

Vote: 607 Kole 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

Kole District

MoFPED

Signed on Date: _____

Signed on Date: _____

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PART A: PERFORMANCE REQUIREMENTS OF ACCOUNTING OFFICERS

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

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

PERFORMANCE AREA #1: Budgeting, Financial Management and Accountability

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE:

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

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

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PART B: SUMMARY OF DEPARTMENT PERFORMANCE AND WORKPLANS

Executive Summary

Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End March	Approved Budget
1. Locally Raised Revenues	454,753	227,249	356,733
2a. Discretionary Government Transfers	2,131,568	1,126,090	3,759,244
2b. Conditional Government Transfers	13,545,541	9,741,712	15,423,494
2c. Other Government Transfers	1,019,098	953,266	781,970
3. Local Development Grant		508,792	0
4. Donor Funding	263,952	333,942	121,929
Total Revenues	17,414,912	12,891,051	20,443,370

Planned Revenues for 2016/17

In the coming FY year 2016/2017, the total district's budget is anticipated to increase by 17%. The increase will come from new reform initiated by MoFPED that considers district population to resource allocation and giving local government more discretion in fund allocation. Remarkable increment will be under Administration (104%), Finance (30%), Production (176%), Education (13%), Natural Resources (173%), and Community Based services (303%). Reduced sector development grant from some line mi

Expenditure Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end of March	Approved Budget
1a Administration	885,462	486,211	1,962,358
2 Finance	277,674	240,475	303,981
3 Statutory Bodies	698,051	467,854	561,852
4 Production and Marketing	417,494	257,986	1,167,803
5 Health	2,096,234	1,640,927	1,862,007
6 Education	10,214,180	6,794,534	11,487,022
7a Roads and Engineering	1,610,332	493,306	1,289,282
7b Water	597,596	242,562	370,541
8 Natural Resources	104,116	74,753	283,600
9 Community Based Services	217,599	236,139	869,784
10 Planning	335,785	191,124	237,358
11 Internal Audit	47,871	31,957	47,782
Grand Total	17,502,392	11,157,827	20,443,370
Wage Rec't:	10,617,806	7,311,962	12,561,600
Non Wage Rec't:	4,010,834	2,453,210	4,907,917
Domestic Dev't	2,609,799	1,069,556	2,851,924
Donor Dev't	263,952	323,099	121,929

Planned Expenditures for 2016/17

The district's total expenditure is anticipated to increase by UGX 3.028 billion (17%) as a result of aligning fund disbursement on the total area population. The anticipated increment will cater for capital expenditures under administration, Finance, Production and marketing, education, Natural Resources, and Community. It will be used for funding staff house construction and renovation, supply of assorted, furniture and fixtures, supply of computers and

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Executive Summary

equipments, and livelihoods production.

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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	454,753	213,812	356,733
Rent & Rates from other Gov't Units		3,161	
Animal & Crop Husbandry related levies	2,500	0	2,500
Application Fees	27,171	7,916	27,171
Business licences	8,250	0	4,250
Court Filing Fees	770	0	770
Land Fees	350	0	350
Local Service Tax	66,570	49,785	66,570
Locally Raised Revenues		9,867	
Market/Gate Charges	288,910	80,089	204,091
Miscellaneous	1,200	4,661	
Other Fees and Charges	41,500	8,233	41,500
Other licences	8,000	40,537	
Registration of Businesses	5,350	1,140	5,350
Sale of (Produced) Government Properties/assets		3,182	
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	4,181	5,242	4,181
2a. Discretionary Government Transfers	2,131,568	1,569,271	3,759,244
Urban Unconditional Grant (Non-Wage)	45,943	33,207	53,349
Urban Unconditional Grant (Wage)	121,219	92,943	122,660
District Unconditional Grant (Non-Wage)	459,160	334,768	642,998
Urban Discretionary Development Equalization Grant	0	0	27,616
District Discretionary Development Equalization Grant	508,792	508,792	1,796,344
District Unconditional Grant (Wage)	996,454	599,561	1,116,276
2b. Conditional Government Transfers	13,545,541	9,741,712	15,423,494
Support Services Conditional Grant (Non-Wage)	246,741	132,380	
Transitional Development Grant	178,043	0	38,398
Sector Conditional Grant (Wage)	9,684,264	6,619,458	11,348,118
Sector Conditional Grant (Non-Wage)	1,446,079	969,399	1,971,451
Pension for Local Governments	111,230	141,292	209,220
Gratuity for Local Governments		0	577,784
General Public Service Pension Arrears (Budgeting)		0	288,959
Development Grant	1,879,183	1,879,183	989,565
2c. Other Government Transfers	1,019,098	794,699	781,970
Unspent balances – Other Government Transfers		701	
Women enterprise fund		0	78,368
Restocking (MAAIF)		20,323	
Unspent balances – UnConditional Grants		612	
Global Fund		167,697	
NTD		46,405	
NUSAF		10,708	
Youth Livelihoods		115,843	
Other Transfers from Central Government		8,030	
Unspent balances – Conditional Grants		395	

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A. Revenue Performance and Plans

PLE Support (MoESRT)		7,388	
Refund by Aparo Youth group in Akalo		6,312	
Malaria Fund		15,000	
Low cost sealing Urban (URF)	400,000	0	
Central Government transfer for Ex-gratia was more than the encrypted file figure		3	
Youth Livelihoods revolving fund		0	212,861
Ugandan Aids Commission		0	10,000
NUSAF		0	302,698
Road Maintenance (Road Fund)	579,098	314,090	
Uganda Aids Commission	40,000	0	
Uganda Sanitation Fund		73,238	178,043
Refund by Canoleo Youth group in Alito		7,955	
4. Donor Funding	263,952	332,769	121,929
UNICEF	15,857	73,630	
Donor Funding		0	21,929
Energy Mainstreaming fund (GIZ)		6,000	
Expanded Programme of Immunization	92,855	0	
Global fund	6,072	0	
Presidentail pledge		0	100,000
USAID-Strengthening Decentralization	149,169	193,185	
WHO		27,831	
World Vision		31,193	
PACE		930	
Total Revenues	17,414,912	12,652,264	20,443,370

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In the coming FY 2016/2017, the district anticipates to collect UGX 356.733 million inform of locally raised revenue. This reduction resulted from unrealistic targeting of LRR in the previous Financial Years by the district. Much of this will come inform of Market Gate collection, Local Service Tax from staff and persons working with NGOs in the district. The district plans to improve on revenue management as well as identifying other new revenue sources.

(ii) Central Government Transfers

In the coming FY 2016/2017, the district anticipates to receive a total of UGX 19.965 billion in form of Central Government Transfers. In comparison to FY 2015/2016 budget, the district anticipates to experience a 16% increment. The anticipated increment results from the approved reform by MoFPED which empowers Local Governments to have more say in the allocation of DDEG in line with their development aspirations. This new reform also links resource allocation to the area total population..

(iii) Donor Funding

The district anticipates a reduction in donor funding especially as more focus is now on addressing Youth unemployment. However as of now, it is hard for the district to anticipate exactly how much donor fund will come in. So far only UNICEF has a running MOU on birth and death registration and OVCs. The district will endeavor to market it DDPII to potential donors.

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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>	772,506	430,189	1,728,146
District Unconditional Grant (Non-Wage)	71,378	87,207	74,263
District Unconditional Grant (Wage)	316,734	133,368	327,935
General Public Service Pension Arrears (Budgeting)		0	288,959
Gratuity for Local Governments		0	577,784
Locally Raised Revenues	98,639	43,626	50,000
Multi-Sectoral Transfers to LLGs	263,473	137,564	199,987
Other Transfers from Central Government		9,634	
Pension for Local Governments		0	209,220
Support Services Conditional Grant (Non-Wage)	22,283	10,760	
Unspent balances – Locally Raised Revenues		8,030	
<i>Development Revenues</i>	112,956	85,479	234,212
District Discretionary Development Equalization Grant	73,488	65,308	127,964
Donor Funding		0	100,000
Multi-Sectoral Transfers to LLGs	39,468	20,172	6,248
Total Revenues	885,462	515,668	1,962,358
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	772,506	411,075	1,728,146
Wage	316,734	178,822	392,829
Non Wage	455,772	232,253	1,335,318
<i>Development Expenditure</i>	112,956	75,135	234,212
Domestic Development	112,956	75,135	134,212
Donor Development	0	0	100,000
Total Expenditure	885,462	486,211	1,962,358

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter, the budget performance of the department was not impressive. The department received UGX 515.668 million (58%) of the planned annual budget of UGX 885.462 million. Of the total fund received, UGX 430.189 million came in as recurrent revenues and UGX 85.479 million was in form of Development revenues. The poor performance of recurrent revenues came about as a result of below the target revenue performance of Conditional Grant to PAF monitoring (48%), Locally Raised Revenue (44%), Multisectoral Transfer to LLGs recurrent (52%), and Unconditional Grant Wage (42%). Fund Meant for printing payroll was not disbursed to the administration but instead it was withdrawn and spent under Finance and Planning for the same purpose. This explains the deficit experienced under PAF monitoring grant. Shifting of Senior Procurement Officer and Procurement Office from the department to Statutory Bodies explains the deficit under wages because their salaries are now captured and reported under Statutory Bodies. Despite this poor performance, Unconditional Grant-Non Wage registered an impressive performance (122%). The surplus fund received facilitated the CAO, Senior Personnel Officer, Principal Personnel Officer, and Senior Account to Ministry of Public Service and Ministry of Finance Planning and Economic Development to process and pay pension, gratuity, and salaries. Formulation of BFP and approval of draft budget at LLGs (Using Investment Servicing Cost) also pushed the performance of Multisectoral Transfer to LLGs Development grant to 51%. This enabled the LLGs to develop their BFP and approved their Draft Form B on time. By the end of the quarter under review, UGX 29.458 million remained unspent on the department's account. Of this UGX 19.113 million was recurrent balance and UGX 10.344 million was development balances (Capacity Building Grant). Out of the UGX 19.113

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Workplan 1a: Administration

million recurrent balances, UGX 13.115 was recurrent balances on General Fund Account.

Department Revenue and Expenditure Allocations Plans for 2016/17

The projected revenue with FY 2015/2016 as base year is expected to increase by 122%. Recurrent revenue will increase by 124% as result of the projected pension and gratuity arrears. Domestic Development revenue is anticipated to increase from UGX 112.956 million to UGX 234.212 million as a result of the introduced DDEG that gives LG and LLGs more autonomy in budget formulation. Overall, 88% of the department's budget will go towards recurrent spending.

(ii) Summary of Past and Planned Workplan Outputs

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Function: 1381 District and Urban Administration			
%age of LG establish posts filled			75
No. (and type) of capacity building sessions undertaken	32	06	07
Availability and implementation of LG capacity building policy and plan	yes	yes	yes
No. of monitoring visits conducted	6	1	12
No. of monitoring reports generated	6	0	4
No. of computers, printers and sets of office furniture purchased	0	0	23
Function Cost (US\$ '000)	885,462	486,211	1,962,358
Cost of Workplan (US\$ '000):	885,462	486,211	1,962,358

2015/16 Physical Performance up to March

06 out of planned 32 capacity building sessions were conducted. 02 monitoring was conducted. PAF monitoring was whole reported under Finance. Only 01 sub county monitoring was conducted.

Planned Outputs for 2016/17

Salaries and Wages for Administration Staff paid for twelve months. District capital development projects monitored on a quarterly basis. Capacity building training for Administration Staff conducted. Reward and Sanction Committee recommendation implemented. Public information disseminated as they come in. Assets registers developed, district contracts procured timely. Quarterly and annual work plans developed, quarterly budget performance report produced, departmental BFP produced, renovation of office space at LLGs completed, assorted furniture and fixtures procured, & motorcycle for PHRO procured

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

Technical back up support from the center. Budgeting and planning support from GAPP.

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

1. Transport

Administration department has only one double carbin pick-up used by the Chief Administrative officer. This has hindered supervisory role of the Department.

2. Office space

Two third of the staff under administration have no office space. This has humpered proper planning and concentration in the department.

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Workplan 1a: Administration

3. Equipments

Inadequate office desks and chairs and related facilities such as cabinets and book shelves have compromised proper records keeping and management in the department.

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>	265,316	221,999	285,981
District Unconditional Grant (Non-Wage)	20,638	43,594	26,054
District Unconditional Grant (Wage)	93,378	73,007	92,751
Locally Raised Revenues	30,140	17,784	20,000
Multi-Sectoral Transfers to LLGs	89,524	63,956	147,176
Support Services Conditional Grant (Non-Wage)	31,635	23,658	
<i>Development Revenues</i>	12,359	24,131	18,000
District Discretionary Development Equalization Grant	6,904	13,537	18,000
Multi-Sectoral Transfers to LLGs	5,455	4,334	
Other Transfers from Central Government		6,260	
Total Revenues	277,674	246,131	303,981
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	265,316	221,999	285,981
Wage	118,332	79,775	98,133
Non Wage	146,984	142,224	187,848
<i>Development Expenditure</i>	12,359	18,476	18,000
Domestic Development	12,359	18,476	18,000
Donor Development	0	0	0
Total Expenditure	277,674	240,475	303,981

2015/16 Revenue and Expenditure Performance up to March

By the end of third quarter, the budget performance of the department was in excess by 7%. The department received UGX 151.297 million out of annual planned budget of UGX 182.696 million. District Unconditional Grant Wage transfers were the major contributing factors of this good performance. Performance of Multisectoral Transfers to LLGs also experienced surplus performance. This good performance at LLGs resulted from budget indiscipline whereby they spent on unplanned items. By the end of the quarter, a total of UGX 5.665 million remain unspent on the department's account. Of this, UGX 3 million was retention for finance block and 2.665 was for procurement of stationery for the department.

Department Revenue and Expenditure Allocations Plans for 2016/17

In comparison to FY 2015/16, the anticipated revenue of the department in FY 2016/2017 will increase by 9%. Recurrent expenditure is anticipated to increase by 8% while development revenues will increase by 46%. Out Of the total expected fund, 94% will go towards meeting recurrent expenditures. 32% of recurrent revenues will cater for wage expenditures. The recent reform initiated by MoFPED which gives more autonomy to LLGs through increasing share of Unconditional Grant Non-Wage to LLGs is responsible for the increased anticipated Multisectoral Transfers to LLGs.

(ii) Summary of Past and Planned Workplan Outputs

2015/16	2016/17
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Vote: 607 Kole District

Workplan 2: Finance

Function, Indicator	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	30/09/2015	15/4/2016	15/01/2015
Value of LG service tax collection	48	0	66570280
Value of Hotel Tax Collected	100	0	
Value of Other Local Revenue Collections	50000000	29671788	243429720
Date of Approval of the Annual Workplan to the Council	30/11/2014	13/04/2016	30/04/2016
Date for presenting draft Budget and Annual workplan to the Council	28/02/2015	22/02/2016	28/02/2016
Date for submitting annual LG final accounts to Auditor General	30/09/2015	15/01/2016	30/08/2016
Function Cost (UShs '000)	277,674	240,475	303,981
Cost of Workplan (UShs '000):	277,674	240,475	303,981

2015/16 Physical Performance up to March

Half Year Financial Reports prepared and submitted to Accountant general's Office, DEC, CAO and OAG. Local revenue mobilization conducted in the entire district in the third quarter and total of UGX 29 million collected. Draft workplan & Pudget were produced and laid before council for sectoral committee's scrutiny

Planned Outputs for 2016/17

Departmental quarterly and annual work plans developed, quarterly budget performance report produced, departmental BFP produced. Compile draft final accounts as at 30/06/16 and a copy submitted to OAG Gulu branch by 31/08/2016. Support supervision in financial management for all sector accountants (11 votes)- Administration, Finance ,statutory bodies, production, education, works, audit planning and LLGs of Alito, aboke, Akalo, bala Ayer and Ayet TC carried out. One motorcycle for Senior Accountant procured.

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

The central government shall provide trainings/ workshops - under budgeting process by the MOFPED, done usually before the annual budgeting process. To attend national workshops under different sector line ministries especially UNRA, MOH on the proper accountability and use of government resources.

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

1. Office space

The current structure lacks the basic necessary utilities like wash rooms, water system and emargency solar lighting system.

2. Transport means

The department has no single means of transport, to allow especially the revenue section carry out revenue mobilization.

3. Capacity gap

Available staff still need to be trained to suit the current demand of professionals , to ensure that there is accuracy and proper work done as per the national and international standards.

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16	2016/17
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Vote: 607 Kole District

Workplan 3: Statutory Bodies

	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	570,821	343,699	561,852
District Unconditional Grant (Non-Wage)	74,951	66,239	267,774
District Unconditional Grant (Wage)	198,798	84,724	142,718
Locally Raised Revenues	16,198	22,044	40,000
Multi-Sectoral Transfers to LLGs	88,050	73,277	111,359
Other Transfers from Central Government		3	
Support Services Conditional Grant (Non-Wage)	192,823	96,962	
Unspent balances – UnConditional Grants		451	
<i>Development Revenues</i>	16,000	4,000	
District Discretionary Development Equalization Grant	16,000	4,000	
Total Revenues	586,821	347,699	561,852
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	698,051	467,854	561,852
Wage	165,548	94,748	153,806
Non Wage	532,503	373,107	408,046
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	698,051	467,854	561,852

2015/16 Revenue and Expenditure Performance up to March

The performance of the department was not impressive by the end of first half. A shortage of 5% was experienced. Out of annual planned UGX 698.051 million, only UGX 488.991 million was received. The poor performance resulted from poor performance of conditional transfers to Councilors allowance and ex-gratia (15%), teachers' pension (46%), District Equalization Grant (23%), Conditional Grant to DSC Chairs' salaries, and Conditional Transfer to Salary and Gratuity for LG elected leaders (0%). End of term of office of Chairperson DSC and subsequent deletion of his name from payroll resulted to low absorption of Conditional Grant to DSC Chairs' salaries. No disbursement of Conditional transfers to Salary and Gratuity for LG elected Political Leaders was received by the end of first half. This explains why the grant performance was worst. In effective pension payment process made a number of approved pensioners' payment not paid. Apart from insufficient budget at the center, no explanation explains why Senior citizens were not timely paid their gratuity and pension. Pension for teachers registered a surplus of 52%. Low anticipation of pension and gratuity during budget formulation was not realistic. No disbursement of equalization grant was allocated the department during quarter two to the department. This resulted to poor performance of equalization grant. Despite this poor performance, some grant performances were excellent. The department was allocated more locally raised revenue to cater for ever increasing operation cost of council. LLGs also spent more than anticipated by the end of the period under review. Wage performance was impressive and this surplus performance resulted from the decision to include Senior Procurement Officer and Procurement Office under the cost center. By the end of the period under review, the department had UGX 15.672 million as unspent fund on it accounts.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the coming FY 2016/2017, the total anticipated revenue for the department will fall by 20%. The expected fall will come from non release of support service conditional grant that has been shifted to Administration department. Out of the total expected revenue, 25% will go towards Wage expenditures and the remaining 75% will cater for Non Wage expenditures recurrent in nature. Wage expenditure is expected to fall by 28% as a result of payroll cleaning.

(ii) Summary of Past and Planned Workplan Outputs

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

Vote: 607 Kole District

Workplan 3: Statutory Bodies

	Approved Budget and Planned outputs	Performance by End March	Approved Budget and Planned outputs
Function: 1382 Local Statutory Bodies			
No. of Land board meetings	4	5	120
No. of land applications (registration, renewal, lease extensions) cleared	120	100	4
No. of Auditor Generals queries reviewed per LG	4	02	4
No. of LG PAC reports discussed by Council	4	10	4
Function Cost (US\$ '000)	698,051	467,854	561,852
Cost of Workplan (US\$ '000):	698,051	467,854	561,852

2015/16 Physical Performance up to March

LGPAC sat 09 times to review Auditor General responses as well as hearing appeal from staff recommended for recoveries. Council meetings were held and relevant issues discussed

Planned Outputs for 2016/17

Departmental quarterly and annual work plans developed, quarterly budget performance report produced, departmental BFP produced, Departmental priorities developed during budget conference. Approving annual work plan and other district interventions like youth livelihoods, holding budget conference, and BFP. Conducting regular monitoring of all government programmes, participating in main council meetings and recruiting, and disciplining district staff.

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

Technical back up support from Ministry of Local Government and GAPP project

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

1. Office Space

DEC members do not have offices and the district lacks council board room

2. Conflict

The Council is torn apart with Internal Conflicts among Councilors

3. Transport

District Chairperson uses vehicle for health

Workplan 4: Production and Marketing

(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	384,494	260,163	482,280
District Unconditional Grant (Non-Wage)	10,000	3,500	
District Unconditional Grant (Wage)	102,378	91,712	120,119
Locally Raised Revenues	15,000	2,722	
Multi-Sectoral Transfers to LLGs	8,483	1,555	4,495
Other Transfers from Central Government		20,323	
Sector Conditional Grant (Non-Wage)	105,197	78,898	43,370
Sector Conditional Grant (Wage)	143,436	61,454	314,296

Vote: 607 Kole District

Workplan 4: Production and Marketing

<i>Development Revenues</i>	33,000	25,704	685,523
Development Grant	0	0	41,422
District Discretionary Development Equalization Grant	33,000	25,704	254,948
Multi-Sectoral Transfers to LLGs		0	389,153
Total Revenues	417,494	285,868	1,167,803
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	392,494	257,986	482,280
Wage	245,814	153,166	434,415
Non Wage	146,680	104,820	47,865
<i>Development Expenditure</i>	25,000	0	685,523
Domestic Development	25,000	0	685,523
Donor Development	0	0	0
Total Expenditure	417,494	257,986	1,167,803

2015/16 Revenue and Expenditure Performance up to March

By the end of the period under review, the overall budget performance of the department stood at 63%. Out of the total estimated UGX 417.494 million, only UGX 263.163 million was realized. This poor budget performance resulted from below the target performance of Conditional Grant to Agric extension Salaries (43%), Locally Raised Revenue (18%), Multispectral Transfers to LLGs (18%), District Unconditional Grant Non Wage (35%), and District Equalization Grant (38%). The department was not allocated the planned equalization and unconditional grants in quarter II.

Fulfilling the competing expenditures demand for salary, pension, and gratuity processing and payment exerted a lot of pressure on the grants. Low staffing level in Agric Extension service was responsible for the poor performance of the Conditional Grant to Agric extension Salaries. Wage performance was in excess by 15%. The surplus performance resulted from the recruitment and access to payroll of Senior Entomological Officer. The department was unable to absorb the entire fund allocated to it by the end of the quarter. A total of UGX 5.177 million was unspent.

Department Revenue and Expenditure Allocations Plans for 2016/17

The total revenue for the department in the coming Financial Year is anticipated to increase by 180%. Recurrent revenue is projected to increase by 25% to cater for wage expenditures for agric extension workers. Development revenue is expected to increase by 2642% as a result of the recent adopted reform that gives the department of production, community, and Natural Resources priority in the allocation of DDEG fund both at the district and LLG level. 37% of the total department's budget will cater for wage expenditures

(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: 0181 Agricultural Extension Services

Function Cost (US\$ '000)	0	0	319,456
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Function: 0182

Vote: 607 Kole 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 Plant marketing facilities constructed	0	0	4
No. of livestock vaccinated	2000	1671	4000
No. of livestock by type undertaken in the slaughter slabs	500	360	2700
No. of fish ponds constructed and maintained	10	5	12
No. of fish ponds stocked		7	60
Quantity of fish harvested		7	10
Number of anti vermin operations executed quarterly		0	4
No. of parishes receiving anti-vermin services		0	52
No. of tsetse traps deployed and maintained	200	150	467
Function Cost (US\$ '000)	411,394	251,779	814,929
Function: 0183 District Commercial Services			
No of awareness radio shows participated in	2	0	4
No. of trade sensitisation meetings organised at the district/Municipal Council		0	2
No of businesses inspected for compliance to the law		0	60
No of businesses issued with trade licenses		0	1250
No of awareness radio shows participated in	2	0	4
No of businesses assisted in business registration process		0	12
No. of enterprises linked to UNBS for product quality and standards		0	3
No. of producers or producer groups linked to market internationally through UEPB	0	0	2
No. of market information reports disseminated		0	12
No of cooperative groups supervised	6	8	12
No. of cooperative groups mobilised for registration		0	10
No. of cooperatives assisted in registration		0	10
No. of tourism promotion activities mainstreamed in district development plans	0	0	2
No. of producer groups identified for collective value addition support	0	0	6
A report on the nature of value addition support existing and needed	No	No	No
Function Cost (US\$ '000)	6,100	6,207	33,419
Cost of Workplan (US\$ '000):	417,494	257,986	1,167,803

2015/16 Physical Performance up to March

No households have been supplied with the cassava cuttings because the plating period is towards the end of third quarter. Procurement process for the microscope has just started. 900 livestock vaccinated and 162 livestock slaughtered. 80 livestock farmers trained on good husbandry practices. Fisheries sector was not allocated fund for supervising fish pond was construction. 01 anti vermin operation conducted. 50 tsetse traps deployed and maintained. No fish hatchery store constructed by the time of reporting. The process of procuring giant photocopier has just started. 07 cooperative societies supervised.

Planned Outputs for 2016/17

District Production Management Services, Crop disease control and marketing, Livestock Health and Marketing,

Vote: 607 Kole District

Workplan 4: Production and Marketing

Fisheries regulation, Vermin control, Tsetse Vector Control and Commercial insect farm promotion, and Building and other structures. Establishment of a plant clinic, construction of a slaughter slab, multiplication of NASE 14 cassava variety, pest and disease surveillance.

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

World Vision is promoting food fortification in kole District, while Child fund is also promoting banana & livestock production

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

1. Slow procuremnt process

Most of the procurement in the department are small scale hence they don't easily attract bidders thus delaying the whole process.

2. Untimely release of fund from the center

Funds tend to come towards the end of the first month in a quarter thus delaying the implementation of planned activities

3. Staffing Level

Low staffing level especially Extension staff.

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>	<i>1,420,900</i>	<i>1,490,298</i>	<i>1,727,390</i>
District Unconditional Grant (Non-Wage)	18,000	2,000	
District Unconditional Grant (Wage)		0	87,576
Locally Raised Revenues	15,000	440	
Multi-Sectoral Transfers to LLGs	5,260	10,606	22,561
Other Transfers from Central Government	40,000	453,783	178,043
Sector Conditional Grant (Non-Wage)	156,774	117,580	168,859
Sector Conditional Grant (Wage)	1,185,867	905,889	1,270,351
<i>Development Revenues</i>	<i>675,333</i>	<i>535,163</i>	<i>134,617</i>
Development Grant	220,695	220,695	0
District Discretionary Development Equalization Gran	10,000	0	
Donor Funding	248,095	295,285	
Multi-Sectoral Transfers to LLGs	18,500	19,183	100,567
Transitional Development Grant	178,043	0	34,050

Vote: 607 Kole District

Workplan 5: Health

Total Revenues	2,096,234	2,025,461	1,862,007
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,420,900</i>	<i>1,322,775</i>	<i>1,727,390</i>
Wage	1,185,867	908,048	1,353,479
Non Wage	235,034	414,728	373,911
<i>Development Expenditure</i>	<i>675,333</i>	<i>318,152</i>	<i>134,617</i>
Domestic Development	427,238	31,178	134,617
Donor Development	248,095	286,974	0
Total Expenditure	2,096,234	1,640,927	1,862,007

2015/16 Revenue and Expenditure Performance up to March

By the end of the period under review, the department had received UGX 2.025 billion out of the total planned annual budget of UGX 2.096 billion. Of this, UGX 535.163 million came in as Development revenue and UGX 1.490 billion were recurrent revenues. The cumulative budget performance of the department was in excess by 22 %. The excess performance resulted from excellent performance of Other Transfers from Central Government and Multisectoral Transfers to LLGs recurrent (1134%). The department also received UGX 295.285 as donor funding from donors. This was however not anticipated during the approval of 2015/2016. However, with this good performance, the department also experienced shortages in some areas. Locally raised revenue was in deficit by 72%, Unconditional Grant – non wage experienced a 64% shortfall. This shortage resulted from the ever increasing expenditures on salary and pension processing and payment. Apart from Interest that accrued from bank balances, the department was not allocated any of the two grants during quarter II. The department was unable to absorb all fund allocated to it by the end of the period under review. Quarterly, excellent performance of the Conditional Grant to PHC – Development (217%) resulted from the decision by the center to release at once both quarter three and four budget allocations. This was done to enable the district sign all contracts by the end of quarter in order to improve fund absorption which was very low in the past years. 78% of the planned annual expenditures were met. A total of UGX 383.784 million remained as unspent on the different bank accounts. Of this, UGX 7.561 million was donor development balance, UGX 208.701 million was Domestic development balance, and UGX 167.523 million was recurrent balances. Out of the overall balances UGX 354.052 million remained at the district and UGX 29.732 million was LLGs balances

Department Revenue and Expenditure Allocations Plans for 2016/17

In the coming Financial Year the annual envisaged budget for the department will drop by 11% in comparison to 2015/2016 budget. Recurrent expenditures will increase by 21% while development expenses will fall by 80%. No sectoral development grant apart from Transitional fund is estimated. Out of the total budget, 93% will go towards catering for recurrent expenditures. All staff under DHO'S office will not be paid under PHC wage but will be paid from district unconditional grant wage.

(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: 0881

Vote: 607 Kole District

Workplan 5: Health

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
Value of essential medicines and health supplies delivered to health facilities by NMS	228217760	106000000	0
Value of health supplies and medicines delivered to health facilities by NMS	101170388	67000000	
Number of outpatients that visited the NGO Basic health facilities	14000	12315	20000
Number of inpatients that visited the NGO Basic health facilities	0	4577	0
No. and proportion of deliveries conducted in the NGO Basic health facilities	500	209	500
Number of children immunized with Pentavalent vaccine in the NGO Basic health facilities	700	1477	1500
Number of trained health workers in health centers	100	135	136
No of trained health related training sessions held.	155	105	176
Number of outpatients that visited the Govt. health facilities.	300000	130349	120000
Number of inpatients that visited the Govt. health facilities.	125000	9654	2000
No and proportion of deliveries conducted in the Govt. health facilities	6500	3278	6500
No of new standard pit latrines constructed in a village	1	0	03
No of villages which have been declared Open Defecation Free(ODF)	0	0	200
% age of approved posts filled with qualified health workers	95	87	95
% age of Villages with functional (existing, trained, and reporting quarterly) VHTs.	99	71	99
No of children immunized with Pentavalent vaccine	11500	18345	9600
Function Cost (US\$ '000)	2,096,234	1,640,927	504,080
Function: 0883 Health Management and Supervision			
Function Cost (US\$ '000)	0	0	1,357,927
Cost of Workplan (US\$ '000):	2,096,234	1,640,927	1,862,007

2015/16 Physical Performance up to March

By the end of the quarter under review, 161 Health Workers paid salary for three months, 05 District Health Team meetings held. 01 District Health Management Team meeting held. 01 performance review meeting held. 11 Health Centers supervised and supervision reports produced. 142,664 patients visited outpatient departments in the entire district. 14,131 were admitted in all HFs in the District. 4,487 deliveries conducted successfully in the entire district. 19,822 children immunized

Planned Outputs for 2016/17

The anticipated revenue shall cater for the following outputs;- Healthcare Management Services , Basic Healthcare Services , renovation of facilities, Office and IT equipments, OPD and other wards rehabilitation.

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

Safe male circumcision, HIV/AIDS sensitization, and indoor residual spray

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

Vote: 607 Kole District

Workplan 5: Health

1. Office space

The department is housed in a small three roomed house. The space can not house all staff since new one have been recruited.

2. Transport

The department lack efficient transport means for coordinating and supervising health service provision

3.

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	9,584,082	6,451,785	11,028,549
District Unconditional Grant (Non-Wage)	24,000	13,500	30,000
District Unconditional Grant (Wage)	62,238	52,128	105,014
Locally Raised Revenues	12,000	760	
Multi-Sectoral Transfers to LLGs	12,838	2,520	12,020
Other Transfers from Central Government		7,388	0
Sector Conditional Grant (Non-Wage)	1,118,045	723,374	1,118,045
Sector Conditional Grant (Wage)	8,354,961	5,652,114	9,763,471
<i>Development Revenues</i>	630,098	619,102	458,473
Development Grant	550,499	550,499	225,771
District Discretionary Development Equalization Grant	10,000	9,976	80,000
Multi-Sectoral Transfers to LLGs	69,599	58,626	152,702
Total Revenues	10,214,180	7,070,887	11,487,022
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	9,584,082	6,451,385	11,028,549
Wage	8,354,961	5,704,243	9,868,484
Non Wage	1,229,120	747,142	1,160,064
<i>Development Expenditure</i>	630,098	343,150	458,473
Domestic Development	630,098	343,150	458,473
Donor Development	0	0	0
Total Expenditure	10,214,180	6,794,534	11,487,022

2015/16 Revenue and Expenditure Performance up to March

During the quarter under review, the revenue performance of the department registered a slight surplus of 1%. The department received UGX 2.637 billion above the anticipated UGX 2.554 billion. The surplus performance resulted from good performance of Conditional Grant to Secondary salaries (114%), Conditional Grant to Primary Education (133%), and District Unconditional Grant wage (108%). The surplus 8% realized under wages resulted from the correction of salaries of District Sports Officer and Inspector of Schools from UGX 623,063 to UGX 798,535 and UGX 623,063 to UGX 766,589 respectively in third quarter. Surplus revenue performance of Conditional Grant to Primary Education (33%) resulted from the decision by Government to increase fund per child from UGX 7,000 to UGX 10,000. The same factor was responsible for the surplus revenue performance of Conditional Grant to Secondary Education (33%). A number of science teachers by the time of approving 2015/2016 budget were not receiving science

Vote: 607 Kole District

Workplan 6: Education

allowance. The excess quarterly revenue performance of Conditional Grant to Secondary Salaries (14%) resulted when those teachers started receiving the allowance. Revenue performance of Conditional Grant to School Facilities Grant registered surplus performance of 117%. The resulted from the decision to released both quarter three and quarter four budget allocation in quarter three in order to avoid late contract signing which in the past was the major responsible factor for budget under utilization. Despite this good performance, some revenue sources under performed during the quarter review. The urge to fulfill different competing needs made the district to use portion of Locally Raised Revenue and Unconditional Grant non Wage meant for the department to facilitate salary and pension processing and payment. Cumulatively, the budget performance of the department registered a shortfall of 6%. By the end of the quarter under review, the department had UGX 270.638 million as unspent fund. Of this, UGX 229.296 million was the bank balance on District Account while the remaining UGX 41.432 million was bank balances at LLGs accounts.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the coming FY, the department's total budget is projected to increase by 12%. Of the expected budget, 96% will cater for recurrent expenditure. Of this, 89% will go towards wage expenditures leaving only a small portion for service delivery provision. The projected slight increment will be contributed by increases of the flowing grants:- Multi-Sectoral Transfers to LLGs, DDEG, Sectoral Conditional Grant, and District Unconditional Grant Wage. In comparison to previous FY, recurrent revenue will increase by 15% while development revenues will fall by 27%.

(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	70000	64405	70000
No. of student drop-outs	100	544	500
No. of Students passing in grade one	200	87	200
No. of pupils sitting PLE	4000	3920	4000
No. of classrooms constructed in UPE	0	0	2
No. of latrine stances constructed	15	10	35
No. of primary schools receiving furniture	12	7	4
Function Cost (US\$ '000)	7,873,556	5,068,484	10,432,937
Function: 0782			
No. of students enrolled in USE	6500	4297	5000
Function Cost (US\$ '000)	1,886,781	1,385,778	549,255
Function: 0783 Skills Development			
No. Of tertiary education Instructors paid salaries	40	40	50
No. of students in tertiary education	400	320	400
Function Cost (US\$ '000)	302,918	216,763	267,146
Function: 0784 Education & Sports Management and Inspection			
No. of primary schools inspected in quarter	61	65	70
No. of secondary schools inspected in quarter	10	10	10
No. of tertiary institutions inspected in quarter	01	01	01
No. of inspection reports provided to Council	04	02	4
Function Cost (US\$ '000)	150,925	123,509	237,685
Cost of Workplan (US\$ '000):	10,214,180	6,794,534	11,487,022

Vote: 607 Kole District

Workplan 6: Education

2015/16 Physical Performance up to March

To date the department has not completed any planned classroom construction works. Only 10 stances of latrine have been completed. The remaining planned constructions are ongoing and the department is optimistic that they will be completed by the end of the current quarter. 122 School Management Committee members were trained during the quarter under review. Number of teachers paid salaries is below planned target because of continuous on-and-off disappearance of teachers' names on the payroll and delays to access payroll by some newly recruited teachers. Death and retirement of some teachers also attributed to the low performance. High dropout rate than planned resulted from early marriages of girl child and domestic violence and pupils with no relatives to support in school (OVCs). For now, until research on, the department is unable to give clear explanations as to why the performance at PLE was poor. The department acquired two brand new Honda DT motor cycle and this will therefore improve school inspection activities.

Planned Outputs for 2016/17

The department expects to produced the following outputs:- Conduct SMC and PTA training, support 61 primary schools with UPE fund, support 07 Secondary schools with USE fund. It also expects to supply desks and assorted furniture, construction of drainable toilets, construction of teachers' houses as well as conducting regular field monitoring. Departmental quarterly and annual work plans developed, quarterly budget performance report produced, and departmental BFP produced.

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

Training of teachers on Early Childhood education

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

1. Transport

The department lacks transport for inspector of schools

2.

3.

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end March	Approved Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	1,054,957	365,525	613,457
District Unconditional Grant (Non-Wage)	6,000	5,000	
District Unconditional Grant (Wage)	42,450	35,043	46,581
Locally Raised Revenues	10,000	3,257	
Multi-Sectoral Transfers to LLGs	562,495	128,319	8,706
Other Transfers from Central Government	434,012	193,906	
Sector Conditional Grant (Non-Wage)		0	558,171
<i>Development Revenues</i>	555,376	548,471	675,825
Development Grant	539,467	539,467	403,777
District Discretionary Development Equalization Gran		0	80,000
Locally Raised Revenues		2,082	

Vote: 607 Kole District

Workplan 7a: Roads and Engineering

Multi-Sectoral Transfers to LLGs	15,908	6,922	192,048
Total Revenues	1,610,332	913,997	1,289,282
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>1,054,957</i>	<i>289,056</i>	<i>613,457</i>
Wage	50,073	40,135	46,581
Non Wage	1,004,884	248,922	566,877
<i>Development Expenditure</i>	<i>555,376</i>	<i>204,249</i>	<i>675,825</i>
Domestic Development	555,376	204,249	675,825
Donor Development	0	0	0
Total Expenditure	1,610,332	493,306	1,289,282

2015/16 Revenue and Expenditure Performance up to March

By the end of first half, the department received a total of UGX 479.320 million out of the annual approved budget of UGX 1.610 billion. This represented unimpressive 30% budget performance. The 20% deficit resulted from below the target performance of Locally Raised Revenue (30%), Uganda Road Fund (32%), Multi-Sectoral Transfers to LLGs (16%), and Road Rehabilitation Grant (40%). Planned locally raise revenue for the department was instead disbursed to Council to cater for Council business expenditures. Low disbursement of Uganda Road Fund to Ayer Town Council during quarter II created a 34% and 19% deficit on the grant performance at LLGs and HLG respectively. The department did not receive any explanation from the center on the 10% budget performance deficit by the end of first half. By the end of the Quarter, a total of UGX 220.542 million remained on the department's account as unspent balances. Of this, UGX 107.100 was recurrent balances and UGX 113.442 million was development balances. Out of the total balance, UGX 60.946 million was Multisetoral Transfers to LLGs balances.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the coming FY 2016/2017, the department anticipates to experience a 20% revenue shortfall on its annual budget. The share of other transfers to LLG recurrent will fall drastically as result of collapsing it under Secotral Conditional Grant Non Wage. This will lead to a 42% fall in recurrent budget. Development revenue is estimated to increase by 22% as a result of increased spending by LLGs from DDEG. Despite this impressive anticipation, budget cut from the center will reduce anticipated amount of sector conditional grant. However, the district anticipates funding under CAIP and DLSP since Roads is a key sector for development. If this is not done, the district foresees big problems as far as accessibility and mobility are concerned.

(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			
No of bottle necks removed from CARs	0	0	200
Length in Km of Urban unpaved roads routinely maintained	0	0	15
Length in Km of Urban unpaved roads periodically maintained	0	0	3
Length in Km of District roads routinely maintained	18	9	149
Length in Km of District roads periodically maintained	15	0	32
No. of bridges maintained	0	0	36
Length in Km. of rural roads constructed	1	1	1
Length in Km. of rural roads rehabilitated	0	0	9
Function Cost (US\$ '000)	1,525,332	447,396	1,017,282
Function: 0482 District Engineering Services			

Vote: 607 Kole District

Workplan 7a: Roads and Engineering

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of Public Buildings Constructed	0	0	1
<i>Function Cost (US\$ '000)</i>	<i>85,000</i>	<i>45,910</i>	<i>272,000</i>
Cost of Workplan (US\$ '000):	1,610,332	493,306	1,289,282

2015/16 Physical Performance up to March

Periodic maintenance of Ginnery Aboke-Opeta 9km achieved. 0.83 Km phase II Coner Park towards district HQs paved with single surface dressing completed, at Ayer sub-county. 01 lorry, 01 Grader, and 01 Double cabin pickup serviced.

Planned Outputs for 2016/17

Engineering block partially constructed. 33 Kms of district roads maintained

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

The district will continue cooperating with other development partners in the construction, rehabilitation, and maintenance of roads. CAIP project is one such project.

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

1. Office space

The department is squeezed in a small room in the main building

2. Equipments

The department needs more road equipments to complete work on time

3. Staff level

Low staffing level in the department. No substantive appointed District Engineer and other assistant engineers and lower technical staff.

Workplan 7b: Water

(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>	<i>29,074</i>	<i>19,115</i>	<i>51,946</i>
District Unconditional Grant (Non-Wage)	6,000	5,000	
District Unconditional Grant (Wage)	13,074	12,494	15,593
Locally Raised Revenues	10,000	1,518	
Sector Conditional Grant (Non-Wage)	0	0	36,353
Unspent balances – UnConditional Grants		103	
<i>Development Revenues</i>	<i>568,521</i>	<i>568,521</i>	<i>318,596</i>
Development Grant	568,521	568,521	318,596

Vote: 607 Kole District

Workplan 7b: Water

Total Revenues	597,596	587,636	370,541
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>29,074</i>	<i>17,805</i>	<i>51,946</i>
Wage	13,074	12,494	15,593
Non Wage	16,000	5,312	36,353
<i>Development Expenditure</i>	<i>568,521</i>	<i>224,757</i>	<i>318,596</i>
Domestic Development	568,521	224,757	318,596
Donor Development	0	0	0
Total Expenditure	597,596	242,562	370,541

2015/16 Revenue and Expenditure Performance up to March

During the qtr a total of UGX 533.276 million was realized on the water sector account, of which UGX 224.279 million was balance carried forward from quarter two, UGX, 308.498 million was released from Central Government under Rural Water inform District Water and Sanitation Conditional Grant(DWSCG), UGX 500 thousand came in as Unconditional grant non wage There was 100% budget short fall from district locally raised revenues due to high competing needs in the district. The total expenditure during the quarter under review amounted to UGX 188.202 million, leaving a balance of UGX 345.074 million on the water sector account.

Department Revenue and Expenditure Allocations Plans for 2016/17

The annual budget for the department is expected to fall by 38% in the coming Financial Year as a result of unfavorable reforms that lead to the reduction of sector development grant. The Sector development grant is expected to fall by 38% as a result of budget cut from the center. Out of the entire budget, 14% will cater for recurrent expenditures. Of this 30% will be go towards wage expenditures. Wage expenditure will rise by 19% to cater salary of the department's driver. The district hope to develop functional partnership with other development partners since clean water coverage in the district is still low and the current anticipated budget provision is not adequate to put the district on track as far as Vision 2040 is concerned.

(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: 0981

Vote: 607 Kole 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
No. of supervision visits during and after construction	32	38	23
No. of water points tested for quality	0	30	48
No. of District Water Supply and Sanitation Coordination Meetings	0	3	4
No. of Mandatory Public notices displayed with financial information (release and expenditure)	0	7	7
No. of sources tested for water quality	0	30	48
No. of water points rehabilitated	20	15	16
% of rural water point sources functional (Shallow Wells)	0	0	80
No. of water pump mechanics, scheme attendants and caretakers trained	0	0	46
No. of water and Sanitation promotional events undertaken	22	22	26
No. of water user committees formed.	0	32	22
No. of Water User Committee members trained	0	84	132
No. of advocacy activities (drama shows, radio spots, public campaigns) on promoting water, sanitation and good hygiene practices	0	6	2
No. of public latrines in RGCs and public places	01	1	1
No. of deep boreholes drilled (hand pump, motorised)	9	14	9
No. of deep boreholes rehabilitated	6	0	8
Function Cost (US\$ '000)	597,596	242,562	370,541
Cost of Workplan (US\$ '000):	597,596	242,562	370,541

2015/16 Physical Performance up to March

By end of the qtr all the 14 bore holes budgeted for and one five stance latrine had been completed, however only 7 of the completed bore holes and one five stance latrine had been paid for. The remaining 7 bore holes (under lot 2) had been certified and payment process for them was on going at the time of compiling this report. Retention for contracts executed during the financial year 2014/2015 was also paid for during the qtr. They included, construction of 19 bore holes divided into two lots(1 & 2), major rehabilitations to 12 bore holes divided into two lots(A&B), construction of one 5-stance drainable public latrine at Alito trading centre. However during reporting for this qtr, we realized, there was a mistake in OBT work plan & budget for this FY 2015/2016, the OBT indicates UGX. 191,167,000 being the amount budget for bore hole drilling and rehabilitation, instead of UGX. 337,162,930 of which UGX. 311,562,930 was meant for construction of 14deep bore holes in the entire district and UGX. 25,600,000 was meant for major bore hole rehabilitation to 8 boreholes in the entire distict. The OBT work plan indicates construction of 9 bore holes under PRDP at a total cost of UGX. 172,666,000 , but this was an error, the PRDP funds, in the actual workplan and budget for this FY 2015/2016, were budget for partial completion of Engineering/ water office block at a cost of UGX. 132,000,000, part payment for retention of bore holes constructed in FY2014/2015 at a cost of UGX. 1,610,566 and post construction support to 20 water user committees at a cost of UGX. 2,080,000. This gives total indicative planning figure for PRDP funds to be 135,690,566., but not UGX. 172,666,000. We really apologize for this error in the OBT.

Planned Outputs for 2016/17

In FY 2016/2017, the sector plans to construct deep wells, carry out major rehabilitations to water sources. Soft ware activities like sensitization of communities on fulfillment of critical requirements will be carried out in 25 communities.

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

Vote: 607 Kole District

Workplan 7b: Water

World vision international will construct four water sources in Aboke sub-county. Link to progress is also intending to construct shallow wells in the entire district.

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

1. Low funding levels

Inadequate funding from the centre. The budget has been reduced by 38% when compared to the one of the previous financial year.

2. Unnecessary delays in procurement process

This results into late procurement of contractors consequently leading to contracts not being executed within the required period (30th June of financial year)

3. Low staffing level

The sector lacks two bore hole maintenance technicians and one engineering Assistant

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>	93,116	71,956	75,191
District Unconditional Grant (Non-Wage)	20,000	5,000	5,000
District Unconditional Grant (Wage)	32,944	31,019	48,982
Locally Raised Revenues	10,000	239	
Multi-Sectoral Transfers to LLGs	1,000	13,761	14,648
Sector Conditional Grant (Non-Wage)	29,172	21,879	6,561
Unspent balances – UnConditional Grants		58	
<i>Development Revenues</i>	11,000	16,000	208,409
District Discretionary Development Equalization Grant	10,000	10,000	70,000
Donor Funding		6,000	
Multi-Sectoral Transfers to LLGs	1,000	0	138,409
Total Revenues	104,116	87,956	283,600
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	93,116	71,285	75,191
Wage	32,944	44,480	62,056
Non Wage	60,172	26,805	13,135
<i>Development Expenditure</i>	11,000	3,468	208,409
Domestic Development	11,000	0	208,409
Donor Development	0	3,468	0
Total Expenditure	104,116	74,753	283,600

2015/16 Revenue and Expenditure Performance up to March

The cumulative budget performance of the department by the end of the quarter review was impressive. No surplus and shortfall experienced. The good performance resulted majorly from the surplus performance of Multisectoral Transfer to LLGs. This too resulted from poor budget indiscipline by LLGs whereby, they spent money under unbudgeted Items. Only UGX 1million was budgeted for the entire year. However, by the end of the quarter three a total of UGX 13.761 million was spent. Wage performance was also in excess by 19%. This resulted from the recruitment of Senior Land

Vote: 607 Kole District

Workplan 8: Natural Resources

Management Officer and access of his name on the district payroll. Despite this good performance, the department was not allocated planned Locally Raised Revenue and District Unconditional Grant Non Wage. Portion of the two revenue sources that should been allocated to the department was instead allocated to the department of Administration to cater for salary and pension processing and payment. By the end of the quarter, a total of UGX 3.203 million remained as unspent of the department's account.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the coming FY 2016/2017, the department's total revenue is expected to increase by 172%. Anticipated recurrent revenue will fall by 19% while development revenue will increase by 1,795%. The fall in anticipated recurrent revenue will come from a decreased in the share of District Unconditional Grant (Non Wage) and Sector conditional Grant (Non Wage). All this reduction resulted from the recent reforms adopted by the center as far as DDEG and Non Wage Unconditional Grant are concerned. The reform has given priorities to livelihoods and service delivery provision of which Natural resources outputs and activities fall.

(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)	05	0	2
Number of people (Men and Women) participating in tree planting days	50	0	100
No. of community members trained (Men and Women) in forestry management	240	340	20
No. of monitoring and compliance surveys/inspections undertaken	06	5	6
No. of Water Shed Management Committees formulated	02	2	0
Area (Ha) of Wetlands demarcated and restored	10	5	4
No. of community women and men trained in ENR monitoring	180	90	600
No. of monitoring and compliance surveys undertaken	4	3	0
No. of new land disputes settled within FY	06	1	8
Function Cost (US\$ '000)	104,116	74,753	283,600
Cost of Workplan (US\$ '000):	104,116	74,753	283,600

2015/16 Physical Performance up to March

Planning quarterly meeting conducted and 3rd Quarter report produced, No tree planting and afforestation activity conducted due to un predictable rainfall (dry spell), Community members trained in tree nursery management, tree planting, wood lots management and use of energy saving technology at Alito S/C and Akalo S/C, GIZ donor funds used on Energy mainstreaming planning workshop, Energy data collection, Radio spot messages on energy, Provision of energy reference materials to stakeholders. Monitoring/inspection survey conducted in the sub-counties of Alito, Akalo and Aboke. The target was over achieved in the quarter due to the involvement of sub-county environment focal persons who are established right at the sub-county level in the activity, 5 hectares Encroached/Degraded wetlands identified, Dialogue meeting held and wetland demarcated awaiting restoration in Abeli parish, Akalo Sub-county, Ilera parish, Ayer Sub-county, Apala parish, Alito Sub-county, Ogwang Acuma parish, Aboke Sub-count. The target was over achieved in the quarter since the community members were actively involved in the demarcation and also the money used was for first and second quarters lumped together, 90 community members trained on environmental degradation and climate change adaptation in Alito Sub-county and Akalo and Ayer TC. The target was over achieved because non- targeted participant who were interested in the training session also attended. 200 Community members, parish/village leaders, police and local environment committees sensitized on the importance of environmental

Vote: 607 Kole District

Workplan 8: Natural Resources

resources and on their roles and responsibilities in the sustainable utilization of the resource at Akalo Sub-county and Bala Sub-county.

The target was over achieved because the training venue was set right at parish level in the sub-counties, Environmental compliance monitoring conducted at Abeli Parish - Akalo sub-county and Ilera Parish - Ayer sub-county. The target was over achieved through involvement of the sub - county environment focal persons who are based at the sub-county, Monitoring of Pine trees planted at Apii Oguro Primary School - Alito Sub-county and Aculbanya primary school - Aboke Sub-county, Tree nursery bed site at Bala Sub-county and Pine trees at Akalo Primary School - Akalo Sub-county conducted. The target was over achieved as a result of integrated monitoring with other departments, Land disputes settled in Akalo S/C, Bala S/C, Ayer S/C, Aboke S/C, Alito S/C.

Planned Outputs for 2016/17

Community sensitization/training on the importance of physical planning, land tenure systems, wetlands, Forestry, Energy, Climate Change and environment., Planning Trading Centers, Building inspection, Land Inspection, Surveying, valuation, titling and lease, and Monitoring and evaluation of environmental compliance. Departmental Revenue for the financial year 2016/2017 includes; environment and natural Resources Sector Grant, District Unconditional Grant, and Discretionary Development Equalization Grant, the above revenue shall be spent in the following output areas: District Natural Resources Administration, Tree Planting and Afforestation, Community Training in wetlands management, Community Training in Forestry Management, River bank and wetland restoration, and Infrastructural planning.

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

1. National Environment Management Authority (NEMA); this is engaged in environmental policy formulation and compliance monitoring.
2. National Forestry Authority (NFA); engaged in afforestation and forestry enforcement.
3. AFSART; engaged in energy programme
4. GIZ; is engaged in energy programme.

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

1. Low Staffing Level

There is low staffing level in the department and this poses a challenge in workload and sometimes results in delayed implementation of activities.

2. Inadequate transport facility

The department has only one motorcycle which can not meet service delivery demand in all the sectors.

3. Office space

The department lacks office block and is currently being housed in the production department.

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:			
Recurrent Revenues	139,246	179,920	740,958
District Unconditional Grant (Non-Wage)	10,000	4,000	
District Unconditional Grant (Wage)	63,028	44,370	73,845
Locally Raised Revenues	10,000	45	
Multi-Sectoral Transfers to LLGs	19,325	15,828	23,094
Other Transfers from Central Government		88,009	603,927

Vote: 607 Kole District

Workplan 9: Community Based Services

Sector Conditional Grant (Non-Wage)	36,893	27,669	40,092
<i>Development Revenues</i>	<i>78,354</i>	<i>149,929</i>	<i>128,826</i>
District Discretionary Development Equalization Grant	62,497	64,257	38,330
Donor Funding	15,857	32,657	21,929
Multi-Sectoral Transfers to LLGs		0	64,220
Other Transfers from Central Government		52,770	
Transitional Development Grant		0	4,348
Unspent balances – Conditional Grants		245	
Total Revenues	217,599	329,848	869,784

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>139,246</i>	<i>179,610</i>	<i>740,958</i>
Wage	63,028	54,355	81,061
Non Wage	76,218	125,255	659,897
<i>Development Expenditure</i>	<i>78,354</i>	<i>56,529</i>	<i>128,826</i>
Domestic Development	62,497	23,872	106,897
Donor Development	15,857	32,657	21,929
Total Expenditure	217,599	236,139	869,784

2015/16 Revenue and Expenditure Performance up to March

By the end of the quarter under review, the cumulative budget performance of the department was in surplus by 36%. The surplus performance resulted from the excellent performance of Donor Fund (206%) during quarter one and two. Quarterly performance of Multisectoral Transfers to LLGs during the reporting period also contributed this surplus performance. However, despite this excellent performance, the performance of District Unconditional Grant Wage and non wage, and Locally Raised Revenue were not impressive. Low staffing level contributed to the poor performance of Wage. Increasing expenditures on salary and pension processing and paying pushed the revenue requiring under Administration. This district, met this additional and unforeseen expenditures by spending under Administration what could have been apportioned to Community Department. By the end of the Quarter under review, a total of UGX 58.834 million remained as unspent on the department's Account. Of this, UGX 53.293 million is Youth Fund, and UGX 5.231 million is for a CDD Group.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the coming FY 2016/2017, the anticipated annual budget for the department is expected to increase by 300%. The increment will come inform of other Government Transfers under Youth Livelihoods and NUSAF projects as well as DDEG. Overall Development expenditure is expected to increase by 64%. Recurrent expenditure will increase by 432% as result of Youth Livelihoods, UWEP, and NUSAF interventions. Access of the names of newly recruited CDOs to the payroll will increase wage expenditure by 17%. The department anticipates more revenues from other development partners like UNICEF in the course the year.

(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

Vote: 607 Kole District

Workplan 9: Community Based Services

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No. of children settled	100	189	318
No. of Active Community Development Workers	0	0	12
No. FAL Learners Trained	1350	1061	1011
No. of children cases (Juveniles) handled and settled	100	189	58
No. of Youth councils supported	07	07	8
No. of assisted aids supplied to disabled and elderly community	10	08	10
No. of women councils supported	07	03	8
Function Cost (US\$ '000)	217,599	236,139	869,784
Cost of Workplan (US\$ '000):	217,599	236,139	869,784

2015/16 Physical Performance up to March

The department was unable to disburse the Youth Livelihood Fund. The training of the selected groups was done towards the end of Quarter on receipt of their names from MoGLSDP. Cheque for one CDD group bounced and only 05 Groups received CDD grant. No NUSAF project was funded during the quarter and no UNICEF activity was implemented.

Planned Outputs for 2016/17

Operation of the Community Based Services Department, Probation and Welfare Support, Social Rehabilitation Services, Adult Learning, Children and Youth Services, Support to Youth Councils, Support to Disabled and the Elderly, Culture mainstreaming, Representation on Women's Councils and Community Development Services for LLGs (LLS). Support to Youth Livelihoods projects

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

Support to the vulnerable persons under SAGE. Birth and Death registration, Support to youth under Youth Livelihood Programme

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

1. Low staffing level

There is low staffing level in the department and this poses a challenge in workload and sometimes untimely implementation of activities.

2. Transport means

The department does not have a single transport means and this affects departmental activity implementation

3. Office space

The department does not have office space and is currently being housed in the production office block.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

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

Vote: 607 Kole District

Workplan 10: Planning

A: Breakdown of Workplan Revenues:

<i>Recurrent Revenues</i>	<i>130,499</i>	<i>43,230</i>	<i>133,986</i>
District Unconditional Grant (Non-Wage)	44,735	14,000	87,991
District Unconditional Grant (Wage)	52,264	27,079	35,995
Locally Raised Revenues	33,500	1,654	10,000
Multi-Sectoral Transfers to LLGs		496	
<i>Development Revenues</i>	<i>205,286</i>	<i>263,422</i>	<i>103,372</i>
District Discretionary Development Equalization Grant	205,286	212,134	103,372
Multi-Sectoral Transfers to LLGs		51,139	
Unspent balances – Conditional Grants		150	
Total Revenues	335,785	306,652	237,358

B: Breakdown of Workplan Expenditures:

<i>Recurrent Expenditure</i>	<i>131,029</i>	<i>42,384</i>	<i>133,986</i>
Wage	52,264	27,079	35,995
Non Wage	78,765	15,305	97,991
<i>Development Expenditure</i>	<i>204,755</i>	<i>148,739</i>	<i>103,372</i>
Domestic Development	204,755	148,739	103,372
Donor Development	0	0	0
Total Expenditure	335,785	191,124	237,358

2015/16 Revenue and Expenditure Performance up to March

By the end of the quarter under review, the cumulative budget performance of Planning Unit stood at 114%. Of this, UGX 134.788 million will be disbursed to LLGs and CDD groups. The CDD fund will be disbursed after the approval of beneficiaries groups by TPC in early May. LLGs portion shall be disbursed after verification and inspection of the completed projects. This will enable the district effectively wind up LGMSD without any spill over balances to DDEG. The sector however did not perform very well under a number of grants. District Unconditional Grant wage experienced a shortfalls of 23% as a result of Transfer of Service of the District Population Officer to Oyam District Local Government. Cumulative performance of District Unconditional Grant Non Wage also experienced a shortfall of 44%. This resulted from non disbursement of the planned amount which was instead for catering salary processing and payment expenditures. By the end of the quarter, the department had UGX 296.873 million on it bank account. Of this, UGX 103.794 million was in terms of un-presented cheque.

Department Revenue and Expenditure Allocations Plans for 2016/17

The budget of the department in the coming FY 2016/2017 is expected to fall by 29%. Out of the total annual anticipated budget, 56% will come in as recurrent revenues. Of this, 27% will cater for wage expenditures. Domestic development expenditures will fall by nearly 50%. This will come about as a result of new policy reform that gives more autonomy to Local Governments using DDEG against to initiate and plan for development interventions. Proportion of Locally Raised Revenue to sector budget will fall drastically as a result of consistence poor performance of Locally Raised Revenue over the past three financial years. Overall, collapsing of grant under DDEG has a cutback impact on the total budget of the department.

(ii) Summary of Past and Planned Workplan Outputs

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

Function: 1383

Vote: 607 Kole District

Workplan 10: Planning

Function, Indicator	2015/16		2016/17
	Approved Budget and Planned outputs	Expenditure and Performance by End March	Approved Budget and Planned outputs
No of qualified staff in the Unit	6	03	6
No of Minutes of TPC meetings	12	03	12
Function Cost (US\$ '000)	335,785	191,124	237,358
Cost of Workplan (US\$ '000):	335,785	191,124	237,358

2015/16 Physical Performance up to March

03 TPC minutes

Draft Budget was laid before Council

Quarter two budget performance report compiled and submitted to OPM, MoFPED, MOLG, and in the Office of CAO, RDC, LCV Chairman, and Registry

Planned Outputs for 2016/17

Statistical and demographic data collected, analyzed and survey reports compiled. Technical Planning Committee meetings held more than 12 times and minutes produced. An up-to-date Second District Development Plan developed, produced and aligned to NDP (2016-2020). 06 LLGs Development Plans are in place and aligned to NDP. Energy saving stove procured and distributed to women groups.

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

Backup sport by various teams from ministries on respective technical matters

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

1. Staffing

Low staffing level amidst to much work

2. Office space

The department is housed in a very small office block

3.

The department lacks transport means for conducting regular field monitoring

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>	43,871	29,957	39,782
District Unconditional Grant (Non-Wage)	10,539	10,000	6,000
District Unconditional Grant (Wage)	19,168	14,618	19,168
Locally Raised Revenues	9,964	4,255	12,000
Multi-Sectoral Transfers to LLGs	4,200	84	2,614
Support Services Conditional Grant (Non-Wage)		1,000	
<i>Development Revenues</i>	4,000	2,000	8,000
District Discretionary Development Equalization Gran	4,000	2,000	8,000

Vote: 607 Kole District

Workplan 11: Internal Audit

Total Revenues	47,871	31,957	47,782
B: Breakdown of Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>47,871</i>	<i>31,957</i>	<i>39,782</i>
Wage	19,168	14,618	19,168
Non Wage	28,703	17,339	20,614
<i>Development Expenditure</i>	<i>0</i>	<i>0</i>	<i>8,000</i>
Domestic Development	0	0	8,000
Donor Development	0	0	0
Total Expenditure	47,871	31,957	47,782

2015/16 Revenue and Expenditure Performance up to March

The cumulative budget performance of the department by end of Quarter three stood at 67%. Out of the annual approved budget of UGX 47.871 million, the department received UGX 31.957 million. The shortfall of 8% experienced resulted from poor performance of:- Locally raised revenue which stood at only 43%, Multisectoral Transfers to LLG which stood at 2%, and District equalization grant that stood at 50%. No proper explanation was given to the department concerning the below the target disbursement of Locally Raised Revenue. The department was not allocated District Equalization Grant in the second quarter and this impacted on the cumulative performance of the grant in quarter three. Despite the overall poor performance of the departmental budget, the department however performed very well under District Unconditional Grant wage (76%) and Non wage (95%). The department was allocated more District Unconditional Grant to compensate the non disbursement of Equalization Grant and Locally Raised Revenue.

Department Revenue and Expenditure Allocations Plans for 2016/17

Total anticipated annual budget of the department in comparison to previous Financial Year will fall by 0.2%. Wage expenditures will remain at the same level if the District did not recruit District Internal Auditor. 41% of the total anticipated budget will go towards catering for wage expenditures. Contribution of Locally Raised revenue to the department's budget will also increase by 20% to cater for the 43% reduction under District Unconditional Grant (Non-Wage). The fund allocated to the department is not sufficient for effective functioning of 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: 1482 Internal Audit Services			
No. of Internal Department Audits	4	04	4
Date of submitting Quaterly Internal Audit Reports	15/10/2015	30/4/2016	
Function Cost (US\$ '000)	47,871	31,957	47,782
Cost of Workplan (US\$ '000):	47,871	31,957	47,782

2015/16 Physical Performance up to March

The department produced quarter two Internal Audit reports and one special audit report. However, a number of staff continue to have unaccounted for advances by the time of compiling quarter three Audit report

Planned Outputs for 2016/17

The summary of 2016/17 planned outputs include; auditing of seven LLG's (Akalo Sub County, Ayer Sub County, Bala Sub County, Alito Sub County and Aboke Sub County) and 07 Directorates (Production, Community Base Services, Health, Education, Statutory Bodies, Finance and Planning, Administration), compilations and submission of quarterly audit reports to line ministry, productions of audit reports, maintenance of motorcycle and purchase of small office

Vote: 607 Kole District

Workplan 11: Internal Audit

equipment.

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

Trainings by Local Government Internal Auditors Association, Institute of Internal Auditors of Uganda and other umbrella organizations, Support from Central Government items of transport, Computers furniture and others

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

1. Transport

Department has one motorcycle which is in a poor condition and impossible to use during rainy season. Administration must buy 02 heavy duty motorcycles for the department by 2017/2018

2. Staff attitude towards Auditors

Negative perceptions by some officers towards the auditors pose a challenge to the Department.. The department will continue sensitizing staff on the importance of accounting for administrative advances.

3. Funding

There is always insufficient facilitation to audit department, the budget is not funded up to 100% , this in the end affects the operation of the Department (enforcing accountability in the district). The department will continue to lobby for more funding