

Vote: 565 Amuria District

Structure of Budget Framework Paper

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Foreword

The budget framework paper (BFP) is an important tool in the planning process within the Local Government. It is the medium term Budget policy Development road map that gives the background to the budget for the forthcoming financial year and also defines the course of the District Development plan.

In preparing this LGBFP, the district made sure that participation of various actors takes place during the consultation process. The members of the district and sub county councils had their say on the document during the budget conference held on October 15th 2016. Different stakeholders including those from other agencies also participated in the conference and in the process we made headway in harmonization of objectives, activities, output targets and project locations. It's my sincere hope that the outcome of this process will lead to efficient and effective utilization of the scarce resources that come to the district.

The 2017/18 LGBFP provides information on the performance of the district in delivering services as mandated by law. The district has a number of challenges key among which are the need to raise more locally collected revenue to cover the unfunded gap in the plan. I therefore wish to extend an appeal to government, non governmental and private sector actors from within and outside the district to lend a hand in filling in some of these gaps.

I wish also on behalf of the district to extend my sincere appreciation to the Central Government, Council and technical staff and other development partners for their input into the preparation of the district's Budget Framework Paper 2017/18. Your support to Amuria is greatly appreciated.

For God and my Country

Okitoi Erisat Robert
DISTRICT CHAIRPERSON
AMURIA DISTRICT

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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	554,547	132,537	
2a. Discretionary Government Transfers	4,239,572	1,059,893	
2b. Conditional Government Transfers	16,381,110	4,241,164	
2c. Other Government Transfers	34,000	55,775	
4. Donor Funding		84,095	
Total Revenues	21,209,228	5,573,465	20,000,000

Revenue Performance in the first quarter of 2016/17

At the end of the first quarter, Amuria district received 26% of the annual budgeted revenue. Locally raised revenues formed 24% of the collection. 2% while 25.08% was from central government transfers.

Donor receipts were from partners like Baylor and UNFPA which was not planned for initially. Overall, the central government transfers were conditional transfers.

Planned Revenues for 2017/18

The revenues of the district comprise of Central government transfers and locally raised revenues. Local revenues account for about 3.26% of the budgeted revenues while government transfers account for 96.5% of the total budgeted revenues. No donor that has expressed commitment to fund the district in the FY 2017/18 so far. Discretionary transfers represent 20.55% of budget while conditional and other government transfers represent about 76% and 0.17% of the total budget respectively.

Expenditure Performance and Plans

UShs 000's	2016/17		2017/18 Proposed Budget
	Approved Budget	Actual Expenditure by end Sept	
1a Administration	2,120,589	203,851	1,456,923
2 Finance	512,040	96,402	610,446
3 Statutory Bodies	564,162	104,660	563,036
4 Production and Marketing	1,469,323	42,567	1,325,915
5 Health	2,930,048	655,281	2,754,596
6 Education	11,016,115	2,646,874	10,572,143
7a Roads and Engineering	1,475,872	106,312	1,527,358
7b Water	433,873	7,011	437,044

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Expenditure Performance in the first quarter of 2016/17

The district's expenditure by the end of the first quarter amounted to 3,987,378,000 representing 19% of the budget. Much of the expenditure was on recurrent items of wages and nonwage. In terms of the proportion of budget spent the least spending was in roads, water, Administration, Production, and Community Based departments between 7% and 48%. The other departments were at 75 % and above. Roads and Water expended the least proportion of their receipts because most of their projects

Planned Expenditures for 2017/18

Development expenditure will amount to 15.7%, nonwage recurrent 23.35% and wage recurrent 60.88.3% in 2017/18. The bulk of the spending will be in education & health services of 52.7% ,13.7 and 7.6% respectively and the 8 sectors spending 26. %.

Much of spending in the social services sectors will be on wages for teachers and medical workers. Shifts in allocations are due to enhanced allocation of District discretionary development equalization grant to local governments.

Medium Term Expenditure Plans

Apart from the mandatory payments of wages for service provision, the district plans to spend development funds on construction of school infrastructure (classrooms & latrines) & provision of desks in schools, rehabilitation and maintenance of roads. In the water sector, there is a plan to drill boreholes (18). In health plan to rehabilitate and construct maternity wards and OPDs in units without such facilities.. There is staff development to be undertaken.

Challenges in Implementation

The unpredictable weather changes are a constraint in that the sudden excessive rains or droughts turn out to be detrimental to the farming communities in terms of production, productivity and health. Shortages in staffing in sectors - education and health cadre staff pose constraints. Unconstructive conflicts among stakeholders in the local governments and poor coordination with other stakeholders may affect plan implementation.

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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	554,547	132,537	
Other licences	11,196	9,592	
Advertisements/Billboards	8,000	0	
Application Fees	32,000	685	
Business licences	22,714	2,956	
Group registration	14,568	740	
Land Fees	84,590	4,430	
Local Service Tax	98,272	35,850	
Other Fees and Charges	45,288	20,641	
Park Fees	10,365	1,000	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	10,374	890	
Unspent balances – Locally Raised Revenues		2,141	
Market/Gate Charges	217,179	53,613	
2a. Discretionary Government Transfers	4,239,572	1,059,893	
District Unconditional Grant (Wage)	1,185,374	296,343	
Urban Discretionary Development Equalization Grant	23,064	5,766	
District Unconditional Grant (Non-Wage)	792,896	198,224	
District Discretionary Development Equalization Grant	2,046,900	511,725	
Urban Unconditional Grant (Wage)	144,328	36,082	
Urban Unconditional Grant (Non-Wage)	47,011	11,753	
2b. Conditional Government Transfers	16,381,110	4,241,164	
Sector Conditional Grant (Non-Wage)	2,968,028	800,452	
Sector Conditional Grant (Wage)	10,871,026	2,717,757	
Transitional Development Grant	678,758	158,630	
Gratuity for Local Governments	298,557	74,639	
Pension for Local Governments	271,229	67,807	
General Public Service Pension Arrears (Budgeting)	131,335	131,335	
Development Grant	1,162,177	290,544	
2c. Other Government Transfers	34,000	55,775	
MOGLSD	24,000	0	
Other Transfers from Central Government - nusaf 3		26,000	
Sanitation Fund (MoH)		20,997	
UNEB	10,000	0	

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A. Revenue Performance and Plans

(i) Locally Raised Revenues

A total of UGX 132,537,000= was collected as local revenue at the Higher and Lower Local Governments during bringing its performance to 24 percent of the annual planned local revenue collection. The major contributors of the revenue in absolute figures were Market charges, Local Service Tax (LST), other licenses and land fees. In terms of performance against

planned figures other locally raised revenues performed at 46 percent, the LST performed at 36%, market charges 25%

(ii) Central Government Transfers

The district received 96.08% of the approved quarterly budget which amounted to 5,320,335,000 as Central Government transfers during the first quarter. All the Central government transfers performed at about 25% of the annual planned receipts. However, funds amounting to shs 361,689,211 meant for DDEG(308,318,983) and UCG (53370,228) for Lower Local Governments was not received during the quarter.

(iii) Donor Funding

The district received UGX 84,095,000 as donor funding from Baylor, Water Aid and UNFPA.. Baylor gave 17,832,000 to Health activities in the district and UNFPA 58,486,000= to Community Based Department. There were no planned donor support for Baylor and UNFPA at the time of approval of the budget as there was no indication of commitment from donor that they were going to fund the district. This explains the overperformance of donor funding.

Planned Revenues for 2017/18

(i) Locally Raised Revenues

The local government plans to raise more amount of locally collected revenue estimated for collection in FY2017/18 of 2016/2017 by about 11 million.. It's hoped that much of the revenue will come from the three sources of market/government charges, land fees and local service tax that altogether make up 72.1% of the annual estimate for 2017/18. The other 27.9% will come from other sources such as licensing, and other charges. These shall be achieved through effective

(ii) Central Government Transfers

The district expects to receive UGX 20,654,681,000/= as Central Government transfers. Of this 21% is discretionary transfers; and 79% conditional transfers. The District Discretionary Equalisation Grant makes up 49% of the discretionary transfers while 51% is for recurrent expenditure - wage and nonwage. The Conditional government transfers too cover wages and nonwages. Wages form 74% to pay teachers & healthworkers. 9% is the development component

(iii) Donor Funding

At this stage of BFP preparation there is no indication and commitment received from any donor for direct support to the district local government in the FY 2017/18. This is always the case but along the way as the financial year begins running, a donor comes up with some support towards certain activities.

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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>	1,567,724	499,276
District Unconditional Grant (Non-Wage)	110,666	27,666
District Unconditional Grant (Wage)	418,555	97,520
General Public Service Pension Arrears (Budgeting)	131,335	131,335
Gratuity for Local Governments	298,557	74,639
Locally Raised Revenues	30,934	38,836
Multi-Sectoral Transfers to LLGs	306,449	35,471
Other Transfers from Central Government		26,000
Pension for Local Governments	271,229	67,807
<i>Development Revenues</i>	552,865	104,671
District Discretionary Development Equalization Gra	211,936	52,984
Locally Raised Revenues		3,940
Multi-Sectoral Transfers to LLGs	140,929	0
Transitional Development Grant	200,000	46,901
Unspent balances – Conditional Grants		282
Unspent balances – Other Government Transfers		282
Unspent balances – UnConditional Grants		282
Total Revenues	2,120,589	603,947
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	1,567,724	186,361
Wage	499,312	108,741
Non Wage	1,068,412	77,620
<i>Development Expenditure</i>	552,865	17,490
Domestic Development	552,865	17,490
Donor Development	0	0
Total Expenditure	2,120,589	203,851

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

The Department planned in the Quarter to receive UGX 530,147,000 but realised 603,383,000 ie 114%. The Department however expended in the quarter UGX 203,851,000 representing 38%. There was unspent balance of UGX 399,532,000 representing 19%. Due to procurement process which was still ongoing. The key out puts

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Workplan 1a: Administration

Physical Performance in the first quarter of 2016/17

The department paid staff salaries for the quarter ,pension and gratuity . Quaterly monitoring and supervision implementataion of council programs and government programs.

Plans for 2017/18 by Vote Function

The Department shall devote its energy to complete the slab of the second floor of the district council chamber ,supervision and monitoring of government programs and coordination. The department has planned to build of staff and political leaders boards and commissions .Payment of wages ,pension and gratuity are among the key priorities of the department , Implementation of lawfull decisions of the council and coordinating central government policy and program implementation

Medium Term Plans and Links to the Development Plan

Supervision of program implementation and coordination , Information dissemination through meetings and .The Department is a facilitating sector in the implementation of the 5 year Development Plan,Capacity building training of staff and political leaders shall be prioritised and mainstreamed in all programs of the council. Enhance efficiency ,transparency and accountability through use of Integrated Financial Management Syetem(IFMS).

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

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

1. Low Staff Gaps

The department has a huge staff gap of the administrative cadre ,the most affected being parish chiefs who are managing 96 parishes. The subcounties equally have low staffing arising from wage bill constraints.

2. Low Revenue

The Department heavily relies on central grants. Therefore the extent of implementation of local priorities is constrained by red tape conditionalities of the conditional grants.

3. Human resource capacity gaps

The department is charged with guiding policy implementation and yet both the technical and political leadership capacities need equipping in such areas like policy formulation and financial management among others.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

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Workplan 2: Finance

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Multi-Sectoral Transfers to LLGs	23,604	44,438
Total Revenues	512,040	610,446
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	459,587	566,007
Wage	171,497	172,171
Non Wage	288,090	393,836
<i>Development Expenditure</i>	52,453	44,438
Domestic Development	52,453	44,438
Donor Development	0	0
Total Expenditure	512,040	610,446

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

The Department received total revenues amounting to UGX 106,824,000/=(83%) in the quarter for both high government and lower local governments. The overall revenue performance for the quarter was 106,824,000/=. Wage expenditure totaled 30,527,000/= (71%) and the non wage of 65,875,000/= (91%), the sources which underperformed were; Development revenue 7,212,000/= (55%) and District UCG-Wage 24,740,000 (67%) sector had both development and recurrent revenue sources. In relatio

Department Revenue and Expenditure Allocations Plans for 2017/18

The major sources being locally raised revenue, Unconditional Grant for wages and non wage. The sub coun allocations of development funds (DDEG) amounting to 3% of the annual while recurrent sources account for the recurrent revenues wages make up 33% while the nowage component is 67%.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

the department managed to prepare the Annual performance report and submitted to office of the Auditor Gen collected the LG service tax, prepared and submitted the Annual work plan/budget to council

Plans for 2017/18 by Vote Function

The key planned output areas are: To produce mandatory financial reports as per timelines in the regulations mobilise and collect revenues to fund the local government development plans; and to ensure that the budget work plans are prepared and laid before the District Council in time for approval; and to ensure that resources accounted for through the preparation of final accounts .Equally the department is furnished wit adequate infra to support IFMS efficient implementatio

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Workplan 2: Finance

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

1. Understaffing

There are fewer Finance and Accounting staff in the department to the extent that some Lower Local Government have to share one accounts staff. This hinders timely and effective implementation of planned activities and production of financial reports.

2. Lack of transport for the department

Lack of means of transport for the department has made it quite difficult to carry out revenue collection and mobilisation. This has affected revenue enhancement activities and supervision of accounts staff in sub counties.

3. Lack of reliable power

The department depends entirely on solar energy which is not reliable thus affecting timely production and submission of reports

Workplan 3: Statutory Bodies

(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>	530,862	553,336
District Unconditional Grant (Non-Wage)	208,270	221,779
District Unconditional Grant (Wage)	155,508	155,508
Locally Raised Revenues	58,334	59,934
Multi-Sectoral Transfers to LLGs	108,750	116,114
<i>Development Revenues</i>	33,300	9,700
District Unconditional Grant (Non-Wage)	25,000	
Multi-Sectoral Transfers to LLGs	8,300	9,700
Total Revenues	564,162	563,036
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	530,862	553,336
Wage	155,508	155,508
Non Wage	375,354	397,828
<i>Development Expenditure</i>	33,300	9,700
Domestic Development	33,300	9,700
Donor Development	0	0

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Workplan 3: Statutory Bodies

The expected total revenue amounts to 563,036,000 for both wage recurrent and non wage recurrent. Out of the non wage recurrent 221,799,000/= and Wage 155,508,000/= respectively and the balance of the monies amounting to 116,114,000/= is transferred to the Lower Local Government Administrative units.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

3 Council Meetings held, 03 Executive committee meetings held, 3 council committee meetings held, 3 months payment of salaries and allowances, 01 political and Executive oversight reports prepared, 03 standing committee monitoring reports produced, 01 meeting of the District Public Accounts Committee held, 06 District Service Commission meetings held, 01 District Land Board meeting held and lastly 05 contracts committee meetings.

Plans for 2017/18 by Vote Function

6 Council Meetings, 12 Executive meetings, 4 standing committee meetings, payment of 12 monthly wages and allowances, 4 political and executive oversights, 4 standing committee monitoring and meetings, 4 DPAC meetings, 10 DSC meetings, 4 DLB meetings, and lastly 14 procurement meetings.

Medium Term Plans and Links to the Development Plan

Payment of salaries for 12 months for politically elected leaders both at lower local government and higher local government (Amuria District Local Government), Allowances budgeted.

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

Nil

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

1. Lack of adequate fundings

The funding has kept on dwindling especially from the centre thus complicating the ability to finance the planned activities.

2. Capacity building for Councilors

There must be continuous refresher courses to keep them abreast with new policies and Laws.

3. Nil

Nil

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

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Workplan 4: Production and Marketing

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Sector Conditional Grant (Wage)	384,542	384,542
<i>Development Revenues</i>	895,833	741,257
Development Grant	49,730	49,730
District Discretionary Development Equalization Gra	93,000	74,711
Multi-Sectoral Transfers to LLGs	753,104	616,816
Total Revenues	1,469,323	1,325,915
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	573,490	584,658
Wage	500,448	500,608
Non Wage	73,041	84,049
<i>Development Expenditure</i>	895,833	741,257
Domestic Development	895,833	741,257
Donor Development	0	0
Total Expenditure	1,469,323	1,325,915

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

The sector received total revenues amounting to 175,248,000 in the quarter for both higher and lower local governments. The overall revenue performance for the quarter was 48%. There was 100% performance of the none wage conditional grants together with the district discretionary equalisation grant. Specifically the sources that underperformed were: Multisectoral Transfers to Lower Local Governments 4,689,000 (91%). The sector had Development and Recurrent revenue sources. In relation to expenditure, the sector had Development and Recurrent expenditure sources.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive same allocation of funds in the year due to maintenance of allocation to LLGs for discretionary development funds. Overall 48% of the budget is recurrent and 52% is for development. The wage component of the recurrent funding is 57.8% and is mainly made of the conditional grant for wages. The district plans to establish a fish feed production mill in the district using GoU development funds.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

supervision and monitoring of sub county activities were carried out by some sectors. Farmer training on input receipt, fish farming and production. Enforcement of fisheries regulation was carried out. Disease and pest surveillance on crop and livestock was conducted in the sub counties. Support to OWC for both selection of beneficiaries and preparation for input receipt. Vaccination of dogs on rabies in 14 sub counties and chicken in one sub county.

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Workplan 4: Production and Marketing

production through rehabilitation of water facilities.

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

Restocking activities, farmer trainings and advisory, post harvest trainings and handling. Establishment of demonstrations for oil crops, cassava multiplication, beans demos and artificial insemination. Intergrating gender violence into production activities are undertaken by NGOs and Government. Construction of valley dams and Training on disaster risk reduction and adaptation to climate change establishment of alternative livelihoods communities establishment of seed banks

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

1. Low staffing

Lower local governments lack agricultural and veterinary extension staff to provide extension services to farmers. Crop and Veterinary disease surveillance is poor due inadequacy of staff. This is attributed to low wage allocation.

2. extremes of weather

The district experiences extremes of weather condition. Drought causes loss of water for both livestock and crop production. Water logging makes some places inaccessible and destroys infrastructures and storage of produce.

3. limited funding

The department priorities are not all funded due limited resource envelope yet occurrence of emergencies of drought outbreak and no facilitation to existing extension workers at sub counties.

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	2,537,364	665,723	2,554,723
District Unconditional Grant (Non-Wage)		0	8,849
Locally Raised Revenues	7,733	0	11,833
Multi-Sectoral Transfers to LLGs	17,996	3,232	22,407
Sector Conditional Grant (Non-Wage)	262,341	58,174	262,341
Sector Conditional Grant (Wage)	2,249,294	562,323	2,249,294
Unspent balances – Other Government Transfers		20,997	
Unspent balances – UnConditional Grants		20,997	
Development Revenues	392,684	99,725	199,873

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Workplan 5: Health

UShs Thousand	2016/17 Approved Budget	2016/17 Outturn by end Sept	2017/18 Proposed Budget
Total Revenues	2,930,048	765,447	2,754,596
B: Overall Workplan Expenditures:			
Recurrent Expenditure	2,537,364	634,997	2,554,723
Wage	2,249,294	562,323	2,249,294
Non Wage	288,070	72,674	305,430
Development Expenditure	392,684	20,284	199,873
Domestic Development	392,684	5,000	199,873
Donor Development	0	15,284	0
Total Expenditure	2,930,048	655,281	2,754,596

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

The department received UGX 744,451,000 as both recurrent and development revenues which represents 25% of the annual budget. The above target performance was due to donor funding from the main IP (Baylor-Uganda). Expenditure over the quarter amounted to UGX. 655,281,000 which is 22% of the annual budget and 89% of the quarter's outturn.

A total of UGX 89,170,000 that is 3% of the available funds in the quarter was not spent by the end of the quarter. The unspent development funds (UGX 79,441,000) were carried over to the next quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects to receive revenues amounting to UGX 2,754,596,000 to finance both its recurrent and development expenditures in the fiscal year 2017/2018. Of the total revenues, 86.6% is for funding the recurrent activities while 13.4% for development projects.

The department has only two main sources of development revenue. These are; District Discretionary Equalization Grant (DDEG) contributing 83.4% of development funds, Multisectoral transfers-8.5%.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

No development projects were implemented. However, 80,211 and 11,699 outpatients were treated in Public and Private facilities respectively. Secondly, 8319 (PNFPs-2874, public-5445) admissions were handled. Thirdly, 396 (PNFPs-396, Govt-1780) deliveries were conducted while vaccination of 4112 (PNFPs-853, Govt-3259) took place.

DHO's office was able to conduct supervision of some health facilities, deliver vaccines and medicines and carry out preventive cold chain maintenance. At the same time, the department was able to conduct health promotion activities through community health workers.

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Workplan 5: Health

Central Government will undertake implementation of; mass child immunization campaigns, Mass Drug Administration (MDA) especially on Neglected Tropical Diseases. Baylor Uganda will implement Capacity projects geared towards health system strengthening like staff trainings and facility based mentorships.

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

1. Budget cuts

The department now has only one source of development funds (DDEG)

2. Delays in release of funds

Quarterly releases come mid-quarter affecting timeliness of activity implementation

3. The alarming dollar exchange rate

High project implementation costs especially for inputs meant to be imported or paid off in US\$

Workplan 6: Education

(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>	10,149,680	10,115,919
District Unconditional Grant (Non-Wage)	0	14,493
District Unconditional Grant (Wage)	60,870	60,870
Locally Raised Revenues	9,667	9,167
Multi-Sectoral Transfers to LLGs	17,729	12,817
Other Transfers from Central Government	10,000	10,000
Sector Conditional Grant (Non-Wage)	1,814,223	1,771,381
Sector Conditional Grant (Wage)	8,237,191	8,237,191
<i>Development Revenues</i>	866,435	456,224
Development Grant	240,046	239,648
District Discretionary Development Equalization Gra	34,501	73,788
Multi-Sectoral Transfers to LLGs	149,321	142,788
Transitional Development Grant	442,567	
Total Revenues	11,016,115	10,572,143
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	10,149,680	10,115,919

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Workplan 6: Education

schools which received government grant aiding. There was low local revenue allocated to the department and low performance at 30%.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects receive a total revenue of 10,572,143,000 of which 92% will be recurrent revenue and development revenue will be 8%. Of the development revenue, 60% is for lower local governments while 40% is for the higher local government. The greater portion of the recurrent funds (81%) is to cater for wages of teachers and 19% is for non wage recurrent funding for school capitation grants.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

capital development projects had not started because the procurement process for service providers was not yet finalised. Schools were not inspected because the inspection funds for this quarter were received at the end of the quarter.

74,911 UPE pupils in government aided schools out of 80,276 pupils enrolled for

Plans for 2017/18 by Vote Function

150 educational institutions in the district shall be inspected and supervised at least each three times in the financial year. The district will construct 04 new classrooms and 08 teachers houses; 04 for primary & 04 for secondary. Furniture for new classrooms shall be procured for 04 schools at sub county level. 30 stances of latrine construction in 5 schools. Funding for these is from both sub county and district level.

Medium Term Plans and Links to the Development Plan

Construction and provision of school facilities (classrooms, desks, latrines and staff houses) towards attaining the Requiements and Minimum Standards that promote conducive learning environment. Strengthen community participation in management of schools; conduct refresher trainings for teachers in aspects of quality education provision.

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

The NGOs which support education are mainly two; Partners for Children worldwide (PFCW) and World Vision which strengthen communities and teachers to provide quality education but limited to only four sub counties.

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

1. Inadequate school infrastructure and facilities

Shortage of classrooms, pit latrines, boreholes, desks, books, teachers' housing to accommodate the ever growing pupil numbers which hamper proper service delivery,

Vote: 565 Amuria District

Workplan 7a: Roads and Engineering

(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>	770,872	134,265
District Unconditional Grant (Wage)	28,489	7,094
Locally Raised Revenues	3,867	726
Multi-Sectoral Transfers to LLGs	13,118	4,167
Sector Conditional Grant (Non-Wage)	725,398	122,278
<i>Development Revenues</i>	705,000	166,267
Development Grant	512,002	128,001
District Discretionary Development Equalization Gra	130,000	32,500
Multi-Sectoral Transfers to LLGs	62,998	5,766
Total Revenues	1,475,872	300,531
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	770,872	37,508
Wage	37,027	8,761
Non Wage	733,845	28,747
<i>Development Expenditure</i>	705,000	68,804
Domestic Development	705,000	68,804
Donor Development	0	0
Total Expenditure	1,475,872	106,312

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

The revenue for the sector during the quarter was Ush: 300,531,000 representing 81 % of the planned revenue for the quarter. These funds were mainly from central government transfers in form of conditional grant for roads maintenance. This revenue received by the sector at the end of the quarter represents 20% of the annual budget. The low percentage is attributed to the low release of funds by Uganda Road Fund.

The expenditure during the quarter amounted to Shs.106,312,000 which represents

Department Revenue and Expenditure Allocations Plans for 2017/18

Much of the revenue is from central government in form of Central Government transfers. Locally raised revenue accounts to 0.01% of the expected revenue and this is attributed to the low revenue base in the district. The revenue is expected to be spent in the areas of Lowcost sealing, Periodic maintenance, Road rehabioitation and maintenance of district and community access roads

(ii) Summary of Past and Planned Workplan Outputs

Vote: 565 Amuria District

Workplan 7a: Roads and Engineering

3. Mechanized routine maintenance of 20 km of district roads

4. Lowcost sealing of 1. 2 km of streets at district headquarters

5. Rehabilitation of 18 km of community access roads

Medium Term Plans and Links to the Development Plan

Rehabilitation , Periodic maintenance, Opening and routine maintenance of rods

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

Nil

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

1. Inadequate funding

1. Some roads require rehabilitation and yet this is not provided for under Uganda Road Fund

2. Possess a big challenge especially for maintenance of community access roads which form the bulk of network in the district

2. Absence of a complete road unit

Hinders implementation of road works using force account. The equipment for hire are generally very expensive

3. Seasonal floods

Cuts off some sections of roads especially at swamp crossings and yet no funds are readily available to handle emergencies

Workplan 7b: Water

(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>	71,075	75,362
District Unconditional Grant (Wage)	21,952	21,952
Locally Raised Revenues	3,867	7,967

Vote: 565 Amuria District

Workplan 7b: Water

<i>US\$ Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Total Revenues	433,873	437,044
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>71,075</i>	<i>75,362</i>
Wage	21,952	21,952
Non Wage	49,122	53,410
<i>Development Expenditure</i>	<i>362,799</i>	<i>361,682</i>
Domestic Development	362,799	361,682
Donor Development	0	0
Total Expenditure	433,873	437,044

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

The Water and Sanitation Indicative Planning Figure (IPF) for FY 2016/17 from Ministry of Water and Environment was 402,739,000 down by 143,819,324 from last year's IPF of 546,558,324/=. However, the total receipts transferred to Water Sector is as indicated above is 433,873 arising from the budget items of recurrent revenues and development revenues of 362,799. In the quarter (Q1), we received revenue amounting to 111,395 transferred 26% receipts and expended a total of 7,011 o

Department Revenue and Expenditure Allocations Plans for 2017/18

The revenues to the department is mainly from the Central Government transfers with minimal support from other funds. Some O&M funds are provided by the WATESO Water Multipurpose Cooperative Society Limited (P.5929/RCS)

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

We advertised for works and services in August 2016 with an addendum on 12th September 2016. By end of 2016, we shall have obtained service providers. However, we commissioned 21 BHs constructed with support from Link to Progress – Lira, with the main funder as Koornzaayer Foundation of The Netherlands. Two wells were constructed with support from Fields of Life – Kampala and we initiated the construction of one borehole in School by Drop in the Bucket. As indicated here,

Plans for 2017/18 by Vote Function

A vehicle purchased, 4 boreholes constructed and 4 solar piped systems feasibility studies completed and deployment began with one solar powered system completed

Medium Term Plans and Links to the Development Plan

Vote: 565 Amuria District

Workplan 7b: Water

for desilting of Water for Production facilities as per the Ministry Of Water and Environment guidelines and District Implementation Manual.

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

1. Lack of transport facilities

Lack of a departmental vehicle, motor cycles and bicycles have hampered the field work and coordination of departmental activities. In the current situation, we hire vehicles and motor cycles to do field work

2. Lack of office equipment and apparatus

Lack of office equipment and office apparatus have caused gross delays in report as required by the policies and guidelines

3. Influx of the migrant Karimojong grazers put pressure in available BHs

The Karimojong grazers when they come over have put pressure on our facilities reducing the water coverage estimate of 57%. The Karimojong are in the district for a period of five months in dry season (Mid-October to March)

Workplan 8: Natural Resources

(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>	<i>130,193</i>	<i>146,101</i>
District Unconditional Grant (Non-Wage)	0	16,305
District Unconditional Grant (Wage)	84,232	84,232
Locally Raised Revenues	13,534	13,034
Multi-Sectoral Transfers to LLGs	24,829	24,568
Sector Conditional Grant (Non-Wage)	7,598	7,963
Unspent balances – Locally Raised Revenues	103	
Unspent balances – Other Government Transfers	38	
Unspent balances – UnConditional Grants	38	
<i>Development Revenues</i>	<i>27,175</i>	<i>74,909</i>
District Discretionary Development Equalization Gra	11,591	53,497
Multi-Sectoral Transfers to LLGs	15,584	21,412
Unspent balances – Conditional Grants	43	
Unspent balances – Other Government Transfers	43	

Vote: 565 Amuria District

Workplan 8: Natural Resources

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

The department only received funds for Wetlands conditional grant amounting to 1,899,000 and DDEG amounting to 2,898,000 but did not realise Local Revenue. Wage was received 100%

There was expenditure of 94% on wage and 22% recurrent wage at LLGs but the district level expenditure was not realised because funds arrived late at the end of the quarter. The total expenditure was 59% as at the end of the quarter.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department expects the following revenue by source: Wetlands grant, Local revenue, DDEG, UCG & VUG. The revenue shall be spent as follows; Natural resources mgt, Forestry interventions, Wetlands interventions, Environment interventions, Land management interventions and Infrastructure planning.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The district technical staff did not implement standard outputs sitting late release of funds during the quarter. At county level implementation achieved the establishment of woodlot and maintenance, Area Land Committee verifying lands for titling. Sensitized communities on sustainable use and management of wetlands. Arbitrated wetland conflicts in Amuria Town Council.

Plans for 2017/18 by Vote Function

Increased tree cover through establishing tree nursery and distributing seedlings to selected beneficiaries
Increased wetland coverage by wetland demarcation, development of wetland management plans, wetland activities
Enhanced land management as a result of land demarcation, titling, sensitization on land management, arbitration and mediations
Orderly land development through guided physical planning and infrastructure developments

Medium Term Plans and Links to the Development Plan

Ecosystem restorations
Increasing forestry cover with reduced woodfuel consumption
Improved urban land planning and development
Modern land management for development
Effective service delivery through capacity building and adequate staffing

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

IUCN implementing Building Drought Resilience 2 through soil and moisture conservation in Obalanga sub-county

World Vision undertaking environment conservation interventions in the sub counties of Asamuk, Apeduru and Morungatuny

Vote: 565 Amuria District

Workplan 8: Natural Resources

Some other stakeholders within government undermining sector objectives and mandate

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2016/17	2017/18	
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	232,151	53,989	252,645
District Unconditional Grant (Non-Wage)		0	3,695
District Unconditional Grant (Wage)	102,042	23,748	102,042
Locally Raised Revenues	7,733	0	11,833
Multi-Sectoral Transfers to LLGs	31,755	5,171	42,900
Other Transfers from Central Government	24,000	8,415	24,000
Sector Conditional Grant (Non- Wage)	66,621	16,655	68,175
<i>Development Revenues</i>	69,069	59,573	62,925
Donor Funding		58,486	
Multi-Sectoral Transfers to LLGs	64,722	0	62,925
Transitional Development Grant	4,348	1,087	
Total Revenues	301,221	113,562	315,570
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	232,151	53,989	252,645
Wage	109,518	25,617	109,438
Non Wage	122,633	28,372	143,207
<i>Development Expenditure</i>	69,069	1,087	62,925
Domestic Development	69,069	1,087	62,925
Donor Development	0	0	0
Total Expenditure	301,221	55,076	315,570

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

In the quarter, the department realized 113,562,000/= out of the expected 75,305,000/=. This represented 151%, attributed to donor funds from United nations population Funds that had not been planned.

The department spent 55,076,000/= out of the 75,305,000/=: representing 73% expenditure. This was because donor funds came late in the quarter and are to be spent in 2nd quarter.

The unspent balance in account was 58,486,000/= (19%), of which were from donor funds meant for GBV.

Department Revenue and Expenditure Allocations Plans for 2017/18

Vote: 565 Amuria District

Workplan 9: Community Based Services

committee was supported to conduct one monitoring trip on departmental programmes.

Plans for 2017/18 by Vote Function

in the FY 2017/18, the department plans to resettle 20 destitute children. There are plans to train 500 adults and to support 17 youth councils and 17 women councils at the district and sub county levels. The department also plans to provide livelihoods projects support to at least 16 groups of persons with disability. The department also plans to support at least 80 groups of youth and women with livelihoods projects under the Youth Livelihoods and Women Entrepreneurship programme.

Medium Term Plans and Links to the Development Plan

The DDP provides for establishment and strengthening mechanisms for empowerment and protection of the vulnerable groups including youth, women, children, PWDs, elderly minority groups. The department plans to raise adult literacy rate from 47% to 60%; to improve the capacity of the district and 17 administrative units to mainstream gender in their development plans; to mobilize communities to generate livelihoods improvement projects to improve household incomes.

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

Payment of monthly stipend to 1,600 older persons under the Social Assistance Grant for Empowerment (SAGE) monthly in all sub counties. Conducting mobilization of communities to stop Gender based Violence by NGOs. Disaster Risk Reduction trainings by office of the Prime Minister

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

1. Sustaining NGO interventions financially

NGOs are implementing activities/ programmes, but without a clear plan for sustaining them after. The district will carry on with the programmes when NGOs wind up

2. Inadequate knowledge on policies and laws

The local population is not adequately knowledgeable on the existing laws and policies, and have unrealistic expectations about community development programmes

3. Inadequate staffing

The department has only 8 substantive Community Development staff out of expected 16 in the sub counties

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

Vote: 565 Amuria District

Workplan 10: Planning

<i>UShs Thousand</i>	2016/17	2017/18
	Approved Budget	Proposed Budget
	Outturn by end Sept	
Multi-Sectoral Transfers to LLGs	2,107	0
Total Revenues	137,624	161,257
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	132,990	138,198
Wage	38,600	38,600
Non Wage	94,390	99,598
<i>Development Expenditure</i>	4,634	23,059
Domestic Development	4,634	23,059
Donor Development	0	0
Total Expenditure	137,624	161,257

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

The department received 85% of the planned budget for the quarter for both wages and none wage expenditure. A conditional Grant (nonewage) was received at 100%. There were no local revenue receipts in the quarter allocated to the department due to inadequate collections. The overall receipts amounted to 21% of the annual revenue budget.

On expenditure performance, the department spent 81% of the planned expenditure level for the quarter. This amounted to 20% of the overall annual budget.

Department Revenue and Expenditure Allocations Plans for 2017/18

The department has been allocated an increased amount of funds in 2017/18 compared to FY 2016/17. The increased allocation is for renovating the office building. The recurrent revenues are 85.7% of the total budget and 14.3% for development. The UCG dropped by 5.4% from the previous year. There has also been an allocation of locally collected revenue to the department this year. Expenditure allocations are that 23.9% of the budget is for wages and the balance is for other costs.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2016/17

The department produced the minutes of the TPC; prepared the final Performance Contract for 2016/17 and the first quarter output budget performance report for 2015/16. Produced the Annual Internal Assessment Report of performance of local governments 2016.

Plans for 2017/18 by Vote Function

In line with the mandate of the department, the following outputs have been planned for: 4 quarterly monitoring and supervision reports on plan implementation; wages for 2 officers paid; 250 village birth and death registers

Vote: 565 Amuria District

Workplan 10: Planning

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

1. Inadequate development planning competencies among LLG staff
2. Enhancing the monitoring & evaluation
3. Lack of means of transport

Workplan 11: Internal Audit

(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>	88,493	18,132
District Unconditional Grant (Non-Wage)	35,239	8,810
District Unconditional Grant (Wage)	18,300	4,851
Locally Raised Revenues	15,467	0
Multi-Sectoral Transfers to LLGs	19,487	4,472
<i>Development Revenues</i>	2,500	625
District Discretionary Development Equalization Gra	2,500	625
Total Revenues	90,993	18,757
B: Overall Workplan Expenditures:		
<i>Recurrent Expenditure</i>	88,493	18,131
Wage	30,188	7,822
Non Wage	58,305	10,309
<i>Development Expenditure</i>	2,500	0
Domestic Development	2,500	0
Donor Development	0	0
Total Expenditure	90,993	18,131

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

The Internal Audit Department received 82% of the planned revenues. There was overperformance of wage and non-wage due to payment of acting allowance to Internal auditor during the month of July 2016. Local revenue performance

Vote: 565 Amuria District

Workplan 11: Internal Audit

Physical Performance in the first quarter of 2016/17

The key physical achievements of the quarter were majorly internal audit of 17 primary schools, 1 secondary Lower Local Government Administrative Units, Repair of laptop, Audit of 5 District Accounts. And attending

Plans for 2017/18 by Vote Function

Production of 4 internal Audit quarterly reports, Production of Annual workplans, Monitoring of 40 Government projects, Audit of 108 primary schools, 10 secondary schools, 15 lower local Government funded projects more and 11 district Accounts and Health centre accounts. Carry special audits as they arise.

Medium Term Plans and Links to the Development Plan

To conduct quarterly audits and produce reports for the department; Equip the department with Information and Communication equipment and carry out staff development for the department. Carry audit reviews

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

Training of Headteachers hands on book keeping irrespective of schools or CCTS and Procurement of A/V equipment for the department.

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

1. Inadequate funding.

The Department fully relies on Unconditional grants and Local revenue which does not come as planned for.

2. Understaffing

The department has only 2 staff and with the head of department getting U2U which demoralises the morale of the staff.

3. No means of transport.

The department relies fully on vehicles from other departments which makes programmes to delay and very