

Vote: 551 Sembabule 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

Sembabule District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

1. Budgeting, Financial Management and Accountability, which are common for all Votes; and
2. Achieving Results in five Priority Programmes and Projects identified for the specific Vote

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

Preamble: All Accounting Officers are expected to perform their job responsibilities in accordance with the Public Finance Management (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws that govern the Republic of Uganda.

Accounting officers will be required to perform and their performance will be assessed annually in the following areas:

1.1 Adherence to Budget Requirements: Adherence to key budget requirements specified by MoFPED in the various Circulars during budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and the ministries responsible for sector conditional and unconditional grants and the Discretionary Development Equalisation Grants.

1.2 Complete and timely submission of budget documents: Sector Budget Framework Paper, Ministerial Policy Statement, annual workplan, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and annual procurement plans that are submitted on time in accordance with the designated due date

1.3 Open and Transparent Procurement: Annual procurement plans and required information on tender prepared and posted on the PPDA procurement portal.

1.4 Prompt Processing of Payments: Monthly salaries, wages, invoices, certificates and pensions on time in accordance with the designated due date.

1.5 Implementing the Budget as Planned: Adherence to the annual budget and work plan and associated budget requirements for the financial year; adherence to the annual cash flow plan; and no new arrears incurred by the Vote

1.6 Complete and timely submission of reports: Annual and half yearly accounts and quarterly performance reports prepared in accordance with the designated due date

1.7 Transparency, Monitoring and Follow up: Quarterly monitoring activities undertaken by the vote and reports published; follow up actions taken and documented on the budget website; list of staff on payroll and pension recipients published on the budget website.

1.8 Internal and External Audit Follow up: Actions are planned and taken in response to the recommendations of the Audit Committee and Public Accounts Committee.

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PERFORMANCE AREA #2: Achieving Results in Priority Projects and Programs

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical outputs of all projects and programs regardless of their stage and/or status. An Accounting Officer's performance in the planning and implementation of five priority Programmes and projects will be assessed

Central Government Accounting Officers must identify and specify five priority programmes (recurrent) or major infrastructure projects (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects, whether projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They should be selected on the basis of their size and/or policy priority.

It is critically important for AOs to track the performance of these Projects/programmes and ensure they are managed effectively.

For each priority Programme or Project, Accounting Officers will be assessed on performance in the following areas:

2.1 Alignment of plans with Policy: The alignment of priority Programmes and Projects workplans with vote, sectoral and national strategies (NDP).

2.2 Achievement of planned results: The extent to which annual key performance indicators and targets are achieved for key projects and/or programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement plans; the degree to which results are achieved within budget and without cost overruns

2.4 Procurement and Project Management: Adherence to all aspects of the PPDA Act and Regulations for procurements relating to priority Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly monitoring and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, inspection, audit and feedback processes.

NOTE:

Accounting Officers' performance will be assessed annually. MoFPED will distribute compliance and assessment tools to Accounting Officers within three months of the start of the financial year. These tools will set out how Accounting Officers can comply with performance requirements and how they will be assessed.

National priorities for Local Governments will be identified centrally in consultation with the Local Government Associations, Office of the Prime Minister, National Planning Authority and Ministry of Local Government.

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	524,585	360,003	596,714
2a. Discretionary Government Transfers	2,561,545	1,447,719	2,498,176
2b. Conditional Government Transfers	14,226,241	10,963,237	17,321,560
2c. Other Government Transfers	1,430,571	873,044	530,046
3. Local Development Grant		362,730	0
4. Donor Funding	90,130	20,688	90,130
Total Revenues	18,833,071	14,027,421	21,036,626

Planned Revenues for 2016/17

The revenues for FY 16/17 are forecasted to go above compared the previous financial year ie 15/16 as per the analysis below; The Conditional Central Government Grants are forecasted to go below by 16%. This is attributed to a Education Sectors:, attributed to increase in IPFs of wages of Primary salaries, secondary salaries, Tertiaries Inspection grant, Non wage community polytechnics to cater for salary enhancement. However, a decrease is cited in transfer to Urban Unconditional grant wage an

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	887,666	740,969	1,293,688
2 Finance	576,891	397,793	1,061,310
3 Statutory Bodies	823,218	476,157	419,023
4 Production and Marketing	564,097	319,735	652,886
5 Health	1,641,131	1,451,622	1,670,142
6 Education	11,515,386	8,354,951	13,363,048
7a Roads and Engineering	1,109,332	608,396	1,029,896
7b Water	787,750	373,318	738,416
8 Natural Resources	223,670	117,337	201,986
9 Community Based Services	532,579	167,827	398,825
10 Planning	104,066	45,432	156,365
11 Internal Audit	67,284	24,733	51,041
Grand Total	18,833,071	13,078,269	21,036,626
	<i>Wage Rec't:</i>	12,585,097	9,339,301
	<i>Non Wage Rec't:</i>	4,670,956	3,044,734
	<i>Domestic Dev't</i>	1,486,889	694,235
	<i>Donor Dev't</i>	90,130	0
			14,416,257
			5,160,665
			1,369,574
			90,130

Planned Expenditures for 2016/17

There is an increase in allocation of funds to administration department to cater for payment of District pensioner recruitment of more staff under this sector on addition to other activities which will include rehabilitation of the main administration office block. Allocation to Finance sector will reduce due to the off budget support given under IFMS by the Centre while. Allocation to statutory bodies has made a negligible difference, as the case is for production. The

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Executive Summary

health and education se

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	524,585	360,003	596,714
Land Fees	70,000	23,508	90,000
Property related Duties/Fees	2,800	200	2,800
Park Fees	15,100	6,622	18,134
Other licences	1,500	12,673	21,340
Other Fees and Charges	66,358	40,666	48,600
Miscellaneous		74	
Market/Gate Charges	19,440	15,024	19,736
Local Service Tax	88,832	84,170	80,000
Rent & Rates from private entities	700	0	700
Local Government Hotel Tax		0	1,340
Sale of non-produced government Properties/assets	26,686	6,117	
Inspection Fees	1,000	0	1,000
Ground rent	50,000	0	50,000
Business licences	37,269	20,836	54,584
Application Fees	5,000	1,480	6,000
Animal & Crop Husbandry related levies	124,660	144,871	159,280
Agency Fees	7,000	3,419	40,000
Advertisements/Billboards	3,200	125	3,200
Local Hotel Tax	4,540	217	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	500	0	
2a. Discretionary Government Transfers	2,561,545	1,810,448	2,498,176
Urban Unconditional Grant (Wage)	80,150	181,319	87,330
District Discretionary Development Equalization Grant	362,730	362,730	225,899
District Unconditional Grant (Non-Wage)	577,772	421,247	649,780
District Unconditional Grant (Wage)	1,433,402	767,462	1,384,706
Urban Discretionary Development Equalization Grant	0	0	46,227
Urban Unconditional Grant (Non-Wage)	107,490	77,692	104,234
2b. Conditional Government Transfers	14,226,241	10,959,937	17,321,560
Transitional Development Grant	22,000	16,500	26,348
Support Services Conditional Grant (Non-Wage)	237,535	135,484	20,000
Sector Conditional Grant (Wage)	11,066,490	8,627,737	13,249,841
Sector Conditional Grant (Non-Wage)	1,789,545	1,212,742	2,586,862
Pension for Local Governments	269,314	126,116	271,755
Gratuity for Local Governments		0	277,002
General Public Service Pension Arrears (Budgeting)		0	77,115
Development Grant	841,357	841,357	812,637
2c. Other Government Transfers	1,430,571	873,044	530,046
PHC DRUGS		0	136,961
PHC DRUGS NMS	136,961	138,756	
Youth Livelihood (MOGLSD)	247,208	14,441	187,021
Un spent Balance- OTHER GOVT TRANSFER(LLGs)		3,098	
MoES SCHOOL CENSUS	4,000	0	4,000

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A. Revenue Performance and Plans

MAAIF-PLANT CLINICS	14,200	0	14,200
MAAIF-DISEASE CONTROL	20,000	1,626	20,000
MAAIF-COMMERCIAL SECTOR	26,000	43,074	57,432
MAAIF-BBW control	20,000	0	20,000
MAAIF FAO SLM	10,760	0	10,760
ROAD MAINTANANCE (URF)	835,770	453,561	
MAAIF-SEMBEGUYA	18,000	0	18,000
MoES - PLE	30,000	11,551	
MoeS PLE		0	15,000
MoG(Youth Training)	4,675	0	4,675
National Women Council	2,997	0	2,997
Other Transfers from Central Government HEALTH		51,497	
Other Transfers from Central Government UPE REFUND		4,958	
Other Transfers from Central Government(mock)		0	9,000
Other Transfers from Central Governmente	30,000	22,500	
Min Of Health(GAVI)	30,000	127,982	30,000
4. Donor Funding	90,130	20,688	90,130
UNICEF	30,000	19,738	30,000
MILDMAY	60,130	950	60,130
Total Revenues	18,833,071	14,024,121	21,036,626

Planned Revenues for 2016/17

(i) Locally Raised Revenues

Local revenue forecasts are expected to increase by 36% due to implementation of new collection measures

(ii) Central Government Transfers

Central Government transfers are forecasted to go slightly above due the change in the allocation formulae of conditional grants and salary enhancement of primary teachers

(iii) Donor Funding

Donor funds are forecasted to remain static unless other wise.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	838,224	680,276	1,221,068
District Unconditional Grant (Non-Wage)	110,951	74,245	97,283
District Unconditional Grant (Wage)	179,006	79,189	123,118
General Public Service Pension Arrears (Budgeting)		0	77,115
Gratuity for Local Governments		0	277,002
Locally Raised Revenues	50,824	28,143	35,000
Multi-Sectoral Transfers to LLGs	459,242	471,100	339,795
Pension for Local Governments		0	271,755
Support Services Conditional Grant (Non-Wage)	38,200	27,600	
<i>Development Revenues</i>	49,442	68,629	72,620
District Discretionary Development Equalization Grant	38,873	37,480	33,926
Multi-Sectoral Transfers to LLGs	10,569	31,149	38,694
Total Revenues	887,666	748,905	1,293,688
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	838,224	675,932	1,221,068
Wage	464,798	417,806	285,192
Non Wage	373,427	258,126	935,876
<i>Development Expenditure</i>	49,442	65,037	72,620
Domestic Development	49,442	65,037	72,620
Donor Development	0	0	0
Total Expenditure	887,666	740,969	1,293,688

2015/16 Revenue and Expenditure Performance up to March

There was a good performance on conditional grant to IFMS running costs because what was received is what was planned for. There was poor performance in PAF monitoring and unconditional grant because less funds were released to the department. There was under budgeting in multi-sectoral transfers to LLGs that's why there was over performance. The performance on district unconditional wage was at 42% leaving a gap of 58% because we had intended to recruit staff especially on critical positions but we did not due to lack of clearance from MOPS & lack of DSC. There was a good performance in development revenues that is LGMSDP since we received all funds in the 3rd quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Support services conditional grant has increased because of pension and gratuity for teachers and local leaders, Multi sectoral transfers to LLG has increased because of the new structure, local venue has decreased because of the allocation to the department and there's a slight decrease in Unconditional grant because of the new structure in place. This increase is also seen in non wage unconditional grant because of the new structure. Discretionary development has decreased because CBG has been equalised across departments.

(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

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Workplan 1a: Administration

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1281 Local Police and Prisons			
Function Cost (US\$ '000)	12,680	510,089	7,000
Function: 1381 District and Urban Administration			
%age of LG establish posts filled			60
No. (and type) of capacity building sessions undertaken	6	1	2
Availability and implementation of LG capacity building policy and plan	yes	yes	yes
No. of monitoring visits conducted	1	0	1
No. of monitoring reports generated	1	0	1
Function Cost (US\$ '000)	874,986	733,129	1,286,688
Cost of Workplan (US\$ '000):	887,666	740,969	1,293,688

2015/16 Physical Performance up to March

There was 1 capacity building sessions in the 3rd quarter and the rest of the sessions are on going, 40% of LG established posts filled in the quarter, 1 monitoring visit conducted by CAO' Office and 1 monitoring report generated.

Planned Outputs for 2016/17

The major physical performance planned under this sector are pension for teachers, gratuity and pesion for local government, human resources capacity building, payment of staff wages at the district and in LLGs and monitoring and supervision of services delivery.

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

There are no off-budget activities due to this sector from NGOs and Donors.

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

1. Lack of vehicle

The department does not have vehicle to coordinate district and national activities.

2. High staff turn over rate

The district being a hard to reach/stay is financially constrained due to its low revenue base to provide top up salary motivation to staff.

3. Low revenue base

The department has no conditional grants therefore limited resources for implementation of departmental activities

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	567,919	406,274	1,046,576
District Unconditional Grant (Non-Wage)	121,986	111,214	121,414

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Workplan 2: Finance

District Unconditional Grant (Wage)	139,075	79,342	596,716
Locally Raised Revenues	76,300	32,920	148,181
Multi-Sectoral Transfers to LLGs	179,688	145,895	180,265
Other Transfers from Central Government	30,000	22,500	
Support Services Conditional Grant (Non-Wage)	20,870	14,403	
Development Revenues	8,972	2,188	14,734
District Discretionary Development Equalization Grant	4,000	0	3,700
Multi-Sectoral Transfers to LLGs	4,972	2,188	8,712
Urban Discretionary Development Equalization Grant		0	2,322
Total Revenues	576,891	408,462	1,061,310

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	567,919	396,296	1,046,576
Wage	139,075	79,342	640,216
Non Wage	428,844	316,954	406,360
Development Expenditure	8,972	1,496	14,734
Domestic Development	8,972	1,496	14,734
Donor Development	0	0	0
Total Expenditure	576,891	397,793	1,061,310

2015/16 Revenue and Expenditure Performance up to March

Finance Department received total inflows of shs 130,657,000= realizing 95% of the quarterly budget which was good performance. Good outturn was in respect of PAF monitoring and the performance above average, local revenue, District Unconditional grant Non wage. This is attributed to grants being conditional and central government transfers. Good outturn was in respect of Multisectoral transfers due to activities brought forward from Previous Quarter as planned. The Council was unable to achieve approved revenue unconditional grant wage for finance due to delayed recruitment by absence of a District Service Commission to recruit the earlier planned posts

Department Revenue and Expenditure Allocations Plans for 2016/17

Finance department revenues are forecasted to increase by 83%. This is attributed increase in wage to cater for Subcounty finance staff formerly under Administration. Unconditional grant Now wage has also increased to cater for legal cases and sensitisation of district staff on the new Financial management reforms. Major part of revenue will be spend on recurrent expenditures nn funds have been allocated to development expenditures under finance.

(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	31/07/15	29/01/2016	31/07/2016
Value of LG service tax collection	70000000	220000	80000000
Value of Hotel Tax Collected	0	270000	3400000
Value of Other Local Revenue Collections	347603000	61188800	513314000
Date of Approval of the Annual Workplan to the Council	29/05/2015	29/05/2015	29/04/2016
Date for presenting draft Budget and Annual workplan to the Council	15/03/2015	31/03/2016	31/03/2017
Date for submitting annual LG final accounts to Auditor General	30/9/2015	30/08/2015	
Function Cost (US\$ '000)	576,891	397,793	1,061,310

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Cost of Workplan (UShs '000):	576,891	397,793	1,061,310

2015/16 Physical Performance up to March

Quarterly Performance report was submitted on time by 29/01/2016 before deadline. Poor performance is observed with LST as it's only deducted for the first four months but its only for government workers outside that is has failed to pick. Other local revenues performed poorly due to conflicts in local revenue collection which led to legal sanctions. LG financial statement was submitted to Auditor General by 31 august 2015 one month earlier adhering to the new Public Financial Management Act 2015.

Planned Outputs for 2016/17

-Revenue mobilisation, timely budgeting, effective financial management and proper and timely accountability

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

No off Budget activities

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

1. Limited Skills Vs staff coordination

Limited skills for majority of staff in use of IFMIS,IPPS & PBT linked to Coordination of staff with negative attitude affecting timley submission of mandatory documents

2. Inadquate transport means

Lack of transport facility Vehicle / mortal cycle

3. Low revenue Base Vs Poor revenue management

Low revenue base affecting planned activities for department with no conditional grants and interference by political leaders at the revenue sources.

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:			
<i>Recurrent Revenues</i>	553,905	349,691	398,586
District Unconditional Grant (Non-Wage)	90,823	68,650	223,864
District Unconditional Grant (Wage)	169,594	85,998	38,988
Locally Raised Revenues	30,000	25,482	67,245
Multi-Sectoral Transfers to LLGs	97,378	84,346	68,488
Support Services Conditional Grant (Non-Wage)	166,110	85,215	
<i>Development Revenues</i>		3,910	20,437
District Discretionary Development Equalization Gran		1,000	
Multi-Sectoral Transfers to LLGs		2,910	20,437

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Workplan 3: Statutory Bodies

Total Revenues	553,905	353,601	419,023
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	823,218	472,247	398,586
Wage	174,649	85,313	38,988
Non Wage	648,569	386,933	359,598
<i>Development Expenditure</i>	0	3,910	20,437
Domestic Development	0	3,910	20,437
Donor Development	0	0	0
Total Expenditure	823,218	476,157	419,023

2015/16 Revenue and Expenditure Performance up to March

The sector received revenue as Conditional grant that included transfers to Contracts Committee, DSC, PAC, Land Boards, Councilors' allowances and Ex- Gratia for LLGs, DSC Operational Costs, Salary and Gratuity for LGs elected Political Leaders which was fully paid and performance was good. However the Conditional Grant to DSC Chairs' Salaries did not perform well because the DSC resigned in August, 2015 to join active politics. The commission was not equally in place pending approval by Ministry of Public Service.

Transfers of District Unconditional Grant and local revenue –this included operational costs of District executive council, office of the speaker and deputy speaker and clerk to council. This was not fully paid as received local revenues for the quarter were merger.

Conditional grant-Wage; performance was good since central government released the grant as planned. Locally Raised Revenues and Multi-Sect oral Transfers to LLGs also performed below the expectations due to limited local revenues collected.

A total of 173,712,000= was spent making a total expenditure of 84% of the quarterly target. Expenditure majorly covered: Executive members' emoluments & operations for the quarter, 2 Committee sittings & 1 council, ex-gratia for 3 months, 2 PAC sittings & 1 Land Board sitting, retainer fees for DSC members' allowances, Contracts Committee allowances Speaker and deputy speaker fuel and allowances and office of the clerk to council were activities majorly financed (non-wage) and 3 months salaries and gratuity for technical staff and politicians were paid as wage.

Department Revenue and Expenditure Allocations Plans for 2016/17

The major source of funding for the sector is conditional transfers to salary and gratuity for Local Government elected leaders, councilor's allowances and ex- gratia. However this source will be reduced by 52 % due to reduced IPFs from Central Government. Budget for conditional transfers to pension and support services to conditional grant (non-wage) have been transferred to Administration where as transfers to cater for departmental activities, have almost not changed. The locally raised revenues are to increase by 45% due to improved revenue collection strategies. The local revenue will mainly pay sitting allowances for standing committees. The expenditure for the department is majorly recurrent expenditures both wage and non-wage in the financial year 2016/2017.

(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: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	120	65	
No. of Land board meetings	6	1	
No. of Auditor Generals queries reviewed per LG	6	1	
No. of LG PAC reports discussed by Council	4	1	
Function Cost (UShs '000)	823,218	476,157	419,023

Vote: 551 Sembabule District

Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Cost of Workplan (UShs '000):	823,218	476,157	419,023

2015/16 Physical Performance up to March

The targeted number of land applications (registration, renewal and lease extension) was 35 for the quarter and 25 was achieved. Two land board meetings were held as targeted. Two LGPAC Reports on internal audit reports examined and produced and 1 report on auditor General's report reviewed. Also 1 LG PAC report was produced as planned for the quarter.

Planned Outputs for 2016/17

The following activities are planned i) payment of salaries and wages for the district councilors, members of the service commission, the Public accounts committee and land board. ii) Recruitment of staff by the service commission, receiving and acting on audit reports by the PAC, Deliberating on land matters in the district and lower local government. iii) Payment for ex- gratia and gratuity to elected leaders. iv) Payment of sitting allowances to contracts committee members to approve bid documents and award contracts.

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

There are no off budget activities to support this sector.

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

1. Lack of a vehicle

Transport – The Vehicle is still a big problem to Land Board / Land Office which has constant links with communities hence requiring frequent travels.

2. Low Capacity

There is a need for building the capacity of council members in a number of areas mainly their roles and responsibilities in implementing council activities.

3. LOCAL REVENUE

The District receives little revenue yet 20% should be spent to LCV Councilors as their sitting allowances.

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:			
<i>Recurrent Revenues</i>	549,097	325,579	595,620
District Unconditional Grant (Non-Wage)	3,000	0	
District Unconditional Grant (Wage)	175,856	90,635	
Locally Raised Revenues	8,460	0	3,700
Multi-Sectoral Transfers to LLGs	4,929	7,468	11,168
Other Transfers from Central Government	108,960	44,700	140,392
Sector Conditional Grant (Non-Wage)	73,621	55,216	43,753
Sector Conditional Grant (Wage)	173,700	127,560	396,607

Vote: 551 Sembabule District

Workplan 4: Production and Marketing

Support Services Conditional Grant (Non-Wage)	571	0	
<i>Development Revenues</i>	<i>15,000</i>	<i>15,650</i>	<i>57,266</i>
Development Grant	0	0	40,062
District Discretionary Development Equalization Grant	15,000	15,400	3,896
Multi-Sectoral Transfers to LLGs		250	13,309
Total Revenues	564,097	341,229	652,886

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>549,097</i>	<i>304,085</i>	<i>595,620</i>
Wage	349,555	218,195	396,607
Non Wage	199,542	85,890	199,013
<i>Development Expenditure</i>	<i>15,000</i>	<i>15,650</i>	<i>57,266</i>
Domestic Development	15,000	15,650	57,266
Donor Development	0	0	0
Total Expenditure	564,097	319,735	652,886

2015/16 Revenue and Expenditure Performance up to March

The budget performance for the third quarter was rated at 87% for of the 136,957,000 planned for the actual receipts were 119,743,000. Deficits were in the areas of wage, other transfers from the centre PMG That disburse slightly less than was planned and the local revenues that were never disbursed during the quarter. The funds absorption was at 88% disparities from actual receipts being caused by the late disbursement of DICCOS Grant funds that could not be absorbed within the quarter and the late award of tender and contracts signing that delayed the third quarter procurements .All these have been rolled to quarter four.

Department Revenue and Expenditure Allocations Plans for 2016/17

The sector budget performance for 2016/2017 is expected to reduce slightly by 0.1% mainly caused by a reduction in the development budget by 73%. Of the total planned budget, 99.2% will go for recurrent costs leaving only 0.8% classified as Development expenditure. Withdrawal of the NAADS Programme also negatively affected the development budget. The wage bill will constitute 60% of the proposed budget mainly due to a need to fill the gaps in the single spine Agricultural extension system to improve on the provision of extension and advisory services. The non wage recurrent expenses will constitute 40% of the budget. Although the PMG Is classified as a recurrent grant, 55% of it is still used on investments as per the grant guidelines.

(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)	0	0	1,101
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Function: 0182 District Production Services

Vote: 551 Sembabule District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Plant marketing facilities constructed	1	2	2
No. of livestock vaccinated	125000	86000	110000
No of livestock by types using dips constructed	25000	55000	60000
No. of livestock by type undertaken in the slaughter slabs	12060	9500	3300
No. of fish ponds constructed and maintained	2	3	2
No. of fish ponds stocked	2	3	2
Quantity of fish harvested		6000	20000
Number of anti vermin operations executed quarterly	1	1	0
No. of parishes receiving anti-vermin services	1	1	
No of valley dams constructed	1	3	3
No of slaughter slabs constructed	0	1	0
No of plant clinics/mini laboratories constructed	0	2	2
No of plant marketing facilities constructed	0	1	0
Function Cost (US\$ '000)	534,177	287,305	594,373
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	4	3	2
No. of trade sensitisation meetings organised at the district/Municipal Council	4	5	4
No of businesses inspected for compliance to the law	30	20	50
No of businesses issued with trade licenses		35	50
No of awareness radio shows participated in	2	5	4
No of businesses assisted in business registration process	25	25	50
No. of enterprises linked to UNBS for product quality and standards	2	3	50
No. of producers or producer groups linked to market internationally through UEPB	2	2	1
No. of market information reports disseminated	4	3	4
No of cooperative groups supervised	15	9	24
No. of cooperative groups mobilised for registration	5	20	20
No. of cooperatives assisted in registration	5	7	
No. of tourism promotion activities mainstreamed in district development plans	2	3	3
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	10	10	50
No. and name of new tourism sites identified	2	3	1
No. of opportunities identified for industrial development	0	1	1
No. of producer groups identified for collective value addition support	4	6	4
No. of value addition facilities in the district	49	34	
A report on the nature of value addition support existing and needed	yes	yes	
No. of Tourism Action Plans and regulations developed	0	2	1
Function Cost (US\$ '000)	29,920	32,430	57,532
Cost of Workplan (US\$ '000):	564,097	319,735	653,006

Vote: 551 Sembabule District

Workplan 4: Production and Marketing

2015/16 Physical Performance up to March

The main output thrusts in the quarter in the standard outputs and indicators were in the vaccination of livestock against epidemic and endemic diseases 86,000 h/c the number vaccinated is slightly above the third quarter target due to the increased vigilance of the farmers in presenting animals for vaccinations. operationalisation of dipping and diptanks 55,000h/c, the number dipped was above budget because of the increased vigilance of the farmers to control tick borne diseases. meat hygiene and inspection 9,500 h/c higher than planned because of recruitment of more veterinary staff that increased levels of surveillance. inspection of businesses and licencing 35 . This was above targets due to increase surveillance of the commercial officer group mobilisation and registration 20, identification and registration of business and value addition facilities 34 All above targets due to increased demand by the communities to form cooperatives and the establishment of plant marketing facilities 2 which was above the plan due to an anticipated support received from ABI trust and SEDFA. All the other major outputs were generally in tandem with the planned activities due to adherence to expenditure lines workplans and budgets. Other major areas of outputs included the distribution of food security , nutrition and income generation inputs to over 1500 beneficiaries. 1,380,000 coffee seedlings, 50,000 kgs of maize seed, 20,000 kgs of beans seed, 200 bags of irish potatoes , 80,000 orange seedlings, 20,000 mango seedlings were procured and distributed in all sub counties. All these were way above planned outputs due to increased funding from NAADS/OWC budget. There was a continued effort in the control, vaccinations , training and surveillance on the major livestock and crop pests and diseases like FMD, CBPP, ECF, Brucellosis, Banana Bacterial Wilt , The Black coffee Twig borer and New castle Disease in poultry. With support from LVEMP/World bank and FAO/GCCI, the excavation of 3 valley tanks in Ntuusi, Lwemiyaga and Rugusuulu. Attempts are also in place to fill gaps in the single spine Agricultural Extension staffing structure. All these activities were on course as per the non standard outputs save for the valley tanks whose budget and outputs were over and above the plans due to an anticipated funding received off budget from the donors.

Planned Outputs for 2016/17

The focus thrust for the 2016/2017 budget is the continued support of the farmers with livestock and crop inputs to improve production and productivity and ensure prosperity for all. 1,000,000 coffee seedlings, 40,000 kgs of improved maize and beans seeds, 40,000 seedlings of grafted mangoes and oranges, 10,000 layers poultry, 80 friesian heifers and 100 goats among others will be distributed. Over 10 Technical staff will be recruited into the single spine extension system and all subcounty extension workers provided with facilitation to undertake advisory services. Provision of more water for production through excavation of an additional 2 valley tanks and provision of machinery for provision of additional water at cost sharing. Establishment of climate smart agricultural practises through establishment of 2 demonstrations on climate smart Agriculture per sub county and demonstrations on low cost irrigation systems, soil and water conservation and soil testing facilities. Priority will also be put on the functionalisation of plant clinics at least 1 per subcounty and control of crop and livestock diseases by vaccinating at least 100,000 H/c and continued surveillance against diseases as well as making an ordinance against the control of crop diseases. Strengthening of farmers institutions by forming and consolidating at least 6 higher level farmers organisations support to value addition and marketing facilities will also be given priority. Tourism opportunities will also be explored in the district. Data base on climate and early warning systems will also be established in the district.

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

The NAADS/OWC UCDA programme will continue supplying crop and livestock seed germplasm and inputs to the farmers in all the subcounties and town councils in the district. The FAO Global Climate Change Initiative Will continue supporting Climate Smart Agricultural Practises in the 80 Farmer field schools in Mateete, Lwebitakuli and Rugusuulu sub counties and also support water for production initiatives by excavating 2 valley tanks in the District. A new memorandum of understanding has been signed for the Sembeguya Goats Breeding Project to continue supplying Breeding goats to farmers in the District and over 1000 goats are expected to be supplied in the coming financial year. The CRS/CHAI Project will continue collecting and disseminating early warning information and weather and climate information systems. MAAIF Will support the District Bees Reservoir and Breeding Project in the District.

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

Vote: 551 Sembabule District

Workplan 4: Production and Marketing

1. Inadequate Agricultural extension staff.

Whereas the District has started recruiting into the single spine Agricultural extension system, there are still critical gaps to be filled and there are challenges of wage budget ceilings that are hindering further recruitment.

2. Lack of facilitation of District and subcounty technical staff.

Provision of crop and livestock health and advisory services requires constant mobility. Surveillance against epidemic and endemic diseases calls for the same. The entire District only has 1 vehicle in the DPO,s office. The DAO,DVO,DFO,DCO all transport.

3. Climate change related weather stress.

Climate related weather stress is causing the drying out of water sources for livestock watering crop production and human consumption. There is need to support farmers in the District with machinery to excavate on farm valley tanks and onfarm irrigation.

Workplan 5: Health

(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>	1,554,915	1,494,922	1,562,625
District Unconditional Grant (Non-Wage)	1,310	0	
Locally Raised Revenues	1,500	2,117	6,500
Multi-Sectoral Transfers to LLGs	10,193	5,880	13,902
Other Transfers from Central Government	166,961	323,495	166,961
Sector Conditional Grant (Non-Wage)	192,197	144,148	205,738
Sector Conditional Grant (Wage)	1,182,182	1,018,711	1,169,524
Support Services Conditional Grant (Non-Wage)	571	571	
<i>Development Revenues</i>	86,216	52,329	107,516
Development Grant	28,541	28,541	0
Donor Funding	31,527	20,688	90,130
Locally Raised Revenues	2,620	0	
Multi-Sectoral Transfers to LLGs	23,528	3,100	17,386
Total Revenues	1,641,131	1,547,251	1,670,142
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,554,915	1,440,827	1,562,625
Wage	1,182,182	1,018,711	1,169,524
Non Wage	372,732	422,116	393,101
<i>Development Expenditure</i>	86,216	10,795	107,516
Domestic Development	54,689	10,795	17,386
Donor Development	31,527	0	90,130
Total Expenditure	1,641,131	1,451,622	1,670,142

2015/16 Revenue and Expenditure Performance up to March

The Department realized 132% out of its quarterly estimates 75% due unexpected funds that were released to implement immunization activities i.e. mass polio campaigns. The high PHC wage which was realized came as a result of a low indicative planning figure. Other transfers included PHC NGO non-wage, PHC Non-wage government health facilities and DHO' office which contributed 100% of 131%. The Over performance on PHC salaries was due arrears paid to health workers.

Vote: 551 Sembabule District

Workplan 5: Health

Poor performance realized in PHC development activities was due to late award of contracts, however, works on these projects has started and funds will be spent before the end of the financial year.

in the Midterm, the sector will focus on health promotion and preventive activities, putting more emphasis on HIV/AIDS, Maternal and Child health, Malaria prevention and control plus nutrition services.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will have a decrease in funding during the financial year 2016/2017. In comparison to FY 2015/2016, the decrease in funding is attributed due to lack of a budget allocation for PHC development, a decrease on PHC wage plus a reduced donor funding to the health department. The department will also receive funds from locally raised revenues by the district to supplement the DHO's budget. The realized Donor funds, will be used to implement activities for HIV/AIDS, health systems strengthening, logistics management, Immunization, waste management, malaria prevention and control. Drugs for all the health facilities will be supplied by National Medical stores, the funds to procure these drugs goes direct to National Medical Stores from Ministry of Health.

Funds to lower level health facilities i.e. NGOs and government goes direct to health facility bank accounts from Ministry of Finance through Ministry of Health. However, the three (3) newly commissioned health facilities of Mitima, Bulongo and Karushonshozi health center IIs have no budget for drugs and PHC non-wage.

Transfers to the DHO's office comes through the District general fund account. The budget to the DHO's office has remained the same i.e. as for 2015/2016 FY. The funds will be used for health sector management, monitoring and inspection.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
<i>Function: 0881 Primary Healthcare</i>			

Vote: 551 Sembabule 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
Value of essential medicines and health supplies delivered to health facilities by NMS	136961365	190110001	136961365
Number of health facilities reporting no stock out of the 6 tracer drugs.	20	20	20
Number of outpatients that visited the NGO Basic health facilities	41318	12356	35284
Number of inpatients that visited the NGO Basic health facilities	1360	1697	7058
No. and proportion of deliveries conducted in the NGO Basic health facilities	2004	315	1159
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1776	1125	1713
Number of trained health workers in health centers	348	163	185
No of trained health related training sessions held.	320	16	672
Number of outpatients that visited the Govt. health facilities.	208009	139079	160123
Number of inpatients that visited the Govt. health facilities.	2700	3280	32025
No and proportion of deliveries conducted in the Govt. health facilities	4908	1643	4660
% age of approved posts filled with qualified health workers	99	55	99
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	42	99
No of children immunized with Pentavalent vaccine	9791	8491	6885
No of OPD and other wards constructed	1	0	
No of OPD and other wards rehabilitated	1	0	
Function Cost (UShs '000)	1,641,131	1,451,622	1,483,441
Function: 0883 Health Management and Supervision			
Function Cost (UShs '000)	0	0	186,751
Cost of Workplan (UShs '000):	1,641,131	1,451,622	1,670,192

2015/16 Physical Performance up to March

Construction of a pit latrine at Kayunga HC II, Kayunga parish in Mateete subcounty, Mawogola HSD is ongoing.

There has been an improved performance in almost all indicators for example, DPT3 is at 86.7% compared to 59.4 of quarter 2, Deliveries in health facilities is at 33.4% compared to 20.5% for quarter 2. OPD utilization is at 88% compared to 40.2% for quarter 2. The staffing level has remained at 54.8% due to lack of budget allocation for recruitment. Functionality of VHTs has also remained at 42% some sub counties has no VHTs, this due to lack of funds for selecting and training VHTs, however, some of the existing ones are not active due to lack of motivation they work as Volunteers.

Planned Outputs for 2016/17

187 health workers and administrative staff paid salaries, All health facilities provided with medicines and other health supplies i.e. in Sembabule H/c IV, Kagango H/C II, Lugusulu H/C II, Kyabi H/C Iii, Kasaalu H/C II, Kayunga H/C II, Kabundi H/c II, Busheka H/C II, Lwebitakuli H/C III, Mitete H/C II, Kibengo H/C II, Kabaale H/C II, Mitima HC II of Mawogola Health sub district, Ntuusi H/C IV, Lwemiyaga H/C III, Kyeera H/c II, Keizooba H/C II, Kampala H/C II, Bulongo HC II, Karushonshozi HC II and Makooole H/C ii of Lwemiyaga health sub district by NMS, 195,407 Patients received care and treatment, Administrative activities coordinated. So far the department has no planning

Vote: 551 Sembabule District

Workplan 5: Health

indicative figures for PHC development.

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

Logistics management, Health Systems strengthening, HIV/AIDS, Immunization, Malaria prevention and control, waste management.

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

1. Lack of staff houses for Health workers

About 30% of the health workers have staff houses. The remaining 70% are renting and in some areas houses for rent are not there hence leading to our staff staying far from their working stations resulting into late coming and absenteeism

2. Low staffing levels

The staffing level is at 54.8% , there is no budget allocation for staff recruitment during FY 2016/2017, this affects service delivery at all levels.

3. Lack of PHC development planning figures

The department has not received indicative planning figures for PHC development. There are some projects which were started and not completed, more funds are still needed to pay retention and completing these projects.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	11,306,100	8,482,441	13,169,225
District Unconditional Grant (Non-Wage)	2,570	2,000	
District Unconditional Grant (Wage)	96,416	22,922	
Locally Raised Revenues	13,000	13,499	6,500
Multi-Sectoral Transfers to LLGs	6,873	2,383	14,012
Other Transfers from Central Government	39,058	11,551	28,000
Sector Conditional Grant (Non-Wage)	1,437,003	948,336	1,437,003
Sector Conditional Grant (Wage)	9,710,608	7,481,465	11,683,709
Support Services Conditional Grant (Non-Wage)	571	286	
<i>Development Revenues</i>	209,286	146,788	193,823
Development Grant	140,286	140,286	179,998
District Discretionary Development Equalization Grant	69,000	5,545	13,000
Multi-Sectoral Transfers to LLGs		957	825
Total Revenues	11,515,386	8,629,229	13,363,048
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	11,306,100	8,266,584	13,169,225
Wage	9,807,024	7,293,102	11,378,090
Non Wage	1,499,076	973,482	1,791,135
<i>Development Expenditure</i>	209,286	88,367	193,823
Domestic Development	209,286	88,367	193,823
Donor Development	0	0	0
Total Expenditure	11,515,386	8,354,951	13,363,048

Vote: 551 Sembabule District

Workplan 6: Education

2015/16 Revenue and Expenditure Performance up to March

The Revenue performance on target were realized in the following grants: Secondary school salaries, Primary and Secondary school education grant (UPE & USE), and School Inspection grant. Performance was above for Tertiary and Primary School salaries .For Primary schools 51 teachers were recruited and paid. There was under performance in multi-sectoral transfer to LLG

Department Revenue and Expenditure Allocations Plans for 2016/17

The total departmental budget for 206/2017 financial year is less than that of 205/2016 financial year budget by 0.2%. Out of total revenue ,98% is recurrent including wage at 85% & non-wage at 13%. Under recurrent non-wage, there are :U.P.E & U.S.E capitation & tertiary & school inspection.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	60000	56201	62400
No. of student drop-outs	150	100	250
No. of Students passing in grade one	500	303	4228
No. of pupils sitting PLE	5000	4200	5000
No. of classrooms constructed in UPE	2	5	2
No. of latrine stances constructed	2	2	0
No. of teacher houses constructed	1	2	1
No. of primary schools receiving furniture	25	0	5
Function Cost (US\$ '000)	9,744,300	7,163,097	11,628,560
Function: 0782 Secondary Education			
No. of students enrolled in USE	5500	4775	6000
Function Cost (US\$ '000)	1,389,233	969,739	1,408,932
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	48	19	32
No. of students in tertiary education	186	153	500
Function Cost (US\$ '000)	177,510	139,031	188,916
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	234	171	195
No. of secondary schools inspected in quarter	30	22	11
No. of tertiary institutions inspected in quarter	1	1	1
No. of inspection reports provided to Council	4	1	4
Function Cost (US\$ '000)	204,342	83,084	132,139
Function: 0785 Special Needs Education			
No. of SNE facilities operational	1	1	
No. of children accessing SNE facilities	30	33	
Function Cost (US\$ '000)	0	0	4,500
Cost of Workplan (US\$ '000):	11,515,386	8,354,951	13,363,047

2015/16 Physical Performance up to March

A total of 1647 primary teachers,90 secondary teachers and 19 poly technical staff and 4 headquarter staff were

Vote: 551 Sembabule District

Workplan 6: Education

paid.56,201 primary pupils were registered for UPE ,33 SNE pupils.4200 pupils as for now have registered for PLE 2016.4,775 students enrolled in USE.153 students are registered for tertiary education.171 Primary and 22 Secondary Schools were inspected this quarter.

Planned Outputs for 2016/17

Under development budget there is classroom & toilet construction & renovation under SFG & LGMSDP.Under recurrent budget there will be school inspection in primary scools,secondary & tertiary; Payment of staff salary;preparation & administration of P.L.E & Mock exams for P.7 & termly exams for other classes;Assessment of learning achievements in schools;Staff meetings at district & schools;Carry out annual school census & monitoring of development projects in schools/institutions.

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

Classroom construction will be undertaken at Kabasanda PS,Kanoni COU PS and Sembabule COU PS for specifically Special Needs Education and latrine at Kinoni Islamic PS under SFG.Lightening arresters will be installed to 7 schools in the district.

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

1. Under staffing at the headquarter

The DEO is in acting capacity.One Inspector of schools retired and the district needs one inspector of schools,Officer in charge Special Needs,Sports Officer and Pool Stenographer

2. Lack of transport

The department has only one old vehicle which regularly breaks down.Only one old motor cycle is still running.

3. High turnover of teachers

All Secondary schools do not have enough teachers.Many of primary teachers transfer services to other districts.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,001,498	516,844	917,939
District Unconditional Grant (Non-Wage)	6,000	5,500	
District Unconditional Grant (Wage)	113,246	42,718	84,046
Locally Raised Revenues	4,699	4,082	0
Multi-Sectoral Transfers to LLGs	41,211	10,697	11,893
Other Transfers from Central Government	835,770	453,561	
Sector Conditional Grant (Non-Wage)		0	811,500
Support Services Conditional Grant (Non-Wage)	571	286	
Unspent balances – Locally Raised Revenues		0	10,500
<i>Development Revenues</i>	107,835	92,052	111,957
District Discretionary Development Equalization Gran	300	7,825	
Locally Raised Revenues	4,000	0	
Multi-Sectoral Transfers to LLGs	103,535	84,227	111,957

Vote: 551 Sembabule District

Workplan 7a: Roads and Engineering

Total Revenues	1,109,332	608,896	1,029,896
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,001,498</i>	<i>516,344</i>	<i>917,939</i>
Wage	113,246	42,718	84,046
Non Wage	888,252	473,626	833,894
<i>Development Expenditure</i>	<i>107,835</i>	<i>92,052</i>	<i>111,957</i>
Domestic Development	107,835	92,052	111,957
Donor Development	0	0	0
Total Expenditure	1,109,332	608,396	1,029,896

2015/16 Revenue and Expenditure Performance up to March

There was poor performance on other transfers from central government transfer due under funding from the centre which indicates 65%. There was over performance on unconditional grant due to the funding meant for umeme. Otherwise there was poor performance in all other areas due under funding from all revenue sources.

Department Revenue and Expenditure Allocations Plans for 2016/17

Multi sectoral transfers from central government has decreased because because of the URF allocation formular, District unconditional wage has decreased because they did not recruit as planned, Multi sectoral transfers to LLGhas decreased because of the new allocation formular. Local revenue and District unconditional non wage have not changed.

(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: 0481			
Length in Km. of rural roads constructed	129	0	0
No of bottle necks removed from CARs	390	0	0
Length in Km of Urban unpaved roads routinely maintained	40	8	27
Length in Km of District roads routinely maintained	362	0	239
Length in Km of District roads periodically maintained		25	118
Function Cost (US\$ '000)	1,099,033	594,589	809,134
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	10,300	13,807	200,217
Cost of Workplan (US\$ '000):	1,109,333	608,396	1,009,351

2015/16 Physical Performance up to March

8 km of urban unpaved roads routinely maintained out of the 40 budgeted for in the quarter, 25 km of district roads periodically maintained.

Planned Outputs for 2016/17

221.4 km will be maintained under routine manual maintenance, 91.6 km will be maintained under mechanised maintenance, 96.8 km will be maintained under periodic maintenance. All vehicles, plants and road equipments will serviced and maintained. There will be Capacity building for the Engineering staff and also be supervision and monitoring including road committee

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

There no off -budget activities

Vote: 551 Sembabule District

Workplan 7a: Roads and Engineering

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

1. Breakage

Continuous break down of road equipments especially changlin grader

2. MOVEMENT OF animals

movement of animals along new constructed roads that cause wear and tear and therefore disasters to the government

3. Brokage of Drainage

Communities do broke drainage channels

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>	89,220	63,350	123,839
District Unconditional Grant (Wage)	47,645	32,449	57,382
Locally Raised Revenues		0	1,700
Multi-Sectoral Transfers to LLGs	5,003	3,616	5,658
Sector Conditional Grant (Non-Wage)	36,000	27,000	39,099
Support Services Conditional Grant (Non-Wage)	571	286	20,000
<i>Development Revenues</i>	698,530	692,128	614,577
Development Grant	672,530	672,530	592,577
Locally Raised Revenues	4,000	0	
Transitional Development Grant	22,000	16,500	22,000
Unspent balances – Other Government Transfers		3,098	
Total Revenues	787,750	755,479	738,416
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	111,220	74,224	123,839
Wage	47,645	26,972	57,382
Non Wage	63,575	47,253	66,457
<i>Development Expenditure</i>	676,530	299,094	614,577
Domestic Development	676,530	299,094	614,577
Donor Development	0	0	0
Total Expenditure	787,750	373,318	738,416

2015/16 Revenue and Expenditure Performance up to March

All other funds save for Wage, Rural Water and Hygiene and Sanitation have been spent to 100%. There is now a cumulative balance of 382,017,759 summarised as 376,534,446 for Rural Water, 6,000 for Hygiene and Sanitation and 5,620,788 for Wage. Performance on Development was low due to the fact that the Procurement Process went upto late November when Contracts were signed. So most of the expenses on development went to payments for retention and interim payments. No contract had been completed as at end of third quarter. Wage was not fully spent due to the fact that the planned wage was higher than the actual wage to staff.

Department Revenue and Expenditure Allocations Plans for 2016/17

The District Plans to receive a total of Uganda Shillings 754,359,798. The wage has increased because of the proposed

Vote: 551 Sembabule District

Workplan 7b: Water

recruitment of staff missing in office. There has also been an increase in the Support Services Conditional Grant (Non-Wage) and for Sector Conditional Grant. However there has been a drop in the Development Grant. Although the Development Grant was divided into two (Development and Recurrent), still when added, there is a remarkable reduction as compared to last Financial Year's grant.

(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			
No. of supervision visits during and after construction	4	3	4
No. of water points tested for quality	60	0	60
No. of District Water Supply and Sanitation Coordination Meetings	4	2	04
No. of water points rehabilitated	35	45	42
% of rural water point sources functional (Shallow Wells)	72	78	80
No. of water and Sanitation promotional events undertaken	0	0	1
No. of water user committees formed.	50	50	50
No. of Water User Committee members trained	60	300	300
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	6	6	0
No. of public latrines in RGCs and public places	02	0	0
No. of deep boreholes rehabilitated	35	45	42
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	0	1
No. of dams constructed	3	0	03
Function Cost (US\$ '000)	751,750	346,318	702,472
Function: 0982 Urban Water Supply and Sanitation			
Collection efficiency (% of revenue from water bills collected)		0	90
Length of pipe network extended (m)		0	2000
No. of new connections		0	30
Volume of water produced		0	41000
No. of water quality tests conducted		0	4
No. of new connections made to existing schemes		0	30
Function Cost (US\$ '000)	36,000	27,000	35,944
Cost of Workplan (US\$ '000):	787,750	373,318	738,416

2015/16 Physical Performance up to March

One supervision visit was made making a cumulative of three, hitting the target of 1 per quarter. No water points tested for quality because this exercise is planned for fourth quarter, three (03) boreholes rehabilitated making a cumulative total of 45 against the 35 that had been planned for rehabilitation. This good performance was achieved due to use of the Hand Pump Mechanics Framework. Trained 300 Water User Committee members. The plan shows 60 as the target but this was meant to be no. of Water User Committees not Members of the WUCs! Averagely every WUC has 5 members., formed 50 Water User Committees against the planned 50. The target was met. And works on construction of valley tanks yet to begin. Advocacy meetings had been held in the first quarter. Works on the RGC Pit Latrines, Masonry Tanks and Piped Water Supply ongoing. Atleast five have been completed in Lugusulu, Lwemiyaga, Ntuusi, Mijwala and Mateete Sub-counties. The main reason for poor performance on hardware was change of sites earlier

Vote: 551 Sembabule District

Workplan 7b: Water

planned for construction of facilities occasioned by the District Executive Committee. This delayed implementation by the Contractor. For Valley Tanks we expect to use the Water Equipment for excavation of Valley Tanks and upto now we have not got the equipment. Progress is however steady and we are hopeful all contracts will have been completed by June 15 2016.

Planned Outputs for 2016/17

We shall construct 18 Rain Water Harvesting Tanks at Communal/Institutional Level, Extend Piped Water Supply to RGCs of Gula and Kawanga, Construct 3 Valley Tanks each of capacity 5,000CM, repair and rehabilitate atleast 42 boreholes and pay retention on works of the previous financial year. Priority for these facilities will be given to Sub-counties that have least safe water coverage as provided in the MIS. The District will continue to promote Community Based Maintenance Systems to facilitate and enhance Operation and Management of Water and Sanitation Systems. On the software part, we shall hold an advocacy meeting at district level, hold 4 DWSCC meetings, train 50 WUCs and form at least 30 WUC and also carry out water quality surveillance. Data will also be updated quarterly and routine supervision and monitoring will be held atleast quarterly.

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

The Water and Sanitation Development Facility of South West (Mbarara), an arm of the Ministry of Water and Environment will construct and complete the Piped Water Systems for Lwemiyaga and Lwebitakuli. A total of six (06) valley Tanks each of capacity 10,000CM will be constructed by the Ministry of Water and Environment under the Department of Water For Production. There is also hope that Nabitanga Dam will be rehabilitated by the WFP of MWE.

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

1. Poor Ground Water Potential

The main and cheap source of water for domestic use would be underground exploitation. However the potential is only limited to a few parishes in only one sub-county. This leaves other sub-counties with no alternative but Rainwater harvesting for domestic

2. Operation and Maintenance of Water Facilities (Functionality).

The Community have failed to maintain the water facilities due to high cost of spares and lack of outlet centres for the spare parts. This makes it very expensive for the community to maintain these facilities.

3. High Capital Investment Costs for the WATSAN Facilities.

The per capita investment for provision of water facilities is very high and therefore requires a lot of investment to improve the service coverage. Relief had been provided to the community by construction of Rainwater harvesting tanks at Household Level

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	216,100	105,522	194,175
District Unconditional Grant (Non-Wage)	2,250	505	
District Unconditional Grant (Wage)	144,538	83,865	143,144
Locally Raised Revenues	41,000	6,822	12,700
Multi-Sectoral Transfers to LLGs	18,742	7,295	5,415
Sector Conditional Grant (Non-Wage)	8,998	6,749	6,542

Vote: 551 Sembabule District

Workplan 8: Natural Resources

Support Services Conditional Grant (Non-Wage)	571	286	
Urban Unconditional Grant (Wage)		0	26,374
<i>Development Revenues</i>	7,570	13,536	7,811
District Discretionary Development Equalization Grant	6,900	13,236	3,896
Multi-Sectoral Transfers to LLGs	670	300	3,915
Total Revenues	223,670	119,058	201,986

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	216,100	105,051	194,175
Wage	144,538	83,865	169,518
Non Wage	71,562	21,186	24,657
<i>Development Expenditure</i>	7,570	12,286	7,811
Domestic Development	7,570	12,286	7,811
Donor Development	0	0	0
Total Expenditure	223,670	117,337	201,986

2015/16 Revenue and Expenditure Performance up to March

Revenue: On the whole, the total Third Quarter revenue performance was average in relation to the sector plan. The recurrent revenues performed poorly, save for the Wetlands conditional grant, while the Development revenue received had an overly good performance mainly for District to cater for development supportive emerging expenses in tree planting than Lower Local Governments.

According to budgeted revenue sources, best performance was registered in Conditional grant to District Natural Resources-wetlands management and transfer of District Unconditional grant – Wage.

There was below average performance of Multi-sectoral transfers to LLGS and zero performance was registered with District Unconditional grant Non wage which had no remittance of funds at all to the Natural Resources Department.

Expenditure: The overall Natural Resources management sector expenditure performance for the quarter reflected a good absorption capacity.

Recurrent expenditure was on wage was good during the reporting period while Non wage recurrent expenditure was appropriated towards: Sensitization on wise use and management of Wetlands and development of participatory community management plans, O & M of Machines & equipment and procurement of Office Utilities under Conditional grant Wetlands; land valuation and compilation of compensation lists under lands, Forest inspections and patrols and re-vegetation of Kakinga dam protection zone under Forestry from local revenue sources.

The development expenditure for the Sector was exponentially high as compared to plans for the quarter to manage the district tree nursery and prepare for tree planting interventions in the district.

Unspent balance reflected for the sector largely constituted Lower Local Government expenditures which call for clarity in line of implementation

Department Revenue and Expenditure Allocations Plans for 2016/17

The overall Natural Resources Sector budget 2016/2017 has reduced by 9.7% in comparison to 2015/2016 budget. The reduction is attributed to reduction in Local Revenue Funding by 69.02%; Multi-sectoral transfers to LLGS by 53.42%, Wetlands Conditional Grant by 27.3% and Unconditional Grant non-wage of zero allocation to the NR Sector. Budget increase was only registered in the Unconditional grant to wage (17.28%) due to budgeting for the recruitment of an Environment Officer, Cartographer and Forest Guard as well as annual salary increment and inclusion of the Urban Physical Planners.

In general, the Natural Resources Sector funding has dwindled farther in Sembabule district, due to reducing funding to natural resources management from locally determined funding sources in the district and lack of external donor funding since the expiry of donor funded Projects which were the biggest contributors to Natural Resources Management in the district.

Apart from the wage grant 83.93%, the Sector will this time get funding from two conditional grants (i.e. Natural Resources – non-wage Wetlands 3.24% and DDEG 1.93%) and locally raised revenue sources 6.29%.

Vote: 551 Sembabule District

Workplan 8: Natural Resources

The departmental expenditure has been limited by the available budget to Wetlands management, tree planting and afforestation, District Tree Nursery Management and Environment Office administrative costs. Under which Recurrent expenditure for service delivery stands at 13.21% while development is at 4.18%.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	0	20	6
Number of people (Men and Women) participating in tree planting days		300	0
No. of Agro forestry Demonstrations	2	0	
No. of community members trained (Men and Women) in forestry management		50	
No. of monitoring and compliance surveys/inspections undertaken	60	24	
No. of Water Shed Management Committees formulated	0	1	6
No. of Wetland Action Plans and regulations developed	4	3	4
Area (Ha) of Wetlands demarcated and restored		2	4
No. of community women and men trained in ENR monitoring	14	3	
No. of monitoring and compliance surveys undertaken	30	7	8
No. of new land disputes settled within FY	50	9	
Function Cost (UShs '000)	223,670	117,337	201,986
Cost of Workplan (UShs '000):	223,670	117,337	201,986

2015/16 Physical Performance up to March

- Trees coverage planted by 250 farmers in assorted species of woodlots, plantations and inter-planting on farms.
- Individual Farmers planting trees and growing trees as forest enterprises (Plantation Owners) from the district tree nursery
- No funds are to avail to establish and maintain previously established agro-forestry demos.
- Eucalyptus and Pine plantation farmers follow up training in silvicultural practices by field extension workers for plantations established under FIEFOC Project.
- Performance in forest patrols is below average due to low operations enabling environment and lack appropriate means of transport to the sector.
- One participatory community wetlands management plan was facilitated for Nkongge Village on Demand to guide former railway workers and sitting residents of the neighboring villages.
- One Action plans for conservation of Katonga river and two for Kakinga Dam have attracted particular attention of the sector management
- The area of Tree planting made in the bid of conserving Kakinga dam catchment and protecting the water quality of the water source.
- The level of achievement at community training has been limited by available funds
- The remaining portion of the output is planned for in the upcoming quarter.
- The activity poor performance is in tandem to the low level of disbursement to implementing manager

The Sector performance by third quarter rates at 55% the remaining targets focused for implementation during fourth quarter provided operation funds are availed to the sector managers.

Vote: 551 Sembabule District

Workplan 8: Natural Resources

Planned Outputs for 2016/17

1. Enabling environment for communities to participate environmental protection created through community mobilization and capacity building support to the Natural Resources and Environment management Sector. The sector will realize milestones in the following action areas:

Participatory community planning for wetlands Management (4 wetland Action Plans); Training and Technical backstopping of Sub-county stakeholders in wise use and management of wetlands and Capacity of implementing institutions like the DFS and Environment Committees Strengthened (6 LEC supported); Communities sensitization on wetland laws, policy and wise use of wetlands (Wetlands demarcation and Restoration 4Ha); Support Host farmers to manage plantation forest and plots. Also planned is the continued support to farmer communities, through management and maintenance of the district tree nursery (10000 seedlings raised), to secure quality tree planting material for communities on private land and public land like Ntuusi Local Forest Reserve.

2. Land Management services and other output areas like forest inspections and community training and conservation have realized zero budgeting from the resources availed in the district

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

1. Building capacity of communities in cooperative marketing and promotion of sustainable utilization of natural resources through community watershed action plans and cooperative society organization development targeting dryland communities in various sectors like cattle keepers / diary and commercial farming with aspects of dryland production enhancement and value addition as a major components of climate change adaptation technologies by GCCA Project of FAO through LWF and SEDFA in Lugusuulu Mateete and Lwebitakuli Sub counties.

2. Mainstreaming Climate Change issues in the development plans and budget at all levels in the district with support from the CHAI II Project and GCCA Programme initiatives implemented through the District Climate Change Taskforce.

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

1. Limiting funding to Natural Resources Management in the District.

- The donors whom the district depended on in Natural Resources Management activities have pulled out leaving big gaps of unfunded priorities.
- Low expenditure on ENRM yet the biggest revenue collection comes from the NR Sector.

2. Lack of appropriate means of transport for the District ENR sector

Over 90% of the Natural Resources Sector mandate, performance and outputs are field based necessitating a readily available and accessible 4WD vehicle to enable the staff therein execute duties efficiently and effectively.

3. Low prioritization of E&NRM at the District & Central government.

Environment mainstreaming efforts have largely remained in ink and paper, and most times not realized in practice. There is a need to have funds like (Environment fund, Forest Fund, Climate Change fund, etc) to cater for Environment Management issues.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

A: Breakdown of Workplan Revenues:

Vote: 551 Sembabule District

Workplan 9: Community Based Services

<i>Recurrent Revenues</i>	162,763	90,020	198,875
District Unconditional Grant (Non-Wage)	9,680	0	
District Unconditional Grant (Wage)	85,573	47,558	113,957
Locally Raised Revenues	6,100	54	6,658
Multi-Sectoral Transfers to LLGs	16,500	10,828	9,906
Other Transfers from Central Government	2,614	0	7,672
Sector Conditional Grant (Non-Wage)	41,725	31,293	43,227
Support Services Conditional Grant (Non-Wage)	571	286	
Urban Unconditional Grant (Wage)		0	17,456
<i>Development Revenues</i>	369,816	78,840	199,950
District Discretionary Development Equalization Grant	54,410	64,300	2,000
Donor Funding	58,603	0	
Locally Raised Revenues	9,596	0	
Multi-Sectoral Transfers to LLGs		400	6,581
Other Transfers from Central Government	247,208	14,140	187,021
Transitional Development Grant		0	4,348
Total Revenues	532,579	168,860	398,825
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	159,763	88,988	198,875
Wage	85,573	47,558	131,413
Non Wage	74,190	41,429	67,462
<i>Development Expenditure</i>	372,816	78,840	199,950
Domestic Development	314,213	78,840	199,950
Donor Development	58,603	0	0
Total Expenditure	532,579	167,827	398,825

2015/16 Revenue and Expenditure Performance up to March

The budget performance for the quarter is seen to have been good because of the grants that performed well ie FAL, CD non wage, WYD grant and PWD grant plus CDD. However there are grants that did not perform well ie the locally raised revenue, and district unconditional grant where there was no outturn and 0% expenditure because there was no releases to that effect for the quarter. Also donor funding performed poorly bse the SDS project phased out its funding.

Department Revenue and Expenditure Allocations Plans for 2016/17

The departmental budget for 2016/2017 dropped by 19% as compared to 2015/2016 budget mainly due suspension of CDD & SDS grants as sector revenue sources. Other shortfalls were registered in unconditional grant non-wage (19%), support services conditional grant (100%), Multi-sect oral transfers to LLGS (100%). However there was budget increase in: Other transfers from central government (193%), Unconditional grant to wage (45%) due to recruitment of A CDO at Sub county & decentralization of pension to district, & sector conditional grant (3%).

(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

Vote: 551 Sembabule District

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of children settled	220	24	20
No. of Active Community Development Workers	8	6	
No. FAL Learners Trained	35	36	38
No. of children cases (Juveniles) handled and settled		1016	
No. of Youth councils supported	1	1	30
No. of assisted aids supplied to disabled and elderly community	8	2	12
No. of women councils supported	1	1	01
Function Cost (UShs '000)	532,578	167,827	398,825
Cost of Workplan (UShs '000):	532,578	167,827	398,825

2015/16 Physical Performance up to March

The No of children settled were 24 instead of 220 planned for because the no of displaced children reduced which was good performance on our side. Active community Devt Officers are 8 however only 6 are fully appointed, the 2 are in active position. The councils supported were, 1 for Youth, 1 for women and 1 for the Disabled persons at the District Level. The FAL classes were 35 but 1 was introduced in sble TC making it 36 as actual. 3 PWD groups were supported however one has not yet received their money because they submitted a wrong account. 1016 children were reached by CDO's a probation at the District these included all those who received services in a quarter i.e the orphans, the disabled, the resettled, the out of school, those in conflict with the law e.t.c

Planned Outputs for 2016/17

CD staff salaries paid, youth groups financially supported, CDOs supported with office operations, gender mainstreaming meetings and seminars conducted, youth councils supported, PWD groups supported financially, culture mainstreamed, women councils and women leaders mobilised, functional adult literacy classes conducted and instructors paid their allowances and communities mobilised to participate in government programs.

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

Child/adolscnt protection and OVC support and support to village savings and loan associations to be undertaken by mildmay.

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

1. Lack of transport

The community development activities are community based but the department does not have any vehicle to help the community development officers access the community who need their services.

2. inadequate funding

The department depends on only conditional grants. The local revenue budgeted for each FY year is never received, leaving other priority activities activities not implemented year in year out.

3. Lack of active CSOs

The district does not have any resident, serious CSOs to support government initiatives in the area of social services, the CBOs and FBOs that are available and registered with the district do not have funding hence limited service delivery.

Workplan 10: Planning

Vote: 551 Sembabule District

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	66,200	23,296	103,682
District Unconditional Grant (Non-Wage)	4,486	2,122	10,570
District Unconditional Grant (Wage)	45,987	13,955	49,596
Locally Raised Revenues		0	15,500
Multi-Sectoral Transfers to LLGs	11,370	3,953	28,015
Support Services Conditional Grant (Non-Wage)	4,356	3,267	
<i>Development Revenues</i>	37,866	57,610	52,683
District Discretionary Development Equalization Gran	28,337	47,637	38,163
Locally Raised Revenues	7,892	9,703	
Multi-Sectoral Transfers to LLGs	1,637	270	14,520
Total Revenues	104,066	80,907	156,365
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	61,714	21,125	103,682
Wage	45,987	13,955	49,596
Non Wage	15,727	7,170	54,085
<i>Development Expenditure</i>	42,352	24,308	52,683
Domestic Development	42,352	24,308	52,683
Donor Development	0	0	0
Total Expenditure	104,066	45,432	156,365

2015/16 Revenue and Expenditure Performance up to March

Total revenue received for the quarter was 16,687,000 of which 7,095,000 was recurrent revenue including wages and 9,592,000 was development revenue representing 64% of the quarterly target. Sources which underperformed included wage because the intended recruitment of the District Planner did not take place and the senior economist retires leaving one staff hence low wage revenue. On the other hand LGMSDP is the one which made significant revenue due to suppression of other activities and over expenditure in Planning, however Locally raised revenues and others were on zero due to non realisation of local revenue

Department Revenue and Expenditure Allocations Plans for 2016/17

Total revenue projection for 2016/2017 is 66. % higher than current financial year 2015/2016 projected revenue. This is because of very increased allocation of Lower Local Government's budgets to activities under Planning services, the projected increase in wage due to planned recruitments and an increase in non-wage, locally raised revenue allocation and development budget allocation to the sector.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383			
No of qualified staff in the Unit	3	1	4
No of Minutes of TPC meetings	12	9	8
Function Cost (UShs '000)	104,066	45,432	156,365

Vote: 551 Sembabule District

Workplan 10: Planning

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Cost of Workplan (UShs '000):	104,066	45,432	156,365

2015/16 Physical Performance up to March

Salary was paid to only one staff (statistician) in the department since other posts are vacant, 3 District Technical planning Committee meetings held as planned, the council sat and made undertakings that were meaningful to planning vide, Receiving the Budget Framework papers for 2016/2017, reviewing the performance report for second quarter 2015/2016, and reviewing performance of statutory bodies.

Planned Outputs for 2016/17

The planned outputs and physical performance for the year 2016/2017 include recruitment of the District Planner, Senior Economist and an Assistant Statistician, procurement of furniture for boardroom/ council hall and planning unit, pay roll management for the department for 12 months, conducting 12 District Technical Planning Committee Meetings and having 8 council meetings with resolutions that are relevant to planning.

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

There is no commitment for off-budget activities that would be undertaken by NGOs, Donors and Central Government

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

1. 1

Funding to the Planning Unit is too little to enable its effective and efficient functioning.

2. 2

The Unit is very understaffed with only one staff substantively appointed

3. 3

There is lack of essential facilities (transport facilities) to the Unit like a vehicle or motorcycle

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	66,284	22,333	44,712
District Unconditional Grant (Non-Wage)	6,000	3,043	12,301
District Unconditional Grant (Wage)	30,824	11,763	15,684
Locally Raised Revenues	18,080	1,660	8,000
Multi-Sectoral Transfers to LLGs	7,380	2,866	8,726
Support Services Conditional Grant (Non-Wage)	4,000	3,000	
<i>Development Revenues</i>	1,000	2,400	6,330
District Discretionary Development Equalization Grant	1,000	2,400	1,033
Multi-Sectoral Transfers to LLGs		0	5,297

Vote: 551 Sembabule District

Workplan 11: Internal Audit

Total Revenues	67,284	24,733	51,041
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>66,284</i>	<i>22,333</i>	<i>44,712</i>
Wage	30,824	11,763	15,684
Non Wage	35,460	10,569	29,027
<i>Development Expenditure</i>	<i>1,000</i>	<i>2,400</i>	<i>6,330</i>
Domestic Development	1,000	2,400	6,330
Donor Development	0	0	0
Total Expenditure	67,284	24,733	51,041

2015/16 Revenue and Expenditure Performance up to March

Audit unit received inflows of 37% of the quarterly budget which is under performance. This has limited a number of activities to be conducted in the Quarter. PAF Monitoring was fully funded and recorded the best performance at 100% followed by un-conditional grant - Non wage at 67% then 11% and 51% on multi sectoral and wage respectively. Hence overall expenditure standing at 36%. the unit has hopes that the new PFM Act will help facilitation of Internal Audit work plan to 100% and its implementation as

Department Revenue and Expenditure Allocations Plans for 2016/17

The Audit unit expects an increase in the annual budget of 46% compared to FY 15/16. This is attributed to increase in unconditional grant allocated with reference to staff list including all internal audit staff in the district

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
Date of submitting Quaterly Internal Audit Reports	30/04/2016	31/01/2016	
No. of Internal Department Audits	4	3	
<i>Function Cost (UShs '000)</i>	<i>67,284</i>	<i>24,733</i>	<i>51,041</i>
Cost of Workplan (UShs '000):	67,284	24,733	51,041

2015/16 Physical Performance up to March

Quarterly audit report submitted on time awaits discussion by DLGPAC. No un spent balances on account. None compliance of LLGs on provision of required information when needed

Planned Outputs for 2016/17

Review of procurement process, Review of Payroll process, Validation of payroll, Audit of planned projects, attending professional audit seminars.

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

No off Budget Activities

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

1. Lack of transport means

Lack of transport means to reach audit entities and projects in the district

2. Low staffing levels.

Vote: 551 Sembabule District

Workplan 11: Internal Audit

Only two staff out of the approved five are in place and even out of the two only one is in active position.

3. Incomplete budget Implementation

Departmental workplan is not facilitated as earlier planned affecting scope of audit exercise.