

Vote: 563 Koboko 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

Koboko 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	1,266,523	658,118	504,866
2a. Discretionary Government Transfers	2,304,202	1,200,357	2,331,685
2b. Conditional Government Transfers	10,463,681	7,532,055	7,407,027
2c. Other Government Transfers	757,938	574,467	165,000
3. Local Development Grant		643,197	0
4. Donor Funding	746,109	797,164	1,655,542
Total Revenues	15,538,454	11,405,359	12,064,119

Planned Revenues for 2016/17

Koboko District projects to receive Ushs. 12,064,119,000 in the FY 2016/17 with Ushs. 504,866,000 (4.2%) from local revenues, Ushs. 2,331,685,000 (19.4%) from Discretionary Government transfers, Ushs. 7,407,027,000 (61.4%) is central government conditional grant, while Ushs. 165,000 (1.4%) is other government transfers and Ushs. 1,655,542,000 (13.8%) donors funding. This revenue projection is far below the FY 2015/16 budget of Ushs. 15,538,454,000, due to the creation of Koboko Municipality

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	1,294,289	699,070	1,721,052
2 Finance	462,377	344,470	236,759
3 Statutory Bodies	762,220	371,438	268,525
4 Production and Marketing	358,763	188,193	460,694
5 Health	2,328,903	1,581,537	2,018,586
6 Education	7,749,229	5,275,127	5,419,856
7a Roads and Engineering	1,127,794	502,021	684,553
7b Water	721,918	149,507	464,616
8 Natural Resources	227,326	113,176	171,436
9 Community Based Services	327,299	192,164	365,093
10 Planning	121,176	101,235	209,197
11 Internal Audit	57,160	29,038	43,751
Grand Total	15,538,454	9,546,976	12,064,119
Wage Rec't:	8,171,015	5,564,266	6,092,092
Non Wage Rec't:	3,455,770	2,293,771	2,900,309
Domestic Dev't	3,165,560	1,185,185	1,416,177
Donor Dev't	746,109	503,754	1,655,542

Planned Expenditures for 2016/17

Koboko District plans to spend Ushs. 12,064,119,000 in the FY 2016/17 of which 50.5% is being earmarked for wages, 24.1% is for non wages and 11.8% for development expenditure and 13.8% for donor activities in the district. The highest budgetary allocation is to Education followed by Health, majorly for payment of salaries while the lowest is to Internal Audit. The major expenditure priorities are in roads maintenance, construction of health and education

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Executive Summary

infrastructure and provision of clean and

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A. Revenue Performance and Plans

Conditional, Discretionary Transfers and other Revenues to the Local Government

US\$'s 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	1,266,523	658,118	504,866
Local Service Tax	45,682	51,302	57,897
Registration of Businesses	11,343	11,159	5,808
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	7,303	2,592	6,430
Refuse collection charges/Public convenience	5,160	1,656	3,780
Property related Duties/Fees	15,440	20,477	9,153
Park Fees	218,820	119,828	9,600
Other licences		1,438	
Other Fees and Charges	113,291	113,426	137,339
Other Court Fees		0	620
Miscellaneous	30,200	10,643	60,392
Rent & Rates from other Gov't Units	156,399	33,984	10,191
Lock-up Fees		350	
Inspection Fees	6,000	0	
Local Hotel Tax	4,000	50	
Land Fees	43,248	9,115	8,908
Ground rent	4,000	0	
Court Filing Fees		345	603
Cess on produce	10,944	0	
Business licences	64,972	46,741	14,342
Application Fees	41,374	7,749	25,518
Animal & Crop Husbandry related levies	40,352	24,278	3,035
Advertisements/Billboards	5,000	1,690	2,000
Market/Gate Charges	283,002	191,578	105,259
Rent & rates-produced assets-from private entities	23,133	69	791
Sale of (Produced) Government Properties/assets	70,308	1,038	15,650
Sale of non-produced government Properties/assets		0	1,100
Tax Tribunal - Court Charges and Fees	7,299	70	100
Voluntary Transfers	20,700	7,559	23,000
Fees from appeals		0	250
Rent & Rates from private entities	38,555	982	3,100
2a. Discretionary Government Transfers	2,304,202	1,793,889	2,331,685
District Discretionary Development Equalization Grant	709,418	659,753	877,989
Urban Unconditional Grant (Non-Wage)	113,422	81,978	
District Unconditional Grant (Wage)	967,936	590,641	931,043
District Unconditional Grant (Non-Wage)	403,741	319,363	404,303
Urban Unconditional Grant (Wage)	109,686	142,154	118,349
2b. Conditional Government Transfers	10,463,681	7,532,055	7,407,027
Gratuity for Local Governments		0	285,161
Transitional Development Grant	96,542	16,500	174,417
Support Services Conditional Grant (Non-Wage)	349,814	173,357	12,000
Sector Conditional Grant (Wage)	6,991,949	4,829,297	5,042,700
Sector Conditional Grant (Non-Wage)	1,551,283	1,059,593	1,209,852

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A. Revenue Performance and Plans

Pension for Local Governments		0	175,634
General Public Service Pension Arrears (Budgeting)		0	147,492
Development Grant	1,474,093	1,453,308	359,770
2c. Other Government Transfers	757,938	559,772	165,000
MoE&S UNEB & DEOs school inspection		6,665	
Uganda Sanitation Fund		61,214	
Unspent balance Uganda Sanitation Fund		19,954	
MoH - Immunization campaign		0	120,000
Unspent balances – Conditional Grants		1,663	
Youth Livelihood Programme (Operation funds)	11,724	5,075	
Uganda Road Fund	646,214	338,081	
Unspent USF		19,954	
MoH - NTD - MDA Monitoring,		7,603	
MoH measles immunization		99,563	
NTD		0	45,000
Office start up fund	100,000	0	
4. Donor Funding	746,109	735,570	1,655,542
Unspent balance UNHCR Health		59,186	
UNHCR - Education		0	125,667
BAYLOR	50,000	0	
GIZ	12,000	0	
ICB		0	80,000
ICBP	171,731	19,879	
IDI		0	120,000
IGAD		0	50,000
UNHCR - Environmental Protection		0	52,362
UNHCR - Health		0	157,082
UNHCR - Shelter / Infrastructure		0	78,541
UNHCR Education	197,560	196,385	
UNHCR Health	188,818	190,263	
UNHCR -WASH		0	41,890
UNICEF	126,000	201,557	
UNICEF - Community Services		0	150,000
UNICEF - Education		0	100,000
UNICEF - Health		0	500,000
UNICEF - Planning		0	100,000
Unspent balance ICB		8,747	
Unspent balance UNICEF		44,847	
Unspent balances - donor		14,706	
UNICEF - WASH		0	100,000
Total Revenues	15,538,454	11,279,404	12,064,119

Planned Revenues for 2016/17

(i) Locally Raised Revenues

The district has estimated to collect Ushs.504,866,000 from local revenue in FY 2016/17 this is far below the budget of Ushs. 1,266,523,000 for the current FY 2015/16 due to the creation of the municipality which used to be the highest local revenue collection point in the district.

(ii) Central Government Transfers

The district is estimating to receive Ushs.9,903,712,000 from central government transfers for FY 2016/17 this estimate is below

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A. Revenue Performance and Plans

that budget of Ushs. 13,525,825,000 in the currentFY 2015/15 because of the creation of the municipality the IPF of the district dropped as some of the facilities like schools and Health Units which were under the district are now under the municipality.

(iii) Donor Funding

The district id planning to receive Ushs.1,655,542,000 from all the donors to the district most of the fund will come from UNHCE, UNICEF and IGAD as compared to Ushs. 746,109,000 planned in the FY 2015/16. This is because under the ReHoPe agenda under UNHCR more departments have been brought on board to implement UNHCR activities in the district.

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Summary: Department Performance and Plans by Workplan

Workplan 1a: Administration

(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>	813,968	545,560	1,467,361
District Unconditional Grant (Non-Wage)	109,982	85,467	116,421
District Unconditional Grant (Wage)	373,447	197,494	462,207
General Public Service Pension Arrears (Budgeting)		0	147,492
Gratuity for Local Governments		0	285,161
Locally Raised Revenues	96,447	45,120	96,447
Multi-Sectoral Transfers to LLGs	225,951	211,371	65,649
Pension for Local Governments		0	175,634
Support Services Conditional Grant (Non-Wage)	8,142	6,107	
Urban Unconditional Grant (Wage)		0	118,349
<i>Development Revenues</i>	480,321	307,003	253,691
District Discretionary Development Equalization Grant	343,453	275,758	76,783
Multi-Sectoral Transfers to LLGs	36,868	31,246	46,908
Other Transfers from Central Government	100,000	0	
Transitional Development Grant		0	130,000
Total Revenues	1,294,289	852,563	1,721,052
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	831,398	549,606	1,467,361
Wage	397,519	247,499	580,556
Non Wage	433,880	302,107	886,805
<i>Development Expenditure</i>	462,891	149,464	253,691
Domestic Development	462,891	149,464	253,691
Donor Development	0	0	0
Total Expenditure	1,294,289	699,070	1,721,052

2015/16 Revenue and Expenditure Performance up to March

Administration Department planned to receive Ushs. 323,572,000 in the third quarter of the FY 2015/16, but was able to receive Ushs. 298,569,000 representing 92% of the quarterly out turn. This performance is less than the 100% performance due to under performance under other government transfers, locally raised revenues, district unconditional grant-wage. The department was able to spend Ushs.285,963,000 in third quarter representing 88% of the quarterly release and cumulatively Ushs. 699,070,000 representing 54% of the total departmental budget. With Ushs. 81,673,000 spent on wages, Ushs. 109,663,000 on non wage expenses, Ushs. 94,628,000 on capital development in the quarter. By the end of the quarter there was a balance of Ushs. 153,493,000 representing 12% of the annual budget, with Ushs. 9,027,000 for recurrent expenditure and Ushs. 144,466,000 for capital development.

Department Revenue and Expenditure Allocations Plans for 2016/17

Administration department planned to receive Ushs. 1,721,052,000 for FY 2016/17 this is an increase from Ushs. 1,294,289,000 allocated in the FY 2015/16 this increase in the departmental allocation is due to increase under District unconditional grant non wage, wage, budgeting pensions and gratuity under the department and allocation of funds for IFMS recurrent costs. The department has allocated a total of Ushs. 580,556,000 (33.7%) for wages, Ushs. 886,805,000 (51.6%) for non wages and Ushs. 253,691,000 (14.7%) for development expenditure.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 563 Koboko District

Workplan 1a: Administration

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)	5,000	242,617	0
Function: 1381 District and Urban Administration			
%age of LG establish posts filled			80
No. (and type) of capacity building sessions undertaken	10	2	10
Availability and implementation of LG capacity building policy and plan		yes	Yes
No. of monitoring visits conducted	4	1	4
No. of monitoring reports generated	4	1	4
No. of computers, printers and sets of office furniture purchased	0	0	2
No. of solar panels purchased and installed	1	0	
Function Cost (US\$ '000)	1,289,290	699,070	1,721,052
Cost of Workplan (US\$ '000):	1,294,290	699,070	1,721,052

2015/16 Physical Performance up to March

Payment of salaries/ footage for suport staff were done,travel for meeting were also done ,transfers to town boards, procuremnt of asorted stationary for office use, vehicle maintance, special meal, staff trainning,fuel and lubricants procured,computer supplies procured, telecommunications including welfare and entertainment were implemented. Travels by HRO for payment of salaries made

Planned Outputs for 2016/17

Payment of salaries for staff, payment of pensions ans gratuity to pensioners, traning of staff, supervision of sub counties, procurement of computer for office of DCAO, procurement of office furniture for office of DCAO,monitoring of project implemetation in the district, beginning the construction of district office complex, connection of the district to the main power grid, enforcement of the implementation of policies and laws in the district, conducting staff appraisal in the district

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

N/A

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

1. Inadequate staffing

The district lacks critial staff where most of the heads of the departments are in acting position and even some critial staff in lower ranks are lacking in the district coupled with the long procedures of getting clearance for recruitment of staff

2. Inadequate logistics and vehicles

The departments main role is coordination and supervision of departments and lower local government, the in adequacy of transport makes it difficult for the department to perform this roll

3. Inadequate accommodation for district staff at the sub county

The district does not have enough staff accommodation at sub county level this has the effect of late coming and promotion of absenteesm to work among the sub county staff henc denying services to the population

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Workplan 2: Finance

(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>	453,345	218,716
District Unconditional Grant (Non-Wage)	121,831	35,000
District Unconditional Grant (Wage)	76,315	76,528
Locally Raised Revenues	35,054	35,054
Multi-Sectoral Transfers to LLGs	220,145	72,133
Support Services Conditional Grant (Non-Wage)		5,000
<i>Development Revenues</i>	9,032	18,043
District Discretionary Development Equalization Grant	9,032	5,926
Multi-Sectoral Transfers to LLGs		12,117
Total Revenues	462,377	236,759
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	462,377	218,716
Wage	93,140	76,528
Non Wage	369,237	142,187
<i>Development Expenditure</i>	0	18,043
Domestic Development	0	18,043
Donor Development	0	0
Total Expenditure	462,377	236,759

2015/16 Revenue and Expenditure Performance up to March

Finance department planned to receive Ushs. 115,594,000 in Third quarter of FY 2015/16 but by the end of the quarter the department received Ushs. 134,823,000 representing 117% revenue performance. This over performance in the quarter is attributed to over performance under multi sectoral transfers to the department by lower local governments which performed at 165%. Cumulatively the department received Ushs. 357,592,000 out of Ushs. 462,377,000 annual budget representing 77% of departmental annual budget in three quarters. The department was able to spend Ushs. 124,038,000 in third quarter representing 107% of the departmental quarterly budget. Cumulatively the department spent Ushs. 344,470,000 in the three quarters. There was a total of 13,122,000 left on account at the end of the quarter for payment of CFOs furniture.

Department Revenue and Expenditure Allocations Plans for 2016/17

Finance Department plans to receive Ushs. 236,759,000 in the FY 2016/17 which is a decline from Ushs. 462,377,000 budgeted in the FY 2015/16. the decline is attributed to decline in Multi sectoral transfers as Town Council Budget is now removed to Municipal council, decline in allocation under district unconditional grant non wage. The department has allocated a total of Ushs. 76,528,000 (32.3%) for wages, Ushs. 142,187,000 (60.2%) for non wage expenses and Ushs. 18,043,000 (7.6%) for development expenditure.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1481 Financial Management and Accountability(LG)

Vote: 563 Koboko District

Workplan 2: Finance

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Date for submitting the Annual Performance Report	31/7/2015	31/7/2016	30-05-2016
Value of LG service tax collection	45682000	11420500	43939000
Value of Hotel Tax Collected	4000000	1000000	0
Value of Other Local Revenue Collections	1200838000	300209500	254011000
Date of Approval of the Annual Workplan to the Council	30/5/2015	30/5/2016	30/05/2016
Date for presenting draft Budget and Annual workplan to the Council	15/4/2015	15/4/2016	30/3/2016
Date for submitting annual LG final accounts to Auditor General	30/9/2014	31/8/2016	30-08-2016
Function Cost (US\$ '000)	462,377	344,470	236,759
Cost of Workplan (US\$ '000):	462,377	344,470	236,759

2015/16 Physical Performance up to March

Half Year Final accounts for FY 2015/16 produced and submitted to OAG, accountable and non accountable stationaries procured and paid for, staff salaries paid for three months. Office furniture procured for the CFO.

Planned Outputs for 2016/17

Plan of producing and approving Final Budget before 30th of June 2016, preparation of FY 2015/16 Half-Annual Financial Statements and Annual Final Accounts and its submission to office of Accountant General and Office of Auditor General(OAG) by 30/01/2016 and 30/08/2016 respectively, Discussion of Management Letter with OAG before final report, Procurement of Accountable and Non- Accountable stationery for office use, facilitate staff in professional development through staff training, mentor and backstop accounts staff in revenue mobilization, book keeping, budgeting and final accounts preparation. Procurement of at least 6 filling cabinets for keeping under lock all accountable documents like vouchers, receipts books, stamps etc from being accessed by unauthorised persons.

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

Revenue enhancement trainings conducted by GAAPs in the district

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

1. Staffing Gap

Half of the finance staff structure is being filled. This leads to work burden being shared by the few available staff leading to backlog of work and untimely preparation of financial reports.

2. Lack of Transport

Routine mobilization of local revenue is difficult as the taxpayers are not being timely followed thus leading to tax evasion.

3. Meagre Allocation of Funds.

Hinders timely implementation of planned activities as the department entirely depends on Local Revenue and Unconditional Grant.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16	2016/17
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Vote: 563 Koboko District

Workplan 3: Statutory Bodies

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	725,220	404,476	260,025
District Unconditional Grant (Non-Wage)	21,467	71,799	58,000
District Unconditional Grant (Wage)	143,934	91,566	21,350
Locally Raised Revenues	105,434	13,689	137,434
Multi-Sectoral Transfers to LLGs	154,306	91,366	43,241
Support Services Conditional Grant (Non-Wage)	300,080	136,056	
<i>Development Revenues</i>	37,000	21,579	8,500
District Discretionary Development Equalization Grant	27,000	21,250	
Locally Raised Revenues	10,000	0	
Multi-Sectoral Transfers to LLGs		329	8,500
Total Revenues	762,220	426,055	268,525
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	732,220	341,210	260,025
Wage	248,979	106,066	21,350
Non Wage	483,241	235,144	238,675
<i>Development Expenditure</i>	30,000	30,228	8,500
Domestic Development	30,000	30,228	8,500
Donor Development	0	0	0
Total Expenditure	762,220	371,438	268,525

2015/16 Revenue and Expenditure Performance up to March

Statutory Bodies planned to receive a total of 190,555,000 shillings in the third quarter but was only able to receive 140,684,000 shillings in the quarter representing 74% of the quarterly plan. Almost all the revenue sources to the department performed less than 100%. Cumulatively the department received a total of 426,055,000 shillings out of a budget of 762,222,000 representing 56% revenue performance. The department spent a total of 129,244,000 shillings out of its receipt in the quarter representing 68% of the quarterly budget while cumulatively in the three quarters of the year the department was able to spend a total of 371,438,000 representing 49% of the annual budget. By the end of the quarter there was 54,617,000 left on account of statutory bodies.

Department Revenue and Expenditure Allocations Plans for 2016/17

The statutory department projects to receive Ushs.268,525,000 in the FY 2016/17 which is a decline from Ushs. 672,412,000 budgeted in the FY 2015/16. This decline is attributed to removal of pension budget from this sector to Administration department, decline in district unconditional grant wages and decline under Multi sectoral transfers. Out of this planned revenue the sector has allocated Ushs. 21,350,000 (8%) for wages, 238,675,000 (88.9%) for non wages expenditures and Ushs. 8,500,000 (3.1%) for development expenditure.

(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

Vote: 563 Koboko District

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
No. of land applications (registration, renewal, lease extensions) cleared	40	5	40
No. of Land board meetings	4	0	4
No. of Auditor Generals queries reviewed per LG	4	3	4
No. of LG PAC reports discussed by Council	4	3	4
Function Cost (US\$ '000)	762,220	371,438	268,525
Cost of Workplan (US\$ '000):	762,220	371,438	268,525

2015/16 Physical Performance up to March

meetings held, workshops and training conducted and printing, stationary and photocopies were done including traveling procurements and communications. The newly appointed members of service commission inducted and sworn and sit for several meetings during the quarter

Planned Outputs for 2016/17

The statutory bodies department plans to fund all the council meetings, committee meetings, pay for councillors emoluments, the quarterly meetings of DSC, DPAC, DLB, contracts committee meetings, and meeting the recurrent cost of chairmans office

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

Training offered to DPAC and Council by GAAPS on accountability and councils rules of procedure

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

1. budget shortfall/under funding

Some activities of the workplans have no fundings since the IPF reduced to 156,434,000= from the planned 610,000,000= hence giving a shortfall of about 453,566,000=

2. inadequate staffing

some sections of the statutory didn't have substantive staffs but in acting position and donot receive acting allowances

3. irregularity in meetings and reporting

due to short falls some meetings are not held and the political environment that took away most of the people

Workplan 4: Production and Marketing

(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	275,620	116,273	360,722
District Unconditional Grant (Non-Wage)	4,500	5,245	10,000
District Unconditional Grant (Wage)	88,492	65,062	90,410
Locally Raised Revenues	8,363	7,119	8,363
Multi-Sectoral Transfers to LLGs	10,430	4,600	7,271
Sector Conditional Grant (Non-Wage)	31,325	23,494	35,729

Vote: 563 Koboko District

Workplan 4: Production and Marketing

Sector Conditional Grant (Wage)	132,510	10,752	208,949
<i>Development Revenues</i>	<i>83,143</i>	<i>69,718</i>	<i>99,972</i>
Development Grant	83,143	62,357	37,880
District Discretionary Development Equalization Grant		0	15,000
Multi-Sectoral Transfers to LLGs		7,360	47,092
Total Revenues	358,763	185,990	460,694

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>275,620</i>	<i>113,538</i>	<i>360,722</i>
Wage	227,917	74,221	299,359
Non Wage	47,703	39,317	61,363
<i>Development Expenditure</i>	<i>83,143</i>	<i>74,655</i>	<i>99,972</i>
Domestic Development	83,143	65,292	99,972
Donor Development	0	9,363	0
Total Expenditure	358,763	188,193	460,694

2015/16 Revenue and Expenditure Performance up to March

Production and Marketing department planned to receive Ushs. 89,691,000 for the third quarter of FY 2015/16 with Ushs.68,905,000 for recurrent and Ushs. 20,786,000 for development expenditure. By the end of the quarter the department only received Ushs. 85,308,000 representing 95% revenue performance. This poor performance is due to poor performances under Agri extension salaries at 11% due to non recruitment of extension staff and district unconditional grant non wage (30%). However good performances were seen under conditional grant to Production and Marketing at 100%, local revenue 229% and district unconditional grant wage at 100% and the receipt of Donor funding under UNHCR which was not budgeted improved the revenue performance. Cumulatively the department received Ushs. 208,219,000 representing 52% of the budget in the three quarters. The department was able to spend Ushs.70,630,000 representing 79% of the quarterly budget. Leaving a balance of Ushs20,025,000 on account by the end of quarter

Department Revenue and Expenditure Allocations Plans for 2016/17

Production department projects to receive Ushs.460,694,000 in the FY 2016/17 this is an increase in allocation to the department as compared to Ushs. 358,763,000 allocated in FY 2015/16. This increase is due to increased allocation to the department under district unconditional grant wage, sector conditional grant wages, sector unconditional grant non wage and allocation of DDEG for livelihood programme. Of the total allocation to the department Ushs. 299,359,000 (65%) has been earmarked for wages, Ushs. 61,363,000 (13.3%) for non wage expenses and Ushs. 99,972,000 (21.7%) for development expenditures under the department.

(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: 0182			
No. of livestock vaccinated	20000	3530	10000
No. of livestock by type undertaken in the slaughter slabs	4000	864	9150
No. of fish ponds constructed and maintained	2	0	0
No. of tsetse traps deployed and maintained	160	40	0
Function Cost (UShs '000)	349,900	187,050	454,694

Function: 0183 District Commercial Services

Vote: 563 Koboko 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
No. of trade sensitisation meetings organised at the district/Municipal Council	1	0	4
No of businesses inspected for compliance to the law	100	25	0
No. of producers or producer groups linked to market internationally through UEPB	4	0	0
No. of market information reports disseminated	4	0	12
No of cooperative groups supervised	6	0	5
No. of tourism promotion activities mainstreamed in district development plans	4	0	0
No. and name of hospitality facilities (e.g. Lodges, hotels and restaurants)	4	0	0
No. and name of new tourism sites identified	4	0	0
A report on the nature of value addition support existing and needed	No	No	No
Function Cost (US\$ '000)	8,863	1,144	6,000
Cost of Workplan (US\$ '000):	358,763	188,193	460,694

2015/16 Physical Performance up to March

Vaccinated 3530 animals against diseases, 854 animals slaughtered in the abattoir, procured and deployed 40 pyramidal traps, trained 30 fish traders, 70 fish farmers and 60 bee farmers.

Planned Outputs for 2016/17

The planned outputs for 2016/17 include payment of staff salaries for 12 months, 4 reports prepared and submitted to MAAIF, 120 field visits for animal disease surveillance, 12 gas cylinders procured, 120 field visits for vaccination of animals, 120 field visits for crop pests/disease surveillance visits, 48 sessions of plant clinics, 80 field visits for inspection of input dealers, 36 trainings for bee keepers, 48 trainings for honey processors, 48 technical backstopping visits for fish farmers.

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

Support for cattle restocking activities from OPM, Support from MAAIF for Vegetable Oil Development Project 2 activities and Provision of agricultural inputs under NAADS for operation wealth creation activities.

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

1. Incidences of crop/livestock pests and diseases

There are high incidences of crop/livestock pests and diseases as a result of harsh weather conditions and continuous evolution of the existing drugs leading to drug resistance.

2. Inadequate funds

The funds allocated to the department have been reducing every year and yet the department has employed over 80% of the population of the district thus making it hard for effective service delivery in the sector.

3. Unreliable climatic conditions

There has been erratic rainfall patterns over the last 3 years leading to low productivity by the farmers.

Workplan 5: Health

Vote: 563 Koboko District

Workplan 5: Health

(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>	1,375,339	1,206,401	923,697
District Unconditional Grant (Non-Wage)	18,000	6,781	18,000
Locally Raised Revenues		3,180	4,000
Multi-Sectoral Transfers to LLGs	126,547	69,990	5,417
Other Transfers from Central Government		168,380	165,000
Sector Conditional Grant (Non-Wage)	213,116	159,837	149,308
Sector Conditional Grant (Wage)	1,017,677	778,280	581,971
Unspent balances – Other Government Transfers		19,954	
<i>Development Revenues</i>	953,563	845,139	1,094,889
Development Grant	281,590	281,590	0
District Discretionary Development Equalization Gran		0	120,000
Donor Funding	536,549	357,806	907,082
Multi-Sectoral Transfers to LLGs	60,882	73,010	49,739
Transitional Development Grant	74,542	0	18,069
Unspent balances - donor		112,779	
Unspent balances – Other Government Transfers		19,954	
Total Revenues	2,328,903	2,051,540	2,018,586
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	1,375,339	1,159,303	923,697
Wage	1,017,677	778,280	581,971
Non Wage	357,662	381,023	341,726
<i>Development Expenditure</i>	953,563	422,234	1,094,889
Domestic Development	417,014	114,535	187,808
Donor Development	536,549	307,699	907,082
Total Expenditure	2,328,903	1,581,537	2,018,586

2015/16 Revenue and Expenditure Performance up to March

Health Department planned to receive Ushs. 582,226,000 in quarter three with Ushs. 343,835,000 for recurrent expenditure while Ushs. 238,391,000 for development expenditure. But by the end of the quarter Health Department was able to receive Ushs. 702,306,000 representing 121% revenue performance in the quarter. This over performance is attributed to over performance under PHC development (217%) as development funds for third and fourth quarter were all released in third quarter, multi sectoral transfers (326%) and donor funding (118%). Cummulatively the department received Ushs. 2,051,540,000 in the three the quarters representing 88% of the annual budget. By the end of the quarter the department was only spend Ushs. 474,637,000 representing 83% of the quarterly budget. Cummulatively the department spent Ushs. 1,581,537,000 in the three quarters. Leaving Ushs. 470,003,000 on account at the end of the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Health Department plans to receive Ushs. 2,018,586,000 in the FY 2016/17 which is a decline from Ushs. 2,328,903,000 allocation in the FY 2015/16. This decline is due to decline in allocation to the department under multi sectoral transfers, sector conditional grant non wage, sector conditional grant wage and transitional development grant. There is totally no development grant allocated to the department in the FY. Of the total allocation to the department Ushs. 581,971,000 (28.8) has been earmarked for wages, Ushs. 341,726,000 (16.9%) for non wage expenses, Ushs. 187,808,000 (9.3%) for domestic development activities while Ushs. 907,082,000 (44.9%) for donor activities particularly activities under UNHCR, UNICEF, ID I, ICBand IGAD.

Vote: 563 Koboko District

Workplan 5: Health

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0881			
Number of outpatients that visited the NGO Basic health facilities	7923	1432	0
Number of inpatients that visited the NGO Basic health facilities	600	819	0
No. and proportion of deliveries conducted in the NGO Basic health facilities	384	114	0
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	341	312	0
Number of trained health workers in health centers	120	164	207
No of trained health related training sessions held.	4	3	4
Number of outpatients that visited the Govt. health facilities.	154771	127885	155988
Number of inpatients that visited the Govt. health facilities.	1080	3956	2880
No and proportion of deliveries conducted in the Govt. health facilities	7506	2167	8064
% age of approved posts filled with qualified health workers	80	61	90
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	90	90	90
No of children immunized with Pentavalent vaccine	6655	4880	6669
No of OPD and other wards constructed	0	0	1
Function Cost (US\$ '000)	2,328,903	1,581,537	246,533
Function: 0882 District Hospital Services			
Function Cost (US\$ '000)	0	0	62,000
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	1,710,053
Cost of Workplan (US\$ '000):	2,328,903	1,581,537	2,018,586

2015/16 Physical Performance up to March

In the quarter OPD attendance Improved, facility deliveries being carried, child immunization activities being carried, carried out mass immunization against polio in the quarter, construction of maternity ward in Lurujo has reached roofing level.

Planned Outputs for 2016/17

The department has planned to construct OPD in Kuluba HCII in the financial year, conduct 10,824 deliveries in all the health facilities, 208,163 out patients visits conducted, 3,000 in patients received in all the health facilities, 8,951 children immunized during the routine outreach immunization programmes and promotion of hygien campaigns conducted, Construction of an OPD at Kuluba HC II

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

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

1. Inadequate Staff Accommodation

The department has inadequate staff accommodation.

Vote: 563 Koboko District

Workplan 5: Health

2. Inadequate funding

The department has inadequate funding to finance health units especially health centre II's.

3. Inadquate staffing

The departments staffing level is at 47%, which is very low compared to the norm hence HCII's suffer most where others have only 1 technical staff.

Workplan 6: Education

(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>	7,100,422	4,880,919
District Unconditional Grant (Non-Wage)	7,564	3,270
District Unconditional Grant (Wage)	43,227	29,282
Locally Raised Revenues	1,000	278
Multi-Sectoral Transfers to LLGs	6,530	4,775
Other Transfers from Central Government		6,665
Sector Conditional Grant (Non-Wage)	1,200,339	796,384
Sector Conditional Grant (Wage)	5,841,762	4,040,265
<i>Development Revenues</i>	648,808	713,880
Development Grant	386,229	386,229
District Discretionary Development Equalization Grant	37,832	99,298
Donor Funding	197,560	196,385
Multi-Sectoral Transfers to LLGs	27,187	31,969
Total Revenues	7,749,229	5,594,799
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	7,100,422	4,878,540
Wage	5,884,989	4,069,547
Non Wage	1,215,433	808,993
<i>Development Expenditure</i>	648,808	396,586
Domestic Development	451,248	247,426
Donor Development	197,560	149,160
Total Expenditure	7,749,229	5,275,127

2015/16 Revenue and Expenditure Performance up to March

The Education Department in the third quarter was expecting to receive Ushs. 1,937,307,000 with Ushs. 1,775,105,000 for recurrent expenditure and Ushs. 162,202,000 for development expenditure. But by the end of the third quarter the department was able to receive Ushs. 2,153,016,000 representing 111% of the quarterly departmental budget. This over performance is attributed to over performance under UPE, USE, Conditional transfer community polytechnics which all performed at 133%, LGMSD due to reallocation of funds from Administration to Education and Multi sectoral transfers. Cumulatively the department has received a total of Ushs. 5,594,799,000 in the three quarters representing 72% of the departmental annual budget. In the third quarter the department spent Ushs. 1,920,774,000 representing 99% of the quarterly budget and Ushs. 5,275,127,000 in three quarters representing 68% of departmental budget. Leaving Ushs. 319,673,000 on account at the end of the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 563 Koboko District

Workplan 6: Education

Education department plans to receive Ushs.5,419,856,000 in the FY 2016/17 which as compared to Ushs. 7,749,229,000 allocation in FY 2015/16 is a decline, this decline is attributed to the creation of Koboko Municipality where 10 primary schools and 11 secondary schools have been curved away in the municipality leading to decline under sector conditional grant non wage, sector conditional grant wage, decline in allocation of development fund and district unconditional grant allocation to the department also declined. The department has allocated Ushs. 4,283,271,000 (79%) for wages of teachers both primary and secondary, Ushs. 550,010,000 (10.1) for non wage expenses particularly UPE and USE expenses, Ushs. 360,908,000 (6.7%) for development expenditure and Ushs. 225,667,000 (4.2%) for donor development expenses particularly UNHCR and UNICEF activities in refugee hosting schools.

(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 textbooks distributed	4000	890	1500
No. of pupils enrolled in UPE	51574	52193	45560
No. of student drop-outs	974	2171	217
No. of Students passing in grade one	180	100	50
No. of pupils sitting PLE	2500	2909	980
No. of classrooms constructed in UPE	4	4	3
No. of latrine stances constructed	10	0	20
No. of primary schools receiving furniture	210	0	1
Function Cost (UShs '000)	5,908,473	4,051,998	5,054,391
Function: 0782			
No. of students enrolled in USE	5400	5464	5500
Function Cost (UShs '000)	1,717,047	1,135,924	250,082
Function: 0783 Skills Development			
No. of students in tertiary education	320	163	250
Function Cost (UShs '000)	46,200	30,800	46,200
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	68	68	58
No. of secondary schools inspected in quarter	14	14	6
No. of tertiary institutions inspected in quarter	1	1	1
No. of inspection reports provided to Council	4	3	4
Function Cost (UShs '000)	76,509	56,405	67,183
Function: 0785 Special Needs Education			
Function Cost (UShs '000)	1,000	0	2,000
Cost of Workplan (UShs '000):	7,749,229	5,275,127	5,419,856

2015/16 Physical Performance up to March

Paid salaries to all the departmental staff in the quarter, inspected 68 primary schools, 14 secondary schools and one tertiary school, trained education stakeholders on their roles in education management, constructed 4 classroom at Audi and Adrumaga Primary schools and 3 classroom block at Nyai Primary school, the works are all at finished stage. Constructed 5 stance VIP at Birijaku and Indiga Hill Primary schools.

Planned Outputs for 2016/17

Vote: 563 Koboko District

Workplan 6: Education

3 Classroom construction at Tende P/S, 5 stance VIP latrine construction at Ruchuko P/S, Kuduzia P/S, Ponyura P/S and Longira P/S, supply of desks to Tende P/S, Waju P/S and Kuduzia P/S, procurement of instructional materials, training of SMCs on their roles and responsibilities will continue

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

Not applicable

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

1. High drop out rates

This is more pronounced in upper classes and worse among the girl child

2. High efficiency ratios

This affects teaching and learning in our schools

3. Inadequate staffing

The inadequacy of staffing affects the teaching in our schools

Workplan 7a: Roads and Engineering

(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>	33,085	54,648	473,065
District Unconditional Grant (Non-Wage)	702	303	5,000
District Unconditional Grant (Wage)	18,235	13,685	23,193
Locally Raised Revenues		2,563	3,268
Multi-Sectoral Transfers to LLGs	14,148	38,096	1,547
Sector Conditional Grant (Non-Wage)		0	440,058
<i>Development Revenues</i>	1,094,708	676,924	211,488
Development Grant	220,004	220,004	
District Discretionary Development Equalization Grant		0	85,574
Donor Funding		0	78,541
Multi-Sectoral Transfers to LLGs	483,891	247,570	47,373
Other Transfers from Central Government	390,814	209,351	
Total Revenues	1,127,794	731,572	684,553
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	33,085	51,779	473,065
Wage	31,883	35,798	23,193
Non Wage	1,202	15,981	449,873
<i>Development Expenditure</i>	1,094,708	450,241	211,488
Domestic Development	1,094,708	450,241	132,947
Donor Development	0	0	78,541
Total Expenditure	1,127,794	502,021	684,553

2015/16 Revenue and Expenditure Performance up to March

Roads sector planned to receive Ushs. 281,948,000 in the third quarter of the FY 2015/16 but was only able to receive Ushs. 275,619,000 representing 98% revenue performance. Cumulatively the roads sector received Ushs.

Vote: 563 Koboko District

Workplan 7a: Roads and Engineering

731,572,000 in the three quarters representing 65% of the departmental annual budget. In the third quarter the sector was able to spend Ushs. 88,321,000 representing 31% of the quarterly budget, cumulatively in the three quarters the sector spent Ushs. 502,021,000 representing 45% of the annual budget with a balance of Ushs. 229,552,000 left on account by the end of the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Roads sector expects to receive Ushs. 684,553,000 in the FY 2016/17 which is a decline as compared to Ushs.1,127,794,000 allocated to the department in the FY 2015/16. This decline is as a result of a big decline under multi sectoral transfer as the bulk of this used to be allocation of Koboko Town Council to capital works which is now done under the municipality budget. Of the total allocation to the department Ushs. 23,193,000 (3.4%) has been planned for wages, Ushs. 449,873,000 (65.7%) for non wage expenses including road maintenance under URF, Ushs. 138,145,000 (19.4%) for domestic development expenses including road opening and Ushs. 78,541,000 (11.5%) for donor activities especially road maintenance under UNHCR in refugee hosting areas.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 0481 District, Urban and Community Access Roads			
No of bottle necks removed from CARs	0	0	12
No. of bottlenecks cleared on community Access Roads	0	0	6
Length in Km of District roads routinely maintained	219	60	219
Length in Km of District roads periodically maintained	53	0	14
Length in Km of District roads maintained.	0	0	70
Function Cost (UShs '000)	1,127,794	433,355	684,553
Cost of Workplan (UShs '000):	1,127,794	502,021	684,553

2015/16 Physical Performance up to March

59.9km road maintained under routine manual. 0km road maintained under routine mechanized. As grader had broken down.

Planned Outputs for 2016/17

we expect to maintain a total of 219km road length under routine manual, 69km under routine mechanised and 13.8km using periodic, 16.5km Road opening. We will plant 1000 seedlings

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

Kopu and Kochu bridges on kopu and kochu rivers respectively have cost estimates of 480 million and 510 million respectively. Completing Lima-Madikini-Pamodo road works at a cost estimate of 220 million shillings only. These projects have appeared as unfunded priorities for the last five years.

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

1. Inadequate funding

Failure to support average required demands in bridge works and road rehabilitations

2. Poor staff structure

One officer at U4 as water officer, supritentand of works and voluntary worker in district engineer's office makes supervision difficult

Vote: 563 Koboko District

Workplan 7a: Roads and Engineering

3. Lack of transport

inadequate supervision

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	196,789	85,582	75,886
District Unconditional Grant (Non-Wage)		0	5,074
District Unconditional Grant (Wage)	13,074	10,584	19,860
Locally Raised Revenues		250	3,000
Multi-Sectoral Transfers to LLGs	169,714	64,248	1,467
Sector Conditional Grant (Non-Wage)	14,000	10,500	34,485
Support Services Conditional Grant (Non-Wage)		0	12,000
<i>Development Revenues</i>	525,129	534,171	388,730
Development Grant	503,129	503,129	214,840
District Discretionary Development Equalization Gran		0	10,000
Donor Funding		14,542	141,890
Transitional Development Grant	22,000	16,500	22,000
Total Revenues	721,918	619,753	464,616
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	218,789	83,253	75,886
Wage	20,742	10,807	19,860
Non Wage	198,047	72,446	56,026
<i>Development Expenditure</i>	503,129	66,255	388,730
Domestic Development	503,129	64,072	246,840
Donor Development	0	2,183	141,890
Total Expenditure	721,918	149,507	464,616

2015/16 Revenue and Expenditure Performance up to March

Water sector planned to receive Ushs. 180,479,000 in third quarter of FY 2015/16 but was able to receive Ushs. 335,368,000 representing 186% revenue performance. This over performance is attributed to over performance under Conditional transfer to Rural water as all the funds for Q3&Q4 were transferred in Q3. Cumulatively the sector received a total of Ushs. 619,757,000 representing 86% of the annual budget. The sector spent Ushs. 67,425,000 in the quarter representing 37% of the quarterly budget and cumulatively the sector has only spent ushs. 149,507,000 representing 21% of the annual budget leaving Ushs. 470,246,000 on account at the end of the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Water Sector plans to receive Ushs. 464,616,000 in the FY 2016/17 as compared to Ushs. 721,918,000 allocated to the sector in the FY 2015/16. This big decline is as a result of the removal of Koboko Town Council budget which used to form part of the sector budget, currently this cost is now under Koboko Municipal Council and decline in allocation of development grant to the sector. Of the total allocation to the sector the sector has earmarked Ushs. 19,860,000 (4.2%) for wages of staff in the sector, Ushs. 56,026,000 (12.1%) for non wages expenses, Ushs. 264,840,000 (53.2%) for domestic development activities while Ushs. 141,890,000 (30.5%) has been earmarked for donor activities especially UNHCR WASH programme in the refugee hosting areas.

(ii) Summary of Past and Planned Workplan Outputs

Vote: 563 Koboko 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
Function: 0981 Rural Water Supply and Sanitation			
No. of supervision visits during and after construction	180	75	120
No. of water points tested for quality	10	4	10
No. of District Water Supply and Sanitation Coordination Meetings	4	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	4	1	2
No. of sources tested for water quality	18	10	10
No. of water points rehabilitated	18	41	21
% of rural water point sources functional (Gravity Flow Scheme)	0	0	50
% of rural water point sources functional (Shallow Wells)	80	0	85
No. of water and Sanitation promotional events undertaken	28	7	0
No. of water user committees formed.	29	14	60
No. of Water User Committee members trained	261	123	540
No. of private sector Stakeholders trained in preventative maintenance, hygiene and sanitation	0	0	6
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	4	1	4
No. of public latrines in RGCs and public places	1	0	1
No. of springs protected	6	0	0
No. of shallow wells constructed (hand dug, hand augured, motorised pump)	0	2	4
No. of deep boreholes drilled (hand pump, motorised)	7	7	8
No. of deep boreholes rehabilitated		0	21
No. of piped water supply systems constructed (GFS, borehole pumped, surface water)	0	0	1
Function Cost (US\$ '000)	707,918	146,007	464,616
Function: 0982 Urban Water Supply and Sanitation			
Function Cost (US\$ '000)	14,000	3,500	0
Cost of Workplan (US\$ '000):	721,918	149,507	464,616

2015/16 Physical Performance up to March

All our contracts have been on ground. Thus all 7 Boreholes have been completed and 7 Shallow wells under PRDP completed. No expenditure on physical achievements due to IFMS introduced by 1st May 2016.

Planned Outputs for 2016/17

We expect to test 10 water points, 21 boreholes rehabilitated, 60 Water User Committees formed, 540 water user committee members trained, 1 VIP latrine constructed in RGC, 4 shallow wells constructed, 8 deep wells drilled, 1 piped water system constructed

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

Provision of piped water in the dry areas of Ludara sub county. High iron content removal plants in the under ground water sources in the district.

Vote: 563 Koboko District

Workplan 7b: Water

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

1. Inadequate funding

Failure to support average required demands in piped water works and piped water facility rehabilitations

2. Poor staff structure

One officer at U4 as water officer, supritentand of works and voluntary worker in district engineer's office makes supervision difficult.

3. Lack of transport

inadequate supervision

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>	203,157	114,991	99,809
District Unconditional Grant (Non-Wage)	8,558	3,699	15,000
District Unconditional Grant (Wage)	45,832	28,401	59,955
Locally Raised Revenues	18,176	1,892	11,176
Multi-Sectoral Transfers to LLGs	79,172	42,435	11,081
Sector Conditional Grant (Non-Wage)	51,419	38,564	2,597
<i>Development Revenues</i>	24,170	10,962	71,627
District Discretionary Development Equalization Gran		0	12,165
Donor Funding	12,000	10,962	52,362
Locally Raised Revenues		0	4,000
Multi-Sectoral Transfers to LLGs	12,170	0	3,100
Total Revenues	227,326	125,953	171,436
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	200,957	106,147	99,809
Wage	64,580	31,812	59,955
Non Wage	136,376	74,335	39,854
<i>Development Expenditure</i>	26,370	7,030	71,627
Domestic Development	14,370	2,350	19,265
Donor Development	12,000	4,680	52,362
Total Expenditure	227,326	113,176	171,436

2015/16 Revenue and Expenditure Performance up to March

The department planned to receive Ushs. 59,832,000 from all the revenue sources available to it in the Third quarter of FY 2015/16 by the end of the quarter the department received Ushs. 51,730,000 representing 86% quarterly revenue performance. This performance is below the expected 100% due to under performances in local revenues 30%, district unconditional grant non wage 41% and donor funds at 0%. By the end of the quarter the department spent Ushs. 39,429,000 all on recurrent expenditure representing 66% expenditure performance in the quarter. At the end of the quarter a total of Ushs. 12,777,000 was left on account.

Department Revenue and Expenditure Allocations Plans for 2016/17

Vote: 563 Koboko District

Workplan 8: Natural Resources

Natural Resources Department is allocated a total of Ushs. 171,436,000 for FY 2016/2017 which is a decrease from Ushs. 227,326,000 allocated in FY 2015/2016 this decrease is as a result of decline in sector conditional grant, multi sectoral transfers, Local revenue allocation and district unconditional grant. Of this allocation a total of Ushs. 59,955,000 (35%) for salaries and Ushs.39,854,000 (23.3%) for non wage expenses. Ushs.19,265,000 (11.3%) is domestic development and donor development funding from UNHCR totaling to 52,362,000 (30.6%) Ushs for environment training and sensitisation programs in refugee settlement.

(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			
Area (Ha) of trees established (planted and surviving)	5	0	0
Number of people (Men and Women) participating in tree planting days	120	0	100
No. of community members trained (Men and Women) in forestry management	200	0	200
No. of monitoring and compliance surveys/inspections undertaken	4	1	4
No. of Water Shed Management Committees formulated	7	2	2
No. of Wetland Action Plans and regulations developed	4	2	2
No. of community women and men trained in ENR monitoring	4	1	4
No. of monitoring and compliance surveys undertaken	4	1	4
No. of new land disputes settled within FY	4	0	0
Function Cost (UShs '000)	227,326	113,176	171,436
Cost of Workplan (UShs '000):	227,326	113,176	171,436

2015/16 Physical Performance up to March

The activities implemented included; procurement of stationary for office, preparation materials for nursery activities, training community on wetland action planning, Wetland inspections and enforcement/sensitisation of local environment committees, forest regulations, on farm training of tree farmers on management practices, monitoring and evaluation of environmental compliance at milling/hauling facilities (Rice, maize, g nuts), training of community on sustainable wetland management in Koboko TC, training local environment committee on ENR management in the selected parishes in LLGs, training community on wetland action planning in Abuku sub county, training of ALC, community, road demarcations and inspection and monitoring.

Planned Outputs for 2016/17

The departments plans to achieve these planned activities; payment of staff salaries, natural resource committee meetings, tree planting and afforestation along wetland, river banks, stakeholders training and sensitisation in forestry management, Agro forestry Demonstrations, Monitoring and regulation of forest produce, Wetland management, watershed committees, District Environment Committees, Local environment committees, development of wetland action plans, ENR management, improved bio energy technologies, Energy mainstreaming activities, planning workshops for DLG, LLG, radio talkshows, formation and training of community based environment committees in the refugee settlement, training and formation of environment clubs in refugee schools, sensitisation on wetland management in refugee settlement, training community on climate adaptation, establishment of woodlots by providing seedlings both fruit/trees for planting Celebration of World Environment Day, quarterly environmental monitoring and evaluation of compliance in LLGs and refugee settlements, land rights sensitisation/awareness, community sensitisation on physical planning, training physical planning committee, inspection and monitoring developments in the sub counties,

Vote: 563 Koboko District

Workplan 8: Natural Resources

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

Promotion of energy saving technologies by GIZ

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

1. Inadquate staffing in the department

The department lacks some staff in the other sectors like there is no head of department

2. Lack of transport to carryout monitoring and insepections of ENR

Lack of transport means has hindered the implementation of monitoring and inspections of development,ENRs

3. Unfavourable weather conditions e.g long dry spell and short wet spell

The long dry spell due to climate changes affects restoration of wetlands,river banks because the tree seedlings cannot with stand the weather

Workplan 9: Community Based Services

(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>	247,984	167,587
District Unconditional Grant (Non-Wage)	23,532	12,172
District Unconditional Grant (Wage)	110,545	73,709
Locally Raised Revenues	6,550	1,277
Multi-Sectoral Transfers to LLGs	54,403	29,845
Other Transfers from Central Government	11,869	19,770
Sector Conditional Grant (Non-Wage)	41,084	30,814
<i>Development Revenues</i>	79,315	133,752
District Discretionary Development Equalization Gran	79,315	65,599
Donor Funding		51,785
Multi-Sectoral Transfers to LLGs		0
Transitional Development Grant		0
Unspent balances – Conditional Grants		1,663
Unspent balances - donor		14,706
Total Revenues	327,299	301,339
B: Breakdown of Workplan Expenditures:		
<i>Recurrent Expenditure</i>	239,784	136,084
Wage	118,044	84,153
Non Wage	121,740	51,931
<i>Development Expenditure</i>	87,515	56,079
Domestic Development	87,515	41,381
Donor Development	0	14,698
Total Expenditure	327,299	192,164

2015/16 Revenue and Expenditure Performance up to March

Community Based Services planned to receive Ushs. 81,825,000 in the third quarter of the FY 2015/16, but was able to receive a total of Ushs. 112,641,000 representing 138% revenue performance. This high performance is due to over performance under other government transfers where funds that were not budgeted under UWEP and UNHCR were

Vote: 563 Koboko District

Workplan 9: Community Based Services

received in the quarter, LGMSD (175%) due to release of both Q3&4 LGMSD funds in third quarter. By the end of third quarter the department spent Ushs. 67,151,000 representing 82% of the budget in third quarter. Leaving Ushs. 109,175,000 on account at the end of the quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department plans to receive Ushs.365,093,000 in the FY 2016/17 which is an increase as compared to Ushs.327,299,000 allocated to the department in FY 2015/16. The increase is due to increase in donor funding to the department and some increase in allocation under district unconditional grant non wage and local revenue. The department plans to spend Ushs. 91,215,000 (25%) on wages of all the departmental staff, Ushs. 65,272,000 (17.9%) for non wage activities in the department, Ushs. 58,606,000 (16.1%) for domestic development activities especially livelihood activities and Ushs. 150,000,000 (41.1%) under UNICEF donor activities of child protection.

(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			
No. of children settled	2	1	4
No. FAL Learners Trained	2213	2213	2011
No. of children cases (Juveniles) handled and settled	2	1	8
No. of Youth councils supported	7	1	1
No. of women councils supported	4	1	1
Function Cost (UShs '000)	327,299	192,164	365,093
Cost of Workplan (UShs '000):	327,299	192,164	365,093

2015/16 Physical Performance up to March

01 supervision done on women council projects. 01 labour inspection carried, 01 special grant verification done. 02 special grant project financed. 01 proficiency test done. 01 Data collection on traditional dance groups carried out. 01 refresher training for para social workers carried out, 01 follow up & resettlement of juvenile offenders conducted. 01 FAL supervision of proficiency test conducted & certificates produced. 01 transfer done to Koboko Youth Centre. 16 Youth Livelihood Projects approved. Women's day celebrations conducted. 01 Youth Council hand over conducted. 01 Report submitted to Ministry of Gender.

Planned Outputs for 2016/17

The department plans to pay its staff monthly salaries; Procure 1 laptop computer & accessories; Procure office stationeries; Submit quarterly reports to MGLSD; Hold quarterly departmental coordination meetings; Hold quarterly NGO monitoring committee meetings; Carry out quarterly community sensitisation meetings on child rights & responsibilities; Hold quarterly Radio talkshows on child protection; Conduct quarterly community outreaches; Hold quarterly child protection actors linkages meetings at both HLG & LLG levels; Carry out social inquiries about juvenile offenders; Conduct quarterly OVC home visits; Carry out resettlement of children; Commemorate Day of the African Child; Conduct Adult Learning; Carry out refresher training of FAL instructors; Carry out monitoring and supervision visits to FAL centres; Hold FAL review meetings; Conduct FAL proficiency test; Support FAL centres with instructional materials; Conduct gender mainstreaming mentorship for heads of departments and LLG Gender focal persons; Conduct a skills enhancement training for women, youth and PWD councillors; Conduct a gender awareness and SGBV training; Make quarterly transfer of funds to the Youth Centre; Conduct quarterly District Youth Council Executive meetings; Carry out quarterly monitoring visits to LLGs by the District Youth Council; Celebrate International Youth Day; Hold annual Youth conference; Conduct quarterly disability council meetings; Conduct quarterly monitoring for the Disability Council; Celebrate International Disability Day; Hold quarterly meetings for the older persons; Organize a competitive cultural gala; Celebrate International Day of Older Persons; Collect data on

Vote: 563 Koboko District

Workplan 9: Community Based Services

cultural institutions in the district; Carry out quarterly labour inspections; Conduct sensitisation of employers and employees on their rights and obligations; Celebrate International Labour Day; Carry out settlement of Labour complaints & disputes; Conduct quarterly District Women Council meetings; Carry out quarterly monitorings by District Women Council ; Celebrate International Women's Day; Procure 2 Motorcycles for the Department.

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

N/A

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

1. Inadequate funds

The Department has insufficient funds for some of the sectors to carry out their planned activities as these sectors have no conditional transfers (depend on local revenues)

2. Lack of transport

The department does not have its own means of transport to effectively carry out its planned activities at headquarter level. And the Sub County level Community Development Workers lack Motorcycles to effectively execute their mandate and do follow ups.

3. Poor sustainability of community projects

The department annually finances projects under different government programs/projects but because of inadequate follow up which is a result of both inadequate funds and lack of transport, the projects are poorly sustained and hence low value for money.

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:			
<i>Recurrent Revenues</i>	90,175	48,187	82,101
District Unconditional Grant (Non-Wage)	14,591	5,807	34,000
District Unconditional Grant (Wage)	29,125	12,038	29,125
Locally Raised Revenues	4,200	468	14,200
Multi-Sectoral Transfers to LLGs	2,067	3,680	4,776
Support Services Conditional Grant (Non-Wage)	40,192	26,194	
<i>Development Revenues</i>	31,001	58,748	127,097
District Discretionary Development Equalization Grant	30,334	42,476	18,837
Donor Funding		15,971	100,000
Multi-Sectoral Transfers to LLGs	666	301	8,260
Total Revenues	121,176	106,935	209,197
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	99,634	65,232	82,101
Wage	29,125	12,038	29,125
Non Wage	70,509	53,194	52,976
<i>Development Expenditure</i>	21,542	36,003	127,097
Domestic Development	21,542	20,032	27,097
Donor Development	0	15,971	100,000
Total Expenditure	121,176	101,235	209,197

Vote: 563 Koboko District

Workplan 10: Planning

2015/16 Revenue and Expenditure Performance up to March

Planning Unit planned to receive Ushs. 30,294,000 in the third quarter of FY 2015/16 but was only able to receive Ushs. 24,172,000 at the end of the quarter representing 80% of the quarterly budget. Cumulatively in the three quarters the Unit received Ushs. 106,935,000 out of a budget of Ushs. 121,176,000 representing 88% revenue performance in the three quarters. In third quarter the Unit spent Ushs. 20,662,000 representing 68% of the quarterly budget. In the three quarters the Unit spent Ushs. 101,235,000 representing 84% of the annual budget for the Unit. Leaving Ushs. 5,700,000 on account at the end of third quarter.

Department Revenue and Expenditure Allocations Plans for 2016/17

Planning Unit plans to receive Ushs. 209,197,000 in the FY 2016/17 which is an increase in budget as compared to Ushs. 121,176,000 budgeted in the FY 2015/16. This increase is attributed to the allocation of UNICEF funds to the unit and some increase in allocation under district unconditional grant non wage and local revenue. The unit has earmarked Ush. 29,125,000 for wages of the staff in the unit, Ushs. 52,976,000 for non wage expenses, Ushs. 27,097,000 for domestic development particularly monitoring of projects under taken in the year and Ushs. 100,000,000 under UNICEF for Birth registration activities.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1383			
No of qualified staff in the Unit	2	1	2
No of Minutes of TPC meetings	12	9	12
Function Cost (UShs '000)	121,176	101,235	209,197
Cost of Workplan (UShs '000):	121,176	101,235	209,197

2015/16 Physical Performance up to March

Paid salaries for three months, held three DTPC meetings, organised one multi sectoral monitoring

Planned Outputs for 2016/17

Production of the quarterly OBT reports, 4 monitoring reports produced, salaries paid to staff, printing and distribution of birth certificates for children under the age of five years

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

Not applicable

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

1. Inadequate staffing

There is only one staff in the unit hence affecting the performance of the unit

2. Lack of transport

The unit does not have means of transport hence affecting the monitoring of projects

3. Inadequate funding

Most of the activities remain unimplemented as the unit has no direct funding from centre

Workplan 11: Internal Audit

Vote: 563 Koboko 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>	55,660	27,913	41,251
District Unconditional Grant (Non-Wage)	6,153	2,660	12,000
District Unconditional Grant (Wage)	25,710	12,268	25,710
Locally Raised Revenues	1,541	697	3,541
Multi-Sectoral Transfers to LLGs	20,856	12,288	
Support Services Conditional Grant (Non-Wage)	1,400	0	
<i>Development Revenues</i>	1,500	1,125	2,500
District Discretionary Development Equalization Grant	1,500	1,125	2,500
Total Revenues	57,160	29,038	43,751
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	57,160	29,038	41,251
Wage	36,420	20,291	25,710
Non Wage	20,740	8,747	15,541
<i>Development Expenditure</i>	0	0	2,500
Domestic Development	0	0	2,500
Donor Development	0	0	0
Total Expenditure	57,160	29,038	43,751

2015/16 Revenue and Expenditure Performance up to March

Internal Audit department planned to receive Ushs. 14,290,000 but was only able to receive Ushs. 9,132,000 representing 64% of the quarterly budget, this performance is due to under performance realized under PAF M&A, Local revenue, unconditional grant non wage, unconditional grant wage at 50% because the Senior Internal Auditor left the district. The department spent Ushs. 9,132,000 in the quarter all for recurrent expenditure. Leaving no fund on account at the end of the quarter

Department Revenue and Expenditure Allocations Plans for 2016/17

The workplan expenditures for 2016/17 to Internal Audit department is based on a total revenue of Shs, 43,751,000, comprising of Locally Raised Revenue, District Unconditional Grant (Non-wage and Wage), and District Discretionary Development equalization Grant. This has been allocated to both Management of internal Audit office and internal Audit. Of this allocation to the department Ushs. 25,710,000 has been earmarked for wages, Ushs.15,541,000 for non wages expenses and Ushs. 2,500,000 for domestic development expenses.

(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	4	3	4
Date of submitting Quarterly Internal Audit Reports	15/10/2015	19/4/2016	31/10/2016
<i>Function Cost (UShs '000)</i>	<i>57,160</i>	<i>29,038</i>	<i>43,751</i>
Cost of Workplan (UShs '000):	57,160	29,038	43,751

Vote: 563 Koboko District

Workplan 11: Internal Audit

2015/16 Physical Performance up to March

Third quarter internal audit undertaken and report submitted to the relevant authorities, travelled to Kampala to respond to issues raised by Internal Auditor General

Planned Outputs for 2016/17

Financial systems reviewed in all District Departments and LLGs, Revenue Audits undertaken in all the LLGs, All projects reviewed for value for money, Quarterly Internal Audit reports prepared and submitted by due dates while offering sound recommendations on the effectiveness of risk management, internal controls and governance and monitoring of implementation of internal audit recommendation. One laptop computer procured, computer accessories, stationery and other small office equipments, airtime and fuel supplied. Subscriptions to Local Government Internal Auditor's Association and Institute of Certified Public Accountants of Uganda made.

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

N/A

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

1. Irregular Structure of Internal Audit Department

The Koboko District Internal Audit structure only provides for 1 Principal Internal Auditor and 2 Examiners of Accounts. There is no provision for growth of the Examiners of Accounts yet one of them is a full member of ICPAU.

2. Lack of Substantive Head of Internal Audit

The Senior Internal Auditor has left for a greener pasture leaving only two Examiners of Accounts in the department, one of which is assigned to head the department yet without duty allowance.

3. Inadequate Allocations to the department

The budgetary allocation to the department is insufficient to enable the department undertake all its planned activities. Un-funded priorities include the audit of schools, and health units, audit follow ups, and participating in workshops & CPDs