding for Youth livelihood, women, youth and Disability councils have decreased. The result has been that service delivery has been negatively affected since prices of in puts like fuel, stationery, assistive devices have been going up.

(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	10	11	10
No. of Active Community Development Workers	16	17	19
No. FAL Learners Trained	2600	1650	2600
No. of children cases (Juveniles) handled and settled	36	17	36
No. of Youth councils supported	1	1	1
No. of assisted aids supplied to disabled and elderly community	20	0	20
No. of women councils supported	1	1	
Function Cost (US\$ '000)	645,019	246,645	747,224
Cost of Workplan (US\$ '000):	645,019	246,645	747,224

2015/16 Physical Performance up to March

FAL, YLP, CDD and special grant beneficiaries' Projects were monitored in Butunduzi T/C & S/C, Kyarusozzi T/C, Kyembogo, Kyenjojo T/C, Katooke T/C & S/C, Bufunjo and Nyankwanzi, 8 groups supported with CDD grants from Butunduzi S/C, Kyarusozzi S/C, Kyembogo, Kyenjojo T/C, Katooke S/C, Bufunjo and Nyankwanzi, two Places of work were inspected, 870 Child abuse cases were handled. 29 Projects for YLP were submitted to the Min. of Gender for funding.

Planned Outputs for 2016/17

A total of 25 youth groups, 20 of PWD and 30 mixed of women, men and youth will be supported with grants and

Vote: 530 Kyenjojo District

Workplan 9: Community Based Services

loans for income generating projects. 20 PWD provided with assistive devices. 2600 adult learners will be trained, 20 Instructors trained, FAL materials procured, 10 places of work inspected, 1902 child cases handled, 10 children resettled, Staff mentored in gender, communities mobilised for development activities, sector programmes supervised, groups trained and civil society organisations registered and coordinated.

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

The cash transfer programme to older persons will be funded off budget by DFID and Irish Aid. While CRS will fund an OVC programme directly. Compassion International will support three projects through faith based organisations. Bringing Hope to the Family, God cares Ministry, Burden bearers, Angel's Haven shall provide support to vulnerable children in Butiti, Kyenjojo Town council, Katooke Sub county.

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

1. Inadequate staffing at sub county level.

Out of the 26 staff that are supposed to be at the subcounty level only 11 are available. This affects service delivery since the few staff available cannot effectively handle the workload.

2. Dishonesty among some group members/ community

Some beneficiaries have misuse of grants and loans despite the guidelines given prior to support. This has resulted into conflicts in some groups and preventing programmes from achieving desired aims.

3. Lack of a sound departmental vehicle

It is difficult to conduct field activities as the department relies on other sector means of transport which is not convenient.

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>	74,464	51,781	115,834
District Unconditional Grant (Non-Wage)	18,524	19,366	32,491
District Unconditional Grant (Wage)	30,000	22,500	50,000
Locally Raised Revenues	17,440	3,000	29,443
Multi-Sectoral Transfers to LLGs		0	3,900
Support Services Conditional Grant (Non-Wage)	8,500	6,915	
<i>Development Revenues</i>	83,038	47,093	51,668
District Discretionary Development Equalization Grant	39,399	47,093	8,000
Donor Funding	42,938	0	42,938
Multi-Sectoral Transfers to LLGs	700	0	730

Vote: 530 Kyenjojo District

Workplan 10: Planning

Total Revenues	157,502	98,874	167,503
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	74,464	44,202	115,834
Wage	30,000	22,500	50,000
Non Wage	44,464	21,702	65,834
<i>Development Expenditure</i>	83,038	23,779	51,668
Domestic Development	40,099	23,779	8,730
Donor Development	42,938	0	42,938
Total Expenditure	157,502	67,981	167,503

2015/16 Revenue and Expenditure Performance up to March

The approved budget for FY 2015/16 is UGX SHS157, 502,000= and the total outturn by the end of Quarter three was UGX SHS 103,838,000= equivalent to 66%. As per Quarter three receipts, the department received UGX SHS 41,148,000=, equivalent to 105% and the quarterly expenditure was UGX SHS 18,924,000= (52%) but by the end of Quarter three, the cumulative expenditure was 69,981,000= (43%) leaving unspent balances of 23% due to delayed procurement process.

Department Revenue and Expenditure Allocations Plans for 2016/17

The proposed budget for 2016/17FY has slightly increased by 5.7% and this is true because of the modification of LGMSD, & LRDP into one District Discretionary Development Equalization Grant (DDEG) and the rest of the grants remain unchanged. All the revenues will be spent on planned activities and will be majorly funded by the central government and supplemented by local revenue.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	02	05	03
No of Minutes of TPC meetings	12	09	12
Function Cost (US\$ '000)	157,502	67,981	167,503
Cost of Workplan (US\$ '000):	157,502	67,981	167,503

2015/16 Physical Performance up to March

All mandatory DTTC meetings have been conducted, Quarter one and two report2 have been successfully implemented, procured one laptop under LGMSD retooling for Procurement and Disposal Unit (PDU)

Planned Outputs for 2016/17

The Planned outputs for 2016/17FY include: Procurement of Newspapers for both District Planner and District Statistician

- Prepare the FY 2016/17 the Performance Contract and Budget Estimates and submit to ministry of Finance, Planning and Economic Development.
- Prepare 4 quarterly integrated reports and work plans and submit them to MFPED and line ministries.
- Prepare programme work plans and reports for various projects. They include: PAF, UNICEF, and DDEG.
- Conduct Four (4) monitoring visits and share reports with stakeholders.
- Back stop sub-counties in bottom up planning.
- Carry various field monitoring visits to sub counties to assess progress of project implementation.
- Hold 12 Technical Planning Committee meetings.

Vote: 530 Kyenjojo District

Workplan 10: Planning

- Implement Birth & Death Registration in all the sub counties.
- Coordinate the 2016 Internal Assessment exercise in the district
- Prepare the 2016 District Annual Statistical Abstract.
- Prepare the 2016/17 BFP and submit to Ministry of Finance, Planning and Economic Development and LGFC.
- Conduct budget performance review
- Conduct Participatory Planning and budgeting

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

There is no off budget support of any kind because most funding agencies closed down

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

1. Understaffing

Considering the work load, there is need for a recruitment of an Economist and perhaps promote the existing staff. This can only be done only if the wage bill for the District is enhanced

2. Delayed submissions by Departments

The Heads of departments tend to delay their submissions and this eventually delays the District submission to the line ministries

3. Inclusion of LLGs in BFP

The Inclusion of the LLGs in the process of making the work plans (BFP) and the reports, have worsened the process since they are slow to grasp the whole process. This therefore suggests that there are should be baby data bases for each LLG.

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>	81,671	61,681	109,517
District Unconditional Grant (Non-Wage)	17,250	18,219	21,000
District Unconditional Grant (Wage)	40,360	30,270	60,360
Locally Raised Revenues	5,750	5,000	8,000
Multi-Sectoral Transfers to LLGs	14,411	5,188	20,157
Support Services Conditional Grant (Non-Wage)	3,900	3,004	
<i>Development Revenues</i>		0	10,000
District Discretionary Development Equalization Gran		0	10,000
Total Revenues	81,671	61,681	119,517
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	81,671	58,283	109,517
Wage	40,360	30,270	60,360
Non Wage	41,311	28,013	49,157
<i>Development Expenditure</i>	0	0	10,000
Domestic Development	0	0	10,000
Donor Development	0	0	0
Total Expenditure	81,671	58,283	119,517

Vote: 530 Kyenjojo District

Workplan 11: Internal Audit

2015/16 Revenue and Expenditure Performance up to March

The approved budget for the internal audit for district and town councils was 81,671,000= of which shs 40,360,00 for wages and 41,311,000 for non wage .Cumulative the department has received 61,681,000 a percentage of 76%. And spent cumulative 58,283,000 (71%) The Budget for third quarter was 20,418,000 while cumulative expenditure up to march 2016 was 17,543,000 (86%) and Unspent balance of 3,398,0000 (4%)

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive a total of UGX 92,017 as revenue allocation for wage and non wage recurrent, out of which UGX 22,657 will be transfers to LLGs. The funds will be spent on staff salaries and facilitation of various planned activities in the field to generate statutory quarterly audit reports as required by the law.

(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			
Date of submitting Quaterly Internal Audit Reports	15/10/2014	29/4/2016	30-10-2016
No. of Internal Department Audits	4	3	
Function Cost (UShs '000)	81,671	58,283	119,517
Cost of Workplan (UShs '000):	81,671	58,283	119,517

2015/16 Physical Performance up to March

The following were the major physical performance: Audited District head quarters sectors especially Human resource Recruitment processes ,payroll management procurement and report is in place , District level operations like Verification of supplies under wealth creation

Planned Outputs for 2016/17

Production of four quarterly audit reports, two reports on value for money audit reviews, two special audit reports. The said reports will be generated through inspections of different government programs during the period of audit.

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

None

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

1. Lack of Transport

The department does not have a vehicle assigned to it for execution of field activities, this has left it at the mercy of other departments to borrow from them when conducting field activities, which delays implementation

2. Limited knowledge in ICT audit

With the inception of IFMS as an accounting package in local government, limited skills and knowledge was given to audit in this area, hence a gap during execution of the work.

3. Limited Funding

This limits the audit scope