

Vote: 534 Masindi District

Structure of Budget Framework Paper

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Foreword

The Budget Frame Work Paper (BFP) for Financial Year 2016/2017 builds on the previous BFPs that targets towards fulfilling the vision of the District; “Transforming Masindi from a rural subsistence agriculture district to a thriving industrialized entity with exemplary leadership and quality life for all by the year 2040”. Further, this Budget frame Work Paper is focused on fulfilling the district’s Mission; “To serve its people through coordinated service delivery, focusing on National and Local priorities with an ultimate goal of promoting sustainable development”.

This document aims at guiding the allocation of the district limited resources to unlimited Public demands. This document is a derivative of the five-year District Development Plan and ultimately it is aimed at providing a foundation for the preparation of the annual Budget Estimates for FY 2016/2017.

In the coming Financial Year 2016/2017, in order to achieve the District Vision and Mission and to address the above mentioned challenges, the district will focus its attention on the following key areas:-

- a) Good Governance; by practicing democratic Principles and the rule of the law.
- B) Poverty reduction, through enhancement of sustainable growth in the incomes of the poor, building strong social and economic infrastructure, strategic development and use of public resources more efficiently and optimally.
- C) Enhancement of productivity; through provision of an enabling environment to the communities in respect of good infrastructure, especially access and feeder roads, provision of water in the most drought - hit parts of the district Solving land crisis through surveying and titling of land for the poor Households in some parts of the district will continue to be areas of focus.
- D) Provision of improved health services through optimal operationalization of the health guidelines on employment, fully operationalisation existing health facilities, and expansion of others to create more space for patients and their attendants.
- E) Provision of quality education through improving teachers’ welfare, School infrastructure development and rehabilitation of decaying historical schools. Focus will be given to Poor performing Sub counties of Kimengo and Miirya.
- F) To Increase the resource envelope, formulation of ordinances, hire and proper management of district assets, construction of modern markets and carrying out property valuation in order to levy property rates, will also be given more attention.

I wish to express my appreciation to all those who worked tirelessly to produce this Budget Frame Work Paper. I thank members of the Budget Desk, District Technical Planning Committee, the Planning Unit Staff, the District Executive Committee Members, District Councilors, Lower Local Governments and all the development partners for their commitment in the preparation and production of this document.

Finally, on behalf of the District Council, I pledge total commitment towards the implementation of this Budget Frame Work Paper. I call upon the District Executive Committee, the District Council, District Technical Planning Committee members, Lower Local Government Officials, Partners in development and the community at large to join hands towards the implementation of this Budget Frame Work Paper, for a better livelihood of the communities living in Masindi District

Isingma M. K. Wilson
District Chairperson - Masindi

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Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	839,949	184,468	939,571
2a. Discretionary Government Transfers	2,195,554	465,484	3,033,385
2b. Conditional Government Transfers	14,705,818	3,375,741	12,964,975
2c. Other Government Transfers	1,195,352	296,287	1,191,521
4. Donor Funding	291,802	126,992	266,000
Total Revenues	19,228,475	4,448,971	18,395,452

Revenue Performance in the first quarter of 2015/16

By the end of first quarter revenue performance stood at 23%. Broadly by source, out of the annual budget, Central Government transfers performed at 23%, local revenue at 22% and Donor funding at 44%. The major cause of the short fall was mainly due to less release on salaries due to delay in recruitment of staff, where clearance from MoPS had not yet been obtained and Tertiary salaries and Urban Wage that were never released as the District has neither Tertiary institution nor a Town Council.

Planned Revenues for 2016/17

The Districts' resource envelope for FY 2016/2017 is anticipated to decrease by 4% as compared to the current FY. The decrease in the resource envelope is attributed to; reduction in Central Government funding (5.01%) and reduced Donor funding (8.84%). However, on the other hand local revenue is anticipated to increase by 11.86%.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	875,472	203,664	2,698,179
2 Finance	414,766	111,011	419,992
3 Statutory Bodies	2,372,323	572,108	612,835
4 Production and Marketing	665,014	111,836	515,217
5 Health	4,155,007	983,205	3,298,064
6 Education	7,733,107	1,596,218	7,952,147
7a Roads and Engineering	1,198,682	139,333	1,011,914
7b Water	538,572	27,584	383,163
8 Natural Resources	239,945	43,912	314,017
9 Community Based Services	655,955	67,030	774,664
10 Planning	303,846	45,956	342,808
11 Internal Audit	75,786	11,960	72,453
Grand Total	19,228,475	3,913,815	18,395,452
Wage Rec't:	10,459,926	2,290,646	10,456,364
Non Wage Rec't:	5,771,649	1,317,565	6,235,085
Domestic Dev't	2,705,099	214,238	1,438,003
Donor Dev't	291,802	91,367	266,000

Expenditure Performance in the first quarter of 2015/16

Out of the total sum received by close of the quarter, 99.7% against actual receipt and 23% against annual budget was transferred to various departments. By the end of the quarter out of the funds received and released, the department's expenditure performance stood at 88% against releases and 20% against annual budget. Low expenditure was due limited expenditure on capital investments where most of capital investments had not been started on as procurement of contractors was still ongoing.

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Executive Summary

Planned Expenditures for 2016/17

In the FY 2016/17, the Districts' expenditure will be centred on: Agricultural Technologies, Purchase of M/Cycles and School Desks. Construction/rehabilitation of; Markets, Health/Education staff houses, lined latrines and District Roads will also be areas of expenditure. Others will be; Service provider's payment, Agricultural demonstration sites establishment, property valuation, construction and installation of Water facilities and support to Youth Groups under DYLSA.

Medium Term Expenditure Plans

In the medium term expenditure priorities will be geared towards interventions that have high returns towards improving service delivery and livelihood, hence improving the welfare of the communities. Priority interventions shall include but not limited to; Pests and disease control, provision of quality public facilities, building capacity of communities in different fields, provision of improved agricultural technologies and ensuring good governance practices.

Challenges in Implementation

In the course of implementation, a number of challenges continue to be encountered. Among many notable ones include Low staffing level across the departments, Limited community participation and uncooperative and destructive communities. Other implementation challenges are; Negative attitude of tax payers towards payment of, Delayed repair of Road equipment at Bugembe Central workshop and incomplete Road Unit. In general there is inadequate infrastructure in most of the government facilities.

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A. Revenue Performance and Plans

<i>UShs 000's</i>	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	839,949	184,468	939,571
Inspection Fees	1,500	354	2,410
Property related Duties/Fees	13,701	0	3,000
Park Fees	10,800	2,916	11,462
Other licences	24,624	12,207	41,207
Other Fines and Penalties	1,575	0	
Other Fees and Charges	17,140	13,114	60,450
Other Court Fees	200	0	
Miscellaneous	16,351	10,997	7,695
Migration permits	1	0	
Market/Gate Charges	180,671	48,622	189,252
Local Hotel Tax	1,533	0	
Rates - Produced Assets - from private entities	2,500	0	
Land Fees	63,669	4,504	44,969
Local Service Tax	64,509	20,361	180,000
Fees from Forestry	31,131	0	
Educational/Instruction related levies	1	0	
Driving Permits	1	0	
Development Tax	1	0	
Court Filing Fees	1,000	0	2,100
Business licences	51,429	14,311	64,021
Application Fees	18,230	520	4,738
Animal & Crop Husbandry related levies	198,569	34,016	190,941
Agency Fees	15,000	1,390	49,140
Advertisements/Billboards	4,500	0	1,681
Advance Recoveries		0	2,200
Liquor licences	10,799	1,915	10,292
Sale of None(Produced) Government Properties/assets	2,625	277	
Wind Fall Gains	500	1,553	
Local Government Hotel Tax		0	3,208
Unspent balances – Locally Raised Revenues		10,018	
Refuse collection charges/Public convenience	500	0	2,625
Sale of non-produced government Properties/assets		0	1,200
Sale of (Produced) Government Properties/assets	41,254	2,248	28,151
Rent & Rates from private entities	26,000	1,020	23,280
Rent & Rates from other Gov't Units	28,571	0	
Reimbursements by Other bodies	1,500	1,700	
Registration of Businesses	4,500	1,300	5,855
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,950	1,125	9,695
Tax Tribunal - Court Charges and Fees	116	0	
2a. Discretionary Government Transfers	2,195,554	465,484	3,033,385
District Discretionary Development Equalization Grant	234,505	46,901	894,694
District Unconditional Grant (Wage)	1,465,415	296,544	1,462,075
District Unconditional Grant (Non-Wage)	488,158	122,039	676,616
Urban Unconditional Grant (Wage)	7,477	0	
2b. Conditional Government Transfers	14,705,818	3,375,741	12,964,975
Transitional Development Grant	22,000	5,500	47,182
Support Services Conditional Grant (Non-Wage)	2,017,292	507,086	1,785,489
Sector Conditional Grant (Non-Wage)	1,292,395	383,613	1,641,889

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A. Revenue Performance and Plans

Development Grant	2,379,807	482,132	496,127
Sector Conditional Grant (Wage)	8,994,324	1,997,410	8,994,289
2c. Other Government Transfers	1,195,352	296,287	1,191,521
Rodas maintenance- Uganda Road Fund	657,762	138,544	657,762
Youth Liveihood Programme	389,759	6,672	389,759
Ministry of Trade and Tourism (Kafo Market)	70,000	70,000	
Ministry of Trade and Tourism (Kafu Instructure)			
Northern Uganda Social Action Fund II		5,000	
Unspent balances – Conditional Grants	20,787	20,787	
Uganda National Examinations Board (UNEB)	7,000	0	7,000
Uganda Wild Life Authority (Gate Fees)		0	137,000
JLOS	5,710	5,710	
Ministry of Health (Health Workers Recruitment)		5,240	
Unspent balances – Other Government Transfers	44,333	44,333	
4. Donor Funding	291,802	126,992	266,000
UNICEF - Health	52,000	47,561	52,000
Alliance I Tobacco Company	1,934	0	
CARTER Centre		0	52,000
CES (Sight Savers) - Health	52,000	16,034	
Continental Tobacco Company	1,934	0	
GAVI	16,000	0	16,000
IFAD - Vgetable Oil	20,000	0	
Infectious Disease Institute (IDI)		0	25,000
Infectious Diseases Institute (IDI)	25,000	0	
Neglected Tropical Diseases/ENVISION		0	35,000
NTD(Neglected Tropical Diseases)	35,000	0	
Premier Garden Tobacco Company	1,934	0	
UNICEF - Plannining Unit	48,000	0	
UNICEF Planning		0	48,000
WHO	20,000	58,369	
World Health Organisation (WHO)		0	20,000
PACE	18,000	5,028	18,000
Total Revenues	19,228,475	4,448,971	18,395,452

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

A fair performance of Local Revenue was realized in the first quarter. Out of the, planned receipts to be received, 88% and 22% against the quarter and annual budget, respectively was collected. Over performance was noted on the following line items Reimbursement by other bodies (113%), Windfall gain (311%), and other licenses (50%), other fees and Charges (77%), Miscellaneous (67%) and Local Service Tax. This achievement was as a result of increased supervision and monitoring.

(ii) Central Government Transfers

Transfers from central Government averagely performed as planned. Out of the annual budget anticipated to be received by the end of the Quarter, 23% had been received. In comparison to the quarter receipts, the performance stood at 89.4%. The short fall in Central government transfers was due to less release on salaries; due to delay by MoPS to clear the planned recruitment. Tertiary and Urban Wages were also not released as the District has neither a Tertiary institution nor a Town Council.

(iii) Donor Funding

Broadly good performance was noted under Donor funding. Out of planned Budget, 174% against planned quarter and 44% against annual budget was received. Over performance under donor funding was due to increased funding from WHO and UNICEF for mass immunization of Measles. In spite of the good performance, Infectious Disease Institute, IFAD, GAVI, Neglected Tropical Diseases and Tobacco companies did not remit any penny to the District confers by close of the first quarter.

Planned Revenues for 2016/17

(i) Locally Raised Revenues

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A. Revenue Performance and Plans

In comparison to FY 2015/2016, local revenue is anticipated to increase by 11.86%. The increase in local revenue is as a result of the study that was undertaken on tenderable revenue sources, which in turn led to the upward revision of the reserve prices, the intensive tax payer's enumeration for payment of Local Service Tax and increased revenue mobilization and collection.

(ii) Central Government Transfers

Basing on the IPFs received from the MoFPED, transfers from Central Government are anticipated to decrease by 5.01%. The decrease is due to non inclusion of PRDP III funds, reduction in District Discretionary Development Equalization Grant funding. However, substantial revenue is anticipated to be received for support services conditional Grant (non Wage) constituting 9.7% of the total District Budget.

(iii) Donor Funding

In comparison to FY 2015/2016 and basing of the commitments so far received from Donors, a decline of 8.84% is anticipated to be experienced in the FY 2016/2017. This decline is as a result of a number of NGOs winding up their operations in the district.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	743,015	202,615	2,530,392
District Unconditional Grant (Non-Wage)	79,035	19,759	112,148
District Unconditional Grant (Wage)	322,860	68,619	301,345
Locally Raised Revenues	154,298	41,220	154,105
Multi-Sectoral Transfers to LLGs	120,625	48,840	177,305
Other Transfers from Central Government		5,000	
Support Services Conditional Grant (Non-Wage)	52,657	13,114	1,785,489
Unspent balances – Other Government Transfers	6,062	6,062	
Urban Unconditional Grant (Wage)	7,477	0	
<i>Development Revenues</i>	132,457	27,002	167,787
District Discretionary Development Equalization Gran	129,311	25,862	110,000
Multi-Sectoral Transfers to LLGs	3,146	1,140	57,787
Total Revenues	875,472	229,617	2,698,179
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	743,015	194,615	2,530,392
Wage	322,860	65,943	301,345
Non Wage	420,155	128,672	2,229,047
<i>Development Expenditure</i>	132,457	9,048	167,787
Domestic Development	132,457	9,048	167,787
Donor Development	0	0	0
Total Expenditure	875,472	203,664	2,698,179

Revenue and Expenditure Performance in the first quarter of 2015/16

Overall, a 26% and 100% performance in receipts against annual budget and quarterly respectively was recorded in the first quarter. On the expenditure side, the department was able to spend 23% against the annual budget and 91% against the planned quarter. Notably expenditure on wage stood at 20%, Non wage at 31% and Domestic development at 7% against annual budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

A sharp increase in the resource envelope of 208.2% is anticipated in the FY 2016/2017. Mainly this is as result of shifting pensions and gratuity payment to the sector. The department expects to spend 94% on recurrent expenditures which constitute 11.2% wage and 83% Non wage. Non wage will be spent mainly on Payment of Pension and gratuity for retired staff and Monitoring of Government programs. 6% of the expenditure constitutes domestic developments for the sector.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Government programs monitored, printed pay slips for staff, submitted pay change reports and pension files to MoPS. 1 radio program held and staff appointed and confirmed in services.

Plans for 2016/17 by Vote Function

The major planned outputs for the sector are; Procured CAOs vehicle, Pension and gratuity for retired staff paid, Monitored Government programs. Other outputs shall include; staff capacity built, Staff salaries paid, a managed active and pension payrolls, implemented Clients Charter, and appraised staff.

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Workplan 1a: Administration

Medium Term Plans and Links to the Development Plan

The following interventions that link to the DDP will be undertaken in the medium term: Monitoring the implementation of Government programs, operationization of the District Clients' Charter, HIV/AIDS Workplace policy and ICT Policies, strengthening of the Disaster Management Committee, Maintenance of Government facilities, management of entry and exit of staff, increase the awareness of Government programmes, maintain an inventory of staff records and setting up a District Data Bank.

(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. Limited sector allocations.

Due to limited funds there is delayed Payment of Service Providers thus poor service delivery and Increased bills for utilities i.e. Electricity water Bills, irregular lower level supervision.

2. Increased Legal cases

The District still has many court cases and litigation to handle with limited funds.

3. Lack of Transport

The sector does not fully monitor and supervise Government programmes since most of its fleet is down.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	414,474	110,372	414,320
District Unconditional Grant (Non-Wage)	46,478	11,619	47,217
District Unconditional Grant (Wage)	127,402	25,328	127,096
Locally Raised Revenues	54,193	17,950	54,193
Multi-Sectoral Transfers to LLGs	180,274	53,956	185,814
Support Services Conditional Grant (Non-Wage)	6,126	1,518	
<i>Development Revenues</i>	292	22	5,672
Multi-Sectoral Transfers to LLGs	292	22	5,672
Total Revenues	414,766	110,394	419,992
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	414,474	110,989	414,320
Wage	127,402	26,649	127,096
Non Wage	287,071	84,340	287,224
<i>Development Expenditure</i>	292	22	5,672
Domestic Development	292	22	5,672
Donor Development	0	0	0
Total Expenditure	414,766	111,011	419,992

Revenue and Expenditure Performance in the first quarter of 2015/16

In the first quarter, the Department receipts performance was 27% against annual budget and 106% against the planned quarter. Over performance in receipts was noted under local revenue which performed at 33%. The department was able to spend 27% of its annual budget, of which 21% was wage, 29% was on non wage and 8% was on domestic development.

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Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2016/17

The departments' anticipates an increase of 1.3% of receipts in the FY 2016/2017. This increment is as a result of increased allocation in Multi sectoral transfers to LLGs. The departments' expenditure will mainly be incurred on; Staff salaries, production of mandatory documents (Budget and Financial Statements), production of revenue registers, property valuation and support to LLGs to improve accountability in revenue mobilization and collection.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Draft final accounts for the Financial Year 2014/15 were produced and submitted to the Auditor General and Accountant General, Monthly budget desk meetings were held, monthly revenue meetings were conducted, revenue monitoring and mobilisation were conducted in the LLGs and Monthly departmental meetings were conducted.

Plans for 2016/17 by Vote Function

The department's major outputs shall include: Prepared Annual Budget performance report, End of year Financial Statements produced, Revenue mobilized and collected, budget desk meetings conducted, Tax Payers and Business registers updated. Others shall be, updated and posted books of accounts, reconciled accounts and purchased accountable stationery.

Medium Term Plans and Links to the Development Plan

In the medium term, the department will continue to support staff who are pursuing professional courses and to pursue strategies outlined in the local revenue enhancement plan, notably; registration/ enumeration of Businesses/tax payers and proper assessment, valuation of property and study of tenderable revenue sources for improved revenue performance, hence improved service delivery.

(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 for revenue mobilisation

The department is handicapped because the vehicle for revenue mobilisation is old and breaks down often

2. IFMS system interruptions

The department has been facing challenges of the system interruptions which leads to delays in processing payments

3. staffing gaps

The department is in need of a staff to handle the stores which is a critical function.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	2,372,323	573,047	612,835
District Unconditional Grant (Non-Wage)	71,099	17,775	195,770
District Unconditional Grant (Wage)	201,732	48,342	222,171
Locally Raised Revenues	116,763	13,635	116,763
Multi-Sectoral Transfers to LLGs	57,651	9,262	78,131
Support Services Conditional Grant (Non-Wage)	1,925,078	484,033	

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Workplan 3: Statutory Bodies

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	2,372,323	573,047	612,835
B: Overall Workplan Expenditures:			
Recurrent Expenditure	2,372,323	572,108	612,835
Wage	201,919	47,404	222,171
Non Wage	2,170,404	524,704	390,664
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	2,372,323	572,108	612,835

Revenue and Expenditure Performance in the first quarter of 2015/16

A 24% and 97% receipts performance, against annual and quarter budget, respectively was recorded in quarter one. Out of the total receipts, the sector was able to spend 24% and 96% against its annual and quarterly planned expenditure, respectively. Expenditure on wage stood at 23% and non wage at 24% against the annual budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector budget for FY 2016/2017 is anticipated to reduce by 26% compared to the previous FY 2015/2016; this has been as a result of pension and gratuity funds being transferred to administration vote. The sector expects to spend 36% of its revenue on wages and 64% on none wage respectively.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Notable registered out puts were; 5 sets of council and committee minutes produced, 21 private service providers for cleaning identified, 32 contracts awarded, 49 market tenderers identified, 128 contract agreements prepared, 120 firms for works and 63 applicants shortlisted, 25 Staff appointed on probation, 10 Staff promoted and Pensioners paid Gratuity and Monthly Pension.

Plans for 2016/17 by Vote Function

Private service providers identified, 218 contracts awarded and agreements signed, 19 Council and Committee minutes produced, 4 adverts placed in the print media, 70 firms for frame work contracts prequalified, 75 Staff appointed on probation, 25 Staff promoted, Submitted 500 Applications for freehold and lease holds titles, 4 quarterly Internal Audit and Auditor General's reports reviewed by LGPAC and 12 DEC meeting conducted.

Medium Term Plans and Links to the Development Plan

In a bid to enable the department carry out its oversight function, the following will be pursued; procurement and distribution of laws and legislations books to councilors and members of statutory bodies, Construction and equipping a modern council and lands office, Purchase of a double cabin vehicle for Monitoring field activities and capacity building of both technical staff and policy makers.

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

None at the moment

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

1. Inadequate funding

Funds not enough to implement the desired services, its reducing year after year yet inflation rates is very high.

2. No vehicle for the departement

Monitoring of projects bieng implemented in the district by District Executive is difficult.

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Workplan 3: Statutory Bodies

3. Low Community Support to Government programmes

Community has negative attitudes towards embracing government programmes like OWC.

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 Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	439,879	84,745	492,217
District Unconditional Grant (Wage)	203,190	49,682	202,701
Locally Raised Revenues	4,237	200	4,237
Multi-Sectoral Transfers to LLGs	10,267	1,163	19,406
Sector Conditional Grant (Non-Wage)	55,527	13,882	101,304
Sector Conditional Grant (Wage)	164,589	19,305	164,569
Support Services Conditional Grant (Non-Wage)	2,069	513	
<i>Development Revenues</i>	225,135	100,853	23,000
Development Grant	123,411	30,853	
Donor Funding	25,802	0	
Multi-Sectoral Transfers to LLGs	5,922	0	23,000
Other Transfers from Central Government	70,000	70,000	
Total Revenues	665,014	185,597	515,217
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	439,879	83,772	492,217
Wage	367,779	68,015	367,269
Non Wage	72,100	15,757	124,948
<i>Development Expenditure</i>	225,135	28,064	23,000
Domestic Development	199,333	28,064	23,000
Donor Development	25,802	0	0
Total Expenditure	665,014	111,836	515,217

Revenue and Expenditure Performance in the first quarter of 2015/16

The first quarter out turn in receipts stood at 28% performance against annual budget and 85% against the planned quarter. The shortfall in receipts was mainly under Agric extension salaries, local revenue and Multisectoral transfers. At close of the quarter, the department's expenditure stood at 17% and 51% against annual and quarterly planned budgets. 18% was spent on wage, 22% on non wage and 12% on domestic development.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department experienced a decline of 23% in receipts as compared to FY 2015/2016. The cause of the decline in receipts is due to budget cut under Production and Marketing Grant Development. However, a notable increment of 82% has been realized under Production and Marketing Grant non wage recurrent. Expenditure will mainly be incurred on; Salaries, Market infrastructural development, procurement of Agricultural Technologies and setting up of the agricultural demonstration sites.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Disease surveillance and crop pest managed, Inspected 50 aquaculture sites, inspected 6 fish markets and check points, 2 anti vermin surveys conducted, 3 community anti vermin operations carried out and 12 gazetted cattle markets inspected.

Plans for 2016/17 by Vote Function

Emphasis will be on delivery of improved technologies (Crop planting materials, livestock breeds and fisheries),

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Workplan 4: Production and Marketing

Control of pests and disease in crops and livestock, Anti vermin operations, and Tsetse control activities. SACCOs and Cooperatives strengthened, farmers trained in modern farming methods. Demonstrations set at Kihonda Demonstration Farm.

Medium Term Plans and Links to the Development Plan

In order to increase households income, the followings plans linked to the DDP will be undertaken; Promotion agro processing through provision of small scale agro processing mills, training of farmers in aspects of pre and post harvest handling and diary Management, provision of improved technologies, community mobilization into productive group formations and training of farmers in disease and pest control.

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

Establishment of a beekeeping information center, Establishment of plant clinics and Establishment of a fish hatchery.

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

1. Use of counterfeit agro-inputs on the market

There is high demand for improved seed which is tempting un trusted dealers to fake the in-puts leading to losses by farmers

2. Periodic outbreak of pests and diseases

The out breaks of pests and diseases is appearing beyond managable leves by the affected farmers causing low production and productivity in crops and livestock

3. Climate change and poor enterprise selectio

Weather is becoming un predictable and seasonal changes are affecting timely activites.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,971,266	765,474	2,964,920
Locally Raised Revenues	9,383	400	9,383
Multi-Sectoral Transfers to LLGs	9,946	535	10,281
Sector Conditional Grant (Non-Wage)	280,551	70,138	279,177
Sector Conditional Grant (Wage)	2,666,079	693,086	2,666,079
Support Services Conditional Grant (Non-Wage)	5,308	1,315	
<i>Development Revenues</i>	1,183,741	319,832	333,145
Development Grant	964,201	192,840	38,823
Donor Funding	218,000	126,992	218,000
Multi-Sectoral Transfers to LLGs	1,540	0	51,140
Transitional Development Grant	0	0	25,182
Total Revenues	4,155,007	1,085,306	3,298,064
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,971,266	761,260	2,964,920
Wage	2,666,079	693,086	2,666,079
Non Wage	305,187	68,175	298,841
<i>Development Expenditure</i>	1,183,741	221,944	333,145
Domestic Development	965,741	130,578	115,145
Donor Development	218,000	91,367	218,000
Total Expenditure	4,155,007	983,205	3,298,064

Vote: 534 Masindi District

Workplan 5: Health

Revenue and Expenditure Performance in the first quarter of 2015/16

Save for local revenue and Multisectoral transfers, overall receipts in quarter one were released as planned. Receipts performance stood at 26% for recurrent and 27% development against the annual budget, while at quarter level the performance was 103% and 102%, respectively. In terms of expenditure, the sector spent 26% and 19% of its recurrent and development revenue against its annual budget, respectively.

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue for the FY 2016/2017 has decreased by 22.5% compared to FY 2015/16 due a decrease in development revenue. Out of the estimated total sector revenue, 89.9% will be recurrent and 10% development. 89.9% of the recurrent revenue expected is wage revenue and 10.1% Recurrent Non-wage. 3.5% is expected as domestic revenue and 6.6% donor development. Out of the anticipated revenue, 89.9% will be spent as recurrent (80% wage and 9% Non wage) and 10.1% as development.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

As procurement of capital investments was still ongoing, major outputs were registered under recurrent. Notable ones include; Support supervision conducted, Staff salaries paid, HMIS monthly reports made, procured drugs and medical supplies, campaigns on mass immunization carried out and completed a staff house at Kijujubwa HCIII.

Plans for 2016/17 by Vote Function

The major planned outputs are; salaries for the 393 health workers paid, trained 33 Health Unit Management Committees, Supported Lower Health Units, Mass immunization conducted, Drugs and medical supplies procured, Disease surveillance conducted, HMIS monthly and Quarterly reports produced and 1 maternity wards constructed.

Medium Term Plans and Links to the Development Plan

The department will pursue the strategy of the delivery of the Uganda Minimum Health Care Package Components. Notable plans include; continuous disease and epidemic surveillance, construction of health facilities and staff houses, improved referral system by purchase of ambulances and communication systems, none stock outs of the six tracer drugs and continuous refresher trainings of staff.

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

Many activities will continue to be undertaken by implementing partners especially in the areas of disease control and management including malaria, TB, Neglected Tropical Diseases, HIV/AIDS and Diagnostics. World Health Organization, UNICEF and GAVI will continue to support Child survival and nutrition activities.

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

1. Human Resources for Health

The sector continues to have inadequate numbers of critical cadres of staff to handle the ever increasing workload especially in this era of HIV/AIDS. The most critical lacking cadres are midwives, doctors and anaesthetic officers.

2. Underfunding

The funding to the sector has remained stagnant for the last couple of years despite the increasing costs of service delivery. The funding has not matched the increasing population growth and hence less services can be procured with available funding.

3. Infrastructure

Much of the infrastructure is dilapidated due lack of rehabilitation funding available to the health facilities and the district cannot handle much of the work.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

Vote: 534 Masindi District

Workplan 6: Education

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	7,208,892	1,594,120	7,463,696
District Unconditional Grant (Non-Wage)	18,373	4,593	19,609
District Unconditional Grant (Wage)	76,199	14,526	76,016
Locally Raised Revenues	16,210	600	16,210
Multi-Sectoral Transfers to LLGs	26,661	5,500	9,681
Other Transfers from Central Government	7,000	0	7,000
Sector Conditional Grant (Non-Wage)	895,485	282,567	1,171,539
Sector Conditional Grant (Wage)	6,163,656	1,285,019	6,163,641
Support Services Conditional Grant (Non-Wage)	5,308	1,315	
<i>Development Revenues</i>	524,215	106,167	488,451
Development Grant	447,572	89,514	235,395
District Discretionary Development Equalization Grant	49,500	0	
Multi-Sectoral Transfers to LLGs	13,251	2,760	253,056
Unspent balances – Conditional Grants	13,892	13,892	
Total Revenues	7,733,107	1,700,287	7,952,147
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	7,208,892	1,591,360	7,463,696
Wage	6,239,855	1,299,545	6,239,657
Non Wage	969,037	291,815	1,224,039
<i>Development Expenditure</i>	524,215	4,858	488,451
Domestic Development	524,215	4,858	488,451
Donor Development	0	0	0
Total Expenditure	7,733,107	1,596,218	7,952,147

Revenue and Expenditure Performance in the first quarter of 2015/16

By the end of the quarter, receipts amounted to 22% and 88% against annual budget and planned quarter receipts, respectively. The sector's under performance was noted under; Conditional grant to Tertiary Salaries, Locally raised revenue and LGSMD. The sectors expenditure stood at 21% and 82% against total annual and quarter planned expenditure, respectively. Expenditure was mainly incurred on wage (88%), non wage (85%) respectively and domestic development (3%).

Department Revenue and Expenditure Allocations Plans for 2016/17

Whereas the over all Education Sector budget for the F/Y 2016/17 was increased by 3%, domestic development was reduced by 7% and Recurrent revenues increased by 4%. The department expects to spend 94% on recurrent expenditures which constitute 84% wage and 16% Non wage. Non wage will be spent on UPE and USE capitation grant. 6% of the expenditure constitutes domestic developments for the sector.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Retention for lined latrines constructed in both Kigezi and Walyoba primary school was paid, UPE was distributed to 69 Government aided primary schools, 5 USE schools received their capitation grants, 78 primary schools were inspected/ monitored at least twice and Masindi district was represented in the regional music competition by Blessed Damian which emerged third out of the five districts from Bunyoro sub region.

Plans for 2016/17 by Vote Function

The planned activities for 2016/17 include: Rehabilitation of 3 classroom blocks at Kichandi, Murro, and Kisindizi II primary schools in Bwijanga and Pakanyi Subcounty respectively, Construction of staff house in Kinywamurara primary school in Bwijanga Subcounty. 140 primary schools and 10 secondary schools will be visited at least twice a term. The district also plans to participate in Athletics and Music up to national level.

Vote: 534 Masindi District

Workplan 6: Education

Medium Term Plans and Links to the Development Plan

Increased access and quality education shall continue to be pursued. In the medium term the sector will construct classrooms, teacher houses, lined latrines provide water facilities to schools, procure furniture for learners and teachers and train School Management Committees in their roles. Termly inspection of schools will also be conducted.

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

UNICEF has not yet provided information on allocation for the sector.

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

1. Low community participation in school affairs

Parents have not fully supported their children with scholarstic materials and mid day meals. There is high rate of drop out and absenteeism abeted by parents for doing domestic work.

2. Inadequate funding from school to district level

Some activities are not implimented because of low IPFs that limit execution of some activites in the sector. That is Sports and Special Needs

3.

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 Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	815,827	174,185	799,887
District Unconditional Grant (Non-Wage)	16,454	4,113	17,826
District Unconditional Grant (Wage)	110,942	22,384	110,675
Locally Raised Revenues	13,623	600	13,623
Multi-Sectoral Transfers to LLGs	83,839	545	
Other Transfers from Central Government	579,099	138,544	657,762
Support Services Conditional Grant (Non-Wage)	5,330	1,459	
Unspent balances – Other Government Transfers	6,540	6,540	
<i>Development Revenues</i>	382,855	81,159	212,027
Development Grant	377,121	75,424	
District Discretionary Development Equalization Gran		0	195,000
Multi-Sectoral Transfers to LLGs		0	17,027
Unspent balances – Conditional Grants	5,735	5,735	
Total Revenues	1,198,682	255,344	1,011,914
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	815,827	117,383	799,887
Wage	110,942	22,384	110,675
Non Wage	704,885	94,999	689,211
<i>Development Expenditure</i>	382,855	21,950	212,027
Domestic Development	382,855	21,950	212,027
Donor Development	0	0	0
Total Expenditure	1,198,682	139,333	1,011,914

Revenue and Expenditure Performance in the first quarter of 2015/16

Under quarter one the department received 21% and 83% of its annual and quarterly budgets respectively. The sector's

Vote: 534 Masindi District

Workplan 7a: Roads and Engineering

under performance was mainly due to the following line items; Multi sectoral transfers to LLGs (1%) and locally raised revenue (4%). Out of the total receipts, the sector spent 12% and 47% of its annual and quarterly budgets respectively. Expenditure was mainly incurred on wage (20%), non-wage (13%) and domestic development (6%).

Department Revenue and Expenditure Allocations Plans for 2016/17

As compared to FY 2015/2016, there has been a decrease of 84.4% in the department's allocation. The cause in the decline is as a result of budget cut under development grants (45%). Expenditure under the department will mainly be incurred on; Routine maintenance of the roads (Road Gangs), rehabilitation of roads, staff salaries and repair of road plants.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Notable outputs were; 302 Kilometers of road routinely maintained, mechanized routine maintenance of 14 Kilometers, periodically maintained 44 Kilometers of road and repaired road plants and vehicles.

Plans for 2016/17 by Vote Function

350 Kilometers of road routinely maintained, mechanized routine maintenance of 27Kms and 0.3Km of road sport improved (Katagurukwa-Kinumi) and Road Plants and support vehicles kept in a good running condition.

Medium Term Plans and Links to the Development Plan

The sector will endeavor to increase and maintain stock of the District and Community Access roads. Thus construction, rehabilitation, periodic/routine maintenance of 350 Kms of road and maintenance of vehicles and plants will be key areas of intervention.

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

Construction of Access Roads in the Subcounty of Pakanyi, under CAIP

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

1. Continuous break down of Road Equipments and lack of plant operators.

Most of the equipment is aged. Operators with minimum qualifications not readily available on market.

2. Incomplete Road unit

The allocated Equipment was only a light Grader while the whole set is required for maintenance under force account.

3. Diminishing budget allocation for Roads rehabilitation

Most of district roads require rehabilitation but allocated funds cannot effectively work on 8Km

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	49,070	9,054	85,706
District Unconditional Grant (Wage)	45,831	7,706	45,720
Multi-Sectoral Transfers to LLGs		545	336
Sector Conditional Grant (Non-Wage)	0	0	39,650
Support Services Conditional Grant (Non-Wage)	3,239	803	
<i>Development Revenues</i>	489,503	99,001	297,456
Development Grant	467,503	93,501	221,910
District Discretionary Development Equalization Grant		0	50,547

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Workplan 7b: Water

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Multi-Sectoral Transfers to LLGs		0	3,000
Transitional Development Grant	22,000	5,500	22,000
Total Revenues	538,572	108,054	383,163
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	71,070	14,554	85,706
Wage	45,831	7,706	45,720
Non Wage	25,239	6,848	39,986
<i>Development Expenditure</i>	467,503	13,030	297,456
Domestic Development	467,503	13,030	297,456
Donor Development	0	0	0
Total Expenditure	538,572	27,584	383,163

Revenue and Expenditure Performance in the first quarter of 2015/16

During the quarter, the sector received 20% of the annual budget and 80% of its planned quarter budget. Short fall in performance was mainly attributed to low wage performance. Overall expenditure stood at 5% and 20% of the annual and Quarterly planned budgets. Low expenditure was due the fact that most of the activities were planned to commence in the second quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017, the resource envelope is anticipated to decrease by 29%. The decrease in funding is due to decline in the capital development grant due to the collapse of several grants like PRDP and LGMSD which were a major source of fund. Expenditure will be as follows; 12% on salaries, 12.4% on software activities, 64.6% on hardware/capital development activities, 5% on specialized machinery and transport equipment and 6% will be spent on office operations.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Overall the following outputs were registered; 30 Water User Committees established, 104 advocacy meetings carried out, 42 communities sensitised to fulfill critical requirements, initial baseline surveys carried out in Bigando, Kigulya, Kijunjubwa and Kimengo parishes. Further to the above, some retention fees were paid after the expiry of defects liability period.

Plans for 2016/17 by Vote Function

4 boreholes drilled and installed, 8 shallow wells constructed and installed, 6 springs protected, 6 boreholes rehabilitated, home improvement campaigns carried out in 2 parishes of Kitamba and Ntooma, Sanitation week commemoration activities done and drama shows conducted in all the five Sub Counties of Masindi.

Medium Term Plans and Links to the Development Plan

Increased access to safe water will continue to be pursued. Drilling and installation of deep wells, construction of shallow wells, protection of springs and community mobilization towards rain water harvesting will be undertaken. Others interventions will include construction of latrines at rural growth centres and community mobilization towards improved home hygiene.

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

Borehole drilling at Primary Schools, Shallow well construction in Pakanyi, Miirya and Budongo sub-counties by Water Trust; output are dependant on funds attracted from funders and willingness of the people to apply for the facilities and also be able to provide the basic requirements.

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

1. Declining budget allocation

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Workplan 7b: Water

The budget allocation to the sector continues to reduce like this year it's just half of the last years budget and yet the investment cost is just rising up every the other day.

2. Ageing infrastructure

Most of the water facilities have served beyond their servicibility period and this leads to the frequent breakdowns which calls for more funds for rehabilitation which we cant get.

3. Vandalism of Pump heads

This vice has hindered the functionality of water sources as most of the newly constructed water sources have been vandalised.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	239,945	44,748	258,017
District Unconditional Grant (Non-Wage)	31,492	7,873	32,077
District Unconditional Grant (Wage)	158,198	28,004	157,818
Locally Raised Revenues	30,932	4,400	30,932
Multi-Sectoral Transfers to LLGs	3,446	502	29,652
Sector Conditional Grant (Non-Wage)	15,877	3,969	7,538
<i>Development Revenues</i>	0	0	56,000
District Discretionary Development Equalization Gran		0	10,000
Multi-Sectoral Transfers to LLGs		0	46,000
Total Revenues	239,945	44,748	314,017
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	239,945	43,912	258,017
Wage	158,198	27,963	157,818
Non Wage	81,747	15,949	100,199
<i>Development Expenditure</i>	0	0	56,000
Domestic Development	0	0	56,000
Donor Development	0	0	0
Total Expenditure	239,945	43,912	314,017

Revenue and Expenditure Performance in the first quarter of 2015/16

In the first quarter, 19% and 75% of the annual and quarterly planned receipts were received. The short fall in receipts was attributed to local revenue and Multisectoral transfers. On the annual basis the sector spent 18%, while 73% was spent as per planned quarter. Expenditure was mainly incurred on wage (18%) and non wage (18%)

Department Revenue and Expenditure Allocations Plans for 2016/17

An increase of 31% in the resource envelope is anticipated in the FY 2016/2017. The increase is mainly due to increased multisectoral funding, which has increased by 760%. The department's priority expenditure areas, but not limited to will be on Staff salaries, afforestation, training of communities in forestry management, inspection for compliance surveys and settlement of Land disputes through reopening of land boundaries.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Major out puts delivered in the quarter were; 76,700 trees planted, maintained 10 hectares of trees at Kirebe Local Forest Reserve, regulated Harvesting of trees for timber, conducted environmental compliance surveys and inspections, conducted Forest patrols, 12 Land disputes settled and opened 8 land boundaries of disputed land.

Vote: 534 Masindi District

Workplan 8: Natural Resources

Plans for 2016/17 by Vote Function

Planned developments, local forest reserve maintained, trees planted within communities, community forests managed, land owners supported to register land, land disputes settled and environmental compliance surveys conducted and wetland management promoted

Medium Term Plans and Links to the Development Plan

To ensure environmental restoration and sustainable development, the following interventions will be undertaken; Planning of trading centres, community forest management and tree planting, land disputes settling, securing land titles for government lands and environmental compliance monitoring and assessments.

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

Awareness creation on land administration and registration, court sessions on land disputes, community forest management and governance issues, community wetland action plan development.

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

1. Limited funding

This has left most of the department's priority areas are unattended too

2. Rampant land disputes

These are majorly on boundary and ownership which leads to delayed registration or even non registration of land and a lot of time and money is wasted in trying to resolve the disputes in courts and at other levels and hence poverty among the community

3. Over dependence on natural resources

Most of the community members in the district largely depend on natural resources like trees, wetlands, and land for their survival hence leading to over use, degradation and depletion of these resources and rendering it hard for the district to control.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	634,152	81,053	724,199
District Unconditional Grant (Non-Wage)	16,678	4,169	15,498
District Unconditional Grant (Wage)	110,298	15,403	110,032
Locally Raised Revenues	13,809	2,600	13,809
Multi-Sectoral Transfers to LLGs	21,213	1,710	152,420
Other Transfers from Central Government	395,470	12,382	389,759
Sector Conditional Grant (Non-Wage)	44,955	13,058	42,681
Unspent balances – Other Government Transfers	31,731	31,731	
<i>Development Revenues</i>	21,803	3,205	50,465
District Discretionary Development Equalization Grant	16,027	3,205	30,000
Multi-Sectoral Transfers to LLGs	5,775	0	20,465

Vote: 534 Masindi District

Workplan 9: Community Based Services

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Total Revenues	655,955	84,258	774,664
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	634,152	67,023	724,199
Wage	110,298	15,403	110,032
Non Wage	523,855	51,620	614,167
<i>Development Expenditure</i>	21,803	7	50,465
Domestic Development	21,803	7	50,465
Donor Development	0	0	0
Total Expenditure	655,955	67,030	774,664

Revenue and Expenditure Performance in the first quarter of 2015/16

The Sector registered a 13% and 44% receipts performance against its annual and quarter budget respectively. Poor performance was noted under; other transfers from central government and Multi-sectoral transfers. The Sector spent 10% against total annual budget and 36 % against quarter planned expenditure. Expenditure was mainly incurred on wage and non wage which performed at 56% and 34% respectively of the planned quarter expenditure.

Department Revenue and Expenditure Allocations Plans for 2016/17

The over all Community budget for the F/Y 2016/2017 was increased by 18%, domestic development was reduced by 7% and Recurrent revenues increased by 4%. The department expects to spend 93% on recurrent expenditures which constitute 15% wage and 85% on Non wage

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Major outputs delivered by the sector were; 25 Juveniles resettled, 498 family disputes settled, 15 workplaces inspected, 5 CDOS facilitated to carry out community mobilization and community sensitization meeting and 58 CBOs registered.

Plans for 2016/17 by Vote Function

Renovation of Probation office, 60 Juveniles resettled to their families in Budongo, Bwijanga, Miirya, Kimengo, Pakanyi sub counties, 568 family disputes settled, 40 Labour disputes settled, 20 work places inspected in Budongo, Pakanyi, Bwijanga, Central, Kigulya, Kimengo, Miirya sub counties. CBO registered, CDO facilitated to carry out community mobilisation and community sensitization, Youth groups formed and facilitated, FAL classes supported. Procurement of food stuff for Juveniles at Ihungu Remand Home

Medium Term Plans and Links to the Development Plan

The sector will undertake the following; Renovation of Probation office, settlement of 230 Juveniles, 2034 family disputes, 150 labour disputes, formation of 240 Youth groups facilitation 150 FAL classes, inspection of work places and registration of CBOs.

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

No fundings from Donors

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

1. Low participation of community members in Government programme

Community members do not turn on community meetings and do not own Government programmes

2. Poor structure of Ihungu Remand Home and inadequate fundings

The remand home structure is old and there is an increase of Juveniles

Vote: 534 Masindi District

Workplan 9: Community Based Services

3. The department does not have a vehicle

The department faces challenge in carrying out support supervision

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	244,945	40,540	272,808
District Unconditional Grant (Non-Wage)	30,409	7,602	35,202
District Unconditional Grant (Wage)	65,237	9,437	65,080
Locally Raised Revenues	41,838	900	41,838
Multi-Sectoral Transfers to LLGs	100,800	20,951	130,688
Support Services Conditional Grant (Non-Wage)	6,660	1,650	
<i>Development Revenues</i>	58,901	7,831	70,000
District Discretionary Development Equalization Grant	8,017	4,990	20,000
Donor Funding	48,000	0	48,000
Multi-Sectoral Transfers to LLGs	1,723	1,681	2,000
Unspent balances – Conditional Grants	1,160	1,160	
Total Revenues	303,846	48,370	342,808
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	244,945	39,275	272,808
Wage	65,237	9,437	65,080
Non Wage	179,708	29,839	207,728
<i>Development Expenditure</i>	58,901	6,681	70,000
Domestic Development	10,901	6,681	22,000
Donor Development	48,000	0	48,000
Total Expenditure	303,846	45,956	342,808

Revenue and Expenditure Performance in the first quarter of 2015/16

During quarter one, 63% and 16% against planned quarter and annual receipts, respectively, was received. The underperformance was as a result of merger local revenue allocations and Unconditional Grant wage that could not be released as recruitment was not done. In terms of expenditure, 61% against quarter planned expenditure and 15% against annual Budget was spent in quarter one. Poor performance under expenditure was due the delay by the contractors in execution of capital investments.

Department Revenue and Expenditure Allocations Plans for 2016/17

The proposed budget for FY 2016/2017 reflects a 12.82% increase as compared to FY 2015/2016. The increase in the resource envelope is due to increased resource allocation by the LLGs. Expenditure will be incurred on; Salaries, Production of Mandatory documents, Monitoring of Government programs and mentoring of staff. Transfer of funds to LLGs and payment for capital activities will also be effected.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The major Physical performance highlights/achievements were; Prepared the District Development Plan, Quarter four report prepared, prepared score card report, Staff salaries paid, Population issues integrated into Development Planning (District and sub county headquarters), Updated District Profile - population figures updated, All routine Mandatory documents prepared (AWPB, Contract Form B and Quarterly progress reports). Others were mentored staff on the preparation of OBT reports.

Vote: 534 Masindi District

Workplan 10: Planning

Plans for 2016/17 by Vote Function

The following are the major outputs planned to be delivered in the FY 2016/2017:- Mandatory documents prepared, all Projects Monitored, all LLGs and Departments mentored, all planning Unit staff appraised, Conditional Funds transferred to LLGS, 12 District Technical Planning Committee meetings held, Mentoring of LLGs Staff and Heads of Department, Data collected and analyzed, staff salaries paid and vital statistics disseminated.

Medium Term Plans and Links to the Development Plan

Being a service department, Planning Unit activities are routine in nature and continuous. The medium plans linked to the DDP mainly will include: preparation of annual mandatory documents (BFP, AWPB, Budgets and Quarterly Physical progress Reports), mentoring of the LLGs, strengthening the district data base, monitoring of Government programs/projects and backstopping of other sectors in aspects of planning.

(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. Under staffing levels

Currently Planning Unit is maned by only two technical staff.

2. Low community participation in planning process

Communities have developed an attitude and attached meetings to monetary aspects

3. Late preparation of mandatory documents by LLGs.

Limited capacity by LLG staff members and overwhelming work.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	75,786	11,977	72,453
District Unconditional Grant (Non-Wage)	11,988	2,997	14,276
District Unconditional Grant (Wage)	43,526	7,113	43,421
Locally Raised Revenues	14,756	500	14,756
Support Services Conditional Grant (Non-Wage)	5,516	1,367	
Total Revenues	75,786	11,977	72,453
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	75,786	11,960	72,453
Wage	43,526	7,113	43,421
Non Wage	32,260	4,847	29,032
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	75,786	11,960	72,453

Revenue and Expenditure Performance in the first quarter of 2015/16

Receipts performance in quarter one stood at 16% and 63% of the annual and planned quarter budget, respectively. Low receipts performance arose as a result of the sectors' dependence on local revenue. Overall, on the other hand the sectors' percentage expenditure performance was exactly the same as its receipts.

Vote: 534 Masindi District

Workplan 11: Internal Audit

Department Revenue and Expenditure Allocations Plans for 2016/17

The department's budget for FY 2016/2017 has decreased by 4.3% as compared to FY 2015/2016. The decline in the resource envelope is due to budget cut in the non wage allocation. Expenditure in the FY will mainly be incurred on; Production of quarterly and special Audit reports, Value for money, Staff salaries, Compliance to existing Laws, Regulations, Guidelines and Standing instructions issued from time to time.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

In the first quarter the following outputs were registered; 1 quarterly internal audit report produced, 4 USE Audit reports produced, UPE and lower health unit's accountabilities verified and reasonable compliance to the prevailing regulations, procedures and other internal controls were enforced and noticed.

Plans for 2016/17 by Vote Function

11 District Sector accounts audited, projects accounts audited per quarter & 4 statutory Quaterly Audit reports produced, 5LLG will be audited twice in a year & two LLG Audit Reports Produced and any special Investigations will be Conducted & reports produced as occasions demand.

Medium Term Plans and Links to the Development Plan

Government laws, regulations, standing instruments, procedures ,guidelines and standards to be complied with/adheared to, Quarterly Statutory audit reports to be prepared at the district head quarters , Lower local Governments to be audited. 11 District sectors to be audited on a quaterly basis, UPE,USE and health facilities accountabilities verified. A clean pay roll with out or minimal errors to be maintained and value for money to be conducted on the utilization of government resources.

(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

The department entilely depends on Local revenue, which is not forthcoming.

2. Lack of reliable means of transport

The Department can not move to the field as and when needed to assess a wide range of activities being undertaken by the various Department. This disables the Department from providing an advisory role as it is supposed to be.

3. Lack of specialized training in IFMS.

With the emmergency of the IFMS,only one staff has been trained in the operations of the system and yet the audit universe is big. Therefore there is need for training of more audit staff on issues concerning IFMS.