

Vote: 535 Mayuge 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

Mayuge District

MoFPED

Signed on Date: _____

Signed on Date: _____

Vote: 535 Mayuge 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: 535 Mayuge 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: 535 Mayuge District

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	697,654	405,339	649,855
2a. Discretionary Government Transfers	3,054,713	1,946,118	3,597,755
2b. Conditional Government Transfers	20,746,633	15,094,676	23,433,958
2c. Other Government Transfers	1,966,946	551,862	907,551
3. Local Development Grant		792,160	0
4. Donor Funding	1,436,544	630,263	4,804,500
Total Revenues	27,902,489	19,420,418	33,393,618

Planned Revenues for 2016/17

The Performance Contract FY 2016/17 was prepared in line with the new public financial management Act 2015. This year's Budget registered a 20% increment compared to the previous FY. The increment is majorly attributed to among others, the new voucher project which will support the needy mothers, the new UNCIEF support to birth and death registration, the increment in the youth livelihood programme and also teachers salaries which was enhanced by 15%. However, much as the budget witnessed a

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,145,610	781,261	2,117,305
2 Finance	548,413	489,288	618,451
3 Statutory Bodies	2,026,475	759,508	675,322
4 Production and Marketing	1,237,710	446,552	844,129
5 Health	3,693,775	2,688,740	7,830,965
6 Education	15,938,291	11,373,423	17,297,017
7a Roads and Engineering	1,291,157	707,874	1,201,104
7b Water	797,899	465,859	738,824
8 Natural Resources	281,326	129,785	167,969
9 Community Based Services	727,476	337,591	1,345,744
10 Planning	140,897	102,423	483,405
11 Internal Audit	73,460	54,725	73,383
Grand Total	27,902,489	18,337,030	33,393,618
	<i>Wage Rec't:</i>	15,009,933	11,214,272
	<i>Non Wage Rec't:</i>	8,187,657	7,572,974
	<i>Domestic Dev't</i>	3,268,354	2,744,318
	<i>Donor Dev't</i>	1,436,544	4,804,500

Planned Expenditures for 2016/17

For the revenue forecast FY 2016/17, the District intends to target, maintenance of roads, improved water coverage targeting specifically the Landing sites through construction of boreholes and increased sensitisation in area of hygiene and sanitation. Then lastly the district will also focus on improving Education and health services through construction of classrooms, construct staff houses for health workers and teachers.

Vote: 535 Mayuge District

Executive Summary

Vote: 535 Mayuge District

A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	697,654	405,339	649,855
Application Fees	11,083	0	
Market/Gate Charges	104,425	104,996	93,014
Locally Raised Revenues		0	23,850
Local Service Tax	82,723	127,769	139,109
Local Government Hotel Tax	3,200	580	4,000
Liquor licences	1,600	0	2,195
Land Fees	13,500	11,192	6,500
Ground rent	1,250	520	5,000
Fish movement permits	17,589	4,086	
Occupational Permits	29,163	1,320	23,085
Business licences	103,563	52,590	78,985
Agency Fees		0	28,725
Animal & Crop Husbandry related levies	17,244	1,661	14,994
Advertisements/Billboards	500	0	800
Surcharge and Fines	4,600	0	
Sand and stone	40,091	17,309	
Plan Approval	500	0	
Others	75,545	40,861	
Cess on produce	31,400	0	
Agency fees	28,725	17,702	
Rentals	23,419	0	
Cess on produce		0	27,320
Park Fees	51,944	13,692	37,519
Property related Duties/Fees	7,691	2,769	8,710
Public Health Licences	20,870	0	6,950
Quarry Charges		0	26,554
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,049	1,904	2,649
Registration of Businesses	19,980	6,387	20,815
Rent & Rates from private entities		0	23,419
Advance Recoveries	5,000	0	5,000
Other Fees and Charges		0	70,663
2a. Discretionary Government Transfers	3,054,713	2,406,532	3,597,755
District Discretionary Development Equalization Grant	792,160	792,160	521,104
Urban Unconditional Grant (Non-Wage)	67,424	48,732	122,541
Urban Discretionary Development Equalization Grant	0	0	58,918
District Unconditional Grant (Wage)	1,316,564	919,550	1,507,131
District Unconditional Grant (Non-Wage)	735,292	536,093	1,061,106
Urban Unconditional Grant (Wage)	143,273	109,996	326,956
2b. Conditional Government Transfers	20,746,633	15,425,177	23,433,958
Gratuity for Local Governments		0	180,533
Development Grant	1,518,089	1,496,610	1,168,100
Transitional Development Grant	22,000	16,500	56,348

Vote: 535 Mayuge District

A. Revenue Performance and Plans

Support Services Conditional Grant (Non-Wage)	704,224	480,054	
Sector Conditional Grant (Wage)	13,314,753	10,168,600	16,603,934
Sector Conditional Grant (Non-Wage)	3,808,026	2,573,643	4,939,608
Pension for Local Governments	1,379,541	689,770	462,549
General Public Service Pension Arrears (Budgeting)		0	22,886
2c. Other Government Transfers	1,966,946	541,930	907,551
Youth Livelihood Programme (YLP)	325,106	6,917	
CAIIP to Works	40,000	0	
UWEP (Uganda Women Entrepreneurship Grant)		0	118,402
Roads maintenance (URF)	983,929	521,089	
Support to PLE	17,911	13,924	17,911
Unspent balances – UnConditional Grants		0	520
Youth Livelihood Programme		0	770,718
CAIIP to Production	600,000	0	
4. Donor Funding	1,436,544	630,263	4,804,500
Busoga Forest Company	20,000	0	
WHO	290,000	246,946	
Global Fund		22,085	
PACE	5,000	950	20,000
Sight savers	94,517	57,049	94,517
BDR		0	170,000
GAVI	100,000	41,672	100,000
GBV (Irish Aid)		0	29,724
Irish Aid (Support to Gender Based Violence Project)	29,724	6,902	
Kakira Sugar Works	40,000	0	
Mayuge Sugar Industries	20,000	0	
NFA	20,000	0	
NTD	120,000	95,986	
NTD (Neglected Tropical Diseases)		0	120,000
SDS	497,303	147,947	200,000
UAC	40,000	0	
UAC (Uganda Aids Commission)		0	40,000
URHVP(Uganda Reproductive health Voucher Project)		0	3,580,259
WHO (World Health Organisation)		0	290,000
UNICEF	160,000	10,725	160,000
Total Revenues	27,902,489	19,409,241	33,393,618

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The District projected a reduction in the growth of locally raised revenues because after comparing the actual local revenues received by the end of third quarter FY 2016-17. It was observed that the district had realised only 22% of the budget. Despite a lot of efforts put on the local revenue mobilization there were hindering factors like the natural resource ordinance much as it was gazetted, it has remained on the shelves. When the District tried to implement there was a lot of resistance a

(ii) Central Government Transfers

Most conditional government transfer for the FY 2016/17 has not changed much from that of FY 2015/16 with the exception of the District Discretionary grant which registered a 34% decline. The wage component also registered a slight increment especially to cater for the 15% rise in teachers wage.

(iii) Donor Funding

The estimated figures under this line is projected to increase by over 200%, This is attributed to the new voucher project which will

Vote: 535 Mayuge District

A. Revenue Performance and Plans

support needy mothers in accessing health care services. Despite the increase, we observe that some perennial development partners under the umbrella (USAID) who include SDS, STAR EC have phased out.

Vote: 535 Mayuge 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>	1,049,498	693,718	1,953,566
District Unconditional Grant (Non-Wage)	130,331	126,989	157,025
District Unconditional Grant (Wage)	477,814	272,998	473,941
General Public Service Pension Arrears (Budgeting)		0	22,886
Gratuity for Local Governments		0	180,533
Locally Raised Revenues	72,420	115,662	73,954
Multi-Sectoral Transfers to LLGs	351,790	153,121	582,678
Pension for Local Governments		0	462,549
Support Services Conditional Grant (Non-Wage)	17,144	24,947	
<i>Development Revenues</i>	96,111	109,031	163,739
District Discretionary Development Equalization Grant	66,455	62,977	18,471
District Unconditional Grant (Non-Wage)		0	30,209
Multi-Sectoral Transfers to LLGs	29,657	46,054	85,059
Transitional Development Grant		0	30,000
Total Revenues	1,145,610	802,748	2,117,305
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,016,498	693,347	1,953,566
Wage	621,086	328,330	800,897
Non Wage	395,412	365,017	1,152,669
<i>Development Expenditure</i>	129,111	87,914	163,739
Domestic Development	129,111	87,914	163,739
Donor Development	0	0	0
Total Expenditure	1,145,610	781,261	2,117,305

2015/16 Revenue and Expenditure Performance up to March

By end of quarter three 2015-16, the department received 70% against the budget and 90% for the quarter under review. The overall expenditure stood at 81%. This indicated high absorb capacity by the department. Department was left with shs 21,487,000 as unspent. Find attached reconciled bank statement for easy reference.

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental revenue estimate for FY 2016/17 greatly increased by 86% and this is majorly attributed to transfer of pension and gratuity component from statutory bodies to this department. Further, multisectional item also produced upward trend and this is inclined to the creation of MagamagaTown council which stretched the wage component. With regard to expenditure, the department will emphasise Coordination and monitoring of public policies and programs, as well as mobilization of the population for development, Increase the human capital investment through capacity building.

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 535 Mayuge District

Workplan 1a: Administration

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381			
No. (and type) of capacity building sessions undertaken	153	9	2
Availability and implementation of LG capacity building policy and plan	yes	yes	yes
No. of monitoring visits conducted		0	4
No. of monitoring reports generated		0	4
No. of computers, printers and sets of office furniture purchased		0	1
	Function Cost (UShs '000)	1,145,610	781,261
	Cost of Workplan (UShs '000):	1,145,610	781,261

2015/16 Physical Performance up to March

Facilitated Officers to celebrate Independency day, Africa day for public service celebrations ,Water Bills paid . Also as routine the department supervised and montored staff in LLGs.facilitated CAOs movements, paid money for security officials,, paid for the cleaning of places of convenience, paid for stationery,

Planned Outputs for 2016/17

The department being a service related department will basically be in cordination by Monitoring and Evaluating of all programs, strenghening efficiency effectiveness and economic delivery of services of the projects that make a contribution towards social economic transformation and prosperity for all like OWC, CDD, Health, SACCOs,Roads,UPE and USE, Implementation of Government programs and Lawful decisions of the District Council, Repair and Renovation of assets.

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

construction of staff houses at Kityerera HCIV and Malongo HCIII by GAVI, routine maintance of our access roads by Madhivan group of companies and provision various health related activities on HIV/AIDS by various NGOs in the district among others

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

1. inadquate resources

the department finds it hard to realize the targeted resources at times due to policy changes, politics both local and national though the district has come up with laws like the natural resources ordinance enforcing it has become a problem.

2. understaffing

the department has limited staff at the sub counties ie parish chiefs who in this case are instrumental in collecting local revenue

3. lack of permanent office blocks for some sub county administration

these are new sub counties which were created 4 years back and given the current resource envolpe for the department we can't put up office blocks for those sub counties like, Busakira ,Mpungwe, Jaguzi, Wairasa and Bukabooli sub counties

Workplan 2: Finance

Vote: 535 Mayuge District

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	537,979	489,195	608,989
District Unconditional Grant (Non-Wage)	88,836	136,327	113,424
District Unconditional Grant (Wage)	95,512	106,904	130,077
Locally Raised Revenues	49,363	62,732	35,451
Multi-Sectoral Transfers to LLGs	301,467	182,514	330,037
Support Services Conditional Grant (Non-Wage)	2,800	719	
<i>Development Revenues</i>	10,435	222	9,462
District Discretionary Development Equalization Grant		0	6,000
Multi-Sectoral Transfers to LLGs	10,435	222	3,462
Total Revenues	548,413	489,417	618,451
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	537,979	489,065	608,989
Wage	95,512	143,306	130,077
Non Wage	442,466	345,760	478,913
<i>Development Expenditure</i>	10,435	222	9,462
Domestic Development	10,435	222	9,462
Donor Development	0	0	0
Total Expenditure	548,413	489,288	618,451

2015/16 Revenue and Expenditure Performance up to March

By end of quarter three 2015-16, the department received 89% against the budget and 111% for the quarter under review. This high performance is attributed to funds which were remitted back to bank of Uganda after they had been sent erroneously. By close of this current quarter shs 129,000 remained unspent. See attached bank reconciliation.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Finance sector revenue estimate for the FY 2016/17 represents a 10% increase from FY2015/16 and this is basically attributed to the re-allocation from lower local governments and the wage increment arising from the newly created Magamaga Town council. In regard to expenditure the department will focus on its core objective of mobilization, management and accounting for the use of public resources to facilitate the delivery of quality services and in this case, efforts will mainly target to increase Local revenue collections in the district.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1481 Financial Management and Accountability(LG)

Vote: 535 Mayuge District

Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	31/07/2015	31/07/2015	30/07/2016
Value of LG service tax collection	82723092	81756830	111500000
Value of Hotel Tax Collected	3200000	3730000	33500000
Value of Other Local Revenue Collections	605600908	155173431	42068826
Date of Approval of the Annual Workplan to the Council	28/02/2015	28/02/2016	31/05/2016
Date for presenting draft Budget and Annual workplan to the Council	15/04/2015	15/04/2015	
Date for submitting annual LG final accounts to Auditor General	30/09/2015	31/08/2016	30/08/2016
	Function Cost (UShs '000)	548,413	489,288
	Cost of Workplan (UShs '000):	548,413	489,288

2015/16 Physical Performance up to March

URA returns made, Budget speech prepared and presented, Accounts staff monitored and mentored, Final accounts prepared and submitted to office of the auditor general, Kilometrage allowance paid to staff.

Planned Outputs for 2016/17

Preparation of required documents(Final Accounts, Budget, LRE plan, Monthly/Quarterly financial reports),conduct Monitoring of projects, Repair of Equipment and assets (derpatmental vehicle).

(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. Tax evasion

The district always budgets to collect funds from various sources however, the practise of tax evasion is rampant especially at night and over the weekend by timber,charcoal,and fish traders. This has contributed to revenue collection short

2. Lack of water transport

The district has no water transport vessel for revenue enforcement on the waters forexample, efforts to monitor and enforce FMP for fish, charcaol and timber exported to kenya is limited. As aresult the district fails to collect revenues from those source

3.

Workplan 3: Statutory Bodies

(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:			
Recurrent Revenues	646,935	378,862	675,322

Vote: 535 Mayuge District

Workplan 3: Statutory Bodies

District Unconditional Grant (Non-Wage)	116,625	33,479	283,150
District Unconditional Grant (Wage)	165,485	151,290	198,790
Locally Raised Revenues	64,804	29,750	103,034
Multi-Sectoral Transfers to LLGs	88,288	45,031	90,348
Other Transfers from Central Government		10,400	
Support Services Conditional Grant (Non-Wage)	211,733	108,911	
Total Revenues	646,935	378,862	675,322

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	2,026,475	759,508	675,322
Wage	400,829	167,943	33,305
Non Wage	1,625,646	591,565	642,017
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	2,026,475	759,508	675,322

2015/16 Revenue and Expenditure Performance up to March

By end of quarter three 2015-16, the department received 53% against the budget and 21% for the quarter under review. 0% is observed under PAF item because the grant was prioritised for printing of payslips. As regards the expenditure, shs (42%) of the revenues was unspent and this is attributed to funds for payment of gratuity and pension. The district continues to face a very serious challenge of bureaucracy at ministry of public service, files take long to be approved in this ministry and therefore funds remain unexpended which transforms into low absorb capacity for the department.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Revenue estimate for statutory bodies increased by 10% from the previous FY. Over the Plan period, the sector will focus on the following areas in fulfilling its roles with the overall aim of promoting good governance to enhance sustainable growth and development: fighting corruption and improving compliance with accountability rules and regulations; providing effective council oversight, legislation, and District budget scrutiny. Other actors in this department like DSC will facilitate recruitment of staff to fill gaps in the district, also under the district land board the department will sensitize area land committees, ensure government land is surveyed, produce lease offers and ensure land titles are granted to the successful applicants.

(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	145	36	10
No. of Land board meetings	10	3	145
No. of Auditor Generals queries reviewed per LG	15	9	15
No. of LG PAC reports discussed by Council	7	3	7
Function Cost (US\$ '000)	2,026,475	759,508	675,322
Cost of Workplan (US\$ '000):	2,026,475	759,508	675,322

2015/16 Physical Performance up to March

One council meeting conducted, two Standing committee meetings, Three landboard meetings were held, three PAC

Vote: 535 Mayuge District

Workplan 3: Statutory Bodies

meetings conducted, Monitored government programmes, promoted staff, paid gratuity and pension to former staff

Planned Outputs for 2016/17

Under DSC the department will recruit staff for the gaps in the district, purchase filling cabins, also under the district land board the department will sensitise area land committees, ensure government land is surveyed, produce lease offers and ensure land titles are granted to the successful applicants and also conducting mandatory council meetings.

(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 adequate record keeping facilities

The department has few filling cabinets and this leaves most of the files just scattered in the office

2. Inadequate Seats

The council hall has a few standing seats as most of the seats have broken down. This causes delays in holding council sessions because the clerk to council has to solicit for chairs from around offices.

3.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	553,381	430,332	746,867
District Unconditional Grant (Non-Wage)	5,143	1,000	7,618
District Unconditional Grant (Wage)	156,200	23,247	
Locally Raised Revenues	2,858	0	2,772
Multi-Sectoral Transfers to LLGs	35,895	1,675	6,284
Sector Conditional Grant (Non-Wage)	66,843	50,529	84,536
Sector Conditional Grant (Wage)	286,443	350,940	645,657
Support Services Conditional Grant (Non-Wage)		2,942	
<i>Development Revenues</i>	684,329	62,850	97,262
Development Grant	84,329	62,850	82,262
District Discretionary Development Equalization Grant		0	15,000
Other Transfers from Central Government	600,000	0	
Total Revenues	1,237,710	493,182	844,129
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	553,381	426,554	746,867
Wage	442,643	374,186	645,657
Non Wage	110,738	52,368	101,210
<i>Development Expenditure</i>	684,329	19,998	97,262
Domestic Development	684,329	19,998	97,262
Donor Development	0	0	0
Total Expenditure	1,237,710	446,552	844,129

Vote: 535 Mayuge District

Workplan 4: Production and Marketing

2015/16 Revenue and Expenditure Performance up to March

By end of 3rd quarter 2015-16, the department received 40% against the budget and 35% for the quarter under review. 160% is noted on the item of Agric ext salaries because of the new staff that were recruited and accessed the pay roll but the IPF was not revised. The sector locally raised revenues continue to perform at 0% due to the fact that the district collection remain low. By end of quarter shs 46,623,000 remained on account See attached bank reconciliation

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental revenue estimate drastically reduced by over 47% as a result of the phasing out of CAIP project. Despite the reduction in the total budget, the sector posted an increase in the wage item which resulted from the recruitment of extension staff in all lower local governments. The sector aims to ensure sustainable and market-oriented production, food security and household incomes through the three subsectors, namely Crop, Animal and Fisheries Resources along side other actors who play complementary roles in the agricultural value chain like Operation wealth creation and other government agencies which include Uganda Coffee development authority (UCDA), NARO

(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
<i>Function: 0182 District Production Services</i>			
No. of Plant marketing facilities constructed	6	0	0
No. of livestock vaccinated	220500	1284	16000
No. of livestock by type undertaken in the slaughter slabs	8540	893	36
Quantity of fish harvested	7213	2710	84600
Number of anti vermin operations executed quarterly	36	30	32
No. of parishes receiving anti-vermin services	8	16	12
No. of tsetse traps deployed and maintained	285	492	600
<i>Function Cost (UShs '000)</i>	1,235,629	445,552	811,719
<i>Function: 0183 District Commercial Services</i>			

Vote: 535 Mayuge District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of awareness radio shows participated in	0	0	3
No of businesses assisted in business registration process	0	0	12
No. of enterprises linked to UNBS for product quality and standards	0	0	2
No. of producers or producer groups linked to market internationally through UEPB	0	0	2
No. of market information reports disseminated	0	0	4
No of cooperative groups supervised	0	6	52
No. of cooperative groups mobilised for registration		0	6
No. of cooperatives assisted in registration	0	0	6
No. of tourism promotion activities mainstreamed in district development plans	0	0	2
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	0	0	24
No. and name of new tourism sites identified	0	0	2
No. of opportunities identified for industrial development	0	0	3
No. of producer groups identified for collective value addition support	0	0	3
No. of value addition facilities in the district	0	0	6
No of awareness radio shows participated in	2	0	2
No. of trade sensitisation meetings organised at the district/Municipal Council	4	0	4
No of businesses inspected for compliance to the law	50	0	16
No of businesses issued with trade licenses	0	0	12
A report on the nature of value addition support existing and needed	no	No	yes
Function Cost (US\$ '000)	2,081	1,000	32,410
Cost of Workplan (US\$ '000):	1,237,710	446,552	844,129

2015/16 Physical Performance up to March

The department produced an annual work plan, and field officers made various trainings, agricultural statistics data collection and field visits for advice and consultations at the higher levels.

Planned Outputs for 2016/17

The planned outputs include physical and financial reports in addition to crop and livestock inputs distributed to farmer beneficiaries. The plan also includes recruitment of two other officers for magamaga town council coupled with a renewed effort to provide services for commercial development.

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

The non government and other organizations will mainly be involved in joint multistakeholder platforms and supplementation of commodity specific extension services.

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

1. Inadequate facilitation

Vote: 535 Mayuge District

Workplan 4: Production and Marketing

The department is challenged with a meagre budget for facilitating field extension by recruited staff.

2. Travel facilities

these include vehicles and motorcycles that are not in good conditions because they are old and insufficient

3. Inspection costs

Inspection of inputs is also challenging in that there is no clear coordination to ensure quality services. In addition the budget is not enough to ensure effective inspection and quality assurance.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	2,358,082	2,083,937	3,257,385
District Unconditional Grant (Non-Wage)	10,529	0	
Locally Raised Revenues	5,851	0	
Multi-Sectoral Transfers to LLGs	34,143	3,901	53,361
Sector Conditional Grant (Non-Wage)	478,899	359,174	527,803
Sector Conditional Grant (Wage)	1,780,516	1,686,383	2,676,222
Support Services Conditional Grant (Non-Wage)	48,144	34,479	
<i>Development Revenues</i>	1,335,693	663,833	4,573,580
Development Grant	28,105	28,105	0
Donor Funding	1,276,787	623,361	4,554,776
Multi-Sectoral Transfers to LLGs	30,801	12,367	18,803
Total Revenues	3,693,775	2,747,770	7,830,965
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,358,082	2,066,717	3,257,385
Wage	1,780,516	1,686,383	2,676,222
Non Wage	577,566	380,334	581,163
<i>Development Expenditure</i>	1,335,693	622,023	4,573,580
Domestic Development	58,906	18,674	18,803
Donor Development	1,276,787	603,349	4,554,776
Total Expenditure	3,693,775	2,688,740	7,830,965

2015/16 Revenue and Expenditure Performance up to March

By end of quarter the department had received 74% against the budget and 114% performance for the quarter under review. The department received 0 allocation under local revenues and this is basically attributed to the low local revenues collected. By end of this quarter shs 59,000,000 remained unspent. See bank reconciliation statements attached

Department Revenue and Expenditure Allocations Plans for 2016/17

The health sector revenue estimate for FY 2015/16 registered an increment of 108% from FY 2015/16 budget. This increment is inclined on the wage budget and the newly voucher project which is stating this current FY 2016-17. The Department will put emphasis on the provision of accessible and quality health care to all people in the District through delivery of promotive, preventive, curative, palliative and rehabilitative health care. The sector budget will be expended in the areas of management of health services, HIV/AIDS and TB, Reproductive health, Family Planning and Child survival, Maternal and Child health as well as Pay salaries for all health workers in the District.

Vote: 535 Mayuge District

Workplan 5: Health

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Number of outpatients that visited the NGO Basic health facilities	30000	24300	29898
No. and proportion of deliveries conducted in the NGO Basic health facilities	520	625	803
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	7300	1741	1723
Number of trained health workers in health centers	306	188	251
No of trained health related training sessions held.	0	0	10
Number of outpatients that visited the Govt. health facilities.	439196	226643	320417
Number of inpatients that visited the Govt. health facilities.	15275	4854	6615
No and proportion of deliveries conducted in the Govt. health facilities	9575	5804	8147
% age of approved posts filled with qualified health workers	70	0	84
No of children immunized with Pentavalent vaccine	18885	10863	14871
No of new standard pit latrines constructed in a village	0	0	1
No of healthcentres rehabilitated	5	0	
No of staff houses constructed	1	0	0
No of OPD and other wards constructed	1	0	0
Function Cost (US\$ '000)	3,693,775	2,688,740	3,832,766
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	167,899
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	3,830,299
Cost of Workplan (US\$ '000):	3,693,775	2,688,740	7,830,965

2015/16 Physical Performance up to March

Salary paid to health workers, Home based care visits conducted, HCT and PMTCT outreaches conducted in the district, Safe male circumcision sessions conducted in the district, Immunization outreaches conducted in the district, Disease surveillance conducted in the district, Drug inspections conducted, stationery procured, Integrated Support supervisions conducted, HMIS data collected and reports compiled follow up of malnourished children in lower health units conducted, school health activity in lower health units facilitated, Uganda National Immunisation (UNEP) outreaches facilitated, Palliative care activity in lower health units facilitated, Reproductive health activity facilitated, Payment of wages to health workers, Schools health talk shows conducted in all education institutions in the district, Integrated Support supervisions conducted, HMIS data collected and reports compiled, maintenance and servicing of vehicles, bicycles and motorcycles, and payment of electricity bills.

Planned Outputs for 2016/17

The department expects to have all staff salaries paid, functional vehicles, improved staff accommodation, improved coordination with partners, Children immunised especially those in the hard to reach areas, HIV/AIDS services provided, general OPD services provided. Staff capacity development, Conduct Outreaches, Promote hygiene and sanitation, Infrastructure construction and maintenance (staff house, OPD, Wards, VIP), Support supervision and monitoring.

Vote: 535 Mayuge District

Workplan 5: Health

(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 and encroachment on HF land

The department has only one functional and old pick up that is used. This has led to limited supervision and monitoring which is very crucial in improving service delivery. Encroachment on HF is also serious challenge as most land has not been surveyed

2. Inadequate Staffing

There is heavy workload for example some health centers are manned by one staff consequently this affects the quality of services. This is worsened by low retention of medical officers who leave the district for green pastures.

3. Non release of unconditional grant

Despite efforts by the District to allocate some local revenue to this department, realising actual releases remains a big challenge. This reflects the continuous low prioritization of the department.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	14,986,887	10,606,889	16,779,549
District Unconditional Grant (Non-Wage)	62,461	23,010	26,373
District Unconditional Grant (Wage)	57,535	52,017	271,128
Locally Raised Revenues	34,707	20,490	9,597
Multi-Sectoral Transfers to LLGs	1,106	0	1,297
Other Transfers from Central Government	17,911	3,524	17,911
Sector Conditional Grant (Non-Wage)	3,171,188	2,095,619	3,171,188
Sector Conditional Grant (Wage)	11,247,794	8,131,277	13,282,055
Support Services Conditional Grant (Non-Wage)	394,184	280,953	
<i>Development Revenues</i>	951,404	960,113	517,469
Development Grant	733,297	733,297	434,857
District Discretionary Development Equalization Grant	118,200	104,448	
Multi-Sectoral Transfers to LLGs	99,907	122,368	82,611
Total Revenues	15,938,291	11,567,002	17,297,017
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	14,986,887	10,594,871	16,779,549
Wage	11,305,330	8,183,293	13,553,183
Non Wage	3,681,557	2,411,578	3,226,366
<i>Development Expenditure</i>	951,404	778,553	517,469
Domestic Development	951,404	778,553	517,469
Donor Development	0	0	0
Total Expenditure	15,938,291	11,373,423	17,297,017

2015/16 Revenue and Expenditure Performance up to March

By end of quarter the department had received 73% against the budget and 105% performance for the quarter under

Vote: 535 Mayuge District

Workplan 6: Education

review. The underperformance is reflected in the District non wage and multisectoral transfer recurrent; this is attributed to low prioritisation by LLGs. By end of this quarter sh193,561,000. O/W 30,000,000 is for construction of classroom under LGMSD remained unspent. See bank reconciliation statements attached

Department Revenue and Expenditure Allocations Plans for 2016/17

The Education sector revenue forecast for FY2016/17 from the different sources reflects a slight increase of 9% and this is attributed to the increase in wages of primary and secondary teachers as well as the increase in the secondary capitation due to the increment in enrollment. Out of this budget, 75% will be spent on staff salary (primary teachers, Secondary staff, tertiary staff and District Education staff). With respect expenditure 05 New classroom blocks will be constructed.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	105384	115506	105384
No. of student drop-outs	3000	2250	3000
No. of Students passing in grade one	400	430	500
No. of pupils sitting PLE	9500	9090	9000
No. of classrooms constructed in UPE	08	4	6
No. of classrooms rehabilitated in UPE	02	0	0
No. of latrine stances constructed	20	20	20
No. of primary schools receiving furniture	15	6	0
Function Cost (US\$ '000)	11,595,309	8,307,065	1,314,103
Function: 0782			
No. of students enrolled in USE	14151	14151	17230
No. of classrooms constructed in USE	4	0	1
Function Cost (US\$ '000)	3,882,710	2,532,822	2,065,288
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	12	17	17
No. of students in tertiary education	250	154	154
Function Cost (US\$ '000)	212,589	130,105	238,153
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	314	314	139
No. of secondary schools inspected in quarter	60	60	23
No. of tertiary institutions inspected in quarter	1	1	1
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	247,683	403,431	13,679,474
Cost of Workplan (US\$ '000):	15,938,291	11,373,423	17,297,017

2015/16 Physical Performance up to March

2 classroom bloc at Bwiwula p/s constructed, works for construction of 2 classroom block at Bute seed sch p/s on going, Constructio of 5 stancelined vip at Bukizibu p/s
2 classroom block at Buwanuka p/s, 2 classroom block constructed at namusenwa p/s

Planned Outputs for 2016/17

Vote: 535 Mayuge District

Workplan 6: Education

The sector will put a lot of emphasis on the construction of classrooms to improve on the pupil classroom ratio. This will also go along with efforts put on reduction of pupil latrine ratio to improve the sanitation by constructing 25 latrine stances on the selected primary schools.

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

None

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

1. Lack of transport

The department has no running vehicle making it difficult to carry out the routine inspection of schools and monitoring of projects

2. Difilement

This is often experienced in secondary schools and some primary schools who are difiled by men and teachers and this leads to challenge of retention and completion rates to be high.

3. Feeding in schools

Lack of feeding (Lunch) for pupils which greatly affects the learning the learning process. It is very hard to impart knowledge in a hungry person hence underperformance

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,145,924	570,389	1,087,016
District Unconditional Grant (Non-Wage)	19,185	0	
District Unconditional Grant (Wage)	65,642	39,729	51,940
Locally Raised Revenues	10,660	0	4,860
Multi-Sectoral Transfers to LLGs	26,507	9,571	18,190
Other Transfers from Central Government	1,023,929	521,089	
Sector Conditional Grant (Non-Wage)		0	1,012,026
<i>Development Revenues</i>	145,233	157,449	114,088
District Discretionary Development Equalization Gran	52,300	43,099	
District Unconditional Grant (Non-Wage)		0	18,227
Locally Raised Revenues		0	1,773
Multi-Sectoral Transfers to LLGs	92,933	114,350	94,088
Total Revenues	1,291,157	727,838	1,201,104
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,145,924	569,827	1,087,016
Wage	65,642	48,830	51,940
Non Wage	1,080,282	520,997	1,035,076
<i>Development Expenditure</i>	145,233	138,047	114,088
Domestic Development	145,233	138,047	114,088
Donor Development	0	0	0
Total Expenditure	1,291,157	707,874	1,201,104

Vote: 535 Mayuge District

Workplan 7a: Roads and Engineering

2015/16 Revenue and Expenditure Performance up to March

By end of quarter three 2015-16, the department received 56% against the budget and 73% for the quarter under review. The Underperformance is as a result of the non release of CAIP funds from the center. By end of quarter shs 562,000 remained unspent. O/W shs 19,964,896 is for construction of administration block. See attached bank reconciliation

Department Revenue and Expenditure Allocations Plans for 2016/17

The roads Sector revenue forecast reflects a slight drop variance from 2015/16 budget this was a result reduced funding under LGMSD programme and CAIP project. All the revenues will be received from the URF. Part of these funds will be spent on district roads, community access roads, urban roads and some portion will be for mechanical imprest and operational expenses including fuel for emergencies will take 4.5 % of the IPF.

(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 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	33	0	24
Length in Km of urban unpaved roads rehabilitated	6.1	2	0
Length in Km of Urban unpaved roads routinely maintained	0	0	5
Length in Km of District roads routinely maintained	156	0	155
Length in Km of District roads periodically maintained	45	35	40
Function Cost (UShs '000)	1,291,157	707,874	1,201,104
Cost of Workplan (UShs '000):	1,291,157	707,874	1,201,104

2015/16 Physical Performance up to March

Ikulwe-Lwanika Road rehabilitated, Buwaaya-Mpungwe Road, Bumwena-Namadhi Road Kigandalo-Busakira Road rehabilitated

Planned Outputs for 2016/17

the department intends to carry out periodic maintenance of 19.89km, routine mechanised maintenance of 37,65km, and routine manual maintenance of 183km of roads.

(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. Constant rains

These rains destroy the road status very fast

2. Delayed implementation of planned projects.

This is attributed to a number of factors among them is the delayed initiation of procurements, preparation of contract documents. Then quarterly release of funds from the center lead to phasing of projects.

3. Understaffing

The department has a few staff which constraining service delivery.

Vote: 535 Mayuge District

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	27,354	21,211	65,843
District Unconditional Grant (Wage)	27,204	21,211	23,973
Multi-Sectoral Transfers to LLGs	150	0	
Sector Conditional Grant (Non-Wage)	0	0	41,870
<i>Development Revenues</i>	770,546	752,238	672,981
Development Grant	672,358	672,358	650,981
District Discretionary Development Equalization Grant	49,000	48,974	
Multi-Sectoral Transfers to LLGs	27,188	14,407	
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	797,899	773,450	738,824
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	49,354	37,411	65,843
Wage	27,204	21,211	23,973
Non Wage	22,150	16,200	41,870
<i>Development Expenditure</i>	748,546	428,448	672,981
Domestic Development	748,546	428,448	672,981
Donor Development	0	0	0
Total Expenditure	797,899	465,859	738,824

2015/16 Revenue and Expenditure Performance up to March

By end of quarter two 2015-16, the department received 97% against the budget and 446% for the quarter under review. The overperformance for the quarter under review is attributed to the front loading of development item by MoFPED. The sector also realised 104% wage because some staff were being under paid, this changed after the corrections were made. By end of quarter shs 307,590,000 was unspent. All the funds were committed for development projects under execution. See attached bank reconciliation

Department Revenue and Expenditure Allocations Plans for 2016/17

The water Sector revenue forecast for FY2016/17 is projected to drop by 8%. This is attributed to the drop in funding of DDEG grant which in turn also affected the sector. The District received The Water and Sanitation sub-sector is responsible for ensuring availability and access to safe and clean water and hygienic sanitation facilities in rural. The grant will support the software activities and capital projects among them boredrilling, shallow water construction

(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: 0981 Rural Water Supply and Sanitation

Vote: 535 Mayuge District

Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of supervision visits during and after construction	12	9	12
No. of water points tested for quality	195	210	250
No. of District Water Supply and Sanitation Coordination Meetings	04	3	04
No. of Mandatory Public notices displayed with financial information (release and expenditure)	04	3	04
No. of sources tested for water quality	195	210	250
No. of water points rehabilitated	22	0	0
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	03	3	1
No. of Water User Committee members trained	22	0	110
No. of water and Sanitation promotional events undertaken	28	14	6
No. of water user committees formed.	22	28	22
No. of public latrines in RGCs and public places	0	0	1
No. of springs protected	3	3	0
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	12	6	0
No. of deep boreholes drilled (hand pump, motorised)	16	08	18
No. of deep boreholes rehabilitated	22	22	15
Function Cost (US\$ '000)	797,899	465,859	738,824
Cost of Workplan (US\$ '000):	797,899	465,859	738,824

2015/16 Physical Performance up to March

Works on drilling and casting of 05 boreholes completed, Trained Water User Committees on Operations & maintenance, conducted Gender participatory planning and monitoring, Followed up the 28 water sources completed FY 2014/2015, Commissioned 12 water sources constructed in FY 2014/2015, Home Improvement campaigns conducted, organized DWO Meetings, Social Mobilizers Meetings conducted. rehabilitated boreholes

Planned Outputs for 2016/17

Increase number of functional water points provided in the district. This activity mainly will aim at increasing water coverage of the district from the current 47% to 63%. Improve sanitation and hygiene behavior. Emphasis will be put on educating and sensitisation of communities and house hold members on handling water from the water source points to the point of consumption and or usage. Provision of effective use of water and handling of water points through training of water user committee on old water sources and new water sources. Effective planning and good governance to ensure effective and efficient service delivery to the communities in the district. In summary 54% of the grant is earmarked for borehole construction, 9% will be used to construct small springs, shallow wells the rest of the grant will support software activities

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

Data not yet available

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

1. Lack of transport to access the hard to reach sub county

The District also has a major problem of the hard to reach areas (islands). The cost of implementing activities in these

Vote: 535 Mayuge District

Workplan 7b: Water

areas is so high yet the demand for services in these same areas is equally high.

2. Poor Water Quality wells

Wells with poor water quality are common in areas along the lake shores of lake Victoria particularly in the sub counties of Bukaboli and Malongo. Therefore there is need for special funding in the area of rain water harvesting project in these communities

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	126,014	89,810	143,224
District Unconditional Grant (Non-Wage)	16,992	3,264	17,213
District Unconditional Grant (Wage)	90,510	78,207	105,956
Locally Raised Revenues	9,442	2,986	6,264
Multi-Sectoral Transfers to LLGs	1,932	0	768
Sector Conditional Grant (Non-Wage)	7,138	5,354	13,025
<i>Development Revenues</i>	155,312	40,000	24,744
District Discretionary Development Equalization Gran	43,000	31,200	10,000
Donor Funding	100,000	0	
Multi-Sectoral Transfers to LLGs	12,312	8,800	14,744
Total Revenues	281,326	129,810	167,969
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	126,014	89,785	143,224
Wage	90,510	78,207	105,956
Non Wage	35,504	11,579	37,269
<i>Development Expenditure</i>	155,312	40,000	24,744
Domestic Development	55,312	40,000	24,744
Donor Development	100,000	0	0
Total Expenditure	281,326	129,785	167,969

2015/16 Revenue and Expenditure Performance up to March

By end of quarter two 2015-16, the sector only received the conditional grant against the annual budget. This low performance is attributed to the non release of unconditional and local revenues by the budget desk.

Department Revenue and Expenditure Allocations Plans for 2016/17

The revenues for the department for 2016/17 budget have greatly reduced due to the donor factor which was reflected in the previous budget, but the wage component has increased because of the new staff who was recruited, the conditional grant has remained static and the expenditure is greatly the salary component, tree planting issue including the wetland management issues.

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 535 Mayuge District

Workplan 8: Natural Resources

	and Planned outputs	Performance by End March	and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	50	30	1000
Number of people (Men and Women) participating in tree planting days	123	20	0
No. of Agro forestry Demonstrations	12	3	12
No. of community members trained (Men and Women) in forestry management	200	16	400
No. of Water Shed Management Committees formulated	12	3	12
No. of Wetland Action Plans and regulations developed	9	9	9
Area (Ha) of Wetlands demarcated and restored	9	4	100
No. of community women and men trained in ENR monitoring	0	0	400
No. of monitoring and compliance surveys undertaken	12	6	12
No. of new land disputes settled within FY	12	3	12
Function Cost (US\$ '000)	281,326	129,785	167,968
Cost of Workplan (US\$ '000):	281,326	129,785	167,968

2015/16 Physical Performance up to March

the department carried out environmental inspections and formulated community based wetland management plans

Planned Outputs for 2016/17

the department will be limited to payment of salaries, vehicle maintenance, payment of bank charges, procurement of stationary, monitoring and supervision of departmental activities, sensitization of communities on agroforestry, supply and distribution of fruit tree seedlings, sensitization meetings on wetland issues, conduct radio talk shows, formation of community based wetland management plans, stakeholder environmental training and sensitization, screening of projects, monitoring surveys to be undertaken, environment inspections, developing physical development plans for the selected towns, conduct land inspections in the district, supervise survey activities, register all government lands, promote security of tenure, physical planning committees functionalised and enforcement of the physical planning Act

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

Tree planting activities will be undertaken by some of the partners in development like Busoga Forest Company, Mayuge Sugar Industries and Kakira Sugarworks

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

1. Funding

The funding of activities whose source of funding is the unconditional grant is still a problem since the allocations are not always made to effect the implementation.

2. Vehicle maintenance

The departmental vehicle and motorcycles have a limited budget line for maintenance yet the department is field based

3. Stationary

The provision of stationary is put in the budget but its implementation is centralised, hence acquisition of stationary for the department is very complicated.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

Vote: 535 Mayuge District

Workplan 9: Community Based Services

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	219,058	195,357	302,514
District Unconditional Grant (Non-Wage)	4,088	0	6,292
District Unconditional Grant (Wage)	112,513	119,168	172,722
Locally Raised Revenues	2,272	0	2,289
Multi-Sectoral Transfers to LLGs	16,228	11,099	32,051
Sector Conditional Grant (Non-Wage)	83,958	62,967	89,161
Support Services Conditional Grant (Non-Wage)		2,123	
<i>Development Revenues</i>	508,418	147,466	1,043,229
District Discretionary Development Equalization Grant	109,869	108,555	2,000
Donor Funding	59,757	6,902	79,724
Multi-Sectoral Transfers to LLGs	13,686	15,160	68,038
Other Transfers from Central Government	325,106	16,850	889,120
Transitional Development Grant		0	4,348
Total Revenues	727,476	342,823	1,345,744
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	219,058	190,778	302,514
Wage	112,513	127,804	172,722
Non Wage	106,545	62,973	129,792
<i>Development Expenditure</i>	508,418	146,813	1,043,229
Domestic Development	448,661	139,911	963,505
Donor Development	59,757	6,902	79,724
Total Expenditure	727,476	337,591	1,345,744

2015/16 Revenue and Expenditure Performance up to March

By end of quarter three 2015-16, the sector received 47% funding against the annual budget. This low performance is attributed to the non release of unconditional and local revenues by the budget desk and funds for youth livelihood is yet to be released, Similarly there was no release of donor funds. However, an over performance of 139% is noted the revenues for the quarter under review and this is attributed to the CDD funds meant for qtr 4 but were released in this current qtr. . By end of march 2015 the department had shs 5,232,000 as unspent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental revenue estimate for FY 2016/17 increased by 85% from the previous year and this is attributed to the the new UWEP grant to support women, the increment in the youth livelihood programme . With respect to expenditure close to 40% of this budget is earmarked to pay salaries of staff both at the district and Sub Counties.

(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: 1081 Community Mobilisation and Empowerment

Vote: 535 Mayuge District

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of children settled	20	30	20
No. of Active Community Development Workers	20	16	19
No. FAL Learners Trained	1200	1200	1600
No. of Youth councils supported	13	13	7
No. of assisted aids supplied to disabled and elderly community	70	70	50
No. of women councils supported	7	7	7
Function Cost (UShs '000)	727,476	337,591	1,345,744
Cost of Workplan (UShs '000):	727,476	337,591	1,345,744

2015/16 Physical Performance up to March

Transferred funds to PWD groups, women groups, youth groups, monitored government programmes, Transferred funds to Twegaite PWD savings and credit association for tents and chairs, Makwetu Disabled group for solar panels project, Aliseka Disabled group for a saloon project, Mpa- agula Bulema for Animal traction, Munaku kawama women disabled for diary cattle project

Planned Outputs for 2016/17

The department being a service related department will basically be in coordination by Monitoring and Evaluating of all programs, Repair and Renovation of some assets and facilities, Procurement of Equipments and Assets (vehicle, s), Supervision of LLG, Training of staff.

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

The department expects to receive 78,127,000 from SDS. The funds will be used to improve service delivery through Grant A and building capacity of staff through Grant B and also to pay for Per diem, Facilitation fees & office stationery, printing and internet services, radio programmes, airtime. Technical Assistance and Training will be provided in support of institutional strengthening & coordination of all stake holders in leadership and governance, human resource management, financial mangment, budgeting and planning, procurement and MIS/M&E as per the District mangement improvement plan(DMIP) findings.

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

1. Understaffing

The department has for a long has been faced with a challenge of understaffing, however this financial year 2013-14 this challenge has been accelerated with the current ban on recruitment as result of exhaustion of the wage bill.

2. Outstanding bills

The department is also faced with a challenge of outstanding bills, the district has up to this current financial year failed clear the arrears for construction of admistration block and currently these arrears are now attracting interest rate.

3. High labour turnover

Due to hard conditions, staff tend to leave the district for better jobs elsewhere

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16	2016/17
---------------	---------	---------

Vote: 535 Mayuge District

Workplan 10: Planning

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	107,479	49,833	154,140
District Unconditional Grant (Non-Wage)	31,978	3,236	84,115
District Unconditional Grant (Wage)	35,236	25,052	39,317
Locally Raised Revenues	18,046	2,564	30,608
Multi-Sectoral Transfers to LLGs		0	100
Support Services Conditional Grant (Non-Wage)	22,219	18,981	
<i>Development Revenues</i>	33,418	56,180	329,265
District Discretionary Development Equalization Grant	32,293	56,180	158,052
Donor Funding		0	170,000
Multi-Sectoral Transfers to LLGs	1,124	0	693
Unspent balances – UnConditional Grants		0	520
Total Revenues	140,897	106,014	483,405
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	107,479	49,783	154,140
Wage	35,236	25,052	39,317
Non Wage	72,243	24,731	114,824
<i>Development Expenditure</i>	33,418	52,640	329,265
Domestic Development	33,418	52,640	159,265
Donor Development	0	0	170,000
Total Expenditure	140,897	102,423	483,405

2015/16 Revenue and Expenditure Performance up to March

By end of quarter three 2015-16, the department received 73% against the budget and 118% for the quarter under review. The over performance is attributed to the frontloading of funds by MoFPED. By end of quarter shs3,591,000 was unspent. See attached bank reconciliation

Department Revenue and Expenditure Allocations Plans for 2016/17

The Departmental revenue estimate registered 243% increment, this is majorly attributed to the introduction of BDR programme which is being coordinated by the unit. The sector as the overall coordinator of the District discretionary equalisation grant has prioritised most of the funds to the education sector underscoring the importance of this sector in linking with other sector to achieve the vision 2040.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	3	2	1
No of Minutes of TPC meetings	12	9	12
<i>Function Cost (UShs '000)</i>	<i>140,897</i>	<i>102,423</i>	<i>483,405</i>
Cost of Workplan (UShs '000):	140,897	102,423	483,405

2015/16 Physical Performance up to March

Evaluation of the LGMSD programme ,OBT reports prepared, Monitored projects, Printed DDPII

Planned Outputs for 2016/17

Vote: 535 Mayuge District

Workplan 10: Planning

Holding of the Budget conference, Preparation of reports, Monitoring of all district projects and project formulation, Prepare DDP, Abstract a, Support supervision and monitoring conducted, training of LLG/HoD on mainstreaming of Cross cutting issues conducted, Carry Internal assessment, Operationalise LOGICs, Prepare reports.BFP, Form B and quarterly progressive reports for OBT and LGMSD produced.

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

The department will be supported to a tune of shs 14,644,000 to Carry out capacity building & basic management functions and this is expected to come from SDS under grant B.The support will include costs of office stationary, printing, radio talkshows, airtime and perdiem.

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

1. Procurement delays

The lengthy and bureaucratic procurement process affects the implementation of the planned outputs

2. Under staffing

Under staffing has led to delayed preparation of some documents such as the district statistical abstract, population and development profile etc.

3.

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>	70,460	51,725	70,383
District Unconditional Grant (Non-Wage)	14,423	11,283	18,818
District Unconditional Grant (Wage)	32,912	29,727	39,287
Locally Raised Revenues	8,014	4,285	6,848
Multi-Sectoral Transfers to LLGs	7,110	430	5,430
Support Services Conditional Grant (Non-Wage)	8,000	6,000	
<i>Development Revenues</i>	3,000	3,000	3,000
District Discretionary Development Equalization Gran	3,000	3,000	3,000
Total Revenues	73,460	54,725	73,383
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	70,460	51,725	70,383
Wage	32,912	29,727	38,577
Non Wage	37,548	21,998	31,805
<i>Development Expenditure</i>	3,000	3,000	3,000
Domestic Development	3,000	3,000	3,000
Donor Development	0	0	0
Total Expenditure	73,460	54,725	73,383

2015/16 Revenue and Expenditure Performance up to March

By end of quarter Three 2015-16, the department recieved 74% against the budget and 100% for the quarter under review . By end of quarter 100% of the revenues recieved were spent.

Vote: 535 Mayuge District

Workplan 11: Internal Audit

Department Revenue and Expenditure Allocations Plans for 2016/17

The Internal Audit Sector budget estimate for the FY 2016/17 slightly decreased by an negligible difference and this is basically attributed to low prioritisation of this sector at sub county level. It is important to note however, the increase in the wage component arising from the recruitment of the examiner of accounts. The sector will Strengthen the enforcement of the existing legal framework and capacity of investigation.

(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	4	3	4
Date of submitting Quaterly Internal Audit Reports	31/07/2015	31/03/2016	31/07/2017
<i>Function Cost (UShs '000)</i>	<i>73,460</i>	<i>54,725</i>	<i>73,383</i>
Cost of Workplan (UShs '000):	73,460	54,725	73,383

2015/16 Physical Performance up to March

Three months salaries for all staff of audit sector were paid ,quarterly internal audit report produced, all 11 departments audited, Six subcounties were audited, quarter one audit report prepared and submitted to ministry of finance

Planned Outputs for 2016/17

The department mostly being service department, is mandated with the cost control check and to ensure that this core function is fulfilled, the department has the following interventions Audit of Primary and Secondary schools, Audit of Sub-counties, Inspection of Road works, Inspection of Water activities ,Local revenue centers, Repair and maintenance of motorcycle Office maintenance News papers and printing Contribution to U1AA, Special investigation Renovation of office block to ensure value for money.

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

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

1. None follow up of audit recommendations

Very few audit recommendations are implemented due to District PAC's failure to discuss internal audit reports

2. Understaffing

The department has only three internalstaff insteady of the required four staff and one secretary.

3. Lack of transport

The derpatment has no vehicle yet they do a lot of field activities which involves movement around the district