

Vote: 565 Amuria 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

Amuria District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	513,476	395,724	554,547
2a. Discretionary Government Transfers	3,262,792	1,874,425	4,239,572
2b. Conditional Government Transfers	14,649,733	11,192,587	16,381,110
2c. Other Government Transfers	784,494	806,785	34,000
3. Local Development Grant		1,024,649	0
4. Donor Funding	12,000	178,614	0
Total Revenues	19,222,495	15,472,784	21,209,228

Planned Revenues for 2016/17

The revenues of the district comprise of Central government transfers and locally raised revenues. Local revenues make up about 2.6% of the budgeted revenues while government transfers Account for 97.4% of the total budget. There is no donor that has expressed commitment to fund the district in the FY 2016/17 so far. Discretionary transfers form 19.75% of budget while conditional and other government transfers represent about 77.7% and 1 % of the budget respectively.

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,732,751	858,497	2,120,589
2 Finance	423,387	255,388	512,040
3 Statutory Bodies	593,825	348,110	564,162
4 Production and Marketing	442,052	176,871	1,469,323
5 Health	3,111,968	2,125,382	2,930,048
6 Education	10,178,812	7,071,445	11,016,115
7a Roads and Engineering	1,405,017	733,730	1,475,872
7b Water	570,979	117,729	433,873
8 Natural Resources	154,572	84,299	157,368
9 Community Based Services	361,187	318,622	301,221
10 Planning	148,964	79,560	137,624
11 Internal Audit	98,980	52,749	90,993
Grand Total	19,222,495	12,222,383	21,209,228
Wage Rec't:	10,232,113	7,679,782	12,200,728
Non Wage Rec't:	3,619,053	2,543,400	5,043,753
Domestic Dev't	5,359,329	1,842,273	3,964,748
Donor Dev't	12,000	156,927	0

Planned Expenditures for 2016/17

Development expenditure will amount to 18.5%, nonwage recurrent 24.2% and wage recurrent 57.3% in 2016/17. The bulk of the spending will be in education & health services of 52.2% and 13.9% respectively. Roads will spend 6.8% and the rest of the 8 sectors spending 27.1%.

Much of spending in the social services sectors will be on wages for teachers and medical workers. Shifts in allocations

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Executive Summary

are due to enhanced allocation of District discretionary development equalization grant to local governmen

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	513,476	391,124	554,547
Land Fees	125,961	23,859	84,590
Registration (e.g. Births, Deaths, Marriages, etc.) Fees		7,945	10,374
Park Fees		0	10,365
Other licences	97,343	2,122	11,196
Other Fees and Charges		7,886	45,288
Market/Gate Charges		0	217,179
Registration of NGOs/CBOs	6,726	3,064	
Local Service Tax	48,921	67,962	98,272
Miscellaneous		45,656	
Group registration		0	14,568
Business licences		0	22,714
Application Fees		0	32,000
Advertisements/Billboards		0	8,000
sale of Bid documents	37,350	8,508	
Loan application fees	1,000	940	
Locally Raised Revenues	9,893	12,531	
Unspent balances – Locally Raised Revenues		14,755	
market Charges	130,184	179,545	
Trading Licences	56,098	16,351	
2a. Discretionary Government Transfers	3,262,792	2,800,017	4,239,572
District Unconditional Grant (Non-Wage)	862,500	738,822	792,896
Urban Unconditional Grant (Non-Wage)	53,601	38,742	47,011
District Unconditional Grant (Wage)	1,003,886	845,558	1,185,374
District Discretionary Development Equalization Grant	1,142,591	1,113,105	2,046,900
Urban Unconditional Grant (Wage)	186,080	53,188	144,328
Urban Discretionary Development Equalization Grant	14,135	10,601	23,064
2b. Conditional Government Transfers	14,649,733	11,192,587	16,381,110
Development Grant	2,667,877	2,693,007	1,162,177
Sector Conditional Grant (Wage)	8,931,236	6,832,643	10,871,026
Support Services Conditional Grant (Non-Wage)	267,533	141,480	
Transitional Development Grant	406,368	0	678,758
Pension for Local Governments	110,912	0	271,229
Gratuity for Local Governments		0	298,557
General Public Service Pension Arrears (Budgeting)		0	131,335
Sector Conditional Grant (Non-Wage)	2,265,807	1,525,457	2,968,028
2c. Other Government Transfers	784,494	803,322	34,000
Other Transfers from Central Government	133,085	11,816	
MOGLSD		0	24,000
Other Transfers from Central Government (GBV)		21,590	
Other Transfers from Central Government (OPM)		52,380	
Unspent balances – Conditional Grants		4,988	
UNEB		9,994	10,000

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A. Revenue Performance and Plans

Other Transfers from Central Government(MOH)		141,806	
Other Transfers from Central Government (Sanitation)		168,020	
Other Transfers from Central Government (Road)	651,409	392,729	
4. Donor Funding	12,000	142,290	
WaterAid	12,000	0	
Donor Funding		118,017	
FAO		9,969	
Unspent balances -conditional Grants		11,824	
Unspent balances - donor		2,480	
Total Revenues	19,222,495	15,329,339	21,209,228

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The local government plans to raise more amount of locally collected revenue estimated for collection in FY2016/17 than that of 2015/2016 by about 41.071million.. It's hoped that much of the revenue will come from the three sources of market/gate charges, land fees and local service tax that together make up 72.1% of the annual estimate for 2016/17. The other portion of 27.9% will come from other sources such as licensing, and other charges. The revenue enhancement plan is being implemented.

(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 comprise of wages and nonwages. Wages form 74% to pay teachers & healthworkers. 9% is the development component.

(iii) Donor Funding

At this stage of final workplan preparation there was no indication and commitment received from any donor of direct support to the district local government in the FY 2016/17. This has always been the case but along the way as the financial year begins or is running a donor comes up with some support towards certain activities.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,157,544	1,078,076	1,567,724
District Unconditional Grant (Non-Wage)	506,239	456,256	110,666
District Unconditional Grant (Wage)	273,459	319,492	418,555
General Public Service Pension Arrears (Budgeting)		0	131,335
Gratuity for Local Governments		0	298,557
Locally Raised Revenues	34,859	96,217	30,934
Multi-Sectoral Transfers to LLGs	322,999	172,760	306,449
Pension for Local Governments		0	271,229
Support Services Conditional Grant (Non-Wage)	19,988	33,352	
<i>Development Revenues</i>	575,207	584,613	552,865
District Discretionary Development Equalization Grant	527,535	541,405	211,936
Locally Raised Revenues	890	0	
Multi-Sectoral Transfers to LLGs	46,782	43,208	140,929
Transitional Development Grant		0	200,000
Total Revenues	1,732,751	1,662,690	2,120,589
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	717,613	656,286	1,567,724
Wage	411,683	328,068	499,312
Non Wage	305,930	328,218	1,068,412
<i>Development Expenditure</i>	1,015,138	202,211	552,865
Domestic Development	1,015,138	202,211	552,865
Donor Development	0	0	0
Total Expenditure	1,732,751	858,497	2,120,589

2015/16 Revenue and Expenditure Performance up to March

The department received UGX 678,296,000 during the quarter and spent UGX 400,013,000 ie 92%. PAF Monitoring performed at 222 percent because other Monitoring grants of PRDP and payroll managed were merged in the release. Local revenues also over performed at 233% due to overwhelming administrative functions within the sector that necessitated budget desk to allocate more funds e.g processing of payment of salaries, pensions and gratuity that required regular consultations with line ministries over this quarter. High wage performance was due to discrepancies of salary structures.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department projects to receive UGX 2,120,589. This Amount is broken down into development and recurrent respectively .74% of the budget is devoted to recurrent expenditure covering salaries and program monitoring and administration while 26 % is development expenditure in which the department has planned to Construction of Council Chambers(Pillars for the first floor), Other key investments of the department relate to strengthening program administration & coordination, Capacity building & improvement of both pensioners and staff welfare through payroll administration.

(ii) Summary of Past and Planned Workplan Outputs

Function Indicator	2015/16		2016/17
	Approved Budget	Expenditure and	Approved Budget

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Workplan 1a: Administration

	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381			
%age of LG establish posts filled			20
No. (and type) of capacity building sessions undertaken	12	3	55
Availability and implementation of LG capacity building policy and plan	yes	yes	Yes
No. of monitoring visits conducted	4	3	8
No. of monitoring reports generated		3	4
No. of computers, printers and sets of office furniture purchased	0	0	4
No. of existing administrative buildings rehabilitated		0	00
No. of solar panels purchased and installed		0	00
Function Cost (UShs '000)	1,732,751	858,497	2,120,589
Cost of Workplan (UShs '000):	1,732,751	858,497	2,120,589

2015/16 Physical Performance up to March

The Department paid salaries for 87 staff during the quarter and conducted reporting to line Ministries and Monitoring of Program implementation. Staff were facilitated for career development courses under the district capacity building grant.

Planned Outputs for 2016/17

Key out puts of the department include Construction of the 4th Phase of the district council Chambers(First Floor Pillars), .To enhance administrative Efficiency the Department shall purchase 4 Laptops. 99% of staff and Pensioners shall be paid by 28th of every months 99 of employees shall be appraised annually , quarterly Monitoring and supervision reports produced;coordination meetings held, Under staff development number of Council employees shall be trained , training sessions held; errant staff disciplined and New District Councilors and LLG Councilors inducted and equipped with basic legal reference Books.

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

Project Monitoring and supervision by NGOs and barazas held by Office of the Prime Minister and line ministries from time to time. Local NGOs and community based groups of local citizens supported by Uganda Debt Network, Public Affairs Centre and Teso Anti-corruption Coalition are engaged in monitoring service delivery in the district.

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

1. Accountability and reporting.

Some departments delay to account for resources advanced to them hence impacting on program implementation and reporting.

2. Low Local Revenue.

Low capacity of the local governments to finance its activities due to low levels of local revenue collection and narrow revenue base.

3. Human resource challenges.

Human resource challenges which range from limited staffing which renders service delivery very difficult, high staff turnover due to limited motivation

Workplan 2: Finance

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Workplan 2: Finance

(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>	400,793	258,406	459,587
District Unconditional Grant (Non-Wage)	44,205	24,581	95,501
District Unconditional Grant (Wage)	132,235	85,333	148,155
Locally Raised Revenues	23,240	37,801	29,001
Multi-Sectoral Transfers to LLGs	183,135	103,334	186,930
Support Services Conditional Grant (Non-Wage)	17,978	7,358	
<i>Development Revenues</i>	22,595	19,030	52,453
District Unconditional Grant (Non-Wage)		0	28,850
Multi-Sectoral Transfers to LLGs	22,595	19,030	23,604
Total Revenues	423,387	277,436	512,040
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	400,793	246,530	459,587
Wage	149,658	95,841	171,497
Non Wage	251,135	150,689	288,090
<i>Development Expenditure</i>	22,595	8,859	52,453
Domestic Development	22,595	8,859	52,453
Donor Development	0	0	0
Total Expenditure	423,387	255,388	512,040

2015/16 Revenue and Expenditure Performance up to March

The Department received total revenue of UGX 83,,520,000/= representing 79% of the Quartely Budget for both higher and lower local governments. The Revenue sources that underperformed were; PAF monitoring amounting to 2,453,000 representing 55% of the expected quartely budget and Multi-sectoral transfers to LLGs of 23,915,000 representing 52% of the expected Quartely budget. These under performamnce arose because the budget desk had other obligations to meet in the depts of admn. and Statutory bodies. And the cummulative revenue out-turn for the department stood at 66%% which was far below the expected out-turn of 75% due to above reasons.

The Expenditure for the department in Quarter three amounted to s UGX 72,730,000 representing 69%. Wages performed at 82% due to the structural adjustments in salaries while development and recurrent expenditures stood at less than 75% due to cuts in allocations by budget desk because of other preesing needs.

Department Revenue and Expenditure Allocations Plans for 2016/17

The major sources being locally raised revenue, unconditional grant for wages and non wage. The sub counties have allocations of development funds (DDEG) amounting to 3% of the annual while recurrent sources account for 97%. Of the recurrent revenues wages make up 33% while the nowage component is 67%.

(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: 1481 Financial Management and Accountability(LG)

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Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	30/9/2015	30/8/2016	30/08/2016
Value of LG service tax collection	48000000	48000000	64000000
Value of Other Local Revenue Collections	49211226	343420275	554547000
Date of Approval of the Annual Workplan to the Council	30/05/2015	30/5/2016	30/05/2017
Date for presenting draft Budget and Annual workplan to the Council	20/03/2015	15/4/2016	
Date for submitting annual LG final accounts to Auditor General	30/9/2015	30/8/2016	30/08/2016
Function Cost (US\$ '000)	423,387	255,388	512,040
Cost of Workplan (US\$ '000):	423,387	255,388	512,040

2015/16 Physical Performance up to March

The Department Monitored projects funded under PAF monitoring, mobilised revenue, prepared and submitted Revenue and Expenditure performance reports to MoFPED.

Planned Outputs for 2016/17

The key outputs are: To produce 10 mandatory financial reports as per timelines in the regulations; To mobilise and collect revenues to fund the local government development plan; and ensure that the budgets and work plans are prepared and laid before council in time for approval; and to ensure resources are accounted for by preparing final accounts. Equally the department intends to furnish the with furniture.

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

Occasionally some short trainings in form of workshops are held by the line ministries. Some inspection in sub counties is also undertaken by line ministries where mentoring and monitoring is undertaken in financial management matters.

(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 Governments have to share one accounts staff. This hinders timely and effective implementation of planned activities and preparation 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

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget

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Workplan 3: Statutory Bodies

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	482,332	346,822	530,862
District Unconditional Grant (Non-Wage)	47,363	57,397	208,270
District Unconditional Grant (Wage)	150,883	119,664	155,508
Locally Raised Revenues	26,560	38,250	58,334
Multi-Sectoral Transfers to LLGs	69,334	49,537	108,750
Support Services Conditional Grant (Non-Wage)	188,192	81,974	
<i>Development Revenues</i>	581	2,845	33,300
District Unconditional Grant (Non-Wage)		0	25,000
Multi-Sectoral Transfers to LLGs	581	2,845	8,300
Total Revenues	482,913	349,667	564,162

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	593,244	346,765	530,862
Wage	261,795	110,664	155,508
Non Wage	331,449	236,101	375,354
<i>Development Expenditure</i>	581	1,345	33,300
Domestic Development	581	1,345	33,300
Donor Development	0	0	0
Total Expenditure	593,825	348,110	564,162

2015/16 Revenue and Expenditure Performance up to March

The sector received total revenues amounting to UGX 109,646,000/=(74%) in the quarter for both higher local government and lower local governments. The overall Expenditure performance for the quarter was 107,993,000 (89%), wage expenditure totaled 39,888,000/=(106%) and the non wage of 68,105,000/=(82%), the sources which underperformed greatly were conditional transfer for councilor's Allowances and Ex-gratia Allowances 12,450,000/=(38%) because Ex-gratia Allowance for L.C1 and LC11 is received at the end of the financial year. While salary and gratuity Grant stood at 35,388,000/=(112%) and locally raised revenues at 10,412,000 (157%) because more funds were allocated for the Council operations and there was an improvement on the revenue collections and allocation to the department respectively. The sector had mostly recurrent revenue sources forming its budget of 74% only. In relation to the annual approved budget for the department is concerned, Statutory Bodies has now received 349,667,000 (59%) against its annual budget of 593,825,000.

In expenditure performance the department spent UGX 107,993,000 (89%) quarter's budget. Wages performed at 106% due to structural adjustments in salaries and more local revenue was allocated to meet extra council obligations. In relation to the department's annual budget, the total cumulative expenditure of the department amounted to 348,110,000 (59%).

Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenues and total expenditure allocations for the FY 2016/17 are largely from recurrent sources amounting to 564,162,000/=. These are unconditional grant and local revenue all for non wage activities accounting for 66.5% and wages give a 27.5% expenditure while 5.9% accounts for domestic development. The multisectoral transfers to LLGs have provided some GoU development funds (5.9% of the annual budget) to the sector for capital investments in equipment.

(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

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Workplan 3: Statutory Bodies

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of land applications (registration, renewal, lease extensions) cleared	100	76	140
No. of Land board meetings	10	6	04
No. of Auditor Generals queries reviewed per LG	40	11	10
No. of LG PAC reports discussed by Council	20	00	4
Function Cost (US\$ '000)	593,825	348,110	564,162
Cost of Workplan (US\$ '000):	593,825	348,110	564,162

2015/16 Physical Performance up to March

In the Quarter, 02 council meeting was held, 3 District Executive Committee meetings held, political monitoring of both the Executive and Standing committees was done and reports were prepared for committee's discussion. The Land Board prepared and submitted to the ministry 1 quarterly report, the Contracts Committee held 15 committee meetings and submitted a quarterly report to PPDA.. The DSC held no meeting and 4 Auditor general's reports and 01 internal reports reviewed by the District public accounts committee. The DPAC reviewed 6 queries of OAG which they received.

Planned Outputs for 2016/17

Minutes of 6 Council meetings, 12 executive committee meetings, 16 standing committee meetings produced. Monitoring reports [4 for executive oversight and 12 for standing committees] produced. Minutes of 8 meetings of District Public Accounts committee, 12 meetings of District Service Commission, 8 Lands Board meetings and 12 Contracts Committee meetings produced. Emoluments of political leaders for 12 months paid.

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

Capacity building workshops/trainings from Central Government and NGOs like ACODE

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

1. conflicts within the politicians and within the technical staff

The issue of political parties have caused conflict, the political temperatures towards the elections periods of 2016 and generally overlapping of roles when implementing programmes and the less allocated money to departments draw problems.

2. conflict of interest

Conflict of interest in doing bussiness, recriutment influence peddling perhaps with poor academic backgrounds, ownership of district property forcefully, theft of district property and solicitation of monies in wrongful manner is a common vice.

3. Varying levels of education among councilors in different levels.

The big Council and varying levels of education of councillors posing difficulty comprehending policies and procedures quickly and which causes delays in implementation of programmes.

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16	2016/17
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Vote: 565 Amuria District

Workplan 4: Production and Marketing

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	433,003	181,273	573,490
District Unconditional Grant (Non-Wage)	12,630	6,880	
District Unconditional Grant (Wage)	119,017	80,683	108,670
Locally Raised Revenues	6,640	0	7,733
Multi-Sectoral Transfers to LLGs	12,754	4,227	20,636
Sector Conditional Grant (Non-Wage)	91,388	68,541	51,908
Sector Conditional Grant (Wage)	190,573	20,942	384,542
<i>Development Revenues</i>	9,050	35,500	895,833
Development Grant	0	25,131	49,730
District Discretionary Development Equalization Grant		0	93,000
Donor Funding		9,969	
Multi-Sectoral Transfers to LLGs	9,050	400	753,104
Total Revenues	442,052	216,772	1,469,323
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	382,739	148,701	573,490
Wage	309,591	93,259	500,448
Non Wage	73,149	55,442	73,041
<i>Development Expenditure</i>	59,313	28,171	895,833
Domestic Development	59,313	23,198	895,833
Donor Development	0	4,973	0
Total Expenditure	442,052	176,871	1,469,323

2015/16 Revenue and Expenditure Performance up to March

The sector received total revenues amounting to 65,300,000/= in the quarter for both higher and lower local governments. The overall revenue performance for the quarter was 59%. Specifically the sources which underperformed were: wages for conditional grants agric. Extension at 15%, this was due to none recruitment of sub county extension workers, and unconditional grants non wage at 64% this was due to low revenue realised. The sector received both Development and Recurrent revenue sources. In relation to the annual approved budget for the sector, it has received 216,552,000/= against the overall budget of 442,052,000/= (49%).

In the expenditure performance, the department spent 53,999,000/= (49%) of the quarter's budget. Much of the spending was on wages, allowances, and non wage expenditure. In relation to the sector's annual budget, the total expenditure of the department amounted to 49%. By the end of the quarter, there was a balance of UGX 39,901,000/= which is 9%..

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive an increased allocation of funds in the year due to increased allocation by LLG of discretionary development funds. Overall 78% of the budget is recurrent and 22% is for development. The wage component of the recurrent funding is 69% and is mainly made of the conditional grant for wages. The district plans to establish a fish fry centre in the district using GoU development funds .

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0181 Agricultural Extension Services			
Function Cost (US\$ '000)	1,100	0	0

Vote: 565 Amuria District

Workplan 4: Production and Marketing

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0182 District Production Services			
No. of Plant marketing facilities constructed	1	0	0
No. of livestock vaccinated	120000	20023	52000
No. of livestock by type undertaken in the slaughter slabs	144000	14940	7752
No. of fish ponds constructed and maintained	4	3	03
No. of fish ponds stocked	12	17	
Quantity of fish harvested	40000	25000	
No. of parishes receiving anti-vermin services	8	0	
No of slaughter slabs constructed	1	0	3
Function Cost (US\$ '000)	429,452	168,812	1,436,959
Function: 0183 District Commercial Services			
No. of producers or producer groups linked to market internationally through UEPB	15	1	10
No. of market information reports disseminated	12	9	12
No of cooperative groups supervised	20	15	20
No. of cooperative groups mobilised for registration	12	9	8
No. of cooperatives assisted in registration	12	9	8
No. of tourism promotion activities mainstreamed in district development plans	0	0	1
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	0	0	2
No. and name of new tourism sites identified	0	0	1
No. of opportunities identified for industrial development	10	0	4
No. of producer groups identified for collective value addition support	20	0	4
No. of value addition facilities in the district	1	0	4
A report on the nature of value addition support existing and needed	Yes	No	Yes
No. of Tourism Action Plans and regulations developed	0	0	1
No of awareness radio shows participated in	20	12	8
No. of trade sensitisation meetings organised at the district/Municipal Council	16	7	12
No of businesses inspected for compliance to the law	400	166	4000
No of businesses issued with trade licenses	2000	1513	6000
No of awareness radio shows participated in	12	5	12
No of businesses assisted in business registration process	100	45	20
No. of enterprises linked to UNBS for product quality and standards	10	5	4
Function Cost (US\$ '000)	11,500	8,059	32,364
Cost of Workplan (US\$ '000):	442,052	176,871	1,469,323

2015/16 Physical Performance up to March

Supervision and monitoring of sub county activities were carried out by all the sectors including production office. Inspection of businesses for compliance and enforcement of fisheries regulation was carried out. Disease and pest

Vote: 565 Amuria District

Workplan 4: Production and Marketing

survelinace for both crop and livestock was conducted in the sub counties. Vaccination of livestock against CBPP and rabies was carried out. Support to Operation Wealth Creation on selection and preparation of beneficiaries for inputs receipt was done. Varification / inspection of technologies procured by NAADS and delivered to the district through OWC was also done.

The department also achieved the following; vaccinated 20,023 livestock with 14,940 undertaken in the slaughter slabs in the ten sub counties of Obalanga, Ogoi, Akeriau, Orungo, Morungatuny, Kuju, Acowa, Wera, Amuria T/c and Kapelebyong; 17 fish ponds stocked with 29,652 fingerlings; 25,000 mature fish harvested; 12 awareness radio talk shows on trade dev & promotion participated in; 5 awareness radio talk shows on enterprise dev services participated in; inspected 166 businesses for compliance; licenced 1,513 businesses, assisted 45 businesses to register; 9 monthly reports produced on dissemination of market information; supervised 15 cooperatives, mobilized 9 cooperative groups for registration and assisted 9 to register with the registrar of cooperatives; 5 enterprises linked to UNBS for product quality and standards & 7 trade sensitization meetings conducted.

Planned Outputs for 2016/17

Establishment of a fish fry breeding centre, vaccination of 52,000 livestock, crop, livestock diseases and pests surveillance and control, fisheries enforcement and regulation, crop, veterinary and fisheries quality assurance, routine supervision and backstopping, operationalising artificial insemination services, conducting plant clinics, conducting staff planning and review meetings.

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

Restocking activities, farmer trainings and advisory, post harvest trainings and handling. Establishment of demonstrations for oil crops. Integrating gender based violence into production activities are undertaken by NGOs and Government. Construction of valley dams and tanks and bore holes, Training on disaster risk reduction and adaptation to climate change. Demonstration and technologies upscaling at the sub counties.

(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 to inadequacy of staff.

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.

3. limited funding

The department priorities are not all funded due limited resource envelope yet occurrence of emergencies of disease outbreak and extent cannot be limited to available resources.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16 Approved Budget	2015/16 Outturn by end March	2016/17 Approved Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	2,313,859	1,770,106	2,537,364
District Unconditional Grant (Non-Wage)	12,630	9,877	
Locally Raised Revenues	6,450	1,000	7,733
Multi-Sectoral Transfers to LLGs	17,393	20,526	17,996

Vote: 565 Amuria District

Workplan 5: Health

Other Transfers from Central Government	133,085	151,931	
Sector Conditional Grant (Non-Wage)	262,341	196,755	262,341
Sector Conditional Grant (Wage)	1,881,960	1,385,029	2,249,294
Unspent balances – Other Government Transfers		4,988	
Development Revenues	798,109	717,083	392,684
Development Grant	359,023	359,023	0
District Discretionary Development Equalization Grant		0	327,570
Donor Funding		150,598	
Multi-Sectoral Transfers to LLGs	32,718	39,442	33,271
Other Transfers from Central Government		168,020	
Transitional Development Grant	406,368	0	31,843
Total Revenues	3,111,968	2,487,189	2,930,048

B: Breakdown of Workplan Expenditures:

Recurrent Expenditure	2,313,859	1,769,690	2,537,364
Wage	1,881,960	1,384,929	2,249,294
Non Wage	431,898	384,761	288,070
Development Expenditure	798,109	355,692	392,684
Domestic Development	795,309	203,737	392,684
Donor Development	2,800	151,955	0
Total Expenditure	3,111,968	2,125,382	2,930,048

2015/16 Revenue and Expenditure Performance up to March

*The department received revenues amounting to of UGX 883,773,000/= in the quarter. The overall revenue performance for the quarter was 114% of the planned. All revenue sources performed very well especially recurrent transfers from central government at 300% in which the District accessed revenue for mass polio campaign initially not budgeted for and PHC Development funds that were all received. The sector had both development and recurrent revenue sources forming its budget of 114%.

* In the expenditure performance the department spent UGX 804,085,000/= exceeding the quarterly projected by 3 percentage points. Massive spending was at donor development attributed to mass health immunisation campaigns, USF and UNICEF funded activities. Cumulatively by the end of the quarter, 68% of the annual budget has been met.

* By the end of the quarter, UGX 361,807,000= which is 12% of cumulative revenues was unspent balance. This was mostly development revenue (domestic and donor) of which UGX 361,391,000 was Domestic development funds meant to pay off on going infrastructural projects in fourth quarter once accomplished while UGX 16,691,000= was donor development revenue meant to accomplish implementation of UNICEF funded activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive revenues amounting to UGX 2,930,048,000 to finance both its recurrent and development expenditures in the fiscal year 2016/2017. Of the total revenues, 86.6% is for funding the recurrent activities while 13.4% for development projects.

The department has only three sources of development revenue. These are; District Discretionary Equalization Grant (DDEG) contributing 83.4% of development funds, Multisectoral transfers-8.5% and Transitional Discretionary Grant (TDG)-8.1%.

On recurrent revenues, 88.6% is PHC wage component, 10.3% PHC Non wage, 0.7% multisectoral transfers and 0.3% local revenue.

(ii) Summary of Past and Planned Workplan Outputs

2015/16	2016/17
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Vote: 565 Amuria District

Workplan 5: Health

Function, Indicator	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881			
Number of inpatients that visited the NGO Basic health facilities	7964	5503	7859
No. and proportion of deliveries conducted in the NGO Basic health facilities	1844	1083	1096
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	3816	2459	2799
Number of trained health workers in health centers	160	120	0
No of trained health related training sessions held.	24	16	0
Number of outpatients that visited the Govt. health facilities.	299120	247684	299569
Number of inpatients that visited the Govt. health facilities.	10836	9382	12968
No and proportion of deliveries conducted in the Govt. health facilities	5262	4583	5207
% age of approved posts filled with qualified health workers	65	77	85
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	50	50	0
No of children immunized with Pentavalent vaccine	8604	6356	10265
No of new standard pit latrines constructed in a village	2	1	0
No of healthcentres constructed	1	0	0
No of staff houses constructed	1	0	0
No of OPD and other wards constructed	1	0	0
No of OPD and other wards rehabilitated	0	0	1
No of theatres constructed	0	0	1
Value of medical equipment procured	0	0	1
Number of outpatients that visited the NGO Basic health facilities	33208	27536	33233
Function Cost (US\$ '000)	3,111,968	2,125,382	594,318
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	250	2,335,730
Cost of Workplan (US\$ '000):	3,111,968	2,125,382	2,930,048

2015/16 Physical Performance up to March

* A two stance drainable pit latrine at DHO's completed, awaiting handover. However on recurrent activities; 27,536 and 5,503 outpatients and in patients visited NGO basic facilities. At government facilities a total of 24,7684 and 9,382 out patients and in patients visited these facilities. 1,083 and 4,583 deliveries were conducted in NGO and government health facilities. At the end of quarter 6,356 children were immunised.

The District implemented mass polio campaign achieving 111% coverage well above 90% MOH target.

*Virtually performance is on track in most indicators for activities funded by recurrent budget against set annual targets except VHT training. The District hoped to get more funds from core partners like Baylor Uganda for this activity but most funds were not accessed. On infrastructural projects, most of these except one was accomplished within the quarter due to procurement delays.

Planned Outputs for 2016/17

The department plans to undertake the following : Procurement of a brand new Land cruiser ambulance for Kapelebyong Health Sub District to reduce on high maternal mortality rate from Kapelebyong County, Renovate a

Vote: 565 Amuria District

Workplan 5: Health

general ward in Obalanga HC III in Kapelebyong Subcounty, Construct a kitchen IV to improve upon general facility hygiene and complete construction of a theatre all in Amuria HC IV in Amuria Town council.

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

Central Government will undertake implementation of; mass child immunization campaigns, Mass Drug Administration (MDA) especially on Neglected Tropical Diseases. Baylor Uganda will implement Capacity building 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>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	8,784,083	6,685,668	10,149,680
District Unconditional Grant (Non-Wage)	19,353	25,831	
District Unconditional Grant (Wage)	63,873	42,750	60,870
Locally Raised Revenues	11,620	0	9,667
Multi-Sectoral Transfers to LLGs	16,312	3,646	17,729
Other Transfers from Central Government		0	10,000
Sector Conditional Grant (Non-Wage)	1,814,223	1,186,768	1,814,223
Sector Conditional Grant (Wage)	6,858,702	5,426,672	8,237,191
<i>Development Revenues</i>	1,394,729	1,430,558	866,435
Development Grant	1,065,631	1,065,631	240,046
District Discretionary Development Equalization Gran	171,973	188,324	34,501
Multi-Sectoral Transfers to LLGs	157,125	176,604	149,321
Transitional Development Grant		0	442,567
Total Revenues	10,178,812	8,116,226	11,016,115
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	8,784,083	6,599,196	10,149,680
Wage	6,922,575	5,469,431	8,298,061
Non Wage	1,861,508	1,129,765	1,851,619
<i>Development Expenditure</i>	1,394,729	472,249	866,435
Domestic Development	1,394,729	472,249	866,435
Donor Development	0	0	0
Total Expenditure	10,178,812	7,071,445	11,016,115

Vote: 565 Amuria District

Workplan 6: Education

2015/16 Revenue and Expenditure Performance up to March

The department received total revenue amounting to 3,217,517,000/- (120%). School inspection, UPE and USE grants together with pri. salaries ideally performed well with no variance. while tertiary salaries 72%, Local revenue 0%, Recurrent multisectorial transfers of LLGs and UCG N/w performed below average because the budget desk prioritised allocations of meager L/R collected on council meetings and construction.

Total Expenditure stood at 2,825,123,000/- (105%) of which recurrent expenditure was 2,439,387,000/- (104%) while development expenditure was 385,736,000/- (111%). The high performance in development expenditure was because capital works are going and are at various levels and there has been increased supervision and monitoring costs. wages have witnessed minimum variations in salary payments thus the level of performance of 107%.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects receive a total revenue of 11,016,115,000 of which 92% will be recurrent revenue and development revenue will be 8%. Of the development revenue, 17% is for lower local governments which while 83% 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 nonwage recurrent funding for school capitation grants.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0781 Pre-Primary and Primary Education			
No. of pupils enrolled in UPE	72356	70531	74000
No. of student drop-outs	2500	0	650
No. of Students passing in grade one	100	0	100
No. of pupils sitting PLE	4429	0	4560
No. of classrooms constructed in UPE	6	0	06
No. of classrooms rehabilitated in UPE	8	0	03
No. of latrine stances constructed	30	0	32
No. of primary schools receiving furniture	1	0	04
Function Cost (US\$ '000)	7,536,126	5,121,904	7,703,539
Function: 0782 Secondary Education			
No. of students enrolled in USE	6696	6696	6696
No. of classrooms constructed in USE	4	0	0
No. of Administration blocks rehabilitated	1	0	0
No. of science laboratories constructed		0	1
Function Cost (US\$ '000)	2,100,525	1,713,990	2,616,823
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	27	27	47
No. of students in tertiary education	246	373	346
Function Cost (US\$ '000)	410,250	175,103	450,378
Function: 0784 Education & Sports Management and Inspection			

Vote: 565 Amuria 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 primary schools inspected in quarter	118	90	47
No. of secondary schools inspected in quarter	16	5	05
No. of tertiary institutions inspected in quarter	2	2	2
No. of inspection reports provided to Council	4	3	4
Function Cost (UShs '000)	130,910	60,448	241,151
Function: 0785 Special Needs Education			
No. of SNE facilities operational	100	100	50
No. of children accessing SNE facilities	400	400	100
Function Cost (UShs '000)	1,000	0	4,224
Cost of Workplan (UShs '000):	10,178,812	7,071,445	11,016,115

2015/16 Physical Performance up to March

Capital development works have taken off at various school sites and are at various levels. By the end of the quarter, 70531 pupils had enrolled under UPE programme, and 6696 under USE. There has been increased number of school inspection visits made this quarter as more than 100 were inspected.

Planned Outputs for 2016/17

150 educational institutions in the district shall be inspected and supervised at least each three times in the financial year. The district will construct 6 new classrooms and rehabilitate 3. Furniture for new classrooms shall be procured for 6 schools at sub county level. 32 stances of latrine constructed in 6 schools. Funding for these is from both sub county and district level.

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

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,

2. Limited parental support for education

Most parents and the community are not giving adequate moral and physical support to the pupils such as being good role models, providing basic childrens' needs at school and making a follow up on the pupils.

3. Erratic weather conditions

Strong storms uproot tree wind breakers, destroy school buildings and damage facilities; lightning strikes at times kill and scare learners; heavy prolonged rains cause pit latrines to flood and sink. All these and others disrupt normal school programs.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

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

Vote: 565 Amuria District

Workplan 7a: Roads and Engineering

	Budget	March	Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	57,634	28,702	770,872
District Unconditional Grant (Non-Wage)	12,630	6,580	
District Unconditional Grant (Wage)	27,761	19,616	28,489
Locally Raised Revenues	6,640	0	3,867
Multi-Sectoral Transfers to LLGs	10,604	2,506	13,118
Sector Conditional Grant (Non-Wage)		0	725,398
<i>Development Revenues</i>	1,347,383	1,112,674	705,000
Development Grant	700,868	700,868	512,002
District Discretionary Development Equalization Grant		0	130,000
Multi-Sectoral Transfers to LLGs	205,948	155,688	62,998
Other Transfers from Central Government	440,566	256,118	
Total Revenues	1,405,017	1,141,376	1,475,872
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	57,634	10,792	770,872
Wage	34,385	7,845	37,027
Non Wage	23,249	2,948	733,845
<i>Development Expenditure</i>	1,347,383	722,938	705,000
Domestic Development	1,347,383	722,938	705,000
Donor Development	0	0	0
Total Expenditure	1,405,017	733,730	1,475,872

2015/16 Revenue and Expenditure Performance up to March

The revenue for the sector during the quarter was Ush: 533,504,,000 representing 153 % 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 38% of the annual budget. This low percentage is attributed to the low release of funds by Uganda Road Fund during the quarter.

The expenditure during the quarter amounted to Shs.477,551,000 which represents 137% of the quarter's planned expenditure budget. This high expenditure spending in the sector is attributed to works implemented under force account, contracted out works and implementation of community access roads maintenance by lower local governments..

Department Revenue and Expenditure Allocations Plans for 2016/17

The department expects to receive development funds from Uganda Road Fund, conditional grant for infrastructure, discretionary development grant and local revenue & unconditional grants as recurrent sources. The development funds form 97% of the budgeted revenue while 3% is recurrent funds for both wages and nonwages expenses. The development funds are for road rehabilitation, road maintenance and production of road designs. Generally, there is an increase in revenue allocation to the sector.

(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

Vote: 565 Amuria District

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of bottle necks removed from CARs		0	230
Length in Km of District roads routinely maintained	169	169	169
Length in Km of District roads periodically maintained	56	7	36
Lengths in km of community access roads maintained	18	0	16
Length in Km. of rural roads rehabilitated	2	1	2
Function Cost (UShs '000)	1,375,017	699,403	1,390,084
Function: 0482			
Function Cost (UShs '000)	30,000	34,327	85,788
Cost of Workplan (UShs '000):	1,405,017	733,730	1,475,872

2015/16 Physical Performance up to March

Physical works which have been carried out include ;-

1. Lowcost sealing of I km of district roads
2. Periodic maintenance of 7 km on Amosing - Okoboi road and upto end of this quarter,the department has routinely maintained over 169 km of district roads

Planned Outputs for 2016/17

Road rehabilitation of 16 km
Periodic maintenance of 36 km
Routine maintenance of 169km of district roads

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

None

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

1. Inadequate funding

This poses a very big challenge especially in the maintenance of community access roads which form the bulk of the district network. The sub counties receive little amount of money and can't maintain the community roads in their jurisdictions.

2. Lack of a complete road unit

This greatly affects use of force on account mechanism. The equipment for hire are also very limited in the region and expensive to hire due to high competition for them.

3. Seasonal Floods

Renders sections of roads impassable and yet there are no readily available funds to handle such emergencies

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

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

Vote: 565 Amuria District

Workplan 7b: Water

<i>Recurrent Revenues</i>	28,625	10,655	71,075
District Unconditional Grant (Wage)	21,336	10,070	21,952
Locally Raised Revenues		0	3,867
Multi-Sectoral Transfers to LLGs	7,289	585	5,316
Sector Conditional Grant (Non-Wage)	0	0	39,940
<i>Development Revenues</i>	542,354	542,354	362,799
Development Grant	542,354	542,354	360,399
Multi-Sectoral Transfers to LLGs		0	2,400
Total Revenues	570,979	553,009	433,873

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	28,625	10,270	71,075
Wage	21,336	10,070	21,952
Non Wage	7,289	200	49,122
<i>Development Expenditure</i>	542,354	107,459	362,799
Domestic Development	542,354	107,459	362,799
Donor Development	0	0	0
Total Expenditure	570,979	117,729	433,873

2015/16 Revenue and Expenditure Performance up to March

The Water sector received revenues amounting to UGX 298,116,000=, 209% in the quarter. The Conditional grant has overperformed because the govt. decided to remit all the funds for whole FY. This was far beyond what the expected revenue in the quarter that had been planned for. Specifically, the source which underperformed greatly was donor funding (Water Aid - Uganda funding) at (0%). The development revenue allocations for rural water performed well beyond expected 100% range as funds were all released,

In expenditure performance the department spent UGX 32,076,000= (22%) under development expenditure of the quarter's budget. Much of the spending was on development expenditure which total expenditure amounted to UGX 28,543,000= (21% of the quarter's development budget). This underperformance is attributed to the contractor for siting not paid though works are done and the boreholes are yet to be drilled and paid.

However, by the end of the quarter the department still had UGX 435,280,000= representing 76% as unspent funds. The unspent funds included development sources, the bulk of which was the conditional grant from central government to the sector as a result of delayed procurement of contractors and processing of payments.

Department Revenue and Expenditure Allocations Plans for 2016/17

The water sub sector anticipates to receive both recurrent revenue and development revenue amounting to about 20% and 80% respectively in the financial year 2016/17. Under the recurrent expenditure, non wage consumes 69.1% and wage takes 21%.

The expenditure for this financial year 2016/2017 in the sector will look at the non-core and core departmental activities forecasting at safe water provision in our communities, Sanitation and Hygiene promotion as we look forward to improving the District safe water coverage and sanitation levels at both communities and institutions.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 0981 Rural Water Supply and Sanitation

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Workplan 7b: Water

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	01	0	10
No. of supervision visits during and after construction	60	328	52
No. of water points tested for quality	64	72	
No. of District Water Supply and Sanitation Coordination Meetings	4	0	
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	25	
No. of water points rehabilitated	0	0	05
No. of water and Sanitation promotional events undertaken	54	8	48
No. of water user committees formed.	0	82	
No. of Water User Committee members trained	0	21	
No. of public latrines in RGCs and public places	01	0	01
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	01	0	
No. of deep boreholes drilled (hand pump, motorised)	4	0	04
Function Cost (US\$ '000)	570,979	117,729	433,873
Cost of Workplan (US\$ '000):	570,979	117,729	433,873

2015/16 Physical Performance up to March

The main achievements in the quarter - Q3 were; continuation of the construction of the 72 off budget BHs from the Ministry of Water and Environment and the NGOs. We also sited the nine BHs using a procured siting Consultant-Aquatec (U) Ltd. The nine DWSCG/PRDP funded BHs have not yet been drilled, and the Consultant has also not been paid. The Force on Account construction of the two latrines at Ominaita proposed daily market in Willa SC and Owoikinai weekly market in Asamuk SC shall be done in Q4. Also for Force on Account shall be used to out-put the 10 mini-irrigation systems at 1,100,000/= each.

Planned Outputs for 2016/17

The planned outputs include the following:- construction of 4 deep wells, feasibility studies, provision of a pilot irrigation system, design of water solar powered systems and procurement of one double cabin pick-up.

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

The NGO and partner activities were not planned for but are envisaged to be implemented as the advocacy for WASH development and engagement was yet on-going by the time this narrative was made.

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

1. Staffing levels are low

As the department has only 1 officer out of the 5 required (gaps: 4 ADWOs and one Borehole Maintenance Technician). It has been difficult to attract female engineering staff to fulfil the 50% quota by gender as the guidelines.

2. The Operation and Maintenance of the provided facilities

The community attitude towards the user fee contribution is very low hence affecting the sustainability of the WASH facilities. However, the District Council passed a resolution to establish a Water Fund and Functionality Management Council.

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Workplan 7b: Water

3. Lack of a vehicle and office equipment

The office has operated without a vehicle and motor cycles and office equipment for more than two years affecting timely service delivery and reporting.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16	2016/17	
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	<i>143,069</i>	<i>99,696</i>	<i>130,193</i>
District Unconditional Grant (Non-Wage)	22,103	14,050	
District Unconditional Grant (Wage)	68,001	52,318	84,232
Locally Raised Revenues	11,620	164	13,534
Multi-Sectoral Transfers to LLGs	12,155	11,272	24,829
Sector Conditional Grant (Non-Wage)	29,190	21,892	7,598
<i>Development Revenues</i>	<i>11,503</i>	<i>1,014</i>	<i>27,175</i>
District Discretionary Development Equalization Gran		0	11,591
Multi-Sectoral Transfers to LLGs	11,503	1,014	15,584
Total Revenues	154,572	100,710	157,368
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>143,069</i>	<i>83,749</i>	<i>130,193</i>
Wage	68,001	52,318	89,323
Non Wage	75,067	31,431	40,870
<i>Development Expenditure</i>	<i>11,503</i>	<i>550</i>	<i>27,175</i>
Domestic Development	2,303	550	27,175
Donor Development	9,200	0	0
Total Expenditure	154,572	84,299	157,368

2015/16 Revenue and Expenditure Performance up to March

The department received 105% of the projected recurrent revenue which translated to 70% of the annual budget.

Conditional grant was received 100% however it represents 75% of the annual budget.

Multilateral transfers to LLGs hit 199% of the quarter's outturn because more than budgeted transfers were received but it only represents 93% of the annual budget

UCG nonwage was 118% for more money was sent than projected but it only represents 64% of the annual revenue projected.

UCG wage realised was 103% because staff accumulated annual salary adjustments were made thus more money consumed.

The total departmental revenue realised was 97% of the quarter's projections translating to 65% of the annual budget

The department's recurrent expenditure stood at 81% equivalent to 59% of the expected annual recurrent expenditure.

Wage expenditure was 103% because staff accumulated annual salary adjustments were made.

Non wage expenditure was 65% while the total quarter's expenditure was 76%

Unspent balances stand at 11%

Department Revenue and Expenditure Allocations Plans for 2016/17

Out of the expected Revenue to the department, the expenditure shall be on Wetland Management, Land management and Physical Planning, Forestry Resource Improvement and Management and General Environment conservation

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Workplan 8: Natural Resources

including staff salaries. The other expenditure shall be on administrative operations, retooling and maintenance of departmental equipment.

(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)	08	0	01
Number of people (Men and Women) participating in tree planting days	40	0	200
No. of monitoring and compliance surveys/inspections undertaken		0	16
No. of Wetland Action Plans and regulations developed	01	0	1
Area (Ha) of Wetlands demarcated and restored	280	100	01
No. of community women and men trained in ENR monitoring	0	0	32
No. of monitoring and compliance surveys undertaken	06	02	12
No. of new land disputes settled within FY	08	01	0
Function Cost (US\$ '000)	154,572	84,299	157,368
Cost of Workplan (US\$ '000):	154,572	84,299	157,368

2015/16 Physical Performance up to March

- (1) 01 land dispute and arbitration meeting held in Akeriau sub county, 02 sensitization meetings done in Kuju and Ogolai sub counties, 10 ALCs reports verified in the sub counties of Kapelebyong, Wera, Asamuk and Amuria Town Council.
- (2) 04 sites inspected for infrastructure development in Amuria Town council, Wera, Asamuk and Obalanga sub counties. Morungatuny sub county physical planning committee trained on their roles and responsibilities.
- (3) 01 radio talkshow held on Etop radio regarding wise use of the environment and natural resources, Committee of council taken on general environmental monitoring in the sub counties of Morungatuny, Abarilela, Asamuk and Akoromit, 05 forestry inspection/enforcement visits done, 02 sensitization meetings conducted on forestry and wetland conservation and the tree nursery at the district maintained.
- (4) 04 enforcement visits made to critical wetlands wetlands in Asamuk, Wera, Abarilela and Willa sub counties.) 01 vital wetland demarcated in Asamuk sub county

Planned Outputs for 2016/17

Environmental awareness workshops 10 held; Environmental Planning, Legislation & Information Collection; 4 Monitoring & Enforcement reports produced; 01 Tree Nursery raised; 01 Wetland demarcated & restored; Environment Committees trained on wetland management; Surveying, Titling and support to Land Committees; Physical Planning Committees supported; staff wages paid and environment office management and coordination meetings held.

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

None Communicated

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

1. Inadequate funding

Departmental activities mostly Lands and Physical Planning, and Forestry have no direct funding. Conservation activities which had been fairly addressed with PRDP funding also have funding shortfall since no allocation of the

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Workplan 8: Natural Resources

DDDEG was considered.

2. Low staffing

Only 05 staffs undertake all departmental activities across the district . This makes activity implementation to lag behind; need to address staffing gaps.

3. Lack of Operational Equipment:

Despite there being a plan to recruit staff - especially to support lands sector, there is no equipment to support Surveying and Cartography; as recruitment is considered affirmative action needs to be done to avail essential equipment

Workplan 9: Community Based Services

(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>	211,714	248,334	232,151
District Unconditional Grant (Non-Wage)	12,630	10,991	
District Unconditional Grant (Wage)	94,060	77,314	102,042
Locally Raised Revenues	6,640	800	7,733
Multi-Sectoral Transfers to LLGs	29,717	18,756	31,755
Other Transfers from Central Government		88,973	24,000
Sector Conditional Grant (Non-Wage)	68,666	51,500	66,621
<i>Development Revenues</i>	149,474	77,702	69,069
District Discretionary Development Equalization Grant		420	
Multi-Sectoral Transfers to LLGs	149,474	77,282	64,722
Transitional Development Grant		0	4,348
Total Revenues	361,187	326,036	301,221
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	211,714	241,340	232,151
Wage	100,446	80,220	109,518
Non Wage	111,268	161,120	122,633
<i>Development Expenditure</i>	149,474	77,282	69,069
Domestic Development	149,474	77,282	69,069
Donor Development	0	0	0
Total Expenditure	361,187	318,622	301,221

2015/16 Revenue and Expenditure Performance up to March

In the quarter, the department had planned for a total revenue of 88,160,000/=, but received 151,813,000/= representing 172%. Out of this, 94,466,000/= was from recurrent revenue (180%) and 57,347,000/= (160%) was from development. There was a balance of 38,092,000 carried forward from the second quarter. The increase in the revenues was because the district received unexpected funds from the office of the Prime Minister for micro projects, from the ministry of gender for Gender Based Violence interventions and Youth livelihoods programme.

On expenditure, out of the planned 88,161,000, the department spent 182,491,000/= representing 207% from the unplanned revenue sources mentioned above. 119,050,000 (234%) was spent on recurrent and 63,441,000 (170%) was spent on development.

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Workplan 9: Community Based Services

A total of 7,414,000/= was unspent, representing 2%. 420,000/= (0%) was from the development funds unspent at the sub counties. 6,994,000/= (3%) was from the recurrent grant for procurement of goats for Persons with Disability but the groups had not submitted their projects.

The wage bill rose from the planned 25,111,000 to 26,208,000 (104%) due to payment of arrears to some staff. There unspent balance of 420,000 from development was due to non spending of the funds at the sub county level caused by delays to generate projects in the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

There will be a general decline in the revenue of the department in 2016/17 due to a fall in the development revenue component. The CDD Grant from LGMSD will no longer be coming due to consolidation of discretionary development grants with new guidelines. At Higher Local Government level there is no development allocation though LLGs have provided for development projects. Except for local revenue, all sources have lowered.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1081 Community Mobilisation and Empowerment			
No. of children settled	20	0	20
No. FAL Learners Trained	480	264	500
No. of Youth councils supported	17	17	17
No. of women councils supported	17	17	17
Function Cost (US\$ '000)	361,187	318,622	301,221
Cost of Workplan (US\$ '000):	361,187	318,622	301,221

2015/16 Physical Performance up to March

264 Adult Literacy learners trained out of a target of 480. This is because the enrollment fluctuates due to departure of instructors who are volunteers with their own priorities and high mobility of learners dictated by various economic (like trade) and social factors like marriages outside their villages

17 youth councils supported to mobilize youth for development programmes and to maintain motorcycle

17 women councils supported to hold coordination meeting and mobilize women for programmes

1 child in need of care resettled. This is due to relative peace restored leading to less displacement of children

Planned Outputs for 2016/17

The department outputs are to have 64 groups of the PWDS funded to run income generation projects; cultural institutions supported; Produce NGO monitoring reports; strengthen councils of special interest groups; 480 adult learners trained; establish 32 new FAL classes; resettle 20 destitute children in family settings; and CDOs trained on gender mainstreaming; and salaries for staff paid.

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

4 NGOs will be supporting good governance programmes through facilitating community monitoring systems to promote accountability. 6 NGOs will be supporting community groups with inputs for income generation.

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

1. Diminishing spirit of volunteerism among community resource persons

Most community Based programmes rely on volunteers in the community (eg. Adult literacy Instructors). They are hardly willing to teach adults without being paying paid allowances. This had made it difficult to maintain a satisfactory

Vote: 565 Amuria District

Workplan 9: Community Based Services

enrollment in FALP

2. Low staffing

Out of the expected 15 persons only 9 are directly working in the department. The rest are Ag. SAS. Besides, staff lack motorcycles and computers for the mobilization function. They do multiple roles. Over 90% of staff can not access and use a computer

3. Poor funding

All funds are conditional, and the minimum allocation of local funds can not ran operational costs of the dpartment eg stationery, vehicle maitainance

Workplan 10: Planning

(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>118,813</i>	<i>58,676</i>
District Unconditional Grant (Non-Wage)	34,733	18,471
District Unconditional Grant (Wage)	36,900	25,741
Locally Raised Revenues	18,260	1,461
Multi-Sectoral Transfers to LLGs	2,546	446
Support Services Conditional Grant (Non-Wage)	26,375	12,557
<i>Development Revenues</i>	<i>30,150</i>	<i>26,946</i>
District Discretionary Development Equalization Gran	30,150	26,946
Multi-Sectoral Transfers to LLGs	0	0
Total Revenues	148,964	85,621
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	<i>118,813</i>	<i>57,114</i>
Wage	36,900	25,741
Non Wage	81,913	31,373
<i>Development Expenditure</i>	<i>30,150</i>	<i>22,446</i>
Domestic Development	30,150	22,446
Donor Development	0	0
Total Expenditure	148,964	79,560

2015/16 Revenue and Expenditure Performance up to March

The Planning unit received 97% of its planned revenue for the quarter under review. Most sources of revenue performed at just above 60% with the exception of wages which performed at 93% of the planned target. The allocations of received revenues were below plan due to occurrences that made the entity prioritise allocating locally collected revenue & unconditional grant (non-wage) to other departments that had pressing concerns to address. Cumulatively the department has received 57% of its planned annual budget.

The departmental expenditure performance overall was 92% of the planned target for the quarter. In relation to the annual plan the cumulative expenditure performance is at 53%. Development expenditure over performed the recurrent expenditure due to procurement of IT equipments

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is expecting to receive revenues in the FY2016/17 that comprise of both development and recurrent

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Workplan 10: Planning

sources. Recurrent sources make up 97% of the budget of which wages make up 29% of it and nonwage 71%. The Multi-sectoral transfer to LLGs forms 3.2% of the revenues and the overall development allocation to the sector is 3.4% including the multi sectoral share of sub counties.

(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: 1383			
No of qualified staff in the Unit	2	2	2
No of Minutes of TPC meetings	12	9	12
Function Cost (US\$ '000)	148,964	79,560	137,624
Cost of Workplan (US\$ '000):	148,964	79,560	137,624

2015/16 Physical Performance up to March

9 sets of minutes of the District Technical Planning Committee meetings were produced (i.e. 70% annual achievement); A report of the annual internal assessment on minimum conditions and performance measures for 2015 produced; and Quarterly output budget performance reports (2nd quarter of FY 2015/16 & 1st quarter 2015/16) and the Final Performance Contract (Form B) for FY2015/16 were produced and submitted to the MoFPED and other line ministries in the past quarters.

Planned Outputs for 2016/17

The sector plans to deliver the following outputs in FY 2016/17: Produce 12 sets of monthly technical planning meetings; Produce a consolidated report of sector annual work plans for the district; produce 4 quarterly monitoring reports for projects and programmes in the district, produce an annual district local government Statistical Abstract; 2 half year and 1 annual report of the assessment of local government performance of minimum conditions and performance measures for the district; 4 quarterly output budget performance reports and 1 district budget framework paper; 1 draft budget performance contract and a final budget performance contract.

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

None

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

1. Low staffing

The unit is staffed by 2 officers only even when the structure provides for 6 officers in the unit. The 2 are overwhelmed with work and when one goes on leave the lone officer bears a greater burden of work. The low staffing in LLGs also affects the unit.

2. Skilling officers

Changing situations in knowledge management & assignment of new roles to officers in the unit warrant officers acquiring new skills. There is a gap in ICT skills for website management and undertaking monitoring & evaluation of programmes.

3. Low funding allocations to the sector

The unit plays a coordination function of planning in the district but resources for that are little to a point that what is done is marginal and less satisfactory bearing in mind that there are 16 LLGs in the district.

Workplan 11: Internal Audit

Vote: 565 Amuria District

Workplan 11: Internal Audit

(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>	98,980	52,823	88,493
District Unconditional Grant (Non-Wage)	28,418	15,430	35,239
District Unconditional Grant (Wage)	16,360	12,577	18,300
Locally Raised Revenues	12,803	6,257	15,467
Multi-Sectoral Transfers to LLGs	26,400	12,318	19,487
Support Services Conditional Grant (Non-Wage)	15,000	6,240	
<i>Development Revenues</i>		0	2,500
District Discretionary Development Equalization Grant		0	2,500
Total Revenues	98,980	52,823	90,993
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	98,980	52,749	88,493
Wage	33,782	21,396	30,188
Non Wage	65,198	31,353	58,305
<i>Development Expenditure</i>	0	0	2,500
Domestic Development	0	0	2,500
Donor Development	0	0	0
Total Expenditure	98,980	52,749	90,993

2015/16 Revenue and Expenditure Performance up to March

The Department Received a total of Ushs:15,013,218 during the quarter representing 61% of the Quarterly Budget. There was a slight increase of .1 % in funding as compared to Quarter two. This improved the implementation of the Quarterly planned activities. Cumulatively, the department has received only 53 % of the annual budgeted revenue.

Expenditure during the period amounted to Ushs: 15,787,927 representing 64%. Of the quarterly plan. Cumulatively, the department has now spent 47% of its annual budget. The expenditure was on recurrent activities.

Department Revenue and Expenditure Allocations Plans for 2016/17

The Department has plans to receive revenues amounting to UGX 90,992,936 during the FY 2016/2017 comprising of Local revenue, Unconditional Grant and Discretionary Development grant Equalization. The central government transfers account for 79.9 % while Locally collected revenue accounts for 17.5%, and Development grant account for only 2.8%. The expenditure during the year is divided into recurrent and capital of which recurrent expenditure represents 97.1% and capital takes a meagre 2.8%. Overall the allocation to the department is declining yet activities remain enormous. Locally raised revenue allocation to the department is always not realized.

(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: 1482 Internal Audit Services			
No. of Internal Department Audits	255	187	137
Date of submitting Quarterly Internal Audit Reports		28/4/2016	
Function Cost (UShs '000)	98,980	52,749	90,993

Vote: 565 Amuria District

Workplan 11: Internal Audit

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Cost of Workplan (UShs '000):	98,980	52,749	90,993

2015/16 Physical Performance up to March

The departments was able to complete the procurement of one laptop, produce Audit report for the quarter, 20 projects monitored and reports produced, 18 primary schools, 6 LLGs, and 5 district accounts audited and reports produced.

Planned Outputs for 2016/17

173 institutions audited (i.e. 15 Lower local governments audited, 108 primary schools, 10 Secondary Schools, 40 projects district wide monitored, 4 special audits and verification of local revenue in Lower Local Governments. 4 quarterly reports produced, One laptop procured. and 8 CPDs to be attended by staff

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

Value for money audits and Monitoring

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

1. Insufficient funding

The department does not receive a conditional grant and thus relies on Unconditional grant & Local revenue which has so many obligations and thus affects the operations of the department.

2. Laxity of council staff

The staff in departments do not account for funds in time and when queries are raised they are reluctant to respond in time. This causes delay in the production of the audit reports in time.

3. Inadequate staff and lack of readily available transport

The department is manned with only 2 staff (Acting) yet the scope of work is so wide. This affects effectiveness of the department since so many administrative units need to be visited and audited. Depending on other departments for transport fails plans