

Vote: 588 Alebtong District

Structure of Budget Framework Paper

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Foreword

As a District we do recognize the importance attached to the production of the Budget Framework Paper as a stage in the planning and budgeting cycle of Government. In this document we looked at our budget performance for FY 2016/2017 during the first quarter of programme implementation and set priorities and strategies for the current Financial Year and for the Medium Term.

I am happy to note that this Budget Framework Paper 2017/2018 was developed through wide and comprehensive consultations with relevant stakeholders in the District including the Civil Society organizations, the general public, religious and cultural leaders to mention but a few. A budget conference was organized on the 20th October 2017 at the District Council H/Qs and thereafter a number of consultations continued to be made. Through these consultations, the District was able to generate realistic and achievable priorities, which reflect the local environment.

The District council is determined to guide its implementation once approved in May. We are optimistic of the support from donor and central government agencies, ministries and department and revenues generated locally to implement the plan.

Major challenges likely to affect implementation include inadequate capacities at LLGs, inadequate transport and a possible limited and unsustained local participations.

I want to greatly appreciate the Central Government for its resource inputs towards the implementation of our plan. However, more resources are still needed to bring Alebtong District, which is about 6 years old to equal footing with other districts.

OKELLO DENIS JOHNSON
THE DISTRICT CHAIRPERSON - ALEBTONG

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Executive Summary

Revenue Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	363,691	99,194	363,691
2a. Discretionary Government Transfers	3,668,928	875,700	3,668,928
2b. Conditional Government Transfers	12,541,807	3,148,653	12,541,807
2c. Other Government Transfers	828,555	349,228	828,555
4. Donor Funding	168,298	13,319	168,298
Total Revenues	17,571,280	4,486,095	17,571,280

Revenue Performance in the first quarter of 2016/17

By the end of Q1, total revenue was approximately Ugx. 4.5 bn and this represented 26% of annual district budget estimate. Central government transfer that includes Discretionary, Conditional and Other Government transfers amounted to approximately Ugx. 4.4 billion representing 97% of the overall Quarter revenue release. Local revenues approx. Ugx. 99.2m and donor funds worth Ugx. 13.3m constituted approx. 2% and 0.3% respectively of the Quarter's release.

Planned Revenues for 2017/18

The available amount of resources projected for FY 2017/18 is approx. sh.17.7bn representing a decrease of 0.2% when compared to the current FY. This is mainly due to decrease in donor funding by 70% as donors Unicef & pace have scaled down their programmes in the district and LLR by approx. 9% in a bid to make realistic projections. Central government transfer will increase by 0.1% relative to the current FY budget.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
1a Administration	2,018,450	284,904	1,588,701
2 Finance	284,602	73,132	270,590
3 Statutory Bodies	495,873	111,841	492,468
4 Production and Marketing	1,332,211	52,103	971,858
5 Health	1,737,185	368,731	1,648,151
6 Education	8,998,783	2,220,855	9,073,030
7a Roads and Engineering	1,151,502	92,368	1,239,868
7b Water	493,295	12,268	335,343

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Expenditure Performance in the first quarter of 2016/17

The amount of funds expended by the end of Q1 was approximately UGX. 3.3 billion representing 74% of the releases and 19% of the annual budget expenditure estimates. Expenditure performance remained low because of the capital projects which take a big share of the annual budget were still under procurement. (Contracts had not been awarded).

Planned Expenditures for 2017/18

Like revenue, total expenditure for the FY 2017/18 falls short of the current year plan by approx. 0.2% based on the reasons given above. Most of the development funds planned by LLGs focus on improving livelihood and improving people's incomes which is at the HLG targets completion and operationalization of existing structures. This is the main reason why sectors like CBSD, Education, Roads and Engineering; and Planning Unit increase their capital expenditure plans while that of others remain low.

Medium Term Expenditure Plans

The medium term expenditure plan will strive to achieve the following objectives: Improving the quality of services focusing on education, health and access to clean and safe water within a walkable distance of 5km; Promoting support to Agriculture for increased productivity and income; Improving the road infrastructure to link production areas to markets; and Strengthening Public Sector Management for efficient service delivery.

Challenges in Implementation

Inadequate transport and communication facilities for distribution of medical supplies and drugs, monitoring and supervision of programme implementation. Being a rural district, communication facilities like Post Office services, internet, and computer services are either lacking or inadequate. All these have negative bearings on service delivery standards.

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A. Revenue Performance and Plans

US\$'s 000's	2016/17		2017/18 Proposed
	Approved Budget	Receipts by End September	
1. Locally Raised Revenues	363,691	99,194	
Refuse collection charges/Public convenience	13,564	2,580	
Application Fees	12,980	2,340	
Business licences	26,308	8,500	
Land Fees	60,469	16,700	
Local Service Tax	47,213	15,213	
Market/Gate Charges	75,620	18,702	
Other licences	22,760	7,580	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	41,340	10,000	
Rent & Rates from private entities	18,824	6,500	
Other Fees and Charges	44,613	11,079	
2a. Discretionary Government Transfers	3,668,928	875,700	
District Unconditional Grant (Non-Wage)	644,874	161,218	
Urban Unconditional Grant (Non-Wage)	44,898	11,225	
District Unconditional Grant (Wage)	985,636	204,877	
District Discretionary Development Equalization Grant	1,887,865	471,966	
Urban Unconditional Grant (Wage)	81,406	20,352	
Urban Discretionary Development Equalization Grant	24,249	6,062	
2b. Conditional Government Transfers	12,541,807	3,148,653	
General Public Service Pension Arrears (Budgeting)	10,210	0	
Sector Conditional Grant (Non-Wage)	1,986,423	521,292	
Sector Conditional Grant (Wage)	8,739,645	2,184,911	
Development Grant	921,998	230,500	
Transitional Development Grant	40,075	1,087	
Gratuity for Local Governments	579,361	144,840	
Pension for Local Governments	264,093	66,023	
2c. Other Government Transfers	828,555	349,228	
RTI	65,000	29,733	
UNEB (Exams)	7,875	0	
NUSAF 3	26,000	26,000	
Unspent balances – UnConditional Grants		3,113	
NMS	242,723	28,092	
Youth Livelihood Fund	244,667	0	

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A. Revenue Performance and Plans

Local revenue performance in Q1 was at 27% of its annual budget estimates. This over performance was mainly attributed to over performances in Rent & Rates from private entities, other licenses, LST, Business licenses, Land fees and market fees, all of which were above 25% of their respective quarterly estimate.

(ii) Central Government Transfers

By the end of Q1, Central government transfer receipts were approximately UGX. 4.4 billion representing approx. 20% of the annual approved budget. This good performance (above 25% of its Quarterly estimate) was mainly attributed to the performance in Other Government transfers at 42% mainly resulting from receipt of UWEP and NUSAF operational grants, MoGLSD and O.P.M respectively which had not been catered for during planning due to lack of their respective I

(iii) Donor Funding

Donor funding performed at 8% against the approved budget estimates. Receipts were only realised from SDS/USAID, ASSIST and nothing at all from Unicef. This partly explains why overall performance in donor funds was poor.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

Local revenue estimates for FY 2017/18 is estimated at 0.33 bn representing 1.9% of the annual budget estimates. The estimates for Local revenue have declined by 8.5% when compared to the current FY estimates. It is anticipated that the coming FY due to poor crop harvests registered this year, market yield will go down and this will negatively affect performance as farming is the predominant source of local revenue.

(ii) Central Government Transfers

Central Government Transfers for FY 2017/2018 is estimated at 17.3bn constituting approx. 98% of the FY's budget estimates. Compared to the current FY running, Central Government Transfers will increase by 1.4% mainly resulting from an increase in Other Government Transfers by 118%.

(iii) Donor Funding

Donor funding is projected to constitute 0.98% of the annual expenditure and estimated at 0.1bn. Compared to the current projections, donor funding will decline drastically as many partners wind up their programmes in the district. Also, partners like SDS-ASSIST are preferring off-budget to budget supports.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	1,655,297	404,394
District Unconditional Grant (Non-Wage)	135,210	50,983
District Unconditional Grant (Wage)	367,059	75,282
General Public Service Pension Arrears (Budgeting)	10,210	0
Gratuity for Local Governments	579,361	144,840
Locally Raised Revenues	35,025	11,931
Multi-Sectoral Transfers to LLGs	264,338	55,334
Pension for Local Governments	264,093	66,023
<i>Development Revenues</i>	363,153	128,265
District Discretionary Development Equalization Gra	240,092	93,756
Multi-Sectoral Transfers to LLGs	123,061	34,509
Total Revenues	2,018,450	532,659
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,655,297	270,395
Wage	393,831	83,919
Non Wage	1,261,467	186,475
<i>Development Expenditure</i>	363,153	14,509
Domestic Development	363,153	14,509
Donor Development	0	0
Total Expenditure	2,018,450	284,904

Revenue and Expenditure Performance in the first quarter of 2016/17

By end of Q1, overall Revenue performance was at 26% of annual budget estimate and at 106% when actual the Quarter's are compared to its budget estimates. This over performance by 6% in the Quarters's revenue relative to its estimates was majorly attributed to over performances in DDEG, District Unconditional Grant (Wage), Local revenue and Multi-Sectoral Transfers to LLGs- development component by 56%, 51%, 36% respectively. DDEG over performed as more funds a

Department Revenue and Expenditure Allocations Plans for 2017/18

In the FY 2017/18 the total amount of resources estimated for Administration is approx. 1.6bn and will contribute approx. 9% of the Annual Budget. The Dep't will register a 21% decrease in its revenue when compared to

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Workplan 1a: Administration

Plans for 2017/18 by Vote Function

Traditional civil servants paid salaries for 12 months, Fencing of District Hqtrs Partially Completed, Alois Administration Block and staff House completed, Staff House at Awei Sub county completed, Furniture and facilities for ICT/ Resource Centre procured, Internet facilities installed at the ICT centres, 7 major events celebrated (Independence Day, Women day, labor day etc).

Medium Term Plans and Links to the Development Plan

The plan is to establish a more responsive efficient and effective administration for delivery of social services to the populace through good governance, participation, transparency and accountability. To achieve this, the sector will institute and implement strict accountability mechanisms, strengthen contract performance and contract management. Plans & budget reviews to ensure that resources are allocated towards the most critical sectors as identified in the plan.

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

Central Government, especially MoLG and MoFPED is periodically providing technical supports to our state agencies supporting staff development are SDS, GAPP projects.

(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 but there is still a capacity gap 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 that 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

US\$ Thousand		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	273,802	73,516	262,590

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Workplan 2: Finance

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	284,602	270,590
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>273,802</i>	<i>262,590</i>
Wage	126,914	108,511
Non Wage	146,887	154,079
<i>Development Expenditure</i>	<i>10,800</i>	<i>8,000</i>
Domestic Development	10,800	8,000
Donor Development	0	0
Total Expenditure	284,602	270,590

Revenue and Expenditure Performance in the first quarter of 2016/17

At the end of Q1, Cumulative revenue performance against the department's annual budget estimate was at 103%. The Quarter's revenue performance relative to its budget estimate at 103%. This over performance in the Quarter's revenue receipts (by 3%) relative to its estimates was mainly attributed to over performances in local revenue conditional grant non wage by 171% and 88% respectively. These two revenue sources over performed because the quarter's estimates was prioritize

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/2018 the resources available to Finance will constitute approx. 1.5% of the overall budget. In comparison to the current FY's budget estimate, the department shall register a decline in its revenues by 5% mainly because of fall in Unconditional Grant (Wage) by 17% and non allocation of Multi-Sectoral Transfers -development by 100%. Recurrent expenditures will constitute 97% of the overall budget while development only 3%.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Salaries paid to all the 15 staff of the department, Final Accounts produced and Submitted to OAG, Audit queries responded to, Revenue documents procured, Sub county staff technically backstopped on Reporting, Local revenue mobilized from all the LLGs (Local Revenue Collections of 99.2m realized)

Plans for 2017/18 by Vote Function

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

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Workplan 2: Finance

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

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	470,618	470,174
District Unconditional Grant (Non-Wage)	240,952	240,952
District Unconditional Grant (Wage)	136,874	127,925
Locally Raised Revenues	40,020	40,020
Multi-Sectoral Transfers to LLGs	52,772	61,278
<i>Development Revenues</i>	25,254	22,294
District Discretionary Development Equalization Grant	25,254	22,294
Total Revenues	495,873	492,468
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	470,618	470,174
Wage	136,874	127,925
Non Wage	333,744	342,250
<i>Development Expenditure</i>	25,254	22,294
Domestic Development	25,254	22,294
Donor Development	0	0
Total Expenditure	495,873	492,468

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Workplan 3: Statutory Bodies

FY mainly because of a fall in Unconditional Grant (Non-Wage) and DDEG by 6.5% and 11.7% respectively. The annual budget expenditures will be recurrent and only 5% on capital investments.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Salaries paid to 5 Excom members, 9 LCIII chairpersons and 4 technical staff for 3 months, Q2 performance report produced and submitted to Council and MoPS, 20 land applications cleared, 2 District Main Council, 4 LCIII and 3 Excom Committee meetings held, 12 contracts awarded, 1 Auditor General's Query reviewed,

Plans for 2017/18 by Vote Function

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 Queries reviewed, and 80 land applications cleared.

Medium Term Plans and Links to the Development Plan

To improve Democracy and Accountability for public resources in the District through initiation and formulation of policies for the district local governments, initiation and approval of annual work plans and budgets. Recruitment of competent and committed staff and protection of the constitution and other laws of Uganda and promotion of democratic governance

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

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 Councilors, especially at lower local governments lack adequate skills and knowledge in legislations in relation to their roles and responsibilities.

3. Insufficient Fundings

Limited funds to run the council activities since it relies on Local revenue whose outturn is still low. The poor oversight is not done to the expected level due to lack of funds. Land Board and PAC are under funded hence

<i>US\$ Thousand</i>	2016/17	2017/18	
	Approved Budget	Proposed Budget	
	Outturn by end Sept		
Multi-Sectoral Transfers to LLGs	19,998	2,481	9,262
Sector Conditional Grant (Non-Wage)	45,738	11,434	46,317
Sector Conditional Grant (Wage)	217,987	54,497	217,987
Unspent balances – Other Government Transfers		434	
Unspent balances – UnConditional Grants		434	
<i>Development Revenues</i>	<i>1,048,488</i>	<i>169,185</i>	<i>698,291</i>
Development Grant	44,347	11,087	44,539
District Discretionary Development Equalization Gra	392,847	98,212	130,000
Multi-Sectoral Transfers to LLGs	611,294	59,886	523,752
Total Revenues	1,332,211	239,094	971,858
<i>B: Overall Workplan Expenditures:</i>			
<i>Recurrent Expenditure</i>	<i>283,723</i>	<i>52,103</i>	<i>273,566</i>
Wage	234,386	45,506	217,987
Non Wage	49,338	6,597	55,579
<i>Development Expenditure</i>	<i>1,048,488</i>	<i>0</i>	<i>698,291</i>
Domestic Development	1,048,488	0	698,291
Donor Development	0	0	0
Total Expenditure	1,332,211	52,103	971,858

Revenue performance at the end of Q1 was at 18% of the department's annual budget estimate while at 72% of the Quarter's budget estimate was released. This overall under performance was mainly due to under performance of Multisectoral Transfers to LLGs both recurrent and development components relative to their respective Quarter estimates at 50 and 39% respectively. Multi sectoral transfers especially development under performed because LLGs did not allocate funds to the sector as planned.

In the FY 2017/18 the total amount of resources estimated for the dep't will constitute 5.5% of the FY's bud
Sector will experience an fall in its revenue estimates by 22% when compared to the Current FY. This is ma
resulting from a decline in DDEG and LLG allocations for capital investments by 67% and 14% respectively
declined because it was prioritized to handle incomplete projects in other sectors. 72% of the expenditure wi
capital investments while only 18% on recurren

Physical Performance in the first quarter of 2016/17

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Workplan 4: Production and Marketing

Medium Term Plans and Links to the Development Plan

The department set a modern fish fry center for affordable source of fish fingerlings, setting two demo commercial ponds, Setting of pest and disease control technologies for majorly grown crops, Vaccination of poultry against diseases, Training SACCOs members, Auditing SACCOs, Purchase of traps and training of bee farmers and Control of pests. Construction of production offices done and acquisition of motorcycle and a pick up and setting up an animal health centre.

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

Supply of agricultural inputs and animals by Naads Secretariate Under Operation Wealth Creation.

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

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 Chirang.

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

US\$ Thousand		2016/17	2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	1,513,333	361,199	1,523,151
Locally Raised Revenues		0	6,000
Multi-Sectoral Transfers to LLGs	9,269	1,200	13,086
Other Transfers from Central Government	307,723	57,825	307,723
Sector Conditional Grant (Non-Wage)	160,552	40,138	160,552
Sector Conditional Grant (Wage)	1,035,790	258,947	1,035,790
Unspent balances – Other Government Transfers		1,544	
Unspent balances – Non-Government Transfers		1,544	

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Workplan 5: Health

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	1,737,185	1,648,151
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>1,513,333</i>	<i>1,523,151</i>
Wage	1,035,790	1,035,790
Non Wage	477,543	487,361
<i>Development Expenditure</i>	<i>223,852</i>	<i>125,000</i>
Domestic Development	125,697	125,000
Donor Development	98,155	0
Total Expenditure	1,737,185	1,648,151

Revenue and Expenditure Performance in the first quarter of 2016/17

By the end of Q1, 23% of the department's annual budget was released and 93% of the Quarters revenue budget estimate was released. This under performance (release below 100%) in the Quarter relative to its estimate was attributed to under performances in Donor Funding and Multi-Sectoral Transfers to LLGs- recurrent component 49% and 48% respectively. Donor funding under performed mainly because the major Donor-SDS/ASSIST has opted for off budget support. Multi-Sectoral Transfers to L

Department Revenue and Expenditure Allocations Plans for 2017/18

The amount of resources estimated for Health in FY 2017/18 is expected to fall by 19% when compared to current FY's estimates and will constitute approx.9.3% of the overall district budget estimate. This decrease is due to non estimation of donor funds as the major funder SDS-ASSIST has opted for off budget support and withdrawn the centre from provision of Transitional Development Grant. However, the sector will receive local revenue opposed to the current FY. Most of the conditions

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

145 health workers in district paid salaries for 3 months, 2538 children immunized with Pentavalent in both NGO and Government facilities, 41849 outpatients and 2763 inpatients attended to in the NGO and Government health facilities, 1096 deliveries conducted, 2 health related training sessions held.

Plans for 2017/18 by Vote Function

Completion of OPD at Apala and Abako HCIII, Rehabilitation of at Oteno HCIII. Further, 162,472 outpatients and 6,606 in patients attended to in the 10 Government facilities, 3,987 deliveries conducted and 148 health workers paid salaries for 12 months, 4 quarterly support supervision, 4 Quality assurance assessments held.

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Workplan 5: 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, medica 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

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	8,648,338	8,646,549
District Unconditional Grant (Non-Wage)	19,924	19,770
District Unconditional Grant (Wage)	46,456	49,619
Multi-Sectoral Transfers to LLGs	5,221	14,250
Other Transfers from Central Government	7,875	7,875
Sector Conditional Grant (Non-Wage)	1,082,992	1,069,168
Sector Conditional Grant (Wage)	7,485,868	7,485,868
<i>Development Revenues</i>	350,445	426,480
Development Grant	216,426	214,899
District Discretionary Development Equalization Gra	33,673	122,400
Multi-Sectoral Transfers to LLGs	100,347	89,181
Total Revenues	8,998,783	9,073,030
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	8,648,338	8,646,549

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Workplan 6: Education

to the department by LLGs and District Unconditional Grant wage by 2%. However, the department did not receive returns from Other Transfers from Cent

Department Revenue and Expenditure Allocations Plans for 2017/18

The Sector will have an increment in its revenue and expenditure by 0.7% when compared to the current FY17 resulting from increase in allocations DDEG and multisectoral transfers recurrent by 263.5% and 173%. More funds were allocated by LLGs to the sector and more DDEG due to the focus on completing incomplete projects and their operationalization under the sector. However, there will also register reductions in Multi-Sectoral Transfers dev't, Development Grant and Unconditional Grant

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

65509 pupils enrolled in UPE, 3591 pupils sitting PLE, 2467 students enrolled in USE, 743 students sitting

Plans for 2017/18 by Vote Function

Key Outputs: 3 new classrooms blocks constructed at Adyanglim, Orupu and Angicakidde P/S and 2 rehabs at Alebtong Atellelo P/S, 2,647 students enrolled under USE and 68268 pupils under UPE, 91 1st grades in UPE, 96 in UCE and all staff in line with the department paid salaries for 12 months

Medium Term Plans and Links to the Development Plan

Our medium term plans are to provide education to all, reduce drop out rate by 50%, attain the standard ratio of 1 pupil to 1 3-seater desk, 54 pupils to 1 classroom and 54 pupils to 1 classroom teacher.

(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 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

Vote: 588 Alebtong District

Workplan 7a: Roads and Engineering

	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	728,725	121,105	684,445
District Unconditional Grant (Wage)	123,565	15,092	68,387
Multi-Sectoral Transfers to LLGs	8,700	1,935	19,598
Sector Conditional Grant (Non-Wage)	596,460	102,437	596,460
Unspent balances – Other Government Transfers		820	
Unspent balances – UnConditional Grants		820	
<i>Development Revenues</i>	422,777	124,009	555,423
Development Grant	403,777	100,944	403,777
Multi-Sectoral Transfers to LLGs	19,000	3,065	151,646
Other Transfers from Central Government		20,000	
Total Revenues	1,151,502	245,114	1,239,868
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	728,725	90,947	684,445
Wage	131,304	17,027	81,945
Non Wage	597,421	73,920	602,500
<i>Development Expenditure</i>	422,777	1,421	555,423
Domestic Development	422,777	1,421	555,423
Donor Development	0	0	0
Total Expenditure	1,151,502	92,368	1,239,868

Revenue and Expenditure Performance in the first quarter of 2016/17

At the end of Q1, Cumulative Revenue performance was at 21% of the annual budget estimate while it was 10% against the Quarter's budget estimate alone. The under performance of revenue receipts against the Quarter's estimates was mainly attributed to the under performances in Sector Conditional Grant (Non-Wage), Multi-Sectoral Transfers to LLGs-development and District Unconditional Grant (Wage) by 69%, 65% and 49% respectively. Multi-Sectoral Transfers to LLGs-development under

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 constitute 7% of the annual budget. It will have an increase in its estimates by 7.7% when compared to the current FY. This increase is mainly resulting from increase in allocation of recurrent and development funds to the sector by 125.3% and 698.1% respectively aimed at increasing safe water coverage. Development grants figures have remained the same, however, Unconditional Grant (Wage) will reduce by

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Vote: 588 Alebtong District

Workplan 7a: Roads and Engineering

and feeder road networks; and technical specifications, advice and support supervision to all construction work in the district.

(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 is few (1 grader, 1 Tipper, 1 pickup, 2 motorcycles) compared to the District road networks of 301 km. There is need for a Heavy Grader, 1 tipper, water browser and chain excavator for bush clearing on road sides and loading murrum,

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

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	54,563	56,970
District Unconditional Grant (Wage)	17,328	18,233
Multi-Sectoral Transfers to LLGs		2,630
Sector Conditional Grant (Non-Wage)	37,236	36,107
Unspent balances – Other Government Transfers		
Unspent balances – UnConditional Grants		
<i>Development Revenues</i>	438,732	278,373
Development Grant	257,449	252,373
District Discretionary Development Equalization Grant	40,000	24,000

Vote: 588 Alebtong District

Workplan 7b: Water

Revenue and Expenditure Performance in the first quarter of 2016/17

By the end of Q1, Revenue performance was at 22% of the annual budget estimates (22% of the annual departmental budget released) and 79% of the Quarter's budget was released. The under performance of in the Quarter's revenue relative to its estimates was mainly attributed to the under performances in Multi sectoral transfers to LLOs, development component at only 53%. The sector, however, registered over performances in Un conditional grants by 2% resulting from yearly wage incrementals. See

Department Revenue and Expenditure Allocations Plans for 2017/18

The total revenue and expenditure estimates for Water Sector is projected to constitute approximately 1.9% of the overall District Budget for 2017/18. When Compared to estimates for the current FY, the department will have a decrease in its revenue and expenditure estimates by 32% mainly arising from a sharp deduction in Multi-Sectoral Transfer for development, DDEG and conditional grant to rural water Few LLGs allocated funds for development intervention. Much of DDEG was prioritized for completion of

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

10 water points tested for quality, Salaries for DWO, and Borehole Maintenance Technician for 3 months, Q1 2015/16 performance report and Annual Work Plan 2016-17 produced & submitted to MWE, Kampala, Q1 2016/17 coordination meeting held at District H/Qs. Sub-county & District Planning & Advocacy meetings held, 1 Extension Workers coordination meeting held

Plans for 2017/18 by Vote Function

The following outputs are expected by the end of the FY; 10 boreholes drilled, 16 borehole rehabilitated and protected, 4 quarterly performance reports produced and submitted to MoWE, 4 quarterly coordination and advocacy meetings organized.

Medium Term Plans and Links to the Development Plan

In the medium term, the sector plan is to increase safe water coverage from the current 75% to over 85%, increase sanitation coverage from the current 81% to 95% and water functionality from the current 79% to 95%. This is to be achieved by rehabilitating over 80% of existing boreholes, protecting over 60% of the available springs, construction of over 80 new water points and rehabilitating and extending Apala TC, Amugu H/C III, Aloji corner, Abakobira flow schemes and Alebtong T/C Flow Scheme

(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 Ministry of Water and Environment (WSDF-N, ERT). WASH programme by Plan Uganda, support to HPMAAs by SNV, Link to Progress. Borehole drilling and rehabilitation by the Rotary Club of Jira and Divine Waters Uganda

Vote: 588 Alebtong District

Workplan 7b: Water

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 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>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	65,373	14,577
District Unconditional Grant (Non-Wage)	6,514	0
District Unconditional Grant (Wage)	37,651	9,413
Multi-Sectoral Transfers to LLGs	14,874	3,581
Sector Conditional Grant (Non-Wage)	6,333	1,583
<i>Development Revenues</i>	44,896	22,262
District Discretionary Development Equalization Gra	8,418	0
Multi-Sectoral Transfers to LLGs	36,478	22,262
Total Revenues	110,269	36,839
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	65,373	14,526
Wage	50,725	12,809
Non Wage	14,648	1,717
<i>Development Expenditure</i>	44,896	980
Domestic Development	44,896	980
Donor Development	0	0
Total Expenditure	110,269	15,506

Revenue and Expenditure Performance in the first quarter of 2016/17

By the end of Q1, Cumulative Revenue performance was at 33% when compared to the Annual budget estimate, while at 134% when the Quarter's receipts are compared to the Quarter's budget estimates alone. This overall performance by 34% was basically due to the over performances in Multi-Sectoral Transfers to LLGs-development component by 144% as funds over and above the Quarter's estimate were allocated by LLGs for projects under the sector. Sector Conditional Grant (Non-Wage) and District

Department Revenue and Expenditure Allocations Plans for 2017/18

Vote: 588 Alebtong District

Workplan 8: Natural Resources

Plans for 2017/18 by Vote Function

Distribution of Tree-seedlings to Schools/Communities, River Bank restoration in Moroto River, establishment of 4 Ha of trees, 4 monitoring and compliance surveys and environmental monitoring visits conducted; and submission of reports to MoWE.

Medium Term Plans and Links to the Development Plan

The sector plans to ensure that the District utilizes her natural resources to positively change the social and economic lives of the population in sustainable way hence contributing towards poverty eradication. Natural resources are thus carried out activities of Wetland management, forestry management (Fuel Saving Technology, River Bank Stabilization, Wetland Restoration, Monitoring and Evaluation of Environmental Compliance (EIA) on the projects, Land Use Management Services (Surveying, Valuations, Titling).

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

Training in sustainable energy use by GIZ, Production and distribution of energy saving stoves by Life line International at subsidized prices, On-going Rural 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 stands now there is only a motorbike 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 Power in the Office

The office which currently houses the Natural Resources department is not connected to the electricity grid and this slows down work.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousands		2016/17	2017/18
Approved	Outturn by		Proposed

Vote: 588 Alebtong District

Workplan 9: Community Based Services

<i>US\$ Thousand</i>	2016/17		2017/18
	Approved Budget	Outturn by end Sept	Proposed Budget
Multi-Sectoral Transfers to LLGs	24,327	6,106	57,476
Other Transfers from Central Government	512,957	268,290	1,487,819
Transitional Development Grant	4,348	1,087	
Total Revenues	732,262	312,522	1,740,706
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>177,130</i>	<i>27,563</i>	<i>182,411</i>
Wage	83,128	20,297	92,141
Non Wage	94,003	7,267	90,270
<i>Development Expenditure</i>	<i>555,132</i>	<i>19,280</i>	<i>1,558,295</i>
Domestic Development	541,632	19,280	1,545,295
Donor Development	13,500	0	13,000
Total Expenditure	732,262	46,843	1,740,706

Revenue and Expenditure Performance in the first quarter of 2016/17

By the end of Q1, Cumulative Revenue performance was at 43% of the annual budget estimate and at 171% of the actual receipts in the Quarter alone are compared to its budget estimate. The overall over performance by 71% was due to over performances in Other Transfers from Central Government (by 109%) as the Department realized funding from MoGLSD under UWEP that was to planned for before the start of the FY. The Sector also received its estimates of Sector Conditional Grant (Non-Wage).

Department Revenue and Expenditure Allocations Plans for 2017/18

In FY 2017/18, the total revenue and expenditure estimates in Community Based Services will stand at 9.8% of the overall District budget estimate. The department will have a decline in its revenue by approx 1% when compared to the current FY budget. The decline is mainly because the sector expects no receipt of Transitional Development Grant and Unspent balances. However, it will have increase in receipts of Sector Conditional Grant (Non-Wage), Unconditional Grant (Wage), Multi-Sectoral Transfer.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

11 departmental staff paid salaries for 3 months, DOVCC meeting held, 3360 FAL Learners Trained, 90 FAL instructors supported with incentives, 3 cases of children handled and settled, 1 women council and Youth council supported, District stakeholders oriented on NUSAF 3 programme.

Plans for 2017/18 by Vote Function

The sector will support 1 women council, 1 youth council, 45 PWD groups with income generating activities.

Vote: 588 Alebtong District

Workplan 9: Community Based Services

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 CDFI, 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. Inadequate budget allocation specifically unconditional grant

Usually the department does not receive its allocation for Un Conditional Grants Non wage and Local revenue planned for. This defeats the purpose of implementing affected projects. Also the conditional grants received are meagre

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	94,703	77,120
District Unconditional Grant (Non-Wage)	34,314	34,047
District Unconditional Grant (Wage)	43,169	27,073
Locally Raised Revenues	16,000	16,000
Multi-Sectoral Transfers to LLGs	1,220	
<i>Development Revenues</i>	68,415	67,347
District Discretionary Development Equalization Gra	11,772	30,347
Donor Funding	56,643	37,000
Total Revenues	163,117	144,468
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	94,703	77,120
Wage	43,169	27,073
Non Wage	51,534	50,047

Vote: 588 Alebtong District

Workplan 10: Planning

Department Revenue and Expenditure Allocations Plans for 2017/18

The expected revenue and expenditure estimates for Planning will fall by about 14% when compared to the current estimates. This is mainly due to a fall in Wage estimates by approx. 37% as the district is yet to recruit officers and staff and Donor funds by 35% due to reduction in the scope of work under BDR funded by UNICEF. However, there will be an increase in DDEG funds by 157% as its monitoring component is now being managed by the department, unlike in the current FY. The Sector's revenue is

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

Q4 OBT Report 2015/16 produced and submitted to MoFPED and MoLG, 9 LLGs internally assessed on revenue conditions and performance measures, 3 TPC meetings with relevant discussions held and minuted, 12 projects taken in the previous FY monitored.

Plans for 2017/18 by Vote Function

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.

Medium Term Plans and Links to the Development Plan

Promotion of rapid economic transformation through formulation and coordination of projects, effective implementation of district development plans, district work plans and budgets, and monitoring implementation of activities by development partners; coordination, consultation and creation of linkages between HLG, LLGs and communities to ensure efficient and effective allocation and management of resources for equitable benefits.

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

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

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

1. Inadequate office accommodation

The sector currently has one office room housing 3 staff. This makes the working environment un conducive and congested.

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

Vote: 588 Alebtong District

Workplan 11: Internal Audit

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	45,730	35,204
District Unconditional Grant (Non-Wage)	16,316	16,190
District Unconditional Grant (Wage)	20,914	10,515
Locally Raised Revenues	8,500	8,500
<i>Development Revenues</i>	8,000	6,000
District Discretionary Development Equalization Gra	8,000	6,000
Total Revenues	53,731	41,204
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	45,730	35,204
Wage	20,914	10,515
Non Wage	24,816	24,690
<i>Development Expenditure</i>	8,000	6,000
Domestic Development	8,000	6,000
Donor Development	0	0
Total Expenditure	53,731	41,204

Revenue and Expenditure Performance in the first quarter of 2016/17

At the end of Q1, 18% of the department's annual budget estimate was released and release in the Quarter relative to its estimate was at 74%. This under performance in the Quarter's revenue receipt relative to its estimates was attributed to under performance in District Unconditional Grant (Non-Wage) by 39% and non receipt of Local Revenue as these funds were prioritized to Administration and Finance operations. However, the sector received all its allocation of DDEG as estimated in the

Department Revenue and Expenditure Allocations Plans for 2017/18

Internal Audit will have a short fall in its overall revenue estimates by approximately 23% when compared to the current FY budget mainly arising from a fall in wage allocation as 2 staff will be redesignated to Finance department and DDEG due to focus put in completing pending projects of previous FYs under Administration docket. However, its estimates for Un Conditional Grant Wage and Local revenue will remain the same as the one for the current financial year running. The sectors expenditure will constitute

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

1 Internal Department Audit conducted and Report Submitted to Council and O.A.G

Vote: 588 Alebtong District

Workplan 11: Internal Audit

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

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

Audit department has no office space. Currently the Department has been allocated only one office room which is inadequate. 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.