

Vote: 588 Alebtong 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 A 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 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 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 2017/18. These take the form of summaries of Ministerial 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 2017/18 subject to the available 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 my behalf 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 the performance contract.

I also undertake to prepare and submit quarterly financial and physical performance progress reports to the Minister of Planning and Economic Development on the outputs set out in the workplans, and to provide quarterly workplan progress reports by the specified deadlines (PFM Act of 2015, Section 16(1) and 21(3)). I understand that the Ministry of Planning and Economic Development will not disburse funds unless it has received complete submissions of the annual performance 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 FY 2017/18.

Vote: 588 Alebtong District

I understand that failure to comply with these requirements will result in my appointment as an Accounting Officer

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to

Alebtong District

MoFPED

Signed on Date: _____

Signed on Date: _____

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

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 (PFM) Act 2015 and the Public Procurement and Disposal Act (PPDA) 2003 along with the Constitution and other laws of 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 CIPs for budget preparation. For local governments, this also includes adherence to budget requirements agreed between local governments and 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, detailed budget estimates, annual cashflow plan, annual recruitment plan, annual procurement plans, accounting warrants and 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 procurement portal.

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

Vote: 588 Alebtong District

Public Accounts Committee.

Vote: 588 Alebtong District

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

Preamble: Accounting Officers are held accountable and are expected to oversee the implementation and delivery of physical 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 (capital development) for their individual Votes and list them at the beginning of this Performance Contract. The top 5 projects or programs, should be the ones that contribute significantly to the achievement of sectoral or national goals. They will 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 programs

2.3 Timely and Predictable Implementation: The consistency of actual expenditures with budgeted cash flow and procurement 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 and Programme/Project expenditure.

2.5 Monitoring & Follow Up: The adequacy and timeliness of information on priority Programmes and Projects in vote quarterly and evaluation reports; follow up on performance issues identified relating to the Programme/Project identified via monitoring, 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 requirements and how they will be assessed.

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

Vote: 588 Alebtong District

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Receipts by End March	
1. Locally Raised Revenues	363,691	272,241	
2a. Discretionary Government Transfers	3,668,928	3,229,725	
2b. Conditional Government Transfers	12,541,807	9,396,203	
2c. Other Government Transfers	828,555	720,611	
4. Donor Funding	168,298	29,205	
Total Revenues	17,571,280	13,647,985	20,100,000

Planned Revenues for 2017/18

The available amount of resources projected for FY 2017/18 is approx. sh.20.1bn representing 14.5% increase compared to the current FY. This is mainly due to an increase in estimates of Other Government Transfers by 150.4% and locally raised revenues by 1.5 resulting from newly identified sources. However, donor funds have registered a decline by 10.95% because many partners wound up their programmes in the district. Also the remaining are preferring off budget to budget supports.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Approved Budget
	Approved Budget	Actual Expenditure by end of March	
1a Administration	2,018,450	1,377,010	2,878,350
2 Finance	284,602	234,455	299,334
3 Statutory Bodies	495,873	378,328	513,559
4 Production and Marketing	1,332,211	518,813	883,171
5 Health	1,737,185	1,312,585	1,924,729
6 Education	8,998,783	6,634,108	8,963,979
7a Roads and Engineering	1,151,502	537,529	1,100,299
7b Water	493,295	126,401	505,350
8 Natural Resources	110,269	56,857	145,876
9 Community Based Services	732,262	199,033	2,715,976

Vote: 588 Alebtong District

Executive Summary

Planned Expenditures for 2017/18

Like revenue, total expenditure for the FY 2017/18 has risen above the current year plan by approx. 14.5% because of the reasons given above. Most of the dev,tt funds planned by LLGs focuses on improving livelihood and people's incomes while that at the HLG targets completion and operationalization of existing structures. This explains why sectors like CBSD, Education, Works and Planning Unit have increases in their capital expenditure plans while others have dwindled.

Vote: 588 Alebtong District

A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2016/17		2017/18
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	363,691	272,241	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	41,340	24,380	
Application Fees	12,980	5,140	
Business licences	26,308	20,900	
Land Fees	60,469	42,151	
Local Service Tax	47,213	33,377	
Market/Gate Charges	75,620	63,342	
Other Fees and Charges	44,613	32,359	
Refuse collection charges/Public convenience	13,564	11,030	
Rent & Rates from private entities	18,824	15,805	
Other licences	22,760	23,757	
2a. Discretionary Government Transfers	3,668,928	3,229,725	
District Discretionary Development Equalization Grant	1,887,865	1,887,865	
Urban Unconditional Grant (Non-Wage)	44,898	33,674	
Urban Discretionary Development Equalization Grant	24,249	24,249	
District Unconditional Grant (Non-Wage)	644,874	483,655	
Urban Unconditional Grant (Wage)	81,406	61,055	
District Unconditional Grant (Wage)	985,636	739,227	
2b. Conditional Government Transfers	12,541,807	9,396,203	
General Public Service Pension Arrears (Budgeting)	10,210	0	
Gratuity for Local Governments	579,361	434,521	
Pension for Local Governments	264,093	198,070	
Salary arrears (Budgeting)		0	
Sector Conditional Grant (Non-Wage)	1,986,423	1,282,532	
Development Grant	921,998	921,998	
Sector Conditional Grant (Wage)	8,739,645	6,554,734	
Transitional Development Grant	40,075	4,348	
2c. Other Government Transfers	828,555	610,003	
Other Transfers from Central Government		3,113	

Vote: 588 Alebtong District

A. Revenue Performance and Plans

URF(Emergency)		59,996	
CAIP		28,522	
MoH (GAVI)		0	
4. Donor Funding	168,298	29,205	
SDS/US-Assist	98,155	12,565	
UTES NORTH		0	
Donor Funding		754	
Unicef - BDR	70,143	15,885	
Total Revenues	17,571,280	13,537,376	20

Planned Revenues for 2017/18

(i) Locally Raised Revenues

Local revenue estimates for FY 2017/18 is estimated at 0.37 bn representing 1.8% of the annual budget estimates. The estimates for Local revenue have increased by 1.5% when compared to the current FY estimates. This has been mainly attributed to the new revenue sources identified like fees from usage of dams, land use charges and cage fish farming.

(ii) Central Government Transfers

Central Government Transfers for FY 2017/2018 is estimated at 19.6bn constituting approx. 97.4% of the FY's budget estimates. Compared to the current FY running, Central Government Transfers will register a 15% increase mainly from an increase in estimates of Other Government Transfers by 150.4%.

(iii) Donor Funding

Donor funding is projected at 0.15 bn and it will constitute 0.7% of the annual district expenditure estimate. When compared to the current FY projections, donor funding will decline significantly by 10.9% as many partners wound up their programmes in the district. Also most partners like RHITES North are preferring off budget to budget supports.

Vote: 588 Alebtong District

Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	1,655,297	1,198,672
District Unconditional Grant (Non-Wage)	135,210	120,820
District Unconditional Grant (Wage)	367,059	228,498
General Public Service Pension Arrears (Budgeting)	10,210	0
Gratuity for Local Governments	579,361	434,521
Locally Raised Revenues	35,025	48,308
Multi-Sectoral Transfers to LLGs	264,338	168,455
Pension for Local Governments	264,093	198,070
Salary arrears (Budgeting)		0
<i>Development Revenues</i>	363,153	361,473
District Discretionary Development Equalization Gra	240,092	236,016
Multi-Sectoral Transfers to LLGs	123,061	125,457
Total Revenues	2,018,450	1,560,145
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,655,297	1,086,734
Wage	393,831	254,321
Non Wage	1,261,467	832,413
<i>Development Expenditure</i>	363,153	290,276
Domestic Development	363,153	290,276
Donor Development	0	0
Total Expenditure	2,018,450	1,377,010

2016/17 Revenue and Expenditure Performance up to March

By end of Q3, cumulative revenue out turn was approx. 1.56bn representing a performance of 77% when compared to the annual sector budget estimate while revenue out turn in the quarter alone was approximately 0.469bn representing a 93% performance when related to its estimate. This under performance by 7% in the Quarters's revenue out turn relative to its estimates was majorly attributed to non receipt of General Public Service Pension Arrears (Budgeting). However the sector registered an over performances in Multi-Sectoral Transfers to LLGs - development by 100% as LLGs availed more funds to the sector to enable timely implementation of capital projects. Also the Gratuity for Local Governments and Pension for Local Governments grants were duly released by the centre as per the quarter's

Vote: 588 Alebtong District

Workplan 1a: Administration

Department Revenue and Expenditure Allocations Plans for 2017/18

In the FY 2017/18 the total amount of resources estimated for Administration dep't is approx. 2.88bn and will constitute approx. 14.3% of the overall annual budget. The dep't will register a 43.1% increase in its revenue compared to the current FY's estimates mainly because its anticipating receipt of funds for Salary arrears (Budget) unlike in the current FY and increases in estimates of Pension for LG, Unconditional Grant (Wage), DDEG General Public Service Pension Arrears (Budgeting) by 23.7%, 21.9%, 52% and 1687.2% respectively. However, the Sector has registered a decline in estimates of Unconditional Grant (Non-Wage) and Transfers to LLGs-recurring projects by 12.5 and 24.5% respectively. 80.1% of the overall expenditure will be recurrent activities while only 19.9% will be for capital projects.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381 District and Urban Administration			
%age of LG establish posts filled	80	69	80
%age of staff appraised	90	65	90
%age of staff whose salaries are paid by 28th of every month	95	95	95
%age of pensioners paid by 28th of every month	80	75	80
No. (and type) of capacity building sessions undertaken	11	4	11
Availability and implementation of LG capacity building policy and plan	yes	yes	Yes
No. of monitoring visits conducted	4	3	4
No. of monitoring reports generated	4	3	4
%age of staff trained in Records Management	50	75	50
No. of computers, printers and sets of office furniture purchased	0	0	1
No. of solar panels purchased and installed	0	0	8
No. of administrative buildings constructed	1	1	0
No. of motorcycles purchased	0	0	1
Function Cost (US\$ '000)	2,018,450	1,377,010	2,878,000

Vote: 588 Alebtong District

Workplan 1a: Administration

Headquarter compound designed and beautified, Solar facilities installed at the ICT/ Resource Centre, 7 major celebrated (Independence Day, Women day, labor day etc).

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

Central Government, especially MoLG and MoFPED is periodically providing technical supports to our state agencies supporting staff development are USAID-Sustain, GAPP and SNV.

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

1. Inadequate Capacity at LLGs.

Huge sums of funds are being transferred and development projects implemented by Lower Local Government there is still a capacity gaps at this level and this may negatively impact on planned deliverables.

2. Poor Contract Management

Administration has been faced with challenges of managing contracts and this may still continue given the fact most staff are still new in the field of contract management. Also the district has no substantial staff in procurement.

3. Inadequate Office Accommodation

The current office accommodation is still inadequate to harbour all sectors. Departments/sectors such as Water and Natural Resources are still sharing offices with others.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
A: Breakdown of Workplan Revenues:	Outturn by end March	
<i>Recurrent Revenues</i>	273,802	229,476
District Unconditional Grant (Non-Wage)	34,608	43,475
District Unconditional Grant (Wage)	109,492	68,084
Locally Raised Revenues	17,532	44,550
Multi-Sectoral Transfers to LLGs	112,171	73,367
<i>Development Revenues</i>	10,800	8,800
District Discretionary Development Equalization Grant	8,000	6,000
Multi-Sectoral Transfers to LLGs	2,800	2,800
Total Revenues	284,602	238,276
		299,334

Vote: 588 Alebtong District

Workplan 2: Finance

2016/17 Revenue and Expenditure Performance up to March

At the end of Q3, Cumulative revenue out turn was 238.3m representing a 84% performance when related to the Sector's annual budget estimate while revenue out turn in the quarter alone was 71.4m representing 100% performance relative to its estimate. The good performance in the Quarter's release was basically due to over performance of Unconditional Grant (Non-Wage), Multi-Sectoral Transfers to LLGs-development and LRR by 67%, 14% and 100% respectively. Also all the DDEG was realized as per the quarter's estimate. Multi-Sectoral Transfers to LLGs-development over performed because LLGs allocated funds more than what was estimated to to vail funds to enable early implementation of capital projects, Un conditional Grant (Non-Wage) and LRR as their allocations were prioritized to the sector to finance opearitions.

At the end of the Quarter, cummulative expenses amounted to 234.5m representing a 82% performance when compared to the annual sector's estimates while expenditures in the quarter alone amounted to 70.6m representing 99% performance when compared to its expenditure estimates. 3.8m remained unspent by the end of the quarter this constituted 1% of the sector's annual budget estimate.

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/2018, the resources available to Finance dep't is 299.3m and will constitute approx. 1.5% of the budget. In comparison to the current FY's budget estimate, the department shall register a rise in its revenue by 5.2% mainly because of an increase in Transfers to LLGs-recurrent and Unconditional Grant (Non-Wage) by 64.9% and 64.9% respectively. However, the dep't shall register a fall in estimates of Unconditional Grant (Wage) by 50.1% and allocation of Multi-Sectoral Transfers -development by LLGs by 50.1%. Recurrent expenditures will constitute 97% of the overall budget while development only 3%.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	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	15/07/2017	10/09/2016	15/07/2017
Value of LG service tax collection	36000000	33376731	38000000
Value of Other Local Revenue Collections	336891000	254076994	331087000
Date of Approval of the Annual Workplan to the Council	15/05/2017	15/05/2017	15/05/2017
Date for presenting draft Budget and Annual workplan to	15/03/2017	24/03/2017	15/03/2017

Vote: 588 Alebtong District

Workplan 2: Finance

county staff technically backstopped on Reporting, Local revenue mobilized from all the LLGs (Local Revenue Collections of 99.2m realized)

Planned Outputs for 2017/18

Salaries for 19 finance staff paid, Audit queries and Management letters responded to, Quarterly and annual financial statements produced, Quarterly revenue returns produced and submitted to council, Local revenue mobilised efficiently utilised and accounted for, Budget desk team supervised and coordinated in the preparation of real annual budget, annual work plan and quarterly progress reports for submission by the required dates, books of accounts procured.

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

Supply of IFMIS equipments and training of staff on IFMIS by Ministry of Finance, Planning and Economic Development

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

1. Inadequate means of transport

Inadequate transport facility (motor bikes) for revenue mobilization, supervision and monitoring by sub-county finance staff.

2. Inadequate multiskilled staff, and limited opportunities for promotion

Shortage of multi-skilled staff in finance capable of understanding intricate issues with many dimensions e.g. legal, and economic. Also, the local government structure is rigid with no rooms for promotion. This demotivates staff in Finance.

3. Inadequate local revenue realised to run the department

Data on taxpayers is inadequate for assessment. This affects local revenue mobilisation, collection and management. However the department is in the process of developing tax registers at subcounties and revenue departments in the District.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand		2016/17	2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			

Vote: 588 Alebtong District

Workplan 3: Statutory Bodies

Total Revenues	495,873	378,328	513,559
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>470,618</i>	<i>341,750</i>	<i>471,796</i>
Wage	136,874	107,754	127,925
Non Wage	333,744	233,996	343,872
<i>Development Expenditure</i>	<i>25,254</i>	<i>36,578</i>	<i>41,762</i>
Domestic Development	25,254	36,578	41,762
Donor Development	0	0	0
Total Expenditure	495,873	378,328	513,559

2016/17 Revenue and Expenditure Performance up to March

At the end of Q3, Cumulative revenue out turn was 378.3m representing a 76% release of the department's budget estimate while the quarter's out turn alone was 141.5m showing an over performance by 14% when compared to its estimates. This over performance was mainly attributed to over over performances in;

- i) DDEG by 259% as more funds were disbursed towards processing of land titles of 6 health facilities
- ii) Unconditional Grant (Wage) by 10% as the Chairperson DSC accessed the pay roll and;
- iii) Multi-Sectoral Transfers to LLGs by 63% as LLGs availed more funds to finance council operations than was estimated for the quarter.

However, despite this overall over performance in revenue out turn, the sector did not receive locally raised revenue.

Cumulative expenditure performance at the end of Q3 was at 76% relative to the department's annual expenditure estimate while Expenditure performance relative to the Quarter's estimate alone was at 114% just like revenue out turns respectively. In other words all the Funds received in the Quarter were fully utilised.

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/2018, the total amount of resources estimated for Statutory Bodies is approx. 514m and will constitute 2.6% of the estimated annual budget. The department will register a 3.6% rise in its revenue estimates when compared to the current FY mainly because of an increase in DDEG allocation and multisectoral transfers received by 65.4% and 19.2% respectively. However, it will register a fall in estimates of Unconditional Grant (Wage) by 10% as it was over estimated in the current FY. 91.8% of the annual budget expenditures will be recurrent and only 8.2% on capital investments.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned	Expenditure and Performance by	Approved Budget and Planned

Vote: 588 Alebtong District

Workplan 3: Statutory Bodies

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of land applications (registration, renewal, lease extensions) cleared	80	63	80
No. of Land board meetings	4	3	4
No. of Auditor General's queries reviewed per LG	1	3	1
No. of LG PAC reports discussed by Council	4	3	4
No. of minutes of Council meetings with relevant resolutions	6	5	6
Function Cost (US\$ '000)	495,873	378,328	513,328
Cost of Workplan (US\$ '000):	495,873	378,328	513,328

2016/17 Physical Performance up to March

Salaries paid to 5 Excom members, 9 LCIII chairpersons, 4 technical staff and Chairperson DSC for 3 months. Performance Report produced and submitted to Council and MoPS, 63 land applications cleared, 2 District Land Board meetings held, 1 Council, 1 Land board and 3 Excom Committee meetings held, 1 Auditor General's Query reviewed.

Planned Outputs for 2017/18

Monthly Salaries to the Chairman LCV, Vice Chair Person, Speaker, 3 Executive Committee members, 8 LCIII Chairpersons paid, 6 main council meetings, 6 Council Standing Committee meetings, 12 Executive Committee meetings held, 4 quarterly LG PAC meetings, 8 DLB meetings, 8 DCC meetings and 9 DSC meetings held. Auditor General Query reviewed, and 80 land applications cleared.

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

Capacity building sessions by development partners like GAPP

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

1. Lack of Office Accommodation

Both PAC, and DLB do not have appropriate office accommodation from where to discharge their functions. This alone affects their effectiveness, quality and efficiency in service delivery.

2. Lack of adequate Knowledge in Legislation

The Council members, especially at lower local governments, lack adequate skills and knowledge in legislative processes.

Vote: 588 Alebtong District

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	283,723	208,566
District Unconditional Grant (Wage)		1,889
Multi-Sectoral Transfers to LLGs	19,998	8,450
Other Transfers from Central Government		434
Sector Conditional Grant (Non-Wage)	45,738	34,303
Sector Conditional Grant (Wage)	217,987	163,490
<i>Development Revenues</i>	1,048,488	754,504
Development Grant	44,347	44,347
District Discretionary Development Equalization Gra	392,847	131,590
Multi-Sectoral Transfers to LLGs	611,294	578,566
Total Revenues	1,332,211	963,070
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	283,723	176,048
Wage	234,386	141,611
Non Wage	49,338	34,438
<i>Development Expenditure</i>	1,048,488	342,765
Domestic Development	1,048,488	342,765
Donor Development	0	0
Total Expenditure	1,332,211	518,813

2016/17 Revenue and Expenditure Performance up to March

Cummulative release at the end of Q3 was 906m reflecting a 72% performance against the department's annual estimate while releases in the quarter alone was 329.5m reflecting a 99% performance when compared to its estimate. This good performance in the quarter's receipts was mainly attributed to over performances in Development Grant by 33% and Multi-Sectoral Transfers to LLGs by 60%. This action towards releases by both the centre and LLGs respectively was geared towards enabling timely implementation of capital projects. Also all the Sector Conditional Grant Wage and non wage were duly received as per the quarter's estimate, however, DDEG was not realized as the supplies had not yet been delivered to the district.

Cummulative Expenditure performance against the departments annual budget expenditure estimate at the end of Q3 was at 39% while expenditure in the quarter alone was 365.3m showing an over performance by 10% relative to the estimate. This was due to the fact that the department had not yet received the supplies for the quarter.

Vote: 588 Alebtong District

Workplan 4: Production and Marketing

to the Current FY. This is mainly resulting from a decline in DDEG; and LLG allocations for recurrent activities and capital investments by 74.3% , 50.8% and 27.4% and respectively. DDEG declined because it was prioritized to handle incomplete projects in other sectors while LLG allocations for recurrent and development interventions declined because LLGs allocated less funds than that of the current FY. 66.7% of the expenditures will be in capital investments while only 33.3% on recurrent activities.

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0182 District Production Services			
No. of livestock vaccinated	27000	7853	27900
Quantity of fish harvested	4	2	4
No. of tsetse traps deployed and maintained	1000	60	60
No. of plant clinics/mini laboratories constructed	1	1	0
Function Cost (US\$ '000)	1,298,212	512,713	851,000
Function: 0183 District Commercial Services			
No. of trade sensitisation meetings organised at the district/Municipal Council	0	0	1
No. of businesses assisted in business registration process	0	0	10
No. of cooperative groups supervised	16	18	16
No. of cooperative groups mobilised for registration	16	7	8
No. of cooperatives assisted in registration	16	4	8
A report on the nature of value addition support existing and needed	No	No	No
Function Cost (US\$ '000)	34,000	6,100	31,000
Cost of Workplan (US\$ '000):	1,332,212	518,813	883,000

2016/17 Physical Performance up to March

7853 livestock vaccinated, 18 cooperative groups supervised and 7 mobilised for registration, 60 tsetse traps deployed and maintained, 1 plant clinic/mini laboratory under construction, 18 farmers served through plant clinic (field follow-up & clinic sessions).

Vote: 588 Alebtong District

Workplan 4: Production and Marketing

1. Under staffing

The department is not fully fledged in terms of staffing levels. There is need to recruit the DPO, District Entomologist and District Commercial Officer.

2. Prolonged dry spells

Scanty and unpredictable rains often lower crop yields and consequently household incomes are likely to fall. In addition, floods and hail storms have greatly affected agricultural production in some sub-counties especially O...

3. Poor cooperation of and participation in extension services

Extension services are being hindered by lack of proper means of transport (vehicle), insufficient manpower and inadequate funds.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	1,513,333	1,246,298
Locally Raised Revenues	0	6,000
Multi-Sectoral Transfers to LLGs	9,269	10,995
Other Transfers from Central Government	307,723	372,723
Sector Conditional Grant (Non-Wage)	160,552	118,292
Sector Conditional Grant (Wage)	1,035,790	1,035,790
<i>Development Revenues</i>	223,852	104,339
District Discretionary Development Equalization Grant	33,673	86,541
Donor Funding	98,155	100,000
Multi-Sectoral Transfers to LLGs	56,296	104,100
Transitional Development Grant	35,728	90,288
Total Revenues	1,737,185	1,350,637
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,513,333	1,246,167
Wage	1,035,790	1,035,790
Non Wage	477,543	508,010
<i>Development Expenditure</i>	223,852	66,418
		380,929

Vote: 588 Alebtong District

Workplan 5: Health

to non receipt of Transitional Development Grant and Donor Funds; and under performances in Multi-Sectoral Transfers to LLGs - development and OGT recurrent all below 50% of their quarter's estimated value. However, despite the overall under performance, all the Sector Conditional Grant Wage and Non-Wage funds were realigned per the quarter's estimates.

Cummulative Expenditure was 1.3bn reflecting a 76% performance against the department's annual budget estimate while expenditure in the quarter alone was 582.8m showing an over performance by 34% relative to its estimate. The over performance was majorly because all the funds for meningitis campaign and immunization that was received was expended in the quarter. The balance on account are meant to implement capital projects at by the LLGs that had just been awarded.

Department Revenue and Expenditure Allocations Plans for 2017/18

The amount of resources estimated for Health dep't in FY 2017/18 is expected to be 1.92bn and will constitute 10.8% of the overall district budget. The dep't will register a rise in its revenue estimates by 10.8% when compared to current FY's estimates. This increase is mainly attributed to a rise in estimates of Transitional Development Grant, Multi-Sectoral Transfers to LLGs -dev't , DDEG, OGT recurrent and donor funds by 152.7%, 84.9%, 167% and 1.9% respectively. Also local revenue which was not previously estimated has projections in the FY 2017/18 budget. However, the sector will register a decline in projections of Sector Conditional Grant (Non-Wage) by 80.2% of the overall Sector budget will be used for recurrent interventions.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs

Function: 0881 Primary Healthcare

Vote: 588 Alebtong District

Workplan 5: Health

Function, Indicator	2016/17		2017/18
	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	215762032	65432038	215762032
Value of health supplies and medicines delivered to health facilities by NMS	13480453	31723322	13480453
Number of health facilities reporting no stock out of the 6 tracer drugs.	7	7	7
Number of outpatients that visited the NGO Basic health facilities	39223	18228	16172
Number of inpatients that visited the NGO Basic health facilities	2100	4609	3452
No. and proportion of deliveries conducted in the NGO Basic health facilities	1902	1138	1148
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1667	2538	2144
Number of trained health workers in health centers	94	94	94
No of trained health related training sessions held.	8	6	8
Number of outpatients that visited the Govt. health facilities.	188307	186757	162472
Number of inpatients that visited the Govt. health facilities.	5150	8819	6606
No and proportion of deliveries conducted in the Govt. health facilities	9133	5084	3987
% age of approved posts filled with qualified health workers	85	85	85
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	60	99	80
No of children immunized with Pentavalent vaccine	8097	10528	7915
Value of medical equipment procured	0	0	2
Function Cost (US\$ '000)	470,466	221,142	1,463,142

Function: 0883 Health Management and Supervision

Vote: 588 Alebtong District

Workplan 5: Health

Planned Outputs for 2017/18

OPD at Apala and materninty ward at Amugu HCIII completed, operation lamp and general purpose fridge p for Alebtong HCIV, Renovation of DHO's office conducted. Further, 162,472 out patients, 6,606 in patients to in the 10 8Govt facilities, 3,987 deliveries conducted and 148 health workers paid salaries for 12 months quarterly support supervision, 4 Quality assurance assessments held.

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

Support to Laboratory, Maternal & Child Health, TB,Malaria, Nutrition, HIV/AIDS and HMIS intervention RHITES NORTH, Plan & NU-HEALTH,. NTD interventions by WHO, Immunisation by UNICEF and cl by Plan International. Staff development and IRS interventions by MoH and Intra Health.

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

1. Policy Challenges

A number of policies in health pose implementation challenges. Examples are the rigid Staffing norms not b workload, the ban on establishment of HC IIs, which for our case has rendered up to 5 newly constructed H/ fully functional.

2. Partnership Challenges

Partnerships with development partners are yet a challenge. To-date, most partners have not signed MoUs w district, many do not submit their reports to the DHO's office and their budgets/workplan are not integrated district workplans.

3. Infrastructure Challenges

Among these are the inadequate transport for referral, inadequate staff accommodation, wards in H/Fs, medical equipments, tools and furniture. To some extent, this has led in late reporting to duties, absentism etc.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand		2016/17	2017/18
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	8,648,338	6,411,495	8,588,419
District Unconditional Grant (Non-Wage)	19,924	5,981	15,317
District Unconditional Grant (Wage)	16,456	25,401	10,610

Vote: 588 Alebtong District

Workplan 6: Education

Multi-Sectoral Transfers to LLGs	100,347	100,920	104,262
Total Revenues	8,998,783	6,759,443	8,963,979
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	8,648,338	6,410,952	8,588,419
Wage	7,532,325	5,649,803	7,535,487
Non Wage	1,116,013	761,149	1,052,932
<i>Development Expenditure</i>	350,445	223,156	375,559
Domestic Development	350,445	223,156	375,559
Donor Development	0	0	0
Total Expenditure	8,998,783	6,634,108	8,963,979

2016/17 Revenue and Expenditure Performance up to March

By the end of Q3, cumulative revenue out turn to this sector amounted to approx. 6.7bn showing a 75% realisation of the Sector's annual budget estimate while revenue out turn in the quarter alone was approx. 2.3% showing that funds were received as per the quarter's estimate. This good performance, at 100% of the quarter's estimate, was mainly attributed to over performances in;

- Sector Development Grant by 33% as all the balance of development grants was released by the treasury in the quarter to enable implementation of capital projects
- Unconditional Grant (Wage) by 2% because some new staff in secondary education were posted to the district leading to increasing wage utilization.
- Multi-Sectoral Transfers to LLGs by 64% as LLGs availed more funds to the sector to for implementation of capital investments
- OGT by 42% because of receipt of funds for data capture on primary schools from MoESST that was not anticipated at planning.

Also all the Sector Conditional Grant (Wage) was realized as per the quarter's estimate. However, the sector had a poor performance in Unconditional Grant (Non-Wage) at only 20% and non receipt of DDEG funds

Cumulative expenditure was approx. 6.6bn representing a 74% performance against the annual sector budget estimates while expenditure in the quarter alone was approx. 2.4bn showing an over performance by 3%. This was partly because even some of the funds that were not spent in Q2 were expended in the quarter. The negative variance in recurrent expenditure was as a result of development funds borrowed to meet recurrent costs but is to be refunded in Q4. 108.3m remained unexpended and this constitutes 1% of the overall annual sector budget.

Department Revenue and Expenditure Allocations Plans for 2017/18

The Sector's revenue and expenditure estimates is 8.96bn and this will constitute 44.6% of the overall district budget estimate. The Sector shall have a fall in its estimates by 0.4% when compared to the current FY, mainly due to a decrease in the estimate for the Sector Development Grant from 100,347 to 100,920.

Vote: 588 Alebtong District

Workplan 6: Education

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
<i>Function: 0781 Pre-Primary and Primary Education</i>			
No. of teachers paid salaries	1197	1020	1197
No. of qualified primary teachers	1197	1020	1197
No. of pupils enrolled in UPE	68268	66909	68268
No. of Students passing in grade one	70	97	91
No. of pupils sitting PLE	3522	3591	4016
No. of classrooms constructed in UPE	6	6	2
No. of classrooms rehabilitated in UPE	4	0	12
No. of primary schools receiving furniture	1	0	4
<i>Function Cost (UShs '000)</i>	968,515	613,931	7,199,
<i>Function: 0782 Secondary Education</i>			
No. of students enrolled in USE	2467	2200	2467
No. of teaching and non teaching staff paid	149	137	149
No. of students passing O level	200	251	200
No. of students sitting O level	624	743	624
<i>Function Cost (UShs '000)</i>	329,148	202,971	1,151,
<i>Function: 0783 Skills Development</i>			
No. Of tertiary education Instructors paid salaries	28	26	35
No. of students in tertiary education	272	311	272
<i>Function Cost (UShs '000)</i>	617,520	141,710	383,
<i>Function: 0784 Education & Sports Management and Inspection</i>			
No. of primary schools inspected in quarter	75	75	75
No. of secondary schools inspected in quarter	6	7	6
No. of tertiary institutions inspected in quarter	2	2	2
No. of inspection reports provided to Council	4	2	4
<i>Function Cost (UShs '000)</i>	7,083,600	5,675,496	229,
Cost of Workplan (UShs '000):	8,998,783	6,634,108	8,963,

2016/17 Physical Performance up to March

Vote: 588 Alebtong District

Workplan 6: Education

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

Support to Girls education by Girls Education Movement (GEM), Warchild Holland and Plan Uganda. Infrastructure development in both primary and secondary schools by the Netherlands Government. Provision of clean water in schools by Link to Progress. Construction of staff houses, latrines, Combating Violence against children by UNICEF, blazers and Straight Talk Foundation.

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

1. Low community participation /involvement in Schools programs

In the entire District there is very low level of participation by parents and community members in learning and development. The result is poor Infrastructural development and maintenance as well as performance of pupils.

2. Encroachment and grazing of animals on School land

The ever growing population pressure on lands both for agriculture and settlements has promoted incidences of encroachment on school land by community members. Wrangles on school land are rampant especially where land is not titled.

3. Inadequate schools facilities

In nearly all the 75 Government aided primary schools, infrastructures like classrooms, teachers houses, Pit latrines and furniture are still inadequate.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	728,725	595,014
District Unconditional Grant (Wage)	123,565	68,387
Multi-Sectoral Transfers to LLGs	8,700	15,398
Sector Conditional Grant (Non-Wage)	596,460	511,229
<i>Development Revenues</i>	422,777	505,285
Development Grant	403,777	409,125
Multi-Sectoral Transfers to LLGs	19,000	96,160
Other Transfers from Central Government		88,518
Total Revenues	1,151,502	1,100,299

Vote: 588 Alebtong District

Workplan 7a: Roads and Engineering

2016/17 Revenue and Expenditure Performance up to March

At the end of Q3, Cumulative revenue out turn was 905.4m showing a 53% performance against the annual budget estimate while revenue out turn in the quarter alone was 298.7m reflecting an over performance by 4% to its estimate. The over performance of revenue receipts against the Quarter's budget estimates by 4% was attributed to the over performances in Multi-Sectoral Transfers to LLGs - development and Sector development by 5% and 33% respectively and also receipt of emergency road funds that had not been factored in at planning performance in Multi-Sectoral Transfers to LLGs was attributed to the allocation of more funds to the Sector above the quarter's budget estimate by LLGs to finance while the over performance in sector development grant because all balances of development funds were received from the treasury by the end of Q3. All these actions the LLGs and the centre were geared towards enabling timely implementation of capital investments.

Cummulative expenditure was 537.5m showing a 47% expenditure performance relative to the annual sector estimate while on the other hand expenditure in the quarter alone was 346.4m showing an over performance when compared to its estimate. Thus more works were implemented in the quarter. 367.9m of the cummulat releases remained on account.

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, the total revenues and expenditures for Roads and Engineering is projected to 1.1bn constituting 10% of the annual budget estimate. The sector will have a decrease in its estimates by 4.5% when compared to the FY. This fall is mainly resulting from decrease in estimates of District Unconditional Grant (Wage) and Sector Conditional Grant (Non-Wage) by 44.7% and 14.3% respectively. However, estimates of Development Grant and Sectoral Transfers to LLGs-dev't and Recurrent have risen by 1.3%, 406.1% and 77% respectively. Multi-Sectoral Transfers to LLGs increased due to the need by LLGs to improve and open some CARs. Projections of Unconditional Grant (Wage) have reduced due to the low staffing level in the sector.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	8	8	8
Length in Km of Urban unpaved roads routinely maintained	15	14	14
Length in Km of Urban unpaved roads periodically	25	11	12

Vote: 588 Alebtong District

Workplan 7a: Roads and Engineering

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Cost of Workplan (UShs '000):	1,151,502	537,529	1,100,000

2016/17 Physical Performance up to March

11 Km of Urban unpaved roads periodically, 14 Km of Urban unpaved roads routinely maintained, 53 Km of District roads periodically maintained and 107 Km of District roads routinely maintained, 8 bottle necks removed from roads, 3 Agro processing facilities under CAIIP labelled and sign posts erected

Planned Outputs for 2017/18

In the FY 2017/18, the plan is to road periodically maintain 85km of rural and 10km of urban road lengths, routinely maintain 334km of rural roads and 21 Km of urban roads and; tarmac 1 km length of road in under Low cost modality, remove 8 bottlenecks from CARs..

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

There are sometimes special interventions by UNRA in the Roads & Engineering sector. Maintenance of National roads by UNRA and MoWT. Also sometimes communities work on certain CAR.

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

1. Heavy rain/Elnino

The heavy rains sometimes received hinder timely project implementation, washes worked road on surfaces, destroys culverts and drainage channels.

2. Inadequate road equipments

The road equipments are few (1 grader, 1 Tipper, 1 pickup, 2 motorcycles) compared to the District road networks of 301 km. However, there is hope of receiving equipments at the beginning of FY 2017/2018.

3. Delays in procurement & low capacity of local contractors

Procurement processes normally take quite long and coupled with low capacity of our local contractors, completion schedules are always not adhered to. Works start late and in majority of cases go beyond the completion date, sometimes FY in question.

Workplan 7b: Water

Vote: 588 Alebtong District

Workplan 7b: Water

Sector Conditional Grant (Non-Wage)	37,236	27,927	36,164
<i>Development Revenues</i>	438,732	430,652	447,823
Development Grant	257,449	257,449	326,388
District Discretionary Development Equalization Gra	40,000	31,920	72,000
Multi-Sectoral Transfers to LLGs	141,284	141,284	49,435
Total Revenues	493,295	471,829	505,350
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	54,563	34,402	57,527
Wage	17,328	13,250	18,233
Non Wage	37,236	21,151	39,294
<i>Development Expenditure</i>	438,732	92,000	447,823
Domestic Development	438,732	92,000	447,823
Donor Development	0	0	0
Total Expenditure	493,295	126,401	505,350

2016/17 Revenue and Expenditure Performance up to March

By the end of Q3, Cumulative revenue out turn was 472m representing 96% performance when budget released compared to the annual sector budget estimate while releases in the quarter alone amounted to 144.5m representing over performance by 17% when the quarter's releases are compared to its estimate. This over performance in the quarter's releases relative to its estimates was mainly attributed to over performance in releases of:

- i) Unconditional Grant (Wage) by 2% because it was underestimated during the planning phase.
- ii) Multi-Sectoral Transfers to LLGs-development by 27% as LLGs allocated more funds to the sector over its estimates to allow implementation of capital projects and;
- iii) Development Grant by 33% as all the balance of the annual estimate was released from the treasury by the end of Q3. The sector also realized all its Sector Conditional Grant (Non-Wage) as was planned for the quarter.

Cumulative expenditure was 126.4m representing 26% performance in releases relative to the sector's annual expenditure estimate while expenditure performance in the quarter alone was 52.5m representing a 43% performance comparison to the sector's quarter estimate. Overall, under performance in expenditures was registered partly because some contractors especially for bore hole drilling had not yet delivered their equipments to the sited areas by the end of Q3 and hence no expenditures could be incurred on such areas of interventions. Unspent balances constitute 27% of the sectors annual budget.

Department Revenue and Expenditure Allocations Plans for 2017/18

The total revenue and expenditure estimates for Water Sector is projected at 505.4m and will constitute approximately 2.5% of the overall District budget for 2017/18. When Compared to estimates for the current FY, the department has an increase in its revenue and expenditure estimates by 2.4% mainly arising from a sharp increase in expenditure estimates.

Vote: 588 Alebtong District

Workplan 7b: Water

<i>Function, Indicator</i>	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved and Planned outputs
<i>Function: 0981 Rural Water Supply and Sanitation</i>			
No. of supervision visits during and after construction	2	2	2
No. of water points tested for quality	20	17	26
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
% of rural water point sources functional (Shallow Wells)	00	0	0
No. of water and Sanitation promotional events undertaken	2	1	0
No. of water user committees formed.	19	0	10
No. of Water User Committee members trained	171	0	234
No. of public latrines in RGCs and public places	1	0	1
No. of springs protected	3	2	1
No. of deep boreholes drilled (hand pump, motorised)	8	0	11
No. of deep boreholes rehabilitated	15	8	22
<i>Function Cost (US\$ '000)</i>	493,295	126,401	505,
<i>Cost of Workplan (US\$ '000):</i>	493,295	126,401	505,

2016/17 Physical Performance up to March

Salaries for DWO, and Borehole Maintenance Technician for 3 months, 17 water points tested for quality, Q 2016/17 performance report and Annual Work Plan for FY 2017/18 produced & submitted to MoWE, 3 Ma Public notices displayed with financial information (release and expenditure) and 8 deep boreholes rehabilitat springs protected, 3 District Water Supply and Sanitation Coordination.

Planned Outputs for 2017/18

The following outputs are expected by the end of the FY; 11 boreholes drilled, 22 boreholes rehabilitated and protected, 1 Latrine constructed in a RGC, 4 quarterly performance reports produced and submitted to MoW quarterly coordination and 2 advocacy meetings organized.

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

Major off budget activities so far noted include; Rehabilitation of piped schemes of Apala, Alebtong, under M

Vote: 588 Alebtong District

Workplan 7b: Water

2. Poor maintainance of water facilities by community

Coupled with resistance to allocate land for water facilities and lack of ownerships is poor maintenance of infrastructure facilities by communities. Many of water facilities have broken down and communities have failed to repair/rehabilitate them.

3. Dry wells and declining water potential

In some parts of the District, it is very difficult to drill boreholes. This has always resulted into drilling dry boreholes hence escalating costs or even miss out of intervention by intended beneficiary community.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	65,373	92,826
District Unconditional Grant (Non-Wage)	6,514	6,661
District Unconditional Grant (Wage)	37,651	40,379
Multi-Sectoral Transfers to LLGs	14,874	19,138
Other Transfers from Central Government	0	20,000
Sector Conditional Grant (Non-Wage)	6,333	6,648
<i>Development Revenues</i>	44,896	53,050
District Discretionary Development Equalization Grant	8,418	7,400
Multi-Sectoral Transfers to LLGs	36,478	45,650
Total Revenues	110,269	145,876
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	65,373	92,826
Wage	50,725	54,487
Non Wage	14,648	38,339
<i>Development Expenditure</i>	44,896	53,050
Domestic Development	44,896	53,050
Donor Development	0	0
Total Expenditure	110,269	145,876

2016/17 Revenue and Expenditure Performance up to March

By the end of O3, Cumulative revenue out turn was 88m representing a 80% performance when compared

Vote: 588 Alebtong District

Workplan 8: Natural Resources

expenditure estimate. Approx 31.3m remained un utilised representing 28% of the annual sector budget.

Department Revenue and Expenditure Allocations Plans for 2017/18

The total revenue and expenditure estimates available for Natural Resources in the FY 2017/18 will constitute the estimated district budget. The department will have an increase in its revenue estimates by 32.3% when compared to the current FY mainly resulting from increase in recurrent and development revenue estimates by 28.7% and 25.1% respectively. Also estimates of Unconditional Grant (Wage), Sector Conditional Grant (Wage), Unconditional Grant (Wage) and Unconditional Grant (Non-Wage) by 5%, 7.3% and 2.3% respectively. The sector will also receive funds from MoWE (OGT) unlike in the current FY. However, it will have a decrease in estimates of DDEG by 12.1% as the fund was prioritized to completion of unfinished projects in the current FY. Recurrent expenditures will constitute 63.6% and development expenditure 36.4% of the Sector's annual budget.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2016/17		2017/18
	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)	3	3	1
Number of people (Men and Women) participating in tree planting days	0	0	20
No. of Agro forestry Demonstrations	3	0	0
No. of community members trained (Men and Women) in forestry management	0	0	20
No. of monitoring and compliance surveys/inspections undertaken	4	5	4
No. of Water Shed Management Committees formulated	2	2	0
No. of Wetland Action Plans and regulations developed	2	2	0
Area (Ha) of Wetlands demarcated and restored	2	1	0
No. of community women and men trained in ENR monitoring	145	205	50
No. of monitoring and compliance surveys undertaken	10	10	6
Function Cost (US\$ '000)	110,269	56,857	145,000
Cost of Workplan (US\$ '000):	110,269	56,857	145,000

Vote: 588 Alebtong District

Workplan 8: Natural Resources

Ha of trees, 50 community women and men trained in ENR, 4 monitoring and compliance surveys and environmental monitoring visits conducted; and submission of reports to MoWE.

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

Production and distribution of energy saving stoves by Life line International at subsidized prices, On-going Electrification program by Government of Uganda.

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

1. Lack of Transport

Given the field-based nature of the department's work, the department needs reliable transport means but as it is now there is only a motorbyke in the department, hence sometimes posing a challenge to mobility especially when large number are required.

2. Non Compliance by Individuals, Institutions, and Contractors

Some individuals and institutions are adamant and tend to refuse to comply to the approved environmental standards. Most of the public lands for schools, Health Centres, PWDs and Forest reserves are facing serious land grabbing. Apala reserve.

3. Lack of Office space

The department is currently being hoisted by Planning Unit in one office which is not conducive for all staff working in the sector

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2016/17 Approved Budget	2016/17 Outturn by end March	2017/18 Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	177,130	120,421	181,936
District Unconditional Grant (Non-Wage)	4,588	2,074	4,000
District Unconditional Grant (Wage)	83,128	66,399	92,141
Multi-Sectoral Transfers to LLGs	32,303	9,012	27,497
Other Transfers from Central Government		102	
Sector Conditional Grant (Non-Wage)	57,112	42,834	58,298
Development Revenues	555,132	195,029	2,534,041

Vote: 588 Alebtong District

Workplan 9: Community Based Services

Total Revenues	732,262	315,449	2,715,976
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>177,130</i>	<i>114,408</i>	<i>181,936</i>
Wage	83,128	66,399	92,141
Non Wage	94,003	48,009	89,795
<i>Development Expenditure</i>	<i>555,132</i>	<i>84,625</i>	<i>2,534,041</i>
Domestic Development	541,632	84,625	2,521,041
Donor Development	13,500	0	13,000
Total Expenditure	732,262	199,033	2,715,976

2016/17 Revenue and Expenditure Performance up to March

Cummulative Revenue out turn at the end of Q3 was 315.4m reflecting a performance of 43% against the second annual budget estimate while revenue out turn in the quarter alone relative to its estimate was 153.2m representing a performance of 84%. This under performance in the Quarter's release relative to the its estimates was mainly due to non receipt of OGT and donor funds; and less allocation of recurrent revenues to the sector by LLGs reflecting only a 27% performance when compared to the estimates. However, over performances were registered in Unconditional Grant (Wage) by 8% due to wage incrementals to some staff, Transitional Development Grants as all the balance of development grants were released from treasury in the quarter to aid effective implementation of capital projects and Multi-Sectoral Transfers to LLGs-development component by 109% as LLGs allocated funds to finance capital investments. Also all the Sector Conditional Grant (Non-Wage) for the quarter was fully realized as estimated.

Cummulative expenditure at the end of Q3 was approx. 199m representing a 27% performance when compared to department's annual expenditure budget estimate while expenditure in the quarter alone was 80.3m showing a performance when releases spent are compared to the quarter's expenditure estimate. This overall under performance of 56% was mainly due to under performance in development expenses at only 38% of the releases spent. 16% of departments annual budget estimate remained unspent.

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, the total revenue and expenditure estimates for Community Based Services is 2.73bn representing 13.5% of the overall district budget estimate. The department will have a rise in its revenue estimates by approximately 13.5% when compared to the current FY budget. The rise is mainly attributed to an increase in OGT development, Multi-Sectoral Transfers to LLGs development component and Unconditional Grant (Wage) by 384%, 58.6% and 13.0% respectively. OGT estimates has risen because the sector anticipates more funds from MoGLSD under UWE, NUSAF and Youth Livelihood programmes. However, it will not receive Transitional Development Grants and will also have a decline in Unconditional Grant (Non-Wage), Donor Funding and Multi-Sectoral Transfers to LLGs.

Vote: 588 Alebtong District

Workplan 9: Community Based Services

	outputs	End March	outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	12	10	12
No. of Active Community Development Workers	9	11	11
No. FAL Learners Trained	3360	4068	3360
No. of Youth councils supported	1	1	1
No. of women councils supported	1	1	1
Function Cost (US\$ '000)	732,262	199,033	2,715,000
Cost of Workplan (US\$ '000):	732,262	199,033	2,715,000

2016/17 Physical Performance up to March

11 departmental staff paid salaries for 3 months, 1 DoVCC meeting held, 4068 FAL Learners trained, 90 FAL instructors supported with incentives, 10 cases of children handled and settled, 1 women council and Youth council supported and Biodata survey and Community profiling done in water sheds of Amugu, Omoro, Aloji and A...

Planned Outputs for 2017/18

The sector will support 1 women council, 1 youth council, 45 PWD groups with income generating activities. Mobilize and train over 40 youth groups in entrepreneurship skills, 6 National and international days celebrated. Gender awareness campaigns conducted. 4 District Disability council, 4 women council and 4 Youth council meetings held, 8 Juveniles cases handled and settled and 3360 FAL learners trained.

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

Psychosocial and economic support to OVCs by AVSI, Plan Uganda, Action for Children and Concerned Parents Association and Domestic violence campaigns and Girls Advocacy by Trail Blazers.

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

1. Lack of transport means.

The department has inadequate means of Transport. This makes it very difficult to carry out effective and efficient community mobilisation for successful implementation of community programmes/projects especially CDI, PWD, FAL etc.

2. Inadequate office space

Currently all the sectors are sharing one small room therefore there is no confidentiality especially when handling probation and social welfare counseling and psychosocial support.

3. Lack of transport for community mobilisation and implementation of projects

Vote: 588 Alebtong District

Workplan 10: Planning

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	94,703	43,758	85,400
District Unconditional Grant (Non-Wage)	34,314	23,827	39,827
District Unconditional Grant (Wage)	43,169	17,830	27,073
Locally Raised Revenues	16,000	1,424	16,000
Multi-Sectoral Transfers to LLGs	1,220	677	2,500
<i>Development Revenues</i>	68,415	3,090	67,035
District Discretionary Development Equalization Gra	11,772	3,090	30,035
Donor Funding	56,643	0	37,000
Total Revenues	163,117	46,848	152,435
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	94,703	43,758	85,400
Wage	43,169	17,830	27,073
Non Wage	51,534	25,928	58,327
<i>Development Expenditure</i>	68,415	3,090	67,035
Domestic Development	11,772	3,090	30,035
Donor Development	56,643	0	37,000
Total Expenditure	163,117	46,848	152,435

2016/17 Revenue and Expenditure Performance up to March

At the end of Q3, Cumulative revenue out turn was 46.8m constituting 29% of the Unit's annual budget estimate while the quarter's release was approx. 14m showing a 34% performance when compared to the its estimates. Under performance in the quarter's release relative to its estimates was majorly attributed to under performance in District Unconditional Grant (Wage) by 45%, Unconditional Grant non wage by 16%, DDEG by 83% and; non recurrent revenue from locally raised revenue and donor funds. Under performance in wage resulted from low wage utilization due to low staffing, Unconditional Grant non wage and Local revenue as they were prioritized to Administration and Health sectors. Also Donor funds meant for Birth registration were not disbursed by Unicef in the quarter. However, the Unit registered an over performance in Multi-Sectoral Transfers to LLGs-recurrent by 8% as LLGs allocated more than what was estimated for the quarter.

By the end of the Quarter, Cumulative Expenditure was also 46.8m constituting 29% of the annual sector's expenditure estimate while expenditure in the quarter alone was also 14m reflecting a 34% performance when compared to its estimates. In other words all funds received were duly spent by the end of the quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

Vote: 588 Alebtong District

Workplan 10: Planning

(ii) Summary of Past and Planned Workplan Outputs

<i>Function, Indicator</i>	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383 Local Government Planning Services			
No of qualified staff in the Unit	4	3	3
No of Minutes of TPC meetings	12	9	12
Function Cost (US\$ '000)	163,117	46,848	152,000
Cost of Workplan (US\$ '000):	163,117	46,848	152,000

2016/17 Physical Performance up to March

Q2 District Performance Report for FY 2016/17 produced and submitted to MoFPED and MoLG, 9 TPC meetings held with relevant discussions held and minuted, 14 projects under taken using various sector development grants monitored, 22 staff technically backstopped in OBT reporting and work planning.

Planned Outputs for 2017/18

Salaries paid to 3 staffs for 12 months, 12 TPC meetings held, Budget 2018/2019 approved by 30th May 2018, budget for 2018/19 laid before council by 15/03/2018, Annual Work plans 2018/19 Integrated, project implementations monitored, 9 LLGs and 11 Departments internally assessed, 4 Quarterly budget performance reports submitted to line ministries, Capacity of 2 staff built on M&E.

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

Skill development trainings by UBOS (on Data management, MoLG on Planning and budgeting in LGs) and MoFPED (on the use of LGOBT), Development Planning Processes, Monitoring and Evaluation by USAID and SUSTAIN. Logistical Support by NPA and UNDP.

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

1. Inadequate staffing

The sector currently has only two staffs and this has often resulted into heavy work load.

2. Lack of transport means for Planning, Monitoring and Evaluation.

The Unit has no proper means of transport (Vehicle) to enhance the process of Planning, data collection, monitoring and evaluation.

Vote: 588 Alebtong District

Workplan 11: Internal Audit

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	45,730	24,899	34,088
District Unconditional Grant (Non-Wage)	16,316	8,531	15,073
District Unconditional Grant (Wage)	20,914	16,368	10,515
Locally Raised Revenues	8,500	0	8,500
<i>Development Revenues</i>	8,000	8,130	6,000
District Discretionary Development Equalization Gra	8,000	8,130	6,000
Total Revenues	53,731	33,029	40,088
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	45,730	24,899	34,088
Wage	20,914	16,368	10,515
Non Wage	24,816	8,531	23,573
<i>Development Expenditure</i>	8,000	4,000	6,000
Domestic Development	8,000	4,000	6,000
Donor Development	0	0	0
Total Expenditure	53,731	28,899	40,088

2016/17 Revenue and Expenditure Performance up to March

By the end of Q3, 54% of the department's annual budget estimate was released while the release in the quarter was 7.7m representing 57% of the quarter's estimate. This under performance in the quarter's release by 43% to its estimate was attributed to non receipt of local revenue and DDEG; and also receipt of less Unconditional Grant non wage than what was estimated. Local revenue and Unconditional Grant non wage were prioritized to Administration and Finance sectors. However, the sector registered an over performance in Unconditional Grant (Wage) by 5% resulting from wage incrementals that were not estimated at planning phase. The

Cummulative expenditure at the end of Q3 was 28.9m representing 54% of the Sector's annual budget estimate. Expenditure in the quarter alone was 7.7m and also constituted 57% of the quarter's expenditure estimate. All funds received were duly spent by the end of Q3.

Department Revenue and Expenditure Allocations Plans for 2017/18

Internal Audit will have a short fall in its overall revenue estimates by approximately 25.4% when compared to the current FY budget mainly arising from a fall in wage allocation by 49.7% as 2 staffs will be redesignated to other department and DDEG by 25% due to focus put on completing pending projects of previous FYs under Administration docket and Unconditional Grant (Non-Wage) by 7.6% as it was prioritized to other sectors. However, its estimates for Local revenue will remain the same as the one for the current FY running. The sectors expenditure

Vote: 588 Alebtong District

Workplan 11: Internal Audit

Function, Indicator	2016/17		2017/18
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	15/10/2016	15/01/2017	15/10/2017
Function Cost (UShs '000)	53,731	28,899	40,000
Cost of Workplan (UShs '000):	53,731	28,899	40,000

2016/17 Physical Performance up to March

3 Internal departmental Audits conducted and Report Submitted to Council and O.A.G,

Planned Outputs for 2017/18

Monthly salary paid to 3 staff in Internal Audit, 4 Quarterly audits covering all the 9 departments, 9 LLGs, 4 LLGs and Spot Audits of at least 30 primary schools conducted and reports submitted to Council. All Supplies, services and works implemented directly by the District verified.

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

The media, the IGG, Police are helping to sensitize the community on their rights to demand for effective service delivery through accountability and transparency. Also Development Partners like Lira NGO Forum, GAPP and GLOFORD have often organized community Accountability platforms as a means of advocating for transparency and accountability in the district.

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

1. Inadequate Staffing Level.

The department is being run by only 1 Auditor and 2 examiners of accounts. These officers are overloaded given the fact that they handle tasks both at HLG and LLG.

2. Lack of Office Space

Currently the department has been allocated only one office room which is inadequate for all staff. Audit also lacks filing cabinets; computer, printer and camera which would otherwise facilitate the execution of audit functions.

3. Budget Challenge

The department receives meagre allocation to effectively execute its mandates.