

Vote: 609 Sheema 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

Sheema District

MoFPED

Signed on Date: _____

Signed on Date: _____

Vote: 609 Sheema 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: 609 Sheema 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: 609 Sheema 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	491,567	382,288	362,781
2a. Discretionary Government Transfers	3,130,952	1,971,032	2,798,280
2b. Conditional Government Transfers	18,565,812	13,746,800	14,823,006
2c. Other Government Transfers	1,255,384	541,608	279,707
3. Local Development Grant		355,747	0
4. Donor Funding	216,156	332,785	216,150
Total Revenues	23,659,871	17,330,259	18,479,924

Planned Revenues for 2016/17

The budget integrates all priorities FY 2016/17 both recurrent and development expenditure. Sheema District total budget forecast for FY 2016/17 is Shs. 18,479,924,000/= .The budget changed because IPFs from the centre also changed partly due to the Creation of Sheema Municipal Council which led to the reduction of the entire IPFs for the District. In addition there was removal of Un conditional grant meant for construction of Sheema District Administration block amounting to Shs. 492,000,000/= i

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	803,959	533,164	3,019,815
2 Finance	419,054	288,347	371,277
3 Statutory Bodies	1,792,004	1,171,695	324,717
4 Production and Marketing	344,633	180,145	447,745
5 Health	3,403,490	2,815,088	2,885,248
6 Education	13,594,878	9,666,809	9,568,737
7a Roads and Engineering	1,620,168	552,798	826,162
7b Water	414,369	208,139	273,307
8 Natural Resources	104,522	78,120	59,298
9 Community Based Services	611,787	173,274	319,394
10 Planning	460,558	350,056	340,697
11 Internal Audit	90,450	48,269	43,526
Grand Total	23,659,871	16,065,905	18,479,924
Wage Rec't:	14,444,528	10,512,138	12,119,282
Non Wage Rec't:	6,142,491	3,858,602	5,006,861
Domestic Dev't	2,856,697	1,399,509	1,137,631
Donor Dev't	216,156	295,656	216,150

Planned Expenditures for 2016/17

District plans to spend on procurement of farm inputs to farmers and training and sensitization of farmers on improved farming methods, Payment of CAO;s Vehicle which was bought through hire purchase by the MoLG, Completion of the District headquarters, beautification of the district compound, Purchase of Education Vehicle, supplying and installing of 600 culverts at selected sites, Rehabilitation of 214 km of , Maintainance of road equipment (Servicing

Vote: 609 Sheema District

Executive Summary

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Vote: 609 Sheema 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	491,567	382,288	362,781
Fees from Hospital Private Wings	79,291	46,521	60,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	15,000	11,476	12,900
Property related Duties/Fees	6,600	2,008	5,000
Park Fees	3,500	3,963	3,500
Other licences	28,343	4,274	2,000
Other Fees and Charges	32,688	12,807	13,800
Miscellaneous	38,500	3,462	15,000
Market/Gate Charges	65,000	115,246	50,000
Registration of Businesses	3,000	2,489	2,580
Land Fees	2,000	6,351	1,500
Liquor licences	8,000	22,476	15,590
Fees from appeals	10	0	10
Educational/Instruction related levies	39,200	39,286	42,000
Cess on produce	15,000	0	100
Business licences	10,000	9,109	6,000
Application Fees	35,000	9,636	35,000
Animal & Crop Husbandry related levies	8,000	323	4,000
Agency Fees	8,000	1,940	1
Local Service Tax	53,000	86,860	80,000
Rent & rates-produced assets-from private entities	600	296	
Sale of (Produced) Government Properties/assets	30,644	2,252	12,000
Taxes on goods & services [VAT on markets & parks]	8,992	252	
Inspection Fees	1,200	1,261	1,200
Rent & Rates from private entities		0	600
2a. Discretionary Government Transfers	3,130,952	2,326,779	2,798,280
Urban Discretionary Development Equalization Grant	0	0	56,388
Urban Unconditional Grant (Non-Wage)	201,855	145,896	139,617
District Unconditional Grant (Wage)	1,330,951	788,759	1,331,735
District Unconditional Grant (Non-Wage)	902,503	781,004	481,298
District Discretionary Development Equalization Grant	355,747	355,747	100,583
Urban Unconditional Grant (Wage)	339,896	255,372	688,658
2b. Conditional Government Transfers	18,565,812	13,746,800	14,823,006
General Public Service Pension Arrears (Budgeting)		0	350,817
Development Grant	1,395,013	1,395,013	348,498
Transitional Development Grant	96,409	39,619	412,348
Support Services Conditional Grant (Non-Wage)	1,488,840	973,792	
Sector Conditional Grant (Wage)	12,886,826	9,524,954	10,098,890
Sector Conditional Grant (Non-Wage)	2,698,725	1,813,422	2,581,584
Pension for Local Governments		0	400,570
Gratuity for Local Governments		0	630,299
2c. Other Government Transfers	1,255,384	541,608	279,707

Vote: 609 Sheema District

A. Revenue Performance and Plans

MGLSD-Youth Entrepreneurship Skills Dev'pt under Youth Entrepreneurship Venture Capital Fund	4,675	0	4,675
CAIIP	37,500	0	37,500
Community Development workers	3,000	0	
Expanded Program on Immunisation [EPI]	26,019	0	26,019
Global Fund	72,000	0	72,000
Youth Livelihood Programme (YLP)- MGLSD	229,770	96,973	127,513
Roads Maintenance -URF	870,421	431,544	
Other Transfers from Central Government		13,091	
Avain Influenza	12,000	0	12,000
4. Donor Funding	216,156	244,351	216,150
FIEFOC	1	0	
Renovation of District Hospital	1	0	
Global Fund		45,150	
MTRAC	6,000	0	12,464
NTD	1	0	
OVC	12,464	0	8,000
WHO	11,751	33,386	11,751
PCY	2,000	0	2,000
Star SouthWest	1	0	
UNICEF	175,937	165,815	181,935
PACE	8,000	0	
Total Revenues	23,659,871	17,241,826	18,479,924

Planned Revenues for 2016/17

(i) Locally Raised Revenues

Sheema District plans to collect Ushs 362,781,000/= from the following sources of local revenue; market gate charges, business license , royalties, LST, fines, fees, slaughter fees and other potential local revenue sources. However, sixty five (65%) percent of this will be retained at the LLGs for their operations while the District will have a local revenue share of 35 percent. It does not constitute the funding for this work plan. It is only considered as direct remittance to LLGs. The Distri

(ii) Central Government Transfers

In FY 2016/17, the district expects to receive a total of central government transfers of Shs. 17,900,993,000/= [96.86%] out of which Discretionary transfers will be Shs. 2,798,280,000/= [15.6%]; Conditional Government transfers Shs. 14,823,006,000/= [82.80%], other government transfers Shs.279,707,000/= [1.6%].

It is significant to note that out of the district budget of shs. 18,479,924,000/=, the central Government support accounts for 96.86 percent of the district budget, Donors 1.2 percen

(iii) Donor Funding

In FY 2016/2017, the District planned for donor funds worth Shs. 216,150,000/= expected to come from UNICEF [Shs. 181,935,080/=], OVC [Shs. 8,000,000/=], WHO [Shs. 11,750,920/=] among others. The donor budget is still small and it accounts for only 1.2 percent of the total district budget of Shs. 18,479,924,000/=.

Vote: 609 Sheema 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>	745,993	488,951	2,873,356
District Unconditional Grant (Non-Wage)	98,327	44,062	93,045
District Unconditional Grant (Wage)	150,344	148,902	512,592
General Public Service Pension Arrears (Budgeting)		0	350,817
Gratuity for Local Governments		0	630,299
Locally Raised Revenues	47,159	80,868	39,159
Multi-Sectoral Transfers to LLGs	434,035	202,749	846,875
Pension for Local Governments		0	400,570
Support Services Conditional Grant (Non-Wage)	16,128	12,371	
<i>Development Revenues</i>	57,966	45,501	146,459
District Discretionary Development Equalization Grant	23,966	30,501	4,459
Locally Raised Revenues	34,000	15,000	34,000
Transitional Development Grant		0	108,000
Total Revenues	803,959	534,452	3,019,815
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	745,993	487,697	2,873,356
Wage	482,042	351,650	1,201,249
Non Wage	263,951	136,047	1,672,107
<i>Development Expenditure</i>	57,966	45,467	146,459
Domestic Development	57,966	45,467	146,459
Donor Development	0	0	0
Total Expenditure	803,959	533,164	3,019,815

2015/16 Revenue and Expenditure Performance up to March

In FY2015/16, the Administration Department prepared an approved budget of Shs. 803,959,000/= and planned to utilize Shs. 194,490,000/= in Quarter three [January – March 2016], but instead realized a cumulative budget out turn of Shs. 534,452,000/= which accounts for 66 percent of the budget and quarter three budget out turn of Shs. 189,591,000/= accounting 97 percent against the planned. The Administration department realized the highest cumulative budget out turn under local revenue of Shs. 80,868,000/= against a budget of Shs. 47,159,000/= accounting for 171 percent, the next highest budget out turn was under Capacity Building Grant [former LGMSD] which was 127 percent of the budget. In the third quarter Shs. 10,339,000/= was received by the Administration department against the planned budget for the quarter of Shs. 5,992,000/= which accounted for 173 percent of the budget. In the same quarter the department received 250 % of the local revenue Shs. 29,500,000/= against the planned budget for the quarter Shs. 11,790,000/=. Under the transfer of District Unconditional Grant wage, the department had realized a cumulative budget out turn of Shs. 148,902,000/= out of the budgeted Shs. 150,344,000/= thus accounting for 99 percent. By the end of third quarter, the department had cumulatively spent Shs. 533,164,000/= out of the budgeted Shs. 803,958,000/= indicating a 66 percent of the budget. In quarter three, the department actually spent Shs. 188,605,000/= out of the planned expenditure for the department accounting for 97 percent of the planned quarterly expenditure. The cumulative expenditure on domestic development by end of quarter three [Q3] was Shs. 45,467,000/= out of the budgeted Shs. 57,966,000/= indicating 78 percent. In quarter three, Shs. 15,314,000/= out of the budgeted Shs. 14,492,000/= was spent accounting for 106 percent.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 609 Sheema District

Workplan 1a: Administration

In FY 2016/2017, the administration department planned for a revenue budget of shs. 3,019,814,000/= and development revenues of Shs. 146,459,000/= of which Capacity Building will Shs. 4,459,000/= [from Discretionary Development Equalization Grant Shs. 34,000,000/= from locally raised revenue is meant for payment of the Chief Administrative officer's Vehicle through the Ministry of Local Government under hire purchase; The Transitional development grant of Shs. 108,000,000/= is meant for Construction of Office Administration blocks at District headquarters. Under recurrent revenues the department has planned for a total Shs. 2,873,355,000/= of which Shs.512,591,000/= is rears, Shs. 630,299,000/= is meant for Gratuity for local Governments. The department also planned for Shs. 846,875,000/= as transfers to Lower Local Governments.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381			
No. (and type) of capacity building sessions undertaken	10	5	10
Availability and implementation of LG capacity building policy and plan	Yes	yes	yes
No. of monitoring visits conducted	4	0	12
No. of monitoring reports generated	0	0	12
No. of existing administrative buildings rehabilitated		0	7
Function Cost (US\$ '000)	803,958	533,164	3,019,815
Cost of Workplan (US\$ '000):	803,958	533,164	3,019,815

2015/16 Physical Performance up to March

In Quarter three [January – March 2016], the Administration department continued to build capacity of Technical staff, District Executive Committee members, Boards and Commission members in various fields like performance improvement. The department continued to supervise and monitor all government programs including but not limited to LGMSD, PAF and PHC. In addition the departmental Staff salaries paid to district staff at District Level and LLG level through individual banks Accounts for 2 months. The Chief Administrative Officer's motor vehicle was serviced and maintained. 2 Meeting conducted by CAO in MoLG with Permanent Secretary. Office Stationery Procured at District H/Qtrs. Installment of Shs. 5,000,000/= for the purchase of a Mitsubishi double Cabin vehicle for CAO's office from MoLG through hire purchase was paid. Air time provided to ease communication within CAO's office. Fuel for office operation was provided to enable smooth running of the activities within the district. 1 Quarterly capacity building report and work plan prepared and submitted to the MoLG. 15 monitoring visits to 12 sub counties done. 3 workshops attended one on Public Finance Management act. 12 supervision visits to all 12 LLGs made. Staff appraised by each Departmental Head at District H/Qtrs. Staff submitted for study leave and annual leave. Vacancies identified and submitted to Service commission for appointment, confirmation, transfer, study leave, retirement and promotion. The new technical staff inducted on their roles and responsibilities. The district Banana Plantation has continued to be maintenance at the district headquarters. Publication of Key District functions covered. Preparation of press release covered. Mandatory publication made. Documentary videos prepared and stored, Staff appraised by each Departmental Head at District H/Qtrs. Staff submitted for study leave and annual leave. Vacancies identified and submitted to Service commission and all primary teachers in 133 primary schools were trained on how to improve performance of the students. 14 monitoring visits to 12 sub counties done, 6 workshops attended one on Public Finance, Management act, 2 Travels were made to Ministry of Local Government. 1 Chairman's Vehicle was picked from Kampala, 12 supervision visits to all 12 LLGs made.

Planned Outputs for 2016/17

The department will provide support supervision to sub counties through holding planning and coordination meetings. To improve on team work and knowledge sharing, mentoring will be carried out in all departments and divisions. To

Vote: 609 Sheema District

Workplan 1a: Administration

ensure accountability of government funds, supervision of government programmes will be carried out. The department will further carry out capacity building of its staff to improve on skills mix. The department will continue paying for CAO's vehicle procured under hire purchase through the Ministry of Local Government. It will further establish a local area network to ease communication and access to information. The department will also ensure the utilization of the Transitional funds meant for construction of the Administration blocks of Kakindo TC and Shuuku TC.

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

The department has know off budget support, all outputs will be facilitated by District budget.

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

1. Underfunding

The District does not have a strong local revenue base to enable it carry out its planned activities in time and effectively

2. Understaffing

There is a problem of understaffing in most departments including health department and recruitment cant be done because of wage bill inadequacy.

3. Lack of transport

The District does not have enough vehicles to facilitate all sectors.

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>	419,054	289,778	371,277
District Unconditional Grant (Non-Wage)	43,095	35,175	44,095
District Unconditional Grant (Wage)	114,348	87,744	114,348
Locally Raised Revenues	30,207	52,451	30,207
Multi-Sectoral Transfers to LLGs	227,133	114,408	182,628
Urban Unconditional Grant (Non-Wage)	4,271	0	
Total Revenues	419,054	289,778	371,277
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	419,054	288,347	371,277
Wage	216,214	118,551	165,959
Non Wage	202,840	169,796	205,319
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	419,054	288,347	371,277

2015/16 Revenue and Expenditure Performance up to March

By the 31st March 2016, the Sector had cumulatively received Shs. 289,778,000= against an approved budget of Shs. 419,054,000= indicating 69.0 percent of the budget performance. In quarter three the Finance Sector planned to receive Shs. 104,763,000/= but received Shs. 104,708,000/= indicating 100 percent performance. In the same period, the department planned a budget under the District Unconditional Grant Non- wage of Shs. 10,774,000/= but realized a budget outturn of Shs. 14,578,000/= indicating 135 percent performance of the planned budget for Quarter three. By

Vote: 609 Sheema District

Workplan 2: Finance

end of quarter three, the revenue budget out turn was highest under local revenue allocated to the finance department of Shs. 52,451,000/= against the planned budget of Shs. 30,207,000/= accounting for 174 percent, the next highest budget outturn was under District Unconditional Grant non- wage of Shs. 35,175,000/= against a budget of Shs. 43,095,000/= accounting for 82 percent. In the same period the department received more funds under local revenue of Shs. 21,859,000/= against the planned quarter budget of Shs. 7,552,000/= accounting for 289 percent performance. The department also received more funds under the District Unconditional Grant non- wage of Shs. 14,578,000/= against a budget of Shs. 10,774,000/= accounting for 135 percent. The department had a budget out- turn of Shs. 33,804,000/= out of the planned Shs. 28,587,000/= accounting for 118 percent.

Out of the cumulative recurrent budget out turn of Shs. 289,778,000/=, Shs. 288,347,000/= was spent accounting for 99.5 percent performance of the released funds and 69% of the budget. Shs. 1,431,000/= remained unspent on bank account as per the attached bank statement thus accounting for 0.0 percent of the budget of Shs. 419,054,000/=. The total expenditure of Shs. 288,347,000/= out of the budget of Shs. 419,054,000/= accounts for 69 percent of the budget. In the third quarter, the department planned to spend Shs. 104,764,000/= but was able to spend Shs. 103,475,000/= accounting for 99 percent.

The finance budget in quarter three was spent on wage and non- wage recurrent. Out of the budgeted wage of Shs. 216,214,000/=, Shs. 118,551,000/= was cumulatively spent by third quarter accounting for 55 percent of the budget. The expenditure out turn on wage in quarter three was Shs. 49,207,000/= out of the planned expenditure on wage of Shs. 54,054,000/= accounting for 91%. The department also had a cumulative expenditure outturn by end of quarter three of Shs. 169,796,000/= out of the planned budget of Shs. 202,840,000/= indicating 84% of the budget. The expenditure on non-wage in the quarter accounted for 107 percent of the planned expenditure of Shs. 54,267,000/=.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, the Finance department has planned for a total budget of Shs.377,977,000=, of which Shs. 30,207,000= is from local revenue, Multisectoral transfers Shs. 189,328,000/=, Shs. 114,348,000/= is wage recurrent for Finance department and lower local governments while Shs. 44,095,000/= is for District un conditional grant non wage.

In the same period, from the entire budget of Shs. 377,977,000/=, the Finance department plans to spend a Shs. 377,977,000/= on recurrent budget of which Shs. 114,348,000/= will be spent on wage and Shs. 263,629,000/= will be spent 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: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	30/8/2013	30/07/2015	30/8/2017
Value of LG service tax collection	294000000	86860272	80000000
Value of Other Local Revenue Collections	23890000	295427486	282781000
Date of Approval of the Annual Workplan to the Council	30/8/2014	22/5/2015	30/5/2017
Date for presenting draft Budget and Annual workplan to the Council	30/6/2013	22/5/2015	30/4/2017
Date for submitting annual LG final accounts to Auditor General	20/9/2014	28/8/2015	20/9/2017
Function Cost (US\$ '000)	419,054	288,347	371,277
Cost of Workplan (US\$ '000):	419,054	288,347	371,277

2015/16 Physical Performance up to March

The department managed to complete the Final District Budget and submitted to the District Council, Final accounts were prepared and submitted to the Office of Auditor General, 1 Departmental work plan prepared and submitted to the

Vote: 609 Sheema District

Workplan 2: Finance

District council, Paid staff Salaries for the months of January, February and March 2015 to individual's respective Bank Accounts in Stanbic Bank, Centenary Rural Development Bank, Barclays Bank and United Bank of Africa. Inspection and monitoring visits made to 12 LLGs, Consultation/ Coordination visits with central Government and other funding agencies was carried out, Workshops & Seminars attended both at district and the centre. 3 budget desk meetings were conducted, financial accountabilities made and books of accounts prepared.

Performance Assessment and Monitoring of 12 lower local governments was carried out. Copies of the revised budget were prepared and presented to standing committees of council and finally submitted to the District Council.

Conducted follow-up on revenue remitted to the district by 9 lower local governments. Procured Assorted and printed Stationery for the district operations. Conducted follow-up visits to 9 lower local governments on revenue status of revenue collection and providing technical guidance on what is required to be done. The department filed tax returns to URA. The department processed payments for contracted works and services. The department also facilitated council and the sectoral committees of council.

Planned Outputs for 2016/17

The department shall monitor and supervise revenue collection and management, accountability and allocation of funds to various departments to enable them implement their planned activities. District budget will be prepared and submitted to council for approval. Books of accounts will be updated monthly and quarterly cash flows will be prepared to ease spending forecasts. Final accounts as a mandatory requirement will be prepared. The department will prepare quarterly and annual financial reports for submission to Finance Committee, District Executive Committee and District Council. The department will also coordinate responses to audit queries timely.

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

The department has no any activity to be funded by NGOs & other development partners. It is entirely funded by Government of Uganda.

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

1. Lack of Computers and other office facilities like transport

The department has no sufficient computers and this leads to delayed production of reports. Lack of transport hinders revenue mobilisation programmes and supervision of sub Accountants

2. Lack of Safe

Absence of a Safe poses a high risk of keeping large sums of money for payment to beneficiaries

3. Understaff

Not all the LLGs have all the required Sub Accountants. Some Sub Accountants are still handling 2 LLGs especially the newly created ones. The dept is also lacking adequate staff to prepare and update books of accounts

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	1,792,004	1,176,165	324,717
District Unconditional Grant (Non-Wage)	44,819	49,327	139,866
District Unconditional Grant (Wage)	220,233	122,597	150,515
Locally Raised Revenues	45,527	63,525	34,336
Multi-Sectoral Transfers to LLGs	36,687	0	
Support Services Conditional Grant (Non-Wage)	1,444,738	940,716	

Vote: 609 Sheema District

Workplan 3: Statutory Bodies

Total Revenues	1,792,004	1,176,165	324,717
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,792,004</i>	<i>1,171,695</i>	<i>324,717</i>
Wage	117,748	122,597	150,515
Non Wage	1,674,256	1,049,098	174,202
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>0</i>
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	1,792,004	1,171,695	324,717

2015/16 Revenue and Expenditure Performance up to March

In FY 2015/16, the sector had an annual budget of Shs. 1,792,004,000/= and in Quarter three the department planned to receive revenue of Shs. 448,001,000/= but received Shs. 194,078,000/= indicating 43 percent performance of the quarterly planned budget and was able to spend Shs. 196,847,000/= indicating 44 percent performance of the planned expenditure budget for the quarter. Also to note is that out of the quarter budget outturn of Shs. 194,078,000/=, Shs. 196,847,000/= was spent indicating 101 percent of the realized funds. This implies that there was bank balances from the previous quarter. The department shares an account with District Service Commission [DSC], Land Board [LB] plus Public Accounts Committee [PAC] and funds were spent as demanded. The department had realized a cumulative budget out turn of Shs. 1,176,165,000/= out of the budget Shs. 1,792,004,000/= indicating a performance of 66 percent of the budget. By the end of Third quarter the department had cumulatively spent Shs. 1,171,695,000/= indicating 65% of the budget and 99.6% of the released funds to the department. The actual expenditure in quarter three was lower than planned for the quarter thus accounting for 44% and was 101% of the actual release for the quarter of Shs. 196,847,000/= . It should however, be noted that by the end of 31st March 2016, the department had a bank balance of Shs. 4,470,000/= as per bank statement indicating 0.2% of the budget.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, the department has planned for Shs.324,717,000/= out of which District unconditional Grant [non wage] is Shs. 139,866,000/= which combines District Unconditional Grant [Non Wage], Boards and Commissions, DSC Operational Costs, LLGs Ex Gratia (district) & Councillors' allowances, The District Unconditional Grant [Wage] is Shs. 150,515,000/= which combines District Unconditional Grant [Wage, DSC C/person's wage and Salaries and Gratuity for elected leaders ; Locally raised revenue is Shs. 34,336,000/=

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	100	153	110
No. of Land board meetings	12	6	12
No. of Auditor Generals queries reviewed per LG	4	1	4
No. of LG PAC reports discussed by Council	4	3	4
Function Cost (US\$ '000)	1,792,004	1,171,695	324,717
Cost of Workplan (US\$ '000):	1,792,004	1,171,695	324,717

2015/16 Physical Performance up to March

To ensure smooth flow of the discussion of the documents, 3 executive and council meetings were held. To ensure accountability and value for money, 1 monitoring visit on government programmes was made. To ensure timely

Vote: 609 Sheema District

Workplan 3: Statutory Bodies

procurement, a District Procurement Plan was prepared and approved by council. In addition, all the standing committees of council met and fulfilled their obligations. Staff Salaries paid through individual bank accounts in Stanbic Bank and Centenary Rural Dev'pt Bank for the 3 months of January, February and March 2016. 3 DLEC Meetings held at District Level. Workshops and seminars by DLEC members & Speaker attended, Evaluation Committee meetings were held, Contract Committee meetings held were held to award tenders at District H/Qtrs. 30% PAYE on members of contract committee and land Board members was deducted. Office stationery was procured to enable smooth operation of office work. Travels to Kampala for consultation and submission of relevant council documents were done. 1 District Service Commission chairman's salary paid for 3 months to his bank account. 4 DSC Meetings held at District H/Qtrs. Adverts for vacant posts were made, retainer fees for DSC members paid, 1 Quarterly report prepared at district H/Qtrs and submitted to the office of CAO. 2 Land Board meetings were held at the District H/Qtrs. District Internal Audit reports and 9 Sub County Internal Audit reports examined by PAC at District H/Qtrs. Corruption cases handled by PAC at District H/Qtrs. Audit queries from Auditor General's Office presented to PAC were examined. Government Programmes monitored by DLEC at District & 12 LLGs and monitoring reports were prepared and submitted to the District Council. The department monitored implementation of council policies and decision at district & in 12 LLG levels. Sectoral Committee Meetings of Education and Health, Finance, Planning and Administration, The Production and Marketing, Works & Water and Gender & Community Development were held. Area Land Committees were trained and Land Committee meeting was held at District Headquarter.

Planned Outputs for 2016/17

For effective supervision and coordination of government programs the sector will carry out 12 executive meetings and 6 council sessions. The department will further mobilize communities for government programs through sensitization exercises. It will facilitate policies to be made and approved, monitoring and overseeing government programs, contracts committee meetings to be held to prequalify and award tenders to service providers, holding meetings of standing committees and PAC Meeting. Council will facilitate recruitment of staff, appointment, promotion, confirmation and disciplining of staff in the district.

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

There is no off- budget activities that will be facilitated by the Donors all the activities will be funded by district budget.

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

1. Lack of enough office space

The department is allocated only one office room which is too small for the department and yet all political leaders come for consultations every day.

2. Lack of enough staff

There is a problem of understaffing in statutory department and recruitment cant be done because of wage bill inadequacy.

3. Lack of computers and generator

The absence of generator and computers increases the cost of producing documents due to use of private sector / internet café's

Workplan 4: Production and Marketing

(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:			

Vote: 609 Sheema District

Workplan 4: Production and Marketing

<i>Recurrent Revenues</i>	315,684	181,897	426,392
District Unconditional Grant (Non-Wage)	5,000	0	3,000
District Unconditional Grant (Wage)	106,185	70,109	106,185
Locally Raised Revenues	13,800	27,937	24,100
Multi-Sectoral Transfers to LLGs	2,376	0	
Other Transfers from Central Government	10,838	0	12,000
Sector Conditional Grant (Non-Wage)	39,242	29,431	22,577
Sector Conditional Grant (Wage)	138,243	54,420	258,530
<i>Development Revenues</i>	28,949	0	21,354
Development Grant	0	0	21,354
Multi-Sectoral Transfers to LLGs	28,949	0	
Total Revenues	344,633	181,897	447,745

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	315,684	178,105	426,392
Wage	244,428	124,529	364,715
Non Wage	71,256	53,576	61,677
<i>Development Expenditure</i>	28,949	2,040	21,354
Domestic Development	28,949	2,040	21,354
Donor Development	0	0	0
Total Expenditure	344,633	180,145	447,745

2015/16 Revenue and Expenditure Performance up to March

In FY 2015/16, the Production and Marketing department prepared a budget of Shs. 344,633,000/= out of which Sh 183,937,000/= was cumulative released to the department by end of 31st March 2016, accounting for 53% of the budget. For quarter three, it indicates that the actual expenditure was only 86,164,000/= which accounts for 53% of the total budget. This indicates that by end of 31st March 2016, Shs. 86,887,000/= was spent leaving Shs. 3,792,000/= as unspent balance of which Shs.5,691/= is from Production and Marketing Bank Account, Shs. 3,517,169/= is from Production and Marketing Grant [Former PMA] Account and Finally Shs. 269,052/= is from Rubaare Bank Account. In general, by the end of March 2016 the Production Department had a Total Bank Balance of Shs. 3,792,000/= meant for PMA Projects.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, the department has planned for Shs.437,445,000= . The recurrent budget is Shs. 416,092,000/= out of which wage recurrent is Shs. 106,185,000/=, District Unconditional Grant Non wage recurrent is Shs.3,000,000/=, Sector Conditional Grant – Non Wage is Shs.22,577,000/=, Sector conditional Grant wage is Shs.258,530,000/=. Local Revenue 13,800,000= and other Government transfers of Shs. 12,000,000/=. The department has planned for a development plan of Shs.21,354,000/=. The department plans to spend 83.4% on wage, 5.2% on sector conditional non wage, 4.9% on development, 3.2% on Local revenue, 2.7% on government transfers, 0.7% on district unconditional 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: 0181 Agricultural Extension Services			
Function Cost (US\$ '000)	31,325	0	263,690
Function: 0182 District Production Services			

Vote: 609 Sheema 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 livestock vaccinated	10000	200	10000
No. of fish ponds constructed and maintained	0	0	1
No. of fish ponds stocked	1	0	1
No. of tsetse traps deployed and maintained	16	0	
No of plant clinics/mini laboratories constructed	1	0	
Function Cost (US\$ '000)	297,125	180,145	176,283
Function: 0183 District Commercial Services			
No. of trade sensitisation meetings organised at the district/Municipal Council	1	1	1
No of businesses inspected for compliance to the law	0	36	50
No of awareness radio shows participated in	1	0	0
No of businesses assisted in business registration process	80	42	20
No. of enterprises linked to UNBS for product quality and standards	2	1	4
No. of market information reports disseminated	4	2	4
No of cooperative groups supervised	50	35	50
No. of cooperative groups mobilised for registration	20	15	16
No. of cooperatives assisted in registration	20	15	16
No. of tourism promotion activities mainstreamed in district development plans	2	1	
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	15	0	
No. and name of new tourism sites identified	6	2	
No. of opportunities identified for industrial development	50	8	
No. of producer groups identified for collective value addition support	50	14	
No. of value addition facilities in the district	40	10	
A report on the nature of value addition support existing and needed	YES	yes	
Function Cost (US\$ '000)	16,183	0	7,773
Cost of Workplan (US\$ '000):	344,633	180,145	447,745

2015/16 Physical Performance up to March

The PMG funds received from the centre were used to implement soft ware activities of supervision of sector projects and activities, technical consultations, Livestock disease surveillance, vehicle maintenance and office operations. The local revenue funds from hire of tractor services by farmers were used to fuel, service and maintain the tractor.

Production Staff at District H/Qtrs paid salaries for 3 months through their bank accounts. 1 Sector planning meetings conducted at district H/Qtrs.

1 Quarterly Supervisory visits to all the 8 Sub Counties of Bugongi, Kagango, Kigarama, Kasaana, Kitagata. Supervision of inputs supplied to farmers under operation wealth creation. 1 Consultative visits to stakeholders at line Ministries & organizations carried out Verification of Livestock supplied to farmers under Operation Wealth Creation carried out district wide equipment for Artificial insemination kit supplied to district u. Paying staff salaries and

Vote: 609 Sheema District

Workplan 4: Production and Marketing

allowances. Contracted services supervised, Demonstrations materials procured for fish pond demonstration at Rubaare Farm. Drugs Chemicals and farm inputs procured

Planned Outputs for 2016/17

- 1] Paying staff salaries for 12 months
- 2] Carrying out 5 Technical consultation visits to MAAIF and NARO.
- 3] Collecting Agricultural Data on Livestock and crops and related data from 8LLGs
- 4] Carry out crop diseases control campaigns/ trainings & 20 technical backstopping visits.
- 5] Carrying out institutional health checks on 30 SACCOS & Cooperative societies, Auditing of SACCOS Quarterly and formation of marketing associations .

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

Uganda Cooperative Alliance and CARITAS are operating in Sheema but have not disclosed the resource envelope and the interventions they are implementing in the district.

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

1. Inadequate Staffing

The department is under staffed both in the field and at the district H/Qtrs.

2. Outbreak of Pests & diseases

There has been outbreaks of Livestock & Crop disease and pests in the district.

3. Lack of a sector vehicle

The lack of transport to the sector affects timely implementation of planned activities including effective monitoring and supervision of field staff and projects.

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>	2,454,498	1,860,625	2,518,588
District Unconditional Grant (Non-Wage)	3,000	5,157	13,000
Locally Raised Revenues	34,473	22,761	34,473
Multi-Sectoral Transfers to LLGs	23,169	0	
Other Transfers from Central Government	105,632	0	107,796
Sector Conditional Grant (Non-Wage)	281,443	211,082	261,812
Sector Conditional Grant (Wage)	2,006,782	1,621,625	2,101,507
<i>Development Revenues</i>	948,992	1,018,120	366,660
Development Grant	765,695	765,695	0
Donor Funding	66,660	212,806	66,660
Multi-Sectoral Transfers to LLGs	20,228	0	
Transitional Development Grant	96,409	39,619	300,000

Vote: 609 Sheema District

Workplan 5: Health

Total Revenues	3,403,490	2,878,745	2,885,248
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>2,454,498</i>	<i>1,860,624</i>	<i>2,518,588</i>
Wage	2,006,782	1,621,625	2,101,507
Non Wage	447,716	238,999	417,081
<i>Development Expenditure</i>	<i>948,992</i>	<i>954,465</i>	<i>366,660</i>
Domestic Development	882,332	760,063	300,000
Donor Development	66,660	194,402	66,660
Total Expenditure	3,403,490	2,815,088	2,885,248

2015/16 Revenue and Expenditure Performance up to March

In Financial year 2015/2016, The Health sector planned and budgeted for 3,403,490,000/= as both recurrent expenditure and development expenditures, in quarter three the department planned to spent Shs.850,872,000/= but received Shs.1,216,663,000/= representing 138 Percent of the quarterly plan. Further during the same period the sector had actually received more funds from Global Fund to support Expanded programme immunisation activities in the district amounting to Shs.88,433.700/=.

During this quarter, the sector received funds from the following sources: PHC salaries 624,222,000/= representing 124%, PHC Non Wage Of 33,025,000/= representing 100%, NGO lower Health facilities of 4,427,000 representing 100%, District Hospital received 32,908,000/= representing 100%, PHC Development of 35,648,000/= representing 217%, conditional grant to the district Hospital of 379,842,000/= representing 217% released the donor funds from Global Shs.88,433.700 representing 531%.

By the end of the quarter, the department has unspent balance of Shs. 63,656,000/= out of which Shs. 45,251,000/= is for Construction of main gate at Kabwohe HCIV, Payment of retention for Kigarama HCIII, Kyangyenye HCIV and supplied materials for construction of maternity ward at Kabwohe HCIV Plus immunization programme. The department had unspent cheque of Shs.88,711/=.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, the health sector budgeted for Shs. 2,885,248,000/= out of which the recurrent budget is Shs. 2,518,588,000/= and the development budget is Shs. 366,660,000/= Out of the recurrent budget Shs. 2,518,588,000/=, Shs. 261,812,000/= is Sector conditional Grant Non wage, Shs. 107,796,000/= is for Other Central Government Transfers, Shs. 34,473,000/= is from Local Revenue. The District Unconditional Grant [Non Wage] is Shs. 13,000,000/=. In FY 2016/17, the department plans to spend its budget as follows; 72.8% of the budget will be spent under Sector Conditional Grant [Wage], 9.1 % of the budget will be spent under the Sector Conditional Grant Non wage, 3.7% of the budget will be spent on other government transfers, 2.3% will be spent on donor development, 1.19% will be spent on Locally raised revenue and 0.5% will be spent on the District Unconditional Grant 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: 0881 Primary Healthcare

Vote: 609 Sheema District

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of OPD and other wards rehabilitated	3	0	
Value of essential medicines and health supplies delivered to health facilities by NMS	711600000	1240780807	630000000
Value of health supplies and medicines delivered to health facilities by NMS	711600000	1671422538	630000000
Number of health facilities reporting no stock out of the 6 tracer drugs.	27	26	0
Number of outpatients that visited the NGO Basic health facilities	8729	29726	2400
Number of inpatients that visited the NGO Basic health facilities	1126	1540	1580
No. and proportion of deliveries conducted in the NGO Basic health facilities	217	2249	550
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	277	833	2589
Number of trained health workers in health centers	294	366	126
No of trained health related training sessions held.	58	71	24
Number of outpatients that visited the Govt. health facilities.	52648	201320	158408
Number of inpatients that visited the Govt. health facilities.	12298	7830	3704
No and proportion of deliveries conducted in the Govt. health facilities	1085	3501	1961
% age of approved posts filled with qualified health workers	43	56	54
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	0	0	20
No of children immunized with Pentavalent vaccine	83400	5273	10104
No of new standard pit latrines constructed in a village	3	480	0
No of villages which have been declared Open Defecation Free(ODF)	241	406	0
No of standard hand washing facilities (tippy tap) installed next to the pit latrines	100	1329	56
No of healthcentres rehabilitated	3	0	0
No of maternity wards constructed	4	4	0
No of OPD and other wards constructed	1	0	0
Function Cost (US\$ '000)	3,403,490	2,815,088	1,402,528
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	161,891	1,347,528
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	161,891	135,193
Cost of Workplan (US\$ '000):	3,403,490	2,815,088	2,885,248

2015/16 Physical Performance up to March

232 health Staff from District Hospitals, HC IV, HC IIIs & HC IIIs paid salaries at district level through their bank accounts in Stanbic bank and CERUDEB. 1 Health Staff Coordination meetings held at District H/Qtrs, Office facilities and equipment. The sanitation survey exercise was conducted in February and march 206 covering 11 villages in two sub counties of Kitagata [6village] and Rugarama sub counties [5villages]. The exercise also covered

Vote: 609 Sheema District

Workplan 5: Health

295 homes through household survey and approach. 2742 Patients were admitted, received treatments and discharged to respective homes. 1016 mothers were received and delivered in the health facility where 248 mothers for cesarian). 48% of approved posts filled with qualified officers. 26036 patients were received ,examined and treated as out patients. Malaria total cases were 1509, ANC 1st Visit for women were 430, ANC 4th Visit for women were 216, First dose IPT (IPT13)03, Second dose IPT (IPT29)2, Pregnant Women newly tested for HIV this pregnancy(TR & TRR)420, Deliveries in unit 68, 216 Children received 3rd dose of DPT/HepB+ Hib, 588 children received 1st dose of DPT - HepB+Hib. 2120 Delivered in NGO health facilities in Sheema district. 340 patients were attended to as in patients.

4821 patients were attended to in the health facilities as out patients, OPD New Attendance 4660 Malaria total 1161 ANC 1st Visit for women 234 ANC 4th Visit for women 113 First dose IPT (IPT11)54 Second dose IPT (IPT21)22, Pregnant Women newly tested for HIV this pregnancy(TR & TRR)46 Deliveries in unit 2120. 56 (56% posts filled with qualified health workers.

3 training conducted for the district as a way of capacity building: 1) A week environment workshop held at kalya courts Fort portal attended by DHI,ADHO-EH and District Environmental officer.2) Health surveillance workshop held at Sun beach resort hotel in Kabwohe town. 3) EPI house to house immunization training. 1915 mothers were received with advanced pregnancies, helped by qualified health workers and delivered babies 238 mothers were operated 2644 children received DPT 3 dose in the district.

OPD New Attendance were 86108 Malaria total cases 912. ANC 1st Visit for women were 1825, ANC 4th Visit for women were 776 A6: First dose IPT (IPT1)1572 Second dose IPT (IPT2)970 Pregnant Women newly tested for HIV this pregnancy(TR & TRR)156.

3 vehicles repaired & maintained in good working conditions at District health sector level Quarterly.

Planned Outputs for 2016/17

In FY 2016/2017, the health department has planned to increase immunization coverage to 100% of the children under 5yrs, strengthening infectious disease control, improved sanitation and promoting safe motherhood, improving child health care, increasing OPD attendance from 51% to 76%. The department will continue to improve on efficiency and effectiveness by carrying out 52 supervision visits to lower health units. PHC non wage will be transferred to Kitagata Hospital, Shuuku HC IV and Kyangyenyi H/C III, Kigarama HC III and various H/C IIs, will receive credit line of Medical supplies. Under promotion and sanitation and hygiene, the department will conduct sanitation and hygiene promotion in 116 new villages and 348 old villages of Bugongi Town Council and Masheruka Sub County. In total will cover 32 parishes/wards, will declare Open Defecation Villages [ODFs], will promote hand washing after latrine use, safe disposal of human waste, safe drinking water, safe food consumption, will hold household campaigns for sanitation and other disease prevention interventions. ODF declarations in Masheruka and Bugongi TC, will also conduct verification of ODF in Kigarama and Shuuku T/Counties.

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

There is a development partner known as STAR-SW which funds the Health activities directly especially on capacity building in line with HIV/AIDS, Malaria and Tuberculosis, their finances being handled by themselves. Reproductive Health Uganda also provides family planning services. ICOBI and KCRC are strong partners involved in HIV/AIDS, PMTCT, HBCVT, Study on Disconduct Couples and building capacity of Local Government Staff and other partners in Monitoring and Evaluation in collaboration with TASO and Global Fund.

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

Vote: 609 Sheema District

Workplan 5: Health

1. Under staffing

There is a high level of under staffing in health facilities especially at HC II where the facility is manned by one person. Many approved posts are not filled and many doctors left for greener pastures who should be replaced

2. Lack of Transport

Lack of transport for DHO's office. The office is currently using an ambulance for Kabwohe HC IV which is compromising referral services at the unit, we suggest that MOH allocates a vehicle to District Health Sector & motor cycles to enable the district.

3. Inadequate drugs, poor packaging and stock out of some key drugs

There has been inadequate drugs and stock out of Key drugs like paracetamol, Coartem for malaria mainly due to inadequate drugs from National Medical Stores [NMS]. Also poor packaging of drugs especially for HC2s As there are some drugs not used/excess.

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>	13,156,938	9,500,141	9,392,010
District Unconditional Grant (Non-Wage)	5,749	20,372	10,753
District Unconditional Grant (Wage)	74,211	40,907	66,338
Locally Raised Revenues	5,378	52,629	42,683
Multi-Sectoral Transfers to LLGs	16,659	0	
Other Transfers from Central Government	0	13,091	
Sector Conditional Grant (Non-Wage)	2,313,140	1,524,233	1,533,382
Sector Conditional Grant (Wage)	10,741,801	7,848,908	7,738,854
<i>Development Revenues</i>	437,941	291,840	176,728
Development Grant	273,188	273,188	141,728
District Discretionary Development Equalization Grant	53,315	18,652	
Donor Funding	35,000	0	35,000
Locally Raised Revenues	32,305	0	
Multi-Sectoral Transfers to LLGs	44,133	0	
Total Revenues	13,594,878	9,791,980	9,568,737
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	13,156,938	9,500,141	9,392,010
Wage	10,816,012	7,889,815	7,805,192
Non Wage	2,340,926	1,610,326	1,586,818
<i>Development Expenditure</i>	437,941	166,669	176,728
Domestic Development	402,941	166,669	141,728
Donor Development	35,000	0	35,000
Total Expenditure	13,594,878	9,666,809	9,568,737

2015/16 Revenue and Expenditure Performance up to March

In FY 2015/16 the department planned for annual budget of Shs. 13,594,878,000/= and quarter three the sector had a budget of Shs. 3,398,720,000/= but received Shs.9,791,980,000/= Cumulatively indicating 72 per cent performance total budget. It can be observed that under the recurrent revenues the education department received more funds than it had planned to receive in quarter three as reflected in the education table for revenue and expenditure above, This

Vote: 609 Sheema District

Workplan 6: Education

was because the department received more UPE grants, secondary grants and Tertiary grants. Under development revenues, the cumulative revenue out turn for Conditional Grant to SFG that was received was higher than planned the expenditure limits from the MoPED (The department received Shs.148,240,000/= . The good performance of the Sector could be attributed to an increase in Local revenue which was planned at Shs.1,345,000/= quarterly but received Shs.10,000,000/, Non wage which was budgeted at Shs. 1,437,000/= but the district felt it necessary to allocate more funds to the department. The balance on the account of Shs 125,171,000/= is for SFG projects which had not been paid as the SFG Classrooms had been started but could not be paid before completion.

Department Revenue and Expenditure Allocations Plans for 2016/17

In Financial Year 2016/2017, the Education department has planned to receive revenue of Shs. 9,568,737,000/= of which Shs. 9,392,010,000/= will be recurrent revenue and Shs. 176,728,000/= will be for development revenue. Out of the total recurrent revenue of Shs. 9,568,737,000/=, Shs. 1,533,382,000/= will be for sector conditional Grant- Non wage and Shs.7,738,854,000/= will be for Sector conditional Grant –Wage; Shs. 10,753,000/= will be for District Un Conditional Grant Non Wage. Shs. 42,683,000/= for locally raised revenue, Shs. 141,728,000/= for Domestic Development Grant, Shs. 35,000,000/= from Donor funding [UNICEF]. The department plans to spend 81.6% on wage recurrent, 16.5% on Non wage, 1.5% on domestic development and 0.5% on donor 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: 0781 Pre-Primary and Primary Education			
No. of classrooms rehabilitated in UPE	0	0	10
No. of latrine stances constructed	1	0	
No. of textbooks distributed	2	5715	3200
No. of pupils enrolled in UPE	49775	42850	23232
No. of student drop-outs	400	257	68
No. of Students passing in grade one	925	1863	768
No. of pupils sitting PLE	5224	11054	2732
No. of classrooms constructed in UPE	0	13	0
Function Cost (US\$ '000)	8,039,898	5,644,217	5,574,010
Function: 0782 Secondary Education			
No. of students enrolled in USE	2652	47414	6248
Function Cost (US\$ '000)	4,866,792	3,501,383	3,268,663
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	52	86	1
No. of students in tertiary education	331	579	300
Function Cost (US\$ '000)	560,495	371,394	440,465
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	133	133	85
No. of secondary schools inspected in quarter	6	13	8
No. of tertiary institutions inspected in quarter	2	2	1
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	123,193	149,816	285,599
Function: 0785			

Vote: 609 Sheema 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 SNE facilities operational	1	2	0
No. of children accessing SNE facilities	0	78	
<i>Function Cost (UShs '000)</i>	<i>4,500</i>	<i>0</i>	<i>0</i>
Cost of Workplan (UShs '000):	13,594,878	9,666,809	9,568,737

2015/16 Physical Performance up to March

1206 Teachers in 133 Government aided primary schools paid their salaries in Sheema. 1208 teachers from 133 Primary Schools were qualified. 5,504 identity cards were procured for 5,504 Primary Seven candidates from 133 Primary Schools. Primary Seven Mock Exams for 2015 was conducted.

Mock for Primary Seven pupils was successfully conducted Primary Six End of year Exams were done. 257 (257 pupils dropped out of school from Primary schools. 1863 P.7 pupils passed in grade one for 2014 and 2015. 42,850 pupils were enrolled in 133 UPE schools. 11054 pupils sat PLE 2014 and 2015 in

Sheema district. UPE funds were not disbursed to schools. 5 classrooms were completed of Rushoroza P/S, Rwakizibwa P/S, Nyakashoga P/S and Nyamabare P/S. (Completed schools are Rushoroza P/S and , Rwakizibwa P/S. 1 VIP Latrine was constructed and its functional. 1210 students for 2015 had passed. 920 teaching and non teaching staff paid salaries in Secondary schools. 5191 students had sat O' level 2015 6 Parents Teachers Associations [PTA] and 6 Board of Governors [BOG's] meetings attended in Government Schools Inspections of both government and private Secondary Schools conducted. 16900 students enrolled in 18 USE schools in 2016 in Sheema district.

Quarterly release transferred to 14 government and 4 private secondary schools for 3 months. Inspections of both government [Kitagata Farm Institute and Karera Technical Institute] and private Tertiary Schools conducted [Private - Kakindo Technical School]. 53 Tertiary institution instructors paid salaries in Sheema district. 330 students in Tertiary institutions in Sheema District in 2015 and 2016. Inspections of both government [Kitagata Farm Institute and Karera Technical Institute] and private Tertiary Schools conducted [Private - Kakindo Technical School).

Education Staff Salaries' paid for 3 months to their respective Bank Accounts in Stanbic and Centenary. Planning meeting for subject specialist were organised and conducted. 2 Radio announcements were made for head teachers meeting. 1 Inspection Report was prepared and submitted to Council through CAO. 2 Tertiary Institutions of Kitagata Farm Institute and Karera Technical Institute were inspected in 3 quarters. Attended ISMC Meetings were held during in third Quarters. 56 Primary Schools were inspected and monitored by the Education Dept Staff in all the 12 Lower Local Governments. 6 secondary Schools were inspected and these are , Ryakasinga CHE, Sacred Heart Mushanga, St Charles Kashekuro, Kibingo Girls, Masheruka, Kitagata, Karera Seed S S. Athletics, Football /Netball & other competitions held in all the 133 Primary Schools.

Planned Outputs for 2016/17

The department will continue to improve on the literacy levels through supporting UPE program by remitting UPE funds to all government primary schools and inspection and monitoring of government and private primary, secondary and tertiary educational institutions. Secondary and tertiary institutions will be enhanced in this year. To improve on mobilization of parents and schools committees, the department will be sending a representative to Board of Governors [BoGs] and School Management Committees [SMCs]. Inspection will be done to all schools to improve on attendance of teachers and pupils. Purchase of departmental Vehicle will also be given a priority in FY 2016/17.

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

CECOD implementing partner supports Schools on environmental issues.

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

Vote: 609 Sheema District

Workplan 6: Education

1. In adequate Funds

The department of Education has limited funds to effectively fund all its planned activities as most of the funds in the department are conditional.

2. Lack of a sector vehicle

This affect implementation of planned activities including monitoring, supervision and inspection of all the 133 P/Schools.

3. Lack of adequate office space

The office space is inadequate and needs serious renovation and extension.

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>	1,538,753	1,012,854	788,662
District Unconditional Grant (Non-Wage)	540,000	515,873	20,882
District Unconditional Grant (Wage)	61,129	29,261	61,129
Locally Raised Revenues	9,011	18,327	14,990
Multi-Sectoral Transfers to LLGs	126,441	17,849	
Other Transfers from Central Government	802,171	431,544	
Sector Conditional Grant (Non-Wage)		0	691,661
<i>Development Revenues</i>	81,415	0	37,500
Multi-Sectoral Transfers to LLGs	81,415	0	
Other Transfers from Central Government		0	37,500
Total Revenues	1,620,168	1,012,854	826,162
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,028,753	525,231	788,662
Wage	128,513	47,109	61,129
Non Wage	900,240	478,122	727,533
<i>Development Expenditure</i>	591,415	27,567	37,500
Domestic Development	591,415	27,567	37,500
Donor Development	0	0	0
Total Expenditure	1,620,168	552,798	826,162

2015/16 Revenue and Expenditure Performance up to March

In FY 2015/2016, the Roads and Engineering department budgeted for Shs. 1,620,168,000/= and planned to spend Shs. 405,042,000/= in quarter three and by end of quarter three [31 March 2016], Shs. 1,012,854,000/= had been released to the department making a 63% of the total budget and stood at 127% of the quarterly budget. Significant to note, is that by the end of the quarter the department had spent Shs. 552,798,000/= which accounted for 34% of the planned expenditure budget of Shs. 1,620,168,000/=. This expenditure however, was 43% of the released funds to the department in quarter three.

By the end of the quarter, the department had unspent balances of shs. 460,056,000/= Out of which Shs. 381,075,545/= is meant for Construction of Administration block and Shs. 78981455/= is meant for grading of roads under force account . Works and water department has un presented Cheque of Shs.2,012,791/=.

Vote: 609 Sheema District

Workplan 7a: Roads and Engineering

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, the department of Roads and Engineering planned for a revenue budget of Shs. 826,162,000/= out of which shs. 788,662,000/= is recurrent budget while shs. 37,500,000/= is development budget. Out of the recurrent budget of Shs. 788,662,000/=, Shs. 20,882,000/= will be District Un-Conditional Grant Non Wage, Shs. 14,990,000/= is locally raised revenues, Shs. 691,661,000/= is sector conditional grant [non wage] and Shs. 61,129,000/= is District Un conditional Grant 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: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	0	0	6
Length in Km of Urban paved roads routinely maintained	0	0	120
Length in Km of Urban paved roads periodically maintained		0	120
Length in Km of urban unpaved roads rehabilitated	50	0	
Length in Km of Urban unpaved roads routinely maintained	3	54	
Length in Km of Urban unpaved roads periodically maintained	214	214	
Length in Km of District roads routinely maintained	0	0	129
Length in Km of District roads periodically maintained	0	0	129
No. of bridges maintained	0	0	1
Length in Km. of rural roads constructed	126	63	
Length in Km. of rural roads rehabilitated	214	105	
No. of Bridges Constructed	4	0	
Function Cost (US\$ '000)	1,108,168	525,231	696,162
Function: 0482 District Engineering Services			
No. of Public Buildings Constructed	1	1	
Function Cost (US\$ '000)	512,000	27,567	130,000
Cost of Workplan (US\$ '000):	1,620,168	552,798	826,162

2015/16 Physical Performance up to March

Sector Work plans, development plans, budgets, reports & Performance Contract Form B prepared, Roads office and Engineering coordinated, Water and Electricity bills paid. Money was transferred to sub county accounts.

The department managed to maintain 214 KMs under rural road maintenance. To improve on the value for money intensified supervision was carried out on ongoing works. the Compound for the district maintained, Visited sites of projects, Prepared sector work plans and reports for presentation to council & other sectoral committees; Prepared BOQs for some projects, Certification of payments to previous works. Staff salaries paid through individual Bank accounts in Stanbic and CERUDEB for 3 months; Grading of feeder roads maintained and Rehabilitation of community access road undertaken. However heavy rains interrupted road activities. 1 Sector Work plans, Office computers were maintained to enable smooth operation of the office. Funds were transferred to Town council under urban unpaved. 22 km feeder roads worked on. The Construction of administration Block at district HQ has started. Transfers to Town Councils were made.

Grading of feeder roads of Kishabya - Murari - Kitagata 27 KM, Maintenance of road equipment (Servicing oils,Lubricants, Spares, repairs for the Grader). Rwegando Kihunda Kyabahaya road 20KM. Designing and beautification of the District Compound.

Planned Outputs for 2016/17

Vote: 609 Sheema District

Workplan 7a: Roads and Engineering

- 1] Light grading of Kanyeganyegyegye – Buringo – Nyakambu Raod [12 km]
- 2] Light grading of Kaaro – Kyambuba – Kamukondo – Nshongi [8 km]
- 3] Light grading of Mukono – Kyengando – Rwengiri – Nyakwebundika – Migina Road [15 km]
- 4] Light grading of Buraro – Kyeihara – Kasaana – Kaagati Road [17 km]
- 5] Light grading of Masheruka - Nyabwina - Nyakambu – Katojo – Kangore Road 18 KM
- 6] Light grading of Kasaana – Munywegyere – Rukondo Road [12 km]
- 7] Light grading of Kasaana – Katonya – Mishenyi – Nyakibeere Road [14km]
- 8] Light grading of Bwoma – Katooma – Murari – Matsya – Rubaare Farm – Kitojo Road [10 km]
- 9] Construction of Rukondo Bridge
- 10] Procurement and Installation of culverts

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

In FY 2016/2017, CAIP will provide off Budget support amounting to Shs. 3.5 billion for working on 40 km of Community Access Roads.

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

1. Encroachment on road reserve by road neighbors

There is still a problem of encroachment on road reserves by neighbours

2. Incomplete Road Equipment [wheel loader, roller, water bowser & tiper

Lack of a road compactor leads to quick deterioration of the road; lack of a wheel loader leads to time wastage in excavation, loading & spreading murrum; lack of a water bowser leads lack of moisture content & dust pollution

3. Inadquate funds

Inadequate funds due to limited local revenue

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>	31,333	35,468	67,891
District Unconditional Grant (Non-Wage)	2,000	0	3,000
District Unconditional Grant (Wage)	27,333	28,715	30,333
Locally Raised Revenues	2,000	4,877	
Multi-Sectoral Transfers to LLGs		1,875	
Sector Conditional Grant (Non-Wage)	0	0	34,558
<i>Development Revenues</i>	383,036	375,129	205,417
Development Grant	356,129	356,129	185,417
Locally Raised Revenues	20,000	19,000	20,000
Multi-Sectoral Transfers to LLGs	6,907	0	

Vote: 609 Sheema District

Workplan 7b: Water

Total Revenues	414,369	410,597	273,307
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	31,333	35,468	67,891
Wage	27,333	30,591	30,333
Non Wage	4,000	4,877	37,558
<i>Development Expenditure</i>	383,036	172,671	205,417
Domestic Development	383,036	172,671	205,417
Donor Development	0	0	0
Total Expenditure	414,369	208,139	273,307

2015/16 Revenue and Expenditure Performance up to March

In FY 2015/2016, the water department prepared an annual budget of Shs. 414,369,000/= but planned to spend in quarter three Shs. 103,592,000/=. By the end of Quarter three the department had received Shs. 410,597,000/= against an approved budget of 414,369,000/= indicating 99% of the total budget of Shs. 414,369,000/=. and 198 percent of the quarterly budget of Shs.103,592,000/=.

The Sector did not receive unconditional grant non wage .that is under recurrent revenue.

At the end of the quarter, the department had unspent balances to the tune of Shs. 202,458,000/= meant for the purchase of Water Office Vehicle. The Water department and the Roads & Engineering department both share one Bank account which indicates a bank balance of Shs. 282,241,262/= by the end of 31th March The water department had bank balance of Shs. 202,458,000/= is meant for Purchase of Water department Vehicle.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, the water department planned for a total revenue budget of Shs. 273,307,000/= of which the recurrent revenue is Shs. 67,891,000/= and development budget of Shs. 205,417,000/=. Out of the recurrent budget of Shs. 67,891,000/=. Shs. 34,558,000/= is for Sector Conditional Grant Non-Wage, Shs. 30,333,000/= for District Unconditional Grant wage, Shs. 3,000,000/= for District Unconditional Grant Non –Wage. The revenue for development budget is Shs. 205,417,000/= of which Shs. 185,417,000/= from development grant and shs. 20,000,000/= from locally raised revenue. Out of the total budget of Shs. 273,307,000/=. the department plans for spend Shs. 30,333,000/= on wage, Shs. 37,558,000/= on non-wage and finally Shs. 205,417,000/= on 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: 0981 Rural Water Supply and Sanitation

Vote: 609 Sheema 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	46	52	96
No. of water points tested for quality	50	63	59
No. of District Water Supply and Sanitation Coordination Meetings	4	1	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of sources tested for water quality	50	63	59
No. of water points rehabilitated	2	6	6
% of rural water point sources functional (Gravity Flow Scheme)	87	85	85
% of rural water point sources functional (Shallow Wells)	80	82	85
No. of water pump mechanics, scheme attendants and caretakers trained	8	9	8
No. of water and Sanitation promotional events undertaken	1	0	0
No. of water user committees formed.	40	23	0
No. of Water User Committee members trained	40	25	0
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	8	8	0
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	2	0	0
No. of public latrines in RGCs and public places	0	0	1
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	5	5	3
No. of deep boreholes drilled (hand pump, motorised)	1	0	0
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	1	2
No. of piped water supply systems rehabilitated (GFS, borehole pumped, surface water)	0	0	2
Function Cost (US\$ '000)	414,369	208,139	273,307
Cost of Workplan (US\$ '000):	414,369	208,139	273,307

2015/16 Physical Performance up to March

Salaries paid for 3 and 6 months cumulatively, Office equipment like printers, photocopiers & computers maintained to enable smooth operation. 1 supervision visit to all 12 LLGs supervised and monitored Inter county water meetings held sensitisation of 1 community, 1 District Water and Sanitation Coordination Meetings held at District H/Qtr. 1 Mandatory public notices displayed with financial information for quarter two at the District H/Qtr. 11 water point sources tested for quality in all the 9 sub counties of Sheema District LG. 11 water point sources tested for quality in all the 9 sub counties of Sheema District LG namely. 32 Supervision visits made during and after construction of point water sources in 12 LLGs of Sheema District. 1 Planning and advocacy meetings held at district level.

2 Planning and advocacy meetings held at Sub County level. 1 sub County meetings held. 85 % of GFS Sources in Sheema District are functional.

82 (82% of rural water (Shallow wells) are functional. Water Sources, their functionality and coverage regularly

Vote: 609 Sheema District

Workplan 7b: Water

updated within the District. Conducting Post construction support to water user committees on constructed water facilities.

Water user committees formed and trained in their respective sub county. 1 Training of hand pump mechanics and caretakers was carried out. Radio programme for promoting water & sanitation & good hygiene practices held on Radio West. Collecting samples from point water sources for testing.

International water day celebrated. Baseline survey for sanitation conducted Post construction. 1 Piped water supply system was constructed in Kyangyenyi.

Planned Outputs for 2016/17

- 1)Construction of piped water system in Kyangyenyi , Kigarama, Shuuku and Rugarama sub counties
- 2)Rehabilitation of Kabingo and Kyabawuro
- 3)Rehabilitation of 12 shallow wells
- 4)Rehabilitation GFS in Masheruka sub county
- 5)Construction of RWHT in Shuuku and Kashozi S/Cs
- 6)Design of 2 GFS of Nyakabare GFS in Rugarama Sub County in Nyakarama south parish.
- 7)Extension of Katojo- Katoma GFS in Masheruka, Nshongi - Bwayegamba GFS
- 8)Design of 2 GFS of Nyakabare GFS in Rugarama Sub County and Nyakarama GFS.
- 9)Construction of rain water supply tanks HCs and Primary Schools.
- 10)Payment of 6 retention for shallow wells.
- 11)1 Public latrine constructed in public places.
- 12)Radio programme for promoting water & sanitation & good hygiene practices held on Radio West and Radio BFM
- 13)Collecting samples from point water sources for testing.
- 14)International water day celebrated.
- 15)Baseline survey for sanitation conducted
- 16)Post construction support to DWUCS
- 17)Training private sector (hand pump mechanics.
- 18)Training water user committees on Sanitation and hygiene
- 19)Establishment of water user committees
- 20)Sensitization water beneficiary communities to fulfill their required.
- 21)Sensitization of communities to fulfill critical requirements.
- 22)Planning and advocacy meeting at the district and in LLGs held

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

Construction of RWHT in Shuuku TC and Kashozi Tcwhich is under Municipality by Shuuku Development association. And construction of one Public latrine in public places

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

1. Understaffing

The Sector is grossly understaffed with two officers. This is likely to slow the implementation of planned activities

2. Lack of office accommodation

Inadequate office space and what is available is shared with works and health

3. Lack of vehicle

The sector lacks a sound vehicle for implementing planned activities

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

Vote: 609 Sheema District

Workplan 8: Natural Resources

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	104,522	78,124	59,298
District Unconditional Grant (Non-Wage)	7,000	2,450	8,000
District Unconditional Grant (Wage)	47,349	43,283	48,335
Locally Raised Revenues	5,000	740	
Multi-Sectoral Transfers to LLGs	40,048	27,806	
Sector Conditional Grant (Non-Wage)	5,126	3,844	2,963
Total Revenues	104,522	78,124	59,298
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	104,522	78,120	59,298
Wage	65,735	71,089	48,335
Non Wage	38,787	7,031	10,963
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	104,522	78,120	59,298

2015/16 Revenue and Expenditure Performance up to March

By the 31st march, the Sector had received Shs.46,847,000/= against an approved budget of 106,022,000/= indicating 45 percent performance. The underperformance was due to low local revenue that was allocated to the sector because of poor revenue performance for the entire District. During the 3rd quarter the sector had planned for Shs. 26,131,000/= but received 36,230,000/= indicating 139 percent performance. The over performance of the Sector was as a result of multi-sectoral transfers and in turn there was over performance. Excluding wage, the Natural Resources department received Shs. 2,934,000/= for three months to implement its planned activities out of which was shs. 1,281,000/= was meant for implementing wetlands activities. The unspent balance on the Natural Resources Bank Account statement is Shs. 349,000/= is Meant for stationery and bank charges.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, the department planned for a revenue budget of Shs. 59,298,000/= of which District unconditional Grant Non-wage is Shs. 8,000,000/=, Sector conditional Grant Non- Wage is Shs. 2,963,000/= and Shs. 48,335,000/= from District Unconditional Grant wage. Out of the total budget of Shs. 59,298,000/=, the department plans to spend Shs. 48,335,000/= on wage and Shs. 10,963,000/= on Non-wage. All the funds are for recurrent expenditure.

(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			

Vote: 609 Sheema District

Workplan 8: Natural Resources

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Area (Ha) of trees established (planted and surviving)	1000	0	10
Number of people (Men and Women) participating in tree planting days	0	0	100
No. of Agro forestry Demonstrations	1	5	04
No. of community members trained (Men and Women) in forestry management	0	0	100
No. of monitoring and compliance surveys/inspections undertaken	12	3	4
No. of Water Shed Management Committees formulated	12	2	02
No. of Wetland Action Plans and regulations developed	12	6	06
No. of community women and men trained in ENR monitoring	60	32	50
No. of monitoring and compliance surveys undertaken	4	3	4
No. of new land disputes settled within FY	20	3	02
Function Cost (UShs '000)	106,022	78,120	59,298
Cost of Workplan (UShs '000):	106,022	78,120	59,298

2015/16 Physical Performance up to March

six staff were paid their monthly salaries for three months on their respective bank accounts. The following schools were inspected and recommended for licensing; Kihunda Parents Secondary School, Kitagata High School, and St Mary's High School Kababaizi. The underperformance was due to elections that took place during this period.

Planned Outputs for 2016/17

- 1] Sectoral activities supervised, coordinated, reported on & accountabilities made & submitted.
- 2] Physical developments inspected and evaluated
- 3] 10 Local Government Lands Surveyed
- 4] Cadastral Surveys checked
- 5] Town Boards demarcated.
- 6] Town Boards, Sub Counties & other relevant stakeholders mobilized & sensitized on urban development.
- 7] Coordination meetings with line Ministries of Lands, Housing and urban Development and departments of Surveys and mapping in Entebbe. Physical planning act implemented.

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

The department has no any off budget activities.

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

1. Limited Funds

The sector of Natural resources receives limited funds hence some of the activities are not budgeted for and even though they are budgeted for they can not accessing funds thus implementation becomes a challenge.

2. Environmental degradation

Some areas of the district are threatened with environmental degradation and wetlands encroachment.

3. Lack of transport to implement planned activities

The Sector lacks a vehicle & motorcycles to help supervise areas threatened with degradation and for enforcing

Vote: 609 Sheema District

Workplan 8: Natural Resources

compliance

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	323,713	133,187	161,179
District Unconditional Grant (Non-Wage)	5,678	8,503	3,678
District Unconditional Grant (Wage)	97,556	70,094	97,556
Locally Raised Revenues	5,000	3,342	
Multi-Sectoral Transfers to LLGs	139,426	6,416	20,639
Other Transfers from Central Government	12,777	0	4,675
Sector Conditional Grant (Non-Wage)	59,775	44,832	34,631
Urban Unconditional Grant (Non-Wage)	3,500	0	
<i>Development Revenues</i>	288,075	148,704	158,215
District Discretionary Development Equalization Grant	42,061	51,731	11,131
Donor Funding	25,000	0	25,000
Multi-Sectoral Transfers to LLGs	1,022	0	
Other Transfers from Central Government	219,992	96,973	117,736
Transitional Development Grant		0	4,348
Total Revenues	611,787	281,891	319,394
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	323,713	132,065	161,179
Wage	203,734	76,510	118,195
Non Wage	119,979	55,555	42,984
<i>Development Expenditure</i>	288,075	41,209	158,215
Domestic Development	263,075	41,209	133,215
Donor Development	25,000	0	25,000
Total Expenditure	611,787	173,274	319,394

2015/16 Revenue and Expenditure Performance up to March

In FY 2015/2016, the Community Based Services department budgeted for Shs. 611,787,000/= and planned to spend Shs. 152,947,000/= in quarter three but it had received Shs. 281,891,000/= by end of quarter three indicating 46 percent of the Annual budget. The department in turn spent Shs.173,274,000/= by the end of the quarter indicating 28 per cent of the budget leaving a unspent balance of Shs. 108,617,000/= which accounts for 18 percent of the budget, out of which Shs.96,645,268/= was meant for Youth Livelihood programme which was sent to the district late and Shs. 10,849,372/= meant for CDD groups which were still being assessed and Shs.1,122,643/= for CBS meant for office operation.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017 the department planned for a revenue budget of Shs. 319,046,000/=; of which recurrent budget is Shs. 161,179,000/= and development budget is Shs. 158,215,000/=. Out of the recurrent budget of Shs. 161,179,000/=: Shs. 20,639,000/= is Multi Sectoral Transfers to LLGs, Shs. 34,631,000/= is Sector Conditional Grant non-wage, Shs. 97,556,000/= is from District Unconditional Grant wage, Shs. 4,675,000/= is Other Transfers from Central Government and Shs. 3,678,000/= is District Unconditional Grant Non-wage. Out of the development budget Shs. 117,736,000/= revenue from other government transfers, Shs. 25,000,000/= from donor development (UNICEF) and Shs. 11,131,000/= for Discretionary Equalization Grant.

Vote: 609 Sheema District

Workplan 9: Community Based Services

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	10	10	10
No. of Active Community Development Workers	14	14	10
No. FAL Learners Trained	150	57	167
No. of children cases (Juveniles) handled and settled	20	10	10
No. of Youth councils supported	12	54	4
No. of assisted aids supplied to disabled and elderly community	12	26	24
No. of women councils supported	12	28	4
Function Cost (UShs '000)	611,787	173,274	319,394
Cost of Workplan (UShs '000):	611,787	173,274	319,394

2015/16 Physical Performance up to March

By end of March 2015, the Community Based Services department had registered the following achievements: under Youth livelihood programme: 10 youth groups were approved for funding. 12 CDOs were facilitated to select beneficiary projects. 9 CDOs were facilitated to monitor social development activities. 24 PWDs received assistive devices. Under FAL programmed; 200 FAL learners were enrolled and 25 FAL Instructor facilitated to attend a tour in Kasese and acquire IGA skills in Garlic, poultry, piggery, onion and mango management. 2 women council representatives facilitated to attend the international women's Day at Kololo Ceremonial ground. 20 newly elected youth council leaders inducted on their roles and responsibilities. PWDs groups were assessed for funding. 2 PWDs projects in Shuuku S/C and Masheruka S/C were supported under PWDs special Grant. 20 parents of children with downs syndrome were trained in homebased programme management skills. 20 child related cases were handled to conclusion. 24 PWDs' appliances supplied, 9 Community Groups assessed and approved to benefit from CDD grant. 100 CBOs were registered and given certificates of registration with the district. District Nutrition Action Plan was completed, approved by council and submitted to OPM and FANTA. ^ children were resettled to ROBOHOTH OVC institute. 12 OVC coordination committees trained and backstopped. One DOVCC formed, trained and held a meeting. OVC MIS report submitted to MoLSD. One woman selected to join national team training on nutrition. New District Youth Council and Disability Council inaugurated,

Planned Outputs for 2016/17

To improve on literacy rates, FAL learners will be trained and facilitated. The department will also implement its mandate of increasing incomes of communities by supporting CDD groups in income generating activities. It will further intensify on the monitoring. Support to OVC and widows trainings in self-reliant skills, loan accessing, savings and loan payment culture, trainings of key stakeholders on legal rights and protection of OVC will be carried out. Improving community welfare, protecting and promoting the rights of the vulnerable groups will be achieved. The department will collaborate with planning in facilitating LLGs and District in mainstreaming crosscutting issues of; disability, nutrition, gender, environment and human rights in planning and budgeting. The department also plans to hold the District Nutrition Coordination Committees; Strengthen formation and training of lower local council Nutrition Coordination Committees. The department also plans to implement the Five Year District Action Nutrition Plan for 2015/16-2019/20 in collaboration with development partners and other stakeholders. The department will continue to implement Youth Livelihood Programme and other programmes initiated by the MGLSD. The DNCC will coordinate and collaborate with partners involved in implementing Nutrition Interventions.

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

Vote: 609 Sheema District

Workplan 9: Community Based Services

USAID's R'hites supporting interventions in LQAS, Gender based violence and HIV/AIDS; MGLSD & UNICEF support OVC/MIS, MGLSD's support to Early Childhood Development, Food and Nutrition Security; USAID's FANTA in Collaboration with the Office of the Prime Minister supported the process of preparing the Five Year District Nutrition Action Plan due for implementation, AVIS Support to OVC in Masheruka and Kasaana, NUMA Feeds Support to bio fortified foods; Integrated Community Based

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

1. Poor Transport and communication means

This affects the communication between the department and lower local governments and the line ministries and the sector has no vehicle to use in social mobilisation of government programs.

2. Limited Funds

Some important out puts like Gender mainstreaming have not been budgeted for due to limited funds

3. Inadequate Staff

The department still has very few staff and this limits smooth operation of office work.

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>	124,079	64,979	99,248
District Unconditional Grant (Non-Wage)	12,000	15,429	44,093
District Unconditional Grant (Wage)	43,155	21,197	43,155
Locally Raised Revenues	13,225	9,746	12,000
Multi-Sectoral Transfers to LLGs	30,522	0	
Support Services Conditional Grant (Non-Wage)	25,177	18,607	
<i>Development Revenues</i>	336,479	285,077	241,449
District Discretionary Development Equalization Gran	22,179	21,932	29,000
Donor Funding	89,496	101,254	89,490
Locally Raised Revenues	10,577	0	10,577
Multi-Sectoral Transfers to LLGs	214,227	161,891	112,382
Total Revenues	460,558	350,056	340,697
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	124,079	64,979	99,248
Wage	73,677	21,197	43,155
Non Wage	50,402	43,781	56,093
<i>Development Expenditure</i>	336,479	285,077	241,449
Domestic Development	246,983	183,823	151,959
Donor Development	89,496	101,254	89,490
Total Expenditure	460,558	350,056	340,697

2015/16 Revenue and Expenditure Performance up to March

By 31st March 2016, the planning unit had received Shs. 350,056,000/= against an approved budget of 460,558,000/= indicating 76 percent performance of the approved budget. The over performance was due to the release of all development funds [LGMSD] by MFPED in quarter three to facilitate completion of development projects before the

Vote: 609 Sheema District

Workplan 10: Planning

end of the year. By end of quarter three, under Multisectoral Transfers to LLGs, the planning unit had received a cumulative budget out turn of Shs. 161,891,000/= out of the planned budget of Shs. 214,227,000/= accounting for 76% of the budget. In quarter three, the department received more multisectoral transfers of Shs. 96,032,000/= than planned Shs. 53,557,000/= accounting for 179 percent of the quarter budget. Also to note was that more funds were obtained under donor revenue than planned in the first two quarters. There were no donor funds spent in quarter three. In general, 111% of the funds in quarter three were received [Shs. 128,258,000/=] more than planned [Shs. 115,139,000/=] for the quarter. By the end of quarter three, the department had cumulatively spent Shs. 350,056,000/= against the budget of Shs. 460,558,000/= accounting for 76 percent of the budget. In quarter three, all the 111% of the funds received were correspondingly spent with no bank balances at the end of the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, the Planning Unit planned to receive a revenue budget of Shs. 340,697,000/= of which the recurrent revenue budget is Shs. 99,248,000/=. Development revenue is Shs. 241,449,000/=. Out of the recurrent budget, the department expects to receive Shs. 43,155,000/= from District Unconditional Grant Wage, Shs. 44,093,000/= from District Un conditional Grant Non-Wage; Shs. 12,000,000/= from locally raised revenues; Shs. 89,490,000/= from Donor development meant for Birth Registration, Shs. 29,000,000/= for District Discretionary Equalization Grant and Shs. 112,382,000/= for Multisectoral transfers to LLGs. The planning department plans to spend the recurrent budget of Shs. 99,248,000/= on wage [Shs. 43,155,000/=, Shs. 56,093,000/= on non-wage]. On development budget, the department plans to spend on Birth registration [Shs. 89,490,000/= and Shs. 151,959,000/= 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: 1383			
No of qualified staff in the Unit	2	2	2
No of Minutes of TPC meetings	12	9	12
Function Cost (US\$ '000)	460,558	350,056	340,697
Cost of Workplan (US\$ '000):	460,558	350,056	340,697

2015/16 Physical Performance up to March

Staff Salaries were paid monthly for 3 months in a quarter through their respective bank accounts; the revised Local Government Budget Framework Papers for Sheema District Local Government Vote 609 and for Sheema Municipal Council Vote 796 were prepared and submitted to the MFPED; The Performance Contract for Sheema District and Sheema Municipal Council were prepared and submitted to MFPED; the Quarter Two OBT Progress report for Sheema District Vote 609 was prepared and submitted, 3 DTPC meetings were held; District Management Committee Meetings were attended; The District Council discussed and approved the District Development Plan 2015/2016 - 2019/2020; Annual Work Plan for FY 2016/2017, the District Nutrition Action Plan for 2015/2016 - 2019/2020. The District Annual Budget for FY 2016/2017 was prepared and laid to council for later approval. Progress reports and work plans were prepared and presented to sectoral committees of council and District Executive Committee. Monitoring of LGMSD and PAF funded projects were carried out and reports made. Mentoring of LLGs in planning, budgeting and M & E was carried out. The District Planner and other members of the District Nutrition Coordination Committees attended various trainings /workshops organized by OPM and USAIDS FANTA on strengthening leadership and governance in Local Governments on preparation of District Nutrition Action Plans. The District Planner, District Community Development Officer, District Education Officer, District Agriculture Officer, Senior Education Officer, attended an SNV Workshop in Mbarara on The Inclusive Dairy Enterprise [TIDE] – the Milk School Feeding Programme meant to address the nutrition challenges in schools. District Nutrition Coordination Committee Meetings were attended. Sectors were guided on mainstreaming crosscutting issues of Nutrition, Gender, Environment, HIV and AIDS, Disability, Climate Change, Disaster preparedness, OVC and population factors in plans

Vote: 609 Sheema District

Workplan 10: Planning

and budgets.

Planned Outputs for 2016/17

To improve on participatory planning the department will facilitate lower local government stakeholders in bottom up participatory planning process, mainstreaming crosscutting issues of gender, HIV/AIDS, Environment, population factors, poverty, human rights, nutrition and Management Information System. The department will continue holding budget conferences in its planning and budgeting processes that will provide input in the preparation of development plans, budgets and Local Government Budget Frame work Paper (BFP) for FY 2016/2017. In addition, to improving on evidence based planning, data collection, entry, analysis and dissemination of information to different Stakeholders will continue to be made whenever possible to facilitate sound decision making at all levels. The department will coordinate the preparation of the District Statistical Abstract and other relevant statistical reports. The department will also coordinate the preparation of Quarterly OBT Progress Reports, Performance Contract Form B and BFP among others. The department will update one integrated annual work plan for FY 2016/2017; update the 5 year development plan for 2015/16 – 2019/20 to effectively capture the investment projects among other key district challenges and priorities. To improve on reporting and accountability 4 quarterly OBT progress reports will be produced and one annual cumulative report. To build planning capacity of LLGs, 8 mentoring sessions will be carried out, four multi-sectoral monitoring of government projects under Non-wage [PAF] and Discretionary Grant [LGMSD] will carried be out and one Annual Assessment Exercise of the district and LLGs will be done. To improve on the coordination of activities and team work, twelve TPC meetings will be held. Registration of Birth and Death Programme will be carried in the district with support from UNICEF at a cost of Shs. 89,490,000/=.

Coordination meetings between the district leadership, implementing partners and other stakeholders carried out. Workshops organized by the centre and other development partners attended and workshop reports made. The Department will coordinate the preparation of the Performance Contract and the District Local Government Budget in collaboration with the Finance Department.

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

- 1] Preparation of the District Nutrition Action Plan with support from USAID's FANTA and OPM.
- 2] UBOS will support planning units with data management software programmes like censusinfo, Uganda info and others for generation of data for service delivery indicators. UBOS will also train District Planning Unit officers in preparation of Statistical abstracts.
- 3] Ministry of Finance will continue backstopping & mentoring District Planning Units on preparation of OBT progress reports, Budget Framework Papers, and Performance Contracts. The Office of the Prime Minister will also support and build the capacity of planning units in Monitoring and evaluation, preparation of score cards and strengthening the use of OBT in decision making processes and publications.
- 4] The National Planning Authority in collaboration with Ministry of Local Government will continue to support planning units in areas of development planning, performance assessment and management among other areas to ensure compliance to set standards and guidelines.
- 5] Implementing nutrition interventions support from R'hites, Obulamu programme supported by USAID

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

1. Understaffing

The Planning Unit is understaffed with only two staff, that is the District planner and District Population Officer[Ag Senior Planner]

2. Lack of Transport means

Lack of Transport means has largely affected implementation and monitoring of all planned acativities.

3. Limited Funds

The planning Unit is inadequately funded to implement planned activities as the local revenue allocation is grossly inadequate.

Vote: 609 Sheema District

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>	90,450	48,269	43,526
District Unconditional Grant (Non-Wage)	5,000	2,750	3,000
District Unconditional Grant (Wage)	29,000	19,625	29,000
Locally Raised Revenues	11,526	6,549	11,526
Multi-Sectoral Transfers to LLGs	42,126	17,248	
Support Services Conditional Grant (Non-Wage)	2,797	2,098	
Total Revenues	90,450	48,269	43,526
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	90,450	48,269	43,526
Wage	62,310	36,873	29,000
Non Wage	28,140	11,396	14,526
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	90,450	48,269	43,526

2015/16 Revenue and Expenditure Performance up to March

The department planned for annual budget as Shs. 90,450,000/= but by the end of Quarter three it had received a cumulative outturn of Shs. 48,269,000/= which accounts for 53% of the budget. In quarter three, the audit department received Shs. 21,216,000/= out of the budget for the quarter of Shs. 22,694,000/= which accounts for 93 percent of the planned budget for the quarter. On a good note, the department was able to spend 100% of the funds cumulatively released to the department of Shs. 48,269,000/= and the funds released to the department in quarter three. However, the funds cumulatively released to the department against the total budget of Shs. 90,450,000/= accounted for 53 percent. All the funds released to the department were of recurrent nature of which Shs. 36,873,000/= was cumulatively spent on wage against a budget of Shs. 62,310,000/= indicating a performance of 59 percent while the remaining amount of Shs. 11,396,000/= out of the budget of Shs. 28,140,000/= was spent on Non-Wage recurrent thus accounting for 40 percent. Furthermore, in quarter three, 93 percent of the budget was spent against the planned budget for the quarter of Shs. 22,694,000/=. In the same quarter, Shs. 14,941,000/= out of the budget of Shs. 15,659,000/= was spent on wage accounting for 95 percent and shs. 6,275,000/= out of the budget of Shs. 7,035,000/= was spent on Non-Wage recurrent accounting for 89 percent of the quarter budget. By the end of quarter three, the department had no balances on the account.

Department Revenue and Expenditure Allocations Plans for 2016/17

In Financial Year 2016/2017, the Audit department has planned for 43,526,000/= of which local revenue is shs. 11,526,000/= Shs.3,000,000/= is Unconditional grant non-wage and Wage of Shs.29,000,000/=. In the same period, the department intends to spend Shs. 29,000,000/= on wage and Shs. 14,526,000/= on non-wage.

(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: 1482 Internal Audit Services			

Vote: 609 Sheema District

Workplan 11: Internal Audit

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Internal Department Audits	12	12	12
Date of submitting Quaterly Internal Audit Reports	31/10/2014	28/01/2016	31/10/2016
<i>Function Cost (UShs '000)</i>	<i>90,450</i>	<i>48,269</i>	<i>43,526</i>
Cost of Workplan (UShs '000):	90,450	48,269	43,526

2015/16 Physical Performance up to March

The department continued to implement its mandate for ensuring value for money and accountability by carrying out audits and by the end of Quarter three, all the 11 district departments were audited; 9 LLGs of Kitagata, Kyangyenyi, Masheruka, Kashozi, Rugarama, Shuuku, Kagango, Kasaana and Kigarama were audited; 9 Health Centers IIs of; Kyeihara, Kiziba, Kasaana West, Karugorora, Mabaare, Buraro, Rwamujojo, Kareera and Kigarama HC III. 16 Primary Schools of: Kiziiba, Ngomanungi, Ishekye, Kyeihara integrated, Buraaro, Rukondo, Bwoma, Ruhorobero, Nyakashoga, Murari, Kababeizi, Kyarugome, Nyakabungo, Kasharazi, Mishenyi and Kyeibanga Cope school for Quarter Three FY 2015/2016 were audited to ensure value for money. Salaries for 2 staff were paid for 3 months. 1 Southern Region Audit committee Meeting was attended and 2 Southern region internal audit meetings were attended.

Planned Outputs for 2016/17

- 1] Auditing 9 LLGs and 11 departments at District Level and preparing audit reports.
- 2] Internal Audits of UPE Schools, 1 Hospital, 2 HSDs & 4 HC IIIs carried out
- 3] Special Investigations carried out 4] Staff salaries paid
- 5] Support training of Internal Audit staff
- 6] Paying subscriptions to LOGIAA.

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

In FY 2016/2017 the Office of Auditor will not have off budget support.

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

1. Under Staff

The department is currently under staffed with only two officers.

2. Lack office vehicle for the department

The dept is lacking a vehicle for implementing planned activities and to check and monitor the value for money within the entire district.

3. Limited funds allocation

The sub sector receives limited funds hence most of the activities are under budgeted which makes implementation difficult.