

Vote: 588 Alebtong District

Structure of Performance Contract

PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Pursuant to the Public Financial Management Act of 2015, Part VII – Accounting and Audit, Section 45 (3), the Accounting Officer shall enter into an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury.

The performance contract consists of two parts – Part A and Part B. Part A outlines the core performance requirements against which my performance as an Accounting Officer will be assessed, in two areas:

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

I understand that Central Government Accounting Officers will communicate their 5 priorities of the vote within three months of the start of the Financial Year and the priorities for local governments will be established centrally.

Part B sets out the key results that a Vote plans to achieve in 2016/17. These take the form of summaries of Ministerial Policy Statement (MPS) for central government AOs and budget narrative summaries for Local government AOs.

I hereby undertake, as the Accounting Officer, to achieve the performance requirements set out in Part A of this performance contract and to deliver on the outputs and activities specified in the work plan of the Vote for FY 2016/17 subject to the availability of budgeted resources set out in Part B.

I, as the Accounting Officer, shall be responsible and personally accountable to Parliament for the activities of this Vote. I shall also be personally accountable for a function or responsibility that is delegated, inclusive of all work performed on behalf of staff that I have authority and control over.

I understand that my performance will be assessed to ascertain whether I have met the requirements specified under Part A.

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

I commit to adhering to the responsibilities laid out in the letter appointing me as an Accounting Officer from the Permanent Secretary/Secretary to the Treasury for FY2016/17.

I will submit performance reports on or before the last working day of the first month after the close of each quarter. I understand that budgets and performance reports will be posted on the Uganda Budget Website (www.budget.go.ug) to ensure public access to budget information and that this information will also be accessible from the budget hotline (0800 229 229). In addition, I will respond, within two weeks, to any comments or feedback posted on the budget website on any issues that pertain to my Vote. I also commit to ensuring required procurement information is posted and up to date on the Government Procurement Portal (gpp.ppda.go.ug).

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

Name and Signature:

Name and Signature:

Chief Administrative Officer/Accounting Officer

Permanent Secretary / Secretary to The Treasury

Alebtong District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	451,691	265,654	363,691
2a. Discretionary Government Transfers	2,516,166	1,273,856	3,668,928
2b. Conditional Government Transfers	12,090,423	9,109,702	12,541,807
2c. Other Government Transfers	2,068,994	1,395,906	560,265
3. Local Development Grant		872,617	0
4. Donor Funding	259,546	307,653	168,298
Total Revenues	17,386,819	13,225,388	17,302,989

Planned Revenues for 2016/17

The available amount of resources projected for FY 2016/17 is approx. sh.17.3bn representing a decrease of approx 0.5% when compared to the current FY. This is mainly due to decrease in donor funding by 35% as donors like SDS, Unicef & pace have scaled down their programmes in the district and LLR by approx. 19% in a bid to make more realistic projections. Central government transfer will increase by 0.3% relative to the current FY budget.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,364,765	811,845	2,003,599
2 Finance	354,464	228,907	282,602
3 Statutory Bodies	1,136,317	518,172	495,873
4 Production and Marketing	415,023	157,764	1,341,850
5 Health	2,353,004	1,852,534	1,735,333
6 Education	8,733,301	6,128,606	9,010,532
7a Roads and Engineering	1,476,763	713,893	1,137,502
7b Water	636,066	175,719	466,657
8 Natural Resources	118,352	59,048	108,641
9 Community Based Services	585,512	313,700	507,705
10 Planning	160,622	49,372	160,966
11 Internal Audit	52,630	32,645	51,731
Grand Total	17,386,819	11,042,206	17,302,989
Wage Rec't:	8,804,933	6,408,628	9,806,687
Non Wage Rec't:	4,010,154	2,425,824	4,204,649
Domestic Dev't	4,312,187	1,914,062	3,123,355
Donor Dev't	259,546	293,691	168,298

Planned Expenditures for 2016/17

Like revenue, total expenditure for the FY 2016/17 falls short of the current year plan by approx. 0.78% based on the reasons given above. Most of the development funds planned by lower local governments focuses on improving livelihood and improving people's incomes. This is the main reason why sectors like Production, Natural Resources, Education and Community Based Services have great increases in their capital expenditure plans while that of others have dwindled.

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Executive Summary

Vote: 588 Alebtong District

A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$'s 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	451,691	265,654	363,691
Refuse collection charges/Public convenience		0	13,564
Application Fees	10,980	17,100	12,980
Business licences	64,308	23,865	26,308
Land Fees	60,469	32,243	60,469
Local Service Tax	47,213	32,337	47,213
Market/Gate Charges	115,620	60,789	75,620
Miscellaneous	33,564	26,663	
Other licences	19,760	26,540	22,760
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	40,340	21,210	41,340
Rent & Rates from private entities	18,824	8,157	18,824
Other Fees and Charges	40,613	16,749	44,613
2a. Discretionary Government Transfers	2,516,166	2,098,548	3,668,928
District Unconditional Grant (Non-Wage)	397,769	290,009	644,874
Urban Unconditional Grant (Non-Wage)	41,490	29,988	44,898
District Unconditional Grant (Wage)	1,059,107	818,896	985,636
District Discretionary Development Equalization Grant	936,519	904,568	1,887,865
Urban Unconditional Grant (Wage)	81,282	55,087	81,406
Urban Discretionary Development Equalization Grant	0	0	24,249
2b. Conditional Government Transfers	12,090,423	9,109,702	12,541,807
Transitional Development Grant	142,085	58,390	40,075
Support Services Conditional Grant (Non-Wage)	270,768	144,609	
Sector Conditional Grant (Wage)	7,718,083	5,699,424	8,739,645
Sector Conditional Grant (Non-Wage)	1,397,761	905,910	1,986,423
Pension for Local Governments	571,125	310,768	264,093
Gratuity for Local Governments		0	579,361
General Public Service Pension Arrears (Budgeting)		0	10,210
Development Grant	1,990,600	1,990,600	921,998
2c. Other Government Transfers	2,068,994	1,380,960	560,265
Youth Livelihood Fund		0	244,667
MGLSD (Youth livelihood Fund)	334,667	113,691	
OPM (restocking)	40,000	15,488	
NUSAF		4,884	
NMS		0	242,723
RTI		0	65,000
Unspent balances – Conditional Grants	370,687	379,345	
National Women Council	3,500	0	
UNEB (P7 Exams)	7,875	7,475	
UNEB (Exams)		0	7,875
Avian Influenza	8,875	0	
Conditional Grant from MAAIF	12,000	0	
Emergency fund 4 road rehabilitation	120,000	30,000	
Envision /RTI	65,000	77,599	

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A. Revenue Performance and Plans

Gavi fund (MoH)		93,491	
Medical Supplies from NMS	509,930	342,850	
Uganda Road Fund (URF)	596,460	316,136	
4. Donor Funding	259,546	287,113	168,298
Donor Funding (PACE)		930	
Donor Funding (UNICEF)	70,143	50,872	
Environment (GIZ)	12,000	5,692	
Measles Campaign (Gavi)	28,193	28,193	
Measles Campaign (Unicef)	10,360	10,360	
Measles Campaign (WHO)	37,995	37,995	
Nu-Health	2,700	1,347	
SDS/US Assist	98,155	151,725	
Unicef - BDR		0	70,143
SDS/US-Assist		0	98,155
Total Revenues	17,386,819	13,141,976	17,302,989

Planned Revenues for 2016/17

(i) Locally Raised Revenues

Local revenue estimates for FY 2016/17 is estimated at 0.36 bn representing 2.1% of the annual budget estimates. The estimates for Local revenue have declined by 19% when compared to the current FY estimates. It is anticipated that in the coming FY due to prolonged droughts, crop harvests are likely to decline and this will negatively affect revenue performance as food crops are the major sources of local revenue.

(ii) Central Government Transfers

Central Government Transfers (C.G.T) for FY 2016/2017 will constitute 96% of the FY's budget estimates. Compared to the current FY, Central Government Transfers will increase by approx. 0.6% mainly resulting from an increase in Conditional Government Transfers and Discretionary Government Transfers by 3.7% and 46% respectively. However, Other Government Transfers will reduce drastically by 73% as with the new reforms in fiscal transfers, funds like that for Re-stocking programme, Women Council

(iii) Donor Funding

Donor funding is projected to constitute approx. 1% of the annual budget estimate. Compared to the current FY projections, donor funding will decline drastically by approx. 35% as many partners are scaling down their programmes in the district. Also most Partners are now preferring off budget to budget supports.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	761,441	574,376	1,655,297
District Unconditional Grant (Non-Wage)	110,732	127,890	135,210
District Unconditional Grant (Wage)	339,723	221,461	367,059
General Public Service Pension Arrears (Budgeting)		0	10,210
Gratuity for Local Governments		0	579,361
Locally Raised Revenues	45,336	48,707	35,025
Multi-Sectoral Transfers to LLGs	225,550	152,588	264,338
Pension for Local Governments		0	264,093
Support Services Conditional Grant (Non-Wage)	40,100	23,730	
<i>Development Revenues</i>	603,324	324,261	348,301
District Discretionary Development Equalization Grant	520,299	218,200	240,544
Multi-Sectoral Transfers to LLGs	40,884	48,974	107,757
Unspent balances – Conditional Grants	42,141	57,087	
Total Revenues	1,364,765	898,637	2,003,599
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	761,441	574,353	1,655,297
Wage	368,309	242,717	393,831
Non Wage	393,132	331,636	1,261,467
<i>Development Expenditure</i>	603,324	237,492	348,301
Domestic Development	603,324	237,492	348,301
Donor Development	0	0	0
Total Expenditure	1,364,765	811,845	2,003,599

2015/16 Revenue and Expenditure Performance up to March

By end of Q3, overall Cumulative revenue performance was at 66% of annual budget and 68% of the quarter's budget estimates. Unconditional Grant - Non Wage performed above quarter estimates because much of what was meant for other departments was prioritized to the department. The overall poor performance was attributed under performance in;

- i) Locally Raised Revenues collection was very low
- ii) LGMSD performed poorly because of its low utilisation rate.

Cumulative Expenditure performance by the end of the quarter was at 59% of the Annual Estimates and 101% of the quarter's budget released. The overall over performance by 1% in the Quarter was mainly because most of the projects that had stayed in the previous quarters were executed in Q2. However, performance will have been beyond this if payments for other projects like motorcyles had not been delayed because of delay in securing of log books.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17 the total amount of resources estimated for Administration will constitute 11.5% of the Annual Budget for 2016/17. The Dep't will register a 47% increase in its revenue when compared to the current FY's estimates mainly resulting from receipt of pension and gratuity funds that was managed under statutory bodies in the previous FY. The sector will have a fall in estimates of LLR, DDEG and no estimates for Unspent balances – Conditional Grants and Support Services Conditional Grant (Non-Wage). 83% of the overall expenditure will be recurrent activities while only 17% on capital projects.

Vote: 588 Alebtong District

Workplan 1a: Administration

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381 District and Urban Administration			
No. (and type) of capacity building sessions undertaken	2	2	11
Availability and implementation of LG capacity building policy and plan	yes	yes	yes
No. of monitoring visits conducted	4	1	4
No. of monitoring reports generated	4	1	4
Function Cost (US\$ '000)	1,364,765	811,845	2,003,599
Cost of Workplan (US\$ '000):	1,364,765	811,845	2,003,599

2015/16 Physical Performance up to March

1 PRDP monitoring Report produced, 64 administrative staff paid salaries for 3 months, 10 latrine stance constructed, 4 motorcycles procured, construction of District Resource Centre, Staff house at Awei and Document store on-going. 5 filing cabinets and 3 sets of sofa chairs and 3 executive office chairs procured

Planned Outputs for 2016/17

Traditional civil servants paid salaries and arrears, DHO Offices constructed, bicycles procured, 25 parish information centres constructed, District Resource Centre (Planning Unit completed), 4 Quarterly monitoring visits conducted., 11 capacity building sessions undertaken, 7 major events celebrated (Independence Day, Women day, labor day etc).

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

Central Government, especially MoLG and MoFPED is periodically providing technical supports to our staff. Other 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.

In the coming year most of the development projects will be implemented by Lower Local Government, but there is still a capacity gaps at this level and this may negatively affect implementations.

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.

3. Inadequate Office Accommodation

The construction of the District Administration Block is not yet concluded. This could have solved the problem of office space. Departments/sectors such as Water, Health and Natural Resources are still sharing offices with others.

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			

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Workplan 2: Finance

<i>Recurrent Revenues</i>	348,262	223,801	273,802
District Unconditional Grant (Non-Wage)	43,183	33,298	34,608
District Unconditional Grant (Wage)	109,492	78,434	109,492
Locally Raised Revenues	65,395	34,324	17,532
Multi-Sectoral Transfers to LLGs	111,754	57,567	112,171
Support Services Conditional Grant (Non-Wage)	18,439	20,177	
<i>Development Revenues</i>	6,202	6,472	8,800
District Discretionary Development Equalization Grant	6,202	6,472	6,000
Multi-Sectoral Transfers to LLGs		0	2,800
Total Revenues	354,464	230,272	282,602

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	348,262	222,436	273,802
Wage	126,915	91,029	126,914
Non Wage	221,348	131,407	146,887
<i>Development Expenditure</i>	6,202	6,472	8,800
Domestic Development	6,202	6,472	8,800
Donor Development	0	0	0
Total Expenditure	354,464	228,907	282,602

2015/16 Revenue and Expenditure Performance up to March

At the end of Q3, Cumulative revenue performance against the department's annual budget estimate was at 65% while the Quarter's revenue performance relative to its budget estimate was at 87%. This under performance in the Quarter was mainly attributed to under performances in local revenue, Unconditional Grant - Wage and Multi sectoral transfers all below 100%. LR underperformed at only 70% because what was estimated was not realized due to low tax base and capacity to adequately assess the various revenue sources, wage performance remained low as some staff transferred their services to other district and agencies while others retired from service. Multi sectoral transfers performed poorly because LLGs did not allocate funds to the department as estimated.

Despite the overall under performance, Over performances were registered in PAF funds, Unconditional Grant - Non Wage and LGMSD by 46%, 2% and 117% respectively. The over performance in PAF funds was due to the fact that funds for pay roll management initially planned for under Administration was received by the department, Un conditional Grants because more funds were prioritized for the department and LGMSD because the department received more than its Quarter's estimates.

At the end of the quarter, Cumulative expenditure performance was at 65% of the department's annual budget estimate and the Quarters performance alone relative to its budget estimate was at 86%. The balance at the HLG constitutes only 6%. All the domestic development funds received were expended within the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, the resources available to Finance will constitute approx. 2% of the overall budget. In comparison to the current FY's budget estimate, the department shall register a 20% decline in its revenues mainly because it will not receive Support Services Conditional Grant (Non-Wage) and will have declines in LLR and Unconditional Grant (Non-Wage) estimates by 73%, and 20% respectively. This is due to a decline in overall estimates of LR and prioritization of these funds to other sectors. However, it will have LLG development revenue estimates unlike in the previous FY and an increase in LLG recurrent revenues by 0.3%. Approx. 97% of the expenditures will be recurrent and much of it being Non-wage. Only 3% of the funds will be used for capital investments as the sector is a service support sector..

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 588 Alebtong District

Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	31/07/2016	27/07/2015	15/07/2017
Value of LG service tax collection	14800000	32336000	36000000
Value of Hotel Tax Collected	00	0	0
Value of Other Local Revenue Collections	422691000	258203920	336891000
Date of Approval of the Annual Workplan to the Council	30/05/2016	20/04/2016	15/05/2017
Date for presenting draft Budget and Annual workplan to the Council	15/03/2016	12/02/2016	15/03/2017
Date for submitting annual LG final accounts to Auditor General	31/07/2016	13/07/2016	15/07/2017
Function Cost (US\$'000)	354,464	228,907	282,602
Cost of Workplan (US\$'000):	354,464	228,907	282,602

2015/16 Physical Performance up to March

Salaries paid to all staff of the department, Audit queries responded to, Revenue documents procured, Sub county staff technically backstopped on Reporting, 2016/2017 Workplan and Budget approved, Local revenue mobilized from all the LLGs.

Planned Outputs for 2016/17

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 realistic annual budget, annual work plan and quarterly progress reports for submission by the required dates, books of accounts procured.

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

No anticipated off budget support

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

1. Inadequate means of transport

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

2. Inadequate multiskilled staff, and limited opportunities for promotion

Shortage of multi-skilled staff in finance capable of understanding intricate issues with many dimensions e.g. political, 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 at District.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

Vote: 588 Alebtong District

Workplan 3: Statutory Bodies

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	501,290	246,296	470,618
District Unconditional Grant (Non-Wage)	30,058	10,303	240,952
District Unconditional Grant (Wage)	188,755	89,794	136,874
Locally Raised Revenues	20,000	8,824	40,020
Multi-Sectoral Transfers to LLGs	54,204	39,636	52,772
Support Services Conditional Grant (Non-Wage)	208,274	97,739	
<i>Development Revenues</i>	63,901	31,950	25,254
District Discretionary Development Equalization Grant	63,901	31,950	25,254
Total Revenues	565,191	278,246	495,873
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,136,317	518,172	470,618
Wage	135,216	87,398	136,874
Non Wage	1,001,101	430,774	333,744
<i>Development Expenditure</i>	0	0	25,254
Domestic Development	0	0	25,254
Donor Development	0	0	0
Total Expenditure	1,136,317	518,172	495,873

2015/16 Revenue and Expenditure Performance up to March

By the end of Q3, Cumulative revenue performance was at 52% of the department's annual budget and the quarter's revenue performance relative to its estimates was at 49%. This under performance in the Quarter relative to its quarter's estimate was mainly attributed to under performances on;

- Under performance in Conditional transfers to Councillors allowances and Ex-gratia as much of these funds are received in Q4 to cater for allowances of LCI and LCII yet the estimates were spread through all the Quarters.
- Underperformance in Pension and Gratuity for Local Governments at 12% because no gratuity was received in the Quarter.
- Under performance in Unconditional Grant - Non Wage at only 3% as much of it was prioritized to Administration and Finance Departments.
- Non receipt of Conditional Grant to DSC Chairs' Salaries as there is no substantially appointed chairperson of DSC.
- Non receipt of Locally Raised Revenues as it was prioritized to Administration department.

However, Conditional transfers to Boards and commissions, DSC Operational Costs and Equalisation Grant.

Overperformance was registered in Pension for Teachers by 3% as funds received were over and above the Quarter's estimates.

Cumulative Expenditure performance by the end of Q3 was at 46% when compared to the the annual budget estimate and at 84% when receipts are compared to the Quarter's budget estimate alone. Non Wage and Wage expenditures constituted 83% and 86% of their respective budget estimates in the Quarter.

The balance on account is meant for payment of pension.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/2017, the total amount of resources estimated for Statutory Bodies will constitute approx. 3% of the estimated annual budget. The department will register a 12% reduction in its revenue estimates when compared to the current FY, mainly because no are estimates of Support Services Conditional Grant (Non-Wage) as the funds is now managed under Administration and a fall in DDEG by 60% due to the new reforms in fiscal transfers and allocations with set priority areas. However, it will have increases in its estimates of LLR and Unconditional Grant (Non-Wage) by 100% and 701% respectively relative to the current FY. Over performance in conditional grants is due to the new

Vote: 588 Alebtong District

Workplan 3: Statutory Bodies

reforms that requires payment of wages of political leaders from the source. 95% of the expenditures will be recurrent and much of it being Non wage.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	100	22	80
No. of Land board meetings	8	4	4
No. of Auditor Generals queries reviewed per LG	4	3	1
No. of LG PAC reports discussed by Council	4	2	4
Function Cost (US\$ '000)	1,136,317	518,172	495,873
Cost of Workplan (US\$ '000):	1,136,317	518,172	495,873

2015/16 Physical Performance up to March

Salaries paid to 5 Excom members, 9 LCIII chairpersons and 4 technical staff paid for 3 months, Q2 performance report produced and submitted to Council and MoPS, 22 land applications cleared 1 District Main Council 3 Excom Committee meetings held, 15 contracts awarded, 1 Auditor General's Query reviewed, 48 pensioners paid.

Planned Outputs for 2016/17

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, 4 DLB meetings, 8 DCC meetings and 9 DSC meetings held. 4 Auditor General Queries reviewed, and 80 land applications cleared, 9 Area Land Committees trained.

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

There is a plan to distribute Motorcycles to all LCIII Chairpersons by the Center.

(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 including 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 political oversight is not done to the expected level due to lack of funds. Land Board and PAC are under funded hindering their performance.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16	2016/17
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Vote: 588 Alebtong District

Workplan 4: Production and Marketing

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	389,410	157,311	283,723
District Unconditional Grant (Non-Wage)	5,800	1,450	
District Unconditional Grant (Wage)	91,155	40,226	
Multi-Sectoral Transfers to LLGs	20,011	6,951	19,998
Other Transfers from Central Government	60,875	15,489	
Sector Conditional Grant (Non-Wage)	81,497	61,123	45,738
Sector Conditional Grant (Wage)	130,072	32,073	217,987
<i>Development Revenues</i>	25,613	38,616	1,058,127
Development Grant	0	0	44,347
District Discretionary Development Equalization Grant	20,013	15,435	392,847
Multi-Sectoral Transfers to LLGs	5,600	23,181	620,932
Total Revenues	415,023	195,927	1,341,850
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	389,410	142,330	283,723
Wage	228,728	77,925	234,386
Non Wage	160,682	64,405	49,338
<i>Development Expenditure</i>	25,613	15,435	1,058,127
Domestic Development	25,613	15,435	1,058,127
Donor Development	0	0	0
Total Expenditure	415,023	157,764	1,341,850

2015/16 Revenue and Expenditure Performance up to March

The Cumulative Revenue performance at the end of Q3 was at 47% of the annual budget estimate while at 62% of the Quarter's budget estimate alone. This overall under performance was due to non receipt of Unconditional Grant - Non Wage and OGT-recurrent; underperformances in LGMSD, Multi-Sectoral Transfers to LLGs and Grant to Agric. Ext Salaries relative to the Quarter's estimates. However, all the PMG for the Quarter was duly received and also over performance registered in Multi sectoral transfers-development by 839% as LLGs allocated funds over and above the Quarter's estimates to ensure timely implementation of capital projects before closure of the FY.

Expenditure performance at the end of Q3 was at 38% against the annual budget expenditure estimate while at 46% against the Quarter's estimate alone. Under performance was registered mainly resulting from under performances in Domestic expenditure as also little was realised compared to the estimates. Generally, overall expenditure performance remained low for both recurrent and development expenditures.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the FY 2016/17, Resource estimates for the dep't will constitute approx. 8% of the FY's budget. The Sector will have an increase in its revenue estimates by 223% when compared to the Current FY. This is mainly due to receipt of Sector Development Grant unlike in FY 2015/2016 and a sharp increase in estimates of Sector Conditional Grant (Wage) by 67% due to increase in the number of extension staffs and; DDEG and Development estimates at LLGs both by over 1000%. DDEG will rise sharply because 70% (PRDP) of the overall District DDEG will be prioritised for livelihoods projects which mainly falls under the sector. 78% of the sectors budget is for development investments and 22% for recurrent activities. No donor funding is anticipated. The Sector will not receive Unconditional Grant (Wage) as all staff are extension staff and now catered for under the Sector Conditional Grant (Wage).

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned	Expenditure and Performance by	Approved Budget and Planned

Vote: 588 Alebtong District

Workplan 4: Production and Marketing

	outputs	End March	outputs
Function: 0182 District Production Services			
No. of livestock vaccinated	30300	3384	27000
No. of fish ponds stocked	6	0	0
Quantity of fish harvested	0	0	4
No. of tsetse traps deployed and maintained	500	132	1000
No of plant clinics/mini laboratories constructed	0	0	1
Function Cost (US\$ '000)	409,023	152,119	1,307,850
Function: 0183 District Commercial Services			
No. of market information reports disseminated	24	15	0
No of cooperative groups supervised	12	0	16
No. of cooperative groups mobilised for registration	0	0	16
No. of cooperatives assisted in registration	0	0	16
No. of opportunities identified for industrial development	0	3	0
A report on the nature of value addition support existing and needed	No	No	No
Function Cost (US\$ '000)	6,000	5,645	34,000
Cost of Workplan (US\$ '000):	415,023	157,764	1,341,850

2015/16 Physical Performance up to March

3384 livestock vaccinated, 132 tsetse traps deployed and maintained, 15 market information reports disseminated, 35 livestock (improved heifers) beneficiaries trained under OWC, 35 incalf Friesian Guernsey heifers distributed to OWC beneficiaries.

Planned Outputs for 2016/17

27,000 animals vaccinated against notifiable diseases, 4 metric tone of fish harvested, 1000 tsetse traps deployed and maintained, 1 plant clinic/mini laboratory constructed, 16 cooperatives mobilised, animal and crop disease surveillance conducted, Production office renovated, 1 cattle crush, Fish breeding hatchery and piggery demo constructed, 2 rice Threshers, 180 top bar hives, 2 laptop, 2 Printer, 1 camera and 3 Rice mills and accessories procured.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and 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, District Commercial Officer, and office attendant.

2. Quarantine as a result of disease outbreaks such as foot and mouth

Outbreak of foot and mouth diseases often affects marketing of beef in the entire district and consequently, household incomes fall. In addition, regular floods greatly affect agricultural production in some sub-counties especially Omoro.

3. Poor cooperation of and participation in extension services

Extension services is 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

Vote: 588 Alebtong District

Workplan 5: Health

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>1,656,110</i>	<i>1,371,723</i>	<i>1,513,333</i>
District Unconditional Grant (Non-Wage)	5,996	1,499	
Multi-Sectoral Transfers to LLGs	10,697	220	9,269
Other Transfers from Central Government	574,929	433,946	307,723
Sector Conditional Grant (Non-Wage)	154,438	115,828	160,552
Sector Conditional Grant (Wage)	881,049	791,230	1,035,790
Unspent balances – Locally Raised Revenues	29,000	29,000	
<i>Development Revenues</i>	<i>696,895</i>	<i>666,683</i>	<i>222,000</i>
Development Grant	309,676	309,676	0
District Discretionary Development Equalization Gran	14,000	7,000	33,673
Donor Funding	177,403	237,885	98,155
Multi-Sectoral Transfers to LLGs	3,000	3,000	54,444
Transitional Development Grant	142,085	58,390	35,728
Unspent balances – Conditional Grants	50,731	50,731	
Total Revenues	2,353,004	2,038,406	1,735,333
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,656,110</i>	<i>1,434,432</i>	<i>1,513,333</i>
Wage	881,049	791,230	1,035,790
Non Wage	775,060	643,202	477,543
<i>Development Expenditure</i>	<i>696,895</i>	<i>418,101</i>	<i>222,000</i>
Domestic Development	519,492	171,720	123,845
Donor Development	177,403	246,381	98,155
Total Expenditure	2,353,004	1,852,534	1,735,333

2015/16 Revenue and Expenditure Performance up to March

By the end of Q3, cumulative revenue performance was at 87% of the department's annual budget and at 106%. This over performance in the quarter was mainly attributed to over performances in;

i) PHC-wages 19%, as more all unapplied EFTs of previous quarter were effected and a few staff previously out of payroll entered the payroll.

ii) Grant to PHC - development by 117% as all the funds for capital investments for Q3 and Q4 were received in Q3.

iii) Donor Funding at 120% as SDS/USAID disbursed funds over and above the Quarter's estimate towards capacity building and improvement of service delivery in the sector.

However, under performances were registered in sources like OGT-recurrent at 39% as a result of reduction in values of supplies from NMS and Local revenue which was already received in full in Q1, while Sanitation Fund was received in Q2. Unconditional Grant - Non Wage was not realized because it was prioritized to service support sectors and Multi-Sectoral Transfers to LLGs as LLGs did not make allocations to the sector as anticipated.

Cumulative Expenditure performance was at 79% of the department's annual estimates and 97% of quarter's estimates. Under performance was majorly attributed to under performance in domestic development expenditures as one of the major capital development projects was still at award stage by the end of the quarter. However, over performance was registered in PHC wages as new staff accessed the pay roll and previously unapplied EFT were applied in the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The amount of Resources estimated for Health in FY 2016/17 is expected to fall by 26% when compared to the current FY's estimates; and will constitute approx.10% of the overall district budget estimate. This decrease is mainly due to a fall in Transitional Development Grant, OGT(Recurrent and Development) and donor funds by 74%, 46% and 45% respectively; and no estimates for Development Grant and Unspent balances in FY 2016/2017. However, it will register

Vote: 588 Alebtong District

Workplan 5: Health

significant increases in Sector Conditional Grant Non wage and wage, LLGs (Development) allocations to the sector and DDEG. 87% of the sector's budget is for recurrent expenditure with 68% of it being used for wage payments.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881 Primary Healthcare			
Value of essential medicines and health supplies delivered to health facilities by NMS	329752777	188361183	215762032
Value of health supplies and medicines delivered to health facilities by NMS	180177044	128683525	13480453
Number of health facilities reporting no stock out of the 6 tracer drugs.	5	5	7
Number of outpatients that visited the NGO Basic health facilities	39223	9762	39223
Number of inpatients that visited the NGO Basic health facilities	2100	1929	2100
No. and proportion of deliveries conducted in the NGO Basic health facilities	1902	578	1902
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	1667	1205	1667
Number of trained health workers in health centers	94	97	94
No of trained health related training sessions held.	8	6	8
Number of outpatients that visited the Govt. health facilities.	188307	83187	188307
Number of inpatients that visited the Govt. health facilities.	5150	3686	5150
No and proportion of deliveries conducted in the Govt. health facilities	9133	2369	9133
% age of approved posts filled with qualified health workers	85	80	85
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	90	0	60
No of children immunized with Pentavalent vaccine	8097	4503	8097
No of OPD and other wards rehabilitated	2	0	0
Value of medical equipment procured	55	0	0
Function Cost (US\$ '000)	2,353,004	1,852,534	468,614
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	1,266,719
Cost of Workplan (US\$ '000):	2,353,004	1,852,534	1,735,333

2015/16 Physical Performance up to March

On average 140 health workers in district paid salaries for 3 months, DHT quarterly meeting & 1 DHMT Meeting Held, HMIS data compilation and dissemination done, 1 Support Supervision Visits to HSDs, 27,765 OPD attendants, 1,872 Inpatient attendants registered 1,101 deliveries conducted and 1,787 children immunized in Govt and PNFP facilities,

Planned Outputs for 2016/17

1 Theatre lump procured, 2 Doctor's houses at Alebtong H/C IV renovated, 227530 out patients, 7250 in patients attended to in the 10 Govt facilities, 11035 deliveries conducted, 9764 children immunized with Pentavalent vaccine

Vote: 588 Alebtong District

Workplan 5: Health

and 142 health workers paid salaries for 12 months, 8 trained health related training sessions held, .4 quarterly support supervision, 4 Quality assurance assessments held.

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

Support to Laboratory, Maternal & Child Health, TB, Malaria, Nutrition, HIV/AIDS and HMIS interventions by USAID-ASSIST, Plan, NTD interventions by WHO, Immunisation by UNICEF and child rights by War Child-Holland & Plan International. Staff development and IRS interventions by MoH

(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 based on workload, the ban on establishment of HC IIs, which for our case has rendered up to 5 newly constructed H/cs unfunctional.

2. Partnership Challenges

Partnerships with development partners are yet a challenge. To-date, most partners have not signed MoUs with the district, do not submit their reports to the DHO's office.³ and their budgets/workplan are not included in the district workplans.

3. Infrastructure Challenges

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

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	7,882,459	5,597,266	8,648,338
District Unconditional Grant (Non-Wage)	26,500	6,622	19,924
District Unconditional Grant (Wage)	46,456	34,846	46,456
Multi-Sectoral Transfers to LLGs	11,673	2,370	5,221
Other Transfers from Central Government	7,875	7,475	7,875
Sector Conditional Grant (Non-Wage)	1,082,992	669,832	1,082,992
Sector Conditional Grant (Wage)	6,706,962	4,876,121	7,485,868
<i>Development Revenues</i>	850,842	851,783	362,194
Development Grant	755,142	755,142	216,426
District Discretionary Development Equalization Grant	18,000	16,158	33,673
Multi-Sectoral Transfers to LLGs	77,701	80,484	112,096

Vote: 588 Alebtong District

Workplan 6: Education

Total Revenues	8,733,301	6,449,049	9,010,532
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>7,882,459</i>	<i>5,599,850</i>	<i>8,648,338</i>
Wage	6,753,418	4,910,967	7,532,325
Non Wage	1,129,041	688,884	1,116,013
<i>Development Expenditure</i>	<i>850,842</i>	<i>528,756</i>	<i>362,194</i>
Domestic Development	850,842	528,756	362,194
Donor Development	0	0	0
Total Expenditure	8,733,301	6,128,606	9,010,532

2015/16 Revenue and Expenditure Performance up to March

By the end of Q3, Cumulative revenue performance relative to the Sector's annual budget estimate was at 74% and constituting 37% of the overall budget while its performance in the Quarter alone relative to its budget estimate was at 108%. This over performance in the Quarter's revenue receipts relative to its estimates was mainly because of over performances in Multi-Sectoral Transfers to LLGs - Development, Conditional Grant to SFG, LGMSD and Secondary Salaries by 148%, 117%, 59% and 2% respectively. Multi sectoral transfers over performed because many LLGs allocated funds to the sector to kick start most of their capital projects, LGMSD because the Sector received all the balance of its LGMSD allocation of the whole Financial year in the Quarter, SFG development and Secondary because the department received over and above its Quarter's allocation. Conditional Transfers for Non Wage Technical Institutes, Secondary Education, Primary Education and School Inspection were all received as per the Quarter's estimates. However, department did not receive OGT-recurrent, Unconditional Grant - Non Wage and no recurrent revenue allocations were made by LLGs.

Expenditure performance was at 70% of the annual budget estimate while at 106% of the quarter's estimate alone. This overall over performance in expenditures was mainly attributed to the over performance in Domestic development expenditures by 108%. The negative balance shows part of the development funds borrowed and to be refunded in Q4.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Sectors budget for FY 2016/2017 will constitute 52% of the overall district annual budget. it will have an increment in its revenue and expenditure estimates by 3% when compared to the current FY, mainly resulting from increases in Sector Conditional Grant (Wage), LLGs estimates for development projects and DDEG by 12% ,44% and 87% respectively. However, it will have a drastic fall in its Sector development grant, LLGs estimates- recurrent and Unconditional Grant (Non-Wage) by 71%, 61% and 25% respectively. 96% of the sector's revenue and expenditure estimates will be for recurrent projects and only 4% for capital investments.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0781 Pre-Primary and Primary Education

Vote: 588 Alebtong District

Workplan 6: Education

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of pupils enrolled in UPE	6100	65509	68268
No. of student drop-outs	0	1310	0
No. of Students passing in grade one	150	46	70
No. of pupils sitting PLE	5000	3490	3522
No. of classrooms constructed in UPE	2	2	6
No. of classrooms rehabilitated in UPE	0	0	4
No. of latrine stances constructed	40	30	0
No. of primary schools receiving furniture	0	0	1
Function Cost (US\$ '000)	6,951,001	4,887,340	980,262
Function: 0782 Secondary Education			
No. of students enrolled in USE	2600	2553	2467
Function Cost (US\$ '000)	1,191,456	864,375	329,148
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	24	24	28
No. of students in tertiary education	350	236	272
Function Cost (US\$ '000)	330,223	238,347	617,520
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	75	75	75
No. of secondary schools inspected in quarter	9	8	6
No. of tertiary institutions inspected in quarter	6	6	2
No. of inspection reports provided to Council	4	3	4
Function Cost (US\$ '000)	242,621	138,543	7,083,602
Function: 0785			
Function Cost (US\$ '000)	18,000	0	0
Cost of Workplan (US\$ '000):	8,733,301	6,128,606	9,010,532

2015/16 Physical Performance up to March

All staff aligned to the department paid salaries for 3 months, 75 primary schools and 8 secondary schools inspected in quarter, 46 students passed in grade one, 14 classrooms constructed under UPE, 30 latrine stances constructed, 335 students passing O level, 747 students sitting O level, 2553 students enrolled in USE, 3 Quarterly inspection reports provided to Council

Planned Outputs for 2016/17

Key Out puts: 75 primary, 6 secondary and 2 tertiary institutions inspected in every quarter, 4 class rooms rehabilitated at Alebtong P/S, 1 primary school supplied with furniture, 3 Two classroom blocks constructed at Angem, Alooi High and Apala primary schools, 2467 students enrolled under USE and 68268 pupils under UPE, 70 1st grades in PLE, 200 students passing O level; All staff in lineage to the department paid salaries for 12 months

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

Support to Girls education by Girls Education Movement (GEM), Warchild Holland and Plan Uganda. Infructructural development in both primary and seconday schools by the World Bank. Provision of clean water in schools by Link to Progress. Construction of staff houses, latrines, classrooms and supply of school desks under NUSAF II.

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

Vote: 588 Alebtong District

Workplan 6: Education

1. Low community participation /involvement in Schools.

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

2. Encroachment and grazing of animals on School land

Because of ever growing population and reducing sizes of lands both for agriculture and settlements, there are now numerous cases of encroachment on school land by community members and grazing of animals on school compounds.

3. Inadequate schools facilities

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

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	213,531	109,826	728,725
District Unconditional Grant (Non-Wage)	4,000	2,000	
District Unconditional Grant (Wage)	86,464	49,206	123,565
Locally Raised Revenues		10,635	
Multi-Sectoral Transfers to LLGs	9,820	6,005	8,700
Other Transfers from Central Government	113,247	40,843	
Sector Conditional Grant (Non-Wage)		0	596,460
Unspent balances – Other Government Transfers		277	
Unspent balances – UnConditional Grants		860	
<i>Development Revenues</i>	1,263,232	965,311	408,777
Development Grant	403,777	403,777	403,777
Multi-Sectoral Transfers to LLGs		0	5,000
Other Transfers from Central Government	603,214	305,293	
Unspent balances – Conditional Grants	256,241	256,241	
Total Revenues	1,476,763	1,075,137	1,137,502
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	213,531	107,669	728,725
Wage	94,204	55,011	131,304
Non Wage	119,327	52,658	597,421
<i>Development Expenditure</i>	1,263,232	606,224	408,777
Domestic Development	1,263,232	606,224	408,777
Donor Development	0	0	0
Total Expenditure	1,476,763	713,893	1,137,502

2015/16 Revenue and Expenditure Performance up to March

At the end of Q3, Cumulative Revenue performance was at 73% of the annual and at 94% against the Quarter's budget estimates. The under performance of revenue receipts against the Quarter's budget estimates was mainly attributed to the under performances in OGT (Recurrent) at only 32% as Uganda Road Fund disbursements did not trickle in as estimated, District Un conditional grant Non- wage was not received at all as it was prioritized to Administration department to funding gaps from other sources. No Unspent balances were received as all that was

Vote: 588 Alebtong District

Workplan 7a: Roads and Engineering

planned was duly received by the end of Q1.

Cumulative Expenditure performance on the other hand was at 48% of the annual budget estimate and at 45% relative to the quarter's budget estimate. This under performance in expenditure was mainly due to the low absorption of Danida projects, since most these projects were on display at the end of the Quarter. District Roads Committee also did not sit as its members were preoccupied with political campaigns.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/17, the total revenues and expenditures for Roads and Engineering is projected to constitute approx. 7% of the annual budget showing a short fall 23% when compared to the current FY. This decline is mainly resulting from having no projections for Unconditional Grant (Non-Wage), Unspent balances – Conditional Grants and a decline in OGT (Sector Conditional grant Non wage) by 1% relative to the current FY. However, it has increased estimates of Unconditional Grant (Wage) and LLG (Recurrent) projections by 43% and 50% respectively; and LLGs estimates for development projects unlike in the current FY. 64% of the expenditures will be recurrent and 34% on development projects.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	8	0	8
Length in Km of Urban unpaved roads routinely maintained	16	19	15
Length in Km of Urban unpaved roads periodically maintained	10	1	25
No. of bottlenecks cleared on community Access Roads	6	6	11
Length in Km of District roads routinely maintained	108	351	344
Length in Km of District roads periodically maintained	19	10	68
Function Cost (US\$ '000)	1,391,532	682,798	1,065,002
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	85,231	31,095	72,499
Cost of Workplan (US\$ '000):	1,476,763	713,893	1,137,502

2015/16 Physical Performance up to March

6 bottlenecks cleared on Community Access Roads, 1 Km of Urban unpaved roads periodically maintained, 19 Urban unpaved roads routinely maintained, 351 Km of District roads routinely maintained and 10 Km of District roads periodically maintained, Annual Work plan 2016/17 produced and submitted to Planning Unit.

Planned Outputs for 2016/17

In the FY 2016/17 the following are plan is to maintain 774km of district roads periodically, 344km of District roads routinely, 25km of Urban unpaved roads periodically, 15 km of Urban unpaved roads routinely, clear 11 bottlenecks on CARs.

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

There sometimes special interventions by UNRA and NUSAF 2 in the Roads & Engineering sector. Maintenance of National roads by UNRA and MoWT.

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

1. Heavy rain/Elnino

Vote: 588 Alebtong District

Workplan 7a: Roads and Engineering

The country is expected to be receive very heavy volume of rain in the coming years. This is likely to negatively affect implementation as some culverts, bridges and other interventions may be washed away, blocked or damaged.

2. Inadequate road equipments

The new acquired 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 more 1 Grader, 1 tipper, water broozer and chain excavator to bush clear road sides an load 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 dates and sometimes FY in question.

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	21,458	12,849	54,563
District Unconditional Grant (Non-Wage)	4,000	0	
District Unconditional Grant (Wage)	17,328	12,849	17,328
Multi-Sectoral Transfers to LLGs	130	0	
Sector Conditional Grant (Non-Wage)	0	0	37,236
<i>Development Revenues</i>	614,608	588,394	412,093
Development Grant	522,006	522,006	257,449
District Discretionary Development Equalization Gran	52,428	26,214	
Multi-Sectoral Transfers to LLGs	15,100	15,100	154,645
Unspent balances – Conditional Grants	25,074	25,074	
Total Revenues	636,066	601,243	466,657
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	21,458	12,849	54,563
Wage	17,328	12,849	17,328
Non Wage	4,130	0	37,236
<i>Development Expenditure</i>	614,608	162,870	412,093
Domestic Development	614,608	162,870	412,093
Donor Development	0	0	0
Total Expenditure	636,066	175,719	466,657

2015/16 Revenue and Expenditure Performance up to March

By the end of Q3, revenue performance was at 95% of the annual budget estimates and at 190% of the quarter's budget estimates. Over performance in the quarter was because Conditional transfer for Rural Water was released at once both for Q3 and Q4. LLG transfers for the whole year was also released at once in Q3. However, the sector did not receive Unconditional Grant - Non Wage as it was prioritized to Service support sectors and LLGs did not allocate funds for recurrent expenditures.

Expenditure performance was at only 28% by the end of Q3 when compared to the annual budget estimate and at 76% relative to the quarter's budget estimate alone. Under performance was registered partly because 15 drilled bore holes were not yet paid fully by the end of the Quarter. Other works like borehole rehabilitation and latrine construction were

Vote: 588 Alebtong District

Workplan 7b: Water

yet on - going.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue and expenditure estimates for Water Sector is projected to constitute approx. 3% of the overall District Budget for FY 2016/2017. When Compared to estimates for the current FY, the sector will have a fall in its revenue and expenditure estimates by 27% arising from no estimates of DDEG, Unconditional Grant (Non-Wage) and LLG recurrent estimates; and a decline in Development Grant by 51%. However it will receive Sector Conditional Grant (Non-Wage) unlike in the current FY and a sharp increase in LLGs development fund estimates by over 1000%. 89% of the expenditures will be on capital investments. Of the 11% Recurrent expenditure estimates, 68% of it will be Non wage.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0981			
No. of supervision visits during and after construction	8	2	2
No. of water points tested for quality	15	0	20
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	3	4
No. of sources tested for water quality	23	35	0
% of rural water point sources functional (Shallow Wells)	0	0	00
No. of water and Sanitation promotional events undertaken	1	1	2
No. of water user committees formed.	20	22	19
No. of Water User Committee members trained	180	21	171
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	8	8	0
No. of public latrines in RGCs and public places	1	1	1
No. of springs protected	6	5	3
No. of deep boreholes drilled (hand pump, motorised)	9	9	8
No. of deep boreholes rehabilitated	20	11	8
Function Cost (US\$ '000)	636,066	160,773	466,657
Function: 0982			
No. of new connections	0	0	00
Function Cost (US\$ '000)	0	14,946	0
Cost of Workplan (US\$ '000):	636,066	175,719	466,657

2015/16 Physical Performance up to March

Salaries paid to 2 staff for 3 months, Q2 2015/16 performance report submitted to MWE, 3 coordination meeting held at District H/Qs, 1 Extension Workers coordination meeting held, 15 Boreholes drilled, 11 rehabilitated & 5 springs protected, 35 sources tested for water quality, 1 water and Sanitation promotional events undertaken, 21 Water User Committee members trained, 1 public latrine constructed in RGCs.

Planned Outputs for 2016/17

The following outputs are expected by the end of the FY; 8 boreholes drilled, 8 boreholes rehabilitated and 3 springs

Vote: 588 Alebtong District

Workplan 7b: Water

protected, 19 water user committees formed, 20 water points tested for quality, 4 quarterly performance reports produced and submitted to MoWE, 4 quarterly coordination and 2 advocacy meetings organized.

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

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 HPMA's by SNV and Link to Progress, Borehole drilling and rehabilitation by the Divine Waters, Link to Progress and Rotary Club International.

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

1. Low capacity of HPMA's

The shift of policy to use hand pump mechanics for rehabilitation may affect implementation, given that it is yet a new concept, that requires a lot of capacity buildings and the capacity of our Hand Pump Mechanics is still very low.

2. Poor maintainance of water facilities by community

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

3. Dry wells

In some parts of the District, it is very difficult to drill boreholes. This has always resulted into drilling dry wells and sometimes shifting of sites.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	89,777	58,734	65,373
District Unconditional Grant (Non-Wage)	8,170	2,039	6,514
District Unconditional Grant (Wage)	37,651	29,986	37,651
Multi-Sectoral Transfers to LLGs	24,048	10,391	14,874
Other Transfers from Central Government		1,387	
Sector Conditional Grant (Non-Wage)	19,909	14,931	6,333
<i>Development Revenues</i>	28,575	20,651	43,268
District Discretionary Development Equalization Grant	2,000	2,000	8,418
Donor Funding	12,000	5,692	
Multi-Sectoral Transfers to LLGs	14,575	12,959	34,850
Total Revenues	118,352	79,385	108,641
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	89,777	47,991	65,373
Wage	50,725	39,792	50,725
Non Wage	39,052	8,199	14,648
<i>Development Expenditure</i>	28,575	11,057	43,268
Domestic Development	16,575	7,839	43,268
Donor Development	12,000	3,218	0
Total Expenditure	118,352	59,048	108,641

Vote: 588 Alebtong District

Workplan 8: Natural Resources

2015/16 Revenue and Expenditure Performance up to March

At the end of Q3, Cumulative revenue performance was at 67% relative to the annual budget estimates while at 78% when the Quarter's receipts are compared to its estimates alone. The under performance in the Quarter's revenue receipts relative to the estimates was mainly due to the non realization of donor funds and Unconditional Grant - Non Wage. Multi-Sectoral Transfers to LLGs-recurrent also underperformed (at only 55%) as no LLG allocated funds to the sector. However, over performances were registered in LGMSD and Multi-Sectoral Transfers to LLGs-development by 100% and 47% respectively. LGMSD over performed as the Sector received all its allocation for Q3 and Q4 in the the quarter while that of multisectoral transfers was attributed to the increases allocation of funds to the sector in the Quarter in a bid to ensure that all capital projects are accomplished within the FY.

Cummulative Expenditure performance at the end of Q3 was at 50% of the annual budget estimates while the Quarter's expenditure relative to its estimate alone was at 41%. The under performance of the Quarter's actual expenditure against its estimates was majorly attributed to under performance in Donor development, Non wage and Domestic development. No donor funds were received in the Quarter hence no expenditure. expenditures at 0%, 1% and 6% respectively. Generally, there was low absorption capacity due to under staffing in the sector that affected the rate at which projects could be implemented.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue and expenditure estimates available for Natural Resources in the FY 2016/17 will constitute 1% of the estimated district budget. The department will have a fall in its revenue allocation by approx. 0.4% when compared to the current FY mainly resulting from a no estimaents of donor funds and a decline in Sector Conditional Grant (Non-Wage), Unconditional Grant (Non-Wage) and LLG Recurrent estimates by 68%, 20% and 37% respectively. However it will have a sharp increase in LLG development estimates by over 200%. 56% of the expenditures will be for recurrent activities and only 44% on capital investments.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	4	0	3
No. of Agro forestry Demonstrations	0	0	3
No. of monitoring and compliance surveys/inspections undertaken	0	0	4
No. of Water Shed Management Committees formulated	2	2	2
No. of Wetland Action Plans and regulations developed	1	1	2
Area (Ha) of Wetlands demarcated and restored	2	0	2
No. of community women and men trained in ENR monitoring	0	0	145
No. of monitoring and compliance surveys undertaken	4	3	10
Function Cost (US\$ '000)	118,352	59,048	108,641
Cost of Workplan (US\$ '000):	118,352	59,048	108,641

2015/16 Physical Performance up to March

Salaries paid to 5 staff of the department for 3 months, 100 community women and men trained in ENR, 3 monitoring and compliance surveys undertaken, 1 Wetland Action Plans and regulations developed, 2 Water Shed Management Committees formulated and 1 environmental monitoring visits conducted.

Planned Outputs for 2016/17

Vote: 588 Alebtong District

Workplan 8: Natural Resources

Distribution of Tree-seedlings to Schools/Communities, River Bank restoration in Moroto River, establishment of 3 Ha of trees and 3 agro forestry demos, 10 monitoring and compliance surveys and environmental monitoring visits conducted; 145 community women and men trained in ENR monitoring, 2 Wetland Action Plans and regulations developed and submission of reports to MoWE.

(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.

(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, the department has only a motorcycle.

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 Centes, PWDs and Forest reserves are facing serious land rangles. Eg. Apala reserve, Awalu P/S

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

<i>US\$ Thousand</i>	2015/16	2016/17
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	<i>182,967</i>	<i>123,722</i>
District Unconditional Grant (Non-Wage)	6,018	1,501
District Unconditional Grant (Wage)	83,128	61,216
Multi-Sectoral Transfers to LLGs	18,602	7,566
Other Transfers from Central Government	16,294	9,244
Sector Conditional Grant (Non-Wage)	58,925	44,195
<i>Development Revenues</i>	<i>402,545</i>	<i>208,157</i>
District Discretionary Development Equalization Gran	69,872	57,037
Donor Funding	13,500	44,092
Multi-Sectoral Transfers to LLGs	800	0
Other Transfers from Central Government	318,373	107,028
Transitional Development Grant		0

Vote: 588 Alebtong District

Workplan 9: Community Based Services

Total Revenues	585,512	331,880	507,705
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>182,967</i>	<i>105,542</i>	<i>177,130</i>
Wage	83,128	61,216	83,128
Non Wage	99,839	44,326	94,003
<i>Development Expenditure</i>	<i>402,545</i>	<i>208,157</i>	<i>330,575</i>
Domestic Development	389,045	164,065	317,075
Donor Development	13,500	44,092	13,500
Total Expenditure	585,512	313,700	507,705

2015/16 Revenue and Expenditure Performance up to March

Cummulative revenue performance at the end of Q3 was at 57% relative to the Department's annual budget estimate while the Quarter's revenue performance relative to its estimates alone was 41%. This overall under performance in the Quarter (below 100%) was mainly due to the non receipt of Un conditional grant Non wage as funds were prioritized to other sectors at the expense of planned projects in the department and donor funds as no funds were received from Unicef as anticipated, non receipt of OGT-Development component as MGLSD did not send YLF for projects in the quarter and non allocation of development funds to the sector by LLGs. Also Underperformances were registered in Multi-Sectoral Transfers to LLGs and OGT Recurrent at 39% and 35% respectively. However, despite of this poor overall performance, over performance was registered in LGMSD by 27% as the department received over and above its Quarter's estimates so as to adequately fund the CDD groups.. All Grants to Functional Adult Literacy, Community Devt Assistants-non wage, Women Youth and Disability, and Special Grant for PWDs were received as planned.

Cummulative Expenditure performance for the department at the end of Q3 remained low at 54% when compared to the annual budget estimates and at 47% against the Quarter's estimate alone. This under performance was partly attributed to the under performance in domestic development expenditure at 38%, resulting from low development revenue receipts and hence low expenditure. No Donor expenditure was met as there were also no receipt of funds from Unicef in the Quarter.

Much of the balance on account is meant for supporting Youth Council with income for IGS.

Department Revenue and Expenditure Allocations Plans for 2016/17

In FY 2016/17, revenue and expenditure estimates in Community Based Services will stand at 3% of the overall District budget estimate. The dept will have a decline in its revenue by approx. 13% when compared to the current FY due to a fall in estimates of Unconditional Grant (Non-Wage), DDEG, Overall OGT and Sector Conditional Grant (Non-Wage) by 24%, 35%, 27% and 3% respectively. However, it will have a new source of Transitional Development Grant and a sharp increase in estimates of development funds allocated by LLGs by over 2000%. 65% of the expenditure estimates will be on capital development projects and 35% on recurrent activities. Out of the Recurrent expenditures, Non wage will constitute 53% and Wage 47%.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1081 Community Mobilisation and Empowerment

Vote: 588 Alebtong District

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Active Community Development Workers	11	11	9
No. FAL Learners Trained	3360	4068	3360
No. of children cases (Juveniles) handled and settled	20	12	0
No. of Youth councils supported	1	1	1
No. of women councils supported	1	1	1
Function Cost (US\$ '000)	585,512	313,700	507,705
Cost of Workplan (US\$ '000):	585,512	313,700	507,705

2015/16 Physical Performance up to March

Q2 Performance report produced and submitted to MoGLSD, 4068 Learners Trained in the 9 LLGs, 12 children cases (Juveniles) handled and settled, 1 Youth and 1 women council supported with income for IGA, 7 CDD groups supported with income for IGA from 7 LLGs, 90 FAL instructors supported with incentives, 1 DVOCC meeting held.

Planned Outputs for 2016/17

By the end of 2016/17, the sector will support 1 women council, 1 youth council, 45 PWD groups with income generating activities. Mobilize and train over 40 youth groups in entrepreneurship skills, 6 National and international days celebrated, Gender awareness campaigns conducted. 4 District Disability council, 4 women council and 4 Youth council meetings held and 3360 FAL learners trained.

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

Psychosocial and economic support to OVCs by UNICEF, AVSI, Plan Uganda, Action for Children and Concerned Parents Association (CPA), VEDCO. Economic support to community groups by NUSAF II. Domestic violence campaigns and juvenile delinquency & livelihood projects by Concerned Parents Association (CPA) .

(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 CDD, YLP, 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 yet its planned for. This defeats the purpose of implementing affected projects.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			

Vote: 588 Alebtong District

Workplan 10: Planning

<i>Recurrent Revenues</i>	84,726	43,032	94,703
District Unconditional Grant (Non-Wage)	34,084	17,570	34,314
District Unconditional Grant (Wage)	43,169	22,482	43,169
Locally Raised Revenues	4,600	1,200	16,000
Multi-Sectoral Transfers to LLGs	500	0	1,220
Support Services Conditional Grant (Non-Wage)	2,373	1,779	
<i>Development Revenues</i>	75,897	10,503	66,264
District Discretionary Development Equalization Grant	18,812	10,503	9,621
Donor Funding	56,643	0	56,643
Multi-Sectoral Transfers to LLGs	442	0	
Total Revenues	160,622	53,534	160,966

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	84,726	39,526	94,703
Wage	43,169	22,482	43,169
Non Wage	41,557	17,044	51,534
<i>Development Expenditure</i>	75,897	9,846	66,264
Domestic Development	19,254	9,846	9,621
Donor Development	56,643	0	56,643
Total Expenditure	160,622	49,372	160,966

2015/16 Revenue and Expenditure Performance up to March

Cummulative revenue performance at the end of Q3 was at 31% relative to the annual budget estimates while the Quarter's revenue performance against it's estimates was at 27% . This under performance was mainly because the department did not receive donor funds from Partners, no receipts of LGMSD as it was prioritized to other departments and non allocation of funds to the sector by LLGs relative to the estimates. Also Unconditional Grant - Wage under performed as one staff's appointment was recindled. Depite this overall under performance in revenue reciepts, the Unit received all its PAF allocation and registered an over performance in LR by 4% as it received more the the quarter's estimates.

At the end of the Quarter, expenditure performance was at 31% of the approved annual estimate and at 27% when compared to the quarter's budget estimate alone. This overall under performance in expenditure relative to the Quarter's expenditure estimates was mainly due to under performances in donor funds since it was also not received hence no expenditure and low wage utilization. All the expenditures were on recurrent activities with Wage constituting 63% of the overall recurrent expenditure.

Department Revenue and Expenditure Allocations Plans for 2016/17

The expected revenue and expenditure estimates for Planning will increase slightly by about 0.2% when compared to the current FY estimates mainly because of increases in estimates of LLR, LLG recurrent estimates and Un conditional grant non-wages by 248%, 144% and 0.7% respectively. However, the department will have no reciepts of Support Services Conditional Grant (Non-Wage); and a fall in estimates of DDEG and Unconditional Grant (Non-Wage) by approx. 48.9% and 14% respectively. Much of the sectors budget is for recurrent expenditure. The sectors budget will constitute 1% of the overall FY's budget estimate.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1383

Vote: 588 Alebtong District

Workplan 10: Planning

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of qualified staff in the Unit	4	4	4
No of Minutes of TPC meetings	12	9	12
Function Cost (US\$ '000)	160,622	49,372	160,966
Cost of Workplan (US\$ '000):	160,622	49,372	160,966

2015/16 Physical Performance up to March

9 Minutes of TPC meetings with resolutions produced, 5 Main council meetings held by the end of Q3, 2016/2017 Workplan and Budget produced and approved,

Planned Outputs for 2016/17

Salaries paid to 4 staffs for 12 months, 12 TPC meetings held, Budget 2017/2018 approved by 30th May 2017, draft budget for 2017/18 laid before council by 15/03/2017, Annual Work plans 2017/18 Integrated, project implementations monitored, 9 LLGs and 11 Departments internally assessed, 4 Quarterly budget performance reports submitted to line ministries, Capacity of HoDs built on Reporting and Budgeting using PBB Tool.

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

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 Plan Uganda. Logistical Support by NPA and UNDP.

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

1. Inadequate office accomodation

The sector currently has one office room housing 4 staff. This makes the working enviroment un condusive due to congestion

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

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

3. Inadequate capacity to Plan at both HLG and LLG.

Staff at both HLG and LLG have inadequate capacity to plan, budget and report on their budget performance. This has equally affected the capacity of planning unit to achieve planned outputs in time.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	48,630	29,302	45,730
District Unconditional Grant (Non-Wage)	15,303	12,105	16,316
District Unconditional Grant (Wage)	15,787	16,012	20,914
Locally Raised Revenues	3,000	0	8,500
Multi-Sectoral Transfers to LLGs	12,958	0	

Vote: 588 Alebtong District

Workplan 11: Internal Audit

Support Services Conditional Grant (Non-Wage)	1,582	1,185	
Development Revenues	4,000	3,343	6,000
District Discretionary Development Equalization Grant	4,000	3,343	6,000
Total Revenues	52,630	32,645	51,731
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	48,630	29,302	45,730
Wage	22,745	16,012	20,914
Non Wage	25,885	13,290	24,816
Development Expenditure	4,000	3,343	6,000
Domestic Development	4,000	3,343	6,000
Donor Development	0	0	0
Total Expenditure	52,630	32,645	51,731

2015/16 Revenue and Expenditure Performance up to March

At the end of Q3, Cumulative Revenue performance was at 62% of the approved department's annual budget estimates while the Quarter's revenue performance relative to its budget estimate was 74%. This under performance of revenue in the Quarter relative to its estimates was basically due to non disbursement of LR to the sector, non allocation of funds to the sector by LLGs and under performance in Unconditional Grant - Non Wage. Unconditional Grant - Non Wage under performed at only 68% because much of the funds were prioritized to Finance and Administration Departments. All PAF funds were received by the sector and over performance were registered in Unconditional Grant - Wage and LGMSD by 41% and 13% respectively. Unconditional Grant - Wage appeared to have overperformed simply because it was under estimated during planning while LGMSD because the disbursements over and above the quarter's plan were made.

Cumulative Expenditure performance at the end of Q2 was at 62% of the annual budget estimates while at 74% when the Quarters expenditure is compared to its estimates. Recurrent expenditures performed at 70% while Development at 113%. All funds that were received by the sector were expended and no balance was left on account.

Department Revenue and Expenditure Allocations Plans for 2016/17

Internal Audit will have a short fall in its overall revenue estimates by approximately 2% when compared to the current FY mainly arising from non allocation of revenues to the sector by LLGs and no estimates of Support Services Conditional Grant (Non-Wage). However, it has increase in estimates of Locally Raised Revenues, Unconditional Grant (Non-Wage), DDEG and Unconditional Grant (Wage) by 183%, 7%, 50% and 32% respectively. Wage appeared to have over performed just because it was under estimated in the current FY. The sectors expenditure will constitute approximately 0.3% of the overall annual budget Expenditures and 88% of it will be on recurrent activities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1482 Internal Audit Services			
No. of Internal Department Audits	4	3	4
Date of submitting Quaterly Internal Audit Reports	15/10/2015	15/04/2016	15/10/2016
Function Cost (US\$ '000)	52,630	32,645	51,730
Cost of Workplan (US\$ '000):	52,630	32,645	51,730

2015/16 Physical Performance up to March

Internal Audit carried out for all Departments at the District Headquarters and of LGMSD projects, 1 Audit report

Vote: 588 Alebtong District

Workplan 11: Internal Audit

produced and submitted to council, Supplies of Goods, Services and Works verified and witnessed , Books of Accounts for 10 government Health units audited, Salaries paid to 3 Audit staff for 3 months. Cummulatively, 3 Internal Department Audits conducted

Planned Outputs for 2016/17

Monthly salary paid to 3 staff in Internal Audit both, 4 Quarterly audits covering all the 9 departments, 9 LLGs, 4 H/Cs and Audits 75 primary schools conducted and reports submitted to Council. All Supplies, services and works implemented directly by the District verified

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

The media, the IGG, Police and Lira NGO Forum are helping to sensitize the community on their rights to demand for effective service delivery through accountability and transparency.

(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 sits in production offices. 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.