

Vote: 576 Buliisa 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

Buliisa 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	524,346	443,299	647,508
2a. Discretionary Government Transfers	1,333,574	664,882	2,147,557
2b. Conditional Government Transfers	5,692,268	4,819,585	6,563,991
2c. Other Government Transfers	1,875,467	536,149	1,576,151
3. Local Development Grant		344,608	0
4. Donor Funding	214,500	164,947	306,370
Total Revenues	9,640,156	6,973,470	11,241,577

Planned Revenues for 2016/17

Buliisa District expects to receive Shs. 11.242 billion in 2016/17, representing 116.6% of budget for 2015/16. The 16.6% increase is mostly due to increase in conditional grants (15%) and discretionary government transfers of 61% due to change of policy regarding consolidation of grants. However, there is expected to be a decrease in other central government transfers.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	785,974	699,673	1,183,904
2 Finance	269,128	191,241	339,339
3 Statutory Bodies	552,389	307,469	392,572
4 Production and Marketing	277,159	133,539	541,016
5 Health	1,362,765	1,403,882	2,587,695
6 Education	3,410,326	2,620,423	3,721,472
7a Roads and Engineering	1,015,850	322,108	537,622
7b Water	599,208	194,398	595,384
8 Natural Resources	25,646	14,853	91,156
9 Community Based Services	1,107,593	299,896	1,003,107
10 Planning	194,420	119,733	185,846
11 Internal Audit	39,696	33,465	62,464
Grand Total	9,640,156	6,340,679	11,241,578
Wage Rec't:	3,804,070	3,092,149	5,531,978
Non Wage Rec't:	2,764,497	1,654,131	2,531,423
Domestic Dev't	2,857,089	1,438,903	2,871,807
Donor Dev't	214,500	155,495	306,370

Planned Expenditures for 2016/17

In the year 2016/17, most of the funds will be spent in Education sector taking 33.1% of the budget, Health sector will spend (23%), Administration, 10.5%, Roads & Engineering (4.9%). Others will be 5.3% to Water sector, 4.8% to Production and Marketing, 3.5% to Statutory Bodies, 3% to Finance department, 1.6% 2% to Planning Unit, 8.9% to Community Based Services, 0.8% to Natural Resources and 0.5% to Internal Audit departments. Most of the budget (49.2%) will be spent on salaries, 22.5% non wa

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Executive Summary

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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	524,346	443,299	647,508
Local Hotel Tax	18,629	4,215	
Registration of Businesses	3,000	0	4,000
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	2,905	3,951	3,500
Property related Duties/Fees	19,711	5,460	24,000
Park Fees	53,560	29,447	66,000
Others	8,361	8,919	
Other licences	5,000	0	19,000
Other Court Fees	9,346	25	10,000
Miscellaneous Receipts/ Incomes	1,201	2,162	
Miscellaneous		0	3,408
Rent & Rates - non produced Assets	16,000	100	
Local Service Tax	25,000	34,187	32,000
Other Fees and Charges	33,193	11,504	41,000
Local Government Hotel Tax		0	19,000
Liquor licences	1,360	70	1,600
Land Fees	9,240	1,080	12,000
Group registration	800	3,670	1,000
Business licences	63,798	27,863	78,000
Application Fees	25,000	2,130	31,000
Animal & Crop Husbandry related levies	9,959	840	12,000
Agency Fees	25,750	4,000	31,000
Advertisements/Billboards		140	
Market/Gate Charges	167,879	290,382	207,000
Rent & Rates from private entities		0	6,000
Rent & rates-produced assets-from private entities		0	20,000
Sale of Land		0	25,000
Sale of non-produced government Properties/assets	20,000	133	
Unspent balances – Locally Raised Revenues		13,021	
Occupational Permits	60	0	1,000
Rent & Rates from other Gov't Units	4,595	0	
2a. Discretionary Government Transfers	1,333,574	1,009,490	2,147,557
District Discretionary Development Equalization Grant	344,609	344,608	854,291
Urban Unconditional Grant (Non-Wage)	44,245	31,979	48,772
Urban Discretionary Development Equalization Grant	0	0	23,160
District Unconditional Grant (Wage)	567,168	340,518	655,917
District Unconditional Grant (Non-Wage)	291,856	212,789	466,364
Urban Unconditional Grant (Wage)	85,697	79,596	99,053
2b. Conditional Government Transfers	5,692,268	4,819,585	6,563,991
Support Services Conditional Grant (Non-Wage)	142,956	93,406	24,000
Sector Conditional Grant (Wage)	3,151,017	2,672,035	4,777,008
Sector Conditional Grant (Non-Wage)	707,893	484,943	1,167,742
Pension for Local Governments	155,922	49,835	26,258

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A. Revenue Performance and Plans

Gratuity for Local Governments		0	389
Development Grant	1,512,480	1,502,866	530,397
Transitional Development Grant	22,000	16,500	38,196
2c. Other Government Transfers	1,875,467	536,149	1,576,151
Youth Livelihood Support		174,144	
NUSAF3		0	731,923
DLSP	12,000	0	
MOE		3,379	
NUSAF2	1,000,000	0	
Youth Livelihood		0	138,228
UWA - District revenue sharing		0	706,000
Unspent balances – Other Government Transfers		26,808	
Unspent balances – Conditional Grants		3,218	
Roads maintenance- URF	863,467	216,032	
OPM		9,900	
Ministry of Health		102,668	
4. Donor Funding	214,500	165,139	306,370
WHO	20,000	0	20,000
GAVI		23,735	
Global Fund	20,000	0	20,000
IDI		15,861	
NTD CONTROL PROGRAM	35,000	33,774	31,000
Onchosciasis	29,500	34,848	30,000
PACE		890	
Unspent balances - donor		383	
UNICEF	110,000	55,648	205,370
Total Revenues	9,640,156	6,973,662	11,241,577

Planned Revenues for 2016/17

(i) Locally Raised Revenues

Buliisa District expects to receive Shs. 647,508,166= as local revenue in FY 2016/17, (Shs 249,451,000/= being for the district and Shs. 398,057,000 is for Lower Local Governments (LLGs). This will see an increment of 23.5% compared to 2015/16.

(ii) Central Government Transfers

Buliisa District plans to receive shs.10.288 bn as central government transfers in financial year 2016/17 of which 20.9% will be discretionary transfers, 63.8% conditional transfers and 15.3% other government transfers. There is an increase in the grants of 15.6% largely due increase in primary teachers' and PHC salaries. Conditional Government transfers will increase by 15.3% while the Discretionary Government transfers will see an increase of 61% due to change of policy regarding consolidation

(iii) Donor Funding

The district expects to receive shs 306 million as donor revenue in the year 2016/17. There is an increase in the budget by shs 91.5 million (1.6%) from shs 214.5 million in 2015/16. This is mainly as a result of more funding expected from UNICEF.

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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>	558,012	477,359	620,877
District Unconditional Grant (Non-Wage)	63,095	68,760	68,686
District Unconditional Grant (Wage)	76,989	46,326	100,692
Gratuity for Local Governments		0	389
Locally Raised Revenues	93,861	65,176	67,195
Multi-Sectoral Transfers to LLGs	302,499	287,614	357,657
Other Transfers from Central Government	12,000	900	
Pension for Local Governments		0	26,258
Support Services Conditional Grant (Non-Wage)	9,569	7,390	
Unspent balances – Locally Raised Revenues		1,193	
<i>Development Revenues</i>	227,962	254,421	563,027
District Discretionary Development Equalization Grant	119,595	144,595	204,510
Multi-Sectoral Transfers to LLGs	108,367	108,367	358,517
Unspent balances – Conditional Grants		1,458	
Total Revenues	785,974	731,780	1,183,904
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	558,012	477,347	620,877
Wage	120,664	88,365	150,321
Non Wage	437,348	388,982	470,556
<i>Development Expenditure</i>	227,962	222,326	563,027
Domestic Development	227,962	222,326	563,027
Donor Development	0	0	0
Total Expenditure	785,974	699,673	1,183,904

2015/16 Revenue and Expenditure Performance up to March

At the end of the third quarter 2015/16, Administration department had received cumulative amount of shs 731.780m which represents 93% performance of the approved budget (Shs. 789.975m). It was mostly funded by PAF monitoring (1%), unconditional wage (6.3%), unconditional nonwage (9.4%), LGMSD (19.8%), local revenue (8.9%) and unspent balances from 2014/15 contributing 0.4%. The department also had a total of Shs. 395.981 million (54.1%) that was released for and spent by the lower local governments under the department and this has been captured under multi-sectoral transfers to LLGs and 72.6% of these were recurrent in nature. Recurrent revenues performed at 86% while development revenues performed at 112% of their respective annual budgets. The total expenditure amounted to shs 699.673m which represents 89% of the annual approved budget of which Shs. 88.365m (12.6%) was spent on wages, shs.388.982m (55.6%) on non wage and shs 222.326m (31.8%) on development.

Specifically during the third quarter the department received shs 280.313m which represents 143% performance of the quarterly budget. The department also had a total of Shs. 85.775 million (30.6%) that was released for and spent by the lower local governments under the department. Recurrent revenues performed at 102% while development revenues performed at 241% of their respective quarterly budgets. Expenditure in quarter amounted to shs 314.69m which represents 160% of the quarterly budget. Shs. 27.256m (8.6%) was spent on wages, shs.117.564m (37.4%) on non wage and shs 169.87m (54%) on development. Shs 32.107m (4% of total releases) remained unspent. Shs 29,245,012= is on Administration account, shs 2,861,671= on Capacity Building account.

The department received higher percentage allocation of district unconditional non wage and development revenues to compensate for the shortfall in the allocation of local revenue to handle increased activity including facilitation of data

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Workplan 1a: Administration

capture and processing of monthly salary payments to district staff and as a result of full release of all development grants by the centre during the quarter. Otherwise all other sources performed fairly at par except for district unconditional wage.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department in 2016/17 will receive shs 1.2 billion, out of which, 12.7% will be for wages, 39.7% non wages, 47.6% for domestic development. 38.4% of budget or 71% of development revenues represent multisectoral transfers to LLGs and 28.7% (62% of the recurrent revenues) will go to LLGs. The budget has increased by 66% compared to 2015/2016 due to increase in DDEG grant (209%), support services conditional grant 1785% and Local revenue 11%.

(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: 1281 Local Police and Prisons			
Function Cost (US\$ '000)	6,000	395,981	8,000
Function: 1381			
%age of LG establish posts filled			12
No. (and type) of capacity building sessions undertaken	3	5	1
Availability and implementation of LG capacity building policy and plan	Yes	yes	
No. of monitoring visits conducted	12	7	12
No. of monitoring reports generated	12	7	
Function Cost (US\$ '000)	779,975	699,673	1,175,905
Cost of Workplan (US\$ '000):	785,975	699,673	1,183,905

2015/16 Physical Performance up to March

Payment for construction of Kigwera sub county offices was done,

Planned Outputs for 2016/17

The department will carry out its mandate of management of assets/facilities, Completion of sub county headquarters at Kigwera, management of payroll and payment of salaries and pensions, procurement of a vehicle for CAO's office, procurement of legal services, procurement of stationery and other requirements for the registry, maintenance of district website and production of a district newsletter, observance of National Days, coordination of service delivery, supervision and monitoring of district and LLGs projects and programmes. Cleaning of office premises and compound, repair and maintenance of vehicles and equipments, furnishing of offices, are some of the key activities that will be conducted in 2016/17 FY

(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 local revenue collection

This department depends mainly on local revenue, as revenue base is low due to centralisation of Fisheries dues.

2. Lack of staff and staff accommodation

Buliisa is a hard to reach and stay district, most staff recruited come from outside the district and there is limited

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Workplan 1a: Administration

accommodation available for staff especially at the district headquarters and also lack of amenities. This hampers service delivery

3. Impassable roads particularly during rainy season

It hampers movement within, to and from the District hence impacting on service delivery.

Workplan 2: Finance

(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>	269,128	194,025	339,339
District Unconditional Grant (Non-Wage)	72,847	56,415	104,601
District Unconditional Grant (Wage)	81,805	44,649	97,894
Locally Raised Revenues	46,461	39,384	46,461
Multi-Sectoral Transfers to LLGs	64,233	44,822	78,222
Other Transfers from Central Government		0	12,160
Support Services Conditional Grant (Non-Wage)	3,781	5,554	
Unspent balances – Locally Raised Revenues		3,201	
Total Revenues	269,128	194,025	339,339
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	269,128	191,241	339,339
Wage	98,201	55,357	112,223
Non Wage	170,928	135,884	227,116
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	269,128	191,241	339,339

2015/16 Revenue and Expenditure Performance up to March

Finance department cumulatively up to the end of third quarter of 2015/16 received shs 194,025m all of which was recurrent and represents 72% performance of the approved budget (Shs. 269.128m). It was funded by PAF monitoring (2.9%), unconditional wage (23%), unconditional nonwage (29.1%) and local revenue (20.3%). The department also had a total of Shs. 44.822 million (23.1%) that was released for and spent by the lower local governments under the department and this has been captured in the line of multi-sectoral transfers to LLGs in the revenues. Total expenditure for the period amounted to shs 191.741m which represents 71% of the annual approved budget and 99.9% of releases, of which Shs. 55.351m (28.9%) was spent on wages, shs.136.334m (71.1%) on non wage recurrent.

Specifically in the second quarter the department received shs 58,81m all of which was recurrent and represents 87% performance of the approved quarterly budget of Shs. 67.282m. It was funded by PAF monitoring (3.1%), unconditional wage (39.4%), unconditional nonwage (25.6%) and local revenue (17.3%). The department also had a total of Shs. 12.043 million (20.4%) that was released for and spent by the lower local governments under the department. Expenditure for the quarter amounted to shs 56.126m which represents 83% of the quarterly budget and 106% of releases, of which Shs. 18.643m (33.2%) was spent on wages, shs.37.484m (66.8%) on non wage recurrent. Shs 2,784,058 (0.1% of total releases) remained unspent on finance & planning account.

The department got higher percentage allocation of PAF monitoring (147%) and local revenue to handle increased activity under budgeting and planning in the preparation and submission of the BFP 2026/17 as well as budget preparation. Otherwise all other sources performed fairly except for district unconditional wage (55%) due to low staffing levels.

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Workplan 2: Finance

Department Revenue and Expenditure Allocations Plans for 2016/17

Finance department will receive only recurrent revenues in 2016/17 FY. Financial Management Services will take 46%, Revenue Management Services 9%, Budget and Planning 4%, Expenditure Management Services 10% and Accounting Services 7% of the budget. 23% will be spent by LLGs. Planned expenditure will be 33% on salaries and 67% on nonwage recurrent. The Budget has risen by 22% due to increased allocation in all revenue sources save for local revenue and support services conditional grant.

(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: 1481 Financial Management and Accountability(LG)			
Date for submitting the Annual Performance Report	15/07/2015	30/07/2015	31/07/2016
Value of LG service tax collection	25000000	34186862	32000000
Value of Hotel Tax Collected	18628500	4214723	19000000
Value of Other Local Revenue Collections	480717845	407657833	596508000
Date of Approval of the Annual Workplan to the Council	01/03/2016	01/03/2016	15/03/2017
Date for presenting draft Budget and Annual workplan to the Council	15/03/2016	15/03/2016	31/03/2017
Date for submitting annual LG final accounts to Auditor General	31/07/2015	01/11/2015	31/08/2016
Function Cost (US\$ '000)	269,128	191,241	339,339
Cost of Workplan (US\$ '000):	269,128	191,241	339,339

2015/16 Physical Performance up to March

Copies of Half-year accounts for the year 2015/2016 were produced and submitted to the Offices of the Accountant General and that of Auditor General. Second quarter OBT report for 2015/16 produced and submitted to MOFPED. Draft Budget for 2016/17 produced. Mobilization of local revenue done in the sub counties and 3monthly salaries and pensions paid.

Planned Outputs for 2016/17

District budget for 2016/17 produced and approved by council in accordance with PFMA 2015, Final Accounts for 2015/16 produced and submitted to the Auditor General. Half year financial statements for 2015/17 produced and submitted to Accountant General and Auditor General. Local Revenue Enhancement Plan rolled over, quarterly financial reports prepared and submitted to Council & ministries. Revenue and accounting stationery procured. Financial records prepared and maintained. All planned local revenue collected and banked. Audit queries responded to. Security and safety of financial records maintained.

(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

The district in recent years has suffered serious cuts in funding from the centre and this has put the department in bad light as it is perceived to be putting a squeeze on the flow of funds. Department depends mostly on local revenue.

2. Lack of transport

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Workplan 2: Finance

The department lacks reliable transport for day to day operations and revenue mobilisation

3. Inadequate staff

The department lacks critical technical staff especially at LLG level like the sub-Accountants who are made to man two sub-counties and even at the District level where some Accounts staff are made to handle very many Accounts.

Workplan 3: Statutory Bodies

(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>	396,467	260,516	392,572
District Unconditional Grant (Non-Wage)	31,320	28,020	125,838
District Unconditional Grant (Wage)	172,206	116,105	174,939
Locally Raised Revenues	36,904	20,131	37,608
Multi-Sectoral Transfers to LLGs	50,198	30,540	54,187
Support Services Conditional Grant (Non-Wage)	105,838	65,567	
Unspent balances – Locally Raised Revenues		154	
Total Revenues	396,467	260,516	392,572
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	552,389	307,469	392,572
Wage	177,407	116,105	174,939
Non Wage	374,982	191,364	217,633
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	552,389	307,469	392,572

2015/16 Revenue and Expenditure Performance up to March

Statutory bodies department at the end of third quarter 2015/16 had cumulative receipts amounting to shs. 310.352 million Representing 56% performance of the total annual budget of shs.552.389m. The department was largely funded by conditional grants to contracts committee/boards and DSC operations, DSC chair salaries, salaries & Gratuity for political leaders, Councilors' allowances & Ex-gratia, district unconditional wage and nonwage and locally raised revenues. The department had a total of shs.30.54m that was released for and spent by the lower local governments captured in the line of multi-sectoral transfers to LLGs. Overall the department spent Shs. 307.469m representing 56% of the approved annual budget. Shs.116.105m (37.8%) was spent on wage and Shs. 191.364m (62.2%) was spent on nonwage recurrent.

Particularly in the quarter the department received shs 127.589m (92% of budgeted quarterly revenue). The department had a total of shs.8.91m (7% of releases for quarter) that was released for and spent by the lower local governments. Expenditure for quarter was shs 125.271m or 91% of quarterly budget of which Shs.45.432m (36.3%) was spent on wage and Shs. 79.839m (63.7%) was spent on nonwage recurrent. Shs 2,882,956 = remained unspent on Statutory Bodies account.

Higher performance in teachers' pension (144%) and DSC Chair's salaries (162%) is due to under budgeting and to payment of gratuity to chairperson DSC respectively.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive shs 392,572,000/= in 2016/17 FY from sector conditional wage and non wage grants, district unconditional wage and non wage and locally raised revenue. Out of these funds, 55% will be spent on

Vote: 576 Buliisa District

Workplan 3: Statutory Bodies

recurrent expenditure none wage and 45% on salaries. The budget for the department has decreased by 26% mainly as a result of removal from the department of pension & gratuity to local governments and pension for teachers to administration department (support services conditional grant 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	150	20	50
No. of Land board meetings	6	3	6
No. of Auditor Generals queries reviewed per LG	2	5	3
No. of LG PAC reports discussed by Council	4	1	4
Function Cost (US\$ '000)	552,389	307,469	392,572
Cost of Workplan (US\$ '000):	552,389	307,469	392,572

2015/16 Physical Performance up to March

1 Council meeting were held. Evaluation of bids done, 1 Land Board meeting held, District workplans deliberated by Committees and passed by council. Workshops and seminars attended. 1 internal Audit reports reviewed by district PAC (1 for Buliisa Town Council and 1 for the District). Ex gratia allowances paid out., 2 session by DSC for disciplinary action and promotion of Staff was conducted.

Planned Outputs for 2016/17

The department will continue with its several mandates under the key outputs of LG Council Administration Services, LG staff recruitment services, Land Management services, LG Financial Accountability, LG Political and executive oversight, LG Procurement services and Standing Committee services. All the detailed planned outputs and physical performance are in the Workplan outputs indicated in this document.

(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. Lack of Transport and office space

The DEC, District Land Board and Council members lack transport means to effectively monitor government programmes and mobilisation of communities for development. Buliisa DSC lack its own independent building to operate day to day activities.

2. Capacity Gaps of Councillors and other committee members

The new Area Land committees face capacity gaps in land procedures regarding land applications. Councilors at sub-county and district levels still have gaps in decision making, legislation and interpretation of policy documents.

3. Under funding and staffing

There is underfunding and unreliable funding for the outputs that mostly depend on locally raised revenue like Land management services, Financial Accountability and Contracts Committee. DSC and DLB, each has one substantively appointed staff.

Workplan 4: Production and Marketing

Vote: 576 Buliisa District

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16	2016/17
	Approved Budget	Approved Budget
	Outturn by end March	
A: Breakdown of Workplan Revenues:		
<i>Recurrent Revenues</i>	238,699	125,729
District Unconditional Grant (Non-Wage)	5,000	2,164
District Unconditional Grant (Wage)	77,718	0
Locally Raised Revenues	4,000	400
Multi-Sectoral Transfers to LLGs	4,902	15,666
Sector Conditional Grant (Non-Wage)	18,590	13,942
Sector Conditional Grant (Wage)	128,489	93,538
Unspent balances – Locally Raised Revenues		19
<i>Development Revenues</i>	38,460	28,846
Development Grant	38,460	28,846
District Discretionary Development Equalization Grant		0
Multi-Sectoral Transfers to LLGs		0
Total Revenues	277,159	154,574
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	238,699	127,335
Wage	206,207	93,538
Non Wage	32,492	33,797
<i>Development Expenditure</i>	38,460	6,204
Domestic Development	38,460	6,204
Donor Development	0	0
Total Expenditure	277,159	133,539

2015/16 Revenue and Expenditure Performance up to March

The Production and Marketing Department received cumulative sum amounting to shs 154.574m which is 56% of the total budget. Sources included agric extension salaries, production and marketing grant, district unconditional non wage and local revenue. Shs 15.666 million was spent in the department in the sub counties. Expenditure in the department amounted to shs 133.539m representing 48% of the annual budget. 70.2% was spent on salaries, 25.2% on non wage recurrent and 4.6% on domestic development.

Particularly in the second quarter the Department received shs 52.779m which is 76% of the quarterly budget of shs 69,290,000. Shs 2.517 million was spent in the department in the sub counties. Expenditure during the quarter amounted to shs 49.576m representing 72% of the quarterly budget. 71.4% was spent on salaries, 19.2% on non wage recurrent and 9.4% on domestic development. The rest of the funds amounting to shs 21,035,252, representing 17.5% of total releases, remained unspent (shs 21,021,107= on production account and shs 14,145= on NAADS account). During the quarter the department did not receive any allocation of local revenue, district unconditional wage and nonwage grants due to priority of expenditure in other sectors.

There has been marked rise in performance of revenues largely as a result of higher releases of PHC salaries (139%) for payment of salaries, which item was under budgeted and PHC development grant for the 4th quarter made during the 3rd quarter. The department also received funds from the Ministry of Health and donors to support measles and polio immunization. Receipts from the ministry amount to shs 102.668 million representing 7% of total releases which funds had not initially been planned for. But there was no release to the department of local revenue and district unconditional grant non wage as priority on spending was put on other sectors.

Department Revenue and Expenditure Allocations Plans for 2016/17

The work plan revenue will come from government grants and local revenue. The wage will take 59.2 %, Non wage 10.3% and 30.5% development budget. Admin will take 82.6%,Crop 0.4%,Farmer Institutional Development 0.4%,

Vote: 576 Buliisa District

Workplan 4: Production and Marketing

Vet 0.4%, Verm 0.4%, Entoml.0.4%,Fish 0.5% and Commercial services 1%. Increase in the budget will be 51% compared to 2015/16 mainly due to increase in allocation sector conditional grant (wage) by 150%.

(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)	4,902	72	0
Function: 0182 District Production Services			
No. of Plant marketing facilities constructed	0	0	3
No. of livestock vaccinated	120	100	110
No. of livestock by type undertaken in the slaughter slabs	2000	350	1000
No. of fish ponds constructed and maintained	3	3	10
No. of fish ponds stocked	0	0	4
No. of tsetse traps deployed and maintained	3	2	4
No of livestock markets constructed		0	1
Function Cost (US\$ '000)	270,900	132,749	536,616
Function: 0183 District Commercial Services			
No of awareness radio shows participated in		0	1
No. of producers or producer groups linked to market internationally through UEPB		0	4
No of cooperative groups supervised	11	3	10
No. of cooperative groups mobilised for registration	5	5	
No. of cooperatives assisted in registration	3	0	
No. of tourism promotion activities mainstreamed in district development plans		0	6
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)		0	25
No. and name of new tourism sites identified		0	25
A report on the nature of value addition support existing and needed		Yes	
Function Cost (US\$ '000)	1,357	718	4,400
Cost of Workplan (US\$ '000):	277,159	133,539	541,016

2015/16 Physical Performance up to March

Submission of Reports Q,2,cumulative for Q 1,2, &3 W/plan forQ 4 for 2015/2016 to MAAIF-Entebbe &.8 staff salaries paid, Office operations and maintenance made Technical supervision and backstopping of activities in the field .Agric. Statistics on beans,maize groundnuts oranges,mangoes, banana etc,Assessment on Kamukamu United Ass on costs claimed spent. Identification ,assessment and selection of new group to benefit from the grinding machine (NAADS)Enforcement of veterinary regulation was carried out.Two projects were launched by district leadership aaaaaa& RDC for (PRDP & PMG) Payment of retention on two cattle crushes made Kabolwa and wankede,training and sensitizing farmers on tsetse fly control . Supervision and monitoring of OWC Enterprises received maize seed 21,195kg,beans seeds 13,000kg ,and fish feeds of 30 % crude protein 493.33kg

Planned Outputs for 2016/17

Provision of Enterprise Development, Market linkage services, co-operative mobilization, tourism promotion ,advocacy for HIV/AIDS, vaccination of animals. Procure laptop, Inspection, certification and quality assurance of

Vote: 576 Buliisa District

Workplan 4: Production and Marketing

seeds, agro-chemicals and crop products, collection of agricultural statistics, trade development & completion of cattle crush in Butiaba s/c & completion of fencing of livestock market, Semi/ annual review meeting held, training of apiculture production, control of tsetse fly, animal disease surveillance.

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

Food security in puts distribution by World Vision, Promotion of Apiculture by BIRUDO, NARO demonstration of fish cage farming in Butiaba, Uganda Wildlife Society in natural resource utilisation. Soft Power supporting communities near conservation areas with livelihood support enterprises. Mukwano and BUDFA in promotion of soya bean growing in Biiso and Kihungya Sub-counties ,operation wealth creation program in the provision of agricultures and seeds and lastly DDEG provision of livelihood.

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

1. Low Production and Productivity

Agricultural Technology Development.

Use of improved breeds/seeds is still low due high costs of stock /inputs and poor management practices, Agricultural Technology Delivery and Adoption is low and the Inadequate numbers of technicians (staffing).

2. Market and Value Addition

Poor functioning Regulatory Services

- The lack of Value Addition equipments by most farmers affect s maximasation of profits .
- Inadequate Market Infrastructure promotes sale of produceby farmers at low price
- Low incidence of Collective Marketing .

3. Cross-cutting Issues:

Gender: Land ownership issues and agriculture Women vs men on land ownership. Youth are reluctant to persevere in agriculture. Environment: Land degradation, Agrochemical Pollution, Loss of Forests and wet lands. HIV/AIDS negative impacts on agriculture .

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	1,020,334	1,108,297	2,156,118
District Unconditional Grant (Non-Wage)	3,000	1,300	5,000
Locally Raised Revenues	8,149	1,816	8,149
Multi-Sectoral Transfers to LLGs	9,672	6,230	15,355
Other Transfers from Central Government		102,668	
Sector Conditional Grant (Non-Wage)	140,176	105,132	142,578
Sector Conditional Grant (Wage)	859,338	891,143	1,985,036

Vote: 576 Buliisa District

Workplan 5: Health

Unspent balances – Other Government Transfers	7		
<i>Development Revenues</i>	<i>342,431</i>	<i>348,097</i>	<i>431,577</i>
Development Grant	237,931	237,931	0
District Discretionary Development Equalization Grant		0	115,228
Donor Funding	104,500	109,108	104,500
Multi-Sectoral Transfers to LLGs		0	200,000
Transitional Development Grant	0	0	11,848
Unspent balances – Conditional Grants		1,056	
Unspent balances - donor		2	
Total Revenues	1,362,765	1,456,393	2,587,695

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>1,020,334</i>	<i>1,107,807</i>	<i>2,156,118</i>
Wage	859,338	891,143	1,985,036
Non Wage	160,997	216,664	171,082
<i>Development Expenditure</i>	<i>342,431</i>	<i>296,074</i>	<i>431,577</i>
Domestic Development	237,931	196,387	327,077
Donor Development	104,500	99,687	104,500
Total Expenditure	1,362,765	1,403,882	2,587,695

2015/16 Revenue and Expenditure Performance up to March

Health department at the end of third quarter had cumulatively received Shs 1.456bn representing 107% of the approved budget (1.363b) for the year. The department was funded by PHC wage and non wage, local revenue, district unconditional non wage, conditional grant to district hospital, PHC development and donors respectively. The sum of Shs 6.23m (0.4%) was received and spent in the department by the sub-counties and have been captured under the multi-sectoral transfers to lower local Governments. However, overall, the department spent Shs 1.108bn which is 103% of the approved annual budget. Out of this expenditure, Shs.891.143m was spent on wage (63.5%), Shs. 216.664m (15.4%) on non wage recurrent, shs 196.387 m (14%) on domestic development and shs 99.687 million (7.1%) on donor development.

Specifically in the second quarter, the department received shs 601.357m representing 177% of quarterly budget out of which shs 612.581m was spent representing 180% of the quarterly budget. 48.8% of the expenditure was on salaries, 17.6% on non wage recurrent, 24.2% on domestic development and 9.4% on donor development. The rest of the funds received totaling to Shs. 52.512m representing 4% of annual budget and 3.6% of the releases remained unspent. Shs 37,589,929 is held on Health account, shs 253,470= on General Hospital account, shs 5,246,303= and shs 9,422,537= on Onchocerciasis account.

There has been marked rise in performance of revenues largely as a result of higher releases of PHC salaries (139%) for payment of salaries, which item was under budgeted and PHC development grant for the 4th quarter made during the 3rd quarter. The department also received funds from the Ministry of Health and donors to support measles and polio immunization. Receipts from the ministry amount to shs 102.668 million representing 7% of total releases which funds had not initially been planned for. But there was poor performance of local revenue and district unconditional grant non wage as priority was put on other sectors.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive grants and local revenue amounting to shs2.6 billion in 2016/17, which will be spent 76.7% on salaries, 6.6% on non wage recurrent, 12.7% on domestic development and 4% on donor development. There is an increase in the budget of 9% compared to 2015/16 largely attributed to increase in the allocation of sector conditional grant (wage) by 131% and UWA funds to the sector in the subcounties.

(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: 576 Buliisa District

Workplan 5: Health

	2015/16 outputs	2015/16 End March	2015/16 outputs
Function: 0881 Primary Healthcare			
Number of trained health workers in health centers	124	136	80
No of trained health related training sessions held.	16	12	8
Number of outpatients that visited the Govt. health facilities.	130000	71603	98500
Number of inpatients that visited the Govt. health facilities.	3000	3123	4000
No and proportion of deliveries conducted in the Govt. health facilities	2000	1052	2400
% age of approved posts filled with qualified health workers	65	47	55
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	95	98	80
No of children immunized with Pentavalent vaccine	50000	19874	4500
No of new standard pit latrines constructed in a village	0	0	1
No of staff houses constructed	2	2	2
No of maternity wards rehabilitated	0	0	1
Function Cost (US\$ '000)	1,362,765	1,403,882	506,915
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	100	42,010
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	100	2,038,769
Cost of Workplan (US\$ '000):	1,362,765	1,403,882	2,587,695

2015/16 Physical Performance up to March

Routine immunization outreaches by all health facilities conducted, 1st round of polio campaign conducted. MDAs conducted in Biiso and Kihungya, construction of Bugoigo staff house on course, transfers to lower health centres, communication and computer supplies, stationary, fuel and lubricants, maintenance of vehicles, facilitation of workshops and field allowances paid to staffs.

Planned Outputs for 2016/17

Quarterly integrated support supervision to health units, Sanitation Campaign, Submission of monthly & quarterly data to MOH, quarterly evaluation mtgs to disseminate health data, Immunization & HIV/AIDS outreaches, Training of VHTs & Teachers for MDA against NTDs in communities & schools, Disease surveillance, Vehicle maintenance & repair, Referral services, procure drugs & other medical supplies, Completion of staff houses & VIP latrines at General Hospital & Bugoigo HC II,

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

The following NGOs/ CBOs are anticipated to support health activities in the year 2015/16 financial year:

- World Vision – Support construction of health infrastructure like OPDs, Maternity units and health staff houses –250,000,000/=

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

1. Lack of staff accommodation

Accommodation for Medical (Health) Staff is too inadequate. Almost all staff are sharing rooms, others are not accommodated yet it is also very difficult for them to find houses to rent in places where they are working across the district.

2. Difficulty to attract & retain health staff

Buliisa is a remote district with very poor social facilities and harsh environment characterised by hot temperature, food

Vote: 576 Buliisa District

Workplan 5: Health

scarcity which hence, hard to stay and reach, this makes it extremely difficult to attract & retain health workers in the district.

3. Inadequate transport facilities

The department lacks health vehicle and motorcycles to assist in supervision, monitoring & implementation of activities.

Workplan 6: Education

(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:			
<i>Recurrent Revenues</i>	2,740,118	2,086,628	3,057,690
District Unconditional Grant (Non-Wage)	13,487	11,526	8,000
District Unconditional Grant (Wage)	32,939	30,044	40,759
Locally Raised Revenues	10,000	11,900	10,000
Multi-Sectoral Transfers to LLGs	3,144	306	9,925
Other Transfers from Central Government		3,379	
Sector Conditional Grant (Non-Wage)	517,358	342,041	517,358
Sector Conditional Grant (Wage)	2,163,190	1,687,354	2,471,648
Unspent balances – Other Government Transfers		78	
<i>Development Revenues</i>	670,208	639,003	663,782
Development Grant	600,208	600,208	122,897
District Discretionary Development Equalization Grant		0	124,885
Donor Funding	70,000	38,606	66,500
Multi-Sectoral Transfers to LLGs		0	349,500
Unspent balances - donor		189	
Total Revenues	3,410,326	2,725,631	3,721,472
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	2,740,118	2,086,597	3,057,690
Wage	2,196,129	1,717,398	2,512,407
Non Wage	543,989	369,199	545,283
<i>Development Expenditure</i>	670,208	533,826	663,782
Domestic Development	600,208	495,060	597,282
Donor Development	70,000	38,767	66,500
Total Expenditure	3,410,326	2,620,423	3,721,472

2015/16 Revenue and Expenditure Performance up to March

Department of Education up to end of third quarter had cumulative receipts amounting to shs 2.726 billion representing 80% of the approved annual budget of 3.41 billion. These revenues comprised of; primary teachers' salaries, secondary teachers' salaries, unconditional grant wages, UPE capitation grants, USE capitation grants (recurrent revenues) and SFG. Shs 2.087 billion of the receipts (76.6%) were recurrent revenues and 639.003m (23.4%) were development revenues. Out of these funds, 2.62 billion was spent out of the annual budgeted expenditure of 3.41 billion, which is equivalent to 77% of the annual budget. Expenditure comprised of salaries 65.5%, non wage recurrent 14.1%, domestic development 18.9% and 1.5% on donor expenditure.

Specifically in the third quarter, the department received shs 1.076 billion representing 126% of the quarterly budget out of which 79% was recurrent and 21% development. Expenditure during the quarter amounted to shs 1.078 billion of which shs 571.99m (53.1%) was on salaries, shs 178.197m (16.5%) on non wage recurrent, shs 327.643m (30.4%) on domestic development and shs 86.000m (0%) on donor development. This leaves the department with a balance of shs 105.231 million, shs 105,179,2015 on Education account and shs 28,799 on UNICEF account. This is 3% of annual

Vote: 576 Buliisa District

Workplan 6: Education

budgeted expenditure and 4% of releases.

There was no allocation to the department at the level lower local governments giving 0% performance for multi-sectoral transfers to lower local governments. 0% performance for district unconditional grant non wage was compensated with more allocation of the locally raised revenue, giving a high performance of 280%. High performance in development revenues was due release of the 4th quarter release during the third quarter

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive shs. 3.7 billion in 2016/17 FY, out of which 82.2% will be recurrent and the rest for development expenditure. 67.5% will be spent on salaries, 14.7% on recurrent non-wage, 16% on domestic development projects and 1.8% on donor development. The budget will see an increase of 9.1% which is attributed mainly to a rise in the allocation of salaries and multisectoral transfers tp LLGs of 350m (9% of budget).

(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			
No. of pupils enrolled in UPE	21182	21039	21393
No. of student drop-outs	30	7	256
No. of Students passing in grade one	60	60	60
No. of pupils sitting PLE	963	1100	1100
No. of classrooms constructed in UPE	2	1	1
No. of classrooms rehabilitated in UPE	0	0	5
No. of latrine stances constructed	9	3	14
No. of teacher houses constructed	2	1	1
No. of teacher houses rehabilitated	0	0	1
No. of primary schools receiving furniture	1	0	2
Function Cost (US\$ '000)	2,697,829	2,108,428	2,842,610
Function: 0782			
No. of students enrolled in USE	1993	5986	1750
Function Cost (US\$ '000)	568,013	404,840	549,787
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	39	117	38
No. of secondary schools inspected in quarter	7	14	7
No. of inspection reports provided to Council	4	5	4
Function Cost (US\$ '000)	144,484	107,154	329,075
Cost of Workplan (US\$ '000):	3,410,326	2,620,423	3,721,472

2015/16 Physical Performance up to March

By end of quarter 3 most of the capital development projects had been done up to 90% level. Go back to school campaign and field monitoring was conducted Inspection of primary schools (UPE), 31 SMCs trained, 1 Community primary school, 2 private primary schools and 3 secondary schools (USE) carried out. Civil works for completion executed and paid for and salaries paid to staff. Go back to school campaign and field monitoring was conducted Inspection of primary schools (UPE), 31 SMCs trained, 1 Community primary school, 2 private primary schools and 3 secondary schools (USE) carried out. Civil works for completion executed and paid for and salaries paid to staff.

Planned Outputs for 2016/17

Vote: 576 Buliisa District

Workplan 6: Education

During this period 2016/2017 FY, we shall complete the construction of the District Education office at the District Headquarters. procurement of department vehicle to ease on transport and inauguration of School Management Committees (SMCs).

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

World Vision will continue to provide ; classrooms, staff houses, pit latrines and desks in schools in upper Buliisa. The specific locations will be determined in the budget and workplan yet to come out. Power Education will also build some classrooms in a budget and location yet to come out, but the two classroom block at Nyamukuta, that was condemned will be among those to be constructed. UNICEF, Link community development, and Build Africa will continue to support orientation and capacity building on teachers, parents, community, SMC's and PTA's, on their roles.

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

1. Lack of office space

When this workplan is implemented as planned, this will now become a thing of the past,

2. Inadequate Funding

Government now extends some money to the District on top of Inspection money, called DEO's facilitation for which we are grateful, but it is not yet adequate.

3. Lack of Transport

The department needs 1 motorcycle for easy monitoring and access to schools.

Workplan 7a: Roads and Engineering

(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:			
<i>Recurrent Revenues</i>	937,156	260,335	537,622
District Unconditional Grant (Non-Wage)	38,307	5,500	
District Unconditional Grant (Wage)	23,230	19,796	54,075
Locally Raised Revenues	3,000	5,819	42,000
Multi-Sectoral Transfers to LLGs	9,152	13,084	15,145
Other Transfers from Central Government	863,467	216,032	
Sector Conditional Grant (Non-Wage)		0	426,402
Unspent balances – Other Government Transfers		104	
<i>Development Revenues</i>	78,694	78,694	
Development Grant	78,694	78,694	
Total Revenues	1,015,850	339,029	537,622
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	937,156	256,399	537,622
Wage	29,396	29,488	64,216
Non Wage	907,760	226,911	473,406
<i>Development Expenditure</i>	78,694	65,709	0
Domestic Development	78,694	65,709	0
Donor Development	0	0	0
Total Expenditure	1,015,850	322,108	537,622

Vote: 576 Buliisa District

Workplan 7a: Roads and Engineering

2015/16 Revenue and Expenditure Performance up to March

The department has so far received shs 339.029m representing 33% performance of the total approved budget (Shs. 2.578b) for the year. Recurrent revenues comprised 76.8% of the funding and 23.2% was development revenues. Recurrent revenues performed at 28% and development revenues at 100%. The department was funded by roads rehabilitation grant (23.2%), other transfers from central government (63.7%) and transfer of district unconditional wage (5.9%). Locally raised revenue (1.7%) and mult sectorial transfer for LLG (3.8%), Expenditure in the period was shs 322.108m (representing 32% of annual budget) of which shs 29.488m (9.2%) was spent on salaries, shs 226.911m (70.4%) on non wage recurrent and shs 65.709m (20.4%) on development budget.

In quarter 3 particularly the department received shs 116.360m representing 46% of quarterly budget of 253.963 million. Sources were same as above. Funds equivalent to shs 5.257m was received and spent in the department by Lower local governments. Expenditure for quarter was shs 149.406m (59% of quarterly budget). Shs 9.913m (6.6%) was spent on salaries, shs 77.913m (52.2%) on nonwage recurrent and shs 61.58m (41.2%) on development. The department remained with unspent balance at the end of the quarter of shs 16.922 million which is on Works and Technical Services account.

High performance of the Roads rehabilitation grant was as a result of 4th quarter release being made in the 3rd quarter and of local revenue was to compensate for low release to the department of district unconditional grant nonwage.

Overall performance of revenue remained low due low releases of URF funds following a cut in the funding that was communicated late and not adjusted in the final budget figures in this tool.

Department Revenue and Expenditure Allocations Plans for 2016/17

During 2016/2017, the department will receive funds from government grants (89%) and local revenue 8%. Multi-sectoral transfers to lower local governments will account for 3% only. Expenditure will comprise salaries 12%, Road maintenance 88% including repair of vehicles, plants and equipments. The budget will decrease by 47% largely due to elimination of other government 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: 0481			
Length in Km of District roads maintained.	7	7	
Length in Km of urban unpaved roads rehabilitated	22	22	
Length in Km of Urban unpaved roads routinely maintained		0	24
Length in Km of Urban unpaved roads periodically maintained		0	24
No. of bottlenecks cleared on community Access Roads	14	0	6
Length in Km of District roads routinely maintained	215	215	226
Length in Km of District roads periodically maintained	8	0	37
Function Cost (US\$ '000)	974,543	305,433	435,575
Function: 0482 District Engineering Services			
Function Cost (US\$ '000)	41,307	16,674	102,047
Cost of Workplan (US\$ '000):	1,015,850	322,108	537,622

2015/16 Physical Performance up to March

Maintenance of 134km of roads by use of gangs and Mechanised road maintenance of Sitin - Kihungya road 6.6km, Repair and Supervision works of motor vehicles Lg 0001 - 020, Lg 0007 - 020 and Ug 0485R

Planned Outputs for 2016/17

Routine maintenance of 226 km of district roads, 24 kms of Buliisa Town Council roads and clearing of bottle necks on

Vote: 576 Buliisa District

Workplan 7a: Roads and Engineering

6 Sub county roads as indicated in the detailed outputs, repair and maintenance of road equipments and vehicles and payment of salaries and allowances to staff.

(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

Inadquate funds for road maintenance despite increase in District road net works.

2. Low staffing Levels

The department is lacking key staff like District engineer and Supervisor of works.

3. High construction costs

The unit cost for construction in Buliisa is relatively high due to unstable sandy soils and flat surfaces which allow for water lodging & murrum for gravelling roads is high as haulage distance in most parts of the district is beyond 10km i.e. up to 40km

Workplan 7b: Water

(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>	20,021	11,784	92,994
District Unconditional Grant (Wage)	12,021	0	3,797
Multi-Sectoral Transfers to LLGs		5,717	29,772
Sector Conditional Grant (Non-Wage)	8,000	6,000	35,426
Support Services Conditional Grant (Non-Wage)		0	24,000
Unspent balances – Other Government Transfers		67	
<i>Development Revenues</i>	579,187	573,687	502,390
Development Grant	557,187	557,187	385,020
Donor Funding		0	95,370
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	599,208	585,471	595,384
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	42,021	28,284	92,994
Wage	12,021	5,717	11,419
Non Wage	30,000	22,567	81,575
<i>Development Expenditure</i>	557,187	166,114	502,390
Domestic Development	557,187	166,114	407,020
Donor Development	0	0	95,370
Total Expenditure	599,208	194,398	595,384

2015/16 Revenue and Expenditure Performance up to March

The sector has received up to the end of 3rd quarter 2015/16 Uganda shillings 585.471m representing 98% of approved annual budget of 599.208 million. 4.8% of the funds were recurrent and 95.2% for development expenditure. Recurrent revenues performed at 67% and development revenues at 100%. Sources have included Rural Water grant (95.2%),

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Workplan 7b: Water

Sanitation and Hygiene (2.8%) and Urban Water grant (1%). Funds amounting to shs 5.717 m (1%) was received and spent in the department by Buliisa Town Council and appears under multi-sectoral transfers to Lower local governments. Expenditure for the period amounted to shs 194.398m of which shs 5.717m (2.9%) was on salaries, shs 22.567m (11.6%) on non wage recurrent and shs 166.114m (85.5%) on development budget.

In quarter 3 particularly the department received shs 311.753m representing 208% of approved budget for quarter of 149.802 million from the same sources as above. Funds equivalent to shs 1.906 m was received and spent in the department by Buliisa Town Council. Expenditure for quarter was shs 107.579m (72% of quarterly budget). Shs 1.906m (1.8%) was spent on salaries, shs 9.647m (9%) on nonwage recurrent and shs 96.027m (89.2%) on development. The department remained with unspent balance at the end of the quarter of shs 391.073 million held on Works and Technical Services account.

High performance in revenues was due to release of the Rural Water grant for the 4th quarter in the 3rd quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive funds from UNICEF, unconditional wage, conditional non wage and development grants of which 16% will be recurrent and 84% development. 1.9% will be spent on salaries, 13.7% on non wage recurrent, 68.4% on domestic development and 16% on donor development. There will be a reduction in the budget of 0.6% largely due to reduced development grants from shs 557 million to shs 385 million.

(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			
No. of supervision visits during and after construction	24	3	10
No. of water points tested for quality	20	0	0
No. of District Water Supply and Sanitation Coordination Meetings	4	2	2
No. of Mandatory Public notices displayed with financial information (release and expenditure)	8	8	4
No. of water and Sanitation promotional events undertaken	2	0	1
No. of water user committees formed.	6	12	55
No. of Water User Committee members trained	462	462	385
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	11	7	7
No. of public latrines in RGCs and public places	2	2	2
No. of springs protected		0	15
No. of shallow wells constructed (hand dug, hand augured, motorised pump)		0	23
No. of deep boreholes rehabilitated	25	9	16
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	1	0	
Function Cost (US\$ '000)	591,208	190,398	571,384
Function: 0982 Urban Water Supply and Sanitation			
Length of pipe network extended (m)		0	2750
No. of new connections		0	10
No. of new connections made to existing schemes	1	0	10
Function Cost (US\$ '000)	8,000	4,000	24,000

Vote: 576 Buliisa District

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
Cost of Workplan (US\$ '000):	599,208	194,398	595,384

2015/16 Physical Performance up to March

- 22 shallow well rehabilitated, 9 deep boreholes rehabilitated, 2 VIP latrines constructed. Drilling of 11 deep boreholes is ongoing.

Planned Outputs for 2016/17

Procurement of department vehicle, 8 Boreholes drilled in Buliisa, Kihungya, Kigwera, Biiso and Ngwedo sub counties, 13 Protected Spring Wells in Biiso and Kihungya sub counties rehabilitated, 1 5-Stance VIP Latrine constructed at Tugombili, 23 Villages triggered in improving sanitation and hygiene in the communities. Monitoring and Supervision visits conducted during and after construction. Department vehicle procured.

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

Extension of butiaba GFS to Bugoigo

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

1. Dry areas and water quality

due to high salinity level

2. Limited budgets

The budget plow funding

3. dry areas in ground water

low ground water potentials

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>	25,646	14,998	61,156
District Unconditional Grant (Non-Wage)	2,400	0	2,400
District Unconditional Grant (Wage)	12,021	10,240	41,693
Locally Raised Revenues	2,000	0	5,244
Multi-Sectoral Transfers to LLGs	3,245	270	8,742
Sector Conditional Grant (Non-Wage)	5,981	4,485	3,077
Unspent balances – Other Government Transfers		3	
<i>Development Revenues</i>		0	30,000
District Discretionary Development Equalization Grant		0	30,000

Vote: 576 Buliisa District

Workplan 8: Natural Resources

Total Revenues	25,646	14,998	91,156
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>25,646</i>	<i>14,853</i>	<i>61,156</i>
Wage	12,021	10,240	44,332
Non Wage	13,625	4,613	16,825
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>30,000</i>
Domestic Development	0	0	30,000
Donor Development	0	0	0
Total Expenditure	25,646	14,853	91,156

2015/16 Revenue and Expenditure Performance up to March

Cumulative receipts at the end of In the 3rd Quarter of financial year 2015\16, the Department of Natural resources received a total of shs 14.863m (58% of the approved annual budget of shs 25.646 million. All these were recurrent in nature and included local revenue, District unconditional wage and Wetland conditional grant. Cumulative expenditure amounted to shs 14.853 (55% of annual budget), of which 18.5% was on salaries and the rest on non wage recurrent. Particularly in the 3rd quarter the department received revenue of shs 5,024,000, representing 78% of the expected total revenue of 6,412,000 for the quarter. The department spent shs 6.417 million of which 56.4% was on salaries and 43.6% on non wage recurrent. The balance of shs 11,173= remained unspent on Natural Resources account.

Department Revenue and Expenditure Allocations Plans for 2016/17

In 2016/17, the department is expected to get revenues from central government and locally raised revenues. 48.6% of the revenues will be spent on salaries, 18.5% on non wage recurrent and 33.9% on development budget. There is expected to be an increase in the budget of 255% compared to 2015/16 FY mostly due to increased allocation of development budget under DDEG and district unconditional grant (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: 0983 Natural Resources Management			
Area (Ha) of trees established (planted and surviving)	200	0	2
Number of people (Men and Women) participating in tree planting days	200	0	300
No. of Agro forestry Demonstrations	1	0	2
No. of community members trained (Men and Women) in forestry management	1	0	0
No. of monitoring and compliance surveys/inspections undertaken	1	0	4
No. of Water Shed Management Committees formulated	2	0	3
No. of Wetland Action Plans and regulations developed	2	0	4
Area (Ha) of Wetlands demarcated and restored	1	0	4
No. of community women and men trained in ENR monitoring	1	0	140
No. of monitoring and compliance surveys undertaken	4	0	4
No. of new land disputes settled within FY	4	0	10
Function Cost (US\$ '000)	25,646	14,853	91,156
Cost of Workplan (US\$ '000):	25,646	14,853	91,156

Vote: 576 Buliisa District

Workplan 8: Natural Resources

2015/16 Physical Performance up to March

Community training of Waki river community catchment area and completion of wetland mapping in Buliisa District, USAID facilitated and funded the development of the district environment action plan DEAP.

Planned Outputs for 2016/17

The viable planned out puts and physical performance indicators shall be, 1. Approved physical development plans for Bugoigo and Walukuba, 2. improved awareness on use of wetlands, 3. reduced degradation in fragile eco systems, 4. improved environmental compliance, 5. reduced illegal development, 6. Increased land applications from communities, 7. Landscaping of the district administration compound, 8. establishment of 1 tree nursery in wanseko among other outputs.

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

World Wild Fund for nature WWF. Is supporting the department in developing the District state of Environment, Tetratech with support from USAID, are supporting the district to come up with the District Environment Action Plan in financial year 2015/16, its anticipated that these to ENR sector documents will be used as a spring board to attract partners in environmental based activities.

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

1. funding gap

The department receives three millions as a wetland grand, yet the district has an expanse of muchison falls ramsar site, and a series of small wetlands and rivers, this cant have any impacts to minimise the escalating environmental challenges

2. oil and gas industry and related activities

The department has been abandoned and has no support to play her role and move at the some pace with the emerging oil and gas and related activities. Yet it remains a shock absorber from communities. Talk of capacity building, no transport and other tools

3. lack of critical staff

Instead of 12 critical staff the department is supposed to have, the the physical planner is the only substantive staff the department has.

Workplan 9: Community Based Services

(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>	74,802	68,087	266,836
District Unconditional Grant (Non-Wage)	2,000	2,504	4,789
District Unconditional Grant (Wage)	39,244	34,726	74,837
Locally Raised Revenues	4,000	871	4,000
Multi-Sectoral Transfers to LLGs	11,770	6,541	25,881
Other Transfers from Central Government		9,000	138,228
Sector Conditional Grant (Non-Wage)	17,789	13,342	19,101
Unspent balances – Other Government Transfers		1,102	
<i>Development Revenues</i>	1,032,791	232,650	736,271
District Discretionary Development Equalization Grant	32,791	32,791	
Other Transfers from Central Government	1,000,000	174,144	731,923
Transitional Development Grant		0	4,348

Vote: 576 Buliisa District

Workplan 9: Community Based Services

Unspent balances – Conditional Grants		9	
Unspent balances – Other Government Transfers		25,706	
Total Revenues	1,107,593	300,737	1,003,107
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	74,802	67,627	266,836
Wage	44,734	38,973	79,938
Non Wage	30,069	28,654	186,898
<i>Development Expenditure</i>	1,032,791	232,268	736,271
Domestic Development	1,032,791	232,268	736,271
Donor Development	0	0	0
Total Expenditure	1,107,593	299,896	1,003,107

2015/16 Revenue and Expenditure Performance up to March

At the end of the second quarter 2015/16, Community department received cumulative shs. 330.737 million, representing 27% of shs 1.107 billion budgeted for the year. 22.6% were of recurrent nature and the rest were development. The revenues included shs 26.817 million (8.7%) as unspent balance from 2014/2015. Other sources included LGMSD - for CDD (10.9%) unconditional wage 11.5%, CDA Non wage (0.3%), conditional funds to PWDs 1%, conditional transfers to youth and women (0.4%), FAL (1.1%). Recurrent revenues generally performed at 91% of their expected annual budget, while the development revenues were at 23% of annual budget. Shs 6.541 million (2.2%) was received and spent in the department by the sub counties and the town council and has been captured under Multi sectoral transfers to LLGs. Total expenditure amounted to shs. 299.896 million, representing 27% of the annual approved budget. Out of this, shs 38.973m (13%) was spent on wage, shs 28.634m (9.6%) on non wage recurrent items and shs 232.268m (77.4%) on development expenditure.

Specific to quarter three, the department received shs.49.673 million, representing 18% of the quarterly budget. 64.3% were of recurrent nature and the rest were development. Recurrent revenues generally performed at 171% of their expected quarterly budget, while the development revenues were at 7% of quarterly budget. Shs 2.134 million (8%) was received and spent in the department by the sub counties and the town council. Expenditure for quarter amounted to shs 51.468 million, representing 19% of the quarterly budget. Out of this, shs 15.674m (30.4%) was spent on wage, shs 16m (31.1%) on non wage recurrent items and shs 19.795m (31.5%) on development expenditure. The department was left with a balance of shs 841,000 of which SHS 549,198= was recurrent held on Community Based Services account, shs 374,539= on Youth Livelihood Programme accounts, shs 7,370= on CDD account. However the actual balance on the Youth Livelihood accounts is shs 4774539 and not shs 374,539, reason being that a cheque paid to 1 group of shs 4,400,000 was returned unpaid. Whereas adjustments were made in the records no adjustment has been made in this tool to cancel the transaction, thus still reflecting it as a payment. NUSAF2 accounts were closed at the end of February 2016, following the winding up of the project.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will receive shs.1 billion in 2016/17 FY of which 8% will be spent on wage, 18.6% on none wage recurrent and 7.4% on development budget. There will be a decrease in the budget compared to 2015/16 of 9.5% due to reduction in allocation of other government grants from NUSAF3 and youth livelihood programmes and consolidation of grants that removed LGMSD allocation to CDD which accounted for 93% of last year budget.

(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

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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 children settled	10	5	10
No. of Active Community Development Workers	7	7	0
No. FAL Learners Trained	500	0	200
No. of children cases (Juveniles) handled and settled	40	3	20
No. of Youth councils supported	7	8	0
No. of assisted aids supplied to disabled and elderly community	10	1	
No. of women councils supported	7	0	
Function Cost (US\$ '000)	1,107,593	299,896	1,003,107
Cost of Workplan (US\$ '000):	1,107,593	299,896	1,003,107

2015/16 Physical Performance up to March

PWD Group in biiso subcounty supported with special grant for PWDS, 1 group supported under CDD, YOUTH Groups were supported under youth livelihood programme, monitoring of youth groups under YLP.

Planned Outputs for 2016/17

Community mobilization and sensitisation mtgs and radio talk shows, •Field visits for support supervision and monitoring group and Community activities, •promote FAL activities •Dissemination of the NOP, •Sensitization mtgs and supervision of offenders, •MTE of OVC service delivery, •Support WYD councils, •Train in savings and credit mgt and entrepreneurship skills, •Train in activities of daily living to PWDS, •Sensitization HIV / AIDS prevention & control, promotion of groups through NUSAF and youth livelihood programmes

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

Africare will continue to carry out para-social and children welfare activities under OVC. The World Vision will also be conducting child protection/ promotion activities in the district.

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

1. Inadequate staff

The department is understaffed especially at LLG level where out of 7 staff required, there is only 1 staff currently.

2. Inadequate funding

Most of the funds received are salaries and conditional grants, the office is left without operational funds.

3. Lack of transport

The department lacks means of transport for supervision, monitoring and inspection of LLG activities

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:			
Recurrent Revenues	70,565	47,860	99,696

Vote: 576 Buliisa District

Workplan 10: Planning

District Unconditional Grant (Non-Wage)	10,000	3,600	46,498
District Unconditional Grant (Wage)	21,273	25,605	34,204
Locally Raised Revenues	15,794	5,020	15,794
Multi-Sectoral Transfers to LLGs	2,000	100	3,200
Support Services Conditional Grant (Non-Wage)	21,498	13,515	
Unspent balances – Other Government Transfers		21	
Development Revenues	123,856	76,313	86,150
District Discretionary Development Equalization Grant	83,856	58,855	46,150
Donor Funding	40,000	17,042	40,000
Unspent balances – Conditional Grants		416	
Total Revenues	194,420	124,173	185,846
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	70,565	47,855	99,696
Wage	21,273	25,605	34,204
Non Wage	49,292	22,251	65,492
Development Expenditure	123,856	71,877	86,150
Domestic Development	83,856	54,835	46,150
Donor Development	40,000	17,042	40,000
Total Expenditure	194,420	119,733	185,846

2015/16 Revenue and Expenditure Performance up to March

The district planning unit received shs.124,173,000/= Representing 64% of the approved budget of shs 194,420,000/=. This comprised of PAF monitoring 10.9%, Locally raised revenue 4%, LGMSD 47.4%, nonwage 3% donor development of shs 17,042,000/= (13.7%) from UNICEF. Expenditure for the period amounted to shs 119.733m representing 62% of approved annual budget. This included shs 25.605m (21.4%) spent on salaries, shs 22,251m (18.6%) for non wage recurrent, shs 54.835m (45.8%) on development and shs 17.042m (14.2%) was spent on donor development.

Specifically during the quarter the Unit received shs 48.923 million representing 101% of the quarterly budget. Expenditure for quarter was shs 62.901 million (129% of the quarterly budget). 13.5% was paid on wages, 13.8% on non wage and 72.7% on domestic development. The sum of shs 4,439,543= remained unspent (shs 4,434,949= on LGMSD account and shs 4,594= on PRDP account).

High performance of district unconditional grant wage is due to under budgeting and LGMSD grant due to 4th quarter release being effected during the 3rd quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Total revenue and expenditure is 185,846,000 of which wage is 18.4%, development expenditure is 21.5% and non wage recurrent expenditure is 24.8% of the total budget. There will be a decrease in the budget of 4% in the 2016/17 FY compared to 2015/16FY, largely due to abolishing of LGMSD funds. The development expenditure of shs. 86,150,000/= comprises of BDR-UNICEF activities (shs. 40,000,000/=) and completion of district stores (shs. 46,150,000/=)

(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 Local Government Planning Services

Vote: 576 Buliisa 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 Minutes of TPC meetings	12	3	12
No of qualified staff in the Unit	3	3	2
Function Cost (US\$ '000)	194,421	119,733	185,846
Cost of Workplan (US\$ '000):	194,421	119,733	185,846

2015/16 Physical Performance up to March

District stores has been completed on phase 1 under LGMSD finding.

Planned Outputs for 2016/17

•Formulation of BFP, Statistical Abstract and District profiles,Conduct DTPC meetings, Construction of district stores phase 2, Conduct BDR-UNICEF activities, Mentoring LLGs on budgeting & planning skills, Establish district data bank, Formation and Training of PDCS, Establish Community Based Management Information system (CBMIS), Appraisal and prioritization of district and LLG projects, Monitoring and evaluation of Council, Planning meetings at district & parish levels, Compilation and submission of reports & accountabilities.

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

No off budget under planning unit

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

1. Lack of reliable electricity

Although solar Power was installed in the district administration block, it fluctuates with the intensity of light whenever there is low light solar power also becomes low. The administartion block is not yet connected to the hydro-electric power gride.

2. Lack of transport

The department lacks means of transport for supervision, monitoring and other field activities especially for lower local governments. The motor vehicle and 2 motor cycles which were provided by DLS in the year 2009 are very old and beyond repair.

3. Inadquate staffing

The district planning unit has only 2 members of staff (District Planner and statistician). For effective service delivery, the DPU requires senior Planner, Data entry clerk and assistant statistician.

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>	39,696	33,465	62,464
District Unconditional Grant (Non-Wage)	2,000	1,800	8,269
District Unconditional Grant (Wage)	17,723	13,027	33,026
Locally Raised Revenues	7,000	8,455	9,000

Vote: 576 Buliisa District

Workplan 11: Internal Audit

Multi-Sectoral Transfers to LLGs	10,705	8,804	12,169
Support Services Conditional Grant (Non-Wage)	2,269	1,380	
Total Revenues	39,696	33,465	62,464
B: Breakdown of Workplan Expenditures:			
Recurrent Expenditure	39,696	33,465	62,464
Wage	26,680	20,219	42,618
Non Wage	13,016	13,246	19,846
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	39,696	33,465	62,464

2015/16 Revenue and Expenditure Performance up to March

At the end of third quarter 2015/2016 Internal Audit department had cumulative receipts amounting to shs.33.466m (84%) of the annual budget of shs 39.696, All these were recurrent revenues and included district unconditional wage of shs13.027 M (38.9%), local revenue shs.8,455 m (25.2%), PAF Monitoring shs 1,38m (4.1%) and unconditional non wage of shs 1.8m (5.4%). All the funds received were spent. Shs 20.219m (60.4%) of the expenditure was on wage and the rest (39.6%) on non wage recurrent. Shs 8.804 was received and spent by the lower local governments and is captured under Multi-sectoral transfers to LLGs. Particularly in the third quarter, the department received shs and 12.145m (122%) of the quarterly budget of shs9.924 m. Shs 6.746m (51.4%) of the expenditure was on wage and the rest (48.6%) on non wage recurrent. High performance was registered in local revenue (121%) and district unconditional non wage grant (90%) to ensure funding for increased activities in the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

During the year 2016/2017, the department is expected to receive shs. 62,464,000= of which 32% will be spent on Non wage recurrent and 68% on salaries. The budget is expected to increase by 64% to enhance better and more effective performance in the area of accountability.

(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	40	10	40
Date of submitting Quaterly Internal Audit Reports	15/10/15	15/04/2016	15/10/2016
Function Cost (US\$ '000)	39,696	33,465	62,464
Cost of Workplan (US\$ '000):	39,696	33,465	62,464

2015/16 Physical Performance up to March

Second quarter report 2015/16 was produced and submitted to council, All the departments were audited, Audit of all LLGs(BMUs) in the sub counties and all health units done.

Planned Outputs for 2016/17

Conduct audit inspections for 15 UPE & schools
 Conduct audit inspections for 7 health units
 Inspection visits for PRDP, PAF and LGMSD activities/Projects
 Carry out continuous audits for departments
 Compile and submit quarterly audit reports

Vote: 576 Buliisa District

Workplan 11: Internal Audit

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

Nil

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

1. Inadequate Funding

The unit depends on local revenue which is not reliable

2. Understaffing

The district is experiencing serious understaffing to the extent that some staff are moved from their departments to serve in other departments which hampers performance in the former departments.

3. Lack of Transport

No means of transport to facilitate field audits