

Vote: 534 Masindi 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

Masindi District

MoFPED

Signed on Date: _____

Signed on Date: _____

Vote: 534 Masindi District

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.

Vote: 534 Masindi District

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.

Vote: 534 Masindi District

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	839,949	602,355	955,571
2a. Discretionary Government Transfers	2,195,554	1,246,675	3,447,197
2b. Conditional Government Transfers	14,705,818	10,754,739	14,106,232
2c. Other Government Transfers	1,195,352	790,953	2,569,179
3. Local Development Grant		234,504	0
4. Donor Funding	291,802	188,456	284,442
Total Revenues	19,228,475	13,817,683	21,362,620

Planned Revenues for 2016/17

The Districts' resource envelope for FY 2016/2017 has increased by 11.1% as compared to last FY 2015/2016. The increase in the resource envelope is attributed to; increase in Central Government funding by 11.2% overall and by 593.6% of the DDEG. Due to studies on revenue sources and intensive tax payer's assessment, Local revenue increased by 13.76%. However, on the other hand, Donor funding reduced by 2.52% as a result of some donors winding up their activities.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	875,472	583,932	4,808,071
2 Finance	414,766	321,685	443,736
3 Statutory Bodies	2,372,323	1,704,986	603,080
4 Production and Marketing	665,014	336,593	1,429,247
5 Health	4,155,007	3,504,569	4,072,033
6 Education	7,733,107	4,944,477	7,179,621
7a Roads and Engineering	1,198,682	764,196	903,705
7b Water	538,572	355,530	340,146
8 Natural Resources	239,945	119,433	333,432
9 Community Based Services	655,955	250,123	823,750
10 Planning	303,846	132,576	338,889
11 Internal Audit	75,786	38,955	86,909
Grand Total	19,228,475	13,057,055	21,362,620
	<i>Wage Rec't:</i>	<i>10,459,926</i>	<i>6,970,863</i>
	<i>Non Wage Rec't:</i>	<i>5,771,649</i>	<i>3,983,066</i>
	<i>Domestic Dev't</i>	<i>2,705,099</i>	<i>4,297,197</i>
	<i>Donor Dev't</i>	<i>291,802</i>	<i>187,104</i>

Planned Expenditures for 2016/17

In the FY 2016/17, the Districts' expenditure will be centred on: Salaries and Pension, production of mandatory documents, procurement of; Agricultural inputs, drugs and medical supplies. Construction/Rehabilitation/completion of; Maternity ward, Classrooms, staff houses, latrines, roads, Markets and Water facilities will also be areas of focus. Others are; Agricultural demonstration sites establishment, property valuation, Support to Youth Groups under DYLSA

Vote: 534 Masindi District

Executive Summary

and Sub projects under NUSAF III.

Vote: 534 Masindi District

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	839,949	602,355	955,571
Inspection Fees	1,500	364	2,410
Property related Duties/Fees	13,701	100	3,000
Park Fees	10,800	7,278	11,462
Other licences	24,624	16,511	41,207
Other Fines and Penalties	1,575	0	
Other Fees and Charges	17,140	45,259	60,450
Other Court Fees	200	0	
Miscellaneous	16,351	15,361	7,695
Migration permits	1	0	
Market/Gate Charges	180,671	137,935	197,252
Local Service Tax	64,509	128,998	180,000
Rates - Produced Assets - from private entities	2,500	100	
Liquor licences	10,799	6,504	10,292
Local Government Hotel Tax		0	3,208
Fees from Forestry	31,131	0	
Educational/Instruction related levies	1	50	
Driving Permits	1	0	
Development Tax	1	0	
Court Filing Fees	1,000	148	2,100
Business licences	51,429	34,784	64,021
Application Fees	18,230	1,131	4,738
Animal & Crop Husbandry related levies	198,569	110,286	190,941
Agency Fees	15,000	9,576	49,140
Advertisements/Billboards	4,500	0	1,681
Advance Recoveries		0	2,200
Local Hotel Tax	1,533	0	
Sale of None(Produced) Government Properties/assets	2,625	577	
Refuse collection charges/Public convenience	500	0	2,625
Land Fees	63,669	12,731	50,969
Wind Fall Gains	500	1,553	
Unspent balances – Locally Raised Revenues		10,018	
Sale of non-produced government Properties/assets		0	1,200
Sale of (Produced) Government Properties/assets	41,254	50,197	30,151
Rent & Rates from private entities	26,000	4,486	23,280
Rent & Rates from other Gov't Units	28,571	123	
Reimbursements by Other bodies	1,500	1,700	
Registration of Businesses	4,500	3,085	5,855
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,950	3,500	9,695
Tax Tribunal - Court Charges and Fees	116	0	
2a. Discretionary Government Transfers	2,195,554	1,481,180	3,447,197
District Unconditional Grant (Non-Wage)	488,158	355,910	596,190
District Discretionary Development Equalization Grant	234,505	234,504	1,392,013

Vote: 534 Masindi District

A. Revenue Performance and Plans

District Unconditional Grant (Wage)	1,465,415	890,765	1,458,993
Urban Unconditional Grant (Wage)	7,477	0	
2b. Conditional Government Transfers	14,705,818	10,754,739	14,106,232
Transitional Development Grant	22,000	16,500	394,872
Support Services Conditional Grant (Non-Wage)	2,017,292	1,458,144	
Sector Conditional Grant (Wage)	8,994,324	6,085,984	9,334,074
Sector Conditional Grant (Non-Wage)	1,292,395	976,010	1,976,426
Pension for Local Governments		0	1,288,068
Gratuity for Local Governments		0	344,629
General Public Service Pension Arrears (Budgeting)		0	293,270
Development Grant	2,379,807	2,218,102	474,893
2c. Other Government Transfers	1,195,352	492,813	2,569,179
Uganda National Examinations Board (UNEB)	7,000	0	7,000
Northern Uganda Social Action Fund (NUSAF III)		0	2,035,419
Northern Uganda Social Action Fund II		5,000	
JLOS	5,710	5,710	
Rodas maintenance- Uganda Road Fund	657,762	335,070	
Youth Liveihood Programme	389,759	6,672	389,759
Uganda Wild Life Authority (Gate Fees)		0	137,000
Unspent balances – Conditional Grants	20,787	20,787	
Unspent balances – Other Government Transfers	44,333	44,333	
Ministry of Health (Health Workers Recruitment)		5,240	
Ministry of Trade and Tourism (Kafo Market)	70,000	70,000	
Ministry of Trade and Tourism (Kafu Instructure)			
4. Donor Funding	291,802	188,456	284,442
Continental Tobacco Company	1,934	0	
Premier Garden Tobacco Company	1,934	0	
Alliance I Tobacco Company	1,934	0	
CARTER Centre		0	52,000
CES (Sight Savers) - Health	52,000	16,034	
GAVI	16,000	10,699	16,000
IFAD - Vgetable Oil	20,000	0	
Infectious Disease Institute (IDI)		0	25,000
Infectious Diseases Institute (IDI)	25,000	13,375	
Negleted Tropical Diseases/ENVISION		0	35,000
World Health Organisation (WHO)		0	20,000
PACE	18,000	5,028	18,000
UNICEF - Health	52,000	84,951	52,000
UNICEF - Plannining Unit	48,000	0	
UNICEF Community		0	18,442
UNICEF Planning		0	48,000
WHO	20,000	58,369	
NTD(Neglected Tropical Diseases)	35,000	0	
Total Revenues	19,228,475	13,519,543	21,362,620

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In comparison to FY 2015/2016, local revenue is anticipated to increase by 13.76%. 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.

Vote: 534 Masindi District

A. Revenue Performance and Plans

(ii) Central Government Transfers

Basing on the IPFs received from the MoFPED, transfers from Central Government are anticipated to increase by 11.2%. The increase is due to increased funding under DDEG, sector conditional grants and re-approval of NUSAF III funding.

(iii) Donor Funding

In comparison to FY 2015/2016 and basing of the commitments so far received from Donors, a decline of 2.52% is anticipated to be experienced in the FY 2016/2017. This decline is as a result of some NGOs winding up their operations in the district.

Vote: 534 Masindi District

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>	743,015	574,781	2,606,108
District Unconditional Grant (Non-Wage)	79,035	58,033	91,327
District Unconditional Grant (Wage)	322,860	200,211	301,345
General Public Service Pension Arrears (Budgeting)		0	293,270
Gratuity for Local Governments		0	344,629
Locally Raised Revenues	154,298	125,311	125,485
Multi-Sectoral Transfers to LLGs	120,625	140,822	161,984
Other Transfers from Central Government		5,000	
Pension for Local Governments		0	1,288,068
Support Services Conditional Grant (Non-Wage)	52,657	39,341	
Unspent balances – Other Government Transfers	6,062	6,062	
Urban Unconditional Grant (Wage)	7,477	0	
<i>Development Revenues</i>	132,457	134,001	2,201,963
District Discretionary Development Equalization Grant	129,311	129,311	79,543
Multi-Sectoral Transfers to LLGs	3,146	4,690	87,000
Other Transfers from Central Government		0	2,035,419
Total Revenues	875,472	708,783	4,808,071
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	743,015	568,244	2,606,108
Wage	322,860	200,211	301,345
Non Wage	420,155	368,033	2,304,763
<i>Development Expenditure</i>	132,457	15,688	2,201,963
Domestic Development	132,457	15,688	2,201,963
Donor Development	0	0	0
Total Expenditure	875,472	583,932	4,808,071

2015/16 Revenue and Expenditure Performance up to March

Cumulatively by the end of third quarter, the sector had registered an 81% performance in receipts against its planned annual budget. Over performance is mainly attributed to multisectoral transfers from LLGs. The departments' expenditure stood at 67% against the annual budget. Low expenditure was noted under development expenditure where CAO's Vehicle had not yet been delivered. Notably expenditure on wage stood at 62%, Non wage at 88% and Domestic development at 12% against annual budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

A sharp increase in the resource envelope of 449.2% is anticipated in the FY 2016/2017. This is as a result of introduction of pension and gratuity grant to the sector and re-introduction of NUSAF.3 project. The department expects to spend 54% on recurrent expenditure which constitute 6% wage and 48% Non wage. Non wage will be spent mainly on Payment of Pension and gratuity and Monitoring of Government programs. 46% of the expenditure constitutes domestic development for the sector.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function Indicator</i>	2015/16		2016/17
	Approved Budget	Expenditure and	Approved Budget

Vote: 534 Masindi District

Workplan 1a: Administration

	and Planned outputs	Performance by End March	and Planned outputs
Function: 1381			
No. (and type) of capacity building sessions undertaken	0	0	8
Availability and implementation of LG capacity building policy and plan	No	No	yes
No. of existing administrative buildings rehabilitated	0	0	2
Function Cost (UShs '000)	875,472	583,932	4,808,071
Cost of Workplan (UShs '000):	875,472	583,932	4,808,071

2015/16 Physical Performance up to March

Staff Salaries paid, Government programmes monitored, 39 service providers paid to clean District facilities, Monthly payrolls updated and printed, 3 quarterly report produced, 140 Disputes and case handled, 144 Press releases for print and broadcast produced, 6 Press Conferences held and 1 District website updated.

Planned Outputs for 2016/17

The major planned outputs for the sector are; CAOs vehicle final payment made, Rehabilitated Lands and RDCs Office blocks, 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.

(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. Frequent transfers of CAOs and DCAOs

Leads into un planned expenses in form of disturbance allowance

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

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	414,474	321,719	415,856
District Unconditional Grant (Non-Wage)	46,478	33,878	57,578
District Unconditional Grant (Wage)	127,402	87,560	127,096
Locally Raised Revenues	54,193	47,550	54,193
Multi-Sectoral Transfers to LLGs	180,274	148,177	176,988
Support Services Conditional Grant (Non-Wage)	6,126	4,554	
<i>Development Revenues</i>	292	2,681	27,880
District Discretionary Development Equalization Gran		0	10,878

Vote: 534 Masindi District

Workplan 2: Finance

Multi-Sectoral Transfers to LLGs	292	2,681	17,003
Total Revenues	414,766	324,400	443,736
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	414,474	319,286	415,856
Wage	127,402	87,560	127,096
Non Wage	287,071	231,727	288,760
<i>Development Expenditure</i>	292	2,399	27,880
Domestic Development	292	2,399	27,880
Donor Development	0	0	0
Total Expenditure	414,766	321,685	443,736

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter, the department's cumulative receipts stood at 78% of the total annual budget. Over performance was mainly attributed to development multisectoral transfers from LLGs which stood at 917% and locally raised revenue at 88%. A fair expenditure performance was noted. By close of third quarter the department had spent 78% of its annual budget and 99% of its cumulative receipts.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department anticipates an increase of 6.98% of receipts in the FY 2016/2017 compared to 2015/16. This increment is as a result of increased allocation in Multi sectoral transfers to LLGs and introduction of the District Development Equilisation Grant. The departments' expenditure will mainly be incurred on; Staff salaries, production of mandatory documents (Budget and Financial Statements), production of revenue registers, revenue assesment and support to LLGs to improve accountability.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	30 June 2016	30 06 2016	30 6 2017
Value of LG service tax collection	43386750	91155537	180000000
Value of Hotel Tax Collected	1533000	0	0
Value of Other Local Revenue Collections	729688000	394140893	775571000
Date of Approval of the Annual Workplan to the Council	15 05 2016	15 05 2016	15 05 2017
Date for presenting draft Budget and Annual workplan to the Council	30 06 2015	15 05 2016	15 03 2017
Date for submitting annual LG final accounts to Auditor General	30 08 2016	30 06 2016	30 08 2017
Function Cost (UShs '000)	414,766	321,685	443,736
Cost of Workplan (UShs '000):	414,766	321,685	443,736

2015/16 Physical Performance up to March

Half year accounts for the Financial Year 2015/16 produced, monthly revenue meetings conducted, monthly departmental reports prepared and presented to relevant stake holders, Shs. 485,296,430 Local revenue collected, 5 Budget desk meetings held, 3 Budget review meeting held, Books of accounts maintained and monthly Bank reconciliations made.

Planned Outputs for 2016/17

Vote: 534 Masindi District

Workplan 2: Finance

The department's major outputs shall include: Annual Budget performance report prepared, End of year Financial Statements produced, Half year financial statements produced, Revenue mobilized and collected, budget desk meetings conducted, Tax Payers and Business registers updated, Books of accounts posted and reconciled.

(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 has a critical staffing gap of 2 Senior Accounts Assistants

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,372,323	1,708,450	603,080
District Unconditional Grant (Non-Wage)	71,099	56,023	187,675
District Unconditional Grant (Wage)	201,732	138,720	222,171
Locally Raised Revenues	116,763	70,325	122,183
Multi-Sectoral Transfers to LLGs	57,651	49,158	71,051
Other Transfers from Central Government		5,240	
Support Services Conditional Grant (Non-Wage)	1,925,078	1,388,984	
<i>Development Revenues</i>		125	
Multi-Sectoral Transfers to LLGs		125	
Total Revenues	2,372,323	1,708,575	603,080
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,372,323	1,704,861	603,080
Wage	201,919	135,131	222,171
Non Wage	2,170,404	1,569,729	380,909
<i>Development Expenditure</i>	0	125	0
Domestic Development	0	125	0
Donor Development	0	0	0
Total Expenditure	2,372,323	1,704,986	603,080

2015/16 Revenue and Expenditure Performance up to March

The Department's cumulative receipts stood at 72% against the annual planned receipts. Under performance was noted on DSC Chairperson Salary whose contract expired and ex gratia which is paid at the end of the FY. Out of the total receipts, the sector was able to spend 72% of its annual planned expenditure. Expenditure on wage stood at 67% and non wage at 72% against the annual budget.

Vote: 534 Masindi District

Workplan 3: Statutory Bodies

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector budget for FY 2016/2017 is anticipated to increase by 2.77% compared to the previous FY 2015/2016; this has been as a result of increased wage and Multisectoral transfers allocation. The sector expects to spend 36.8% of its revenue on wages and 63.2% on none wage.

(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	700	0	600
No. of Land board meetings	8	2	8
No. of Auditor Generals queries reviewed per LG	1	1	1
No. of LG PAC reports discussed by Council	4	1	6
Function Cost (UShs '000)	2,372,323	1,704,986	603,080
Cost of Workplan (UShs '000):	2,372,323	1,704,986	603,080

2015/16 Physical Performance up to March

Notable registered out puts were; 15 sets of council and committee minutes produced, 21 private service providers for cleaning identified, 53 contracts awarded, 50 market tenderers identified, 103 contract agreements prepared, Pensioners and Gratuity paid, 25 staff appointed on probation, 42 staffs confirmed in service. Approved 82 free holds, leased 02 and sub divided 02 private land.

Planned Outputs for 2016/17

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, 5 quarterly Internal Audit and 1 Auditor General's reports reviewed by LGPAC and 12 DEC meeting conducted.

(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 a modern District council chambers

Recommended sitting arrangement not being followed when conducting council business.

2. Inadequate funding

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

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

UShs Thousand	2015/16	2016/17
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Vote: 534 Masindi District

Workplan 4: Production and Marketing

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	439,879	349,201	602,107
District Unconditional Grant (Wage)	203,190	147,660	189,504
Locally Raised Revenues	4,237	400	13,717
Multi-Sectoral Transfers to LLGs	10,267	3,685	9,191
Sector Conditional Grant (Non-Wage)	55,527	134,203	59,849
Sector Conditional Grant (Wage)	164,589	61,715	329,846
Support Services Conditional Grant (Non-Wage)	2,069	1,538	
<i>Development Revenues</i>	225,135	131,705	827,140
Development Grant	123,411	61,705	61,067
District Discretionary Development Equalization Grant		0	333,547
Donor Funding	25,802	0	
Multi-Sectoral Transfers to LLGs	5,922	0	432,525
Other Transfers from Central Government	70,000	70,000	
Total Revenues	665,014	480,906	1,429,247
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	439,879	254,074	602,107
Wage	367,779	209,374	519,350
Non Wage	72,100	44,700	82,757
<i>Development Expenditure</i>	225,135	82,519	827,140
Domestic Development	199,333	82,519	827,140
Donor Development	25,802	0	0
Total Expenditure	665,014	336,593	1,429,247

2015/16 Revenue and Expenditure Performance up to March

By close of quarter three, out turn in receipts stood at 72% against annual budget. The shortfall in receipts was mainly under Agric extension salaries because recruitment had not yet been done and local revenue whose performance whose performance stood at 9%. At close of the quarter, the department's expenditure stood at 51% against annual planned budget, mainly low expenditure is attributed to non expenditure under donor funding. 57% was spent on wage, 62% on non wage and 41% on domestic development.

Department Revenue and Expenditure Allocations Plans for 2016/17

The over all Production and Marketing Sector budget for the F/Y 2016/17 was increased by 114.91%. This was as a result of policy change where districts are required to allocate atleast 60% of District Discretionary Equalisation Grant funds to Production and Marketing sector. Domestic development was increased by 314% while Recurrent revenues by 37%. The department expects to spend 37% on recurrent expenditures which constitute 75% wage and 25% Non wage. 63% of the expenditure will be spent on domestic development.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
Function Cost (US\$ '000)	16,189	0	10,300
Function: 0182 District Production Services			

Vote: 534 Masindi District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Plant marketing facilities constructed	8	8	8
No. of livestock vaccinated	950000	712500	695000
No of livestock by types using dips constructed	12000	30000	9000
No. of livestock by type undertaken in the slaughter slabs	60000	46000	60000
No. of fish ponds constructed and maintained	0	0	1
No. of fish ponds stocked	3	2	3
Quantity of fish harvested	2500	1600	1500
Number of anti vermin operations executed quarterly	10	6	20
No. of parishes receiving anti-vermin services	20	9	20
No. of tsetse traps deployed and maintained	330	80	424
Function Cost (US\$ '000)	623,771	327,823	1,393,901
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	12	9	6
No. of trade sensitisation meetings organised at the district/Municipal Council	0	0	4
No of businesses inspected for compliance to the law	50	20	50
No of businesses issued with trade licenses	50	35	100
No of awareness radio shows participated in	8	4	2
No of businesses assisted in business registration process	100	40	50
No. of enterprises linked to UNBS for product quality and standards	12	0	10
No. of producers or producer groups linked to market internationally through UEPB	0	0	4
No. of market information reports disseminated	0	0	4
No of cooperative groups supervised	0	0	12
No. of cooperative groups mobilised for registration	0	0	10
No. of cooperatives assisted in registration	0	0	10
A report on the nature of value addition support existing and needed	yes	yes	Yes
No. of Tourism Action Plans and regulations developed	0	0	1
Function Cost (US\$ '000)	25,053	8,770	25,046
Cost of Workplan (US\$ '000):	665,014	336,593	1,429,247

2015/16 Physical Performance up to March

5 field assessments on food availability conducted, 7 community anti vermin operations carried out, -3 surveillance visits on pests and diseases conducted, 8 Demonstrations agricultural sites established, 712,500 animals vaccinated, 309,000 Birds vaccinated, 2 Fish Ponds stocked and Monthly fisheries data submitted to Department of fisheries resources Entebbe. Other outputs were; 83 Tsetse traps deployed and construction of Kafu Market ongoing.

Planned Outputs for 2016/17

Emphasis will be on delivery of improved technologies (Crop planting materials, Livestock breeds and fisheries), 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, Construction of 5 sets water irrigation systems, Procurement of 5 motorised spray pumps, Renovation of district diagnostic laboratory, procurement of bee hives, procurement of fish feeds, plant clinics operationalized and

Vote: 534 Masindi District

Workplan 4: Production and Marketing

construction of Kafu market.

(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 by safe Plan Uganda.

(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 untrusted 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 manageable levels by the affected farmers causing low production and productivity in crops and livestock

3. Climate change and poor enterprise selection

Weather is becoming unpredictable and seasonal changes are affecting timely activities.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,971,266	2,286,479	3,512,510
District Unconditional Grant (Non-Wage)		0	2,433
Locally Raised Revenues	9,383	1,100	15,703
Multi-Sectoral Transfers to LLGs	9,946	2,315	9,564
Sector Conditional Grant (Non-Wage)	280,551	210,413	291,312
Sector Conditional Grant (Wage)	2,666,079	2,068,705	3,193,498
Support Services Conditional Grant (Non-Wage)	5,308	3,946	
<i>Development Revenues</i>	1,183,741	1,052,657	559,524
Development Grant	964,201	864,201	0
Donor Funding	218,000	188,456	218,000
Multi-Sectoral Transfers to LLGs	1,540	0	15,000
Transitional Development Grant	0	0	326,524
Total Revenues	4,155,007	3,339,136	4,072,033
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,971,266	2,494,297	3,512,510
Wage	2,666,079	2,068,705	3,193,498
Non Wage	305,187	425,592	319,012
<i>Development Expenditure</i>	1,183,741	1,010,272	559,524
Domestic Development	965,741	823,168	341,524
Donor Development	218,000	187,104	218,000
Total Expenditure	4,155,007	3,504,569	4,072,033

2015/16 Revenue and Expenditure Performance up to March

In quarter three, receipts performance stood at 84% for recurrent and 89% development giving an overall performance

Vote: 534 Masindi District

Workplan 5: Health

of 85% against the annual budget. Over performance in receipts was as a result of MoFPED decision to release all Development revenue by Quarter three. In terms of expenditure, the sector spent 84% against its annual budget and 99% against cumulative receipts.

Department Revenue and Expenditure Allocations Plans for 2016/17

Revenue for the FY 2016/2017 has reduced by 2% compared to FY 2015/16 because the sector will not receive any development revenue. Of the estimated total sector revenue, 86% will be recurrent and 14% development. 91% of the recurrent revenue expected is wage revenue and 9% Recurrent Non-wage. 8% is expected as domestic development revenue and 5% donor development. Out of the anticipated revenue, 86%% will be spent as recurrent (91%% wage and 9% Non wage) and 16%% as development

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Value of essential medicines and health supplies delivered to health facilities by NMS	3600000	1289288004	900000000
Value of health supplies and medicines delivered to health facilities by NMS	360000000	34220000	900000000
Number of health facilities reporting no stock out of the 6 tracer drugs.	28	10	28
Number of outpatients that visited the NGO Basic health facilities	16000	9917	16000
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	240	304	240
Number of trained health workers in health centers	168	232	168
No of trained health related training sessions held.	1040	0	1040
Number of outpatients that visited the Govt. health facilities.	198329	182873	198329
Number of inpatients that visited the Govt. health facilities.	6240	5255	6240
No and proportion of deliveries conducted in the Govt. health facilities	2260	2437	2260
% age of approved posts filled with qualified health workers	80	82	80
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	95	95	95
No of children immunized with Pentavalent vaccine	8528	20495	12600
Function Cost (UShs '000)	4,155,007	3,504,569	1,918,192
Function: 0882 District Hospital Services			
Function Cost (UShs '000)	0	0	1,680,662
Function: 0883 Health Management and Supervision			
Function Cost (UShs '000)	0	0	473,179
Cost of Workplan (UShs '000):	4,155,007	3,504,569	4,072,033

2015/16 Physical Performance up to March

Staff salaries for 405 health workers paid, 2 District HIV/AIDs stakeholdres meetings conducted, 9 monthly HMIS reports Compiled and submitted to MOH, Conducted disease surveillance, 11,583 in patients handled, 5201, deliveries made, 217,215 out patients handled, 21,249 children immunized. 16 motor cycles procured, 1 Staff house constructed at Ikoba HC II, 1 Staff house rehabilitated at Kyatiri HC II and 1 OPD constructed at Kijenga HC II were other outputs

Vote: 534 Masindi District

Workplan 5: Health

registered by the Sector of Health

Planned Outputs for 2016/17

The major planned outputs are; salaries for the 399 health workers paid, trained 33 Health Unit Management Committees, Support Lower Health Units, Conduct Mass immunization, procure drugs and essential medical supplies, Disease surveillance conducted, HMIS monthly and Quarterly reports produced and 1 OPD rehabilitated.

(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. 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

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	7,208,892	4,623,659	6,828,608
District Unconditional Grant (Non-Wage)	18,373	13,252	15,164
District Unconditional Grant (Wage)	76,199	43,578	76,016
Locally Raised Revenues	16,210	4,200	20,350
Multi-Sectoral Transfers to LLGs	26,661	17,350	3,863
Other Transfers from Central Government	7,000	0	7,000
Sector Conditional Grant (Non-Wage)	895,485	585,770	895,485
Sector Conditional Grant (Wage)	6,163,656	3,955,564	5,810,730
Support Services Conditional Grant (Non-Wage)	5,308	3,946	
<i>Development Revenues</i>	524,215	524,154	351,013
Development Grant	447,572	447,572	183,905
District Discretionary Development Equalization Grant	49,500	49,500	
Multi-Sectoral Transfers to LLGs	13,251	13,189	125,108
Transitional Development Grant		0	42,000
Unspent balances – Conditional Grants	13,892	13,892	

Vote: 534 Masindi District

Workplan 6: Education

Total Revenues	7,733,107	5,147,812	7,179,621
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	7,208,892	4,617,545	6,828,608
Wage	6,239,855	3,999,141	5,886,746
Non Wage	969,037	618,404	941,862
<i>Development Expenditure</i>	524,215	326,932	351,013
Domestic Development	524,215	326,932	351,013
Donor Development	0	0	0
Total Expenditure	7,733,107	4,944,477	7,179,621

2015/16 Revenue and Expenditure Performance up to March

By the end of the third quarter, receipts amounted to 67% against annual budget. The sector's under performance was noted under; Conditional grant to Tertiary Salaries since the payroll is managed at the Centre and Locally raised revenue. The sector's expenditure stood at 64%. Expenditure was mainly incurred on both recurrent expenses (64%) and domestic development (62%).

Department Revenue and Expenditure Allocations Plans for 2016/17

The over all Education Sector budget for the F/Y 2016/17 was decreased by 7%. This was due to decrease in the Sector Domestic development grant by 33% and Recurrent revenues (wage) by 5%. The department expects to spend 95% on recurrent expenditures which constitute 86% wage and 14% Non wage. Non wage will be spent on UPE and USE capitation grant. 5% of the expenditure constitutes domestic developments for the sector.

(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			
No. of pupils enrolled in UPE	43499	43499	43499
No. of student drop-outs	150	80	85
No. of Students passing in grade one	250	128	230
No. of pupils sitting PLE	2350	2350	2700
No. of classrooms constructed in UPE	1	0	0
No. of classrooms rehabilitated in UPE	0	0	2
No. of latrine stances constructed	15	0	5
No. of teacher houses constructed	0	0	1
No. of teacher houses rehabilitated	0	0	1
No. of primary schools receiving furniture	21	13	0
Function Cost (US\$ '000)	6,095,142	3,851,604	5,703,646
Function: 0782 Secondary Education			
No. of students enrolled in USE	2715	2766	2859
Function Cost (US\$ '000)	1,061,121	751,983	1,052,728
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	45	0	45
No. of students in tertiary education	400	400	434
Function Cost (US\$ '000)	255,784	99,653	180,992
Function: 0784			

Vote: 534 Masindi 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	96	96	96
No. of secondary schools inspected in quarter	10	10	14
No. of tertiary institutions inspected in quarter	0	0	2
No. of inspection reports provided to Council	4	2	4
Function Cost (UShs '000)	321,060	241,238	242,255
Cost of Workplan (UShs '000):	7,733,107	4,944,477	7,179,621

2015/16 Physical Performance up to March

78 primary schools inspected/ monitored, 470 Three-seater desks for lower classes procured, Needs assessment conducted in 48 primary schools, 23,500 students sat for Primary Leaving Examination (PLE), 98% Pupils passed PLE, One staff house completed at Kikingura Primary School.

Planned Outputs for 2016/17

The planned activities for 2016/17 include: Rehabilitation of 2 classroom blocks at Kichandi and Kisindizi II primary schools in Bwijanga and Pakanyi Subcounty respectively, Construction of staff house in Kinywamurara primary school in Bwijanga Subcounty . 200 primary schools and 10 secondary schools will be visited atleast twice a term. The district also plans to participate in Athletics and Music up to national level.

(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. Absentism by teachears

Lack of close supervision by School Management Committees

Workplan 7a: Roads and Engineering

(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>	815,827	431,507	787,900
District Unconditional Grant (Non-Wage)	16,454	11,329	16,634
District Unconditional Grant (Wage)	110,942	71,646	110,675
Locally Raised Revenues	13,623	2,000	23,463
Multi-Sectoral Transfers to LLGs	83,839	68,689	

Vote: 534 Masindi District

Workplan 7a: Roads and Engineering

Other Transfers from Central Government	579,099	266,926	
Sector Conditional Grant (Non-Wage)		0	637,127
Support Services Conditional Grant (Non-Wage)	5,330	4,377	
Unspent balances – Other Government Transfers	6,540	6,540	
Development Revenues	382,855	382,855	115,806
Development Grant	377,121	377,121	
District Discretionary Development Equalization Grant		0	115,806
Unspent balances – Conditional Grants	5,735	5,735	
Total Revenues	1,198,682	814,362	903,705

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	815,827	429,736	787,900
Wage	110,942	69,875	110,675
Non Wage	704,885	359,861	677,224
Development Expenditure	382,855	334,460	115,806
Domestic Development	382,855	334,460	115,806
Donor Development	0	0	0
Total Expenditure	1,198,682	764,196	903,705

2015/16 Revenue and Expenditure Performance up to March

The cumulative budget received by close of quarter three stood at 68%, of which Recurrent was 53% and Domestic development 100%. The sector's under performance was mainly due to under release from other government transfers (URF) - 46% and locally raised revenue (15%). The cumulative Expenditure stood at 64%. Under expenditure was mainly due nonpayment of Road gangs due to non release of funds by URF.

Department Revenue and Expenditure Allocations Plans for 2016/17

As compared to FY 2015/2016, there has been a reduction of 24.6% of the department's allocation. The cause is due to non-allocation of Sector Development Grant for the Roads Rehabilitation. Expenditure in the department will mainly be incurred on; Routine maintenance of the District roads (Road Gangs), Spot improvement, Periodic maintenance, rehabilitation of roads, staff salaries, repair of road plants and equipments.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481			
Length in Km. of rural roads rehabilitated	0	0	8
No of bottle necks removed from CARs	0	0	5
Length in Km of District roads routinely maintained	334	302	350
Length in Km of District roads periodically maintained	32	24	8
No. of bridges maintained	0	0	3
Function Cost (US\$ '000)	1,171,725	753,040	878,999
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	26,957	11,156	24,706
Cost of Workplan (US\$ '000):	1,198,682	764,196	903,705

2015/16 Physical Performance up to March

Notable outputs were; 306 Kilometers of road routinely maintained, Rehabilitated Kibamba - Kabogota (7.5Kms), Buluima- Byebege road (5,5 Kms), Periodically maintained 24 Kilometers of Pakanyi-Nyakarongo road, Repaired

Vote: 534 Masindi District

Workplan 7a: Roads and Engineering

road plants and vehicles and Rehabilitated Ibaralibi- Alimugonza 24Kms Road.

Planned Outputs for 2016/17

350 Kilometers of road routinely maintained, Periodic maintenance of 8Kms ,Spot improvement of 3 areas ,Rehabilitation of Birizi-Kilanyi road 8Km , Repaired 5 Plants,15 vehicles 60 motocyces and stationary plants.

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

Constructon of Access Roads in the Subcunty of Pakanyi, under CAIIP

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

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

Most of the equipment is aged. Oprators 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 the required Kilometres.

Workplan 7b: Water

(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>	49,070	21,094	88,226
District Unconditional Grant (Wage)	45,831	18,141	45,720
Multi-Sectoral Transfers to LLGs		545	172
Sector Conditional Grant (Non-Wage)	0	0	42,333
Support Services Conditional Grant (Non-Wage)	3,239	2,408	
<i>Development Revenues</i>	489,503	484,003	251,921
Development Grant	467,503	467,503	229,921
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	538,572	505,097	340,146
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	71,070	35,134	88,226
Wage	45,831	17,616	45,720
Non Wage	25,239	17,519	42,505
<i>Development Expenditure</i>	467,503	320,396	251,921
Domestic Development	467,503	320,396	251,921
Donor Development	0	0	0
Total Expenditure	538,572	355,530	340,146

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter, the Sector had received up to 94% of its annual budget. There was over performance in the department since the domestic development for rural water was released at 100%. The cumulative expenditure was 66% of the annual budget and 70% of the releases. The low expenditure is attributed to unfinished works that had been planned to be executed in quarter four.

Vote: 534 Masindi District

Workplan 7b: Water

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/2017, the resource envelope is anticipated to decrease by 36.8%. The decrease in funding is due to decline in the capital development grant.. Expenditure will be as follows; 13.4% on salaries, 13.2% on software activities, 60.9% on hardware/capital development activities, 5.3% on Camera and transport equipment and 7.2% will be spent on office operations.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0981			
No. of supervision visits during and after construction	42	42	21
No. of water points tested for quality	5	4	4
No. of District Water Supply and Sanitation Coordination Meetings	5	3	5
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of sources tested for water quality	5	4	4
No. of water points rehabilitated	0	0	5
% of rural water point sources functional (Shallow Wells)	90	90	88
No. of water and Sanitation promotional events undertaken	680	396	621
No. of water user committees formed.	42	42	21
No. of Water User Committee members trained	294	224	147
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	294	224	0
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	680	359	621
No. of public latrines in RGCs and public places	0	0	1
No. of springs protected	5	5	11
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	31	31	0
No. of deep boreholes drilled (hand pump, motorised)	1	1	4
No. of deep boreholes rehabilitated	0	0	5
Function Cost (UShs '000)	538,573	355,530	340,146
Cost of Workplan (UShs '000):	538,573	355,530	340,146

2015/16 Physical Performance up to March

The following outputs were achieved by end of quarter three; 176 advocacy meetings carried out, Drilling and installation of 4 deep wells, construction and installation of 17 motorized shallow wells, construction and installation of 15 hand dug shallow wells. Other output achieved were; held 3 District Water & Sanitation Coordination Committee meeting, 30 Water User Committees trained, Community mobilization, sensitization and follow ups carried out, and Sanitation week activities were marked.

Further to the above, most of the retention fees were paid after the expiry of defects liability period.

Planned Outputs for 2016/17

4 boreholes drilled and installed, 11 springs protected, 5 boreholes rehabilitated, home improvement campaigns carried

Vote: 534 Masindi District

Workplan 7b: Water

out in 2 parishes of Kitamba and Ntooma, Sanitation week comemoration activities done and drama shows conducted in all the five Sub Counties of Masindi.

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

Borehole drilling, Borehole rehabilitation and spring protection in selected communities of Budongo, Pakanyi and Bwijanga 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

The budget allocation to the sector continues to reduce, in the Year 2016/2017 the allocation, has significantly reduced 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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	239,945	121,840	256,541
District Unconditional Grant (Non-Wage)	31,492	22,304	29,932
District Unconditional Grant (Wage)	158,198	81,119	157,818
Locally Raised Revenues	30,932	6,007	34,352
Multi-Sectoral Transfers to LLGs	3,446	502	28,459
Sector Conditional Grant (Non-Wage)	15,877	11,908	5,981
<i>Development Revenues</i>		0	76,891
District Discretionary Development Equalization Gran		0	28,960
Multi-Sectoral Transfers to LLGs		0	47,931
Total Revenues	239,945	121,840	333,432
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	239,945	119,433	256,541
Wage	158,198	81,119	157,818
Non Wage	81,747	38,314	98,724
<i>Development Expenditure</i>	0	0	76,891
Domestic Development	0	0	76,891
Donor Development	0	0	0
Total Expenditure	239,945	119,433	333,432

2015/16 Revenue and Expenditure Performance up to March

By the end of the third quarter, a cumulative outturn of 51% had been received against the annual budget. The short fall

Vote: 534 Masindi District

Workplan 8: Natural Resources

in receipts was attributed to local revenue and inadequate release under District un conditional grant – Wage as recruitment of staff had not yet done. On expenditure, the sector had only spent 50% of the it's annual budget, mainly on wages 51% and non wage recurrent 47%

Department Revenue and Expenditure Allocations Plans for 2016/17

An increase of 39% in the resource envelope is anticipated in the FY 2016/2017. The increase is mainly due to increased Local Revenue and Discretionary Development Equilisation grant. Expenditure areas, will mainly be on Staff salaries, tree planting and maintainance, training of communities and awareness compaigns, compliance surveys and inpections and lands management and administration issues.

(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)	10	8	10
Number of people (Men and Women) participating in tree planting days	300	183	300
No. of Agro forestry Demonstrations	1	0	0
No. of community members trained (Men and Women) in forestry management	60	116	0
No. of monitoring and compliance surveys/inspections undertaken	16	12	16
No. of Water Shed Management Committees formulated	4	2	4
No. of monitoring and compliance surveys undertaken	0	3	4
No. of new land disputes settled within FY	36	26	20
Function Cost (UShs '000)	239,945	119,433	333,432
Cost of Workplan (UShs '000):	239,945	119,433	333,432

2015/16 Physical Performance up to March

Major out puts delivered in the quarter were; 122,700 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, 35 Land disputes settled and opened, 15 land boundaries of disputed land. Physical planning activities for kijunjubwa trading centre on going, and 5 Physical Planning Committee meetings held

Planned Outputs for 2016/17

Planned developments, local forest reserve maintained, trees planted witin communities, community forests managed, land owners supported to register land, land dusputes settled and environmental compliance surveys conducted , wetland managent promoted institution lands surveyed and title certificates acquired planned trading centres

(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 unattended to.

Vote: 534 Masindi District

Workplan 8: Natural Resources

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 some resources and rendering it hard for the district to control.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	634,152	248,617	732,415
District Unconditional Grant (Non-Wage)	16,678	9,942	14,461
District Unconditional Grant (Wage)	110,298	52,435	110,032
Locally Raised Revenues	13,809	12,400	19,809
Multi-Sectoral Transfers to LLGs	21,213	6,912	154,015
Other Transfers from Central Government	395,470	101,482	389,759
Sector Conditional Grant (Non-Wage)	44,955	33,715	44,339
Unspent balances – Other Government Transfers	31,731	31,731	
<i>Development Revenues</i>	21,803	17,528	91,335
District Discretionary Development Equalization Grant	16,027	16,027	25,000
Donor Funding		0	18,442
Multi-Sectoral Transfers to LLGs	5,775	1,500	43,545
Transitional Development Grant		0	4,348
Total Revenues	655,955	266,144	823,750
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	634,152	248,617	732,415
Wage	110,298	52,435	110,032
Non Wage	523,855	196,182	622,383
<i>Development Expenditure</i>	21,803	1,507	91,335
Domestic Development	21,803	1,507	72,893
Donor Development	0	0	18,442
Total Expenditure	655,955	250,123	823,750

2015/16 Revenue and Expenditure Performance up to March

By the end of the third quarter, the Sector had registered 41% receipts performance against its annual budget. The poor performance in receipts was attributed to non release of Youth Program funds under other government transfers as the Youth groups had not yet submitted proposals for funding and wage as recruitment of staff had not yet been done. The Sector spent 38% against total annual budget. Expenditure was mainly incurred on recurrent expenditure. Low expenditure was as result of non transfer of CDD funds to groups as their proposals were still being appraised.

Department Revenue and Expenditure Allocations Plans for 2016/17

The over all Community budget for the F/Y 2016/2017 was increased by 26% while Domestic development was increased by 234% and this was due to the introduction of the Discretionary Development Equalization grant as a

Vote: 534 Masindi District

Workplan 9: Community Based Services

source of fund to the sector, increased Donor funding and Multi-sectorial transfers. Recurrent revenues increased by 15%. The department expects to spend 88.7% on recurrent expenditures which constitutes 15% wage and 85% on Non wage.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	80	60	120
No. of Active Community Development Workers	5	5	5
No. FAL Learners Trained	1500	1500	50
No. of children cases (Juveniles) handled and settled	60	15	60
No. of Youth councils supported	1	1	1
No. of assisted aids supplied to disabled and elderly community	0	1	1
No. of women councils supported	1	1	1
Function Cost (US\$ '000)	655,955	250,123	823,750
Cost of Workplan (US\$ '000):	655,955	250,123	823,750

2015/16 Physical Performance up to March

Major outputs delivered by the sector included; 73 Juveniles resettled, 938 family disputes settled, 26 workplaces inspected, 5 CDOS facilitated to carry out community mobilization and community sensitization meeting, 138 CBOs registered and Kept custody of 40 juveniles at Ihungu Remand Home.

Planned Outputs for 2016/17

Renovation of Probation office, 60 Juveniles resettled to their families, 2000 family disputes settled, 60 Labour disputes settled, 20 work places inspected, CBO registered, CDO facilitated to carry out community mobilization and sensitization, Youth groups formed and facilitated, FAL classes supported. Procurement of food stuff for Juveniles at Ihungu Remand Home, Renovation of Remand home, commemoration of established days and Paying Remand Home arrears.

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

The Department will receive funds from UNICEF worth 18,442,000=to be used in community mobilisation to disseminate and popularise the National Strategic Child Marriage to stake holders at Subcounty.

(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 turn up on community meetings is low 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.

3. The department does not have a vehicle

The department faces challenge in carrying out support supervision and Community Development Officers do not have functional motorcycles at Sub-counties.

Vote: 534 Masindi District

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>	244,945	131,228	274,633
District Unconditional Grant (Non-Wage)	30,409	20,590	39,565
District Unconditional Grant (Wage)	65,237	28,247	75,195
Locally Raised Revenues	41,838	16,200	41,839
Multi-Sectoral Transfers to LLGs	100,800	61,240	118,034
Support Services Conditional Grant (Non-Wage)	6,660	4,951	
<i>Development Revenues</i>	58,901	18,641	64,256
District Discretionary Development Equalization Gran	8,017	8,017	14,212
Donor Funding	48,000	0	48,000
Multi-Sectoral Transfers to LLGs	1,723	9,463	2,044
Unspent balances – Conditional Grants	1,160	1,160	
Total Revenues	303,846	149,869	338,889
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	244,945	123,747	274,633
Wage	65,237	28,247	75,195
Non Wage	179,708	95,500	199,438
<i>Development Expenditure</i>	58,901	8,829	64,256
Domestic Development	10,901	8,829	16,256
Donor Development	48,000	0	48,000
Total Expenditure	303,846	132,576	338,889

2015/16 Revenue and Expenditure Performance up to March

The Department's cumulative receipts stood at 49% against the annual planned receipts. The underperformance was as a result of merger Unconditional Grant wage that could not be released as recruitment was not done. In terms of expenditure, 44% against annual Budget was spent by close of quarter three. Poor performance/under expenditure was due the delay by the contractors in execution of capital investment projects.

Department Revenue and Expenditure Allocations Plans for 2016/17

The proposed budget for FY 2016/2017 reflects an 11.5% increase as compared to FY 2015/2016. The increase in the resource envelope is due to increased resource allocation by the LLGs and the new funding under DDEG. Expenditure will be incurred on; Salaries, staff allowances, Production of Mandatory documents, Monitoring of Government programs, backstopping of staff and Office consumables.

(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: 1383			
No of qualified staff in the Unit	7	4	7
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	303,846	132,576	338,889
Cost of Workplan (UShs '000):	303,846	132,576	338,889

Vote: 534 Masindi District

Workplan 10: Planning

2015/16 Physical Performance up to March

The major Physical performance highlights/achievements were; 3 Quarterly reports prepared, 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 (Draft performance Form B and Quarterly progress reports). Others were mentored staff on the preparation of OBT reports.

Planned Outputs for 2016/17

The following are the major out puts planned to be delivered in the FY 2016/2017:- Mandatory documents prepared, all Projects Monitored, Planning Unit staff appraised, Updated District stastical abstract, 12 District Technical Planning Committee meetings held, LLGs Staff and Heads of Department mentored in planning and budgeting, Data collected and analyzed, staff salaries paid and vital statistics disseminated.

(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 March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	75,786	41,717	72,998
District Unconditional Grant (Non-Wage)	11,988	8,769	14,821
District Unconditional Grant (Wage)	43,526	21,448	43,421
Locally Raised Revenues	14,756	7,400	14,756
Support Services Conditional Grant (Non-Wage)	5,516	4,100	
<i>Development Revenues</i>		0	13,911
District Discretionary Development Equalization Gran		0	11,253
Multi-Sectoral Transfers to LLGs		0	2,657

Vote: 534 Masindi District

Workplan 11: Internal Audit

Total Revenues	75,786	41,717	86,909
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	75,786	38,955	72,998
Wage	43,526	21,448	43,421
Non Wage	32,260	17,507	29,577
<i>Development Expenditure</i>	0	0	13,911
Domestic Development	0	0	13,911
Donor Development	0	0	0
Total Expenditure	75,786	38,955	86,909

2015/16 Revenue and Expenditure Performance up to March

Receipts performance by close of quarter three stood at 55% of the annual planned budget. Low receipts performance arose as a result of the sectors' dependence on local revenue. On the other hand, the sectors' expenditure stood at 51% of the annual budget. Expenditure was mainly incurred on wage(65%) and Non wage (91%) for the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department's budget for FY 2016/2017 has increased by 14.7% as compared to FY 2015/2016. The increase in the resource envelope is due to the District Discretionary Development Equalisation Grant allocation to the department. Expenditure in the FY will mainly be incurred on; Production of quarterly and special Audit reports, Value for money Audits, Staff salaries, Monitoring of government projects/programs and Enforcement of Compliance to existing Laws, Regulations, Guidelines and Standing instructions issued from time to time.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	132	72	132
Date of submitting Quaterly Internal Audit Reports	15/07/15	29/01/2016	
Function Cost (UShs '000)	75,786	38,955	86,909
Cost of Workplan (UShs '000):	75,786	38,955	86,909

2015/16 Physical Performance up to March

3 Quarterly Statutory audit reports prepared, 5 LLGs Audited, 11 district sectors audited, 69 PE accountabilities verified, 23 Health facilities quarterly accountabilities verified and 7 Government aided Secondary Schools audited.

Planned Outputs for 2016/17

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, 7 secondary schools audited twice in a year & audit reports produced and any special Investigations will be Conducted & reports produced as occasions demand.

(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

Vote: 534 Masindi District

Workplan 11: Internal Audit

The department entirely 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 emergency 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.